

ANNUAL REPORT AND ACCOUNTS

2020



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FOREWORD

- CHIEF EXECUTIVE REVIEW



It is impossible to write about 2020 without referencing the COVID pandemic. It is a pandemic which has respected no borders and impacted all – societies, economies, organisations and individuals. I offer my, and Waterways Ireland, condolences to all of the victims and their families.

Waterways Ireland has taken a considered and thoughtful approach throughout the pandemic. As a cross border body receiving advice and guidance within two jurisdictions we have operated on the pragmatic principle of the highest bar ie. we have adopted the guidance which is most cautious. Fortunately, there have been very few instances where cross-jurisdictional guidance differed to an extent which caused a conflict. The COVID case positivity rate within Waterways Ireland is 4% which reflects the actions taken throughout 2020 and continuing into 2021. Senior leaders on our COVID project team continue to meet on a weekly basis to monitor performance and consider ongoing and future scenarios. Protecting our staff and our customers and restricting the spread of the virus have been our ultimate health and safety goal during 2020. Waterways Ireland's COVID Response Plan incorporating updated roadmaps is a living document reflecting strategic and operational needs for our staff and our customers.

Navigation on our waterways was inevitably disrupted throughout 2020, particularly during lockdowns, as we implemented public health guidance across our estate. Conversely, outside of lockdowns, on-water activity was at unprecedented demand levels particularly along the Shannon navigation where cruise hire supply was fully utilised in the summer. Off-water activities and especially walking increased dramatically on our trails and towpaths as people sought outdoor activity to fortify the mind and the body through exercise and fresh air. Mental well-being for our customers and our staff has become a key consideration.

The availability of vaccines and the implementation of vaccination programmes offer chinks of light and renewed optimism for our society. Our thinking has shifted to planning a workplace strategy which will offer a more flexible, hybrid working model for staff. 2020 has shown that technology, resources and smarter ways of working have disrupted the traditional office-only working model. A hybrid working model offers the possibility of reduced commuting time whilst ensuring the collaborative, creative thinking that is fuelled within groups also prevails.

Despite the difficulties presented throughout the last twelve months Waterways Ireland has progressed many plans and initiatives and the fruits of these are evident in early 2021. We continued to remain focused on our three Strategic Challenges.

1. **Increase leadership and organisational capacity** - leadership capacity has been strengthened with three senior leadership appointments. Incremental budget from our Sponsor Departments has enabled us to build badly-needed capacity across the organisation, and the budget for 2021 has enabled that capacity-building to be maintained.
2. **Improve governance, risk and control gaps** - Waterways Ireland has continued to make steady progress in addressing the key risks and internal control gaps highlighted in the 2018 and 2019 Annual Reports. I have expanded on this point in the Statement on Internal Control within this Annual Report. In summary, I am more assured that the foundations of a governance framework with appropriate structures and resources are approaching fit for purpose. In this regard, I would like to commend our Sponsor Departments for their support in supporting our approach to governance improvements throughout 2020 and into 2021.
3. **Develop a strategic 10-year long term plan** – Overall strategic planning within the organisation has improved. Corporate and Business Plans from previous years were approved at the Sectoral Meeting of the North South Ministerial Council in November 2020. Our 2021 Business Plan was also approved. A 10-year Long Term Plan is in its final stages and will be available for engagement with the Leadership teams in Waterways Ireland and Sponsor Departments in Q1 2022.

The 10-year long term plan will set out our scale of ambition across a number of strategic priorities. It will, through horizon planning, recognise the need to execute the strategy on a phased basis acknowledging that not everything can be achieved overnight. It will reposition us on a growth path with transformative development opportunities across our estate. This external manifestation of ambition will

need to be delivered internally also through cultural and mind-set change as we look to the future.

Notwithstanding the unique challenges COVID brought during 2020 I am pleased we have progressed with many of our plans and initiatives which have positioned us for further momentum in 2021. I offer a short list of accomplishments below:

- Waterways Ireland was awarded the prestigious Public Sector Green Award in 2020 reflecting our commitment to climate action, biodiversity, water and waste management as well as comprehensive in-house and stakeholder awareness raising campaigns;
- Current expenditure budget discipline was strong with no significant areas of concern.
- Capital expenditure was on target despite the challenges presented complying with public health guidance and lockdowns. In particular, I would commend the work at Meelick, Co. Galway where operational and unplanned contractual difficulties were overcome by our teams in Technical Services and Western Region;
- A strategy and plan to improve compliance rates along our canals was executed in the latter parts of 2020. Compliance rates now exceed 80% along our navigations and many abandoned, sunken vessels were removed. There is a strong foundation to build upon for 2021 and I congratulate the Inspectorate team for their commitment in what can be a difficult environment;
- The challenge of unregulated houseboats or live-aboards is one that has been growing over the years and estimates now suggest there may be in excess of one hundred and fifty houseboats on our navigations. Houseboat demand is significantly greater than the supply infrastructure within our estate. A series of engagements with houseboat owners in Q3 2020 presented Waterways Ireland with opportunities to listen to concerns. An assurance was given that no unilateral action would be taken by Waterways Ireland. Ultimately, as the navigation authority we need to explore potential solutions and this challenge forms a key priority for 2021 and beyond. Any solution will not be a quick-fix as it involves revising Bye-Laws; identifying infrastructural locations; determining an operating model; and having funding. An umbrella strategic framework for Dublin, incorporating 'Living Communities', will be advanced during 2021;
- Strong momentum, despite COVID planning uncertainty, enabled Waterways Ireland and our strategic partner Fáilte Ireland to ready the Shannon Tourism Masterplan for launch in early 2021. This is a

ten-year plan for the Shannon / Shannon Erne region with committed funding of €76m and early-identifiable, shovel-ready projects within our estate;

- Similarly, our teams in Eastern Operations, Property & Legal, and Marketing & Communications have advanced planning for the Q1 2021 launch of Ireland's longest greenway – the Royal Canal Greenway stretching 130 kilometres from Maynooth in Co. Kildare to Clondara in Co. Longford;
- In 2020, €6 million of funding was secured from the Shared Island Fund, with a Category 1 application made to the Department of Rural and Community Development in February 2021 for the balance (€6 million) to deliver the restoration of Phase two of the Ulster Canal;
- Work progressed throughout 2020 to repair Meelick Weir. Works were delayed in 2020 due to COVID-19, weather conditions and the contractor encountering financial difficulties. Waterways Ireland has since developed a model to enable the outstanding work to be completed without the contractor in 2021. The completed works will repair the weir structure; improve safety for our operational staff by providing 27 no. mechanically operated tilting weirs; improve the main sluice operating system, improve fish passage and provide new eel passes. With the benefit of innovative thinking and design a new 295m publicly accessible walkway has been constructed on top of the tilting weirs. This innovative approach links Meelick in Co. Galway and Lusmagh in Co. Offaly - Linking Counties, Linking Communities. Upon completion, Waterways Ireland with support from the Department of Housing Local Government & Heritage, will have invested circa €3.5m into the project;
- Waterways Ireland's Learning Zone featured on the RTÉ Home School Hub. The RTÉ home school hub was designed to help parents home-school during lockdown by showcasing various resources which have curriculum links. Waterways Ireland's education resources include a range of fun and interactive activities and resources which highlight the biodiversity and history of the Waterways of Ireland;
- Waterways Ireland hosted RTÉ Nationwide on filming along the Three Sister Rivers - The Barrow, the Nore and the Suir. The focus on the River Barrow was a beautiful barge trip from the town of Athy where Nationwide got out and active on the Barrow Way Walk. The Barrow Way Walk event was the brainchild of Waterways Ireland and Get Ireland Walking who conceptualised the idea on the back of the Waterways for Health initiative. Waterways Ireland also supported 'The Chronicles of Erne', a four-part BBC

TV programme covering life on Lough Erne over a 12 month period. The programme covered the seasons in turn and aired on BBC 1 in early 2020. The programme highlighted a whole range of life and activities on our Erne navigation. Later in 2020, Waterways Ireland supported the UK's Channel 5 production of Ireland's most scenic river – the Shannon over 12 days of filming;

- €140,000 was awarded for preliminary design and environmental evaluation for a 41 km Greenway section from Limerick to Scarriff. The proposed construction of the 41 km national greenway route follows along the old Shannon Navigation with connectivity to existing and future greenway routes and trails;
- A comprehensive baseline body of Brand research was delivered to understand user and public awareness, perceptions and interest across the island of Ireland to enable more informed organisational decisions and brand strategy possibilities. This research is a key foundational input into the development of a brand strategy in 2021 so that the Waterways Ireland brand can, over time, become a strategic asset that supports the achievement of our Long-Term Plan and objectives; and
- 2020 saw the delivery of a number of digital and IT advances for the benefit of enhancing user experience, improving operational efficiencies and creating new opportunities. A series of IT projects were delivered aligned to the IT Strategy including the replacement of our Firewall; the upgrade of our Core Human Resources system; the launch of our Royal Canal Greenway (www.royalcanalgreenway.org) and Dublin Canals (www.dublincanals.org) websites; the build and rollout of our new risks management system; to the remote working and mobilisation of our workforce. Also in year was the completion of a digital marketing review to establish a baseline for the subsequent development of a Digital Marketing Strategy, Roadmap and transformational programme for Waterways Ireland in 2021.

Finally, I would like to recognise and acknowledge my colleagues within Waterways Ireland. It has been a difficult year for all of my colleagues and their families. For some, home-based working has been isolating. Having a job whilst home schooling is not easy. For others, lockdowns have restricted our ability to see loved

ones. In any single year a degree of insecurity, sorrow or tragedy touches all of us. COVID in 2020 accentuated those moments at a time when there were less people to turn to for a kind word. My colleagues have been resilient and hard-working displaying a powerful sense of duty. I commend all of you for your dedication during this difficult time. We are in a better place because of you.

Thank you,



John McDonagh
Chief Executive
6 December 2021



WATERWAYS IRELAND

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- ABOUT WATERWAYS IRELAND
- ORGANISATIONAL STRUCTURE
- SENIOR MANAGEMENT TEAM
- CORPORATE GOVERNANCE



WHO WE ARE

Waterways Ireland is a cross-border Body, the largest of six North/South Implementation Bodies established under the British Irish Agreement of 10 April 1998. This Agreement was given domestic effect by means of the North/South Co-Operation (Implementation Bodies) (Northern Ireland) Order, 1999 and the British-Irish Agreement Act, 1999 respectively.

The Body employs approximately 300 staff located in a number of offices and depots close to our inland waterways who are assisted by a team of seasonally recruited staff reflecting the seasonality of the organisations remit. In addition, we are supported by communities and volunteers across the 1,000 km of navigations who help look after the waterways amenity areas in towns and villages. The organisation's headquarters is in Enniskillen, Co Fermanagh with regional offices in Dublin, Carrick-on-Shannon and Scarriff.

WHAT WE DO

We are the navigation authority for over 1,000 km of navigable inland waterways, comprising the Lower Bann Navigation; Erne System; Shannon-Erne Waterway; Shannon Navigation; Royal Canal; Grand Canal; and Barrow Navigation.

Our statutory function is to manage, maintain, develop and restore specified inland navigable waterways, principally for recreational purposes. In July 2007, our remit was extended by the North/South Ministerial Council (NSMC) to include responsibility for the reconstruction of the Ulster Canal from Upper Lough Erne to Clones, and following restoration, for its management, maintenance and development, principally for recreational purposes. The NSMC at its 10 June 2015 meeting welcomed the Irish Government's approval on 24 February 2015, to progress the first phase of the Ulster Canal restoration from Upper Lough Erne to the International Scout Centre at Castle Saunderson, near Belturbet in Co Cavan. The NSMC also agreed at the June 2015 meeting that Waterways Ireland lead on progressing development of a Greenway along the corridor of the Ulster Canal in association with relevant councils and stakeholders.

At an operational level, we have responsibility for navigation channels, embankments, towpaths, adjoining lands, harbours, jetties, fishing stands, bridges, culverts, aqueducts, overflows, locks, sluices and lock houses along with buildings and archives. The current valuation of the rebuild costs of infrastructure is estimated at

€1 billion. Our work programmes are critical to providing a safe and high-quality recreational environment for our customers, whilst also preserving the industrial and environmental heritage of the waterways for future generations. These challenges must be balanced with our objective of increasing recreational activity across all our waterways.

HOW WE OPERATE

As a cross-border Body, we operate under the policy direction of the North/South Ministerial Council and the two Governments and are accountable to the NI Assembly and the Houses of the Oireachtas. At an administrative level, we report to our Sponsor Departments, the Department for Infrastructure (DfI) and the Department of Housing, Local Government and Heritage (DHLGH).

Funding is provided by grants from money voted by the NI Assembly and the Houses of the Oireachtas. 15% of recurrent or maintenance funding is provided by the NI Assembly, and 85% by the Irish Government, this reflecting the current distribution of waterways in each jurisdiction. Capital infrastructure repair programmes are funded separately by the jurisdiction where the works are carried out. Development work has been sustained through attracting third party investment from a wide range of sources.

Our operational performance targets are agreed with both Sponsoring Departments, and we report against these targets in our monitoring meetings. Waterways Ireland's Annual Report and Accounts are audited externally by the Comptrollers and Auditor Generals who are heads of the NI Audit Office and the Office of the Comptroller and Auditor General in Ireland. These external audits provide independent assurance on the regularity and propriety of Waterways Ireland's accounts and our processes in relation to expenditure, revenue and assets. Waterways Ireland also has an Audit Committee, consisting of independent non-executive members, whose remit is to advise the Chief Executive as Accounting Officer, on whether an appropriate system of internal control is in operation.

Waterways Ireland submits an annual report of its activities and a statement of accounts to the NSMC and the Comptrollers and Auditors General for each jurisdiction. Following the Comptrollers and Auditor Generals' certification, the Annual Report and Accounts are laid before the NI Assembly and the Houses of the Oireachtas.

IRELAND'S WATERWAYS

LOWER BANN NAVIGATION 1

ERNE SYSTEM 2

SHANNON-ERNE WATERWAY 3

SHANNON NAVIGATION 4

ROYAL CANAL 5

GRAND CANAL 6

BARROW NAVIGATION 7

ULSTER CANAL 8



LEGEND

- Waterways Ireland network
- Other navigations
- Tidal navigations
- Disused navigations
- Restoration in progress
- Border

© WATERWAYS IRELAND

WATERWAYS VALUE

Our waterways add exponential economic value at a local and national level on an annual basis, in comparison with the level of investment. The benefits derived from the provision and development of such infrastructure cannot just be measured in economic terms but must also be viewed in terms of value to society and to peoples' quality of life. The inland waterways are an important component of the rural and urban landscapes within the island of Ireland and are areas rich in biodiversity and cultural heritage. Waterways Ireland manages assets valued at €1 billion. This valuation represents the cost of rebuilding the infrastructure which passes through high value habitats and contributes in many ways to their physical surroundings, water management, local communities and the national economy. The actual value of the inland waterways can only truly be assessed by the benefit which they add on an annual basis to the local and national economies, to the health agenda, to social cohesion, to the environment, to culture and heritage and to the community and future generational use. The benefits derived from the existence and maintenance of the inland waterways are wide ranging, contributing €560 million in 2019 annually to the economy.

RECREATION

The inland waterways make a significant contribution to the visitor economy and to the recreation sector. They are important destinations in their own right and they provide access to the water through a range of enabling public infrastructure such as marinas, jetties, moorings, piers, docks, harbours, slipways, canoe steps, navigation markers, locks etc. They also provide a range of waters' edge infrastructure such as towpaths, bridges, car parks, trails, service blocks, pump out facilities, walking and cycling trails, fishing stands and bird hides. There are currently 16,127 private boat owners that utilise waterways under the remit of Waterways Ireland. This infrastructure is key to enabling visitors and people locally to access the resource for a wide range of water and land-based activities as well as providing links to other visitor attractions and services. The estimated annual value of Private Boating and Access to recreation opportunities at lakes and rivers amounts to an estimated €200.8 million to the national economy.

TOURISM

The inland waterways act as a magnet for tourism activity which encourages entrepreneurs to provide restaurants, convenience stores, recreational services and indeed holiday accommodation throughout rural and urban Ireland. Investment in the waterways also results in increased employment opportunities in the recreation / tourist / heritage industry, particularly through the provision of new destinations in rural areas and the development of existing popular areas. The

estimated annual value of Cruise Hire and Angling on the inland waterways amounts to an estimated €285 million to the national economy.

HEALTH AND WELL-BEING

The inland waterways form part of the "natural health service" – encouraging and supporting physical and healthy outdoor activity that encourages healthy communities. This is particularly the case in rural areas where people who live in isolated areas have a tendency to be less active to their urban counterparts. Local accessibility to well-maintained outdoor recreational facilities is vital in improving the health of inhabitants. Benefits in relation to health are due to the increased activity of the local population in proximity to Waterways Ireland's walks/cycle routes. It is estimated that the proximity of cycle and walking trails to the inland waterways improves the economic mortality rate by approximately €35.9 million per annum.

COMMUNITY

The inland waterways provide a "living lab" for research and environmental monitoring and an important resource for education and up-skilling of our young people. Inland waterways provide opportunities for education and training in history, activities and nature. There is also evidence that outdoor education contributes to children's creative development and ability to cope in real-life situations. Outdoor education improves exposure to a range of cultures, talents and interests as well as improving social skills through participation and interaction.

The inland waterways act as a catalyst for physical and social regeneration – especially in rural areas. They often provide a focal point for activity in the community and improve the social cohesion and pride of many rural areas. Benefits to the community relate to community regeneration stimulated by Waterways Ireland events. The estimated annual value of community events on the inland waterways amounts to an estimated €9.7 million to the national economy.

ECOSYSTEM HEALTH

The inland waterways support ecological biodiversity. 80% of its landholdings are within a European designated site and the green infrastructure of the waterways provide vital ecosystem services. The estimated annual value of willingness to pay for achieving a 'good status' of water quality across Waterways Ireland navigations was €27.9 million in 2019.

TOTAL NUMBER OF VISITORS 2020 >

3.5M



1. SHANNON: 1,509,000
2. GRAND CANAL: 1,069,000
3. ROYAL CANAL: 951,000
4. LOUGH ERNE: 717,000
5. LOWER BANN: 605,000
6. SHANNON-ERNE: 472,000
7. BARROW: 436,000

7 INLAND WATERWAYS
1,000+ KM OF WATERWAYS

VALUE OF INLAND WATERWAYS 2019 >

€560M



€105M

PRIVATE BOATING



€96M

RECREATION



€52M

CRUISE HIRE



€233M

ANGLING



€36M

HEALTH & WELL-BEING



€10M

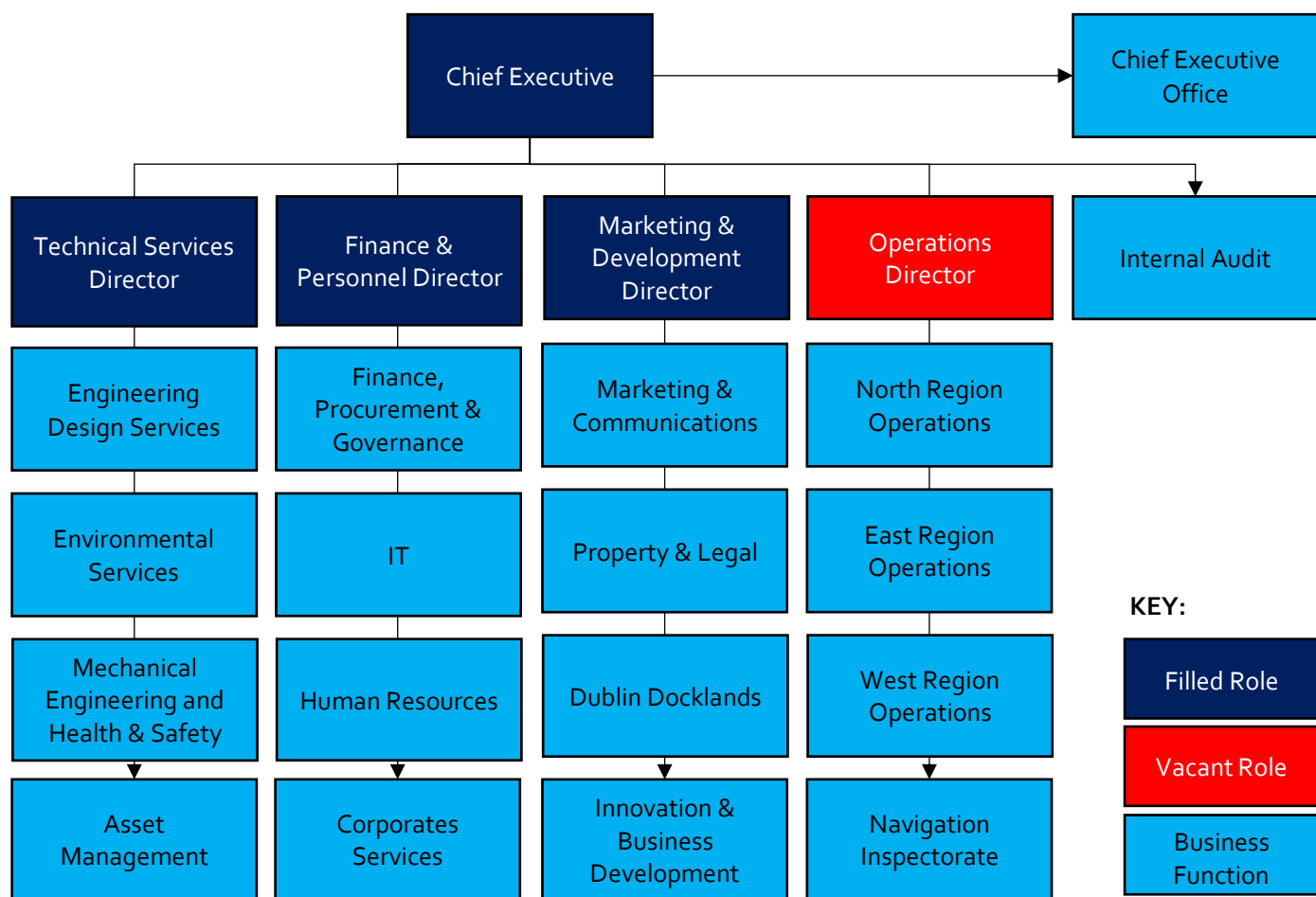
EVENTS



€28M

WATER QUALITY

OUR ORGANISATIONAL STRUCTURE



Staff Numbers*	Finance & Personnel Directorate	Marketing & Business Development Directorate	Technical Services Directorate	Operations Directorate	Chief Executive Office	TOTAL
Professional, Technical and Administration Staff	42	25.6	27.8	37.9	5.8	139.1
Operations Staff			3.0	190.6		193.6
Total	42	25.6	30.8	228.5	5.8	332.7

* Staff numbers as of the 31 December 2020

OUR SENIOR MANAGEMENT TEAM

SENIOR MANAGEMENT TEAM

John McDonagh is the Chief Executive. John was acting Chief Executive during 2020 and has since been formally appointed to that role with effect from 1 March 2021. The Chief Executive is supported by four Directors; three Regional Managers; and professional, technical, operational and administration staff located throughout the waterways navigational network.

Director of Finance & PersonnelLinda Megahey
Director of Marketing & DevelopmentAndrew Nixon-King
Director of Operations.....Vacant
Director of Technical ServicesJoe McMahon
Eastern Regional Manager.....John McKeown
Northern Regional Manager.....Joe Gillespie
Western Regional Manager.....Éanna Rowe

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Email: info@waterwaysireland.org
Website: www.waterwaysireland.org

CORPORATE GOVERNANCE

Waterways Ireland is committed in all of its work to achieving the highest standards of corporate governance. The organisation is accountable to two Government Sponsor Departments - the Department for Infrastructure in Northern Ireland and the Department of Housing, Local Government and Heritage (DHLGH) in Ireland. Waterways Ireland is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key organisational issues.

The regular day to day management, control and direction of Waterways Ireland is the responsibility of the Chief Executive and the Senior Management Team. The Chief Executive and the Senior Management Team must follow the broad strategic directions agreed with the Sponsor Departments and must ensure they have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Chief Executive acts as a direct liaison between the Sponsor Departments and management of Waterways Ireland.

SENIOR MANAGEMENT TEAM

The Senior Management Team is made up of the Chief Executive; the Finance and Personnel Director; the Marketing and Development Director; the Technical Services Director; and three Regional Managers from Northern, Western and Eastern regions of operations. The Senior Management Team meet on a monthly basis to review strategic and operational matters, including health and safety; financial; human resources; and all other corporate governance monitoring and reporting items.

SPONSOR DEPARTMENTS

Throughout the year Monitoring Committee Meetings are hosted between the Chief Executive and Directors of Waterways Ireland and representatives from our Government Sponsor Departments (Department for Infrastructure and Department of Housing, Local Government and Heritage) to consult on strategic and operational matters including those agenda items that may give rise to public or parliamentary concern, including the nature, scale and likelihood of potential issues and risks. There were three Monitoring Meetings throughout 2020.

AUDIT COMMITTEE

The Audit Committee met four times in 2020. The Committee receives, considers, and notes the reports from both Internal Audit and the External Auditors and reviews the financial statements and the risk management processes in place at Waterways Ireland. All Internal Audit reports were considered by the

Committee. The Committee also considered the Body's Annual Report and Accounts which are audited by the Comptroller and Auditor General for Northern Ireland and the Irish Comptroller and Auditor General.



Royal Canal Greenway

EQUALITY AND DISABILITY

Waterways Ireland agreed in 2018 the continued implementation of the Equality and Disability Action Plans 2016 and 2017 until the end of 2020 to enable Waterways Ireland to develop future plans in direct alignment with a new Corporate Plan.

Commitment to promoting equality of opportunity is central to all our work processes and development programmes. For example, the annual Events Programme promotes equality of access to the waterways under our remit and the Affirmative Action Plan seeks to improve the profile of Waterways Ireland within the Protestant community and aims to address an identified imbalance in the applicant pool for job opportunities. Our education / learning programme provides work experience opportunities for placement students. The Island Explorers, Waterways Wildlife Wonders and "Rowing from the Past Biodiversity for the Future" workshops brings children from local schools out on the water to learn about biodiversity and heritage through shared education, whilst having fun and learning new skills. Education events are provided at minimal or no cost to the school, affording the opportunity for access to fun and educational programmes for all children and lessens the risk of cost / disability being a barrier to access or participation. Whilst we are cognisant of the impact of Covid-19 restrictions on delivery of some elements of the 2020 Equality and Disability Action Plans, priority focused on the mental health and wellbeing of our staff, with employees completing online courses on:

- Managing Stress in the Workplace;
- Mental Health and Wellbeing in the Workplace;
- Protecting Yourself when Home Working; and
- Diversity and Inclusion.

OUR STRATEGY

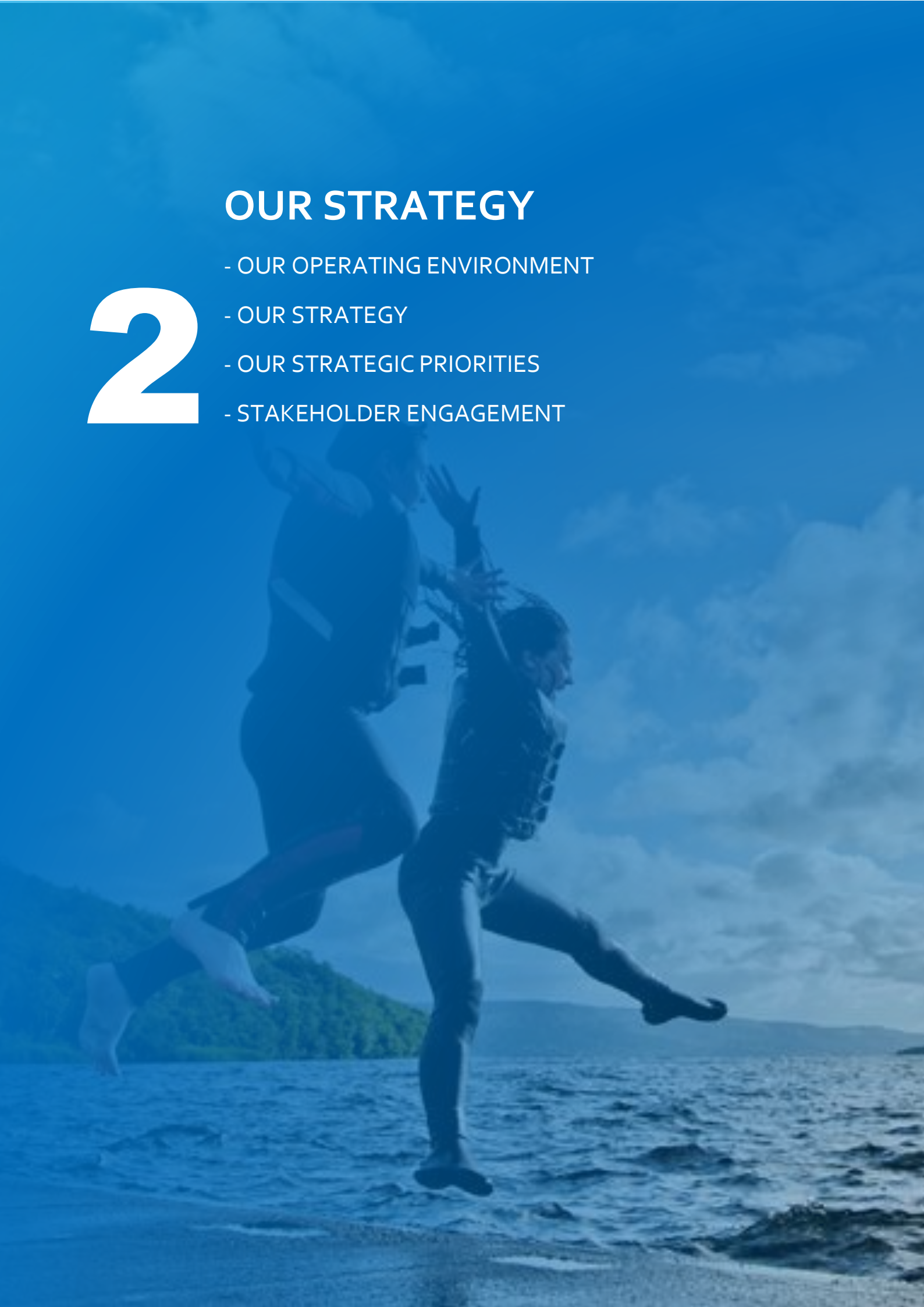
- OUR OPERATING ENVIRONMENT

- OUR STRATEGY

- OUR STRATEGIC PRIORITIES

- STAKEHOLDER ENGAGEMENT

2



INTRODUCTION

The operating environment for Waterways Ireland is regulated, political, dynamic, subject to change and under constant public scrutiny. It is important therefore to review the macro-environment within which Waterways Ireland operates in order to assess the impact upon our ability to deliver our strategic objectives. A high level Political, Environmental, Social, Technological, Economic and Legal (PESTEL) analysis was undertaken in 2020 to understand the current landscape in which Waterways Ireland operates. This analysis was used to inform the 2020-2022 Corporate Plan and 2020 Business Plan. The observations and key findings are outlined below.

POLITICAL

UK WITHDRAWAL FROM THE EU: The UK withdrawal from the EU has created much uncertainty for organisations with cross-border operations and threatens political and legislative divergence between the European Union (EU) and United Kingdom (UK). Divergence in policy areas between Ireland and NI has the potential to impact Waterways Ireland operationally, or otherwise. Uncertainty continues around the NI protocol with the potential impact on Waterways Ireland to be seen.

SHARED ISLAND UNIT: The Department of the Taoiseach has established a 'Shared Island Unit' to drive all-island initiatives. This unit aims to: drive cross-collaboration; tackle all-island strategic challenges; strengthen cooperation in key areas such as education and tourism; and further develop the North-West and Border Region. Furthermore, the Irish Government, in its 2021 budget, has allocated €500 million for cross border projects including investment in the A5 transport corridor and the development of the Ulster Canal. In December 2020 the Irish Government approved €6 million in funding from the Shared Island Fund to enable the continued restoration of the Ulster Canal and further development of the Ulster Canal Greenway.

ECONOMIC

COVID-19: We were confronted with a situation that was unimaginable throughout 2020 and will most likely continue to be confronted with COVID-19 as it impacts on every aspect of our society and economy. The goal continues to be to reduce the spread of the virus, whilst keeping our waterways re-opened. In doing so, we still need to make sure that we adhere to the rules of the new way of working, so that we maintain the gains we have made, and continue to suppress the spread of the virus.

GOVERNMENT FUNDING: The Irish government's expenditure for the 2020 fiscal year has increased rapidly and is expected to remain elevated into 2021. A budget deficit of just over €25 billion is forecast for 2020 and this is expected to fall to approximately €15 billion in 2021 as tax receipts improve and government supports are scaled down. In NI, the dependence of its economy on transfers from Great Britain means NI is vulnerable to political and economic shocks which impact the UK.

UK WITHDRAWAL FROM THE EU: Due to the close economic ties between NI and Ireland, Brexit is a particularly sensitive issue for both jurisdictions. Should uncertainty continue with the protocol, the following impacts may arise: a potential 30% decline in Irish exports to Britain; a rise in unemployment; deepening regional inequality; and implications for the cross-border movement of people and goods.

PROJECT IRELAND 2040: The National Planning Framework (NPF) is a policy priority in Ireland that will guide at a high-level strategic planning and development for the country over the next 20 years, so that as the population grows, that growth is sustainable (in economic, social and environmental terms). Waterways Ireland is familiar with the objectives of this planning framework to ensure continued alignment.



Whitworth Aqueduct, Royal Canal

SOCIAL

WORKING FROM HOME: Working from home is a growing trend which has been accelerated due to the onset of COVID-19. This shift in working arrangements and reduced commutes has given people more time to dedicate to sport and recreation on and along our waterways.

STAYCATIONS: With the rise of the global COVID-19 pandemic, the introduction of lockdowns and reduced international travel, many tourists have turned to domestic travel. This growing trend of staycations remains a potential opportunity for Waterways Ireland.

RECREATIONAL DEMAND: As a result of the COVID-19 and the introduction of lockdowns, many indoor recreational facilities, such as gyms, have been forced to close and, at a minimum, reduce their capacity. Consequently, people have rapidly adapted to find new ways to maintain their physical and mental wellbeing.

HEALTHY IRELAND FRAMEWORK: The Healthy Ireland Framework 2019-2025 is a national framework to improve the health and wellbeing of the population over the coming generation. It serves as a roadmap for improved health and wellbeing in Ireland. As such there are synergies between our work and the goals of the Healthy Ireland Framework. Opportunity exists for greater alignment to the framework and waterways as a resource for physical and mental wellbeing.



Acres Lake Floating Boardwalk, Leitrim

TECHNOLOGICAL

INFORMATION SECURITY: The mass shift to remote working due to COVID-19 has presented cyber-criminals with new gateway opportunities to exploit organisations for the purposes of disabling computers, data theft or using a breached computer as a launch point for other attacks. Waterways Ireland has robust procedures and systems in place to manage information security from a standby failover firewall with built in redundancy to ensure 24/7 protection to email traffic monitoring and staff awareness training.

SUSTAINABLE ENERGY: Over the past two decades the generation of renewable energy has significantly increased globally. As Waterways Ireland has an abundance of waterways and land assets, it is important for us to be aware of trends in the renewable energy space and how the organisation could position itself to

assist in achieving renewable energy targets whilst benefiting from potential revenue generation.

AUGMENTED AND VIRTUAL REALITY: User Experience, Augmented Reality and Virtual Reality can alter the way customers perceive their surroundings and, as such, add economic, experiential, social, cultural, historical and educational value for both internal and external stakeholders.

AUTOMATION: The automation of organisational activities can improve performance, by reducing errors and improving quality and speed, and in some cases achieving outcomes that go beyond human capabilities. There is potential within Waterways Ireland to expand and further introduce automated activities to aspects of its activities, such as operation of swing locks or Autonomous Underwater Vehicles (AUVs).

DIGITAL MARKETING: Digital marketing relates to advertising delivered through digital platforms such as search engines, websites, social media, email, and mobile applications. In leveraging such online media channels, digital marketing is the method by which organisations endorse goods, services and brands. Increased usage of digital marketing aligns with increasing data analytics capabilities and utilising KPIs to infer performance. In aggregating user information, Waterways Ireland will be better positioned to understand its customer needs and thus tailor marketing accordingly.

ENVIRONMENTAL

CLIMATE CHANGE: By mid-century (2041-2060): Temperatures are projected to increase by 1 to 1.6 degrees compared with a baseline period of 1981-2000, with the largest increases in the east; and the precipitation climate is expected to become more variable, with substantial projected increases in the occurrence of both dry periods and heavy precipitation events. The changing climatic conditions impact on how we deliver work. Aside from extreme flood conditions, prolonged periods of very heavy rainfall require increased water management to protect vulnerable structures such as canal embankments. High water levels also impede delivery of capital works. Invasive species continue to threaten boating activity on the waterways. Both the Government/Executive and public bodies such as Waterways Ireland have a leadership role in taking early and ongoing actions to support delivery of the country's decarbonisation goals and in demonstrating our actions.

CLIMATE ACTION FUND: The Climate Action Fund announced as part of the Programme for Government in Ireland, is a strategic driver to aid the transition of the state to a low-carbon economy. Approximately €500 million will be made available as part of the Fund,

which supports climate action efforts over the next seven years. There may be potential to leverage this fund to increase the organisation's 'green footprint' and introduce greater environmental sustainability in our assets and operations.

NI CLIMATE ACTION BILL: Draft legislation with cross-party support has been put forward as a private members bill to the NI Assembly. The draft legislation declares a state of climate emergency and prescribes milestones for climate action.

BIODIVERSITY: In September 2020, Ireland and the UK were among the countries who signed up to a UN global initiative to halt the loss of biodiversity. In doing this, these countries have pledged their commitment to 'matching our collective ambition for nature, climate and people with the scale of the crisis at hand'.



The Royal Grand Canal, Longford

LEGAL

LEGISLATIVE DIVERGENCE: As a result of the UK withdrawal from the EU there is a real possibility that the UK will diverge from EU regulatory standards in areas such as employment, environment and consumer law, among others. Moreover, legislative divergence on the UK's side poses a risk to the retention of single market access, which in itself would have implications for customs and tariffs on goods or services coming from EU member states.

ENVIRONMENTAL LEGISLATION: For organisations globally, climate change is becoming an increasingly important issue due to the increasing polarity of weather conditions and the associated repercussions. In response to environmental challenges governments, locally, nationally and internationally, are implementing increasingly stringent environmental policies to combat the effects of climate change. Waterways Ireland continues to engage with the Department of Housing, Local Government and Heritage on the Water

Abstraction Bill. For the protection and fulfilment of the statutory undertaking for which Waterways Ireland was established under the British Irish Agreement Act, 1999, it is essential that the proposed Water Extraction Bill gives special recognition to Waterway Irelands position.

BYE-LAWS: Bye laws dictate how the waterways should be used and directly impact Waterways Ireland's operations as an all-island navigational authority. At present six of the navigations have bye-laws while the Lower Bann has a voluntary code. Key bye-law areas pertaining to Waterways Ireland include, but are not limited to: charging structures, boat registration and permits, mooring rules and health and safety.

For Waterway Ireland's inspectorate it is integral to be aware of, and keep up to date, with navigational bye-laws. At present many bye-laws pertaining to Waterways Ireland's operations are outdated and require amendments to improve user experience, promote better compliance; and ensure equitability of charging structures.

OUR STRATEGY

This 2020-2022 Corporate Plan is aligned to previous Corporate Plans, business plans and the current strategic challenges and priorities for Waterways Ireland as we finalise the development of our long-term plan in 2021. The absence of a strategic long-term plan, beyond a 3-year corporate plan, has meant our organisation has been working towards key themes without a strategic approach, longer term vision or meaningful ambition for growth. As such, we have lost some of our relevance and purpose. Through our long-term plan we intend to be more ambitious and identify a growth platform in order to add more socio-economic value to Ireland and NI.

Our Corporate Plan goal continues to be to increase the use of inland waterways to provide high quality recreational amenities, well used by all the people who live near them, whilst also attracting increasing numbers of visitors, bringing jobs, creating new and sustaining existing businesses, and delivering prosperity. At the core of the Corporate Plan is delivery of maintenance and active management of the waterways. Many of the navigation features are now over 200 years old and are in need of significant investment. We will continue to focus on ensuring public safety, water control, and investment in critical infrastructure in areas of greatest use. Key programmes include the development of the canal network towpaths, reimagining the waterside sites throughout the navigations for new activities to researching the potential of a pilgrim way exploring Christian heritage and facilitating a deeper understanding of the country's historic past.

A key challenge for us remains preserving the industrial and environmental heritage of the waterways for future generations, whilst also providing a safe and high-quality recreational environment for users. Our funding profile has declined to levels as low as 40/50% during the recession – the result is an investment deficit. In this regard it is important to acknowledge the ongoing support from our Sponsor Departments. It is important to state, that despite the funding deficit on the back of an economic recession our sponsor departments have allocated almost €400 million over the last ten years to Waterways Ireland. Waterways Ireland continues to seek ways to improve efficiency and effectiveness in its capital and current spending whilst continuing to identify income opportunities from property, utilities, boats and moorings and third-party funding.

OUR VISION

Our vision sets out our desires to achieve in the future. Our Vision is to bring our waterways to life – full of recreational and commercial activities, havens rich in wildlife and biodiversity, and positively transformational both in terms of enriching people's lives and regenerating the many rural and urban communities and regions through which the waterways pass.

Our Vision statement is *“Creating inspirational inland navigations through conservation and sustainable development for the benefit of all.”*

OUR MISSION

Our mission outlines why Waterways Ireland exists and what is our remit. Our statutory function is to manage, maintain, develop and restore specified inland navigable waterways, principally for recreational purposes.

Our mission is *“As custodians of the waterways to collaboratively reimagine, maintain, develop and promote our inland navigations to sustain our environment, communities and heritage.”*

OUR VALUES

Achieving delivery of our Strategy is centred on our Values which reflect the essence of our identity, shape our culture and provide the principles upon which we carry out our organisational activities. Our values are;

1. PASSIONATE

We are passionate, enthusiastic and dedicated to the work and services we delivery. We listen to our stakeholder needs and strive to exceed expectation.

2. COLLABORATIVE

We work collaboratively internally and externally to achieve objectives, whilst helping and supporting each other for our collective goal.

3. ACCOUNTABLE

We strive to deliver the best and hold ourselves accountable for the results. We are responsible, act with respect and compassion and operate in a sustainable and safe manner.

4. INNOVATIVE

We strive to continuously improve in the delivery of quality services and infrastructure. We aim to promote a culture of quality, creativity, diversity and excellence.

STRATEGIC THEMES

To realise our Vision, we have identified five strategic priorities whilst work continues on the development of our Long-Term Plan. These strategic themes have been established following extensive waterway user and stakeholder engagement.

1. MAINTENANCE & MANAGEMENT

The inland waterways are the largest public outdoor recreational amenity on the island, with over a billion Euro worth of assets in the ownership and operational responsibility of Waterways Ireland. Maintenance and active management of the waterways is at the core of Waterways Ireland's existence, and pivotal to having safe, functioning, and sustainable waterways that hold the key to unlocking future development opportunities and rural and urban regeneration.

2. ENVIRONMENT & HERITAGE

Proactive management of the unique waterway environment encompasses both natural and built heritage. Waterways Ireland's environmental experts must continue to ensure appropriate assessments manage the impact of planned capital and maintenance work programmes, always ensuring measured decisions are taken that protect the environment and precious built heritage structures. We must continue to work as a collector and guardian of heritage, as well as create public awareness and access to these assets through various outreach programmes and events.

3. AFFINITY & PARTICIPATION

Waterways Ireland aims to continue to increase the overall numbers of people using the waterways by encouraging and supporting a much broader range of use of the waterways. Our customer base has evolved and grown from being primarily boating users to walkers, cyclists, and increasing use by small craft such as kayakers and canoeists.

4. DEVELOPMENT & INCOME

Waterways Ireland has worked, and must continue to work, proactively with all our stakeholders to collaborate on the development of future waterway projects that enable realisation of shared aspirations and benefits for rural and urban populations throughout the navigational network. Our diverse property portfolio offers potential to grow our income base further. We support new and existing businesses on the waterways by granting operating licences, and for use of our towpath network to carry telecommunication services. These licenses generate a modest revenue to support organisational work programmes.

5. ORGANISATION & PEOPLE

Waterways Ireland recognises the need to review, develop and execute a suite of leadership and organisational programmes that will address the current and future capacity and demand requirements across the organisation. There is a need to nurture an environment that supports increased collaboration and leadership, so Waterways Ireland is a great place to work and volunteer.



The Royal Canal Greenway

STRATEGIC PRIORITIES

Our 2020-2022 Corporate Plan sets out the following five Strategic Priorities:

1. MANAGEMENT & MAINTENANCE

To manage and maintain our waterway assets and deliver a safe, reliable and efficient service for all.

2. ENVIRONMENT & HERITAGE

To conserve, enhance and promote our environment and heritage assets - natural and built.

3. AFFINITY & PARTICIPATION

To increase Waterways Ireland awareness, affinity and participation both on and along our waterways.

4. DEVELOPMENT & INCOME

To deliver greater value outcomes and wider development opportunities for public benefit.

5. ORGANISATION & PEOPLE

To strengthen our organisation's capacity and capability, with engaged people and a shared vision.

STAKEHOLDER ENGAGEMENT

Waterways Ireland could only deliver our strategic priorities set out in this Annual Report and Accounts through a shared ownership and commitment from both our internal and external stakeholders. This contribution from our stakeholders is vital to the enhancement of our priorities and we wish to thank all our 'partners' who have helped us in this regard.

Our Sponsor Departments, tourism bodies, funding bodies, and Local Authorities made a huge contribution to our outcomes for 2020. Our interaction with private sector organisations continued to develop in 2020, whether activity providers, cruise hire businesses, or those wishing to organise events on or along our waterways. The support of the local communities is vital in delivering vibrant and living waterways and they along with the many voluntary organisations are very important players in realising the full potential of the inland waterways.

Throughout 2020 we adopted a collaborative approach to the development of our 10-year Long-Term Plan and 2020-2022 Corporate Plan. Early engagement and on-going consultation with key stakeholders were crucial elements in the development of both Plans. Over 500 internal and external stakeholders were involved in 1:1 interviews, focus groups and online surveys between June and September. These stakeholder engagement interactions should help create a sense of ownership and responsibility for these Plans and implementation.

At Waterways Ireland we take the nature and quality of our relationships with all our stakeholders very seriously. We work closely to understand their views and interests, to deliver our projects in partnership, and respond to their interests as we progress our plans.



Devenish Island, Lower Lough Erne

OUR MISSION

As custodians of the waterways to collaboratively reimagine, maintain, develop and promote our inland navigations to sustain our environment, communities and heritage.

OUR VISION

Creating inspirational inland navigations through conservation and sustainable development for the benefit of all.

OUR VALUES

PASSIONATE



We are passionate, enthusiastic and dedicated to the work and services we deliver. We listen to our stakeholder needs and strive to exceed expectation.

ACCOUNTABLE



We strive to deliver the best and hold ourselves accountable for the results. We are responsible, act with respect and compassion and operate in a sustainable and safe manner.

COLLABORATIVE



We work collaboratively internally and externally to achieve objectives, whilst helping and supporting each other for our collective goal.

INNOVATIVE



We strive to continuously improve in the delivery of quality services and infrastructure. We aim to promote a culture of quality, creativity, diversity and excellence.

STRATEGIC GOALS

1 MANAGEMENT & MAINTENANCE

To manage, maintain and care for our waterway assets and deliver a safe, reliable and efficient service for all.

2

ENVIRONMENT & HERITAGE

To conserve, enhance and promote our environment and heritage assets - natural and built.

3 AFFINITY & PARTICIPATION

To increase Waterways Ireland awareness, affinity and participation both on and along our waterways.

4

DEVELOPMENT & INCOME

To deliver greater value outcomes and wider development opportunities for public benefit.

5 ORGANISATION & PEOPLE

To strengthen our organisations capacity and capability, with engaged people and a shared vision.

PERFORMANCE REVIEW

- COVID-19 PANDEMIC
- MANAGEMENT AND MAINTENANCE
- ENVIRONMENT AND HERITAGE
- AFFINITY AND PARTICIPATION
- DEVELOPMENT AND INCOME
- ORGANISATION AND PEOPLE

3



COVID-19 PANDEMIC

COVID-19 impacted on every part of the economy and limited Waterways Ireland in service delivery and achievement of our 2020 Business Plan. Throughout 2020, the health and safety of our waterways users, employees and other stakeholders has been paramount. Waterways Ireland mobilised an organisational response team and plan throughout the COVID-19 pandemic. Strict procedures and protocols were implemented to minimise the spread of the COVID-19 virus and the resulting impact and disruption.



From the initial outbreak of the virus (29th February 2020) and lockdown phases we considered all process and operational implications including maintaining essential and critical operational functions, prioritising activities and identifying critical and essential employees / teams. These included maintaining critical waterways assets and infrastructure, monitoring water levels, progressing ongoing preparations for key capital projects, maintaining our waterway navigations to protect people and property. All Waterways Ireland buildings, (offices, stores, service blocks, etc.) were closed, with access only available to key employees for critical operational functions. This was in line with the Government /

Executive and Public Health Authorities decision. Waterways Ireland identified essential staff duties for operational staff in light of Government / Executive 'lockdown' guidance. Management of water levels and response to emergency issues which may arise on the waterways, were critical functions in protecting people and property. These staff continued to undertake essential management of water levels, and any emergency works that arose, under strict social distancing protocols.

All navigations were closed throughout the various COVID-19 waves in 2020 to comply with Government / Executive guidelines. All locks and service blocks were closed for navigational and recreational purposes, taking into account the advice from the Public Health Authorities. The Winter Mooring period on the Shannon Navigation and Shannon Erne Waterway was extended in wave one, with no additional cost for boaters for this extension. Towpaths remained open but we encouraged people to use them in accordance with Government / Executive guidelines (e.g., distance from home requirements), always observing social distancing protocols.

We continued to examine the extent to which others would be dependent on Waterways Ireland including reviewing existing arrangements with contractual partners, and the potential of those who were not in a position to fulfil their contractual obligations. For instance, we identified that many of our commercial operators were experiencing difficult trading conditions due to the spread of the virus, and the regulations which were being implemented to lessen its impact. We communicated with these operators to defer payments and did not charge operating license fees to businesses on and along our waterways.

Since wave one we developed a roadmap to manage the phased reopening of our waterways and return to work by employees aligned with Government / Executive guidance in their individual roadmaps, the National Framework for living with COVID-19 and the UK COVID-19 alert level system. The goal continues to be to reduce the spread of the virus, whilst keeping our waterways open. The following pages provide an overview of the phased reopening of our waterway navigations from pre-COVID to the onset of the pandemic and lockdown to the phased reopening of our waterways network.

PERFORMANCE REVIEW

Waterways Ireland's endeavours and focus throughout 2020 remained on achievement of our Strategic Priorities whilst in the midst of the COVID-19 pandemic:

1. MANAGEMENT & MAINTENANCE

To manage and maintain our waterway assets and deliver a safe, reliable and efficient service for all.

2. ENVIRONMENT & HERITAGE

To conserve, enhance and promote our environment and heritage assets - natural and built.

3. AFFINITY & PARTICIPATION

To increase Waterways Ireland awareness, affinity and participation both on and along our waterways.

4. DEVELOPMENT & INCOME

To deliver greater value outcomes and wider development opportunities for public benefit.

5. ORGANISATION & PEOPLE

To strengthen our organisations capacity and capability, with engaged people and a shared vision.

1. MANAGEMENT AND MAINTENANCE

The navigable inland waterways had restricted opening and availability throughout 2020, due to the COVID-19 pandemic. A programme of channel maintenance continued throughout 2020 across the waterways from weed and grass cutting to tree, bush and hedge trimming; targeted dredging programmes; and repairs across locks, jetties and other infrastructure assets. Asset inspections were completed throughout the year, with 88 earthworks; 77 bridges; 47 locks; 33 weirs; 26 effluent treatment systems and other structures inspected.

While much of our capital programme is dependent on securing timely planning approval, decisions on planning matters are outside the control of Waterways Ireland. The development of future collaborative projects does however often depend on the prioritisation Local Authorities attach to project proposals and how such proposals fit within their overall development plans. Waterways Ireland continued to work proactively with Local Authorities to influence and support their development plans and in doing so, contribute to the development of future waterway projects that enable the realisation of shared aspirations and benefits for regions.

Planning permission was granted in October 2020 to progress vital repairs to Carnroe Weir and to construct a new all-species fish pass. A contract valued at €200,000 for the 'enabling works' was awarded and work commenced in January 2021. The anticipated start date for the works in the river is spring 2022 with completion

due autumn 2023. Preliminary works including underwater surveys, structural inspections and ground investigation, fish pass design, ecology surveys, and sluice gate design were also progressed at Tarmonbarry Weir, Co. Roscommon in advance of repairs.



Carnroe Weir, Lower Bann

Work progressed throughout 2020 to repair Meelick Weir, Co. Galway. Works were delayed in 2020 due to COVID-19, weather conditions and the contractor encountering financial difficulties. Waterways Ireland has since developed a model to enable the outstanding work to be completed without the contractor in 2021. The completed works will repair the weir structure; improve safety for our operational staff by providing 27 mechanically operated tilting weirs, improve the main sluice operating system, improve fish passage and provide new eel passes.



Meelick Weir, Shannon

With the benefit of innovative thinking and design a new 295m publicly accessible walkway has been constructed on top of the tilting weirs. This innovative approach links Meelick in Co. Galway and Lismagh in Co. Offaly - Linking Counties, Linking Communities. Upon completion, Waterways Ireland with support from the Department of Housing Local Government & Heritage, we will have invested circa €3.5 m into the project.

Following flooding in April 2020 there were a number of breaches on the Barrow Navigation at Bestfield and Ardreich. Various emergency repair options were considered, and temporary repair works completed. Planning permission is now required to carry out permanent repair works at both locations. Waterways Ireland has continued to take an active and supportive role in the Shannon Flood Risk State Agencies Co-ordination Group by undertaking a series of targeted measures on behalf of, and in partnership with the Office of Public Works. This has been facilitated by a strategic maintenance funding allocation over the next 10 years amounting to €7 million.

Marine Safety Notices continued to be issued to all vessel owners and boating organisations who wished to receive them and were published across all Waterways Ireland and partner digital platforms. Waterways Ireland allocated a budget of €150,000 to remove abandoned and non-compliant non-live aboard boats. Approx 20 vessels from Sallins, Lowtown, Hazelhatch and the Barrow were removed with plans progressing to improve Bye-Law compliance across our navigations. The objectives of the programme were to improve compliance rates from March average of 56% to mid-80%; increase capacity along mooring areas and improve the user experience in navigating along the canals; improve the water quality; and take back control and build a reputation of fair and equitable enforcement for all users. Significant progress has been achieved from this compliance recovery project.

2. ENVIRONMENT & HERITAGE

Proactive management of the unique waterway environment encompasses both natural and built heritage. In-house environmental experts ensure appropriate assessments assess the impact of planned capital and maintenance work programmes, always ensuring measured decisions are taken that protect the environment and precious built heritage structures.

2020 was another successful year for environment and heritage through the implementation of Waterways Ireland Heritage Plan (2016-2020). Key highlights were: The Heritage Grant Scheme that allocated €20,000 to support local community groups in the delivery of heritage projects throughout our waterways. A successful application made to the Historic Structures Fund resulted in €35,250 being leveraged to undertake necessary repairs to the Napoleonic Fort Eliza on the Shannon Navigation near Banagher. An innovative and cutting edge Canal Heritage Virtual Reality project was developed and launched through VR headsets (with relevant disinfection protocols) as well as being accessible through 360 degree YouTube and Google Cardboard which turns any smartphone into a VR headset. A Conservation Assessment with associated

Visitor Management Strategy was undertaken to investigate possible actions to increase visitor access to the Meelick Martello Tower at Victoria Lock. We continued our successful collaboration with Third Level Institutes undertaking research with NUI Galway, Technical University Dublin and the National College of Art and Design on heritage related projects. We also continued our successful biodiversity management at several sites throughout the waterways in support of the All Ireland Pollinator Plan.

Our successful Heritage Stories from the Waterways digital media series continued showcasing the benefits of water-based activities for children with special needs, the Royal Canal Citizen Science Project, our Water Framework Directive programme, lock gate replacement on the Barrow and advocacy work of the Royal Canal Amenity Group to name but a few. Waterways Ireland was delighted to partner with broadcaster Derek Mooney for a dedicated feature on our inland waterways, specifically on biodiversity and heritage projects.

Waterways Ireland was awarded the prestigious Public Sector Green Award in 2020 reflecting our commitment to climate action, biodiversity, water and waste management as well as comprehensive in-house and stakeholder awareness raising campaigns.



Love this Place, Leave no Trace Campaign

Waterways Ireland was central to a multi-agency collaboration with Leave no Trace Ireland, in the rollout of a national media campaign to promote sustainable outdoor recreation during the COVID-19 travel restrictions, titled 'Love this Place, Leave no Trace'.

We continued to work throughout 2020 in partnership with the Environmental Protection Agency and the NI Environment Agency to facilitate water quality monitoring. Water quality data from Waterways Ireland's Water Framework Directive monitoring programme indicates that the vast majority of canal artificial water bodies achieved Good Ecological Potential in 2020 and continue to improve. We continued to be proactively

involved in the Water Framework Directive working groups through the National Technical Implementation Group. We actively participated on the Environmental Protection Agency Hydromorphological subgroup, the Hydrometric Network Group, and the Department for Housing, Local Government and Heritage steering group on fish passage at Parteen Weir Co. Clare. Multiple programmes were implemented to effectively manage water levels on the canals with Irish Water and the local authorities. A material consideration for the Body in 2021 is the drafted Water Abstraction Bill.

In early 2020 Waterways Ireland’s partnership with educational establishments delivered value added education programmes directly linked with educational syllabuses through Engineers Week and NI Science Festival. As part of Engineering Week, engineering teams led the activities on the Barrow Line of the Grand Canal, the Erne, the North Shannon, the Lower Bann and the Barrow. Waterways Ireland Learning Zone featured on the RTÉ Home School Hub. The RTÉ home school hub was designed to help parents home school during lockdown by showcasing various resources which have curriculum links. Waterways Ireland’s education resources include a range of fun and interactive activities and resources which highlight the biodiversity and history of the waterways of Ireland.



Engineers Week 2020

3. AFFINITY AND PARTICIPATION

Amidst public anguish surrounding Covid-19 and the life challenges of dealing with the resulting government restrictions, and now living with an ongoing risk of the virus seeping into all communities, access to green and blue space on the island of Ireland has continued to become the desired daily escape for many, and newly discovered staycation option.

Analysis of visitor counters along towpaths/trails combined with anecdotal evidence from Waterways Ireland and local authority staff throughout the island, evidenced extraordinary increased use of waterway environments since COVID-19. An investigation of

counter metrics at 11 locations on the Shannon Navigation and Shannon-Erne Waterway from March to August 2020 versus the same period in 2019, reveals increases of between 91% and 126% in five locations. Overall use of the 11 walking/cycling routes increased by 19%.

Following the phased reopening of the waterways in the aftermath of the Covid-19 national lockdowns, demand for hire boats surpassed fleet availability with every Hire Boat company in Ireland generally 100% booked to the end of August 2020, with 80-90% bookings for September (Irish Boat Rental Association, 2020). Demand was solely generated by the domestic market, mostly people who previously would have holidayed abroad. The sector’s greatest challenge was not having enough hire boats to meet the unprecedented domestic demand. This represents a fundamental shift in market demand from previous years where bookings were only 22% Domestic tourists. Correspondingly, online vessel owner registrations continued to grow. In 2020 there were 16,127 private boat owners in both jurisdictions.



Lough Derg Blueway

Waterways Ireland hosted RTÉ Nationwide on filming along the Three Sister Rivers, The Barrow, the Nore and the Suir. The focus on the River Barrow was a beautiful barge trip from the town of Athy where Nationwide got out and active on the Barrow Way Walk. The Barrow Way Walk event was the brainchild of Waterways Ireland and Get Ireland Walking who conceptualised the idea on the back of the Waterways for Health initiative. Waterways Ireland also supported ‘The Chronicles of Erne’, a four-part BBC TV programme covering life on Lough Erne over a 12-month period. The programme covered the seasons in turn and aired on BBC 1 in early 2020. The programme highlighted a whole range of life and activities on our Erne navigation. Later in 2020, Waterways Ireland also supported the UK’s Channel 5 production of Ireland’s most scenic river – the Shannon over 12 days of filming.

Waterways Ireland continued its Strategic Partnership Agreements with Triathlon Ireland, Athletics Ireland, Rowing Ireland, Canoeing Ireland and Get Ireland Walking in order to collaboratively design and run

programmes to increase recreational participation, and promote improved levels of fitness, health and wellness across all ages in a fun and sociable environment. Programmes under these partnerships included 'The Paddles Up Programme' 'Wellness on the Water Programme', 'Come and Try', outdoor swim training programmes, 'The Daily Mile', and walking programmes. RTÉ Nationwide in September featured Waterways Ireland and the Grand Canal as part of our strategic partnership with Get Ireland Walking and National Walking Day. Having off-road walking trails within easy access is a huge asset for communities in the midst of the COVID-19 pandemic and walking trails along water always get a special mention for how they benefit people with both mental and physical health and well-being.

Waterways Ireland and Fáilte Ireland continued our Strategic Partnership Programme in 2020 focusing on the delivery of a programme of works to improve the quality of the visitor and user experience along Waterway Ireland's waterways in Ireland for recreational purposes. All projects identified will complement the key brand experience propositions: Ireland's Ancient East, Wild Atlantic Way, Ireland's Hidden Heartlands and Dublin. The partnership includes a series of projects and initiatives aimed at cross-promotion and marketing. An example of this is the Shannon Masterplan, being led by Waterways Ireland, which will develop a sustainable international tourism destination in the Shannon Corridor which respects the nature and diversity of the environment and its people. Fáilte Ireland and Waterways Ireland also worked on a research programme to gain greater insights into Domestic Tourism in the Cruise Hire Industry during 2020. Throughout 2020 Waterways Ireland engaged in strategic partnerships with Tourism NI and local Authorities to enhance the tourism potential of the Lower Bann and Erne, including the potential development of a Blueway on the Lower Bann.

4. DEVELOPMENT AND INCOME

Funding applications under the Greenways Strategy were submitted to develop towpaths. €140,000 was awarded for preliminary design and environmental evaluation for a 41 km section of Greenway from Limerick to Scarriff. The proposed construction of the national greenway route follows along the old Shannon Navigation with connectivity to existing and future greenway routes and trails.

Planning permission for the Barrow Blueway was granted by An Bord Pleanála for 46 km of the route between Loughton and Athy (Kildare 33.2 km and Laois 13 km). Waterways Ireland in partnership with Kildare and Laois County Councils secured €5.07 million of funding for the 46 km route under the Rural Regeneration Development Fund, representing the full capital grant requested with a

further 25% match funding by the Sponsor Department. Detailed project planning; pre-works ecology surveys; and site works commenced in 2020. Site works are estimated to complete late 2021 / early 2022.



The Barrow Blueway

Final works of the Royal Canal Greenway, Ireland's longest Greenway at 120 km are almost complete using the €1 million of funding from the Department of Transport (formerly the Department of Transport, Tourism and Sport), to upgrade the towpath in Longford and Westmeath and to provide signage and ancillary equipment for the entire route from Maynooth to Richmond Harbour. A marketing strategy has been agreed to be taken forward on a collaborative basis with Meath, Kildare, Westmeath and Longford County Councils to promote the Greenway.

Phase two Ulster Canal Greenway, Smithborough to Middletown (22 km), is currently at Planning Stage. Following a thorough route selection process, the preferred route for the Greenway was made public in July 2020. An Integrated Consultant Team continued to progress through the planning and design process - to refine the route and develop cost estimates. A formal request for €7 million of additional funds was submitted to the Special EU Programmes Body (SEUPB) in 2020 to develop the Greenway.

Phase two of the Ulster Canal Restoration from Clones to Clonfad, including a canal basin marina and amenity area in Clones secured €325,000 of Category 2 funding in 2019 under the Rural Regeneration and Development Fund for engineering studies =. Design, build, and land costs for this phase of the restoration is estimated at €12.2 million. In 2020 €6 million of funding was secured from the Shared Island Fund, with a Category two application made to the Department of Rural and Community Development for the balance (€6 million) to deliver the restoration of Phase two of the Ulster Canal.

We continued to seek ways to strengthen and grow our sustainable income base from the use and development of our assets to care and support our inland waterways.

Income streams were impacted across licence and moorings, investment and property and third-party funding throughout 2020 due to the COVID-19 pandemic.

The Body licenses a wide range of businesses to operate on our property assets to attract people to come and enjoy the waterway environment. Businesses include small vessel hire, such as day boat to canoe hire activity providers to large passenger vessel hire and licences to providers at food markets. Waterways Ireland also manages the licensing and use of a large portfolio of rural property connected to the navigations.

Waterways Ireland's largest asset is City Block 19 in Dublin Docklands, a large 1.2 hectare development site. City Block 19 on Grand Canal Dock is one of the few undeveloped sites in Dublin's Docklands. In its present derelict state, it detracts considerably from the regeneration in the area and limits the potential of Dublin Docklands and Grand Canal Dock. Waterways Ireland is keen to see the appropriate and much needed development of Strategic Development Zone designated City Block 19 in a way which celebrates and reflects the significant social, historical and cultural value of the site for the local community and for Dublin.

Waterways Ireland is currently considering a range of options in relation to the most effective way to deliver this ambition for City Block 19. One option being explored is sale on the open market. This option would enable the achievement of the vision for Grand Canal Dock within a shorter timeframe and would remove any additional burden on the public exchequer. Designations within the Strategic Development Zone protect the preservation of the Docks into the future, as part of any development proposals. The approval of any option is a substantive and considered process which will take a number of months. All development options will further allow for the proceeds to be invested back into the delivery of a shared vision for the Docklands.

Waterways Ireland has commenced work on a plan to provide a strategic framework and timeline for appropriate land/canal use identifying a suite of sustainable, integrated and coordinated development initiatives. Consultation and collaboration with external stakeholders will form an integral part of this process.



Angling at Kilcare, Shannon-Erne Waterway

5. PEOPLE AND ORGANISATION

Waterways Ireland recognises the need to review, develop and execute a suite of people and organisational governance programmes that will address the current and future capacity and demand requirements across the organisation. Furthermore, there is a continual need to nurture an environment that supports increased collaboration and leadership so Waterways Ireland is a great place to work and volunteer.

Leadership capacity was disrupted in 2020 when the Business Development Director and later Finance and Personnel Director decided to leave the organisation. This has created a vacuum at leadership level in the organisation and with it an over-extended span of control for the Chief Executive. Recruitment campaigns commenced in 2020 to backfill these leadership roles with a campaign ongoing to recruit an Operation Director. Other successful recruitment campaigns throughout 2020 included the appointment of a Head of Mechanical and Electrical; Head of Civil Engineering; Head of Asset Management; Head of IT and several senior engineering appointments across our navigations with other campaigns ongoing. Based on Sponsor Department funding granted for 2021 there is headroom to return the organisation to a steady state and to improve overall organisational capacity. This challenge continues to be the highest priority.

Progress continued throughout 2020 to improve governance, risk and controls with the appointment of a new Chair of the Audit Committee, delivery of the 2020 Internal Audit Plan and associated reports, finalisation of allowance issues and the ongoing rollout of an improved Risk Framework. From another perspective - legacy gaps in Property & Legal specifically in relation to First Registration and Encroachments; legacy gaps in Health & Safety specifically in relation to Emergency Response Plan, Lone Working, Welfare facilities and Management Systems; and outdated Bye-Laws – are all being addressed and these feature as key areas to address in the future. Outstanding is progress on recommendations

from the 2020 Financial Governance Review. Focus will be accelerated by Waterways Ireland in conjunction with our Sponsor Departments following the establishment of a project committee in December to action the delivery of this Review.

From the outset of the COVID-19 pandemic flexible and remote working arrangements were put in place for the organisation, with the COVID Project Team agreeing that Waterways Ireland should implement a blended working model and our Sponsor Departments have supported this. The model will offer employees the opportunity to work from both home and offices. In doing so we will enhance the employee proposition and provide a flexible working arrangement which does not lock us into a fixed position. Flexible remote working arrangements and ICT infrastructure will remain in place to facilitate employees working from home.

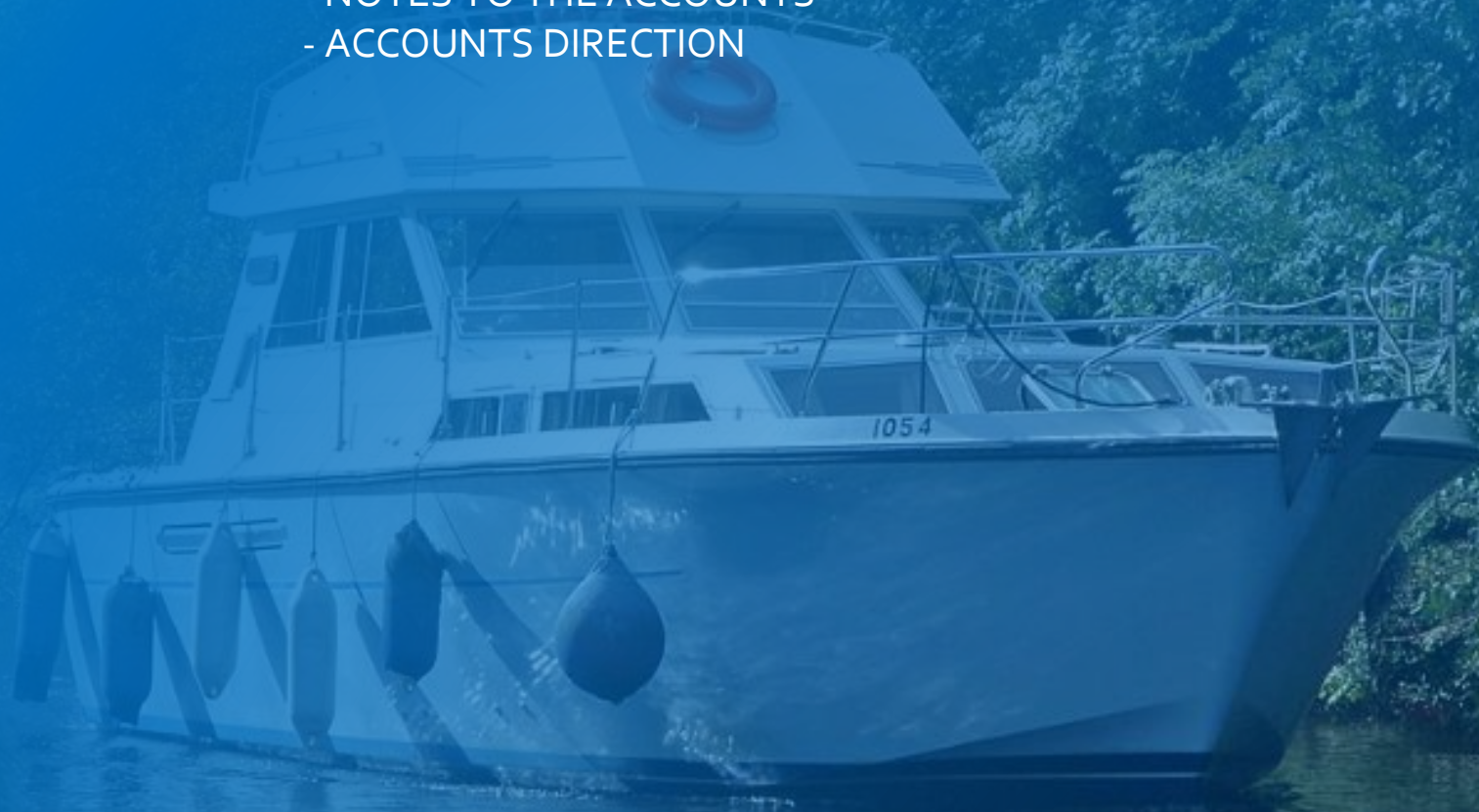
2020 seen the delivery of a number of digital and IT advances for the benefit of enhancing user experience, improving operational efficiencies and creating new opportunities. A series of IT projects were delivered aligned to the IT Strategy including the replacement of our Firewall; the upgrade of our Core Human Resources system; the launch of our Royal Canal Greenway (www.royalcanalgreenway.org) and Dublin Canals (www.dublincanals.org) websites; the build and rollout of our new risks management system; to the remote working and mobilisation of our workforce. Also in year was the completion of a digital marketing review to establish a baseline for the subsequent development of a Digital Marketing Strategy, Roadmap and transformational programme for Waterways Ireland in 2021.

A comprehensive baseline body of research was delivered to understand user and public awareness, perceptions and interest across the island of Ireland to gain more informed organisational decisions and brand strategy possibilities. This research is a key foundational input into the development a brand strategy in 2021 so that the Waterways Ireland brand can, over time, become a strategic asset that supports the achievement of our Long-Term Plan and objectives.

4

FINANCIAL REVIEW

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- STATEMENT OF RESPONSIBILITIES
- INTERNAL CONTROL STATEMENT
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BACKGROUND INFORMATION

Waterways Ireland was established on the 2nd December 1999 under the British Irish Agreement Act 1999 and the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999. Its functions are the management, maintenance, development and restoration of the island's inland navigable waterway system, principally for recreational purposes. The accounts contained in this document refer to the year ended 31 December 2020.

These accounts have been prepared in accordance with:

- The financial arrangements as set out in Part 7 of Annex 2 to the Schedule of the British-Irish Agreement Act, 1999 and as set out in Part 7 of Annex 2 to the Schedule of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 establishing Implementation Bodies;
- A direction by the Department of Housing, Local Government and Heritage (DHLGH) and the Department for Infrastructure (DfI), as provided for in the Body's Financial Memorandum in 2018;
- The Annual Report and Accounts Guidance provided by the Department of Public Expenditure and Reform (DPER) and the Department of Finance (DoF) (2017).

BUSINESS REVIEW

A full review of Waterways Ireland's activities is given in the Annual Report.

RESULTS FOR THE PERIOD

The results of Waterways Ireland are set out in detail on page 49. The deficit for the period was €4,121,000 (STG3,662,000). The deficit for 2019 was €1,329,000 (STG£1,163,000).

REPORTING CURRENCY

The normal operating currency of Waterways Ireland is euro. Sterling values are the euro values translated at the Bank of England average exchange rate for the year of €1.125 (2019 €1.1405) to £1 for the Statement of Income while the Statement of Financial Position is translated at the Bank of England closing rate at year end of €1.1118 (2019 €1.1765) to £1.

PROPERTY, PLANT AND EQUIPMENT

Details of the movements in property, plant and equipment are set out in Note 7 to the accounts.

Waterways Ireland took over from DHLGH and DARD (The Department of Agriculture and Rural Development) the asset portfolio comprising mainly infrastructure assets such as waterways, canals, towpaths, lock-houses and associated navigational features (locks, weirs, etc). The Shannon-Erne Waterway was transferred in 1999 and the Erne System, Grand Canal (including the Barrow Navigation), the Lower Bann Navigation, the Royal Canal and the Shannon Navigation were transferred in 2000 and valued in the accounts of Waterways Ireland in 2003.

Under guidance provided by the Department of Public Expenditure and Reform and the Department of Finance definable major assets or components within an infrastructure system or network with determinable finite lives are treated separately and depreciated over their useful economic lives.

Operational assets including land, navigational structures and work in progress have been valued in the accounts. Where title and value have been verified, land and buildings of a non-operational nature have been valued in the accounts. A net valuation increase in Tangible Assets of €124,000 primarily due to the revaluation of assets held for sale. A net valuation increase in year in in Operational asset €26,266,000, includes CPI movement €4,705,000, Land indexation reduction of €39,000, revaluation based on condition of lock, lock gates, weirs and bridges €21,600,000. These changes are detailed in Notes 1.7, 7.1, 7.2 and 7.3.

FUTURE DEVELOPMENTS

Capital development in 2021 will concentrate on investment in critical navigation infrastructure led by asset management insights and to projects which will make a difference. A detailed capital programme for 2021 has been agreed including the replacement of critical navigation infrastructure, fleet, plant and equipment and investment in ICT. COVID-19 is not expected to impact the capital program in 2021.

BOARD MEMBERS

Under the British Irish Agreement Act 1999 and the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 the functions of Waterways Ireland are exercised by the Chief Executive. There are no board members.

EQUALITY POLICY

Waterways Ireland implements an Equality Scheme in compliance with the requirements of Section 75 of the Northern Ireland Act 1998 and is fully committed to meeting the equality requirements of both jurisdictions.

POLICY IN RELATION TO PEOPLE WITH DISABILITIES

Waterways Ireland is an equal opportunities employer and welcomes people with disabilities as employees. We proactively seek to engage with people with disabilities and representative groups, providing opportunities for work placements.

EMPLOYEE INVOLVEMENT

The Industrial Relations Forum meet quarterly with representatives of management and unions to discuss items of common interest. In addition, management meet and work regularly with recognised Trade unions in addressing employee issues.

Management engages with staff at briefing and information meetings throughout the year, in addition to the regular, Regional, Departmental and Team meetings driven by both management and employees.

CHARITABLE DONATIONS

Waterways Ireland made no charitable donations during the period.

PRACTICE ON LATE PAYMENTS

Waterways Ireland is committed to the prompt payment of bills for goods and services received in accordance with the UK Late Payment of Commercial Debts (Interest) Act 1998, as amended by the Late Payment of Commercial Debts Regulations 2013 – Statutory Instrument 2013 No. 395 and the Irish Prompt Payment of Accounts Act, 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations (S. I. No. 580 of 2012). Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During 2020, 99% (2019, 99%) of invoices were paid within 30 days and interest charges of €1,001 (2019 €221) and late penalty charges of €5,119 (2019, €3,179) were incurred which are included in currency gains/losses and interest payable.

HEALTH AND SAFETY

Waterways Ireland is committed to ensuring a safe working environment for its staff. The Health and Safety Statement was signed and updated in 2020, including Covid 19 measures and response plan. The Waterways Ireland Health and Safety committee is in place and the Health and Safety Working Group, each Regional Safety Group and Head Office Safety Group are scheduled to meet on a quarterly basis each year to review Health and Safety issues in each area and overall, across Waterways Ireland. To ensure Waterways Irelands Health and Safety systems are in use and compliant with legislation multiple internal safety audits are undertaken each year.

The impact of Covid 19 caused a refocus on health and safety implementation measures.

EXTERNAL AUDIT

Waterways Ireland accounts are audited by the Comptroller and Auditor General for Northern Ireland and the Irish Comptroller and Auditor General (C&AGs) in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999. The C&AGs and the staff of their offices are wholly independent of Waterways Ireland. They report their findings to the Northern Ireland Assembly and the Houses of the Oireachtas. The charge for the audit services for the financial year, which is included as a cost in the Statement of Income, is €52,866 (STG£47,550). The auditors do not carry out non audit work in relation to Waterways Ireland.

PRINCIPAL RISKS AND UNCERTAINTIES

There are principal risks and uncertainties faced by Waterways Ireland. Waterways Ireland activities are funded by the Northern Ireland Assembly and Dáil Éireann. The level of funding is under constant review and the Corporate Plan 2020-2022 indicates funding levels will rise in this period. The key risk, in real terms is there will be a continued pressure on funding as increased pensions and potential exchange rate costs impact directly on the money available to fund the navigations. This will continue to increase the required draw on public funds from the two Governments.

Waterways Ireland faces significant exchange rate risk due to fluctuating exchange rates during the period of the Corporate Plan. In 2020 a €49,000 exchange loss was incurred mainly from conversion of sterling bank balances at month end in line with accounting practice resulting in an unfavourable exchange loss.

Waterways Ireland pays the pension costs for all retired staff from its operating budget. In 2001 over 200 staff transferred and designated to Waterways Ireland from the previous inland waterway management bodies. Waterways Ireland is liable for their full pension costs including the period of employment prior to 2001. Each year pension costs are significant and were €2,600,000 in 2020 (€2,300,000 in 2019). By 2021, it is estimated that there will be 165 pensioners who are retired or eligible to retire against a permanent workforce complement in 2020 of 284 staff. DfI fund all of the pension costs in addition to operating funding, whilst DHLGH contribute up to the budget available with any additional requirement coming from operating funds.

BREXIT

As a cross border body, the impact of Brexit may include the loss of access to European funding for Northern Irish projects which is a significant source of development

funding. From 31 January Northern Ireland is outside the Single Market and Customs Union. Tariffs may apply in relation to the procurement of services and products, increasing operating costs of Waterways Ireland. Diverging legislative provisions may impact on the business of Waterways Ireland. Arrangements will be made to limit these impacts as much as possible.

PENSIONS

In 2020 the fall in the discount rate of AA rated UK corporate bonds and fall in Eurozone corporate bonds at 31 December 2020 along with the net change in inflation rates, change in mortality assumptions and salary increase assumptions have resulted in an actuarial loss on the scheme and an increase in scheme liabilities in the year of €25,000,000.

Two employment tribunal cases in the cases of *McCloud* and *Sargeant* were brought against the UK Government in relation to possible discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation in the UK in 2015.

In December 2018, the Court of Appeal ruled that the transitional protections gave rise to unlawful discrimination on the basis of age. The UK Government requested leave to appeal this decision to the Supreme Court, however the request was denied on 27 June 2019.

The Department of Finance (Northern Ireland) continues to liaise with HM Treasury for proposals to address age discrimination in the wider public service schemes, as a consequence of the *McCloud* ruling. The Department's public service pensions consultation to remove the discrimination identified by the courts in the 2015 pension reforms closed in November 2020 and the outcome of the consultation was published on 25 February 2021. Details of the consultation response are available at:

<https://www.finance-ni.gov.uk/publications/response-consultation-proposed-changes-transitional-arrangements-2015-schemes>

The rectification process is expected to be long and time-consuming and will need to address fairly the issue of pension accruals since 2015 and where individuals may have been better off in new schemes. In this regard certain staff of Waterways Ireland who are scheme members of the Scheme, may need to be compensated for any discrimination suffered as a result of the transitional protections.

Quantifying the impact of the judgement at this stage is difficult as it will depend on the compensation awarded, members' future salary increases, length of service and retirement age, and whether (and when) members withdraw from active service. The terms of any possible

settlement will require further consideration which will need approval by both the Department of Finance (Northern Ireland) and the Department of Public Expenditure and Reform (Ireland).

On this basis, no provision has been made in the accounts for the *McCloud/Sargeant* judgment. The N/SPS Administrator estimates that any compensation payable by Waterways Ireland will be up to £2,000,000, (2019: €1,700,000).

A contingent liability has been recorded in note 18. Employee contributions of €654,000 (2019: €632,000) were received and remitted to DHLGH and DfI on an 85:15 basis.

APPROVAL OF 2020 BUSINESS PLAN AND CORPORATE PLAN 2020-2022

Waterways Ireland's 2020 Business Plan was retrospectively approved by the Sponsor Departments, Finance Departments and the North/South Ministerial Council in December 2020. Corporate Plan 2020-2022 has been passed to Sponsor Departments and was approved at North South Ministerial Council on 21 May 2021.

DfI implemented contingency arrangements, put in place by DoF to enable the payment of funding to Waterways Ireland. These involve the approval of a draft Business Planning document which sets out the short-term proposed activities, together with the related benefits and costs. As a result, all 2020 funding requested to date has been paid by both Sponsor Departments.

DHLGH and DfI continued to fund Waterways Ireland's activities in the absence of an approved Business Plan with €31,462,000 of funds applied during 2020. Additional bids from Waterways Ireland have secured funding from DHLGH of €1,200,000 toward capital and €150,000 from the July Stimulus Plan, €108,000 of match funding in relation to the Rural Regeneration Development Fund (RRDF) (Category 2) for the Ulster Canal Restoration Phase 2 and €42,000 match funding for the RRDF (Category 1) Barrow Blueway project.

EVENTS AFTER THE END OF THE REPORTING PERIOD

Nothing to report.

COVID-19

From the initial outbreak of the COVID-19 virus and lockdown phase all process and operational implications including maintaining all critical operational functions, prioritising activities and identifying essential employees / teams were considered. Maintaining critical waterways assets and infrastructure, monitoring water levels, progressing ongoing preparations for key capital

projects, maintaining waterway navigations in order to protect people and property are the priority.

Since wave one we developed a roadmap to manage the phased reopening of our waterways and return to work by employees aligned with Government/Executive guidance in their individual roadmaps, the National Framework for living with COVID-19 and the UK COVID-19 alert level system. The goal continues to be to reduce the spread of the virus, whilst keeping our waterways open. The Annual Report provides an overview of the phased reopening of our waterway navigations from pre-COVID to the onset of the pandemic and lockdown to the phased reopening of our waterways network

WATERWAYS IRELAND RESPONSIBILITIES

The Finance Departments have directed Waterways Ireland to prepare a statement of accounts for each year ended 31 December in the form and on the basis set out in the account's direction on page 73 of this report section. The accounts are prepared on an accruals basis and must give a true and fair view, of the Body's state of affairs at the year end and of its income and expenditure, changes in equity, and cash flows for the calendar year.

In preparing the accounts Waterways Ireland is required to:

- Observe the accounts direction issued by the Sponsor Departments, including the relevant accounting and disclosure requirements, and apply accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that Waterways Ireland will continue in operation.

CHIEF EXECUTIVE'S RESPONSIBILITIES

The Chief Executive's responsibilities, as the Accountable Person for Waterways Ireland, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Financial Memorandum of Waterways Ireland.

SCOPE OF RESPONSIBILITY

The Financial Memorandum between Waterways Ireland and its Sponsor Departments sets out in detail the responsibilities of the Accounting Officer within a business and financial framework.

REVIEW OF EFFECTIVENESS

Reflecting on 2020 it is natural that the risks associated with COVID 19 are referenced and the mitigating measures deployed to address these risks. In summary the following mitigating factors were implemented:

- (i) A senior leadership group was formed at the outset of the pandemic to act on behalf of the Body to prevent the spread of the infection and to protect staff. This group met initially twice weekly and as required during 2020;
- (ii) A set of Minutes was produced and actions delegated at each meeting;
- (iii) Regular communications to staff and customers were initiated and continued throughout 2020;
- (iv) Public health guidance and other circulars from both jurisdictions were considered and the highest bar principle was practised to eliminate uncertainty; confusion or conflict arising from the advices;
- (v) Migration from offices to home-working was seamless as technology and telephony platforms operated to plan;
- (vi) A formal, documented Response Plan was published and shared with staff and Sponsor Departments. The Response Plan is a living document and is updated to reflect new guidance and substantive changes;
- (vii) In particular, guidance on return-to-work protocols were explicitly documented and compliance checking initiated.

In 2020 the case positivity rate within Waterways Ireland was 4% representing a thoughtful and considered approach to the pandemic.

Whilst COVID19 was the predominant risk, Waterways Ireland continued to operate within public health guidelines.

Key risks associated with an under-resourced organisation are being mitigated as capacity-building continues. Three senior leadership appointments were made in 2021 stabilising the leadership cadre whilst reducing the span of control of the CEO. Within the

broader organisation, appointments in critical areas associated with high risk have also begun to filter through e.g., Eastern Regional engineering and Mechanical & Electrical were up-weighted, capital has been allocated to address an ageing fleet profile.

Incremental resources continue to be deployed within the Finance Function to strengthen capacity and improve capabilities. Importantly, a Head of Corporate Services was appointed in Q2 2021 to support corporate responsibilities including risk management; co-ordination of internal audit reviews; GDPR; and FOI requests. A review of Finance processes focusing on Procurement and Payroll took place in first half 2021 led by Business Consultancy Services, an independent team within Department of Finance. The output of this analysis will be considered by Waterways Ireland during Q3/Q4 2021 to determine next steps in 2022.

Other important progressive steps during 2020 included:

- (i) The issue relating to Country Money has been resolved.
- (ii) A Governance sub-committee with representatives of Waterways Ireland and our Sponsor Departments is actively addressing recommendations within the Financial Governance Review initiated by the Department for Infrastructure and conducted by Business Consultancy Services from the Department of Finance.
- (iii) The Risk Management Framework is monitored on a monthly basis to ensure visibility and tracking of outcomes. There is further work required to inculcate the new processes within the organisation.
- (iv) A 10-year Long Term Plan is in its final stages and will be available for engagement with the Leadership teams in WI and Sponsor Depts. In Q1 2022.
- (v) The North South Ministerial Council (NSMC) Sectoral Meeting occurred in November 2020 and historic Corporate and Business Plans were approved. The 2021 Business Plan was also approved.

Within this context I am of the opinion Waterways Ireland has continued to make good progress in addressing the key risks and internal control gaps highlighted in this statement in the 2019 Annual Report. In summary, I am more assured that the foundations of a governance framework with appropriate structures and resources are approaching fit for purpose. These foundations will be built upon so that an acceptable risk and control environment is achieved at the end of 2021.

PUBLIC FINANCIAL PROCEDURES

As Waterways Ireland's Chief Executive, I am directly responsible to the respective Ministers North and South and to their Departments for the Body's performance and operations. The Ministers determine the policy framework under which Waterways Ireland operates and the scope of its activities. The Ministers also determine the resources to be made available to the Body and approve the Corporate and Business Plans. The 3-year Corporate Plan expired in December 2019. A new 3-year Corporate Plan 2020-2022 has been developed during 2020 in conjunction with a 10-year Long Term Plan. The 3-Year Corporate Plan 2020-2022 was approved at NSMC in May 2021.

Through Monitoring Meetings, I consult with Departments on the handling of operational matters that could give rise to significant public or parliamentary concern, including the nature, scale and likelihood of risks. Despite COVID I can verify that Monitoring Meetings were held on three occasions during 2020 – all meetings were virtual. The meeting planned for March 22nd was cancelled at short notice as moving to home-based working occurred on the following day. In addition, throughout 2020 there was ongoing dialogue with the Departments.

CAPACITY TO HANDLE RISK

A set of procedures was in situ during 2020 to identify the Body's objectives and risks and based on these procedures a control strategy for each of the significant, identified risks was determined. Risk ownership was allocated to the appropriate staff. The attitude to risk and the processes within Waterways Ireland operated in a continual cycle.

A new Risk Management Framework was developed within our IT platform in late 2020. There is further work required to inculcate the new processes within the organisation.

THE RISK AND CONTROL FRAMEWORK

A Corporate Risk Register identified the key risks directly related to the Body's corporate and business plan goals. The Senior Management Team within Waterways Ireland convened on a monthly basis to review and revise the

Corporate Risk Register. The monthly forum considered new risks and changes in the operating environment and any necessary mitigation actions. The Corporate Risk Register was reviewed at each Monitoring Meeting and at each Audit Committee meeting. There were three Monitoring Meetings and four Audit Committee meetings in 2020 – all virtual.

A Governance sub-committee with representatives of Waterways Ireland and our Sponsor Departments is actively addressing recommendations within the Financial Governance Review initiated by the Department for Infrastructure and conducted by Business Consultancy Services from the Department of Finance.

MAJOR INFORMATION SYSTEMS

Waterways Ireland uses Integra systems to produce financial accounting information and Core payroll systems to produce wages and salaries information. There are process and system controls within and around both of these systems to ensure the quality and integrity of management information provided to the Chief Executive and Senior Managers. As a result of the initial scoping of Finance processes led by BCS (focusing on Procurement and Payroll) there is a building consensus of the need to consider more appropriate processes and systems as an integral part of delivery of the 10-year Long Term Plan.

Consequently, opportunities for enhanced customer, staff and stakeholder improvement through digital transformation undoubtedly exist subject to a plan; availability of funding; and stakeholder engagement and acceptance. An IT Steering Committee has been formed to monitor project delivery and to scope a vision for our future systems.

FINANCIAL MANAGEMENT

The Body has in place the following processes:

- The Senior Management Group met virtually during 2020 on a monthly basis to monitor progress on business plans and any other issues. Outside of the monthly meetings specific agenda-led meetings also occurred throughout 2020.
- Following a review of the rules on the payment of 'Country Money' and settling of outstanding taxes to Revenue, Waterways Ireland have updated the internal rules and following discussions with industrial relations fora during 2020 this matter has been resolved.
- Waterways Ireland monitor the ever-increasing pensions costs for the Body, related to transferred in service for Southern Employees. This has first call on

current funds and as it continues to increase it will put additional pressure on available current expenditure.

- Property registrations and review of lease legacies continue. The land values in Operational Assets recognised in the accounts are based on estimated rather than precise boundaries and property registrations contribute to more precise valuations in the accounts. The Body continues to collate the actual property registration layers and then register the deeds. This exercise is currently on-going along the Royal and Grand canals. Any resultant increase in land values is expected to be modest given that any additional small parcels of land are largely at agricultural values.
- Assurance statements are provided to Sponsor Department bi-annually as part of the Business Assurance cycle.
- Late payment interest and penalties continue to be closely reviewed by Senior Management.
- Two instances of non-compliance, totalling €42,000, in relation to procurement rules have been noted where the requisite paperwork and documented approval was not completed in advance of contract award. All procurement channels are being reviewed within the scope of a revised Procurement Plan for implementation during 2022.

INTERNAL AUDIT

- Waterways Ireland has an internal audit function in place whose programme of work is informed by analysis of the risk to which the Body is exposed, and annual internal audit plans are based on this analysis. These risk-based internal audit plans are agreed with the Accounting Officer and the Audit Committee. The internal audit plan and internal audit reports are reviewed during the year by the Audit Committee. During 2020, Internal Audit finalised four internal audit reports. Two of the internal audits concluded with an overall satisfactory opinion and two internal audits concluding with an overall limited opinion. The two audits which had limited opinions were (i) GDPR/Data Protection Compliance and (ii) Purchase and Management of Small Plant Items. Management have accepted all the recommendations and have put in place action plans to address the issues raised.
- The Internal Audit assurance statement for the year ended 31 December 2020 concluded that 'based on the scope of the audits which were completed during 2020 and assuming management effectively implement, in a timely manner, the internal audit

recommendations made in each audit report, internal audit can provide limited assurance that there was an overall adequate system of control in place for the areas reviewed. This opinion reflects the fact that 50% of the internal audit reviews finalised during 2020 had a limited assurance opinion and identified some control weaknesses that present risk to Waterways Ireland. Whilst it is acknowledged that Waterways Ireland is a complex and ambitious organisation with many priorities, there are some further improvements required to strengthen the control environment in certain areas of the organisation. It should also be noted that a positive trajectory to improvement is starting to emerge following improvement initiatives and increased collaboration across the organisation. Waterways Ireland has made steady progress in addressing key risks and internal control matters and management have also taken steps since 2019, which continued during 2020, to implement a process of longer term strategic organisational planning and capacity building and have a programme of work in place to fill vacancies in the senior management structure. Such actions serve to assist with addressing control issues identified in internal audit reports, specifically in relation to organisation capacity building and addressing outstanding internal audit recommendations.

AUDIT COMMITTEE

- The Audit Committee consists of three independent non-executive members. The Audit Committee met in March, July, September and December 2020. All meetings were held remotely by Skype in conformity with public health guidance in Northern Ireland and Republic of Ireland.
- The Audit Committee commenced all meetings with a private session of approximately 30 minutes at which only the committee members were present. Following this session, the committee meetings were normally attended by the Chief Executive, the Director of Finance and Personnel, the Head of Finance, and both the Internal and External Auditor. Based on the work undertaken by the Waterways Ireland Audit Committee during 2020 including reviews of internal audit reports, procedures and papers, discussions at meetings with internal and external auditors, members of management and staff at Waterways Ireland the Audit Committee provided assurance in its Report to the Accounting Officer that it has discharged its responsibilities in accordance with its Charter and Terms of Reference.

- The Audit Committee is authorised by and reports to the Accounting Officer. The remit of the Audit Committee extends to all the operations of Waterways Ireland and it has access to necessary resources and information and may seek independent advice.
- The Internal Auditor has unrestricted access to the Chair and members of the Audit Committee.
- The duties of the Audit Committee are to:
 - I. Review and note the Annual Report and Financial Statements of Waterways Ireland, including reviewing the underlying accounting policies and practices.
 - II. Monitor the relationships with the Northern Ireland Audit Office and the Comptroller and Auditor General, to ensure that there are no restrictions on the scope of their external audit.
 - III. Consider the management letter received from the Northern Ireland Audit Office and the Comptroller and Auditor General and managements responses to the auditors' findings and recommendations.
 - IV. Review and note the strategic processes for risk, control and governance and the Statement of Internal Control.
 - V. Review and note the risk management arrangements at Waterways Ireland.
 - VI. Review and note the manner in which management ensures there is an adequate and effective system of internal control.
 - VII. Review and note the work of Internal Audit.
 - VIII. Review and note if audit recommendations are implemented by management in a timely manner.
- The Audit Committee is responsible for advising the Accounting Officer on whether an appropriate system of internal control is in operation but not for its implementation. Overall responsibility for corporate governance, including internal control, fraud prevention and detection and for risk management rests with the Accounting Officer.



John McDonagh
Chief Executive
6 December 2021

REPORT ON THE REMUNERATION OF SENIOR MANAGEMENT

The Senior Management of Waterways Ireland consist of the CEO, Directors and Regional Managers. The Chief Executive is the Accounting Officer as approved by NSMC and according to the financial memorandum is responsible for the efficient and effective administration of Waterways Ireland.

POLICY ON THE REMUNERATION OF SENIOR MANAGERS

The pay scales of the Senior Management Team who are based in the NI jurisdiction mirror those of the NICS pay scales. The pay scales for each NICS grade contain a number of pay points from minima to maxima, allowing progression towards the maxima.

The pay scales of the Senior Management team who are based in the ROI jurisdiction are legacy pay scales and are instructed by the Sponsor Departments. Any annual increments are issued to Waterways Ireland through the relevant Sponsoring Department in each jurisdiction.

Each year, senior managers are set objectives based on the 3 year Corporate and Annual Business Plans. Individual goals and objectives of the Senior Management Team are reviewed and assessed by the CEO throughout the year using Waterways Ireland's Performance Management structure. These performance assessments are documented and records maintained. The Chief Executive is assessed through Monitoring Committee.

SERVICE CONTRACTS

Senior Management appointments are made in accordance with the Waterways Ireland Recruitment and Selection Policy which requires appointment to be on merit on the basis of competence and suitability. Senior Management will receive an employment contract on appointment which details all terms and conditions. Termination payments are in accordance with contractual terms. During the year 2020 there were no compensation or severance payments to senior Management.

SALARY AND PENSION ENTITLEMENTS

The following sections provide details of the remuneration and pension interests of the Senior Management of Waterways Ireland.

FAIR PAY DISCLOSURE

Waterways Ireland is required to disclose the relationship between remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The remuneration of the highest paid director in 2020 was €105,241 (2019: €100,614). This was 2.49 (2019: 2.52) times the median salary of the workforce which in 2020 was €42,252 (2019: €41,716). The ratio is calculated using the mid-point of the banded remuneration of the highest paid director in post at the reporting date 31 December, in accordance with the North/South Implementation Bodies Annual Report and Accounts Guidance.

The range of staff remuneration in 2020 is from €8510 to €105,241. In 2020 and 2019 no employee received remuneration in excess of the highest paid director.

Total remuneration includes salary only, Waterways Ireland does not pay non-consolidated performance-related pay. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

SALARY

'Salary' includes gross salary and any other allowance to the extent that it is subject to UK/Irish taxation.

BENEFITS IN KIND

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs/ Ireland's Revenue Commissioners as a taxable emolument. There were no benefits in kind provided to Senior Management in 2020 or 2019.

BONUSES

It is not the policy of the Waterways Ireland to make any bonus payments to members of the Senior Management team or staff. No bonus payments have been made in 2020 or 2019.

REMUNERATION (INCLUDING SALARY) AND PENSION ENTITLEMENTS OF SENIOR MANAGEMENT TEAM

	2020			2019		
	Salary	Pension Benefits ¹	Total	Salary	Pension Benefits ¹	Total
Total Senior Management Remuneration	€ 590,413	€ 273,048	€ 863,461	€ 593,458	€ 352,223	€ 945,681
Total Senior Management Remuneration – Full Time Equivalent	€ 621,868	€ 273,048	€ 894,916	€ 612,253	€ 352,223	€ 964,476

NOTES:

¹ The Senior Management Team includes the Chief Executive, Director of Finance and Personnel, Director of Business Development, Director of Technical Services, and the Eastern, Western and Northern Regional Managers. During 2020 the Chief Executive was employed through an Agency and not a direct employee of Waterways Ireland. The Director of Business Development resigned on 24 April 2020, this position was not filled during the year. The Director of Finance and Personnel resigned on 31 December 2020. The Acting Director of Finance and Personnel was appointed as a contracted in service on 1 October 2020. As key management these costs are included above. The Full Time Equivalent reflects payments made to the Senior Management Team during the year and for the vacant post of Director of Business Development the annual salary is used.

² The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

Exchange rate fluctuations – euro pay fluctuates due to exchange rate movements at 2020 €1.125 (2019 €1.1405) to £1.

Since disclosure of individual remuneration may represent a breach of the General Data Protection Regulations, a summary of senior management remuneration is presented.

FAIR PAY DISCLOSURE

	2020	2020	2019	2019
	€	£	€	£
Midpoint of the band of the highest paid Director	105,000	93,333	105,000	92,065
Median remuneration of staff	42,252	37,548	41,716	36,577
Ratio	2.49		2.52	
Range of staff remuneration	€8,510 to €105,241	£7,564 to £93,547	€0 to €100,614	£0 to £88,219

PENSION BENEFITS

Name	Accrued Pension at Pension Age at 31/12/20 and related Lump Sum	Real Increase in Pension and related Lump Sum at Pension Age	CETV at 31/12/20	CETV at 31/12/19	Real Increase in CETV
Regional Manager 1	Pension €50,000 Lump Sum €151,000	Pension €2,000 Lump Sum €7,000	€1,138,000	€1,115,000	€23,000
Regional Manager 2	Pension €50,000 Lump Sum €151,000	Pension €2,000 Lump Sum €7,000	€1,163,000	€1,139,000	€24,000
Regional Manager 3	Pension €37,000 Lump Sum €111,000	Pension €3,000 Lump Sum €9,000	€711,000	€641,000	€70,000
Director 1	Pension €7,500 Lump Sum €0	Pension €500 Lump Sum €0	€85,000	€82,000	€3,000
Director 2	Pension €5,500 Lump Sum €0	Pension €1,500 Lump Sum €0	€57,000	€42,000	€15,000
Director 3	Pension €28,000 Lump Sum €61,000	Pension €4,000 Lump Sum €6,000	€524,000	€454,000	€70,000

NOTES:

¹ The Chief Executive and the Acting Director of Finance and Personnel are not members of the Pension Scheme.

PENSION ARRANGEMENTS - GENERAL

DESCRIPTION OF THE SCHEME

The pension scheme consists of a number of sections with different benefit structures. The main sections are:

The Core Final Salary Section

This is a final salary pension arrangement with benefits modelled on the Classic section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday. Pensions in payment (and deferment) increase in line with general price inflation.

The Core Alpha Section

This is a career averaged revalued earnings pension arrangement or CARE scheme with benefits modelled on the alpha section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension based on a percentage (2.32%) of pensionable pay for each year of active membership (the pension is increased/decreased at the start of each scheme year in line with general price inflation) and spouse's and children's pensions. Normal Retirement Age is a member's State Pension Age in the relevant jurisdiction, which is currently 66 rising to 68 in the UK between 2037 and 2039 and 66 in Ireland. The State pension age in Ireland was due to rise to 67 from 1 January 2021 and then 68 from 1 January 2028 however, the government has deferred this change and a Pensions Commission has been established to consider the change to the State pension age, among other issues such as sustainability and intergenerational fairness. Pensions in payment (and deferment) increase in line with general price inflation.

Reserved Rights Sections

These are a number of sections of the scheme that are modelled on the Irish public service pension schemes that employees of the North/South Bodies were members of at the point they were designated and transferred at the formation of the Bodies.

These schemes are final salary pension arrangements with benefits the same as the relevant Irish public sector scheme e.g., Superannuation Scheme for Established Civil Servants. These schemes provide a pension (for non-integrated members eightieths per year of service but for integrated members two-hundredths per year of service on salary up to 3.333 times the Old Age Contributory State Pension and eightieths per year of service on salary above 3.333 times the Old Age Contributory State Pension), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday (or 65th in the Non-Contributory Pension Scheme for Non-Established State Employees).

Pensions in payment (and deferment) generally increase in line with general public sector salary inflation. The applicable Reserved Rights Scheme for Waterways Ireland in the South is both the, Non-Contributory Pension Scheme for Non-Established State Employees and the Superannuation Scheme for Established Civil Servants. In Northern Ireland, the relevant scheme is the Principal Civil Service Pension Scheme NI. Most Core section members have benefits in both the Final Salary and Alpha sections and new entrants who join the Scheme after 1st April 2015 will, in most cases, become members of the Core Alpha section.

The valuation used for FRS 102 disclosures at 31 December 2020 has been carried out by a qualified independent actuary (Deloitte). The results this year have been prepared by carrying out a full valuation of the Scheme's liabilities using membership data at various dates as described in Note 17.1.

CASH EQUIVALENT TRANSFER VALUES

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to Waterways Ireland's pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

REAL INCREASE IN CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

COMPENSATION FOR LOSS OF OFFICE

During 2020, compensation payments to the value of €20,756 were made as shown in the table below:

Cost Band	Compulsory Redundancies	Other Departures	Total Packages	2020 Total Cost €	Compulsory Redundancies	Other Departures	Total Packages	2019 Total Cost €
€0 to €20,000	3	0	3	20,756	0	0	0	0
€20,001 to €40,000	0	0	0	0	0	0	0	0
€40,001 to €60,000	0	0	0	0	0	0	0	0
€60,001 to €80,000	0	0	0	0	0	0	0	0
€80,001 to €100,000	0	0	0	0	0	0	0	0
€100,001 to €150,000	0	0	0	0	0	0	0	0
€150,001 to €200,000	0	0	0	0	0	0	0	0
TOTALS	3	0	3	20,756	0	0	0	0

SALARY BANDS FOR ALL EMPLOYEES

Number of employees whose emoluments for the twelve months ending 31 December 2020 fell within the following bands:

Salary Bands €	2020 (no. of employees)	2019 (no. of employees)
Less than 40,000	200	191
40,000-49,999	105	108
50,000-59,999	34	38
60,000-69,999	29	17
70,000-79,999	8	10
80,000-89,999	2	1
90,000-99,999	1	1
100,000-109,999	3	2
TOTALS	382	368

Payments of arrears of pay to staff that left the Body are included above.

Waterways Ireland

THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL TO THE NORTHERN IRELAND ASSEMBLY AND HOUSES OF THE OIREACTHAS

Opinion on the accounts

We certify that we have audited the accounts of Waterways Ireland (the Body) for the year ended 31 December 2020 pursuant to the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 which require us to audit and certify, in co-operation, the accounts presented to us by the Body. The accounts comprise:

- the income statement;
- the statement of comprehensive income;
- the statement of financial position;
- the statement of cash flows; and,
- the statement of changes in equity; and
- the related notes including significant accounting policies.

These accounts have been prepared under the accounting policies set out within them.

In our opinion, the accounts:

- give a true and fair view of the state of the Body's affairs as at 31 December 2020 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the accounts direction in the appendix to the accounts.

Opinion on regularity

In our opinion, the expenditure and income recorded in the accounts have in all material respects been applied to the purposes intended by the Northern Ireland Assembly and the Houses of the Oireachtas and the financial transactions reported in the accounts conform to the authorities which govern them.

Basis for opinions

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the responsibilities of the auditors section of this certificate. We are independent of the Body in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019 and of the Code of Ethics issued by the International Organisation of Supreme Audit Institutions and have fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Information other than the accounts

The Body has presented certain other information together with the accounts. This comprises the annual report, the foreword to the accounts, the statement on the system of internal control/governance statement and the remuneration report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained

during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we report by exception

We have nothing to report in respect of the following matters which we report if, in our opinion:

- we have not received all the information and explanations we required for our audit, or
- the accounting records were not sufficient to permit the accounts to be readily and properly audited, or
- the accounts are not in agreement with the accounting records, or
- the statement on the system of internal control/governance statement does not reflect compliance with applicable guidance on corporate governance.

Responsibilities of the Body and the Accounting Officer for the accounts

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts on the basis of the accounts direction included in the appendix to the accounts and for being satisfied that they give a true and fair view. The Chief Executive, as Accounting Officer, is responsible for the propriety and regularity in relation to the use of public funds.

Responsibilities of the auditors

Our responsibility is to audit the accounts in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 and to report thereon to the Northern Ireland Assembly and the Houses of the Oireachtas.


Our objective in carrying out the audit is to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 accounts.

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

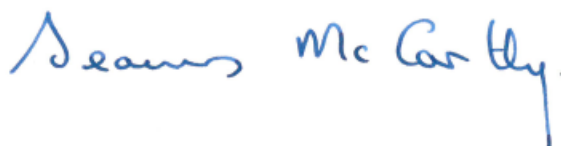
- We identify and assess the risks of material misstatement of the accounts whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material 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.
- We 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.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- We 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 Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Body to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that expenditure and income recorded in the financial accounts have been applied to the purposes intended by the Northern Ireland Assembly and Houses of the Oireachtas and that the financial transactions recorded in the accounts conform to the authorities which govern them.



Kieran Donnelly
Comptroller and Auditor General for
Northern Ireland
Northern Ireland Audit Office
1 Bradford Court
Galwally
Belfast
BT8 6RB



Seamus McCarthy
Comptroller and Auditor General, Ireland
3A Mayor Street Upper
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14 December 2021

INCOME & COMPREHENSIVE INCOME STATEMENTS

INCOME STATEMENT

for the year ended 31 December 2020

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
INCOME					
Revenue Funding from Departments	2	26,898	23,909	25,445	22,311
Release from Capital Grant and Revaluation/Donation/Grant Reserves		11,941	10,614	10,965	9614
Other Operating Income	3	6,349	5,643	5,538	4,857
TOTAL INCOME		45,188	40,166	41,948	36,782
EXPENDITURE					
Staff Costs	4	23,603	20,980	21,531	18,879
Programme Costs	5	5,755	5,115	5,303	4,650
Other Operating Costs	6	7,952	7,067	5,530	4,847
Currency (gains)/losses and interest payable		59	52	(27)	(24)
Depreciation	7.1,7.2	11,369	10,106	10,954	9,605
TOTAL EXPENDITURE		48,738	43,320	43,291	37,957
Operating (Deficit) for the Year		(3,550)	(3,154)	(1,343)	(1,175)
(Loss)/Profit on Disposal of Property, plant and equipment		(571)	(508)	14	12
(Deficit) for the Year		(4,121)	(3,662)	(1,329)	(1,163)

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2020

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
(Deficit) for the Year		(4,121)	(3,662)	(1,329)	(1,163)
Actuarial (loss)/gain on pension liabilities	17.2	(19,140)	(17,215)	(14,885)	(12,651)
Net transfer (in)/out of the scheme	17.2	(26)	(23)	36	32
Adjustment to Deferred pension funding		19,166	17,238	14,849	12,619
Unrealised surplus on revaluation of Land and Buildings	7.1, 7.2	26,390	23,736	11,696	9,941
Total recognised gain for the Year		22,269	20,074	10,367	8,778

The notes on pages 54 to 72 form part of these accounts.



John McDonagh
Chief Executive
6 December 2021

STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION

as at 31 December 2020

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
PROPERTY, PLANT AND EQUIPMENT					
Tangible Assets	7.1	33,459	30,095	33,388	28,380
Operational Assets and Work in Progress	7.2	769,697	692,298	747,949	635,741
CURRENT ASSETS					
Short Term Investment	8	-	-	2,000	1,700
Cash at bank and in hand	9	7,246	6,517	5,509	4,682
Stocks	10	597	537	674	574
Receivables/Prepayments - amounts due within one year	11	2,099	1,888	1,265	1,075
		9,942	8,942	9,448	8,031
CURRENT LIABILITIES					
Payables - amounts due within one year	12	(6,971)	(6,270)	(6,025)	(5,121)
NET CURRENT ASSETS					
Receivables/Prepayments - amounts due after one year	11	13	12	126	107
Payables - amounts due after one year	12	(92)	(83)	(96)	(82)
Deferred Pension Funding	17.4	156,833	141,062	131,895	112,108
Pension Liability	17.5	(156,833)	(141,062)	(131,895)	(112,108)
Provisions	14	(7,169)	(6,448)	(4,045)	(3,438)
TOTAL ASSETS LESS LIABILITIES		798,879	718,546	780,745	663,618
FINANCE BY:					
CAPITAL AND RESERVES					
Revenue Reserve		(6,549)	(5,891)	(2,547)	(2,165)
Capital Grant and Revaluation Reserve		785,613	706,615	765,499	650,659
Donation Reserve		18,297	16,457	16,186	13,758
Grant Reserve		1,518	1,365	1,607	1,366
		798,879	718,546	780,745	663,618

The notes on pages 54 to 72 form part of these accounts.



John McDonagh
Chief Executive
6 December 2021

CASHFLOW STATEMENT

CASH FLOW STATEMENT

for the year ended 31 December 2020

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Net Cash in/(out)flow from operating activities	15.1	(700)	(622)	1,566	1,373
CASHFLOWS FROM INVESTING ACTIVITIES					
Short term fixed deposit	8	2,000	1,700	1,000	991
Receipt from sale-plant, land, property rights		1,000	889	143	125
Payments to acquire tangible property, plant and equipment	7.1,7.2	(7,747)	(6,886)	(6,868)	(6,022)
Net Cash outflow before financing		(5,447)	(4,919)	(4,159)	(3,533)
CASHFLOW FROM FINANCING ACTIVITIES					
Capital funding received		4,564	4,057	4,632	4,061
Donation/Grant received		2,620	2,329	1,758	1,541
Difference on currency translation		-	368	-	(327)
Net increase/(decrease) in cash and cash equivalents	15.2	1,737	1,835	2,231	1,742
Cash and cash equivalents at the start of the year		5,509	4,682	3,278	2,940
Cash and cash equivalents at the end of the year	15.2	7,246	6,517	5,509	4,682

The notes on pages 54 to 72 form part of these accounts.

The currency translation adjustment reflects the amount of the movement in the value of the current assets and liabilities which is attributable to the change in exchange rates over the year.



John McDonagh
Chief Executive
6 December 2021

STATEMENT OF CHANGES IN EQUITY

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2020

REVENUE RESERVE	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
At 01 January		(2,547)	(2,165)	(1,357)	(1,217)
Surplus/(Deficit) in the year		(4,121)	(3,662)	(1,329)	(1,163)
Plus: Transfer from Capital Grant and Revaluation Reserve & Donation Reserve		119	106	139	122
Difference on currency translation		-	(169)	-	93
At 31 December		(6,549)	(5,890)	(2,547)	(2,165)

NOTES:

Transfer from Capital Grant and Revaluation Reserve relates to disposal of land/property rights €119,000. As per note 2.1 certain revenue program costs are deemed capital in nature for funding purposes.

The currency translation adjustment reflects the amount of the movement in the value of the Revenue Reserve which is attributable to the change in the exchange rate over the year.

CAPITAL GRANT and REVALUATION RESERVE	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
At 01 January		765,499	650,659	759,845	681,538
Capital Grants Received	2	4,564	4,057	4,632	4,061
Revaluation and depreciation adjustment	7.1, 7.2	27,012	24,296	11,696	9,941
Less: Transfer to Revenue Reserve		(119)	(106)	(129)	(113)
Less: Amortisation of Capital Grants		(11,343)	(10,083)	(10,545)	(9,246)
Difference on currency translation	7.1, 7.2	-	37,792	-	(35,522)
At 31 December		785,613	706,615	765,499	650,659

NOTES:

An opening balance adjustment to depreciation relates to accumulated depreciation of €622,000 charged in 2019 on revalued buildings for the period preceding the revaluation. Depreciation has been adjusted to reflect the charge over the remaining useful life.

DONATION RESERVE	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
At 01 January		16,186	13,758	14,754	13,233
Donations Received		2,620	2,329	1,758	1,541
Less: Amortisation of Donations		(509)	(452)	(316)	(277)
Less: Transfer to Revenue Reserve		-	-	(10)	(9)
Difference on currency translation	7.1, 7.2	-	822	-	(730)
At 31 December		18,297	16,457	16,186	13,758

NOTES:

Donations from third parties of Assets and funding to complete works on the Waterways. In 2019, €10,000 transferred to Revenue Reserve for previous year's contribution received where the work was expensed.

The currency translation adjustment reflects the amount of the movement in the value of the Donation Reserve which is attributable to the change in the exchange rate over the year.

GRANT RESERVE	Notes	€'000	£'000	€'000	£'000
		2020	2020	2019	2019
At 01 January		1,607	1,366	1,711	1,535
Less: Amortisation of Grants		(89)	(79)	(104)	(91)
Difference on currency translation	7.1, 7.2	-	78	-	(78)
At 31 December		<u>1,518</u>	<u>1,365</u>	<u>1,607</u>	<u>1,366</u>

NOTES:

Grants from third parties of funding to complete works on the Waterways.

The currency translation adjustment reflects the amount of the movement in the value of the Grant Reserve which is attributable to the change in the exchange rate over the year.



John McDonagh
Chief Executive
6 December 2021

NOTES TO THE ACCOUNTS

for the year ended 31 December 2020

1. ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The accounts have been prepared in accordance with the historical cost convention modified to account for the revaluation of property, plant and equipment. The accounts comply with the accounting and disclosure requirements issued by DoF and DPER in 2017.

1.2. STATEMENT OF COMPLIANCE WITH FRS 102

The financial statements of Waterways Ireland for the year ended 31 December 2020 have been prepared in accordance with North/South Implementation Bodies Annual Reports and Accounts Guidance (July 2017), produced by DoF and DPER, in conjunction with the Northern Ireland Audit Office and the Office of the Comptroller and Auditor General in Ireland.

1.3 INCOME

Income includes cash grants received and receivable from the Department for Infrastructure and the Department of Housing, Local Government and Heritage (DHLGH) which funded activities in the current period. Other Operating Income is accounted for on an accruals basis, however, operating income includes income from navigation usage such as permits, and winter moorings which are accounted for on an accruals basis, with lock tolls and dry dock charges recognised on a receipts basis. Government grants are recognised on an accruals basis as per FRS102.

1.4 EXPENDITURE

Expenditure relates to the operational activities of Waterways Ireland and is accounted for on an accruals basis.

1.5 RECEIVABLES

Receivables are stated after providing for bad and doubtful debts.

1.6 DEFERRED INCOME

Deferred Income includes an agreement with Waterways Ireland receiving €135,000 for exclusive access to a duct part of which is on Waterways Ireland land. The length of this duct on Waterways Ireland property is 25,600 metres. The duct is solely used to hold telecommunications cable and no other cables from any other parties can use this duct. The lease is for two terms of 35 years with no break clause. The €135,000 is being released to the Statement of Income over 35 years commencing in 2011. There remains 25 years with €3,857 released in 2020 to income. Funds received for the Ulster Canal at Clones of €147,000 and partnership funding for marketing of the Royal Canal Greenway of €140,000 remain to be spent in 2021. Permit income and winter moorings payments received for 2021 amount to €24,000.

1.7 PROPERTY, PLANT AND EQUIPMENT

Waterways Ireland capitalise items with a useful economic life of over one year and with a value in excess of €1,000. Expenditure on IT and furniture and fittings are treated as a grouped asset and capitalised.

Project spend which replaces or enhances the service potential of property, plant and equipment is capitalised. Staff costs directly attributable to these projects are capitalised.

Where projects are not completed at year end but will create a new asset or a revaluation of an existing operational asset, the related project costs have been included in work in progress.

An impairment procedure is in place and is reflected in revaluations reserve.

VALUATIONS:

Waterways Ireland aim to value all asset categories at least every five years using a combination of internal professional valuers, external valuers and agreed sales proceeds. Operational assets are specialised in nature, location and function. They are valued by in house professionally qualified engineers supported by an external review of the process used to value operational assets to confirm compliance with FRS102.

Since 2012 Waterways Ireland have applied available inspection data on asset conditions to asset life. Inspections are assessed by internal and external qualified engineering experts. For the 2020 accounts this resulted in a net increase of €21,600,000, reflecting;

- Improved information across Locks, Lockgates, Bridges and Weirs through the first condition assessment of assets initially set at mid-point life, and
- Movement in conditions since previous inspections.

Two types of inspections informed Lock, Lockgate, Bridge and Weir asset conditions in the 2020 accounts;

- General inspections which are carried out every 2-5 years; and
- Principal inspections which are carried out every 6-20 years;
The timing of inspections is dependent on the asset, in line with Waterways Ireland draft Priority Asset Inspection Cycles.

A programme of accelerated asset inspections commenced in 2020 and the intention is that the programme will provide baseline data for all the above asset types by the end of 2022.

The valuation basis by Asset Category are outlined below:

1.7.1 SURPLUS ASSETS

Surplus assets represent those assets that Waterways Ireland deem are not strategic and are available for sale. Valuations are based on recoverable market value from internal and external market reports. The main components were as follows:

- Hatch Bar €45,000; held at agreed sales proceeds.
- Canal House Park Canal €20,000; internal valuation by Kieran Taggart Member of the Royal Institute of Chartered Surveyors in 2017.
- Mill Cottage €110,000; valued internally Kieran Taggart Member of the Royal Institute of Chartered Surveyors in 2018.
- Property disposals in progress at 2020 €1,815,000 internally valued.
- Bogland at Pullough €9,490, valued in 2018 based on agreed sales proceeds.

1.7.2 LAND AND BUILDINGS

Freehold land €19,500,000; valued at Market value by GVA Donal O Buachalla, Dublin in February 2019. The valuation technique used was the "market approach" which uses prices and other relevant information generated by market transactions involving identical or comparable (similar) assets. Other Freehold Land and Buildings were valued internally in 2019 by Rodney McVitty BSc (Hons) Surveying (Specialising in Estate Management) MRICS.

1.7.3 PLANT, VEHICLES AND MACHINERY

Cost incurred (Depreciated historical cost).

1.7.4 COMPUTER, FURNITURE AND FITTINGS

Cost incurred (Depreciated historical cost) internal valuation.

1.7.5 WORK IN PROGRESS

Cost incurred (Depreciated historical cost) internal valuation.

1.7.6 OPERATIONAL ASSETS VALUATION PERFORMED IN HOUSE BY CHARTERED ENGINEERS

1. CANAL STRUCTURE; HARBOURS; JETTIES; QUAYS; DRY DOCKS; FLOATING JETTIES; AND TRACKLINE

Assets acquired prior to 2003 were internally valued in 2003 using replacement cost. Assets acquired since 2003 are initially measured at the cost incurred by Waterways Ireland in acquiring the asset.

The value of all assets (irrespective of year of acquisition) is indexed internally in line with construction inflation each year. In 2020, the Construction Price Inflation index applied was 1.297% resulting in a net surplus on revaluation of €4,705,000.

The valuations are also updated internally to take account of new information from surveys including exact dimensions.

Standard costs include integral elements of structures, fencing, bollards, sluices etc. With the exception of floating jetties, 25 years, life is estimated at 500 years based on regular repairs and maintenance and taking into consideration their existing age.

Towpaths, car parks, lighting, paved areas and small structures are capitalised in the accounts where they represent an improvement on assets included in the canal valuation. They are included in the gross project costs and depreciated over the project life. Further reviews will be carried out on a rolling basis with any amendments reflected in the Asset Register.

Structures on non-operational navigations are deemed to have no value since there is no economic benefit, only land footprint is valued.

2. LOCK CHAMBERS AND LOCK GATES

Lock Chambers and gates were externally valued in 2018 by Capita, Sharon Dickenson, Chartered Structural Engineer - BEng (Hons) CEng MIEI MStructE AMICE, and Rodney Hughes, Chartered Surveyor – BSc (Hons) MRICS, resulting in a net surplus on revaluation. Lock gates assets are updated separately from lock chambers reflecting an expected life of up to 60 years with lock chambers life span being 120 years. Valuations are based on depreciated replacement costs; useful life is 120 years. In 2020 revised condition on Lock chambers and gates are reflected in net increase for 2020 accounts of €16,441,000.

3. WEIRS

In 2018 all weirs are valued externally by Capita, Sharon Dickenson, Chartered Structural Engineer - BEng (Hons) CEng MIEI MStructE AMICE, and Rodney Hughes, Chartered Surveyor – BSc (Hons) MRICS resulting in a net deficit on revaluation primarily arising from standard costed structures restated to correct life and dimension. Valuations are based on depreciated replacement costs, useful life is 120 years. In 2020 Revised condition on Weirs reflected in net increase for 2020 accounts of €47,000.

4. BRIDGES AQUEDUCTS AND MAJOR CULVERTS

In 2018 Bridges Aqueducts and Major Culverts were valued by externally Capita, Sharon Dickenson, Chartered Structural Engineer - BEng (Hons) CEng MIEI MStructE AMICE, and Rodney Hughes, Chartered Surveyor – BSc (Hons) MRICS resulting in a net surplus on valuations are based on depreciated replacement cost, useful life is 120 years. In 2020 Bridge revised condition changes are reflected in a net increase on revaluation of €5,112,000.

5. LAND

Urban amenity land values and Bogland values were reviewed internally by Rodney McVitty MRICS. Rural land is valued internally using agricultural values as published in the Irish Farmer Journal. In 2020 accounts this resulted in a decrease in land values of €39,000.

6. DEPOTS AND LOCK-HOUSES

Valued at Higher of Existing Use or Recoverable Market Value by internal valuations completed by Sarah Carney BSc (Hons) Member of Royal Institute of Chartered Surveyors and Carey Palmer BLE (Hons) Member of the Royal Institute of Chartered Surveyors. A number of assets were valued in 2014, internally by Carey Palmer BLE (Hons) Member of the Royal Institute of Chartered Surveyors. In 2019 a sample of lock houses were reviewed internally by Rodney McVitty, BSc (Hons) Surveying (Specialising in Estate Management) MRICS.

7. SERVICE BLOCKS

Internally valued at replacement costs in 2011 accounts, service blocks were updated by CPI index movement in 2020.

DEPRECIATION

Depreciation is charged in full on assets in year of acquisition and no depreciation is charged in year of disposal. Depreciation rates:

Asset Category	Years
Property, Plant and Equipment	
Surplus Assets	Not Depreciated
Buildings	50
Plant, Vehicles and Machinery	
Boats	10 - 40
Excavators	10 - 20
Grasscare	20
General Plant	6 - 20
Vehicles	6 - 15
Computers, Furniture and Fittings	
Furniture	10
IT Equipment	5
Operational Assets and Work in Progress	
Land	Not Depreciated
Operational Assets	
Canal Structures, Locks, Fixed Mooring	60 - 500
Lock houses	50
Depots, Service Blocks	50
Floating Moorings	25
Bridges, Aqueducts, Culverts, Weirs	25 - 500

1.8 DEFERRED PENSION FUNDING

In accordance with accounting practice for non-commercial State bodies in the Republic of Ireland, Waterways Ireland recognises an asset representing resources to be made available by the UK and Irish Exchequers for the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation schemes, and the policy and practice in relation to funding public service pensions in both jurisdictions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the funding bodies, Waterways Ireland has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice. This treatment is inconsistent with accounting practice for UK Non-Departmental Bodies, where, due to the absence of a formal guarantee, a funding liability is not recognised until the commitment falls due.

1.9 PENSION COSTS

The North/South Pension Scheme was established by the North/South Implementation Bodies and Tourism Ireland Limited with effect from 29th April 2005. It is a defined benefit pension scheme with different benefit structures which is funded annually on a pay as you go basis from monies provided by the UK and Irish Exchequers. The scheme is administered by an external administrator. Funding from the Irish Exchequer is provided by the Department of Housing, Local Government and Heritage (DHLGH). The Northern Ireland share of the benefits paid during the year is provided by the Department for Infrastructure.

Pension costs reflect pension benefits earned by employees during the period. An amount corresponding to the pension charge is recognised as income to the extent, that in the future either by way of grant income or other funding to the administrator, it is recoverable, and offset by pension payments made in the year.

Actuarial gains and losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from the UK and Irish Exchequers.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents a corresponding asset being resources to be made available in future periods from the UK and Irish Exchequers, in the manner described above.

The Statement of Financial Position recognises the cumulative liability for pensions earned by employees as at 31 December 2020 together with a corresponding asset.

1.10 LEASED ASSETS

Operating lease rentals are charged to the Income Statement on a straight-line basis over the lease term.

1.11 VALUE ADDED TAX

VAT is included as expenditure or, where appropriate, capitalised in the value of property, plant and equipment. Returns to the Revenue Commissioners in Ireland are in respect of certain goods and services from abroad and intra-community acquisitions. Revenue authorities in Northern Ireland have determined that there is no business activity in Northern Ireland and there is no liability to VAT.

1.12 STOCK

Stock figures in the accounts are valued at the lower of cost and net realisable value.

1.13 PROVISIONS AND CONTINGENT LIABILITY

A provision is made in the accounts which represents a reliable estimate of probable settlements for legal cases against Waterways Ireland. This estimate is based on the book of quantum by State Claims Agency. A percentage is applied to this amount and provided for in the accounts, based on the Waterways Ireland judgement.

SCA Assessment of the Liability Position	Provision made at this % of SCA Assessment
Liability not yet established	100
Liability not in dispute	100
Liability in dispute - contributory negligence	70
Liability in dispute - third party	60
Liability fully disputed	50

A contingent liability arises for either claims where there is a possible but not probable obligation to settle, or a reliable monetary estimate of the obligation cannot be made. Based on past experience the contingent liability is currently set at 60% of the best estimate for each case. Contingent liabilities are not recognised in the Statement of Financial Position but disclosed in a note 18 to the accounts. As a result of a ruling by the Court of Appeal in December 2018 in relation to two employment tribunal cases of McCloud and Sargeant against the UK Government in relation to discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation in the UK in 2015. A contingent liability is shown in the accounts based on advice sought. An estimate made by the actuary to the North South pension scheme is that any compensation payable by Waterways Ireland will be up to €2,000,000. This is recorded without adjustment in note 18 to the accounts.

1.14 CURRENCY TRANSLATION

Waterways Ireland's transactions are effected in both euro and sterling. The functional currency of Waterways Ireland is euro and transactions are initially recorded in that currency. Transactions in other currencies are translated to euro at an average of the previous month exchange rate (this is used as an approximation). Monetary assets and liabilities denominated in other currencies are translated to euro at the rates of exchange prevailing at the Statement of Financial Position date (closing rate). Realised gains and losses are taken to the Statement of Comprehensive Income.

At year end the financial statements are translated into sterling. The Statement of Income is translated using the average exchange rate for the year while the Statement of Financial Position is translated using the closing exchange rate. Currency adjustments arising from this translation of the financial statements are reflected in Property, plant and equipment (Note 7.1, 7.2), Statement of changes in Equity including the Revenue Reserve, Capital Grant and Revaluation Reserve, Donation Reserve, Grant Reserve, Net Cash Flow from Operating Activities (Note 15.1), Analysis of Movement in Pension Liability (Note 17.2) and the Deferred Pension Funding (Note 17.4). The Bank of England rates are used.

1.15 CAPITAL GRANT AND REVALUATION RESERVE

The Capital Grant and Revaluation Reserve represents the value of grants from sponsor departments used to purchase property, plant and equipment and the value of infrastructure assets transferred to Waterways Ireland including any revaluations carried out. The Capital Grant and Revaluation Reserve is amortised in line with depreciation with the Income Statement credited to offset the impact of the amortisation.

1.16 DONATION RESERVE/GRANT RESERVE

The Donation Reserve and Grant Reserves arise from contributions of funding or assets to Waterways Ireland from third party bodies. Valuations, for non-cash donated assets, reflects confirmed project costs incurred by the third party to establish Waterways Ireland assets. The Donation Reserve and Grant Reserve is amortised in line with depreciation with the Income Statement credited to offset the impact of the amortisation.

2. FUNDING FROM DEPARTMENTS

2.1 FINANCIAL YEAR 01 JANUARY 2020 - 31 DECEMBER 2020

	DHLGH	DHLGH	DfI	DfI	TOTAL	TOTAL
	€'000	£'000	€'000	£'000	€'000	£'000
Funding taken to Income	22,848	20,309	4,050	3,600	26,898	23,909
Funding Capitalised	3,958	3,518	606	539	4,564	4,057
	26,806	23,827	4,656	4,139	31,462	27,966

2.2 FINANCIAL YEAR 01 JANUARY 2019 - 31 DECEMBER 2019

	DHLGH	DHLGH	DfI	DfI	TOTAL	TOTAL
	€'000	£'000	€'000	£'000	€'000	£'000
Funding taken to Income	21,496	18,848	3,949	3,463	25,445	22,311
Funding Capitalised	3,990	3,498	642	563	4,632	4,061
	25,486	22,346	4,591	4,026	30,077	26,372

This table indicates how the funds have been applied in the accounts. This is based on generally accepted accounting principles. Waterways Ireland was paid grants from money voted by the Northern Ireland Assembly and Dáil Éireann in 2020. As the Northern Ireland Assembly were not in session for part of the year alternative arrangements were made. NSMC, with the approval of the Finance Ministers, recommended that the grants should be split on an 85:15 basis for current work - DHLGH (85) and DfI (15). Capital works are 100% funded in the jurisdiction in which they take place. The funding definition of current and capital differs from generally accepted accounting guidance.

Funding capitalised in 2020 from DHLGH includes €150,000 from the July Stimulus Plan announced by the Irish Government, designed to directly support business at all levels of the economy that are negatively impacted by Covid-19.

Waterways Ireland's 2020 Business Plan has been formally approved by the Sponsor Departments, Finance Departments and the North South Ministerial Council (NSMC). DfI had implemented contingency arrangements, put in place by DoF to enable the payment of funding to the Body prior to NSMC approval. These involved the approval of a draft Business Planning document which set out the Body's short-term proposed activities, together with the related benefits and costs.

3. OTHER OPERATING INCOME

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Licences		69	61	181	159
Property Related Income		311	276	485	425
Operating Income		160	142	231	203
Interest Receivable		-	-	2	2
Net deferred funding for pensions	17.3	5,772	5,131	4,603	4,036
Other Income		37	33	36	32
Total		6,349	5,643	5,538	4,857

4. STAFF COSTS

4.1 THE AVERAGE WEEKLY NUMBER OF PERMANENT EMPLOYEES (FULL TIME EQUIVALENT)

Category of Employment	2020	2019
Administration	113	109
Operations	171	175
Total	284	284

In addition, there were 32 temporary staff supporting works on the navigations, four agency staff and six student placements, were engaged to cover maternity leave and other staff absence.

4.2 THE COSTS INCURRED IN RESPECT OF THESE EMPLOYEES WERE:

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Staff Costs		14,089	12,524	13,592	11,918
Agency Costs		296	263	219	192
Employers NIC/PRSI		1,409	1,251	1,351	1,185
Other pension costs: - Current Service and Interest costs	17.3	8,410	7,476	6,914	6,062
		24,204	21,514	22,076	19,357
Less Staff and Agency Costs Capitalised		(601)	(534)	(545)	(478)
Total		23,603	20,980	21,531	18,879

No employer pension contributions were made in the financial year.

Remuneration and pension interests of the Senior Management team along with the Salary bands for all employees earning in excess of €40,000 are disclosed in the Remuneration Report contained in the Annual Report 2020.

5. PROGRAMME COSTS

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Contracted in Services including construction costs		3,567	3,171	3,118	2,734
Vehicle Fuel		367	326	469	411
Plant Hire		389	346	208	182
Mechanical Spares and Equipment		797	708	766	672
Fuel and Light		111	99	93	82
Travel		194	172	209	183
Miscellaneous		330	293	440	386
Total		5,755	5,115	5,303	4,650

6. OTHER OPERATING COSTS

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Travel - Ireland		278	247	494	433
Recruitment costs		62	55	54	47
Training and Conferences		98	87	191	167
Contracted in Services		764	679	385	338
Compensation/ Provisions	14	3,799	3,377	1,508	1,322
Premises Running Costs including Utilities		670	596	693	608
Health and Safety		20	18	23	20
Communications		177	157	128	112
Other Operating Lease rental		14	12	15	13
Printing and Stationery		25	22	47	41
Computer Running Costs		908	807	759	665
Rent		275	244	283	248
Audit Fee - See Note		50	44	63	55
Marketing and Promotions		399	355	462	405
Insurance and Legal Fees		239	212	253	222
Pension Administrator costs		110	98	117	103
General Expenditure		64	57	55	48
Total		7,952	7,067	5,530	4,847

NOTES:

Annual audit fee for 2020 is €52,866 (£47,550). An exchange gain of €2,500 from fluctuations on payments and accruals in year, reduce the charge to €50,000, and when converted at average exchange rate is £44,000 sterling.

ADDITIONAL DISCLOSURE

Travel & Subsistence	€'000
- Within the Island of Ireland	471
- Outside the Island of Ireland	1
Hospitality and Staff Wellbeing	€'000
- Staff Wellbeing Costs	13
Consultancy Costs	€'000
- Asset Management Consultancy	29
- HR, Pensions and Legal Advice	135
- Marketing Branding Consultancy	53
- Development of Long-Term Plan	120
- Tax & Financial Advice	73
- Environmental Consultancy	10
Legal Costs	€'000
- Legal Fees - Property	138
- Legal Fees - Compensation cases	424
- Compensation payments	168

7.1 PROPERTY, PLANT AND EQUIPMENT – TANGIBLE ASSETS

	Surplus Assets	Freehold Land and Buildings	Plant, Vehicles and Machinery	Computers, Furniture and Fittings	Total
Cost or Valuation	€'000	€'000	€'000	€'000	€'000
At 01 January 2020	2,876	23,713	25,960	6,046	58,595
Additions	-	-	1,293	424	1,717
Revaluation	124	-	-	-	124
Disposals	(999)	-	(219)	-	(1,218)
At 31 December 2020	2,001	23,713	27,034	6,470	59,218
Depreciation					
At 1st January 2020	-	783	18,947	5,477	25,207
Adjustment to opening balance	-	(622)	-	-	(622)
Provision for year	-	84	1,035	274	1,393
Disposals	-	-	(219)	-	(219)
At 31 December 2020	-	245	19,763	5,751	25,759
Net Book Value €'000					
At 31 December 2020	2,001	23,468	7,271	719	33,459
At 31 December 2019	2,876	22,930	7,013	569	33,388
Net Book Value STG£'000					
At 31 December 2020	1,800	21,108	6,540	647	30,095
Currency Translation Adjustment	(131)	(1133)	(350)	(30)	(1644)
At 31 December 2019	2,445	19,490	5,961	484	28,380

NOTES:

A number of assets were revalued in year - see Note 7.3 below. An opening balance adjustment of €622,000 to depreciation relates to accumulated depreciation charged in 2019 on revalued buildings for the period preceding the revaluation. Depreciation has been adjusted to reflect the charge over the remaining useful life. The net movements are reflected in the Statement of Changes in Equity is an increase in net book value of €124,000. Computers, Furniture and Fittings include intangible assets such as software of €344,000. This is considered to be immaterial and not requiring separate disclosure in the notes. Currency translation adjustment is the difference between the net book value of property, plant and equipment calculated using year-end exchange rates and their net book value stated at historic rates of exchange.

7.2 PROPERTY, PLANT AND EQUIPMENT – OPERATIONAL ASSETS AND WORK IN PROGRESS

	Work In Progress	Operational Assets	Total
Cost or Valuation	€'000	€'000	€'000
At 01 January 2020	9,772	1,436,178	1,445,950
Additions	3,579	2,451	6,030
Capitalised from Work in Progress	(7,663)	7,663	-
Disposal	-	(2,408)	(2,408)
Revaluation	-	7,909	7,909
At 31 December 2020	5,688	1,451,793	1,457,481
Depreciation			
At 01 January 2020	-	698,001	698,001
Revaluation	-	(18,357)	(18,357)
Disposal	-	(1,836)	(1,836)
Provision for year	-	9,976	9,976
At 31 December 2020	-	687,784	687,784
Net Book Value €'000			
At 31 December 2020	5,688	764,009	769,697
At 31 December 2019	9,772	738,177	747,949
Net Book Value STG€'000			
At 31 December 2020	5,116	687,182	692,298
Currency Translation Adjustment	(521)	(36,427)	(36,948)
At 31 December 2019	8,306	627,435	635,741

NOTES:

Operational assets include inherited assets and newly constructed assets. Included are assets of net book value €24,614,000 for which a part donation/grant from third parties has been received. A number of Operational assets were revalued in year - see Note 7.3 below. The net impact of these valuation movements on the Statement of Changes in Equity is an increase in net book value of €26,266,000. Currency translation adjustment is the difference between the net book value of property, plant and equipment calculated using year-end exchange rates and their net book value stated at historic rates of exchange.

7.3 REVALUATIONS

	Net Book Value at 01.01.2020	Revaluation	Additions Disposals Other Movements 2020	Net Book Value at 31.12.2020
	€'000	€'000	€'000	€'000
Surplus Assets	2,876	124	(999)	2,001
Land and Buildings	22,930	-	538	23,468
Operational Assets	738,177	26,266	(434)	764,009
	763,983	26,390	(895)	789,478

NOTES:

Assets established from joint works with third parties on Waterways Ireland's land are capitalised in the accounts on the completion of works at the project costs incurred by third parties and Waterways Ireland. These assets are reflected in the donation reserve and grant reserve. As a result of the recent and ongoing COVID-19 pandemic events, and in line with current RICS guidance advice is that market evidence gathered as part of the recent valuation exercises has attached to it, due to the worldwide impact of the pandemic, an increased level of uncertainty in terms of informing opinions of value. Whilst at this stage there is no evidence of impairment as at year-end, the future impact of COVID-19 on land and building values cannot yet be accurately assessed therefore the need for further future valuations will remain under consideration, subject to resources.

8. SHORT TERM INVESTMENT

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Euro Fixed Term Deposit	-	-	2,000	1,700
Total	-	-	2,000	1,700

9. CASH AT BANK AND IN HAND

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Sterling Bank Account	330	297	1,106	940
Euro Bank Account	2,622	2,358	1,764	1,499
Euro Bank Reserve Account	4,293	3,861	2,637	2,241
Petty Cash	1	1	2	2
Total	7,246	6,517	5,509	4,682

10. STOCKS

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Hardware	136	122	155	132
Timber	301	272	369	314
Fuel and Lubricants	29	26	22	19
Protective Clothing	77	69	57	48
Spare Parts and Filters	15	13	20	17
Smart Cards	9	8	12	10
Publications	18	16	23	20
Miscellaneous	12	11	16	14
Total	597	537	674	574

11. RECEIVABLES AND PREPAYMENTS

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Amounts falling due within one year:				
Trade Receivables	439	395	104	88
Less: Provision for bad debt	(69)	(62)	(42)	(36)
Other Receivables	642	577	401	341
Prepayments	1,087	978	802	682
Total	2,099	1,888	1,265	1,075
Amounts falling due after one year:				
Prepayments	13	12	126	107
Total	2,112	1,900	1,391	1,182

12. PAYABLES AND ACCRUALS

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Amounts falling due within one year:				
Trade Payables	1,318	1,185	369	314
Other Payables	2,582	2,322	3,115	2,648
VAT	77	70	119	100
Accruals and Deferred Income	2,994	2,693	2,422	2,059
Total	6,971	6,270	6,025	5,121
Amounts falling due after one year:				
Deferred Income	92	83	96	82
Total	7,063	6,353	6,121	5,203

13. OTHER OPERATING LEASES

At 31 December 2020- future lease payments under non-cancellable operating leases for each of the following periods:	€'000 2020	€'000 2020	€'000 2019	€'000 2019
Leases which expire:	Land and Buildings	Other	Land and Buildings	Other
Within one year	264	-	282	3
Between two and five years	178	-	447	-
More than five years	1	-	3	-
	443	-	732	3
	£'000 2020	£'000 2020	£'000 2019	£'000 2019
Leases which expire:	Land and Buildings	Other	Land and Buildings	Other
Within one year	235	-	247	3
Between two and five years	158	-	392	-
More than five years	1	-	3	-
	394	-	642	3

14. PROVISIONS

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
At 1st January		4,045	3,438	3,797	3,406
Provision utilised in year		(675)	(600)	(1,260)	(1,105)
Provision in year	6	3,799	3,377	1,508	1,322
Difference on currency translation		-	233	-	(185)
At 31 December		7,169	6,448	4,045	3,438

NOTES:

This provision represents a reliable estimate of probable settlements for legal cases against Waterways Ireland. A Revenue payment of Tax, Interest and Penalties was paid in 2019. The currency translation adjustment reflects the amount of the movement in the value of the provision for claims settlement which is attributable to the change in exchange rate over the year.

15. NOTES TO CASH FLOW STATEMENT

15.1 RECONCILIATION OF RESULT FOR THE YEAR TO NET CASH GENERATED FROM OPERATING ACTIVITIES

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Result for the year	(4,121)	(3,662)	(1,329)	(1,163)
Depreciation	11,369	10,106	10,954	9,605
Amortisation of Capital Grants	(11,941)	(10,614)	(10,965)	(9,614)
(Profit)/Loss on disposal of property, plant and equipment	571	508	(14)	(12)
Decrease/(Increase) in stock	77	70	97	82
Decrease/(Increase) in Receivables	(721)	(648)	(20)	(17)
(Decrease)/Increase in Payables	942	847	2,595	2,206
Provisions	3,124	2,810	248	211
Difference on currency translation	-	(39)	-	75
Net cash (utilised)/generated from operating activities	(700)	(622)	1,566	1,373

NOTES:

Currency translation adjustment reflects the amount of the movement in the value of current assets and liabilities which is attributable to the change in exchange rates.

15.2 RECONCILIATION OF NET CASH IN/ (OUT) FLOW TO MOVEMENT IN CASH AND CASH EQUIVALENTS

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Cash and cash equivalents at 1st January	5,509	4,682	3,278	2,940
Net cash inflow/(outflow)	1,737	1,562	2,231	1,896
Difference on currency translation	-	273	-	(154)
Cash and cash equivalents at 31 December	7,246	6,517	5,509	4,682
Net cash inflow/(outflow) from operating activities	(700)	(622)	1,566	1,373
Net cash inflow/(outflow) from non-operating activities	2,437	2,457	665	369
Net cash (outflow)/inflow	1,737	1,835	2,231	1,742

16. CAPITAL COMMITMENTS

Capital commitments at 31 December 2020:

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Contracted	2,257	2,030	1,751	1,488

NOTES:

Formal approval on 2020 capital programme has been received.

17. PENSIONS

17.1 ACCOUNTING TREATMENT

FRS 102 requires financial statements to reflect, at fair value, the assets and liabilities arising from an employer's obligations and any related funding and to recognise the cost of providing superannuation benefits in the accounting period in which they are earned by employees.

The effect of FRS 102 is to recognise as expenditure in the year the cost of pensions earned rather than the payments made to pensioners, and a corresponding funding amount. In addition, the Balance Sheet recognises the cumulative liability for pensions earned by employees as at 31 December 2020 together with a corresponding asset.

The valuation used for FRS102 disclosures at 31 December 2020 has been carried out by a qualified independent actuary (Deloitte Total Reward and Benefits Limited). The results this year have been prepared by carrying out a full valuation of the Scheme's liabilities using membership data at the dates stated below:

* Active membership details as at 31 March 2020 renewal and further updates to salaries as provided by the Bodies in the data extract provided to Deloitte by the Bodies in the preparation of the senior management disclosures;

* The deferred and pensioner membership data for each Body has been provided by the Administrators as at 31 December 2020. The underlying membership data has been adjusted for any significant membership movements over the period to 31 December 2020; and

* Cashflow information to 31 December 2020 for the Scheme as provided by the Bodies in the data extract provided to Deloitte.

The principal actuarial assumptions used to calculate scheme liabilities under FRS 102 are:

At 31 December	2020	2019	2018	2017	2016
Discount rate Northern Ireland	1.35%	2.10%	2.75%	2.50%	2.70%
Discount rate Republic of Ireland	0.80%	1.30%	2.15%	2.10%	1.90%
Rate of increase in Consumer Price Index Northern Ireland	2.20%	2.00%	2.15%	2.10%	2.30%
Rate of increase in Consumer Price Index Republic of Ireland	1.05%	1.15%	1.40%	1.65%	1.50%
Rate of increase in salaries - Northern Ireland	2.20%	2.00%	2.15%	2.10%	2.30%
Rate of increase in salaries - Republic of Ireland	2.20%	2.00%	2.15%	2.10%	2.30%
Average rate of increase for pensions Northern Ireland in line with CPI	2.20%	2.00%	2.15%	3.00%	3.00%
Average rate of increase for pensions Republic of Ireland					
in line with salary increases	1.05%	1.15%	1.40%	1.65%	1.50%
in line with CPI	2.20%	2.00%	2.15%	3.00%	3.00%
Average expected future life at age 65 for					
Male currently aged 65	22.3	22	21.9	22.1	22.2
Female currently aged 65	24.6	23.9	23.8	23.9	24.2
Male currently aged 45	23.6	23.4	23.3	23.5	23.9
Female currently aged 45	26	25.4	25.4	25.4	26.1

17.2 MOVEMENT IN NET PENSION LIABILITY DURING THE FINANCIAL YEAR

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
(Deficit) in the plan at the beginning of the year		(131,895)	(112,108)	(112,443)	(100,855)
Benefits paid during the year		2,638	2,345	2,311	2,026
Net transfer (in)/out of the scheme		(26)	(23)	36	32
Current service cost		(6,417)	(5,704)	(4,422)	(3,877)
Other finance (charge)		(1,993)	(1,772)	(2,492)	(2,185)
Actuarial gain/(loss)		(19,140)	(17,215)	(14,885)	(12,651)
Difference on currency translation		-	(6,585)	-	5,402
(Deficit) in the plan at the end of the year		(156,833)	(141,062)	(131,895)	(112,108)
		2020	2020	2019	2019
Experience gain/(loss)	17.5	(1,408)	(1,266)	1,882	1,600
Gain/(Loss) due to changes in demographic assumptions		(890)	(800)	-	-
Gain/(loss) due to currency movements		2,163	1,945	(1,552)	(1,319)
Gain/(loss) on change of financial assumptions		(19,005)	(17,094)	(15,215)	(12,932)
Actuarial gain/(loss)		(19,140)	(17,215)	(14,885)	(12,651)

The main element of the actuarial loss of €19,140,000 relates to the increase in the value of the liabilities mainly as a result of the change in actuarial assumptions including a fall in the Northern and Southern discount rates (which results in an increase in the value of the liabilities). The impact of the change in the demographic assumptions including mortality assumption has increased the value of liabilities. The net impact of the change in actuarial assumption is an increase in the liabilities of c €19,895,000 and offset by a gain due to favourable currency movements of c €2,163,000. The liability is increased by the experience loss which arises due to membership movements c €1,408,000. During the year employee contributions were received of €654,000 (2019: €632,000) which were remitted to DHLGH and Dfl on an 85:15 basis.

The currency translation adjustment reflects the amount of the movement in the value of the Net Pension Liability which is attributable to the change in exchange rate over the year.

17.3 INCOME AND EXPENDITURE ACCOUNT ANALYSIS FOR THE FINANCIAL YEAR:

	Notes	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Current service cost		6,417	5,704	4,422	3,877
Other finance income		1,993	1,772	2,492	2,185
Benefits paid during the year		(2,638)	(2,345)	(2,311)	(2,026)
Net deferred funding for pensions	3	5,772	5,131	4,603	4,036
Current service cost		6,417	5,704	4,422	3,877
Other finance income		1,993	1,772	2,492	2,185
Current pension service costs	4	8,410	7,476	6,914	6,062

17.4 DEFERRED PENSION FUNDING

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
At 01 January	131,895	112,108	112,443	100,855
(Decrease)/Increase in Deferred Funding of Pension Asset	24,938	22,167	19,452	17,056
Difference on currency translation	-	6,787	-	(5,803)
At 31 December	156,833	141,062	131,895	112,108

Waterways Ireland recognises an asset representing resources to be made available by the UK and Irish Exchequers for the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation schemes, and the policy and practice in relation to funding public service pensions in both jurisdictions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the funding bodies, Waterways Ireland has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice. The deferred funding asset for pensions as at 31 December 2020 amounted to €157m (2019 €132m).

The currency translation adjustment reflects the amount of the movement in the value of the Deferred Pension Funding which is attributable to the change in exchange rate over the year.

17.5 HISTORY OF DEFINED BENEFIT LIABILITIES

	Notes	€'000	€'000	€'000	€'000	€'000
		2020	2019	2018	2017	2016
Surplus/(Deficit) at 31 December		(156,833)	(131,895)	(112,443)	(111,703)	(117,043)
Experience gain/(loss)	17.2	(1,408)	1,882	(3,074)	8,108	(7,648)
Percentage of Scheme Liabilities		0.90%	1.40%	2.70%	7.3%	-6.5%

	Notes	£'000	£'000	£'000	£'000	£'000
		2020	2019	2018	2017	2016
Surplus/(Deficit) at 31 December		(141,062)	(112,108)	(100,855)	(99,115)	(100,457)
Experience gain/(loss)	17.2	(1,266)	1,600	(2,757)	7,194	(6,252)
Percentage of Scheme Liabilities		0.90%	1.40%	2.70%	7.3%	-6.2%

17.6 EMPLOYEES JOINING

In the event of staff joining Waterways Ireland with prior service in the Northern Ireland public sector, with funded/unfunded schemes a transfer value will be calculated by the Pension Administrator for Waterways Ireland and forwarded to the Department for Infrastructure. In relation to staff from Southern Ireland with prior public sector service and a funded scheme, the transfer value will be calculated by the Pension Administrator for Waterways Ireland and forwarded to the Department of Housing, Local Government and Heritage (DHLGH). In the case of Irish unfunded public service pension scheme, the liability for the prior Irish public service remains with the Irish exchequer until it is discharged.

Transfer values for non-public service funded schemes will be split and apportioned by the Pension Administrator and the transfer value will be passed via Waterways Ireland to both Departments. There were two transfers in to the scheme in the year totalling €36,000.

17.7 EMPLOYEES LEAVING

In the event of staff leaving Waterways Ireland the service in Waterways Ireland, is funded by DfI at 15% and DHLGH at 85% of the amount to be transferred. If there is prior public sector service as outlined above the transfer value will be funded by the relevant jurisdiction in its entirety (other than Irish unfunded public service pension scheme). There was one transfer out of the scheme in the year totalling €10,000.

17.8 PENSION ARRANGEMENTS - GENERAL DESCRIPTION OF THE SCHEME

The pension scheme consists of a number of sections with different benefit structures. The main sections are:

The Core Final Salary Section

This is a final salary pension arrangement with benefits modelled on the Classic section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday. Pensions in payment (and deferment) increase in line with general price inflation.

The Core Alpha Section

This is a career averaged revalued earnings pension arrangement or CARE scheme with benefits modelled on the alpha section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension based on a percentage (2.32%) of pensionable pay for each year of active membership (the pension is increased/decreased at the start of each scheme year in line with general price inflation) and spouse's and children's pensions. Normal Retirement Age is a member's State Pension Age in the relevant jurisdiction, which is currently 66 rising to 68 in the UK between 2037 and 2039 and 66 in Ireland. The State pension age in Ireland was due to rise to 67 from 1 January 2021 and then 68 from 1 January 2028 however, the government has deferred this change and a Pensions Commission has been established to consider the change to the State pension age, among other issues such as sustainability and intergenerational fairness. Pensions in payment (and deferment) increase in line with general price inflation.

Reserved Rights Sections

These are a number of sections of the scheme that are modelled on the Irish public service pension schemes that employees of the North/South Bodies were members of at the point they were designated and transferred at the formation of the Bodies. These schemes are final salary pension arrangements with benefits the same as the relevant Irish public sector scheme e.g., Superannuation Scheme for Established Civil Servants. These schemes provide a pension (for non-integrated members eightieths per year of service but for integrated members two-hundredths per year of service on salary up to 3.333 times the Old Age Contributory State Pension and eightieths per year of service on salary above 3.333 times the Old Age Contributory State Pension), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. In December 2018, DPER notified Bodies to apply the increase in the compulsory retirement age to 70 as set out in the Public Service Superannuation (Age of Retirement) Bill 2018 on an administrative basis. Pensions in payment (and deferment) generally increase in line with general public sector salary inflation. The applicable Reserved Rights Scheme for Waterways Ireland in the South is both the, Non-Contributory Pension Scheme for Non-Established State Employees and the Superannuation Scheme for Established Civil Servants. In Northern Ireland, the relevant scheme is the Principal Civil Service Pension Scheme NI. Most Core section members have benefits in both the Final Salary and Alpha sections and new entrants who join the Scheme after 1st April 2015 will, in most cases, become members of the Core Alpha section.

The valuation used for FRS 102 disclosures at 31 December 2020 has been carried out by a qualified independent actuary (Deloitte). The results this year have been prepared by carrying out a full valuation of the Scheme's liabilities using membership data at the dates outlined in note 17.1 at 31 December 2020.

18. CONTINGENT LIABILITIES

The contingent liability of Waterways Ireland at 31 December 2020 is €2,236,000, (2019 €1,936,000) The contingent liability cases are:

* Land was compulsory purchased by Waterways Ireland, the amounts represent reasonable costs including legal fees and claims for compensation are not time bound.

* As part of a compulsory purchase order an agricultural water-main was subsequently provided to supply drinking water to livestock for the benefit of various adjoining landowners in Leitrim. Various issues have arisen including who is responsible for the charges for the water supply to the various landowners and the liability regarding the repair and maintenance of the water-main which is leaking. Discussions are ongoing and the costs reflected in this case are to cover the cost of replacing the watermain. The value is Waterways Ireland best estimate and there is no possibility for reimbursement.

Based on past experience and calculated at 60% of the best estimate, the contingent liability on the above totals €236,000.

* Two employment tribunal cases in the cases of McCloud and Sargeant were brought against the UK Government in relation to possible discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation in the UK in 2015.

In December 2018, the Court of Appeal ruled that the transitional protections gave rise to unlawful discrimination on the basis of age. The UK Government requested leave to appeal this decision to the Supreme Court, however the request was denied on 27 June 2019.

The Department of Finance (Northern Ireland) continues to liaise with HM Treasury for proposals to address age discrimination in the wider public service schemes, as a consequence of the McCloud ruling. The Department's public service pensions consultation to remove the discrimination identified by the courts in the 2015 pension reforms closed in November 2020 and the outcome of the consultation was published on 25 February 2021. Details of the consultation response are available at:

<https://www.finance-ni.gov.uk/publications/response-consultation-proposed-changes-transitional-arrangements-2015-schemes>

The rectification process is expected to be long and time-consuming, and will need to address fairly the issue of pension accruals since 2015 and where individuals may have been better off in new schemes. In this regard certain staff of Waterways Ireland who are scheme members of the Scheme, may need to be compensated for any discrimination suffered as a result of the transitional protections.

Quantifying the impact of the judgement at this stage is difficult as it will depend on the compensation awarded, members' future salary increases, length of service and retirement age, and whether (and when) members withdraw from active service. The terms of any possible settlement will require further consideration which will need approval by both the Department of Finance (Northern Ireland) and the Department of Public Expenditure and Reform (Ireland).

On this basis, no provision has been made in the accounts for the McCloud/Sargeant judgment. The N/SPS Administrator estimates that any compensation payable by Waterways Ireland will be up to £2,000,000.

19. PERFORMANCE AGAINST KEY FINANCIAL TARGETS

Annual business plans are presented to North South Ministerial Council and approved. The financial targets set for Waterways Ireland by the Sponsor Departments and DPER and DoF is that spend is to be maintained within budget limits. This was achieved. Non-financial targets were also set and are reported in Part 3 of the Annual Report.

Waterways Ireland's 2020 Business Plan was retrospectively approved by the Sponsor Departments, Finance Departments and the North South Ministerial Council (NSMC) in December 2020.

DfI implemented contingency arrangements, put in place by DoF to enable the payment of funding to Waterways Ireland in 2020.

20. RELATED PARTY TRANSACTIONS

Waterways Ireland is a cross border implementation Body sponsored by DHLGH and DfI. These departments are regarded as related parties and during the year, Waterways Ireland was principally funded by these departments and had various transactions with them. Waterways Ireland has procedures in place to manage conflicts of interest and these were compiled within the period under review.

None of the members of the key management staff of Waterways Ireland or their related parties has undertaken any material transactions with Waterways Ireland during the financial year 01 January 2020 – 31 December 2020.

21. LOSSES REGISTER

A Losses Register is maintained by Waterways Ireland. Losses recorded during the year amounted to €603,000 (2019 €922,000) and have been incorporated within these accounts where the cost relates to this financial year.

Losses Statement	2020	2019
	€	€
Compensation Payment - Public Liability Claims	208,356	141,766
Employee Liability Claims	328,141	654,612
Fruitless Payment - mainly Revenue Late Payment and Penalties	1,236	97,814
Constructive Loss	-	-
Late Payment of Debt	6,119	3,400
Stores and Plant Losses	37,003	21,481
Redundancy Payments	20,756	-
Abandoned Claims	1,650	3,274
Total	603,261	922,347

Employee liability claims in 2020 relate to three employees involved in workplace incidents and the payment of legal fees for an employee case settled in 2019. In 2019 payments to Revenue were for Country Money related interest and penalties of €92,220 and under payment of VAT on the receipt of reverse charge services of €5,594.

22. FINANCIAL INSTRUMENTS, LIQUIDITY, INTEREST RATE AND FOREIGN CURRENCY RISK

22.1 FINANCIAL INSTRUMENTS

Due to the non-trading nature of its activities and the way Waterways Ireland is financed, it is not exposed to the degree of financial risk faced by business entities. The Financial Memorandum permits Waterways Ireland to borrow subject to the prior approval of the Sponsor Departments and the Finance Departments, which has not been sought. The financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing Waterways Ireland in undertaking its activities. Financial instruments mainly consist of cash, receivables and payables.

22.2 LIQUIDITY, INTEREST RATE AND FOREIGN CURRENCY RISK

Waterways Ireland's net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly and Dáil Éireann, as is its capital expenditure. It is not therefore exposed to significant liquidity risks.

Waterways Ireland does not access funds from commercial sources and so is not exposed to significant interest rate risk.

Waterways Ireland's transactions are effected in the currencies of each part of Ireland, with recorded gains and losses being taken to the Statement of Comprehensive Income and Income Statement, facing significant exchange rate uncertainty.

23. EVENTS AFTER THE REPORTING PERIOD

There are no events to report after the reporting date.

The Annual Report and Accounts for the year ended 31 December 2020 were authorised to be issued on 14 December 2021 by the Accounting Officer.

Accounts Direction Waterways Ireland

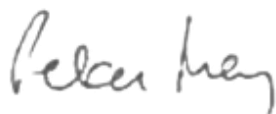
ACCOUNTS DIRECTION GIVEN BY THE NORTHERN IRELAND DEPARTMENT FOR INFRASTRUCTURE, THE IRISH DEPARTMENT OF CULTURE, HERITAGE, AND THE GAELTACHT WITH THE APPROVAL OF THE FINANCE DEPARTMENTS, IN ACCORDANCE WITH THE NORTH/SOUTH CO-OPERATION (IMPLEMENTATION BODIES) (NORTHERN IRELAND) ORDER 1999 AND THE BRITISH-IRISH AGREEMENT ACT 1999.

The annual accounts shall give a true and fair view of the Income and Expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement, the body shall prepare accounts for the financial year ended 31 December 2017 and subsequent financial years in accordance with:

- a. The North/South Implementation Bodies Annual Reports and Accounts Guidance;
- b. Other guidance which Finance Departments may issue from time to time in respect of accounts which are required to give a true and fair view;
- c. Any other specific disclosures required by Sponsoring Departments;

except where agreed otherwise with Finance Departments, in which case the exception shall be described in the notes to the accounts.

**Signed by authority of the
Department for Infrastructure**



**Name
29 June 2018**

**Signed by authority of the Department of Housing, Local Government and
Heritage**



**Name: Kathleen Licken (Secretary General)
28 June 2018**

TUARASCÁIL BHLIANTÚIL AGUS CUNTAIS

2020



RÉAMHRÁ

- ATHBHREITHNIÚ AN PHRÍOMHFHEIDHMEANNAIGH

1. UISCEBHEALAÍ ÉIREANN

- FAOI UISCEBHEALAÍ ÉIREANN
- STRUCHTÚR EAGRAÍOCHTÚIL
- FOIREANN SHINSEARACH BHAINISTÍOCHTA
- RIALACHAS CORPARÁIDEACH

2. ÁR STRAITÉIS

- ÁR DTIMPEALLACHT OIBRIÚCHÁIN
- ÁR STRAITÉIS
- ÁR DTOSAÍOCHTAÍ STRAITÉISEACHA
- RANNPHÁIRTÍOCHT PÁIRTITHE LEASMHARA

3. ATHBHREITHNIÚ FEIDHMÍOCHTA

- PAINDÉIM COVID-19
- BAINISTÍOCHT AGUS COTHABHÁIL
- COMHSHAOL AGUS OIDHREACTH
- DÁIMH AGUS RANNPHÁIRTÍOCHT
- FORBAIRT AGUS IONCAM
- EAGRAÍOCHT AGUS POBAL

4. ATHBHREITHNIÚ AIRGEADAIS

- RÉAMHRÁ CUNTAS
- RÁITEAS AR FHREAGRACHTAÍ
- RÁITEAS AR RIALÚ INMHEÁNACH
- TUAIRISC AR ÍOCAÍOCHTAÍ
- TEASTAS INIÚCHTA
- RÁITEAS AR IONCAM AGUS AR IONCAM CUIMSITHEACH
- RÁITEAS AR STÁDAS AIRGEADAIS
- RÁITEAS AR SHREABHADH AIRGID
- RÁITEAS AR ATHRUITHE AR CHOTHROMAS
- NÓTAÍ LEIS NA CUNTAIS
- TREOIR NA gCUNTAS

RÉAMHRÁ

- ATHBHREITHNIÚ AN
PHRÍOMHFHEIDHMEANNAIGH



ATHBHREITHNIÚ AN PHRÍOMHFHEIDHMEANNAIGH

Bheadh sé dodhéanta scríobh faoi 2020 gan tagairt a dhéanamh do phaindéim COVID. Paindéim ata ann nach raibh meas aici ar aon teorainn agus a chuaigh i bhfeidhm ar chách – ar phobail, ar gheilleagar, ar eagraíochtaí agus ar dhaoine aonair. Déanaim féin agus déanann Uiscebealaí Éireann comhbhrón le gach íospartach agus lena dteaghlaigh.

Ghlac Uiscebealaí Éireann cur chuige tomhaiste, tuisceanach le linn na paindéime. Mar chomhlacht trasteorann a fhaigheann comhairle agus treoir laistigh de dhá dháinse d’oibríomar ar phrionsabal pragmatach an chaighdeáin is airde .i. ghlacamar an treoir is airí. Ar an dea-uair, is beag cás a bhí ann ina raibh difríocht idir treoir thras-dhlínse, a chruthaigh coinbhleacht. Is é 4% an ráta deimhneachta cásanna COVID laistigh d’Uiscebealaí Éireann, rud a léiríonn na gníomhartha a glacadh le linn 2020 agus ag leanúint ar aghaidh go dtí 2021. Leanann ceannairí sinsearacha ar ár bhfoireann tionscadail COVID-19 de theacht le chéile ar bhonn seachtainiúil chun monatóireacht a dhéanamh ar fheidhmíocht agus breithniú a dhéanamh ar chásanna leanúnacha agus todhcháí. Ba é ár bhfoireann agus ár gcustaiméirí a chosaint agus scaipeadh an víris a shrianadh an sprioc ba thábhachtaí sláinte agus sábháilteachta a bhí againn le linn 2020. Is doiciméad beo é Plean Freagartha COVID-19 Uiscebealaí Éireann a chuimsíonn léarscáileanna bóthair nuashonraithe a léiríonn riachtanais straitéiseacha agus oibríochtúla ár bhfoirne agus ár gcustaiméirí.

Gan amhras, cuireadh isteach ar an loingseoireacht ar ár n-Uiscebealaí le linn 2020, go háirithe le linn dianghlasála, de réir mar a chuireamar treoir um shláinte phoiblí i bhfeidhm ar fud ár n-eastát. Os a choinne sin, taobh amuigh den dhianghlasáil, bhí gníomhaíocht ar uisce ag leibhéil éilimh nach bhfacthas riamh cheana, go háirithe feadh loingseoireacht na Sionainne áit ar baineadh úsáid iomlán as soláthar crúsála ar cíos sa samhradh. Tháinig méadú as cuimse ar ghníomhaíochtaí lasmuigh den uisce agus go háirithe ar shiúlóid ar ár gcosáin agus ar ár gcosáin tarraingthe agus daoine ar lorg gníomhaíochta lasmuigh chun an intinn agus an corp a neartú trí aclaíocht agus aer úr. Tá dea-bhail mheabhrach dár gcustaiméirí agus dár bhfoireann mar phríomhcheist againn anois.

Tugann infhaighteacht vacsaíní agus cur i bhfeidhm na glár vacsaínithe léas dóchais agus dóchas athnuaithe dár sochaí. Athraíodh ár smaointeoireacht go dtí straitéis ionad oibre a phleanáil a chruthóidh samhail oibre hibrideach níos solúbtha don fhoireann. In 2020, léiríodh go bhfuil an teicneolaíocht, acmhainní agus bealaí níos cliste oibre tar éis cur isteach ar an tsamhail thraidisiúnta oibrithe oifige amháin. Cuireann samhail oibre hibrideach an fhéidearthacht ar fáil chun am taistil a laghdú agus ag an am céanna a chinntiú go mbíonn an smaointeoireacht chomhoibríoch, chruthaitheach a spreagtar laistigh de ghrúpaí go fóill ann.

In ainneoin na ndeacrachtaí a tháinig chun cinn le dhá mhí dhéag anuas tá go leor pleananna agus tionscnamh curtha chun cinn ag Uiscebealaí Éireann agus tá a dtorthaí le feiceáil go luath in 2021. Leanamar ag díriú ar ár dtrí Dhúshlán Straitéiseacha.

- Inniúlacht cheannaireachta agus eagraíochta a mhéadú** - neartaíodh an inniúlacht cheannaireachta le trí cheapachán ceannaireachta shinsearacha. Chuir buiséad incriminteach ár Ranna Coimircíochta ar ár gcumas inniúlacht a bhfuil géarghá leis a thógáil ar fud na heagraíochta, agus chuir buiséad 2021 ar ár gcumas an tógáil acmhainne sin a choinneáil.
- Bearnaí maidir le rialachas, rioscaí agus rialú a fheabhsú** - Lean Uiscebealaí Éireann ar aghaidh ag déanamh dul chun cinn seasta maidir le dul i ngleic leis na príomhrioscaí agus bearnaí rialaithe inmheánaigh ar leagadh béim orthu i dTuarascálacha Bliantúla 2018 agus 2019. Tá níos mó le rá agam faoin phointe seo sa Ráiteas ar Rialú Inmheánach laistigh den Tuarascáil Bhliantúil mhéadaithe seo agam. Mar achoimre, táim níos cinnte de go bhfuil bunsraitheanna creata rialachais le struchtúir agus acmhainní cuí ag druidim le hoiriúnacht don fheidhm. Maidir leis seo, ba mhaith liom ár Ranna Coimircíochta a mholadh as a dtacaíocht agus iad ag tacú lenár gcur chuige maidir le feabhsuithe rialachais ar feadh 2020 agus ag tús 2021.
- Plean straitéiseach fadtéarmach 10 mbliana a fhorbairt** – tá feabhas curtha ar an phleanáil

straitéiseach fhoriomlán laistigh den eagraíocht. Faomhadh Pleananna Corparáideacha agus Gnó ó bhlianta roimhe seo ag Cruinniú Earnála na Comhairle Aireachta Thuaidh Theas i mí na Samhna 2020. Faomhadh ár bPlean Gnó 2021 freisin. Tá Plean Fadtéarmach 10 mbliana ina chéimeanna deiridh agus beidh sé ar fáil le dul i ngleic leis na foirne Ceannaireachta in Uiscebhealaí Éireann agus sna Ranna Coimircíochta i R1 2022.

Leagfaidh an plean fadtéarmach 10 mbliana amach ár scála uailmhéine thar roinnt tosaíochtaí straitéiseacha. Aithneoidh sé, trí phleanáil fhadtéarmach, an gá atá leis an straitéis a chur i bhfeidhm ar bhonn céimneach ag admháil nach féidir gach rud a bhaint amach thar oíche. Déanfaidh sé sinn a athshuíomh ar thuras fáis le deiseanna forbartha bunathraithe ar fud ár n-eastát. Ní mór an léiriú seachtrach seo ar uailmhian a sholáthar go himmheánach freisin trí athrú cultúrtha agus meon agus muid ag amharc ar an am atá le teacht.

D'ainneoin na ndúshlán uathúil a tháinig le COVID le linn 2020, táim sásta go bhfuil dul chun cinn déanta againn ar go leor dár bpleananna agus dár dtionscnaimh a d'fhág go bhfuil muid in ann tuilleadh fuinnimh a bhaint amach in 2021. Seo thíos liosta gearr de na héachtaí:

- Bronnadh Gradam Glas na hEarnála Poiblí, a bhfuil ardmheas air, ar Uiscebhealaí Éireann in 2020, rud a léiríonn ár dtiomantas do ghníomhaíocht aeráide, bithéagsúlacht, bainistíocht uisce agus dramhaíola chomh maith le feachtais chuimsitheacha ardú feasachta intí agus i measc páirtithe leasmhara;
- Bhí smacht láidir ar bhuiséad caiteachais reatha, gan aon réimsí suntasacha inmí ann.
- Bhí caiteachas caipitiúil de réir sprice in ainneoin na ndúshlán a bhain le cloí le treoir maidir le sláinte phoiblí agus le dianghlasáil. Mholfaínn go háirithe an obair i Míleac, Co. na Gaillimhe, áit ar sháraigh ár bhfoirne sna Seirbhísí Teicniúla agus i Réigiún an Iarthair deacrachtaí oibriúcháin agus conarthacha nach rabhtas ag súil leo;
- Cuireadh straitéis agus plean i bhfeidhm chun rátaí comhlíonta ar feadh ár gcanálacha a fheabhsú sna codanna deiridh de 2020. Tá rátaí comhlíonta os cionn 80% anois ar feadh ár slite loingseoireachta agus baineadh go leor soithí báite tréigthe. Tá bonn láidir le tógáil uirthi do 2021 agus molaim foireann na cigireachta as a dtiomantas i dtimpeallacht a d'fhéadfadh a bheith deacair;

- Tháinig méadú ar an dúshlán a bhaineann le báid chónaithe nó báid cónaí ar bord neamhrialaithe agus tugann meastacháin anois go bhféadfadh breis agus céad caoga báid chónaithe bheith ar ár slite loingseoireachta. Tá an t-éileamh ar bháid chónaithe i bhfad níos airde na an soláthar bonneagair laistigh dár n-eastát. Thug sraith rannpháirtíochta le húinéirí báid chónaithe deiseanna d'Uiscebhealaí Éireann éisteacht le hábhair inmí. Tugadh dearbhú nach ndéanfaidh Uiscebhealaí Éireann aon bheart aontaobhach. I ndeireadh na dála, mar údarás na loingseoireachta, ní mór dúinn réitigh fhéideartha a fhiosrú agus is príomhthosaíocht é an dúshlán seo do 2021 agus ina dhiaidh sin. Ní tobréirteach a bheidh i gceist le haon réiteach mar baineann sé le Fodhlíthe a athbhreithniú; suíomhanna bonneagair a aithint; múnla oibriúcháin a chinneadh; agus maoiniú a bheith ar fáil. Cuirfear scáthchreat straitéiseach ar fáil do Bhaile Átha Cliath, a chuireadh 'Pobail Bheo' chun cinn le linn 2021.
- Ar an dóigh chéanna, tá pleanáil chun cinn ag ár bhfoirne in Oibríochtaí an Oirthir, Réadmhaoin agus Díl, agus Margaíocht agus Cumarsáid do Iainseáil R1 2021 den ghlasbhealach is faide in Éirinn – Glasbhealach na Canála Ríoga a shíneann 130 ciliméadar ó Mhá Nuad i gContae Chill Dara go Cluain Dá Rath i gCo. an Longfoirt ;
- In 2020, aimsíodh €6 mhilliún de mhaoiniú ón gCiste Oileán Comhroinnte, agus rinneadh iarratas le Catagóir 1 chuig an Roinn Forbartha agus Tuaithe i mí Feabhra 2021 ar an iarmhéid (€6 mhilliún) le hathchóiriú a dhéanamh ar Chéim 2 de Chanáil Uladh;
- Rinneadh dul chun cinn ar an obair le linn 2020 le cora Mhíllice a dheisiú. Cuireadh moill ar na hoibreacha in 2020 mar gheall ar COVID-19, ar dhrochairsir agus ar dheacrachtaí airgid a bhí ag an gconraitheoir. Ó shin, chruthaigh Uiscebhealaí Éireann samhail nua le gur féidir an obair atá fós le déanamh in 2021 a chur i gcrích gan an conraitheoir. Déanfaidh na hoibreacha críochnaithe struchtúr na gcoraí a dheisiú; sábháilteacht a fheabhsú dár bhfoireann oibriúcháin trí 27 cora claonta a oibrítear go meicniúil a sholáthar; An príomhchóras oibriúcháin bualchomhla a fheabhsú; slí iasc a fheabhsú agus slite eascann a sholáthar. Le leas na smaointeoireachta agus an dearaidh nuálaigh tógadh cosán nua 295m inrochtana don phobal ar bharr na gcoraí claonta. Nascann an cur chuige nuálach seo Míleac i gCo. na Gaillimhe agus Lusmhaigh i gContae Uíbh Fáilí – Ag Nascadh Contaetha, Ag Nascadh Pobail. Ar a chríochnú, beidh thart ar €3.5m infheistithe ag Uiscebhealaí Éireann sa tionscadal le tacaíocht ón Roinn Tithíochta Rialtais Áitiúil agus Oidhreachta.

- Bhí Crios Foghlama Uiscebhealaí Éireann le feiceáil ar Mhol Baile Scoile RTÉ. Dearadh mol baile scoile RTÉ le cabhrú le tuismitheoirí teagasc sa bhaile a dhéanamh le linn na dianghlása trí acmhainní éagsúla a bhfuil naisc churaclaim acu a thaispeáint. I measc acmhainní oideachais Uiscebhealaí Éireann tá réimse gníomhaíochtaí agus acmhainní spráilúla idirghníomhacha a chuireann béim ar bhithéagsúlacht agus ar stair Uiscebhealaí Éireann;
- Rinne Uiscebhealaí Éireann RTÉ Nationwide a óstáil le scannánaíocht a dhéanamh ar feadh Na dTrí Dheirfiúr – An Bhearú, An Fheoir agus An tSiúr. Díríodh ar an Bhearú ar thuras báirse álainn ó bhaile Átha Í, áit ar fhág Nationwide an báirse agus áit a raibh siad gníomhach ar Shiúlóid na Bearú. Ba iad Uiscebhealaí Éireann agus *Get Ireland Walking* a smaoinigh ar an imeacht siúlóid Bhealach na Bearú a dhéanamh, le coincheap a fháil ar an smaoineamh taobh thiar den tionscnamh Uiscebhealaí Chun Sláinte. Thacaigh Uiscebhealaí Éireann freisin leis ‘The Chronicles of Erne’, sraith theilifíse ceithre chlár de chuid an BBC a chlúdaíonn an saol ar Loch Éirne thar tréimhse 12 mhí. Chlúdaigh an clár na séasúir ina dhiaidh sin agus craoladh é ar BBC1 go luath in 2020. Chuir an clár béim ar réimse iomlán den saol agus de ghníomhaíochtaí ar ár slí loingseoireachta ar an Éirne. Níos moille in 2020, thacaigh Uiscebhealaí Éireann le léiriú Channel 5 na Ríochta Aontaithe ar an abhainn is áille in Éirinn – An tSionainn thar 12 lá scannánaíochta;
- Bronnadh €140,000 don réamhdhearadh agus measúnú comhshaoil i gcomhair Glasbhealach 41km ó Luimneach go dtí an Scairbh. Leanann tógáil bheartaithe an ghlasbhealaigh 41 km ar feadh Sheanslí Loingseoireachta na Sionainne nascacht le bealaí agus cosáin ghlasbhealaí atá ann cheana agus atá beartaithe.
- Soláthraíodh corpas cuimsitheach bunlíne de thaighde Bhranda le tuiscint a fháil ar fheasacht, ar thuairimí agus ar shuim úsáideoirí agus an phobail ar fud oileán na hÉireann le cinntí eagraíochtaí níos eolaí agus féidearthachtaí straitéise branda a chumasú. Is ionchur bunúsach, barrthábhachtach i bhforbairt straitéise branda in 2021 le gur féidir le branda Uiscebhealaí Éireann, le himeacht ama, bheith ina shócmhainn straitéiseach a thacaíonn lenár bPlean Fadtéarmach agus lenár gcuspóirí a bhaint amach; agus
- In 2020, cuireadh roinnt dul chun cinn digiteach agus TFC i gcrích ar mhaithe le heispéireas an úsáideora a fheabhsú, le héifeachtachtúlachtaí oibriúcháin a fheabhsú agus le deiseanna nua a chruthú. Soláthraíodh sraith tionscadail TFC ailínithe leis an Straitéis TFC lena n-áirítear athsholáthar ár mBalla

Dóiteáin; uasghrádú ar ár gCóras Croí-Acmhainní Daonna; seoladh ár suíomh Gréasáin Ghlasbhealach na Canála Ríoga (www.royalcanalgreenway.org) agus Canálacha Bhaile Átha Cliath (www.dublincanals.org); tógáil agus rolladh amach ár gcóras nua bainistíochta riosca don chianobair agus do shlógadh ár lucht saothair. Ar a bharr sin, i mbliana, críochnaíodh athbhreithniú margaíochta digití le bunlíne a bhunú le haghaidh forbairt ár Straitéis Margaíochta Digití, Treochlár, agus clár bunathraithe d’Uiscebhealaí Éireann in 2021.

Ar deireadh, ba mhaith liom mo chomhghleacaithe in Uiscebhealaí Éireann a aithint agus buíochas a ghabháil leo. Ba bhliain dheacair í do mo chomhghleacaithe ar fad agus dá dteaghligh. I gcás roinnt daoine, is obair uaigneach í a bheith ag obair ón mbaile. Níl sé éasca post a bheith agat agus tú ag tabhairt faoi theagasc baile. I gcás daoine eile, chuir dianghlasaíl srian ar ár gcumas ár ngaolta a fheiceáil. In aon bhliain ar leith téann leibhéal éigin d’easpa muiníne, de bhrón nó de thragóid i bhfeidhm orainn go léir. In 2020 chuir COVID leis na heispéiris sin, tráth a bhí níos lú daoine le casadh orthu le haghaidh focal cineálta. Bhí mo chomhghleacaithe athléimneach agus dícheallach agus iad ag léiriú brath cumhachtach ar dhualgas. Molaim sibh go léir as bhur dtiomantas le linn na tréimhse deacra seo. Tá muid in áit níos fearr mar gheall oraibh.

Go raibh maith agaibh,

John McDonagh

John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021



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UISCEBHEALAÍ ÉIREANN

- FAOI UISCEBHEALAÍ ÉIREANN
- STRUCHTÚR EAGRAÍOCHTÚIL
- FOIREANN SHINSEARACH BHAINISTÍOCHTA
- RIALACHAS CORPARÁIDEACH



CÉ MUID

Is Comhlacht trasteorann é Uiscebhealaí Éireann, an ceann is mó de shé Chomhlacht Forfheidhmithe Thuaidh/Theas a bunaíodh faoi Chomhaontú na Breataine-na hÉireann an 10 Aibreán 1998. Tugadh éifeacht intíre don Chomhaontú seo trí Ordú an Chomhoibrithe Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann), 1999 agus an tAcht um Chomhaontú na Breataine-na hÉireann, 1999 faoi seach.

Fostaíonn an Comhlacht tuairim is 300 ball foirne atá lonnaithe i roinnt oifigí agus iostaí in aice lenár n-uiscebhealaí intíre agus faigheann siad cúnamh ó fhoireann a earcaítear go séasúrach a léiríonn séasúracht shainchúram na heagraíochta. Ina theannta sin, tá tacaíocht againn ó phobail agus oibrithe deonacha ar fud an 1,000 km de shlite loingseoireachta a chuidíonn le breathnú i ndiaidh limistéir áiseanna na n-uiscebhealaí i mbailte agus i sráidbhailte. Tá ceanncheathrú na heagraíochta in Inis Ceithleann, Co Fhear Manach le hoifigí réigiúnacha i mBaile Átha Cliath, Cora Droma Rúisc agus an Scairbh.

CAD A DHÉANAIMID

Is sinne an t-údarás loingseoireachta le haghaidh níos mó ná 1,000 km d'uiscebhealaí intíre inseolta, a chuimsíonn Uiscebhealach na Banna Íochtar; Córas na hÉirne; Uiscebhealach na Sionainne-na hÉirne; Loingseoireacht na Sionainne; An Chanáil Ríoga; An Chanáil Mhór; agus Loingseoireacht na Bearú.

Is é ár bhfeidhm reachtúil uiscebhealaí inseolta intíre sonraithe a bhainistiú, a chothabháil, a fhorbairt agus a athchóiriú, chun críocha áineasa go príomha. I mí Iúil 2007, leathnaigh an Chomhairle Aireachta Thuaidh/Theas (CATT) ár sainchúram chun freagracht a chur san áireamh as atógáil Chanáil Uladh ó Loch Éirne Uachtair go Cluain Eois, agus tar éis athchóiriú a dhéanamh, as a bainistiú, a chothabháil agus a forbairt, go háirithe chun críocha áineasa. Ag a gcruinniú an 10 Meitheamh 2015, d'fháiltigh CATT roimh fhaomhadh Rialtas na hÉireann an 24 Feabhra 2015, leis an chéad chéim d'athchóiriú Chanáil Uladh ó Loch Éirne Uachtair go dtí an Lárionad Idirnáisiúnta Gasóga ag Caisleán Saunderson, gar do Bhéal Tairbirt i gCo. an Chabháin, a chur chun cinn. Chomhaontaigh an CATT freisin ag cruinniú mhí an Mheithimh 2015 go mbeadh Uiscebhealaí Éireann i gceannas ar fhorbairt Ghlasbhealach a chur chun cinn ar feadh chonair Chanáil Uladh i gcomhar leis na comhairlí agus na páirtithe leasmhara ábhartha.

Ag leibhéal oibríochta, tá freagracht orainn as bealaí loingseoireachta, claífoirt, cosáin tarraingthe, tailte máguaird, cuanta, lamairní, seastáin iascaireachta, droichid, lintéir, uiscerianta, forsceithí, loic, bualchomhláí agus tithe loic chomh maith le foirgnimh agus cartlanna. Meastar gurb ionann luacháil reatha chostais atógála an bhonneagair agus €1 billiún. Tá ár gcláir oibre ríthábhachtach chun timpeallacht áineasa shábháilte ardchaighdeán a chur ar fáil dár gcustaiméirí, agus oidhreacht thionsclaíoch agus comhshaoil na n-uiscebhealaí a chaomhnú do na glúnta atá le teacht. Ní mór na dúshláin seo a chothromú lenár gcuspóir gníomhaíocht áineasa a mhéadú ar fud ár n-uiscebhealaí go léir.

AN DÓIGH A nOIBRÍMID

Mar Chomhlacht trasteorann, oibrímid faoi threoir bheartais na Comhairle Aireachta Thuaidh/Theas agus an dá Rialtas agus táimid cuntasach do Thionól TÉ agus do Thithe an Oireachtais. Ar leibhéal riaracháin, tuairiscímid dár Ranna Coimircíochta, don Roinn Bonneagair (DfI) agus don Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRAO).

Cuirtear maoiniú ar fáil trí dheontais ó airgead a mholann Tionól TÉ agus Tithe an Oireachtais. Soláthraíonn Tionól TÉ 15% den mhaoiniú athfhillteach nó cothabhála, agus tagann 85% ó Rialtas na hÉireann, rud a léiríonn dáileadh reatha na n-uiscebhealaí i ngach dlínse. Déanann an dlínse ina ndéantar na hoibreacha cláir chaipitil deisiúcháin bonneagair a mhaoiniú go leithleach. Leanadh le hobair forbartha trí infheistiócht tríú páirtí a mhealladh ó réimse leathan foinsí.

Comhaontaítear ár spriocanna feidhmíochta oibríochtúla leis an dá Roinn Coimircíochta, agus tuairiscímid faoi na spriocanna sin inár gcruinnithe monatóireachta. Déanann na hArd-Reachtairí Cuntas agus Ciste atá ina gceannairí ar Oifig Iniúcháireachta TÉ agus Oifig an Ard-Reachtaire Cuntas agus Ciste in Éirinn iniúchadh seachtrach ar Thuarascáil Bhliantúil agus ar Chuntais Uiscebhealaí Éireann. Soláthraíonn na hiniúchtaí seachtracha seo dearbhú neamhspleách ar rialtacht agus cuibheas cuntais Uiscebhealaí Éireann agus ár bpróisis maidir le caiteachas, ioncam agus sócmhainní. Tá Coiste Iniúchta ag Uiscebhealaí Éireann freisin, a chuimsíonn comhaltaí neamhspleácha neamhfheidhmiúcháin, a bhfuil de chúram air comhairle a chur ar an Phríomhfheidhmeannach mar Oifigeach Cuntasáochta maidir le cibé acu an bhfuil córas rialaithe inmheánaigh cuí i bhfeidhm.

Cuireann Uiscebhealaí Éireann tuarascáil bhliantúil ar a ghníomhaíochtaí agus ráiteas cuntas faoi bhráid CATT agus na nArd-Reachtairí Cuntas agus Ciste do gach

dlínse. Tar éis dheimhniú na nArd-Reachtairí Cuntas agus Ciste, leagtar an Tuarascáil Bhliantúil agus na Cuntais faoi bhráid Thionól TÉ agus Thithe an Oireachtais.

UISCEBHEALAÍ NA hÉIREANN

UISCEBHEALACH NA BANNA ÍOCHTAIR 1

CÓRAS NA hÉIRNE 2

UISCEBHEALACH NA SIONAINNE - NA hÉIRNE 3

UISCEBHEALACH NA SIONAINNE 4

AN CHANÁIL RÍOGA 5

AN CHANÁIL MHÓR 6

UISCEBHEALACH NA BEARÚ 7

CANÁIL ULADH 8



LUACH UISCEBHEALÁÍ

Cuireann ár n-uiscebhealaí luach eacnamaíoch easpóntúil ar leibhéal áitiúil agus náisiúnta ar bhonn bliantúil, i gcomparáid leis an leibhéal infheistíochta. Ní féidir na tairbhí a thagann as soláthar agus forbairt an bhonneagair sin a thomhas i dtéarmaí eacnamaíocha amháin ach ní mór féachaint orthu freisin i dtéarmaí luacha don tsochaí agus do cháilíocht beatha daoine. Is comhpháirt thábhachtach iad na huiscebhealaí intíre de na tírdhreacha tuaithe agus uirbeacha laistigh d'óileán na hÉireann agus is ceantair iad atá saibhir i mbithéagsúlacht agus oidhreacht chultúrtha. Bainistíonn Uiscebhealaí Éireann sócmhainní dar luach €1 billiún. Léiríonn an luacháil seo costas atógála an bhonneagair a théann trí ghnáthóga ardluacha agus a chuidíonn ar go leor dóigheanna lena dtimpeallacht fhisiciúil, le bainistíocht uisce, le pobail áitiúla agus leis an ngeilleagar náisiúnta. Tá réime leathan buntáistí ag baint leis na huiscebhealaí a bheith ann agus cothabháil a dhéanamh orthu, rud a chuireann €560 milliún in aghaidh na bliana 2019 leis an ngeilleagar. Le fírinne, ní féidir luach iarbhir na n-uiscebhealaí intíre a mheas gan an leas a chuireann siad ar bhonn bliantúil leis na geilleagair áitiúla agus náisiúnta, leis an gclár oibre sláinte, le comhtháthú sóisialta, leis an gcomhshaol, leis an gcultúr agus leis an oidhreacht agus leis an bpobal. agus úsáid glúnta amach anseo a chur san áireamh.

ÁINEAS

Cuireann na huiscebhealaí intíre go mór le geilleagar na gcuariteoirí agus leis an earnáil áineasa. Is cinn scríbe thábhachtacha iad ina gceart féin agus cuireann siad rochtain ar an uisce ar fáil trí réimse de bhonneagar poiblí cumasaithe amhail muiríní, lamairní, feistiú, céanna, dugaí, cuanta, fánáin, céimeanna canúála, marcóirí loingseoireachta, loic etc. Soláthraíonn siad freisin réimse de bhonneagar imeall uiscí lena n-áirítear cosáin tarraingthe, droichid, carrchlóis, cosáin, bloic seirbhíse, áiseanna pumpála amach, cosáin siúlóide agus rothaíochta, seastáin iascaireachta agus folacháin éanbhreathnóireachta. Faoi láthair tá 16,127 úinéir bád príobháideach a bhaineann úsáid as uiscebhealaí faoi shainchúram Uiscebhealaí Éireann. Tá an bonneagar seo rithábhachtach chun cur ar chumas cuairteoirí agus daoine áitiúla rochtain a fháil ar an acmhainn le haghaidh réimse leathan de ghníomhaíochtaí uisce agus talamh-bhunaithe chomh maith le naisc a sholáthar chuig nithe is díol spéise do chuariteoirí agus seirbhísí eile. Is ionann luach bliantúil measta Bádóireacht Phríobháideach agus Rochtain ar dheiseanna áineasa ag lochanna agus aibhneacha agus thart ar €200.8 milliún don gheilleagar náisiúnta.

TURASÓIREACHT

Tá tarraingt mhór ag na huiscebhealaí intíre do ghníomhaíocht turasóireachta a spreagann fiontraihte chun bialanna, siopaí áise, seirbhísí áineasa agus go

deimhin cóiríocht saoire a sholáthar ar fud na gceantar tuaithe agus uirbeach in Éirinn. Mar thoradh ar infheistíocht sna huiscebhealaí freisin méadaítear deiseanna fostaíochta sa tionscal áineasa/turasóireachta/oidhreachta, go háirithe trí chinn scríbe nua a sholáthar i gceantair tuaithe agus trí fhorbairt a dhéanamh ar limistéir mhóréilimh atá ann cheana féin. Is ionann luach bliantúil measta Fruiliú Cúrsála agus Slatiascaireachta ar na huiscebhealaí intíre agus €285 milliún measta don gheilleagar náisiúnta.

SLÁINTE AGUS FOLLÁINE

Tá na huiscebhealaí intíre mar chuid den “seirbhís sláinte nádúrtha” – ag spreagadh agus ag tacú le gníomhaíocht fhisiciúil agus shláintiúil faoin aer a spreagann pobail shláintiúla. Tá sé seo fíor go háirithe i gceantair tuaithe ina bhfuil an claonadh ag daoine a bhfuil cónaí orthu i gceantair iargúlta gan a bheith chomh gníomhach lena gcomhghleacaithe uirbeacha. Tá inrochtaineacht áitiúil ar shaoráidí áineasa amuigh faoin aer dea-choimeáda rithábhachtach chun sláinte daoine áitiúla a fheabhsú. Tá buntáistí maidir le sláinte mar gheall ar ghníomhaíocht mhéadaithe an daonra áitiúil cóngarach do chosáin/rotharbhealaí Uiscebhealaí Éireann. Meastar go bhfeabhsaítear an ráta báis geilleagrach de thart ar €35.9 milliún in aghaidh na bliana mar gheall ar chóngaracht na rianta rothar agus siúlóide do na huiscebhealaí intíre.

POBAL

Soláthraíonn na huiscebhealaí intíre “saotharlann bheo” le haghaidh taighde agus monatóireacht ar an gcomhshaol agus acmhainn thábhachtach d'oidreachas agus d'uas-sciliú ár ndaoine óga. Soláthraíonn uiscebhealaí intíre deiseanna oideachais agus oiliúna sa stair, i ngníomhaíochtaí agus sa dúlra. Tá fianaise ann freisin go gcuireann an t-oideachas lasmuigh den scoil le forbairt chruthaitheach leanaí agus lena gcumas déileáil le cásanna san fhíorshaol. Feabhsaíonn oideachas amuigh faoin aer nochtadh do réimse cultúir, buanna agus spéiseanna chomh maith le feabhas a chur ar scileanna sóisialta trí rannpháirtíocht agus idirghníomhú.

Spreagann na huiscebhealaí intíre athghiniúint fhisiciúil agus shóisialta – go háirithe i gceantair tuaithe. Is minic a sholáthraíonn siad pointe croílair do ghníomhaíocht sa phobal agus feabhsaíonn siad comhtháthú sóisialta agus mórtas go leor ceantair tuaithe. Baineann buntáistí don phobal le hathghiniúint pobail arna spreagadh ag imeachtaí Uiscebhealaí Éireann. Is ionann luach bliantúil measta imeachtaí pobail ar na huiscebhealaí intíre agus €9.7 milliún don gheilleagar náisiúnta.

SLÁINTE ÉICEACHÓRAIS

Tacaíonn na huiscebhealaí intíre le bithéagsúlacht éiceolaíoch. Tá 80% dá ghabháltais laistigh de láithreán ainmnithe Eorpach agus soláthraíonn bonneagar glas na n-uiscbehealaí seirbhísí ríthábhachtacha éiceachórais. Ba é €27.9 milliún luach bliantúil measta .

na dtoilteanas chun íoc as 'stádas maith' cáilíochta uisce a bhaint amach ar fud slite loingseoireachta Uiscebhealaí Éireann in 2019.

LÍON IOMLÁN
CUAIRTEOIRÍ 2020 >

3.5M



1. SIONAINN:	1,509,000
2. AN CHANÁIL MHÓR:	1,069,000
3. AN CHANÁIL RÍOG:	951,000
4. LOCH ÉIRNE:	717,000
5. AN BHANNA ÍOCHTAIR:	605,000
6. SIONAINN-ÉIRNE:	472,000
7. BEARÚ:	436,000

7 nUISCEBHEALACH INTÍRE
1,000+ KM D'UISCEBHEALAÍ

LUACH NA
nUISCEBHEALAÍ
INTÍRE 2019 >

€560M



€105M
BÁDÓIREACTH
PHRÍOBHÁIDEACH



€96M
ÁINEAS



€52M
CRÚSANNA AR CÍOS



€233M
SLATIASCAIREACTH



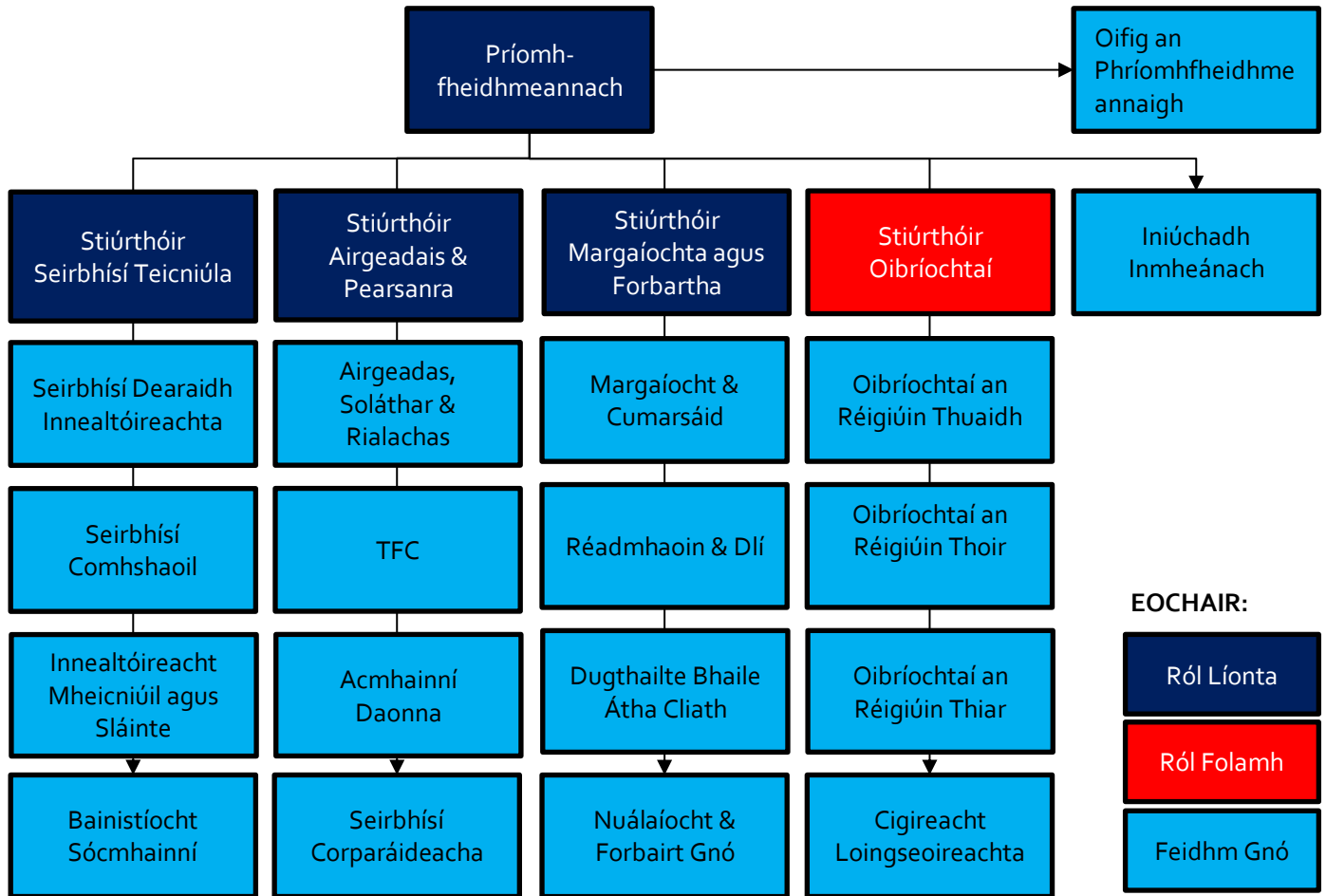
€35.9M
SLÁINTE & FOLLÁINE



€9.7M
IMEACHTAÍ



€27.9M
CÁILÍOCHT UISCE



Líon Foirne*	An Stiúrthóireacht Airgeadais & Phearsanra	An Stiúrthóireacht Mhargaíochta & Forbartha Gnó	An Stiúrthóireacht Seirbhísí Teicniúla	An Stiúrthóireacht Oibríochtaí	Oifig an Phríomhfheidhmeannaigh	IOMLÁN
Foireann Ghairmiúil, Theicniúil agus Riaracháin	42	25.6	27.8	37.9	5.8	139.1
Foireann Oibríochtaí			3.0	190.6		193.6
Iomlán	42	25.6	30.8	228.5	5.8	332.7

* Líon foirne ón 31 Nollaig 2020 ar aghaidh

FOIREANN SHINSEARACH BHAINISTÍOCHTA

Is é John McDonagh an Príomhfheidhmeannach. Bhí John ina Phríomhfheidhmeannach gníomhach le linn 2020 agus ceapadh go foirmiúil é sa ról sin ó shin le héifeacht ón 1 Márta 2021. Faigheann an Príomhfheidhmeannach tacaíocht ó cheathrar Stiúrthóirí; triúr Bainisteoirí Réigiúnacha; agus foireann ghairmiúil, theicniúil, oibriúcháin agus riaracháin atá lonnaithe ar fud an líonra loingseoireachta Uiscebealaí.

Stiúrthóir Airgeadais & Pearsanra.....Linda Megahey
Stiúrthóir Mhargaiochta & Forbartha.....Andrew Nixon-King
Stiúrthóir Oibríochtaí.....Folamh
Stiúrthóir Seirbhísí TeicniúlaJoe McMahon
Bainisteoir an Réigiúin ThoirJohn McKeown
Bainisteoir an Réigiúin Thuaidh.....Joe Gillespie
Bainisteoir an Réigiúin ThiarÉanna Rowe

MIONSONRAÍ TEAGMHÁLA

Ceanncheathrú	2 Bóthar Shligigh Inis Ceithleann Co Fhear Manach BT74 7JY Teil: +44 (0) 28 6632 3004	An Réigiún ó Thuaidh Oifig Réigiúnach	Uiscebealaí Éireann Teach Somerview Seanbhóthar Bhaile Átha Cliath Cora Droma Rúisc Co Liatroma N41 K5X7 Teil: +353 (0) 71 965 0787
Preasoifig	Uiscebealaí Éireann Teach Somerview Seanbhóthar Bhaile Átha Cliath Cora Droma Rúisc Co Liatroma N41 K5X7 Tel: +353 (0) 71 965 0787	An Réigiún Thoir Oifig Réigiúnach	Uiscebealaí Éireann Urlár 2, Bloc C Ashtowngate Bóthar na hUaimhe Baile Átha Cliath 15 D15 Y3EK Teil: +353 (0) 1 868 0148
Ionad Cuairteoirí	Uiscebealaí Éireann Cé na Canála Móire Baile Átha Cliath 2 D02 ET38 Teil: +353 (0) 1 677 7510	An Réigiún Thiar Oifig Réigiúnach	Uiscebealaí Éireann Bóthar na Scairbhe Bóthar na nDugaí Baile Driú An Scairbh Co an Chláir V94 H7N1 Teil: +353 (0) 61 922 033

Rphost: info@waterwaysireland.org
Suíomh Gréasáin: www.waterwaysireland.org

RIALACHAS CORPARÁIDEACH

Tá Uiscebhealaí Éireann tiomanta ina chuid oibre ar fad do na caighdeáin is airde rialachais chorparáidigh a bhaint amach. Tá an eagraíocht freagrach do dhá Roinn Coimircíochta Rialtais - an Roinn Bonneagair i dTuaisceart Éireann agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRAO) in Éirinn. Tá Uiscebhealaí Éireann freagrach as dea-rialachas a chinntiú agus comhlíonann siad an tasc seo trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach príomhcheist eagraíochtúil.

Tá an Príomhfheidhmeannach agus an Fhoireann Shinsearach Bhainistíochta freagrach as bainistíocht laethúil, rialú agus stiúradh Uiscebhealaí Éireann. Caithfidh an Príomhfheidhmeannach agus an Fhoireann Shinsearach Bainistíochta na treoracha straitéiseacha leathana arna gcomhaontú leis na Ranna Coimircíochta a leanúint agus a chinntiú go bhfuil tuiscint shoiléir acu ar na príomhghníomhaíochtaí agus ar na príomhchinntí a bhaineann leis an slánaonad, agus ar aon rioscaí suntasacha a d'fhéadfadh teacht chun cinn. Feidhmíonn an Príomhfheidhmeannach mar theagmháil dhíreach idir na Ranna Coimircíochta agus bainistíocht Uiscebhealaí Éireann.

AN FHOIREANN SHINSEARACH BHAINISTÍOCHTA

Cuimsíonn an Fhoireann Shinsearach Bhainistíochta an Príomhfheidhmeannach; an Stiúrthóir Airgeadais agus Pearsanra; an Stiúrthóir Margaíochta agus Forbartha; an Stiúrthóir Seirbhísí Teicniúla; agus triúr Bainisteoirí Réigiúnacha ó réigiúin oibríochta an Tuaiscirt, an Iarthair agus an Oirthir. Tagann an Fhoireann Shinsearach Bainistíochta le chéile ar bhonn míosúil le hathbhreithniú a dhéanamh ar chúrsaí straitéiseacha agus oibriúcháin, lena n-áirítear sláinte agus sábháilteacht; airgeadas; acmhainní daonna; agus gach mír eile maidir le monatóireacht agus tuairisciú rialachas corparáideach.

RANNA COIMIRCÍOCHTA

Le linn na bliana déantar Cruinnithe den Choiste Monatóireachta a óstáil idir Príomhfheidhmeannach agus Stiúrthóirí Uiscebhealaí Éireann agus ionadaithe ónár Ranna Coimircíochta Rialtais (An Roinn Bonneagair agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht) chun dul i gcomhairle maidir le cúrsaí straitéiseacha agus oibriúcháin lena n-áirítear na míreanna sin den chlár oibre a d'fhéadfadh a bheith ina n-ábhair imní phoiblí nó pharlaiminte, lena n-áirítear cineál, scála agus dóchúlacht saincheisteanna agus rioscaí a

d'fhéadfadh a bheith ann. Bhí trí Chruinniú Monatóireachta ann le linn 2020.

COISTE INIÚCHÓIREACHTA

Tháinig an Coiste Iniúcháireachta le chéile ceithre huairé in 2020. Faigheann an Coiste na tuarascálacha ón Iniúchadh Inmheánach agus ó na hIniúcháirí Seachtracha, agus déanann sé iad a mheas agus athbhreithníonn sé na ráitis airgeadais agus na próisis bhainistíochta riosca atá i bhfeidhm ag Uiscebhealaí Éireann. Bhreithnigh an Coiste gach tuarascáil Iniúchta Inmheánaigh. Bhreithnigh an Coiste freisin Tuarascáil Bhliantúil agus Cuntais an Chomhlachta atá á n-iniúchadh ag an Ard-Reachtair Cuntas agus Ciste i dTuaisceart Éireann agus ag Ard-Reachtair Cuntas agus Ciste na hÉireann.



Glasbóthar na Canála Ríoga

COMHIONANNAS AGUS MÍCHUMAS

D'aontaigh Uiscebhealaí Éireann in 2018 go leanfar de na Pleananna Gníomhaíochta um Chomhionannas agus Míchumas 2016 agus 2017 a chur i bhfeidhm go dtí deireadh 2020 lena chur ar chumas Uiscebhealaí Éireann pleananna don todhchaí a fhorbairt in ailíniú díreach le Plean Corparáideach nua.

Tá tiomantas do chomhionannas deiseanna a chur chun cinn lárnach dár bpróisis oibre agus dár gclár forbartha go léir. Mar shampla, cuireann an Clár Imeachtaí bliantúil chun cinn comhionannas rochtana ar na huiscebhealaí atá faoinár sainchúram agus féachann an Plean Gníomhaíochta Dearfaí le próifíl Uiscebhealaí Éireann sa phobal Phrotastúnach a fheabhsú agus tá sé mar aidhm aige aghaidh a thabhairt ar éagothroime a aithnítear sa linn iarratasóirí ar dheiseanna fostaíochta. Soláthraíonn ár gclár oideachais / foghlama deiseanna taithí oibre do mhic léinn socrúcháin. Tugann na ceardlanna Island Explorers, Waterways Wildlife Wonders agus "Iomramh

ó na Laethanta a Bhí - Bithéagsúlacht don Todhchaí” daltaí ó scoileanna áitiúla amach ar an uisce le foghlaim faoi bhithéagsúlacht agus oidhreacht trí oideachas comhroinnte, agus ag an am céanna spraoi a bheith acu agus scileanna nua a fhoghlaim. Cuirtear imeachtaí oideachais ar fáil don scoil ar bheagán costais nó gan aon chostas, rud a thugann an deis do gach dalta rochtain a fháil ar chláir spraiúla agus oideachasúla agus laghdaítear an baol go mbeadh costas/míchumas ina bhac ar rochtain nó rannpháirtíocht. Cé go bhfuil muid eolach ar an tionchar atá ag srianta Covid-19 ar sheachadadh roinnt gnéithe de na Pleananna Gníomhaíochta um Chomhionannas agus Míchumas 2020, díritear thosaíocht ar mheabhairshláinte agus folláine ár bhfoirne, agus fostaithe agus iad ag tabhairt faoi chúrsaí ar líne ar:

- Strus a Bhainistiú san Áit Oibre;
- Meabhairshláinte agus Folláine san Áit Oibre;
- Tú féin a Chosaint agus Tú ag Obair ón mBaile; agus
- Éagsúlacht agus Cuimsiú.

2

ÁR STRAITÉIS

- ÁR dTIMPEALLAHT OIBRIÚCHÁIN
- ÁR STRAITÉIS
- ÁR dTOSAÍOCHTAÍ STRAITÉISEACHA
- RANNPHÁIRTEACHAS LE PÁIRTITHE LEASMHARA



RÉAMHRÁ

Tá timpeallacht oibriúcháin Uiscebhealaí Éireann rialaithe, polaitiúil, dinimiciúil, faoi réir athraithe agus faoi ghrinnschrúdú poiblí seasta. Tá sé tábhachtach mar sin athbhreithniú a dhéanamh ar an mhacraithimpeallacht ina n-oibríonn Uiscebhealaí Éireann leis an tionchar ar sholáthar ár gcumas ár gcuspóirí straitéiseacha a mheas.

Tugadh faoi anailís ardleibhéil Pholaitiúil, Chomhshaoil, Shóisialta, Theicneolaíochta, Eacnamaíochta agus Dhlí (PESTEL) in 2020 leis na cúinsí reatha ina bhfeidhmíonn Uiscebhealaí Éireann a thuiscint. Baineadh úsáid as an anailís seo chun Plean Corparáideach 2020-2022 agus Plean Gnó 2020 a threorú. Leagtar amach thíos na tuairimí agus na príomhthorthaí.

POLAITÍOCHT

IMEACHT RA ÓN AE: Chruthaigh imeacht RA ón AE go leor éiginnteachta d'eagraíochtaí a bhfuil oibríochtaí trasteorann acu agus tá éagsúlacht pholaitiúil agus reachtach i mbaol idir an tAontas Eorpach (AE) agus an Ríocht Aontaithe (RA). D'fhéadfadh difríocht i réimsí beartais idir Éire agus TÉ dul i bhfeidhm ar Uiscebhealaí Éireann go hoibríochtúil, nó eile. Leanann an éiginnteacht maidir le prótacal Thuaisceart Éireann agus tá an tionchar féideartha ar Uiscebhealaí Éireann le feiceáil.

AONAD UM OILEÁN COMHROINTE: Tá 'Aonad um Oileán Comhroinnte' bunaithe ag Roinn an Taoisigh le tionscnaimh uile-oileánda a bhrú chun cinn. Tá sé mar aidhm ag an aonad seo: tras-chomhoibriú a thiomáint; dul i ngleic le dúshláin straitéiseacha uile-oileánda; comhoibriú a neartú i bpríomhréimsí amhail oideachas agus turasóireacht; agus forbairt bhreise a dhéanamh ar Réigiún an Iarthuaiscirt agus na Teorann. Ina theannta sin, tá €500 milliún leithdháilte ag Rialtas na hÉireann, ina bhuiséad do 2021, do thionscadail trasteorann lena n-áirítear infheistíocht i gconair iompair an A5 agus forbairt Chanáil Uladh. I mí na Nollag 2020 cheadaigh Rialtas na hÉireann €6 milliún de mhaoiniú ón gCiste Oileán Comhroinnte chun athchóiriú leanúnach Chanáil Uladh a chumasú agus tuilleadh forbartha a dhéanamh ar Ghlasbhealach Chanáil Uladh.

EACNAMAÍOCHT

COVID-19: Bhí orainn aghaidh a thabhairt ar chás nach bhféadfaí a shamhlú i rith 2020 agus is dócha go leanfaimid ag tabhairt aghaidh ar COVID-19 agus é ag dul i bhfeidhm ar gach gné dár sochaí agus dár ngeilleagar. Is é an sprioc atá ann fós scaipeadh an víris a laghdú, agus ár n-uiscebhealaí a choinneáil ar oscailt i rith an ama. Agus é sin á dhéanamh againn, ní mór dúinn fós

a chinntiú go gcloímid le rialacha an mhodha oibre nua, le go gcoinneoimid na gnóthachain atá déanta againn, agus go leanfaimid le scaipeadh an víris a chosc.

MAOINIÚ AN RIALTAIS: Tá méadú tapa tagtha ar chaiteachas rialtas na hÉireann don bhliain fhioscach 2020 agus meastar go bhfanfaidh sé ardaithe go dtí 2021. Tá easnamh buiséid díreach os cionn €25 billiún tuartha do 2020 agus meastar go dtitfidh sé seo go dtí thart ar €15 bhilliún in 2021 nuair a fheabhsaíonn fáltais chánach agus a laghdaíonn tacaíochtaí rialtais. I dtÉ, ciallaíonn spleáchas a heacnamaíochta ar aistriú ón mBreatain Mhór go bhfuil TÉ i mbaol go mbainfear suaitheadh polaitiúil agus eacnamaíoch a théann i bhfeidhm ar an RA aisti.

IMEACHT RA ÓN AE: Mar gheall ar na dlúthnaisc eacnamaíocha idir TÉ agus Éire, is ceist thar a bheith íogair don dá dhlíne é Breatimeacht. Má leanann éiginnteacht ar aghaidh leis an bprótacal, d'fhéadfadh na tionchair seo a leanas teacht chun cinn: laghdú féideartha 30% ar easpórtálacha na hÉireann chun na Breataine; ardú ar dhífhostaíocht; doimhniú ar éagothroime réigiúnach; agus impleachtaí do ghluaiseacht trasteorann daoine agus earraí.

TIONSCADAL ÉIREANN 2040: Is tosaíocht bheartais é an Creat Pleanála Náisiúnta (CPN) in Éirinn a threorídh pleanáil agus forbairt straitéiseach ardleibhéil don tír thar an 20 bliain atá romhainn, le go mbeidh an fás sin inbhuanaithe de réir mar a théann an daonra i méid (i dtéarmaí eacnamaíocha, sóisialta agus comhshaoil). Tá eolas ag Uiscebhealaí Éireann ar chuspóirí an chreata pleanála seo le hailíniú leanúnach a chinntiú.



Uiscerian Whitworth, An Chanáil Ríoga

SÓISIALTA

AG OBAIR ÓN mBAILE: Is treocht atá ag dul i méid é oibriú ón mbaile ar cuireadh dlús leis mar gheall ar thús COVID-19. Thug an t-athrú seo ar shocruithe oibre agus laghdú ar chomaitéireacht níos mó ama do dhaoine le caitheamh ar spórt agus ar chaitheamh aimsire ar ár n-uiscebhealaí agus ar an spás thart orthu.

SAOIRE SA BHAILE: Le méadú phaindéim dhomhanda COVID-19, tabhairt isteach na dianghlása agus le taisteal idirnáisiúnta laghdaithe, tá go leor turasóirí tar éis iompú ar thaisteal baile. Is deis fhéideartha d'Uiscebhealaí Éireann é an treocht seo maidir le saoire sa bhaile atá ag méadú.

EILEAMH AR ÁINEAS: Mar thoradh ar COVID-19 agus ar thabhairt isteach dianghlása, cuireadh iallach ar go leor saoráidí áineasa laistigh, mar ghiomnásiamáí, a n-acmhainn a dhúnadh nó a laghdú. Mar thoradh air sin, tá daoine tar éis oiriúnú go tapa le bealaí nua a aimsiú lena bhfolláine fhisiciúil agus mheabhrach a choinneáil.

CREAT ÉIRE FHOLLÁIN: Is creat náisiúnta é an Creat Éire Fholláin 2019-2025 chun sláinte agus folláine an daonra a fheabhsú don ghlúin atá le teacht. Feidhmíonn sé mar threoirleabhar do shláinte agus folláine fheabhsaithe in Éirinn. Mar sin tá sineirgí idir ár gcuid oibre agus spriocanna an Chreata Éire Fholláin. Tá deis ann ailíniú níos fearr leis an gcreat agus leis na huiscebhealaí mar acmhainn don fholláine fhisiciúil agus mheabhrach.



Cosán Cláir ar Snámh., Loch na hAcra, Liatroim

TEICNEOLAÍOCHT

SLÁNDÁLA FAISNÉISE: Tá an t-aistriú ollmhór chuig cianobair de bharr COVID-19 tar éis deiseanna nua tairis a thabhairt do chibearchoirpigh le tairbhe a bhaint as eagraíochtaí chun críocha ríomhairí a dhíchumasú, sonraí a ghoid nó úsáid a bhaint as ríomhaire sáraithe mar phointe seolta d'ionsaithe eile. Tá nósanna imeachta agus córais láidre i bhfeidhm ag Uiscebhealaí Éireann le slándáil faisnéise a bhainistiú ó bhalla dóiteáin teipaistriú cúlta le hiomarcaíocht insuite chun cosaint 24/7 a chinntiú do mhonatóireacht tráchta ríomhphoist agus oiliúint feasachta foirne.

FUINNEAMH INBHUANAITHE: Le fiche bliain anuas tá méadú suntasach tagtha ar ghiniúint fuinnimh in-athnuaite ar fud an domhain. Ó tharla go bhfuil flúirse uiscebhealaí agus sócmhainní talún ag Uiscebhealaí Éireann, tá sé tábhachtach dúinn a bheith feasach ar threochtaí sa spás fuinnimh in-athnuaite agus conas a d'fhéadfadh an eagraíocht í féin a chur chun cinn le cabhrú le spriocanna fuinnimh in-athnuaite a bhaint amach agus leas a bhaint as ioncam féideartha a ghiniúint.

RÉALTACHT MHÉADAITHE AGUS FHÍORÚIL: Is féidir le Taithí Úsáideora, Réaltacht Mhéadaithe agus Réaltacht Fhíorúil athrú a dhéanamh ar an mbealach a bhraitheann custaiméirí ar a dtimpeallacht agus, mar sin, cuireann siad luach eacnamaíoch, eispéireasach, sóisialta, cultúrtha, stairiúil agus oideachasúil ar pháirtithe leasmhara inmheánacha agus seachtracha.

UATHOIBRIÚ: Is féidir le huathoibriú gníomhaíochtaí eagraíochtúla feidhmíocht a fheabhsú, trí earráidí a laghdú agus cáilíocht agus luas a fheabhsú, agus i gcásanna áirithe torthaí a bhaint amach a théann níos faide ná cumais an duine. Tá de cumas in Uiscebhealaí Éireann gníomhaíochtaí uathoibríthe a leathnú agus a thabhairt isteach tuilleadh do ghnéithe dá ghníomhaíochtaí, amhail oibriú spríong-ghlas nó Feithiclí Uathrialacha Faoi Uisce (AUVanna).

MARGAÍOCHT DHIGHITEACH: Baineann margaíocht dhigiteach le fógraíocht a sheachadtar trí ardáin dhigiteacha amhail innill chuardaigh, suíomhanna gréasáin, na meáin shóisialta, ríomhphost agus feidhmchláir mhóibíleacha. Trí thionchar a chur i bhfeidhm ar chainéil meán ar líne dá leithéid, is í an mhargaíocht dhigiteach an modh trína bhformhuiníonn eagraíochtaí earraí, seirbhísí agus brandaí. Ailíniúnn úsáid mhéadaithe na margaíochta digití le cumais mhéadaithe anailíse sonraí agus baintear úsáid as KPlanna chun feidhmíocht a bhaint amach. Agus faisnéis úsáideoirí á gcomhbhailiú, beidh Uiscebhealaí Éireann i riocht níos fearr lena riachtanais custaiméirí a thuiscint agus mar sin margaíocht a shaincheapadh dá réir.

COMHSHAOL:

ATHRÚ AERÁIDE: Faoi lár na haoise (2041-2060): Meastar go dtiocfaidh méadú 1 go 1.6 céim ar an teocht i gcomparáid le tréimhse bhonnlíne 1981 - 2000, agus na harduithe is mó san oirthear; agus táthar ag tuar go n-éireoidh aeráid na frasaíochta níos athraithe, le méaduithe suntasacha réamh-mheasta i dtréimhsí tirime agus sealanna frasaíochta throma araon. Bíonn tionchar ag na dálaí athraitheacha aeráide ar an dóigh a gcuirimid an obair i gcrích. Taobh amuigh de dhálaí as cuimse tuilte, teastaíonn breis bainistíochta uisce le tréimhsí fada báistí an-trom chun struchtúir leochaileacha amhail claífoirt na gcanálacha a chosaint. Cuireann leibhéil arda uisce bac freisin ar sholáthar oibreacha caipitil. Tá

speiceas ionrach go fóill ina bhgairt ar ghníomhaíocht bádóireachta ar na huiscebhealaí. Tá ról ceannaireachta ag an Rialtas/an Feidhmeannas agus ag comhlachtaí poiblí lena n-áirítear Uiscebhealaí Éireann maidir le gníomhartha luatha agus leanúnacha a ghlacadh chun tacú le spriocanna dícharbónaithe na tíre a bhaint amach agus lenár gníomhaíochtaí a chur i láthair an phobail.

AN CISTE um GNÍOMHÚ ar son na hAERÁIDE: Tiomántóir straitéiseach é an Ciste um Ghníomhú ar son na hAeráide a fógraíodh mar chuid den Chlár don Rialtas in Éirinn le cuidiú le haistriú an stáit go geilleagar ísealcharbóin. Cuirfear thart ar €500 milliún ar fáil mar chuid den Chiste, a thacaíonn le hiarrachtaí um ghníomhú ar son na haeráide sna seacht mbliana atá romhainn. D'fhéadfadh tionchar a bheith ag an ciste seo ar 'lorg glas' na heagraíochta a mhéadú agus ar inbhuanaitheacht chomhshaoil níos fearr a thabhairt isteach inár sócmhainní agus oibríochtaí.

AN BILLE um GNÍOMHÚ AERÁIDE TÉ: Tá dréacht-reachtaíocht le tacaíocht traspháirtí curtha ar aghaidh mar bhille comhaltaí príobháideacha do Thionól TÉ. Dearbhaíonn an dréacht-reachtaíocht staid éigeandála aeráide agus forordaítear spriocanna don ghníomhaíocht aeráide.

BITHÉAGSÚLACHT: I mí Mheán Fómhair 2020, bhí Éire agus an RA i measc na dtíortha a chuir a n-ainmneacha le tionscnamh domhanda le bac a chur ar chailleadh bithéagsúlachta. Le hé seo a dhéanamh, gheall na tíortha seo a dtiomantas do 'ár n-uaimhian chomhchoiteann don dúlra, don aeráid agus do dhaoine a mheaitseáil le scála na géarchéime atá idir lámha'.



An Chanáil Mhór Ríoga, an Longfort

DLÍ

ÉAGSÚLACHT REACTACH: Mar thoradh ar imeacht RA ón AE tá fíorfhéidearthacht ann go rachaidh RA ar mhalairt slí ó chaighdeáin rialála an AE i réimsí éagsúla lena n-áirítear fostaíocht, an comhshaol agus dlí na dtomhaltóirí, i measc réimsí eile. Ar a bharr sin, cuireann

éagsúlacht reactach ar thaobh na Ríochta Aontaithe an baol ann do rochtain ar an mhargadh aonair a choinneáil, rud a mbeadh impleachtaí aici ann féin do chustam agus do tharaifí ar earraí nó ar sheirbhísí a thagann ó bhallstáit an AE.

REACTAÍOCHT CHOMHSHAOIL: I gcás eagraíochtaí ar fud an domhain, tá an t-athrú aeráide ag éirí níos tábhachtaí ná riamh mar gheall ar mhéadú scoilt na gcúinsí aimsire agus na hiarmhairtí a bhaineann leis. Mar fhreagra ar dhúshláin chomhshaoil tá rialtais, go háitiúil, go náisiúnta agus go hidirnáisiúnta, ag cur i bhfeidhm beartais chomhshaoil atá ag éirí níos déine chun dul i ngleic le hiarmhairtí an athraithe aeráide. Leanann Uiscebhealaí Éireann de bheith ag plé leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht maidir leis an mBille um Chomhshaol Uisce (Astarraingtí). Chun an gealltanais reachtúil ar bunaíodh Uiscebhealaí Éireann ina leith faoin Acht um Chomhaontú na Breataine-na hÉireann, 1999 a chosaint agus a chomhlíonadh, tá sé riachtanach go dtabharfaidh an Bille um Chomhshaol Uisce (Astarraingtí) atá beartaithe aitheantas speisialta do dhearcadh Uiscebhealaí Éireann.

FODHLÍTHE: Leagann fodhlíthe amach an dóigh ar chóir na huiscebhealaí a úsáid agus tionchar díreach acu ar oibríochtaí Uiscebhealaí Éireann mar údarás loingseoireachta uile-oileánda. Faoi láthair tá fodhlíthe ag sé cinn de na loingseoireachtaí agus tá cód deonach ag an mBanna Íochtarach. I measc na bpríomhréimsí fodhlí a bhaineann le hUiscebhealaí Éireann tá, ach níl siad teoranta do: struchtúir táillí, clárú agus ceadanna bád, rialacha feistithe agus sláinte agus sábháilteacht.

Tá sé rithábachtach do chigireacht Uiscebhealaí Éireann a bheith ar an eolas ar fhodhlíthe loingseoireachta agus coinneáil cothrom le dáta ina leith. Faoi láthair tá go leor fodhlíthe a bhaineann le hoibríochtaí Uiscebhealaí Éireann as dáta agus éilíonn siad leasuithe le taithe an úsáideora a fheabhsú, comhlíonadh níos fearr a chur chun cinn; agus cothromas struchtúir luchtaithe a chinntiú.

ÁR STRAITÉIS

Tá Plean Corparáideach 2020-2022 seo ailínithe le Pleananna Corparáideacha roimhe seo, agus le pleananna gnó agus leis na dúshlán agus na tosaíochtaí straitéiseacha reatha d'Uiscebealaí Éireann agus muid ag tabhairt forbairt ár bplean fadtéarmach in 2021 chun críche. Gan plean straitéiseach fadtéarmach a bheith ann, níos faide anonn ná plean corparáideach 3 bliana, tá ár n-eagraíocht ag obair i dtreo príomhthéamaí gan cur chuige straitéiseach, fis níos fadtéarmaí nó uailmhian bhrioch le haghaidh fáis. Mar sin, tá cuid dár n-ábharthacht agus dár gcuspóir cailte againn. Trínár bplean fadtéarmach tá sé beartaithe againn a bheith níos uailmhianaí agus ardán fáis a aithint chun breis luach socheacnamaíoch a chur le hÉirinn agus le TÉ.

Is é sprioc ár bPlean Chorparáidigh fós úsáid na n-uiscebealaí intíre a mhéadú le háiseanna áineasa ardchaighdeán a sholáthar, a mbaineann na daoine go léir a chónaíonn in aice leo úsáid mhaith astu, agus ag an am céanna líon méadaithe cuairteoirí a mhealladh, poist agus gnólachtaí nua a chruthú agus gnólachtaí atá ann cheana a chothú, agus rathúnas a sholáthar. Tá soláthar cothabhála agus bainistíocht ghníomhach na n-uiscebealaí i gcroílár an Phlean Chorparáidigh. Tá go leor de na gnéithe loingseoireachta os cionn 200 bliain d'aois anois agus tá gá acu le hinfheistíocht shuntasach. Leanfaimid ag díriú ar shábháilteacht an phobail, rialú uisce, agus infheistíocht i mbonneagar ríthábhachtach sna ceantair is mó úsáide a chinntiú. I measc na bpríomhchlár tá forbairt cosáin tarraingthe líonra na gcanálacha, athshamhlú na suíomhanna cois uisce ar fud na slite loingseoireachta le haghaidh gníomhaíochtaí nua chun taighde a dhéanamh ar chumas thaiscéaláíoch na hoidhreachta Críostaí a fhiosrú agus le tuiscint níos doimhne ar scéal stairiúil na tíre a éascú.

Is príomhdhúshlán dúinn fós oidhrecht thionsclaíoch agus chomhshaoil na n-uiscebealaí a chaomhnú do na glúnta atá le teacht, agus ag an am céanna timpeallacht áineasa shábháilte ardchaighdeán a sholáthar d'úsáideoirí. Tá ár bpróifíl maoinithe laghdaithe go leibhéil chomh híseal le 0/50% le linn an chúlaithe eacnamaíochta – easnamh infheistíochta atá mar thoradh air. Maidir leis seo tá sé tábhachtach aitheantas a thabhairt don tacaíocht leanúnach ónár Ranna Coimircíochta. Is tábhachtach a rá, in ainneoin an easnaimh maoinithe mar gheall ar an chúlú eacnamaíochta go bhfuil beagnach €400 milliún leithdháilte ag ár ranna coimircíochta ar Uiscebealaí Éireann le deich mbliana anuas. Leanann Uiscebealaí Éireann orthu ag lorg bealaí chun éifeachtacht agus éifeachtachtúlacht a fheabhsú ina chaiteachas caipitil

reatha agus ag an am céanna ag leanúint ar aghaidh le deiseanna ioncaim ó réadmhaoín, fóntais, báid agus feistiú agus maoiniú tríú páirtí a aithint.

ÁR bhFÍS

Leagann ár bhfís amach na mianta atá againn le baint amach sa todhchaí. Is í an Fhís atá againn beocht a chur inár n-uiscebealaí – iad a bheith lán de ghníomhaíochtaí áineasa agus tráchtála, ina dtearmainn shaibhre fiadhúlra agus bhithéagsúlachta, agus iad bunathraithe go dearfach i dtéarmaí shaol na ndaoine a shaibhriú agus athbheochan na bpobal agus na réigiún tuaithe agus uirbeach trína dtéann na huiscebealaí.

Seo é ár ráiteas Físe *"Slite loingseoireachta spreagthacha intíre a chruthú trí chaomhnú agus forbairt inbhuanaithe ar mhaithe le cách."*

ÁR MISEAN

Leagann ár misean amach an fáth ar ann d'Uiscebealaí Éireann agus an sainchúram atá againn. Is é ár bhfeidhm reachtúil uiscebealaí inseolta intíre a bhainistiú, a chothabháil, a fhorbairt agus a athnuachán, go príomha chun críche áineasa. Is é ár misean *"Mar chaomhnóirí na n-uiscebealaí ár slite loingseoireachta intíre a athshamhlú, a chothabháil, a fhorbairt agus a chur chun cinn lenár dtimpeallacht, ár bpobail agus ár n-oidhrecht a chothú."*

ÁR LUACHANNA

Tá baint amach soláthar ár Straitéise dírithe ar ár Luachanna a léiríonn bunbhriú ár bhféiniúlachta, a mhúnlaíonn ár gcultúr agus a sholáthraíonn na prionsabail ar a gcuirimid ár ngníomhaíochtaí eagraíochtúla i gcrích. Is iad seo a leanas ár luachanna.

5. PAISEANTA

Táimid paiseanta, díograiseach agus tiomanta don obair agus do na seirbhísí a chuirimid ar fáil. Éistimid le riachtanais ár bpáirtithe leasmhara agus déanaimid ár ndícheall a bhfuiltear ag súil leis a shárú.

6. COMHOIBRÍOCH

Oibrímid go comhoibríoch go himmheánach agus go seachtrach le cuspóirí a bhaint amach, agus ag an am céanna cuidímid agus tacaímid lena chéile lenár gcomhspríoc a bhaint amach.

7. FREAGRACH

Déanaimid ár ndícheall an tseirbhís is fearr a sholáthar agus muid féin a bheith freagrach as na torthaí. Táimid freagrach, gníomhaímid le meas agus le comhbhá agus oibrímid ar bhealach inbhuanaithe, sábháilte.

8. NUÁLACH

Déanaimid ár ndícheall feabhas leanúnach a chur ar sholáthar seirbhísí agus bonneagar ardchaighdeáin. Tá sé mar aidhm againn cultúr cáilíochta, cruthaitheachta, éagsúlachta agus barr feabhais a chur chun cinn.

TÉAMAÍ STRAITÉISEACHA

Lenár bhFís a bhaint amach, tá cúig thosaíocht straitéiseacha sainaitheanta againn fad is a leanann an obair ar fhorbairt ár bPlean Fadtéarmach. Leagadh na téamaí straitéiseacha seo tar éis rannpháirtíocht fairsing le húsáideoirí uiscebhealaí agus le geallsealbhóirí.

1. COTHABHÁIL & BAINISTÍOCHT

Is iad na huiscebhealaí intíre an áis áineasa poiblí is mó ar an oileán, le luach níos mó ná billiún Euro de shócmhainní faoi úinéireacht agus freagracht oibriúcháin Uiscebhealaí Éireann. Tá cothabháil agus bainistíocht ghníomhach na n-uiscebhealaí ar an phríomhchúis gur ann d'Uiscebhealaí Éireann, agus tá sé ríthábhachtach maidir le huiscebhealaí sábháilte, feidhmiúla agus inbhuanaithe a bheith ann a bhfuil an bhuntábhacht acu le deiseanna forbartha sa todhchaí agus le hathghiniúint tuaithe agus uirbeach a éascú.

2. TIMPEALLACHT & OIDHREACTH

Cuimsíonn bainistíocht réamhghníomhach ar thimpeallacht uathúil uiscebhealaí an oidhreacht nádúrtha agus thógtha. Ní mór do shaineolaithe comhshaoil Uiscebhealaí Éireann leanúint ar aghaidh ag cinntiú go ndéanann measúnuithe cuí bainistíocht ar thionchar na gclár oibre caipitil agus cothabhála pleanáilte, agus iad ag cinntiú i gcónaí go ndéantar cinntí tomhaiste a chosnaíonn an timpeallacht agus struchtúir luachmhara oidhreachta tógtha. Ní mór dúinn leanúint de bheith ag obair mar bhailitheoir agus caomhnóir oidhreachta, chomh maith le feasacht phoiblí agus rochtain ar na sócmhainní seo a chruthú trí chlár agus imeachtaí for-rochtana éagsúla.

3. DÁIMH & RANNPHÁIRTÍOCHT

Tá sé mar aidhm ag Uiscebhealaí Éireann leanúint ar aghaidh le méadú líon iomlán na ndaoine a úsáideann na huiscebhealaí trí spreagadh agus tacaíocht a thabhairt do réimse úsáide i bhfad níos leithne na n-uiscebhealaí. Tá forbairt agus fás tagtha ar ár mbonn custaiméirí ó bheith ina n-úsáideoirí bád go príomha go dtí siúlóirí, rothaithe, agus úsáid mhéadaithe ag árthaí beaga amhail lucht cadhcála agus lucht canúála.

4. FORBAIRT & IONCAIM

Tá obair déanta ag Uiscebhealaí Éireann, agus ní mór dúinn leanúint leis an obair sin, go réamhghníomhach lenár bpáirtithe leasmhara go léir le comhoibriú ar fhorbairt tionscadal uiscebhealaí amach anseo a chumasóidh cur i gcrích ár n-uaimhianta roinnte agus tairbhí do phobail tuaithe agus uirbeacha ar fud an

ghréasáin loingseoireachta. Cuireann ár bpunann réadmhaoine ilghnéitheach acmhainn ar fáil chun ár mbonn ioncaim a mhéadú a thuilleadh. Tacaímid le gnólachtaí nua agus leo siúd atá ann cheana ar na huiscebhealaí trí cheadúnais oibriúcháin a dheonú, agus le húsáid ár ngréasán cosáin tarraingthe le seirbhísí teileachumarsáide a iompar. Gineann na ceadúnais seo ioncam measartha le tacú le clár oibre eagraíochtúla.

5. EAGRAÍOCHT & PEARSANRA

Aithníonn Uiscebhealaí Éireann an gá atá le sraith de chlár cheannaireachta agus eagraíochta a athbheithniú, a fhorbairt agus a chur i bhfeidhm a thabharfaidh aghaidh ar riachtanais acmhainne agus éilimh ar fud na heagraíochta faoi láthair agus amach anseo. Tá gá le timpeallacht a chothú a thacaíonn le comhoibriú agus ceannaireacht mhéadaithe, agus mar sin is áit iontach é Uiscebhealaí Éireann le bheith ag obair ann agus le hobair dheonach a dhéanamh.



Glasbhealach na Canála Ríoga

TOSAÍOCHTAÍ STRAITÉISEACHA

Leagtar amach inár bPlean Corparáideach 2020-2022 amach na cúig Thosaíocht Straitéiseach a leanas:

1. BAINISTÍOCHT & COTHABHÁIL

Ár sócmhainní uiscebhealaí a bhainistiú agus a chothabháil agus seirbhís shábháilte, iontaofa agus éifeachtach a sholáthar do chách.

2. TIMPEALLAUGHT & OIDHREACHT

Ár dtimpeallacht agus ár sócmhainní oidhreachta - nádúrtha agus tógtha - a chaomhnú, a fheabhsú agus a chur chun cinn.

3. DÁIMH & RANNPHÁIRTÍOCHT

Feasacht, dáimh agus rannpháirtíocht Uiscebhealaí Éireann inár n-uiscebhealaí agus sa spás máguaird.

4. FORBAIRT & IONCAM

Torthaí breisluacha agus deiseanna forbartha níos leithne a sholáthar ar mhaithe leis an bpobal.

5. EAGRAÍOCHT & PEARSANRA

Cumas agus inniúlacht ár n-eagraíochta a neartú, le daoine tiomanta agus le fíís chomhroinnte.

RANNPHÁIRTÍOCHT AG PÁIRTITHE LEASMHARA

RANNPHÁIRTÍOCHT AG PÁIRTITHE LEASMHARA

Ní bheadh Uiscebhealaí Éireann in ann ár dtosaíochtaí straitéiseacha atá leagtha amach sa Tuarascáil Bhliantúil agus sna Cuntais seo a sholáthar ach trí chomhúinéireacht agus tiomantas ónár bpáirtithe leasmhara inmheánacha agus seachtracha araon. Tá an rannchuidiú seo ónár bpáirtithe leasmhara ríthábhachtach lenár dtosaíochtaí a fheabhsú agus ba mhaith linn buíochas a ghabháil lenár 'gcomhpháirtithe' go léir a chabhraigh linn ina leith seo.

Chuir ár Ranna Coimircíochta, ár gcomhlachtaí turasóireachta, ár gcomhlachtaí maoinithe, agus ár nÚdaráis Áitiúla go mór lenár dtorthaí do 2020. Lean forbairt ár gcaidrimh le heagraíochtaí san earnáil phríobháideach in 2020, bíodh siad ina soláthraithe gníomhaíochta, gnólachtaí cúrsála ar cíós iad, nó iad siúd ar mian leo imeachtaí a eagrú ar nó ar feadh ár n-uiscebhealaí. Tá tacaíocht na bpobal áitiúil ríthábhachtach le huiscebhealaí bríomhara agus beo a sholáthar agus tá siad féin agus na heagraíochtaí deonacha go léir an-tábhachtach le lánacmhainneacht na n-uiscebhealaí intíre a bhaint amach.

Le linn 2020 ghlacamar cur chuige comhoibríoch maidir le forbairt ár bPlean Fadtéarmach 10 mbliana agus ár bPlean Corparáideach 2020-2022. Bhí rannpháirtíocht luath agus comhairliúchán leanúnach le príomhpháirtithe leasmhara ina ngnéithe ríthábhachtacha d'fhorbairt an dá Plean. Bhí breis agus 500 páirtí leasmhar inmheánach agus seachtrach páirteach in agallaimh 1:1, i ngrúpaí fócais agus i suirbhéanna ar líne idir Meitheamh agus Meán Fómhair. Ba cheart go gcabhródh na hidirghníomhaíochtaí rannpháirtíochta seo le páirtithe leasmhara ciall úinéireachta agus freagrachta a chruthú do na Pleananna seo agus dá gcur i bhfeidhm.

Ag Uiscebhealaí Éireann táimid an-dáiríre faoi nádúr agus cáilíocht ár gcaidrimh lenár bpáirtithe leasmhara go léir. Oibrímid go dlúth lena dtuairimí agus a leasanna a thuiscint, lenár dtionscadail a sholáthar i gcomhpháirtíocht, agus le freagairt dá leasanna de réir mar a chuirimid ár bpleananna chun cinn.



Daimhinis, Loch Éirne Íochtarach

ÁR MISEAN

Mar chaomhnóirí ar na huiscebhealaí, ár n-uiscebhealaí intíre a athchruthú, a chothabháil, a fhorbairt agus a chur chun cinn go comhoibríoch lenár gcomhshaol, ár bpobail agus ár n-oidhreacht a chothú.

ÁR bhFÍS

Uiscebhealaí intíre inspioráideacha a chruthú trí chaomhnú agus forbairt inbhuanaithe atá le leas gach duine.

ÁR LUACHANNA

PAISEANTA



Táimid paiseanta, díograiseach agus tiomanta don obair agus do na seirbhísí a sheachadaimid. Éistimid le riachtanais ár bpáirtithe leasmhara agus tugaimid iarraidh mhór scoth a dhéanamh.

COMHOIBRÍOCH



Oibrímid go comhoibríoch, idir inmheánach agus sheachtrach, lenár gcuspóirí a bhaint amach, agus cuidíonn agus tacaíonn lena chéile ag an am céanna ar mhaithe lenár gcomhchuspóir.

FREAGRACH



Déanaimid ár ndícheall an chuid is fearr a sheachadadh, agus coinnímid muid féin freagrach as na torthaí. Táimid freagrach, caithimid go measúil agus go báuil le daoine agus oibrímid ar dhóigh shábháilte inbhuanaithe.



NUÁLAÍOCH

Déanaimid ár ndícheall a bheith ag feabhsú i rith an ama maidir le seachadadh seirbhísí agus bonneagar ardchaighdeáin. Cuirimid romhainn cultúr a chur chun cinn a bhaineann le hardchaighdeáin, cruthaitheacht, éagsúlacht agus barr feabhais.

SPRIOCANNA STRAITÉISEACHA

1

BAINISTÍOCHT & COTHABHÁIL

Ár sócmhainní uiscebhealaí a bhainistiú, a chothabháil agus aire a thabhairt dóibh, agus seirbhís shábháilte, iontaofa agus éifeachtach a sheachadadh do chách.

3

DÁIMH & RANNPHAIRTÍOCHT

Dáimh, feacht agus rannpháirtíocht in Uiscebhealaí Éireann a mhéadú, ar ár n-uiscebhealaí agus ar a bhfeadh.

5

EAGRAÍOCHT & DAOINE

Acmhainn agus cumas ár n-eagraíochta a neartú, le daoine atá gafa lena gcúram agus le fíís chomhroinnte.

2

COMHSHAOL & OIDHREACTH

Ár n-áiseanna comhshaoil agus oidhreachta a chaomhnú, a fheabhsú agus a chur chun cinn - nádúrtha agus tógtha.

4

FORBAIRT & IONCAM

Torthaí ar mó a luach agus deiseanna níos leithne forbartha a sheachadadh le leas an phobail.

3

ATHBHREITHNIÚ AR FHEIDHMÍOCHT

- PAINDÉIM COVID-19
- BAINISTÍOCHT AGUS COTHABHÁIL
- TIMPEALLAIGHT AGUS OIHRREACHT
- DÁIMH AGUS RANNPHÁIRTÍOCHT
- FORBAIRT AGUS IONCAM
- EAGRAÍOCHT AGUS PEARSANRA



PAINDÉIM COVID-19

Chuaigh COVID-19 i bhfeidhm ar gach cuid den gheilleagar agus chuir sí teorainn le soláthar seirbhíse Uiscebhealaí Éireann agus le baint amach ár bPlean Gnó 2020. Le linn 2020, bhí sláinte agus sábháilteacht ár n-úsáideoirí uiscebhealaí, ár bhfostaithe agus ár bpáirtithe leasmhara eile fíorthábhachtach. Chuir Uiscebhealaí Éireann foireann freagartha eagraíochtúil agus plean le chéile le linn phaindéim COVID-19. Cuireadh nósanna imeachta agus prótacail dochta i bhfeidhm chun scaipeadh víreas COVID 19 agus an tionchar agus an cur isteach dá bharr a íoslaghdú.

CORONAVIRUS COVID-19

Waterways Ireland
Uiscebhealaí Éireann Waterways Airlann

KNOW THE SIGNS

- HIGH TEMPERATURE
- COUGHING
- SHORTNESS OF BREATH/
BREATHING DIFFICULTIES
- LOSS/CHANGE OF
SMELL OR TASTE

PREVENT CORONAVIRUS:

- WASH
- COVER
- AVOID
- CLEAN
- STOP
- DISTANCE

For 8 out of 10 people, rest and over the counter medication can help you feel better.

Visit HSE.ie (Ireland) or publichealth.nhs.uk (Northern Ireland) for updated factual information and advice.

PROTECTION FROM CORONAVIRUS. IT'S IN OUR HANDS.

Ó thús ráig an víris (29 Feabhra 2020) agus na gcéimeanna dianghlása, rinneamar breithniú ar na himpleachtaí próisis agus oibríochta go léir lena n-áirítear feidhmeanna oibriúcháin riachtanacha agus rithábhachtacha a choinneáil ar fáil, gníomhaíochtaí a chur in ord tosaíochta agus fostaithe/foirne rithábhachtacha agus riachtanacha a shainaithe. Áiríodh orthu seo sócmhainní rithábhachtacha agus bonneagar uiscebhealaí a chothabháil, monatóireacht a dhéanamh ar leibhéal uisce, ullmhúcháin leanúnacha do phríomhthionscadail chaipitil a chur chun cinn, ár n-uiscebhealaí a chothabháil le daoine agus réadmhaoin a chosaint. Dúnadh gach foirgneamh de chuid

Uiscebhealaí Éireann, (oifigí, stórais, bhloic seirbhíse, srl.), agus ní raibh rochtain ar fáil ach d'fhostaithe bunriachtanacha le haghaidh feidhmeanna oibriúcháin rithábhachtacha. Bhí sé seo ag teacht le cinneadh an Rialtais/an Fheidhmeannais agus na nÚdarás Sláinte Poiblí. D'aithin Uiscebhealaí Éireann dualgais riachtanacha foirne don fhoireann oibriúcháin i bhfianaise threoir an Rialtais/an Fheidhmeannais maidir le 'dianghlásáil'. Bhí bainistíocht ar leibhéal uisce agus freagairt ar shaincheisteanna éigeandála a d'fhéadfadh teacht chun cinn ar na huiscebhealaí ina bhfeidhmeanna rithábhachtacha maidir le daoine agus réadmhaoin a chosaint. Lean na baill foirne seo orthu ag tabhairt faoi bhainistíocht riachtanach na leibhéal uisce, agus aon oibreacha éigeandála a tháinig chun cinn, faoi phrotacail dhiana scaradh sóisialta.

Dúnadh gach slí loingseoireachta ar fud na ráigeanna éagsúla COVID-19 in 2020 le cloí le treoirlínte an Rialtais/an Fheidhmeannais. Dúnadh gach loc agus bloc seirbhíse chun críocha loingseoireachta agus áineasa, de réir comhairle ó na hÚdaráis Sláinte Poiblí. Cuireadh síneadh le tréimhse Feistithe an Gheimhridh ar Uiscebhealach na Sionainne agus ar Uiscebhealach na Sionainne go hÉirne i ráig a haon, gan aon chostas breise ar bhádóirí as an síneadh seo. D'fhan na cosáin tarraingthe oscailte ach spreag muid daoine chun iad a úsáid de réir threoirlínte an Rialtais/Fheidhmeannais (m.sh., na riachtanais a bhain le hachar ón mbaile), ag cloí i gcónaí le prótacail scaradh sóisialta.

Lean muid orainn ag scrúdú a oiread is a bheadh daoine eile ag brath ar Uiscebhealaí Éireann lena n-áirítear athbhreithniú a dhéanamh ar shocruithe reatha le comhpháirtithe conarthacha, agus féidearthacht na ndaoine sin nach raibh in ann a gcuid dualgas conartha a chomhlíonadh. Mar shampla, d'aithin muid go raibh coinníollacha trádála deacra ag go leor dár n-oibreoirí tráchtála mar gheall ar leathadh an víris, agus na rialacháin a bhí á gcur i bhfeidhm lena thionchar a laghdú. Chuaigh muid i dteagmháil leis na hoibreoirí seo le híoicáíochtaí a iarchur agus níor ghearr muid táillí ceadúnais oibríochta ar ghnólachtaí ar ár n-uiscebhealaí agus feadh ár gcuid uiscebhealaí.

Ó thús an chéad ráig d'fhorbair muid treochlár le bainistíocht a dhéanamh ar athoscailt céimnithe ár n-uiscebhealaí agus ar fhilleadh fostaithe ar an obair atá ailínithe le treoir an Rialtais/an Fheidhmeannais ina gcuid treochlár féin, an Creat Náisiúnta um Maireachtáil le COVID-19 agus córas leibhéal foláirimh COVID-19 RA. Is é an sprioc atá ann fós leathadh an víris a laghdú, agus ár n-uiscebhealaí a choinneáil ar oscailt. Tugann na leathanaigh seo a leanas forbheathnú ar athoscailt

céimnithe ár n-uiscebhealaí ó réamh-COVID go dtí tús na paindéime agus na dianghlasála go dtí athoscailt céimnithe ár líonra uiscebhealaí.

ATHBHREITHNIÚ AR FHEIDHMÍOCHT

Lean iarrachtaí agus fócas Uiscebhealaí Éireann le linn 2020 ar ár dTosaíochtaí Straitéiseacha a bhaint amach agus muid i lár phaindéim COVID-19:

1. BAINISTÍOCHT & COTHABHÁIL

Ár sócmhainní uiscebhealaí a bhainistiú agus a chothabháil agus seirbhís shábháilte, iontaofa agus éifeachtach a sholáthar do chách.

2. TIMPEALLAUGHT & OIDHREACHT

Ár dtimpeallacht agus ár sócmhainní oidhreachta - nádúrtha agus tógtha - a chaomhnú, a fheabhsú agus a chur chun cinn.

3. DÁIMH & RANNPHÁIRTÍOCHT

Feasacht, dáimh agus rannpháirtíocht Uiscebhealaí Éireann inár n-uiscebhealaí agus sa spás máguaird.

4. FORBAIRT & IONCAM

Torthaí breisluacha agus deiseanna forbartha níos leithne a sholáthar ar mhaithe leis an bpoibál.

5. EAGRAÍOCHT & PEARSANRA

Cumas agus inniúlacht ár n-eagraíochta a neartú, le daoine tiomanta agus le fíis chomhroinnte.

1. BAINISTÍOCHT AGUS COTHABHÁIL

Bhí srian ar oscailt agus ar infhaighteacht na n-uiscebhealaí intíre inseolta le linn 2020, mar gheall ar phaindéim COVID-19. Leanadh le clár cothabhála cainéal le linn 2020 trasna na n-uiscebhealaí lena n-áirítear gearradh fiaí agus féir agus gearradh crann, tor agus fála; cláir dhreideála spriocdhírthe; agus deisiúcháin trasna loic, lamairní agus sócmhainní bonneagair eile. Críochnaíodh scrúdaithe ar shócmhainní i rith na bliana, le 88 créfort; 77 droichead; 47 loc; 33 cora; Scrúdaíodh 26 córas cóireála eisiltigh agus struchtúir eile.

Cé go bhfuil go leor dár gclár caipitil ag brath ar cheadú pleanála tráthúil a aimsiú, tá cinní ar chúrsaí pleanála lasmuigh de smacht Uiscebhealaí Éireann. Braitheann forbairt na dtionscadal comhoibrithe amach anseo go minic, áfach, ar an tosaíocht a thugann Údarás Áitiúla do thograí tionscadail agus ar an dóigh a n-oireann tograí dá leithéid laistigh dá bpleananna forbartha foriomlána. Lean Uiscebhealaí Éireann orthu ag obair go réamhghníomhach le hÚdarás Áitiúla le tionchar a imirt ar a bpleananna forbartha agus le tacú leo agus dá thoradh sin, cur le forbairt tionscadal uiscebhealaí amach

anseo a chumasaíonn cur i gcrích comh-aidhmeanna agus comhleasa na réigiún.

Deonaíodh cead pleanála i mí Dheireadh Fómhair 2020 le deisiúcháin ríthábhachtacha a dhéanamh ar Chora an Charn Rua agus bealach éisc nua uile-speicis a thógáil. Bronnadh conradh dar luach £200,000 le haghaidh na n-oibreacha cumasúcháin agus cuireadh tús leis an obair i mí Eanáir 2021. Is é an tEarrach 2022 an dáta tosaíthe réamh-mheasta le haghaidh na n-oibreacha ar an abhainn agus tá sé le bheith críochnaithe i bhFómhar na bliana 2023. Rinneadh dul chun cinn freisin ar réamhoibreacha lena n-áirítear suirbhéanna faoi uisce, iniúchtaí struchtúracha agus talamh, dearadh pasanna éisc, suirbhéanna éiceolaíochta, agus dearadh loc-chomhlaí ag Cora Thearmann Bearaigh, Co. Ros Comáin roimh dheisiúcháin.



Cora an Charn Rua, Banna Íochtarach

Rinneadh dul chun cinn le linn 2020 chun cora Mhílce, Co. na Gaillimhe a dheisiú. Cuireadh moill ar oibreacha in 2020 mar gheall ar COVID-19, coinníollacha aimsire agus deacrachtaí airgeadais ag an gconraitheoir. Tá samhail forbartha ag Uiscebhealaí Éireann ó shin le gur féidir an obair atá fós le déanamh a chur i gcrích gan an conraitheoir in 2021. Déanfaidh na hoibreacha críochnaithe struchtúr na cora a dheisiú; feabhas a chur ar shábháilteacht dár bhfoireann oibríochta trí 27 cora claonta a oibrítear go meicniúil a sholáthar, an príomhchóras oibríocháin comhla a fheabhsú, bealach éisc a fheabhsú agus pasanna eascann nua a sholáthar.



Cora Mhílice, an Sionainn

A bhuíochas le smaointeoireacht agus dearáí nuálacha, tógadh cosán nua 295m inrochtana don phobal ar bharr na gcoraí claonta. Nascann an cur chuige nuálaíoch seo Míleac i gCo. na Gaillimhe agus Lusmhaigh i gCo. Uíbh Fhailí - ag Nascadh Contaetha, ag Nascadh Pobail. Ar a chríochnú beidh timpeall €3.5m infheistithe ag Uiscebhealaí Éireann sa tionscadal le tacaíocht ón Roinn Tithíochta, Rialtais Áitiúil & Oidhreachta.

Tar éis tuilte i mí Aibreáin 2020 bhí roinnt sárúithe ar shlí Loingseoireachta na Bearú ag Bestfield agus ag an Ard Riabhach. Breathnaíodh ar roghanna éagsúla deisiúcháin éigeandála, agus críochnaíodh oibreacha deisiúcháin sealadacha. Tá cead planála ag teastáil anois le hoibreacha deisiúcháin buana a dhéanamh ar an dá láthair. Lean Uiscebhealaí Éireann le ról gníomhach agus tacúil a ghlacadh i nGrúpa Comhordaithe Ghníomhaireachtaí Stáit Riosca Tuile na Sionainne trí thabhairt faoi shraith beart spriocdhírthe thar ceann Oifig na nOibreacha Poiblí agus i gcomhpháirtíocht léi. Tá sé seo éascaithe ag leithdháileadh maoiniú cothabhála straitéiseach thar na 10 mbliana atá romhainn arbh fhiú €7 milliún é.

Leanadh le Fógraí Sábháilteachta Muirí a eisiúint chuig gach úinéir soithí agus gach eagraíocht bhádóireachta ar mhian leo iad a fháil agus foilsíodh iad ar fud gach ardán digiteach de chuid Uiscebhealaí Éireann agus a gcomhpháirtithe. Leithdháil Uiscebhealaí Éireann buiséad de €150,000 le báid chónaithe ar bord agus le báid thréigthe agus neamhchomhlíontacha a bhaint. Baineadh thart ar 20 soitheach ó na Solláin, ón mBaile Íseal, ó Chollchoill agus ón mBearú agus tá plananna ag dul ar aghaidh le comhlíonadh na bhFodhlíthe a fheabhsú ar fud ár slíthe loingseoireachta. Ba iad cuspóirí an chláir rátaí comhlíonta a fheabhsú ón mheán a bhí ann i mí an Mhárta de 56% go lár 80%; acmhainn a mhéadú feadh limistéir mhúrála agus feabhas a chur ar eispéireas an úsáideora ar loingseoireacht feadh na gcanálacha; feabhas a chur ar cháilíocht an uisce; agus smacht a ghlacadh ar ais agus cáil forfheidhmithe cóir cothrom a thógáil do gach úsáideoir. Tá dul chun cinn suntasach

déanta mar gheall ar an tionscadal athshlánaithe comhlíonta seo.

2. TIMPEALLAUGHT & OIDHREACHT

Cuimsíonn bainistíocht réamhghníomhach ar thimpeallacht uathúil uiscebhealaí an oidhreacht nádúrtha agus thógtha aréimse. Cinntíonn saineolaithe comhshaoil inti go ndéanann measúnuithe cuí measúnú ar thionchar na gclár oibre caipitil agus cothabhála pleanáilte, agus iad ag cinntiú i gcónaí go ndéantar cinntí tomhaiste a chosnaíonn an timpeallacht agus struchtúir oidhreachta tógtha luachmhara.

Bliain rathúil eile a bhí in 2020 don chomhshaol agus don oidhreacht trí Phlean Oidhreachta Uiscebhealaí Éireann (2016-2020) a chur i bhfeidhm. I measc na bpríomhbhuaicphointí bhí na nithe seo a leanas: An Scéim Deontais d'Oidhreacht Phobail a leithdháil €20,000 le tacú le grúpaí pobail áitiúla maidir le soláthar tionscadal oidhreachta ar fud ár n-uiscebhealaí. Mar thoradh ar iarratas rathúil a rinneadh chuig Ciste na Struchtúr Stairiúil rinneadh €35,250 a ghairíl le deisiúcháin riachtanacha a dhéanamh ar Dhún Eliza Napoleon ar Uiscebhealach na Sionainne cóngarach do Bheannchar.

Forbraíodh agus seoladh Tionscadal Fíorúil Oidhreachta Chanála nuálach agus ar thús cadhnaíochta trí chluasáin VR (le prótacail díghalrúcháin ábhartha) chomh maith le bheith inrochtana ar YouTube 360 céim agus Google Cardboard a iompaíonn aon fhón cliste ina ghléas cinn VR. Tugadh faoi Mheasúnú Caomhantais mar aon leis an Straitéis Bhainistíochta Cuairteoirí lena mbaineann le hiniúchadh a dhéanamh ar ghníomhartha féideartha rochtain chuariteoirí ar Thúr Martello Mhílice ag Loc Victoria a mhéadú. Lean muid lenár gcomhoibriú rathúil le hInstitiúidí Tríú Leibhéal i mbun taighde le hOÉ Gaillimh, leis an Ollscoil Theicniúil, Baile Átha Cliath agus leis an gColáiste Náisiúnta Ealaíne is Deartha ar thionscadail a bhaineann leis an oidhreacht. Lean muid freisin lenár mbainistíocht rathúil bhithéagsúlachta ag go leor suíomhanna ar fud na n-uiscebhealaí chun tacú leis an bPlean Uile-Éireann um Pailneoirí.

Lean ár sraith meán digiteach rathúil Scéalta Oidhreachta ó Uiscebhealaí de bheith ag taispeáint na mbuntáistí a bhaineann le gníomhaíochtaí uiscebhunaithe do pháistí a bhfuil riachtanais speisialta acu, Tionscadal Eolaíochta Saoránach na Canála Ríoga, ár gclár Creat-Treoir Uisce, athsholáthar geata loic ar an mBearú agus obair abhcóideachta maidir le Grúpa Áiseanna na Canála gan ach roinnt a lua. Bhí áthas ar Uiscebhealaí Éireann dul i gcomhpháirtíocht leis an ggraoltóir Derek Mooney le haghaidh gnéchlár sainiúil ar ár n-uiscebhealaí intíre, go háirithe ar thionscadail bhithéagsúlachta agus oidhreachta.

Bronnadh an gradam ardurraime - Gradam Glas na hEarnála Poiblí - ar Uiscebhealaí Éireann in 2020, rud a léiríonn ár dtiomantas do ghníomhaíocht aeráide, bithéagsúlacht, bainistíocht uisce agus dramhaíola chomh maith le feachtais chuimsitheacha ardaíthe feasachta inmheánacha agus dár bpáirtithe leasmhara.

Bhí Uiscebhealaí Éireann lárnach i gcomhoibriú ilghníomhaireachta le Leave no Trace Ireland, i gcur i bhfeidhm an fheachtais meán náisiúnta chun áineas inbhuanaithe faoin aer a chur chun cinn le linn srianta taistil COVID-19, dar teideal 'Love this Place, Leave No Trace'.



An Feachtas Love this Place, Leave no Trace

Lean muid orainn ag obair i rith 2020 i gcomhpháirtíocht leis an nGníomhaireacht um Chaomhnú Comhshaoil agus Gníomhaireacht Chomhshaoil Thuaisceart Éireann le monatóireacht ar cháilíocht uisce a éascú. Léiríonn sonraí cáilíochta uisce ó chlár monatóireachta na Chreat-Treorach Uisce de chuid Uiscebhealaí Éireann gur bhain formhór mór na ndobharlach saorga canála Dea-Acmhainn Éiceolaíochta amach in 2020 agus go bhfuil siad ag feabhsú i rith an ama. Lean muid de bheith rannpháirteach go réamhghníomhach i ngrúpaí oibre na Creat-Treorach Uisce tríd an Ghrúpa Forfheidhmithe Theicniúil Náisiúnta. Ghlac muid páirt ghníomhach ar fhoghrúpa Hidreamoirfeolaíoch na Gníomhaireachta um Chaomhnú Comhshaoil, ar an Ghrúpa Lónra Hidriméadrach, agus ar ghrúpa stiúrtha na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta maidir le pasáiste éisc ag Cora an Phairtín, Co. an Chláir. Cuireadh cláir iolracha i bhfeidhm le hUisce Éireann agus leis na húdaráis áitiúla chun leibhéal uisce ar na canálacha a bhainistiú go héifeachtach. Ábhar don Chomhlacht le cur san áireamh in 2021 is ea an Bille um Astarraingt Uisce dréachtaithe.

Go luath in 2020 chuir comhpháirtíocht Uiscebhealaí Éireann le hinstitiúidí oideachais cláir oideachais breisluacha ar fáil a bhí nasctha go díreach le siollabais oideachais trí Sheachtain na nInnealtóirí agus Féile

Eolaíochta TÉ. Mar chuid de Sheachtain na hInnealtóireachta, bhí foirne innealtóireachta i gceannas ar ghníomhaíochtaí Líne na Bearú den Chanáil Mhór, an Éirne, an tSionainn Thuaidh, an Bhanna Íochtarach agus an Bhearú. Bhí Crios Foghlama Uiscebhealaí Éireann le feiceáil ar Mhol Baile Scoile RTÉ. Dearadh Mol Baile Scoile RTÉ le cabhair a thabhairt do thuismitheoirí agus ag cur oideachais ar a bpáistí sa bhaile le linn na dianghlasála trí acmhainní éagsúla a bhfuil naisc churaclaim acu a thaispeáint. I measc acmhainní oideachais Uiscebhealaí Éireann tá réimse gníomhaíochtaí spraiúla agus idirghníomhacha agus acmhainní a chuireann béim ar bhitheagsúlacht agus ar stair uiscebhealaí na hÉireann.



Seachtain na nInnealtóirí 2020

3. DÁIMH AGUS RANPHÁIRTÍOCHT

I measc údair inní an phobail maidir le Covid-19 agus na dúshlán saoil a bhaineann le déileáil leis na srianta rialtais a d'eascair as, agus an baol ann go sroichfidh an víreas gach pobal anois, tá rochtain ar spás glas agus gorm ar oileán na hÉireann fós ina bhunchloch éalaithe laethúil atá ag teastáil do go leor, agus rogha nua shaoire sa bhaile nua-aimsithe.

Ba léir ón anailís a rinneadh ar áiritheoirí cuairteoirí feadh cosáin/cosáin tarraingthe mar aon le fianaise starógach ó Uiscebhealaí Éireann agus ó fhoireann na n-údarás áitiúil ar fud an oileáin gur tháinig méadú neamhghnách ar úsáid timpeallachtaí uiscebhealaí ó tharla COVID-19. Nochtann imscrúdú ar áiritheoirí méadrachta ag 11 láthair ar Uiscebhealach na Sionainne agus ar Uiscebhealach na Sionainne-na hÉirne ó Mhárta go Lúnasa 2020 i gcomparáid leis an tréimhse chéanna in 2019, méaduithe idir 91% agus 126% i gcúig shuíomh. Tháinig méadú 19% ar úsáid fhoriomlán an 11 bhealach síúlóide/rothaíochta.

Tar éis na huiscebhealaí a athoscailt ar bhonn céimnithe i ndiaidh na dianghlasála náisiúnta Covid-19, sháraigh an t-éileamh ar bháid ar cíos infhaighteacht cabhlaigh ag gach comhlacht Bád ar Cíos in Éirinn agus 100% curtha in áirithe go ginearálta go dtí deireadh Lúnasa 2020, le 80-90% áiritintí do Meán Fómhair (Cumann Bád ar Cíos na

hÉireann, 2020). Ba é an margadh baile amháin a chruthaigh an t-éileamh, daoine a théadh ar saoire thar lear den chuid is mó. Ba é an dúshlán is mó a bhí ag an earnáil ná gan dóthain bád ar cíos a bheith acu le freastal ar an éileamh intíre nach raibh a leithéid ann riamh cheana. Léiríonn sé seo athrú bunúsach ar éileamh an mhargaidh ó bhlianta roimhe seo nuair nach raibh báid ináirithe ach ag 22% de Thurasóirí intíre. Dá réir sin, lean clárúcháin úinéirí soithí ar líne ag fás. In 2020 bhí 16,127 úinéir príobháideach bád sa dá dhlíne.



Gormbhealach, Loch Dearg

Rinne Uiscebhealaí Éireann RTÉ Nationwide a óstáil maidir le scannánú feadh na dTrí Deirfiúr, an Bhearú, an Fheoir agus an tSiúir. Díródh ar an Bhearú ar thuras báirse álainn ó bhaile Átha Í, áit ar fhág Nationwide an báirse agus áit a raibh siad gníomhach ar Shiúlóid na Bearú. Ba iad Uiscebhealaí Éireann agus Get Ireland Walking a smaoinigh ar an imeacht siúlóid Bhealach na Bearú a dhéanamh, le coincheap a fháil ar an smaoineamh taobh thiar den tionscnamh Uiscebhealaí Chun Sláinte. Thacaigh Uiscebhealaí Éireann freisin le 'The Chronicles of Erne', sraith theilifíse ceithre chlár de chuid an BBC a chlúdaíonn an saol ar Loch Éirne thar thréimhse 12 mhí. Chlúdaigh an clár na séasúir ina dhiaidh sin agus craoladh é ar BBC1 go luath in 2020. Chuir an clár béim ar réimse iomlán den saol agus de ghníomhaíochtaí ar ár slí loingseoireachta ar an Éirne. Níos moille in 2020, thacaigh Uiscebhealaí Éireann le léiriú Chanáil 5 na Ríochta Aontaithe ar an abhainn is áille in Éirinn – an tSionainn thar 12 lá scannánaíochta;

Lean Uiscebhealaí Éireann orthu lena Chomhaontuithe Comhpháirtíochta Straitéisí le Trí-atlan Éireann, Lúthchleasaíocht Éireann, Rámhaíocht Éireann, Aontas Canúála na hÉireann agus Get Ireland Walking chun críche cláir a dhearadh agus a rith go comhoibríoch le rannpháirtíocht áineasa a mhéadú, agus leibhéal fheabhsaithe aclaíochta, sláinte agus folláine a chur chun cinn ar fud gach aoisghrúpa i dtimpeallacht spráúil agus shóisialta. I measc na gclár faoi na comhpháirtíochtaí seo bhí 'The Paddles Up Programme' 'Wellness on the Water Programme', 'Come and Try', cláir oiliúna snámha lasmuigh, 'The Daily Mile', agus cláir siúlóide. I mí Mheán Fómhair léirigh RTÉ Nationwide Uiscebhealaí Éireann

agus an Chanáil Mhór mar chuid dár gcomhpháirtíocht straitéiseach le Get Ireland Walking agus National Walking Day. Sócmhainn ollmhór do phobail i lár na paidéime COVID-19 é conairí siúlóide easbhóthair agus rochtain éasca orthu agus luaitear go speisialta i gcónaí bealaí siúlóide cois uisce maidir leis an dóigh a dtéann siad chun leasa daoine a bhfuil decrachtaí sláinte agus folláine mheabhrach agus fhisiceach acu.

Lean Uiscebhealaí Éireann agus Fáilte Éireann orainn lenár gClár Comhpháirtíochta Straitéisí in 2020 agus muid ag díriú ar chlár oibreacha a sholáthar le feabhas a chur ar cháilíocht eispéireas an chuariteora agus an úsáideora feadh Uiscebhealaí Éireann in Éirinn chun críocha áineasa. Comhlánóidh na tionscadail go léir a shainithnítear na príomh-mholtaí maidir le taithí an bhranda: Oirthear Ársa na hÉireann, Slí an Atlantaigh Fhiáin, Croíthailte Ceilte na hÉireann agus Baile Átha Cliath. Cuimsíonn an chomhpháirtíocht sraith tionscadal agus tionscnamh atá dírithe ar chros-chur chun cinn agus margaíocht. Sampla de seo is ea Máistirphlean na Sionainne, atá á stiúradh ag Uiscebhealaí Éireann, a fhorbróidh ceann scríbe turasóireachta idirnáisiúnta inbhuanaithe i gConair na Sionainne a mbeidh meas aige ar nádúr agus ar éagsúlacht na timpeallachta agus a mhuintire. D'oibrigh Fáilte Éireann agus Uiscebhealaí Éireann freisin ar chlár taighde le léargais níos fearr a fháil ar Thurasóireacht Intíre sa Tionscal Cúrsála ar Cíos le linn 2020. Le linn 2020 bhí Uiscebhealaí Éireann i mbun comhpháirtíochtaí straitéiseacha le Tourism NI agus Údarás Áitiúla le cur le cumas turasóireachta na Banna Íochtar agus na hÉirne, lena n-áirítear an fhorbairt fhéideartha ar Ghormbhealach ar an mBanna Íochtarach.

4. FORBAIRT AGUS IONCAM

Cuireadh isteach iarratais ar mhaoiniú faoin Straitéis Glasbhealaí le cosáin tarraingthe a fhorbairt. Bronnadh €140,000 le haghaidh réamhdhearadh agus measúnú timpeallachta do chuid 41 km den Ghlasbhealach ó Luimneach go dtí an Scairbh. Leanann tógáil bheartaithe an ghlasbhealaigh náisiúnta feadh sheanbhealach Uiscebhealach na Sionainne le nascacht le bealaí agus cosáin ghlasbhealaí atá ann cheana féin agus a bheidh ann amach anseo.

Thug an Bord Pleanála cead pleanála do Ghormbhealach na Bearú do 46 km den bhealach idir An Baile Íseal agus Baile Átha Í (Cill Dara 33.2 km agus Laois 13 km). D'aimsigh Uiscebhealaí Éireann i gcomhpháirtíocht le Comhairlí Contae Chill Dara agus Laoise €5.07 milliún don bhealach 46 km faoin gCiste Forbartha Athghiniúna Tuaithe, arb ionann é agus an deontas caipitil iomlán a iarradh le 25% de mhaoiniú meaitseála breise ón Roinn Coimircíochta. Pleanáil tionscadail mhionsonraithe; suirbhéanna éiceolaíochta réamhoibreacha; agus cuireadh tús le hoibreacha ar an suíomh in 2020. Meastar

go gcríochnófar oibreacha ar an suíomh go déanach in 2021 / go luath in 2022.



Gormbhealach na Bearú

Tá oibreacha deireanacha ar Ghlasbhealach na Canála Ríoga, an Glasbhealach is faide in Éirinn ag 120 km beagnach críochnaithe trí úsáid a bhaint as an mhaoiniú €1 milliún ón Roinn Iompair (an Roinn Iompair, Turasóireachta agus Spóirt roimhe seo), an cosán tarraingthe sa Longfort agus san Iarmhí a uasghrádú agus comharthaíocht agus trealamh coimhdeach a sholáthar don bhealach iomlán ó Mhaigh Nuad go Cuan Richmond. Tá straitéis mhargaíochta aontaithe le tabhairt ar aghaidh ar bhonn comhoibríoch le Comhairlí Contae na Mí, Chill Dara, na hIarmhí agus Longfoirt leis an Glasbhealach a chur chun cinn.

Tá Glasbhealach Chanáil Uladh, Na Mullaí go dtí Coillidh Chanannáin (22 km) ag Céim na Pleanála faoi láthair. Tar éis próiseas críochnúil roghnúcháin bhealaigh, rinneadh an rogha bhealaigh don Ghlasbhealach a phoibliú i mí Iúil 2020. Lean Foireann Chomhtháite Chomhairligh ag dul ar aghaidh tríd an bpróiseas pleanála agus dearaidh - leis an mbealach a mhionchoigeartú agus le meastacháin chostais a fhorbairt. Cuireadh iarratas foirmiúil ar €7 milliún de chistí breise faoi bhráid an Fhorais um Chláir Speisialta an AE (SEUPB) in 2020 leis an Glasbhealach a fhorbairt.

D'éirigh le céim a dó d'Athchóiriú Chanáil Uladh ó Chluain Eois go Cluain Fada, lena n-áirítear muiríne imchuach canála agus limistéar áiseanna i gCluain Eois, €325,000 de mhaoiniú Chatagóir 2 a fháil in 2019 faoin gCiste um Athghiniúint agus Forbairt Tuaithe le haghaidh staidéir innealtóireachta =. Meastar gur €12.2 milliún an costas dearaidh, tógála agus talún don chéim seo den athchóiriú. In 2020 fuarthas €6 mhíilliún de mhaoiniú ó Chiste na nOileán Comhroinnte, agus rinneadh iarratas i gCatagóir a dó chuig an Roinn Forbartha Tuaithe agus Pobail ar an iarmhéid (€6 milliún) chun athchóiriú a dhéanamh ar Chéim a dó de Chanáil Uladh.

Lean muid orainn ag lorg bealaí chun ár mbonn ioncain inbhuanaithe a neartú agus a fhás ó úsáid agus forbairt ár sócmhainní le cúram agus tacaíocht a thabhairt dár n-uiscebhealaí intíre. Bhí tionchar ar shruthanna ioncain trasna ceadúnais agus feistithe, infheistiúocht agus réadmhaoin agus maoiniú tríú páirtí le linn 2020 mar gheall ar Phaindeim COVID-19.

Tugann an Comhlacht ceadúnas do réimse leathan gnólachtaí le hoibriú ar ár sócmhainní réadmhaoinne daoine a mhealladh chun teacht agus taitneamh a bhaint as timpeallacht na n-uiscebhealaí. I measc na ngnólachtaí tá soithí beaga ar cíos, mar sholáthraithe gníomhaíochta bád lae go canú a fháil ar cíos go soithí móra paisinéirí ar cíos agus ceadúnais do sholáthraithe ag margáí bia. Bainistíonn Uiscebhealaí Éireann freisin ceadúnú agus úsáid punann mhór de réadmhaoin tuaithe a bhaineann leis na slite loingseoireachta.

Is é an tsócmhainn is mó atá ag Uiscebhealaí Éireann ná Bloc Cathrach 19 i nDugthailte Bhaile Átha Cliath, suíomh mór forbartha 1.2 heicteár. Tá Bloc na Cathrach 19 ar Dhuga na Canála Móire ar cheann den líon beag suíomhanna neamhforbartha i nDugthailte Bhaile Átha Cliath. Ina staid thréigthe faoi láthair, baineann sé go mór ón athghiniúint sa cheantar agus cuireann sé srian le hacmhainn Cheantar Dugaí Bhaile Átha Cliath agus Duga na Canála Móire. Tá fonn mór ar Uiscebhealaí Éireann an fhorbairt chuí agus a bhfuil géarghá leis a fheiceáil ar Chrios Forbartha Straitéisí ainmnithe mar Bhloc Cathrach 19 ar bhealach a cheiliúran agus a léiríonn luach suntasach sóisialta, stairiúil agus cultúrtha an tsuímh don phobal áitiúil agus do Bhaile Átha Cliath.

Tá réimse roghanna á mbreithniú ag Uiscebhealaí Éireann faoi láthair maidir leis an bhealach is éifeachtaí leis an uaimhian seo a bhaint amach do Bhloc 19 na Cathrach. Rogha amháin atá á scrúdú is ea díol ar an mhargadh oscailte. D'fhágfadh an rogha seo go bhféadfaí an fhís do Dhuga na Canála Móire a bhaint amach laistigh de thréimhse ama níos giorra agus chuirfeadh sé deireadh le haon ualach breise ar an státchiste poiblí. Cosnaíonn sonruithe laistigh den Chrios Forbartha Straitéisí caomhnú na nDugaí sa toadhchá, mar chuid d'aon tograí forbartha. Is próiseas substaintiúil agus meáite é formheas aon rogha a thógfaidh roinnt míonna. Ceadóidh gach rogha forbartha tuilleadh do na fáltais a infheistiú ar ais i soláthar fhís chomhroinnte do na Dugthailte.

Tá tús curtha le hobair ag Uiscebhealaí Éireann ar phlean chun creatlach straitéiseach agus amlíne a sholáthar d'úsáid chuí talún/chanála a shainaithníonn sraith tionscnamh forbartha inbhuanaithe, comhtháite agus comhordaithe. Beidh comhairliúchán agus comhoibriú le páirtithe leasmhara seachtracha mar chuid lárnach den phróiseas seo.



Lascaireacht ag Coill an Chláir, Uiscebhealach na Sionainne/na hÉirne

5. PEARSANRA AGUS EAGRAÍOCHT

Aithníonn Uiscebhealaí Éireann an gá atá le sraith cláir phearsanra agus rialachais eagraíochtúla a athbhreithniú, a fhorbairt agus a fheidhmiú a thabharfaidh aghaidh ar riachtanais acmhainne agus éilimh ar fud na heagraíochta faoi láthair agus amach anseo. Ina theannta sin, tá gá leanúnach le timpeallacht a chothú a thacaíonn le comhoibriú agus ceannaireacht mhéadaithe le gur áit iontach í Uiscebhealaí Éireann le bheith ag obair agus ag obair ar bhonn deonach.

Cuireadh isteach ar chumas na ceannaireachta in 2020 nuair a chinn an Stiúrthóir Forbartha Gnó agus níos déanaí an Stiúrthóir Airgeadais agus Pearsanra an eagraíocht a fhágáil. Chruthaigh sé seo folús ag leibhéal na ceannaireachta san eagraíocht agus leis sin réimse rialaithe ró-fhada don Phríomhfheidhmeannach. Cuireadh tús le feachtais earcaíochta in 2020 leis na ról ceannaireachta seo a aislíonadh agus tá feachtas ar bun le Stiúrthóir Oibriúcháin a earcú. Ar na feachtais earcaíochta rathúla eile le linn 2020 bhí ceapadh Ceannaire Meicniúil agus Leictreach; Ceannaire na hInnealtóireachta Sibhialta; Ceannaire Bainistíocht Sócmhainní; Ceannaire TF agus roinnt ceapachán sinsearach innealtóireachta ar fud ár slite loingseoireachta agus tá feachtais eile ar siúl. Bunaithe ar mhaoiniú ón Roinn Coimircíochta a deonaíodh do 2021, tá spás ann leis an eagraíocht a thabhairt ar ais ar staid sheasta agus le cumas foriomlán na heagraíochta a fheabhsú. Tá an dúshlán seo fós ar an tosaíocht is airde.

Leanadh le dul chun cinn i rith 2020 chun rialachas, riosca agus rialuithe a fheabhsú nuair a ceapadh Cathaoirleach nua ar an gCoiste Iniúcháireachta, soláthar an Phlean Iniúchta Inmheánaigh 2020 agus tuarascálacha gaolmhara, tugadh chun críche saincheistanna lamháltais agus rolladh amach leanúnach Creat Riosca feabhsaithe. Ó pheirspictíocht eile – bearnaí stairiúla i Réadmhaoín & Dlí go sonrath maidir le Céad Chlárú agus Sáruithe; bearnaí stairiúla maidir le Plean Freagrachta Éigeandála, Obair Aonair, Áiseanna Leasa agus Córais

Bhainistíochta; agus Fodhlíthe seanchaite – táthar ag tabhairt aghaidh orthu go léir agus tá siad seo ina bpríomhréimsí le tabhairt fúthu amach anseo. Tá dul chun cinn ar mholtaí ón Athbhreithniú ar Rialachas Airgeadais 2020 go fóill le déanamh. Cuirfidh Uiscebhealaí Éireann, i gcomhar lenár Ranna Coimircíochta dlús leis an bhfócas tar éis bunú coiste tionscadail i mí na Nollag leis an Athbhreithniú seo a chur i gcrích.

Ó thús na paindéime COVID-19 cuireadh socruithe solúbtha agus cianoibre i bhfeidhm don eagraíocht, agus d'aontaigh Foireann Tionscadail COVID-19 gur cheart d'Uiscebhealaí Éireann múnla oibre cumaiscthe a chur i bhfeidhm agus thacaigh ár Ranna Coimircíochta leis seo. Tabharfaidh an tsamhail deis d'fhostaithe oibriú ón mbaile agus ón oifig araon. Agus é sin á dhéanamh againn feabhsóimid moltaí an fhostaí agus soláthróimid socrú oibre solúbtha nach bhfágann muid i suíomh seasta. Fanfaidh socruithe cianoibre solúbtha agus bonneagar TFC i bhfeidhm le cabhrú le fostaithe oibriú ón mbaile.

In 2020 rinneadh roinnt dul chun cinn digiteach agus TFC a chur i gcrích ar mhaithe le heispéreas an úsáideora a fheabhsú, éifeachtúlachtaí oibriúcháin a fheabhsú agus deiseanna nua a chruthú. Soláthraíodh sraith tionscadail TFC ailínithe leis an Straitéis TFC lena n-áirítear athsholáthar ár mBalla Dóiteáin; uasghrádú ár gCóras Croí-Acmhainní Daonna; seoladh ár suíomh Gréasáin ar Ghlasbhealach na Canála Ríoga (www.royalcanalgreenway.org) agus Canálacha Bhaile Átha Cliath (www.dublincanals.org); tógáil agus rolladh amach ár gcóras nua bainistíocht rioscaí; le cianobair agus le slógadh ár lucht saothair. I rith na bliana freisin cuireadh críoch le hathbhreithniú margaíochta digiteach le bonnlíne a bhunú le haghaidh forbairt ina dhiaidh sin ar Straitéis Margaíochta Digití, Treochlár agus clár bunathraithe d'Uiscebhealaí Éireann in 2021.

Seachadadh corpas cuimsitheach taighde bunlíne chun feachtas úsáideoirí agus poiblí, tuairimí agus spéis ar fud oileán na hÉireann a thuiscint chun cinntí eagraíochta níos eolasaí agus féidearthachtaí straitéis bhranda a fháil. Príomh-ionchur bunúsach é an taighde seo maidir le straitéis bhranda a fhorbairt in 2021 le gur féidir le branda Uiscebhealaí Éireann, le himeacht ama, a bheith ina shócmhainn straitéiseach a thacaíonn le baint amach ár bPlean Fadtéarmach agus ár gcuspoirí.

4

ATHBHREITHNIÚ AIRGEADAIS

- BROLLACH CUNTAS
- RÁITEAS AR FHREAGRACHTAÍ
- RÁITEAS AR RIALÚ INMHEÁNACH
- TUARASCÁIL LUACH SAOTHAIR
- DEIMHNIÚ INIÚCHTA
- IONCAM AGUS RÁITIS IONCAIM CHUIMSITHEACHA
- RÁITEAS AR STAID AN AIRGEADAIS
- RÁITEAS AR SHREABHADH AIRGID
- RÁITEAS AR ATHRUITHE AR AN GCAIPITEAL GNÁTHSCAIREANNA
- NÓTAÍ LEIS NA CUNTAIS
- TREOIR NA gCUNTAS



EOLAS CÚLRA

Cuireadh Uiscebhealaí Éireann ar bun an 2 Nollaig 1999 faoin Acht um Chomhaontú na Breataine-na hÉireann 1999 agus an tOrdú um Chomhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann) 1999. Is iad na feidhmeanna atá aige ná bainistiú, cothabháil, forbairt agus athchóiriú córas uiscebhealaí inseolta, intíre an oileáin. chun críocha áineasa go príomha. Tagraíonn na cuntais atá sa doiciméad seo don bhliain dar críoch 31 Nollaig 2020

Ullmhaíodh na cuntais seo roimh ré de réir:

- Na socrúithe airgeadais mar atá leagtha amach i gCuid 7 d'larscríbhinn 2 de Sceideal an Achta um Chomhaontú na Breataine-na hÉireann, 1999 agus mar atá leagtha amach i gCuid 7 d'larscríbhinn 2 de Sceideal an Chomhoibríthe Thuaidh/Theas (Comhlachtaí Forfheidhmithe). (Tuaisceart Éireann) Ordú 1999 ag bunú Comhlachtaí Forfheidhmithe;
- Treoir ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRAO) agus ón Roinn Bonneagair (RB), dá bhforáiltear i Meamram Airgeadais an Chomhlachta in 2018;
- An Treoir um Thuarascáil Bhliantúil agus Cuntais a chuir an Roinn Caiteachais Phoiblí agus Athchóirithe (RCPA) agus an Roinn Airgeadais (RA) (2017) ar fáil.

ATHBHREITHNIÚ GNÓ

Tá athbhreithniú iomlán ar ghníomhaíochtaí Uiscebhealaí Éireann tugtha sa Tuarascáil Bhliantúil.

TORTHAÍ DON TRÉIMHSE

Tá torthaí Uiscebhealaí Éireann leagtha amach go mion ar leathanach 127. Ba é an t-easnamh don tréimhse ná €4,121,000 (STG3,662,000). Ba é an t-easnamh do 2019 ná €1,329,000 (STG£1,163,000).

AIRGEADRA TUAIRISCITHE

Is é an euro gnáth-airgeadra oibriúcháin Uiscebhealaí Éireann. Is ionann luachanna steirling agus na luachanna euro aistrithe ag meánráta malairte Bhanc Shasana don bhliain de €1.125 (2019 €1.1405) go £1 don Ráiteas Ioncaim agus aistrítear an Ráiteas ar Staid Airgeadais ag ráta deiridh Bhanc Shasana ag deireadh na bliana €1.1118 (2019 €1.1765) go £1.

RÉADMHAOIN, GLÉASRA AGUS TREALAMH

Tá sonraí ar na gluaiseachtaí maoin, gléasra agus trealamh leagtha amach i Nóta 7 leis na cuntais.

Ghlac Uiscebhealaí Éireann an phunann sócmhainní ar láimh ó RTRAO agus ó RTFT (An Roinn Talmhaíochta

agus Forbartha Tuaithe) a chuimsíonn sócmhainní bonneagair go príomha mar uiscebhealaí, canálacha, cosáin tharraingthe, tithe loic agus gnéithe gaolmhara loingseoireachta (loic, coraí, srl). Aistríodh Uiscebhealach na Sionainne-na hÉirne in 1999 agus aistríodh Córas na hÉirne, an Chanáil Mhór (lena n-áirítear slí Loingseoireachta na Bearú), Uiscebhealach na Banna Íochtaráí, na Canála Ríoga agus Uiscebhealach na Sionainne in 2000 agus luacháladh iad i gcuntais Uiscebhealaí Éireann in 2003.

Faoi threoir a sholáthraíonn an Roinn Caiteachais Phoiblí agus Athchóirithe agus an Roinn Airgeadais, caitear astu féin le mórshócmhainní nó comhpháirteanna inaitheanta laistigh de chóras nó de líonra bonneagair le saolréanna inchinntithe agus déantar iad a dhímheas thar a saolta úsáideacha eacnamaíocha.

Tá luacháil déanta sna cuntais ar shócmhainní oibriúcháin lena n-áirítear talamh, struchtúir loingseoireachta agus obair atá idir lámha. Sa chás go bhfuil teideal agus luach fíoraithe, luacháladh talamh agus foirgnimh de chineál neamhoibriúcháin sna cuntais. Rinneadh glanmhéadú luachála de €124,000 ar Shócmhainní Inláimhsithe go príomha mar gheall ar athluacháil na sócmhainní atá á gcoinneáil le díol. Áirítear le méadú ghlanluachála sa bhliain ar shócmhainn Oibriúcháin €26,266,000, gluaiseacht IPR €4,705,000, laghdú innéacsú talún de €39,000, athluacháil bunaithe ar riocht an loic, geataí loic, coraí agus droichid €21,600,000. Tá mionsonraí ar na hathruithe seo i Nótaí 1.7, 7.1, 7.2 agus 7.3.

FORBAIRTÍ DON TODHCHAÍ

Díreoidh forbairt chaipitil in 2021 ar infheistíocht i mbonneagar loingseoireachta rithábhachtach arna threorú ag léargais bhainistíochta sócmhainní agus ar thionscadail a dhéanfaidh difríocht. Comhaontaíodh clár caipitil mionsonraithe don bhliain 2021 lena n-áirítear athsholáthar an bhonneagair loingseoireachta rithábhachtach, an flít, an gléasra agus an trealamh agus infheistíocht in TFC. Níltear ag súil go mbeidh tionchar ag COVID-19 ar an gclár caipitil in 2021.

COMHALTAÍ BOIRD

Faoin Acht um Chomhaontú na Breataine-na hÉireann 1999 agus an tOrdú um Chomhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann) 1999 cuireann an Príomhfheidhmeannach feidhmeanna Uiscebhealaí Éireann chun feidhme. Níl aon chomhaltaí boird ann.

BEARTAS COMHIONANNAIS

Cuireann Uiscebhealaí Éireann Scéim Chomhionannais i bhfeidhm de réir cheanglais Alt 75 d'Acht Thuaisceart Éireann 1998 agus tá siad tiomanta go hiomlán do riachtanais chomhionannais an dá dhlínse a chomhlíonadh.

BEARTAS MAIDIR LE DAOINE FAOI MHÍCHUMAS

Is fostóir comhdheiseanna é Uiscebhealaí Éireann agus fáiltíonn sé roimh dhaoine faoi mhíchumas mar fhostaithe. Déanaimid iarracht go réamhghníomhach dul i dteagmháil le daoine faoi mhíchumas agus le grúpaí ionadaíocha, le deiseanna do shocrúcháin oibre a chur ar fáil.

RANPHÁIRTÍOCHT FOSTAITHE

Tagann an Fóram Caidrimh Thionscail le chéile le hionadaithe ón mbainistíocht agus ó na ceardchumainn go ráithiúil le míreanna leasa choitinn a phlé. Ar a bharr sin, buaileann an bhainistíocht le agus oibríonn siad go rialta le ceardchumainn aitheanta chun dul i ngleic le saincheisteanna fostaithe.

Bíonn an bhainistíocht i dteagmháil leis an bhfoireann ag cruinnithe eolais agus faisnéise i rith na bliana, chomh maith leis na cruinnithe rialta, Réigiúnacha, Ranna agus Foirne a bhíonn á dtiomáint ag an mbainistíocht agus ag fostaithe araon.

SÍNTIÚIS DO CHARTHANAS

Ní dhearna Uiscebhealaí Éireann aon síntiúis do charthanas le linn na tréimhse.

CLEACHTAS MAIDIR LE HÍOCAÍOCHTAÍ DÉANACHA

Tá Uiscebhealaí Éireann tiomanta do bhillí a íoc go pras as earraí agus seirbhísí a fhaightear de réir an Achta um Íoc Déanach Fiachas Tráchtála (Ús) 1998 na RA, arna leasú ag na Rialacháin um Fhíachas Tráchtála a íoc go Déanach 2013 – Ionstraim Reachtuil 2013 Uimh. 395 agus Acht na hÉireann um Íoc Pras Cuntas, 1997, arna leasú ag Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) (I.R. Uimh. 580 de 2012). Mura sonraítear a mhalairt sa chonradh, beidh íocaíocht dlite laistigh de 30 lá tar éis na hearraí nó na seirbhísí a fháil, nó ar sholáthar sonrasc bailí nó éileamh comhchosúil, cibé acu is déanaí.

I rith 2020, íocadh 99% (2019, 99%) de shonraisc laistigh de 30 lá agus táillí úis de €1,001 (2019 €221) agus tabhaíodh muirir phionóis déanacha de €5,119 (2019, €3,179) atá san áireamh i ngnóthachain airgeadra. /caillteanas agus ús iníoctha.

SLÁINTE AGUS SÁBHÁILTEACHT

Tá Uiscebhealaí Éireann tiomanta do thimpeallacht oibre shábháilte a chinntiú dá bhaill foirne. Síníodh agus nuashonraíodh an Ráiteas Sláinte agus Sábháilteachta in 2020, lena n-áirítear bearta agus plean freagartha Covid 19. Tá coiste Sláinte agus Sábháilteachta Uiscebhealaí Éireann i bhfeidhm agus tá an Grúpa Oibre Sláinte agus Sábháilteachta, gach Grúpa Sábháilteachta Réigiúnach agus Grúpa Sábháilteachta na Ceannoifige sceidealaithe le teacht le chéile ar bhonn ráithiúil gach bliain chun athbhreithniú a dhéanamh ar shaincheisteanna Sláinte agus Sábháilteachta i ngach réimse agus ar an iomlán, ar fud Uiscebhealaí Éireann. Lena chinntiú go bhfuil córais Sláinte agus Sábháilteachta Uiscebhealaí Éireann in úsáid agus go gcomhlíonann siad an reachtaíocht déantar iniúchtaí sábháilteachta inmheánacha iolracha gach bliain. Bhí tionchar Covid 19 ina chúis le hathdhírú ar bhearta cur chun feidhme sláinte agus sábháilteachta.

INIÚCHADH SEACHTRACH

Déanann an tArd-Reachtaire Cuntas agus Ciste do Thuaisceart Éireann agus Ard-Reachtaire Cuntas agus Ciste na hÉireann (ARC&C) cuntais Uiscebhealaí Éireann a iniúchadh de réir fhorálacha an Ordaithe um Chomhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann) 1999 agus an Achta um Chomhaontú na Breataine-na hÉireann 1999. Tá na hARC&C agus foireann a n-oifigí go hiomlán neamhspleách ar Uiscebhealaí Éireann. Tuairiscíonn siad a gcuid torthaí do Thionól Thuaisceart Éireann agus do Thithe an Oireachtais. Is é an muirear do na seirbhísí iniúchta don bhliain airgeadais, atá san áireamh mar chostas sa Ráiteas Ioncaim, ná €52,866 (STG£47,550). Ní dhéanann na hiniúcháirí obair neamh-iniúchta maidir le hUiscebhealaí Éireann.

PRÍOMHRIOSCAÍ AGUS NEAMHCHINNTEACHTAÍ

Tá príomhrioscaí agus neamhchinnteachtaí le sárú ag plean corparáideach Uiscebhealaí Éireann. Tá gníomhaíochtaí Uiscebhealaí Éireann maoinithe ag Tionól Thuaisceart Éireann agus ag Dáil Éireann. Tá athbhreithniú leanúnach á dhéanamh ar an leibhéal maoinithe agus léiríonn an Plean Corparáideach 2020-2022 go dtiocfaidh ardú ar leibhéal maoinithe sa tréimhse seo. Is é an príomhriosca, go réadúil, go mbeidh brú leanúnach ar mhaoiniú de réir mar a théann pinsin mhéadaithe agus costais ráta malairte féideartha i bhfeidhm go díreach ar an airgead atá ar fáil le slite loingseoireachta a mhaoiniú. Leanfaidh sé seo ar aghaidh ag cur leis an tarraingt riachtanach ar chistí poiblí ón dá Rialtas.

Tá riosca suntasach ráta malairte os comhair Uiscebhealaí Éireann mar gheall ar rátaí malairte athraitheacha le linn thréimhse an Phlean Chorporáidigh. In 2020 tabhaíodh caillteanas malairte €49,000 go príomha mar gheall ar chomhshó iarmhéideanna bainc

steirling ag deireadh na míosa ag teacht le cleachtas cuntasaíochta a raibh cailteanas malairte neamhfhabhrach dá bharr.

Iócann Uiscebhealaí Éireann na costais phinsin do gach ball foirne scortha óna bhuiséad oibriúcháin. In 2001 aistríodh agus ainmníodh breis is 200 ball foirne chuig Uiscebhealaí Éireann ó na comhlachtaí bainistíochta uiscebhealaí intíre a bhí ann roimhe. Tá Uiscebhealaí Éireann faoi dhliteanas maidir lena gcostas iomlán pinsin lena n-áirítear an tréimhse fostaíochta roimh 2001. Bíonn costais phinsin suntasach gach bliain agus b'ionann iad agus €2,600,000 in 2020 (€2,300,000 in 2019). Faoi 2021, meastar go mbeidh 165 pinsinéir atá ar scor nó atá incháilithe le dul ar scor i gcoinne líon lucht saothair buan in 2020 de 284 ball foirne. Maoiníonn RB na costais phinsin go léir chomh maith le maoiniú oibriúcháin, agus ranníocann an RTRAO suas leis an mbuiséad atá ar fáil le haon riachtanas breise ag teacht ó chistí oibriúcháin.

BREATIMEACHT

Mar chomhlacht trasteorann, d'fhéadfadh sé go n-áireofaí ar thionchar Breatimeachta cailteanas rochtana ar mhaoiniú Eorpach do thionscadail Thuaisceart Éireann ar foinse shuntasach maoiniú forbartha é. Ón 31 Eanáir tá Tuaisceart Éireann lasmuigh den Mhargadh Aonair agus den Aontas Custaim. D'fhéadfadh sé go mbeadh feidhm ag taraifí maidir le soláthar seirbhísí agus táirgí, rud a mhéadaíonn costais oibriúcháin Uiscebhealaí Éireann. D'fhéadfadh tionchar a bheith ag forálacha éagsúla reachtaíochta ar ghnó Uiscebhealaí Éireann. Déanfar socrúithe chun na tionchair seo a theorannú oiread agus is féidir.

PINSIN

In 2020 bhí cailteanas achtúireach ar an scéim mar thoradh ar an titim i ráta lascaine bannaí corparáideacha RA rátáil AA agus titim i mbannaí corparáideacha Limistéar an Euro amhail an 31 Nollaig 2020 mar aon leis an ghlanathrú ar rátaí boilscithe, athrú ar thiomhdí básmaireachta agus ardú tuarastail, agus méadú €25,000,000 ar dhliteanais scéime sa bhliain.

Tugadh dhá chás binse fostaíochta i gcásanna *McCloud* agus *Sargeant* i gcoinne Rialtas na RA maidir le leithcheal a d'fhéadfadh a bheith ann i gcur i bhfeidhm na cosanta idirthrémhsí tar éis athruithe a rinneadh ar reachtaíocht scéim pinsean na seirbhíse poiblí sa RA in 2015.

I mí na Nollag 2018, rialaigh an Chúirt Achomhairc gur eascair leithcheal neamhdhleathach ar bhonn aoise de bharr na gcosaintí idirthrémhseacha. D'iarr Rialtas na RA cead achomharc a dhéanamh chuig an gCúirt Uachtarach maidir leis an gcinneadh seo, ach diúltaíodh don iarratas an 27 Meitheamh 2019.

Leanann an Roinn Airgeadais (Tuaisceart Éireann) de bheith i dteagmháil le Státchiste na Banríona le haghaidh

moltaí le haghaidh a thabhairt ar leithcheal aoise sna scéimeanna seirbhíse poiblí níos leithne, mar thoradh ar rialú McCloud. Dúnadh comhairliúchán pinsin seirbhíse poiblí na Roinne i mí na Samhna 2020 chun deireadh a chur leis an leithcheal a d'aithin na cúirteanna sna hathchóirithe pinsin in 2015 agus foilsíodh toradh an chomhairliúcháin an 25 Feabhra 2021. Tá sonraí faoin fhreagra comhairliúcháin ar fáil ag: <https://www.finance-ni.gov.uk/publications/response-consultation-proposed-changes-transitional-arrangements-2015-schemes>

Táthar ag súil go mbeidh an próiseas ceartúcháin fada agus am-iditheach, agus beidh sé riachtanach aghaidh a thabhairt go cothrom ar shaincheist na bhfabhrúithe pinsin ó 2015 agus nuair a d'fhéadfadh daoine a bheith níos fearr as i scéimeanna nua. Maidir leis seo d'fhéadfadh sé go mbeadh gá le baill foirne áirithe de chuid Uiscebhealaí Éireann atá ina mbaill den Scéim, a chúiteamh as aon leithcheal a d'fhulaing siad mar thoradh ar na cosaintí idirthrémhseacha.

Tá sé deacair tionchar an bhreithiúnais a chainníochtú ag an chéim seo mar beidh sé ag brath ar an chúiteamh a dhámhfar, méaduithe tuarastail na gcomhaltaí sa todhchaí, fad seirbhíse agus aois scoir, agus cé acu an dtarraingíonn (agus cá huair a tharraingíonn) comhaltaí siar as seirbhís ghníomhach. Beidh gá le tuilleadh breithnithe ar théarmaí aon socraíochta féideartha agus beidh gá le faomhadh ón Roinn Airgeadais (Tuaisceart Éireann) agus ón Roinn Caiteachais Phoiblí agus Athchóirithe (Éire) araon.

Ar an mbonn seo, níl aon soláthar déanta sna cuntais do bhreithiúnas *McCloud/Sargeant*. Measann an Riarthóir N/SPS go mbeidh aon chúiteamh iníoctha ag Uiscebhealaí Éireann suas le £2,000,000, (2019: €1,700,000).

Tá dliteanas teagmhasach taifeadta i nóta 18. Fuarthas ranníocaíochtaí fostaithe de €654,000 (2019: €632,000) agus tarchuireadh iad chuig RTRAO agus RB ar bhonn 85:15.

FAOMHADH AN PLEAN GNÓ 2020 agus AN PLEAN CORPARÁIDEACH 2020-2022

Faomhadh An Plean Gnó 2020 sna Ranna Coimircíochta, na Ranna Airgeadais agus an Chomhairle Aireachta Thuaidh/Theas Uiscebhealaí Éireann go cúlghabhálach i mí na Nollag 2020. Cuireadh Plean Corparáideach 2020-2022 ar aghaidh chuig na Ranna Coimircíochta agus faomhadh é ag an Chomhairle Aireachta Thuaidh Theas an 21 Bealtaine 2021.

Chuir an Roinn Bonneagair socrúithe teagmhasacha, de chuid na Roinne Airgeadais, i bhfeidhm, le híocaíocht maoinithe le hUiscebhealaí Éireann a chumasú. Is éard atá i gceist leo sin ná faomhadh ar dhréacht-doiciméad

Pleanála Gnó a leagann amach na gníomhaíochtaí gearrthéarmacha atá beartaithe, mar aon leis na buntáistí agus na costais ghaolmhara. Mar thoradh air sin, tá an maoiniú ar fad do 2020 a iarradh go dtí seo íoctha ag an dá Roinn Coimircíochta.

Lean RTRAO agus RB orthu ag maoiniú gníomhaíochtaí Uiscebhealaí Éireann in éagmais Plean Gnó ceadaithe le €31,462,000 de chistí curtha i bhfeidhm le linn 2020. Tá iarratais bhreise ó Uiscebhealaí Éireann tar éis maoiniú a fháil ó RTRAO de €1,200,000 i dtreo caipitil agus €150,000 ó Phlean Spreagtha Iúil. €108,000 de mhaoiniú meaitseála maidir leis an gCiste um Athghiniúint agus Forbairt Tuaithe (CAFT) (Catagóir 2) le haghaidh Céim 2 d'ATHchóiriú Chanáil Uladh agus €42,000 de mhaoiniú meaitseála do thionscadal Gormbhealach na Bearú (Catagóir 1) de chuid CAFT.

IMEACHTAÍ TAR ÉIS DHEIREADH NA TRÉIMHSE TUAIRISCITHE

Níl aon rud le tuairisciú faoi.

COVID-19

Ó thús ráig víreas COVID-19 agus ón chéim dhianghlasála rinneadh breithniú ar na himpleachtaí próisis agus oibríochta go léir lena n-áirítear gach feidhm oibríochta rithábachtach a choinneáil, gníomhaíochtaí a chur in ord tosaíochta agus fostaithe/foirne riachtanacha a aithint, sócmhainní agus bonneagar uiscebhealaí rithábachtacha a chothabháil, monatóireacht a dhéanamh ar leibhéal uisce, ullmhúcháin leanúnacha do thionscnaimh phríomhchaipitil a chur chun cinn, is tosaíocht é loingseoireachtaí uiscebhealaí a chothabháil chun daoine agus maoin a chosaint.

Ó thús an chéad ráig d'fhorbair muid treochlár chun bainistiú a dhéanamh ar athoscailt céimnithe ár n-uiscebhealaí agus ar fhilleadh ar an obair ag fostaithe atá ailníthe le treoir an Rialtais/an Fheidhmeannais ina gcuid treochláir aonair, an Creat Náisiúnta um Maireachtáil le COVID-19 agus córas leibhéal foláirimh COVID-19 na RA. Is é an sprioc atá ann fós scaipeadh an víris a laghdú, agus ár n-uiscebhealaí a choinneáil ar oscailt. Soláthraíonn an Tuarascáil Bhliantúil forbhreathnú ar athoscailt céimnithe ár n-uiscebhealaí ó réamh-COVID go dtí tús na paidéime agus na dianghlasála go dtí athoscailt céimnithe ár ngréasán uiscebhealaí.

FREAGRACHTAÍ UISCEBHEALAÍ ÉIREANN

D'ordaigh na Ranna Airgeadais d'Uiscebhealaí Éireann ráiteas cuntas a ullmhú do gach bliain dar críoch 31 Nollaig san fhoirm agus ar an mbonn atá leagtha amach i dtreoir an chuntais ar leathanach 153 de chuid na tuarascála seo. Ullmhaítear na cuntais ar bhonn fabhraithe agus ní mór dóibh léargas fíor agus cothrom a thabhairt ar staid chúrsaí an Chomhlachta ag deireadh na bliana agus ar a ioncam agus a chaiteachas, ar athruithe ar chothromas, agus ar shreafaí airgid don bhliain féilire. Leis na cuntais a ullmhú, caithfidh Uiscebhealaí Éireann:

- An treoir chuntais arna eisiúint ag na Ranna Coimircíochta a chomhlíonadh, lena n-áirítear na ceanglais chuntasaíochta agus nochtadh ábhartha, agus beartais chuntasaíochta a chur i bhfeidhm ar bhonn comhsheasmhach;
- Breithiúnais agus meastacháin a dhéanamh ar bhonn réasúnta;
- A lua ar leanadh caighdeáin chuntasaíochta infheidhmithe agus aon imeachtaí ábhartha sna ráitis airgeadais a nochtadh agus a mhíniú;
- Na ráitis airgeadais a ullmhú ar bhonn gnóthais leanúnach, ach amháin sa chás go bhfuil sé míchuí talamh slán a dhéanamh de go leanfaidh Uiscebhealaí Éireann ag feidhmiú.

FREAGRACHTAÍ AN

PHRÍOMHFHEIDHMEANNAIGH

Tá freagrachtaí an Phríomhfheidhmeannaigh, mar an Duine Freagrach d'Uiscebhealaí Éireann, lena n-áirítear freagracht as cuibheas agus rialtacht an airgeadais phoiblí agus as taifid chearta a choinneáil, leagtha amach i Meamram Airgeadais Uiscebhealaí Éireann.

SCÓIP FREAGRACHTA

Leagann an Meamram Airgeadais idir Uiscebhealaí Éireann agus a Ranna Coimircíochta amach go mion freagrachtaí an Oifigigh Cuntasaíochta laistigh de chreat gnó agus airgeadais.

ATHBHREITHNIÚ AR ÉIFEACTHÚLACHT

Ag machnamh ar 2020 is nádúrtha go ndéantar tagairt do na rioscaí a bhaineann le COVID 19 agus na bearta maolaithe a cuireadh i bhfeidhm chun aghaidh a thabhairt ar na rioscaí sin. Go hachomair, cuireadh na fachtóirí maolaithe seo a leanas i bhfeidhm::

- (viii) Bunaíodh grúpa ceannaireachta sinsearach ag tús na paindéime chun gníomhú thar ceann an Fhorais le leathadh an ionfhabhtaithe a chosc agus leis an fhoireann a chosaint. Tháinig an grúpa seo le chéile ar dtús dhá uair sa tseachtain agus de réir mar ba ghá le linn 2020;
- (ix) Ullmhaíodh sraith Miontuairiscí agus tarmligeadh gníomhartha ag gach cruinniú;
- (x) Cuireadh tús le cumarsáid rialta leis an bhfoireann agus leis na custaiméirí agus leanadh ar aghaidh leo i rith 2020;
- (xi) Breithníodh treoir sláinte poiblí agus ciorcláin eile ón dá dhlínse agus cleachtadh an príomhphrionsabal is airde le deireadh a chur le héiginnteacht, mearbhall nó coimhlint a eascraíonn as na comhairlí;
- (xii) Tharla an t-aistriú ó oifigí go hobair bhaile go saoraídeach agus ardáin teicneolaíochta agus teileafónaíochta á n-oibriú de réir an phlean.;
- (xiii) Foilsíodh Plean Freagartha foirmiúil, doiciméadaithe agus roinneadh é leis an bhfoireann agus leis na Ranna Coimircíochta. Is doiciméad beo é an Plean Freagartha agus déantar é a nuashonrú le treoir nua agus athruithe substaintiúla a léiriú;
- (xiv) Go háirithe, rinneadh treoir maidir le prótacail um fhilleadh ar an obair a dhoiciméadú go sainráite agus tionscnaíodh seiceáil comhlíonta.

In 2020 ba é an ráta cásanna dearfacha laistigh d'Uiscebhealaí Éireann ná 4%, rud a léiríonn cur chuige tuisceanach agus meabhrach i leith na paindéime.

Fad is a bhí COVID 19 ar an bpríomhriosca, lean Uiscebhealaí Éireann ar aghaidh ag feidhmiú de réir na dtreoirí sláinte poiblí.

Tá na príomhrioscaí a bhaineann le heagraíocht tearc-acmhainní á maolú de réir mar a leantar ar aghaidh le

forbairt acmhainní. Rinneadh trí cheapachán ceannaireachta shinsearach in 2021, rud a chobhsaigh an cadre ceannaireachta agus a laghdaigh réimse rialaithe an Phríomhfheidhmeannaigh. Laistigh den eagraíocht níos leithne, tá tús curtha freisin le ceapacháin i réimsí rithábachtacha a bhaineann le hardriosca a scagadh, m.sh. tugadh níos mó tábhachta d'innealtóireacht Réigiúnach an Oirthir agus Mheicniúil & Leictreach, leithdháileadh caipiteal le haghaidh a thabhairt ar phróifíl cabhlach atá ag dul in aois.

Leantar le hacmhainní incriminteacha a imscaradh laistigh den Fheidhm Airgeadais le hinníúlachtaí a neartú agus cumais a fheabhsú. Rud atá tábhachtach, ceapadh Ceann Seirbhísí Corparáideacha i R2 2021 le tacú le freagrachtaí corparáideacha lena n-áirítear bainistíocht riosca; comhordú ar athbhreithnithe iniúchta inmheánaigh; RGCS; agus iarratais SF. Rinneadh athbhreithniú ar phróisis Airgeadais ag díriú ar Sholáthar agus Párolla sa chéad leath de 2021 faoi stiúir Sheirbhísí Comhairliúcháin Gnó, foireann neamhspleách laistigh den Roinn Airgeadais. Déanfaidh Uiscebhealaí Éireann aschur na hanailíse seo a mheas le linn R3/R4 2021 leis na chéad chéimeanna eile in 2022 a chinneadh.

Áiríodh le céimeanna forásacha tábhachtacha eile le linn 2020:

- (vi) Réitíodh an cheist a bhaineann le hAirgead Tíre.
- (vii) Tá fochoiste Rialachais ar a bhfuil ionadaithe Uiscebhealaí Éireann agus ár Ranna Coimircíochta ag tabhairt aghaidh go gníomhach ar mholtaí laistigh den Athbhreithniú ar Rialachas Airgeadais arna thionscnamh ag an Roinn Bonneagair agus arna stiúradh ag Seirbhísí Comhairliúcháin Gnó ón Roinn Airgeadais.
- (viii) Déantar monatóireacht ar an gCreat Bainistíochta Riosca ar bhonn míosúil chun infheictheacht agus rianú torthaí a chinntiú. Tá tuilleadh oibre ag teastáil chun na próisis nua laistigh den eagraíocht a chothú.
- (ix) Tá Plean Fadtéarmach 10 mbliana ag na céimeanna deiridh agus beidh sé ar fáil le dul i ngleic leis na foirne Ceannaireachta in UÉ agus sna Ranna Coimircíochta. I R1 2022.

(x) Bhí Cruinniú Earnála na Comhairle Aireachta Thuaidh Theas (CATT) ann i mí na Samhna 2020 agus faomhadh Pleananna Corparáideacha agus Gnó stairiúla. Faomhadh Plean Gnó 2021 freisin. Sa chomhthéacs seo tá mé den tuairim go bhfuil dul chun cinn á dhéanamh ag Uiscebhealaí Éireann agus iad ag tabhairt faoi na rioscaí agus faoi na bearnaí maidir le rialú inmheánach a aibhsíodh sa ráiteas seo i dTuairisc Bhliantúil 2019. Mar achoimre, tá mé níos muiníní go bhfuil an dúshraith chreatlach rialachais le struchtúir agus acmhainní cuí ag dul i dtreo a bheith oiriúnach don fheidhm. Tógfar ar an dúshraith seo le go mbainfear timpeallacht riosca agus rialaithe sásúil amach ag deireadh 2021.

GNÁSANNA AIRGEADAIS PHOIBLÍ

Mar Phríomhfheidhmeannach Uiscebhealaí Éireann, tá mé go díreach freagrach don na hAirí faoi seach ó thuaidh agus ó dheas agus dá Rannóga as feidhmíocht na heagraíochta agus a gnó. Socraíonn na hAirí ar an chreatlach polasaí faoina n-oibríonn Uiscebhealaí Éireann agus scóip a ngníomhaíochtaí. Socraíonn na hAirí ar na hacmhainní a bheidh ar fail don Fhoras agus faomhann siad na Pleananna Corparáideacha agus Gnó freisin. Tháinig deireadh leis an Phlean Chorporáideach 3 bliana I Mí na Nollag 2019. Forbraíodh Plean Corparáideach 3-bliana 2020-2022 nua le linn 2020 I gcomhar le Plean Fadtéarmach 10 mbliana. Faomhadh Plean Corparáideach 3 bliana 2020-2022 ag an CATT I Mí na Bealtaine 2021.

Trí na Cruinnithe Monatóireachta, téim i gcomhairle leis na Rannóga maidir le plé le gnéithe den ghnó a dtiocfadh leo a bheith ina n-ábhar imní suntasach ag an phobal nó ag an Oireachtas, nádúr, scála agus dóchúlacht rioscaí san áireamh. In ainneoin COVID, is féidir liom a dheimhniú go raibh trí Chruinniú Monatóireachta ann le linn 2020 – ba chruinnithe fíorúla iad go léir. Cuireadh an cruinniú a bhí beartaithe do 22 Márta ar ceal de dheasca bogadh chuig obair as baile an lá dár gcionn. Lena chois sin, le linn 2020 bhí plé leanúnach ann leis na Rannóga.

CUMAS RIOSCAÍ A LÁIMHSEÁIL

Bhí tacar gnásanna in áit le linn 2020 chun cuspóirí agus rioscaí an Fhorais a aimsiú agus socraíodh ar straitéis rialaithe do gach riosca suntasach a aimsíodh bunaithe ar na gnásanna seo. Dáileadh úinéireacht ar na rioscaí seo don fhoireann chúí. D'oibrigh an dearcadh ar riosca agus ar na gnásanna taobh istigh d'Uiscebhealaí Éireann ar thimthriall leanúnach.

Forbraíodh Creatlach Bainistiú Rioscaí nua taobh istigh d'ardán TF s'againn go mall in 2020. Beidh tuilleadh oibre de dhíth chun na gnásanna nua a chothú taobh istigh den eagraíocht.

AN CREATLACH RIOSCA AGUS RIALAITHE

D'aimsigh Clár Riosca Corparáideach príomhrioscaí a raibh baint dhíreach acu le pleananna corparáideacha agus gnó an Fhorais. Tháinig Foireann Shinsearach Uiscebhealaí Éireann le chéile ar bhonn míosúil chun athbhreithniú a dhéanamh ar an Chlár Riosca Corparáideach. Phléigh an fóram míosúil le rioscaí agus le hathruithe nua sa timpeallacht ghnó agus gníomhaíochtaí maolaitheacha a bhí de dhíth. Rinneadh athbhreithniú ar an Chlár Riosca Corparáideach ar gach cruinniú monatóireachta agus ar gach cruinniú den Choiste Iniúcháireachta. Bhí trí Chruinniú Monatóireachta ann in 2020 agus ceithre chruinniú den Choiste Iniúcháireachta - cruinnithe fíorúla iad uile.

Tá fochoiste Rialachais ann le hionadaithe ó Uiscebhealaí Éireann agus ár Ranna Coimircíochta ag tabhairt faoi mholtaí san Athbhreithniú ar Rialachais Airgeadais a bhunaigh ag an Roinn Bonneagair agus a rinne Seirbhís Sainchomhairleoireachta Gnó ón Roinn Airgeadais.

PRÍOMHCHÓRAIS FAISNÉISE

Baineann Uiscebhealaí Éireann feidhm as córais Integra chun faisnéis chuntasaíocht airgeadais a dhéanamh agus as córais phárolla Core chun faisnéis ar phá agus thuarastail a dhéanamh. Tá rialú próisis agus córais ann maidir leis an dá chóras seo chun caighdeán agus ionracas na faisnéise bainistíochta a thabharfar don Phríomhfheidhmeannach agus do na Bainisteoirí Sinsearach a dhearbhu. De bharr na chéad scóipeála ar phróisis Airgeadais a threoraigh BCS (le fócas ar Sholáthar agus ar Phárolla), tá chomhaontú á chothú go bhfuil gá ann smaoineamh ar phróisis agus ar chórais níos oiriúnaí mar chuid lárnach de chur i bhfeidhm an Phlean Fhadtéarmaigh 10 mbliana.

Dá bharr sin, tá deiseanna ann gan dabht d'fheabhsuithe do chustaiméirí, foireann, agus páirtithe leasmhara ag bráth ar phlean, maoiniú a bheith ar fáil agus rannpháirtíocht agus glacadh na bpáirtithe leasmhara. Tá Coiste Stiúrtha TF curtha ar bun chun monatóireacht a dhéanamh ar sholáthar an tionscadail agus chun fíis a scóipeáil dár gcórais amach anseo.

BAINISTIÚ AIRGEADAIS

Tá na próisis seo a leanas i bhfeidhm ag an Fhoras:

Bhuail an Bhainistíocht Shinsearach le chéile go fíorúil go míosúil le linn 2020 chun monatóireacht a dhéanamh ar dhul chun cinn na bpleananna gnó agus ar cheisteanna ar bith eile. Chomh maith leis na cruinnithe míosúla bhí cruinnithe ar leith le clár ann le linn 2020.

- Tar éis athbhreithniú ar na rialacha a bhaineann le híocaíocht 'airgead tíre' agus cáin a íoc le hIoncam, tá nuashonrú déanta ag Uiscebhealaí Éireann ar na

rialacha inmheánacha agus tar éis plé le fóraim chaidrimh thionsclaíoch le linn 2020 tá réiteach ar an cheist seo.

- Déanann Uiscebhealaí Éireann monatóireacht ar chostas phinsin an Fhorais atá ag dul i méid i gcónaí i dtaca le hinseirbhís d'Fhostaithe ó Dheas. Tá tús áite aige seo maidir leis an mhaoiniú faoi láthair agus de réir mar a théann sé i méid cuirfidh sé tuilleadh brú ar an chaiteachas reatha a bheidh ar fáil.
- Téann clárúcháin maoinne agus athbhreithniú ar na léasa leagáide seo ar aghaidh. Tá na luachanna talún i Sócmhainní Oibríochta aitheanta sna cuntais bunaithe ar theorainneacha measta seachas teorainneacha cruinne agus cuireann clárúcháin maoinne le luachálacha níos cruinne sna cuntais. Ar bhonn leanúnach, déanann an Foras sainscagadh ar na fíorshraitheanna chlárúcháin maoinne agus ansin cláraíonn na cáipéisí seilbhe. Tá an ghníomhaíocht seo ag dul ar aghaidh faoi láthair taobh leis An Chanáil Ríoga agus An Chanáil Mhór. Táthar ag súil gur beag a bheidh le méadú ar bith ar luachanna talaimh dá thairbhe toisc go bhfuil luachanna talmhaíochta ar dháileachtaí beaga talún breise.
- Tugtar ráitis urrúis don Roinn Coimircíochta go leathbhliantúil mar chuid den timthriall Ráthaíocht Ghnó.
- Déanann an Ardbhainistíocht athbhreithniú mion leanúnach ar íocaíocht mhall úis agus ar phionóis.
- Tá taifead ann de dhá chás ar luach €42,000 san iomlán nuair nár comhlíonadh an próiseas maidir le rialacha soláthair. Sna cásanna seo, níor comhlánaíodh an páipéarachas riachtanach nó an faomhadh roimh bhronnadh an chonartha. Tá athbhreithniú á dhéanamh ar gach bealach soláthair taobh istigh de scóip Plean Soláthair leasaithe a bheidh le cur i bhfeidhm le linn 2022.

INIÚCHADH INMHEÁNACH

- Tá feidhm inmheánach iniúchta ag Uiscebhealaí Éireann a bhfuil a gclár oibre bunaithe ar anailís ar na rioscaí a bhfuil an Foras oscailte acu agus bíonn pleananna iniúchta inmheánacha bunaithe ar an anailís seo. Tá na pleananna iniúchta inmheánacha seo bunaithe ar riosca agus comhaontaithe leis an Oifigeach Cuntasaíochta agus leis an Choiste Iniúcháireachta. Déantar athbhreithniú ar an phlean iniúchta inmheánaigh ag an Choiste Iniúcháireachta le linn na bliana. Le linn 2020, chuir an tIniúchadh Inmheánach ceithre tuairisc ar iniúchtaí inmheánacha i gcrích. Bhí tuairim ghinearálta shásúil mar chonclúid i ndá iniúchadh inmheánacha agus bhí tuairim ghinearálta theoranta mar chonclúid i ndá iniúchadh inmheánach. Ba iad (i)

GDPR/Comhlíonadh Chosaint Sonraí agus (ii) Ceannach agus Bainistíocht Réada Beaga Gléasra an dá iniúchadh ar a raibh tuairim theoranta orthu. Ghlac an Bhainistíocht leis na moltaí go léir agus tá pleananna in áit chun tabhairt faoi na ceisteanna a tógadh.

- Bhí conclúid i ráiteas ráthaíochta An Iniúchta Inmheánaigh don bhliain 31 Nollaig 2020 `gur féidir leis an iniúchadh inmheánach ráthaíocht theoranta a thabhairt go raibh córas rialaithe ghinearálta sásúil in áit do na réimsí a ndearnadh athbhreithniú orthu bunaithe ar scóip na n-iniúchtaí a cuireadh i gcrích le linn 2020 agus ag glacadh leis go gcuireann an bhainistíocht na moltaí a rinneadh i ngach tuairisc iniúchta go héifeachtúil agus gan mhoill. Léiríonn an tuairim seo go raibh tuairim theoranta ráthaíochta in 50% de na hathbhreithnithe iniúchta inmheánaigh a cuireadh i gcrích le linn 2020 agus a d'aimsigh roinnt laigí rialaithe a chruthaíonn riosca d'Uiscebhealaí Éireann. Cé go n-aithnítear gur eagraíocht chasta agus uailmhianach é Uiscebhealaí Éireann le cuid mhór tosaíochtaí, tá tuilleadh feabhsuithe de dhíth chun an timpeallacht rialaithe a neartú i gcodanna ar leith den eagraíocht. Tugtar faoi deara go bhfuil cúrsa nua dearfach i dtreo feabhsaithe ag teacht chun cinn tar éis tograí feabhsaithe agus comhoibriú níos mó ar fud na heagraíochta. Tá dul chun cinn seasta déanta ag Uiscebhealaí Éireann agus iad ag tabhairt faoi phríomhrioscaí agus ceisteanna a bhaineann le rialú inmheánach agus thóg an bhainistíocht céimeanna chomh maith ó 2019 próiseas a chur i bhfeidhm ina bhfuil pleanáil eagraíochta straitéiseach agus níos fadtéarmaí ann agus acmhainn a fhorbairt agus clár oibre a chur in áit folúntais a líonadh i struchtúr na hardbhainistíochta. Cabhraíonn a leithéid de ghníomhaíochtaí tabhairt faoi cheisteanna rialaithe a aimsítear i dtuairiscí iniúchtaí inmheánacha, go háirithe maidir le forbairt acmhainne agus aghaidh a thabhairt ar mholtaí ó iniúchtaí inmheánacha atá fós le réiteach.

AN COISTE INIUCHÓIREACHTA

- Tá trí bhall neamhspleách neamhfheidhmiúcháin ar an Choiste Iniúcháireachta. Tháinig An Coiste Iniúcháireachta le chéile i Márta, Iúil, Meán Fómhair agus Nollaig 2020. Bhí gach cruinniú ann ó chian ar Skype chun cloí leis an treoir sláinte poiblí I dTuaisceart Éireann agus i bPoblacht na hÉireann
- Bhí seisiún príobháideach ag tús gach cruinnithe den Choiste Iniúcháireachta a mhair tuairim is 30 nóiméad. Na baill coiste amháin a bhí i láthair ag an seisiún seo. Tar éis an tseisiúin seo de ghnáth, bhí an Príomhfheidhmeannach, an Stiúrthóir Airgeadais agus Pearsanra an Cheannaire Airgeadais agus an

tIniúchóir Inmheánach agus an tIniúchóir Seachtrach I láthair. Bunaithe ar an obair a rinne Coiste Iniúcháireachta Uiscebhealaí Éireann le linn 2020, athbhreithnithe ar thuairiscí iniúchtaí inmheánacha, gnásanna agus páipéir, plé ar chruinnithe le hiniúcháirí inmheánacha agus seachtracha, baill bhainistíochta agus baill foirne Uiscebhealaí Éireann san áireamh. Thug an Coiste Iniúcháireachta ráthaíocht ina Thuairisc chuig an Oifigeach Cuntasaíochta gur chomhlíon sé a fhreagrachtaí de réir a Chairte agus Téarmaí Tagartha.

- Is é an tOifigeach Cuntasaíochta a cheadaíonn an Coiste Iniúcháireachta agus tá sé freagrach dó. Tá cúram ag an Choiste Iniúcháireachta ar gach gnó a bhaineann le hUiscebhealaí Éireann agus rochtain aige ar acmhainní agus ar fhaisnéis riachtanach. Is féidir leis comhairle neamhspleách a iarraidh.
- Tá rochtain gan srian ag an Iniúchóir Inmheánach ar an Chathaoirleach agus ar bhaill an Choiste Iniúcháireachta.

Tá sé de dhualgas ar an Choiste Iniúcháireachta

- IX. Athbhreithniú a dhéanamh ar an Tuairisc Bhliantúil agus Ráitis Airgeadais Uiscebhealaí Éireann agus taifead a choinneáil díobh, ag déanamh athbhreithniú ar na bunpholasaithe agus ar na bunchleachtais chuntusaíochta san áireamh.
- X. Monatóireacht a dhéanamh ar chaidrimh le hOifig Iniúcháireachta Thuaisceart Éireann agus leis an Ard-Reachtair agus leis an Ard-Iniúchóir lena chinntiú nach bhfuil srian ar bith ann maidir le scóip an iniúchta sheachtraigh.

- XI. Machnamh a dhéanamh ar an litir a tháinig ó Oifig Iniúcháireachta Thuaisceart Éireann, an tArd-Reachtair agus an tArd-Iniúchóir agus freagairtí ón bhainistíocht ar thorthaí agus ar mholtaí na n-iniúcháirí.
- XII. Athbhreithniú a dhéanamh ar na próisis straitéiseacha do riosca, rialú agus rialachas agus an Ráiteas ar Rialú Inmheánach agus taifead a choinneáil.
- XIII. Athbhreithniú a dhéanamh ar shocraithe do bhainistiú riosca ag Uiscebhealaí Éireann agus taifead a choinneáil.
- XIV. Athbhreithniú a dhéanamh ar obair an Iniúchta Inmheánaigh agus taifead a choinneáil.
- XV. Athbhreithniú a dhéanamh ar agus taifead a choinneáil má chuirtear moltaí ó iniúchtaí i bhfeidhm gan mhoill.

- Tá An Coiste Iniúcháireachta freagrach as comhairle a chur ar an Oifigeach Cuntasaíochta maidir le córas cuí rialaithe inmheánaigh ach níl sé freagrach as é a chur i bhfeidhm. Tá an fhreagracht fhoriomlán ar an Oifigeach Cuntasaíochta as rialachas corparáideach, rialú inmheánach, cosc agus brath calaoise, agus bainistiú riosca san áireamh.



John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021

TUAIRISC AR LUACH SAOTHAIR NA HARDBHAINISTÍOCHTA

Is iad an Príomhfheidhmeannach, na Stiúrthóirí agus na Bainisteoirí Réigiúnacha Ardbhainistíocht Uiscebhealaí Éireann. Is é an Príomhfheidhmeannach an tOifigeach Cuntasaíochta mar atá faofa ag CATT agus de réir an mheabhráin airgeadais, tá sé freagrach as riarachán éifeachtach éifeachtúil Uiscebhealaí Éireann.

POLASAÍ AR LUACH SAOTHAIR D'ARDBHAINISTEIRÍ

Tá scálaí pá na hArdbhainistíochta atá lonnaithe i nDlíne TÉ mar an gcéanna le scálaí pá NICS. Tá roinnt pointí pá i ngach grád NICS ó íosmhéideanna go huasmhéideanna, trínar féidir dul ar aghaidh chuig uasmhéideanna.

Is scálaí leagáide iad na scálaí pá don fhoireann Ardbhainistíochta atá lonnaithe i nDlíne Phoblacht na hÉireann atá faoi threoir na Ranna Coimircíochta. Tugtar incrimint bhliantúil ar bith d'Uiscebhealaí Éireann ón Roinn Coimircíochta cuí i ngach dlíne.

Gach bliain tugtar cuspóirí do bhainisteoirí bunaithe ar na Pleananna Corparáideacha 3 bliana agus Pleananna Gnó Bliantúla. Déanann an Príomhfheidhmeannach athbhreithniú agus measúnú ar spriocanna agus ar chuspóirí aonair na Foirne Ardbhainistíochta agus é ag baint úsáid as struchtúr bainistíocht feidhmíochta Uiscebhealaí Éireann. Coinnítear taifead doiciméid de na measúiníthe feidhmíochta seo. Déantar measúnú ar an Phríomhfheidhmeannach tríd An Choiste Monatóireachta.

CONARTHAÍ SEIRBHÍSE

Déantar ceapacháin Ardbhainistíochta de réir Pholasaí Earcaíochta agus Roghnúcháin Uiscebhealaí Éireann ina bhfuil gá le ceapacháin ar bhonn fiúntais de réir cumais agus oiriúnachta. Gheobhaidh an Ardbhainistíocht conradh fostaíochta nuair a cheapfar iad a thabharfaidh eolas faoi na téarmaí agus coinníollacha ar fad. Déantar íocaíochtaí foirceanta de réir théarmaí an chonartha. Le linn 2020 ní dhearnadh scaoilíocaíocht ar bith don Ardbhainistíocht.

TEIDLÍOCHTAÍ TUARASTAIL AGUS PINSIN

Tugann na rannáin a leanas mionsonraí ar leas tuarastail agus pinsin Ardbhainistíocht Uiscebhealaí Éireann.

NOCHTADH PÁ CÓIR

Ní mór d'Uiscebhealaí Éireann an gaol idir an íocaíocht idir an stiúrthóir a fhaigheann an tuarastal is airde agus

íocaíocht airmheánach lucht oibre na heagraíochta.

Ba é €105,241 an íocaíocht a fuair an stiúrthóir leis an tuarastal is mó in 2020 (2019: €100,614). In 2020, bhí sé seo cothrom le 2.49 oiread níos mó (2019: 2.52 oiread níos mó) ná íocaíocht airmheánach an lucht saothair i 2020- €42,252 (2019: €41,716). Baintear úsáid as lárphointe íocaíochta bandáilte ag an stiúrthóir leis an tuarastal is airde sa phost ar an lá tuairiscithe 31 Nollaig, i gcomhréir Tuairisc Bhliantúil Comhlachtaí Forfheidhmithe Thuaidh/Theas agus Treoir Chuntasaíochta..

Bá é €8510 go €105,241 an réimse íocaíochta don fhoireann in 2020. In 2020 agus 2019 ní bhfuair fostaí ar bith íocaíocht níos airde ná a stiúrthóir leis an tuarastal is airde.

Cuimsíonn íocaíocht iomlán an tuarastal amháin, ní íocann Uiscebhealaí Éireann pá i gcoibhneas le feidhmíocht nach bhfuil comhdhlúite. Ní chuimsíonn sé ranníocaíochtaí pinsin an fhostóra agus luach aistrithe choibhéis airgid ar phinsin.

TUARASTAL

Cuimsíonn 'tuarastal' olltuarastail agus liúntas ar bith eile a bhfuil cáin le híoc air in RA nó in Éirinn.

SOCHAIR CHOMHCHINEÁIL

Cuimsíonn luach airgeadúil ar shochair chomhchineáil sochair ar bith a thugann an fostóir agus a phléann Coimisinéirí Ioncaim agus Custam na Barríona / Coimisinéirí Ioncaim na hÉireann leo mar shochair inchánach. Níor íocadh sochair chomhchineáil ar bith leis an Ardbhainistíocht in 2020 ná 2019.

BÓNAIS

Níl sé mar pholasaí ag Uiscebhealaí Éireann bónaís airgid a íoc leis an Ardbhainistíocht nó leis an fhoireann. Níor íocadh bónaís ar bith in 2020 nó 2019.

LUACH SAOTHAIR (TUARASTAL SAN ÁIREAMH) AGUS TEIDLÍOCHTAÍ PINSIN NA FOIRNE ARDBHAINISTÍOCHTA

	2020			2019		
	Tuarastal	Sochair Pinsin 1	Iomlán	Tuarastal	Sochair Pinsin 1	Iomlán
Luach Saothair iomlán na hArdbhainistíochta	€ 590,413	€ 273,048	€ 863,461	€ 593,458	€ 352,223	€ 945,681
Luach Saothair iomlán na hArdbhainistíochta Coibhéis Lánaimseartha	€ 621,868	€ 273,048	€894,916	€ 612,253	€ 352,223	€964,476

Nótaí:

1 Cuimsíonn An Fhoireann Ardbhainistíochta An Príomhfheidhmeannach, An Stiúrthóir Airgeadais agus Pearsanra, An Stiúrthóir Forbairt Ghnó, An Stiúrthóir Seirbhísí Teicniúla, agus Bainisteoirí Réigiúnacha san Oirthear, san Iarthar agus sa Tuaisceart. Le linn 2020 fostaíodh an Príomhfheidhmeannach trí ghníomhaireacht agus ní raibh sé fostaíthe go díreach ag Uiscebhealaí Éireann. D'éirigh an Stiúrthóir Forbairt Ghnó as a phost ar 24 Aibreán 2020, níor líonadh an folúntas seo le linn na bliana. D'éirigh an Stiúrthóir Airgeadais agus Pearsanra as a phost ar 31 Nollaig 2020. Ceapadh an Stiúrthóir Gníomhach Airgeadais agus Pearsanra mar sheirbhís ar chonradh ar 1 Deireadh Fómhair 2020. Cuirtear na costais seo san áireamh mar phríomhbhainistíocht thuas. Léiríonn an Choibhéis Lánaimseartha íocaíochtaí leis an Fhoireann Ardbhainistíochta le linn na bliana agus d'fholúntas Stiúrthóir Forbairt Ghnó baintear úsáid as an tuarastal bliantúil.

2 Ríomhtar luach sócmhainní pinsin le linn na bliana mar (an fíor-mhéadú pinsin iolraithe faoi 20) móide (an fíor-mhéadú ar chnapshuim ar bith) lúide (ranníocaíochtaí a rinne an duine aonair). Ní chuirtear méaduithe de dheasca bhoilscithe nó méadú ná laghdú ar bith de dheasca aistriú chearta pinsin san áireamh san fhíor-mhéadú.

Luainiú ar rátaí malairte – bíonn luainiú ar phá euro de dheasca athruithe sa ráta malairte in 2020 €1.125 (2019 €1.1405) go £1.

Ós rud é go léireodh nochtadh ar luach saothair aonair sárú ar Rialacháin Ginearálta maidir le Cosaint Sonraí tugtar achoimre ar íocaíocht na n-ardbhainisteoirí.

NOCHTADH PÁ CÓIR

	2020	2020	2019	2019
	€	£	€	£
Lárphointe bhanda an stiúrthóra leis an tuarastal is airde	105,000	93,333	105,000	92,065
Íocaíocht Airmheánach Foirne	42,252	37,548	41,716	36,577
Cóimheas	2.49		2.52	
Réimse íocaíochtaí Foirne	€8,510 go €105,241	£7,564 go £93,547	€0 go €100,614	£0 go £88,219

SOCHAIR PHINSIN

Ainm	Pinsean Fabhraithe ag Aois Phinsin ar 31/12/20 agus Cnapshuim bhainteach	Fíor-ardú Pinsin agus Cnapshuim bhainteach ag Aois Phinsin.	CETV ar 31/12/20	CETV ar 31/12/19	Fíor-ardú in CETV
Bainisteoir Réigiúnach 1	Pinsean €50,000 Cnapshuim €151,000	Pinsean €2,000 Cnapshuim €7,000	€1,138,000	€1,115,000	€23,000
Bainisteoir Réigiúnach 2	Pinsean €50,000 Cnapshuim €151,000	Pinsean €2,000 Cnapshuim €7,000	€1,163,000	€1,139,000	€24,000
Bainisteoir Réigiúnach 3	Pinsean €37,000 Cnapshuim €111,000	Pinsean €3,000 Cnapshuim €9,000	€711,000	€641,000	€70,000
Stiúrthóir 1	Pinsean €7,500 Cnapshuim €0	Pinsean €500 Cnapshuim €0	€85,000	€82,000	€3,000
Stiúrthóir 2	Pinsean €5,500 Cnapshuim €0	Pinsean €1,500 Cnapshuim €0	€57,000	€42,000	€15,000
Stiúrthóir 3	Pinsean €28,000 Cnapshuim €61,000	Pinsean €4,000 Cnapshuim €6,000	€524,000	€454,000	€70,000

NÓTAÍ:

¹ Ní baill den Scéim Phinsin iad an Príomhfheidhmeannach agus an Stiúrthóir Gníomhach Airgeadais agus Pearsanra.

SOCRUITHE PINSIN - CUR SÍOS GINEARÁLTA AR AN SCÉIM

Tá roinnt rannán sa scéim pinsin le struchtúir sochair dhifriúla. Is iad na príomhrannáin:

Rannán an Bhuntuarastail Deiridh

Is socrú pinsin deiridh é seo le sochair bunaithe ar an rannán Clasaiceach de Phríomhscéim Pinsin na Státseirbhíse i dTuaisceart Éireann. Soláthraíonn an scéim pinsean (ochtóduithe do gach bliain de sheirbhís), aisce nó cnapshuim (trí ochtóid do gach bliain de sheirbhís) agus pinsin do chéilí agus leanaí. Is é an 6ú breithlá an ghnáthaois scoir. Méadaíonn pinsin atá á n-íoc (agus iarchurtha) ar aon dul le boilsciú praghsanna ginearálta.

Rannán an Bhunalfa

Is socrú pinsin é seo bunaithe ar mheántuilleamh gairmréime athluacháilte nó scéim CARE le sochair bunaithe ar rannán alfa Phríomhscéim Pinsin na Státseirbhíse i dTuaisceart Éireann. Soláthraíonn an scéim pinsean bunaithe ar chéatadán (2.32%) de phá inphinsin do gach bliain de bhallraíocht ghníomhach (méadaíonn/laghdaíonn an pinsean ag tús gach bliain den scéim ar aon dul le boilsciú praghsanna ginearálta) agus pinsin do chéilí agus leanaí. Is é an Aois Phinsin Stáit sa dlínse chuí an ghnáthaois scoir, 66 faoi láthair a ardóidh go 68 in RA idir 2037 agus 2039 agus 66 in Éirinn. Bhí an aois Phinsin Stáit in Éirinn le hardú go 67 ó Eanáir 2021 agus ansin 68 ó 1 Eanáir 2028 ach chuir an rialtas an t-athrú seo siar agus bunaíodh Coimisiún Pinsin leis an athrú ar aois an phinsin Stáit a mheas chomh maith le hinbhuanaitheacht agus cothromaíocht ó ghlúin go glúin. Méadaíonn pinsin atá á n-íoc (agus iarchurtha) ar aon dul le boilsciú praghsanna ginearálta.

Rannáin do Chearta ar Cosaint

Múnlaíodh roinnt rannán den scéim ar scéimeanna pinsin seirbhíse poiblí ó Dheas agus bhí ballraíocht ag fostaithe Fhorais Thuaidh/Theas nuair a ainmníodh agus aistríodh iad agus na Forais á mbunú.

Is socraíochtaí pinsin thuarastal deiridh le leasanna iad mar atá ag an scéim ábhartha do sheirbhíse poiblí ó Dheas, m.sh Scéim Aoisliúntais do Státseirbhíse bhunaithe. Soláthraíonn na scéimeanna seo pinsin (do bhaill neamh-chomhtháite, ochtóduithe do gach bliain seirbhíse ach do bhaill chomhtháite, dhá chéadú do gach bliain seirbhíse ar thuarastal suas go 3.333 oiread níos mó ná an Pinsean Seanaoise Ranníocach Stáit agus ochtóduithe do gach bliain seirbhíse ar thuarastal 3.333 oiread níos mó nó an Pinsean Seanaoise Ranníocach Stáit, aisce nó cnapshuim (trí ochtóid do gach bliain seirbhíse) chomh maith le pinsin leanaí agus nuachair. I mí na Nollag 2018, chuir RCPA in iúl d'Fhorais go raibh orthu aois dul ar scoir éigeantach a ardú go 70 mar a leagadh amach i mBille Aoisliúntas Seirbhíse Poiblí (Aois Dul ar Scoir) 2018 ar bhonn riaracháin. Téann íocaíochtaí

(agus iarchur) pinsin i méid de réir boilsciú tuarastail ginearálta san earnáil phoiblí. Cuirtear i bhfeidhm an Scéim Pinsin Neamhranníocach d'Fhostaithe Stáit Neamhbhunaithe agus an Scéim Aoisliúntais do Státseirbhíse bhunaithe mar Scéim Cearta ar Cosaint d'Uiscebhealaí Éireann sa Deisceart. I dTuaisceart Éireann, is í an scéim ábhartha Príomhscéim Pinsin Státseirbhíse TÉ. Bíonn leasanna ag bunús na mball croírannóg i rannóga Tuarastal Deiridh agus Alfa agus den chuid is mó, cláróidh daoine a thiochfaidh isteach sa Scéim i ndiaidh 1 Aibreáin 2015 mar bhaill i gCroírannóg Alfa.

Rinne achtúire cáilithe neamhspleách (Deloitte) an luacháil a úsáideadh le faisnéisiú FRS 102 go 31 Nollaig 2020 a dhéanamh. Ullmhaíodh na torthaí i mbliana trí luacháil iomlán a dhéanamh ar dhliteanais na Scéime trí eolas ar bhallraíocht ar na dátaí a bhfuil cur síos orthu i Nótaí 17.1 ar 31 Nollaig 2020.

LUACHANNA AISTRITHE CHOIBHÉIS AIRGID

Is ionann luach aistrithe choibhéis airgid (CETV) agus luach caipitlithe sochair na scéime fabhráithe ag ball ag am ar leith a ndearnadh measúnú achtúireach orthu. Is iad na sochair fhabhráithe agus pinsean céile teagmhasach atá le híoc ón scéim na sochair a ndéantar luacháil orthu. Déantar íocaíocht CETV ag scéim pinsin nó socrú eile chun sochair pinsin i scéim pinsin nó i socrú eile a chosaint nuair a fhágann ball scéim agus roghnaíonn sé / sí na sochair fhabhráithe ón chéad scéim a aistriú. Baineann na figiúirí pinsin taispeánta leis na sochair a d'fhabhraigh duine mar thoradh ar an bhallraíocht iomlán den scéim pinsin, seachas lena sheirbhís mar ardbhainisteoir ina mbíonn nochtadh i bhfeidhm.

Cuimsíonn na figiúirí CETV an luach ar shochar pinsin ar bith i scéim nó socrú eile a d'aistrigh an duine go socrú pinsin Uiscebhealaí Éireann. Cuimsíonn siad freisin sochar pinsin ar bith breise fabhráithe leis an bhall mar thoradh ar bhlianta pinsin bhreise a cheannaigh sé/sí sa scéim ar a c(h)ostas féin. Ríomhtar CETV de réir Rialúcháin Scéimeanna Pinsin Ghairme 2008 (Luachanna Aistrithe) (Leasú) agus ní chuireann siad laghdú fíor nó féideartha ar shochair san áireamh a bhíonn mar thoradh ar Liúntas Cánach Saoil a bheadh le híoc nuair a ghlactar le sochair pinsin.

MÉADÚ FÍOR AR CETV

Léiríonn sé seo an méadú in CETV a mhaoiníonn an fostóir. Ní chuireann sé san áireamh an méadú ar pinsean fabhráithe mar thoradh ar bhoilsciú, ranníocaíochtaí a rinne an fostaí (luach sochar ar bith aistrithe ó scéim nó socrú pinsin eile san áireamh) agus baineann sé úsáid as fachtóirí luachála cómhargaidh do thús agus do dheireadh na tréimhse.

CÚITEAMH AS CAILLEADH POIST

Le linn 2020 rinneadh íocaíochtaí cúitimh dar luach €20,756 mar a léirítear sa tábla thíos.

Banda Costais	Iomarcaíochtaí Éiginnteachta	Imeachtaí Eile	Iomlán na bPacáistí	2020 Costas Iomlán €	Iomarcaíochtaí Éiginnteachta	Imeachtaí Eile	Iomlán na bPacáistí	2019 Costas Iomlán €
€0 go €20,000	3	0	3	20,756	0	0	0	0
€20,001 go €40,000	0	0	0	0	0	0	0	0
€40,001 go €60,000	0	0	0	0	0	0	0	0
€60,001 go €80,000	0	0	0	0	0	0	0	0
€80,001 go €100,000	0	0	0	0	0	0	0	0
€100,001 go €150,000	0	0	0	0	0	0	0	0
€150,001 go €200,000	0	0	0	0	0	0	0	0
IOMLÁIN	3	0	3	20,756	0	0	0	0

BANDAÍ TUARASTAIL DO GACH FOSTAÍ

Líon na bhfostaithe a raibh sochair acu don bhliain dar críoch 31 Nollaig taobh istigh de na bandaí seo a leanas:

Bandaí Tuarastail €	2020 (líon na bhfostaithe)	2019 (líon na bhfostaithe)
Níos ísle ná 40,000	200	191
40,000-49,999	105	108
50,000-59,999	34	38
60,000-69,999	29	17
70,000-79,999	8	10
80,000-89,999	2	1
90,000-99,999	1	1
100,000-109,999	3	2
IOMLÁIN	382	368

Tá íocaíochtaí pá i riaráiste le baill foirne a d'fhág an Foras san áireamh thuas.

Uiscebhealaí Éireann

TEASTAIS NA nARD-REACHTAIRÍ AGUS NA nARD-INIÚCHÓIRÍ LE TIONÓL THUASCERT ÉIREANN AGUS TITHE AN OIREACHTAIS

Tuairim ar na cuntais

Dearbhaímid go ndearna muid iniúchadh ar chuntais Uiscebhealaí Éireann (an Foras) don bhliain dar críoch 31 Nollaig 2020 de bhun fhorálacha Ord Comhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann) 1999 agus Acht Chomhaontú na Breataine/na hÉireann 1999 a éilíonn go ndéanaimid iniúchadh agus dearbhú i gcomhpháirt na cuntais a thugann an Foras dúinn.

Cuimsíonn na cuntais:

- an ráiteas ioncaim;
- an ráiteas ar ioncam cuimsitheach;
- an ráiteas ar an staid airgeadais;
- an ráiteas ar shreabhadh airgid; agus,
- an ráiteas ar athruithe maidir le cothromas; agus
- na nótaí bainteacha le polasaithe cuntasaíochta suntasacha.

Ullmhaíodh na cuntais seo de réir na bpolasaithe atá leagtha amach iontu.

Inár dtuairim:

- tugann na cuntais léargas fíor agus cothrom ar staid ghnó an Fhorais ar 31 Nollaig 2020 agus ar a ioncam agus caiteachas don bhliain a chuaigh thart; agus
- ullmhaíodh na cuntais seo mar is ceart de réir an Chaighdeáin Um Thuairisciú Airgeadais infheidhme in RA agus i bPoblacht na hÉireann (FRS 102) agus an treoir cuntais san aguisín leis na cuntais.

Tuairim ar rialtacht

Inár dtuairim, cuireadh an caiteachas agus an t-ioncam sna cuntais i bhfeidhm do chuspóirí Thionól Thuaisceart Éireann agus Thithe an Oireachtais ar gach bealach agus cloíonn na hidirbhearta airgeadais atá á dtuairisciú leis na húdaráis a dhéanann rialú orthu.

Bunús na dtuairimí

Rinne muid an t-iniúchadh de réir Caighdeáin Idirnáisiúnta Iniúcháireachta (ISAs). Déantar cur síos níos mó ar ár bhfreagrachtaí faoi na caighdeáin sin sa rannán den teastas seo a bhaineann le freagrachtaí na n-iniúcháirí. Táimid neamhspleách ar an Fhoras de réir riachtanais eiteiciúla Chaighdeán Eiteiciúil Athbhreithnithe na Comhairle Tuairiscithe Airgeadais 2019 agus an Chóid Eitice a d'éisigh an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta agus chomhlíon muid ár bhfreagrachtaí eiteiciúla dé réir na riachtanas seo.

Creidimid gur leor agus gur chuí an fhianaise iniúchta a fuairamar chun bunús a thabhairt chur lenár dtuairimí.

Faisnéis lasmuigh de na cuntais

Chuir an Foras faisnéis ar leith eile i láthair leis na cuntais. Cuimsíonn sé seo an tuairisc bhliantúil, an réamhrá leis na cuntais, an ráiteas ar an gcóras rialaithe inmheánaigh/ráiteas ar rialachas agus an ráiteas ar íocaíocht. Ní chlúdaíonn ár dtuairim ar na cuntais an fhaisnéis lasmuigh díobh agus ní chuirimid conclúid dearbhairthe in iúl ar bhealach ar bith ina thaobh.

Maidir lenár n-iniúchadh ar na cuntais, tá freagracht orainn an fhaisnéis lasmuigh a léamh, agus, dá bharr machnamh a dhéanamh faoin fhaisnéis lasmuigh bheith neamhréireach go hábhartha leis na cuntais nó leis an eolas a fuairamar le linn na n-iniúchtaí nó an chuma a bheith ann go raibh míshonrú ábharach ann. Má shocraímid,

bunaithe ar an obair a rinne muid go bhfuil míshonrú ábharach ar an fhaisnéis lasmuigh seo, ní mór dúinn sin a thuairisciú.

Níl aon rud le tuairisciú againn ina thaobh seo.

Ceisteanna ar an ndéanaimid tuairisciú le heisceacht

Níl aon rud le tuairisciú againn maidir leis na ceisteanna seo a ndéanaimid tuairisciú orthu go hiondúil má mheasaimid:

- nach bhfuair muid gach faisnéis agus míniú a bhí ag teastáil uainn don iniúchadh, nó
- nár leor na taifid chuntasaíochta le go ndéanfaí iniúchadh luath agus ceart ar na cuntais, nó
- nach bhfuil na cuntais ag teacht leis na taifid chuntasaíochta, nó
- nach léirítear go bhfuiltear ag cloí leis an treoir infheidhme ar rialachas corparáideach ar an ráiteas ar chóras rialaithe inmheánaigh/rialachais.

Freagrachtaí an Fhorais agus an Oifigigh Cuntasaíochta as na cuntais

Mar a shainmhínítear sa Ráiteas ar Fhreagrachtaí, tá an Foras freagrach as na cuntais a ullmhú ar bhonn treoir cuntais atá san aguisín leis na cuntais. Tá an Foras freagrach as a bheith sásta go dtugann na cuntais léargas fíor agus cothrom freisin. Mar Oifigeach Cuntasaíochta, tá an Príomhfheidhmeannach freagrach as cuibheas agus as rialtacht maidir le húsáid airgid phoiblí.

Freagrachtaí na n-iniúcháirí

Tá an fhreagracht orainn iniúchadh a dhéanamh ar na cuntais de réir fhorálacha Ord Comhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann) 1999 agus Acht Chomhaontú na Breataine/na hÉireann 1999 agus é a thuairisciú le Tionól Thuaisceart Éireann agus Tithe an Oireachtais.

Tá sé de chuspóir againn agus muid ag tabhairt faoin iniúchadh cinnteacht réasúnta a bhaint amach go bhfuil na cuntais saor ó mhíshonrú ábharthach, ceachtar calaois nó earráid ar cúis leis. Is leibhéal ard cinnteachta é cinnteacht réasúnta ach ní gheallann sé, go n-aimseoidh iniúchadh déanta de réir na ISAnna míshonrú ábharach nuair is ann dá leithéid. Tig le míshonruithe teacht chun cinn de dheasca calaoise nó earráide agus meastar gur míshonruithe ábharacha iad dá mbeadh ionchas ann tionchar a bheith acu ar chinntí eacnamaíochta a dhéanann úsáideoirí bunaithe ar na cuntais seo.

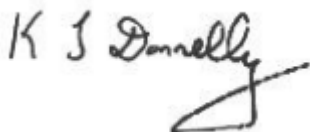
Mar chuid d'iniúchadh de réir na ISAnna, cuirimid breithiúnas gairmiúil i bhfeidhm agus coinnimid amhras gairmiúil le linn na n-iniúchtaí. Dá bharr seo:

- Aimsimid rioscaí míshonraithe ábharacha agus déanaimid measúnú ar cé acu calaois nó earráidí is cúis leo; dearaimid agus cuirimid gnásanna iniúcháireachta i bhfeidhm chun freagairt a thabhairt ar na rioscaí sin; agus faighimid go leor fianaise iniúcháireachta chuí chun bunús a thabhairt lenár dtuairim. Tá riosca níos mó ann gan míshonrú ábharach a aimsiú ar calaois is cúis leis ná míshonrú ar earráid cúis leis, óir seans go mbainfeadh claonpháirteachas, brionnú, easnaimh d'aon turas, bréaglériú nó sárú ar rialú inmheánach leis an chalaos.
- Faighimid tuiscint ar an rialú inmheánach ábharach don iniúchadh le go ndearfaimis gnásanna iniúcháireachta a bheadh oiriúnach do na cúinsí ach nach mbeadh feidhm leo tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaimid luacháil ar oiriúnacht na bpolasaithe cuntasaíochta atá in úsáid agus ar réasúntacht meastacháin cuntasaíochta agus nochtaí a bhaineann leo.
- Tugaimid conclúid ar oiriúnacht úsáid ghnóthais leantach mar bhonn cuntasaíochta agus bunaithe ar an fhianaise iniúcháireachta a fhaightear, ar éiginnteacht ábharach féideartha a bhaineann le himeachtaí nó le coinníollacha a chaithfeadh amhras suntasach ar chumas an Fhorais leanúint ar aghaidh mar ghnóthas leantach. Má thugaimid conclúid go bhfuil éiginnteacht ábhartha ann, ní mór dúinn aird a thabhairt ar na nochtaí bainteacha sa tuairisc, nó, mura mbíonn na nochtaí sin sásúil, ár dtuairim a athrú. Bíonn na conclúid a thugaimid bunaithe ar fhianaise a fhad leis an dáta tuairiscithe. Ach, bheadh imeachtaí nó coinníollacha sa todhchaí ina gcúiseanna nach mairfeadh an Foras ina ghnóthas leantach.

- Déanaimid luacháil ar chur i láthair, struchtúr agus ábhar ginearálta na gcuntas, na nochtáí san áireamh, agus má léiríonn na cuntais na bun-idirbhearta agus na bunimeachtaí ar bhealach cothrom.

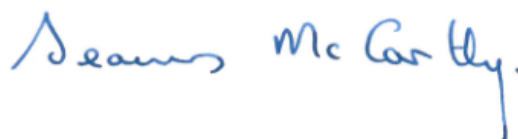
Déanaimid cumarsáid leis na daoine sin a bhfuil dualgas rialachais orthu maidir le scóip phleanála agus am an iniúchta, torthaí suntasacha ón iniúchadh, easnaimh shuntasacha maidir le rialú inmheánach san áireamh a aimsímid le linn an iniúchta, i measc ceisteanna eile.

Ina theannta sin, ní mór dúinn go leor fianaise a fháil le dearbhú réasúnta a thabhairt gur cuireadh an caiteachas agus an t-ioncam a bhfuil taifead díobh sna cuntais i bhfeidhm le cuspóirí Tionól Thuaisceart Éireann agus Tithe an Oireachtais agus go gcloíonn na hidirbhearta airgeadais atá á dtuairisciú leis na húdaráis a dhéanann rialú orthu.



*Kieran Donnelly
Ard-Reachtair agus Ard-Iniúcháir Thuaisceart Éireann
Iniúcháireachta Thuaisceart Éireann*

*1 Bradford Court
Galwally
Béal Feirste
BT8 6RB*



*Seamus McCarthy
Ard-Reachtair agus Ard-Iniúcháir, Éire Oifig
3A Sráid an Mhéara Uachtair
Baile Átha Cliath 1
Éire
DO1 PF72*

14 Nollaig 2021

IOCAM AGUS RÁITIS IONCAIM CHUIMSITHEACHA

RÁITEAS IONCAIM

Don bhliain dar críoch 31 Nollaig 2020

	Nótaí	€'000	£'000	€'000	£'000
		2020	2020	2019	2019
IONCAM					
Maoiniú Ioncaim Reatha ó Ranna	2	26,898	23,909	25,445	22,311
Scaoileadh ó Dheontas Caipitil agus Cistí Cúltaca Athluachála/Tabhartais/Deontais		11,941	10,614	10,965	9614
Ioncam oibriúcháin eile	3	6,349	5,643	5,538	4,857
IONCAM IOMLÁN		45,188	40,166	41,948	36,782
CAITEACHAS					
Costais Foirne	4	23,603	20,980	21,531	18,879
Costais Chláir	5	5,755	5,115	5,303	4,650
Costais Oibriúcháin Eile	6	7,952	7,067	5,530	4,847
Airgead Reatha (gnóthachain)/cailteanais agus ús iníoctha		59	52	(27)	(24)
Dímheas	7.1,7.2	11,369	10,106	10,954	9,605
CAITEACHAS IOMLÁN		48,738	43,320	43,291	37,957
Easnamh Oibriúcháin don Bhliain		(3,550)	(3,154)	(1,343)	(1,175)
(Cailteanas)/Brabús ar dhiúscairt maoine, gléasra agus trealaimh		(571)	(508)	14	12
(Easnamh) don Bhliain		(4,121)	(3,662)	(1,329)	(1,163)

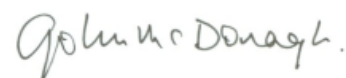
Is cuid den chuntas seo iad na nótaí ar leathanaigh 133 go 152..

RÁITEAS AR IONCAM CUIMSITHEACH

Don bhliain dar críoch 31 Nollaig 2020

	Nótaí	€'000	£'000	€'000	£'000
		2020	2020	2019	2019
(Easnamh) don bhliain		(4,121)	(3,662)	(1,329)	(1,163)
Achtúireach (caillteanas)/gnóthachain ar dhliteanas pinsin	17.2	(19,140)	(17,215)	(14,885)	(12,651)
Aistriú glan (isteach)/amach na scéime	17.2	(26)	(23)	36	32
Coigeartú ar mhaoiniú ar phinsean iarchurtha		19,166	17,238	14,849	12,619
Barrachas neamhréadaithe ar athluacháil Talún agus Foirgnimh	7.1, 7.2	26,390	23,736	11,696	9,941
Gnóthachán Áitheanta Iomlán don bhliain		22,269	20,074	10,367	8,778

Is cuid den chuntas seo iad na nótaí ar leathanaigh 133 go 152.



John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021

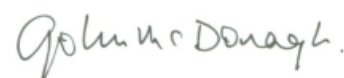
RÁITEAS AR STAID AN AIRGEADAIS

RÁITEAS AR AN STAID AIRGEADAIS

ar 31 Nollaig 2020

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
RÉADMHAOIN, GLÉASRA AGUS TREALAMH					
Sócmhainní Inláimhsithe	7.1	33,459	30,095	33,388	28,380
Sócmhainní Oibriúcháin agus Obair Idir Lámha	7.2	769,697	692,298	747,949	635,741
SOCHMHAINNÍ REATHA					
Infheistíocht Ghearrthéarmach	8	-	-	2,000	1,700
Airgead sa bhanc agus airgead tirim	9	7,246	6,517	5,509	4,682
Stoc	10	597	537	674	574
Infháltais/Réamhíocaíochtaí – suimeanna le hóc taobh istigh de bhliain amháin	11	2,099	1,888	1,265	1,075
		9,942	8,942	9,448	8,031
DLITEANAIS REATHA					
Iníochtaigh - méideanna le hóc taobh istigh de bhliain amháin	12	(6,971)	(6,270)	(6,025)	(5,121)
GLANSÓCMHAINNÍ REATHA		2,971	2,672	3,423	2,910
Infháltais/Réamhíocaíochtaí – suimeanna le hóc tar éis bliain amháin	11	13	12	126	107
Iníochtaigh - méideanna le hóc taobh istigh de bhliain amháin	12	(92)	(83)	(96)	(82)
Maoiniú Pinsin Iarchurtha	17.4	156,833	141,062	131,895	112,108
Dlíteanais Pinsin	17.5	(156,833)	(141,062)	(131,895)	(112,108)
Forálacha	14	(7,169)	(6,448)	(4,045)	(3,438)
SÓCMHAINNÍ SAN IOMLÁN LÚIDE DLITEANAIS		798,879	718,546	780,745	663,618
AIRGEADAS LE:					
CAIPITEAL AGUS CÚLCHISTÍ					
Cúlchiste Ioncaim		(6,549)	(5,891)	(2,547)	(2,165)
Cúlchiste Deontais Chaipitil agus Luachála		785,613	706,615	765,499	650,659
Cúlchiste Tabhartais		18,297	16,457	16,186	13,758
Cúlchiste Deontais		1,518	1,365	1,607	1,366
		798,879	718,546	780,745	663,618

Is cuid den chuntas seo iad na nótaí ar leathanaigh 133 go 152.



John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021

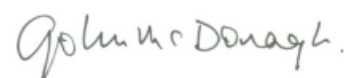
RAITEAS SREABHADH AIRGID

Don bhliain dar críoch 31 Nollaig 2020

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Glan-insreabhadh/eis-sreabhadh airgid ó ghníomhaíochtaí oibriúcháin	15.1	(700)	(622)	1,566	1,373
SREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ INFHEISTÍOCHTA					
Taiscí gearrthéarmacha ar théarma seasta	8	2,000	1,700	1,000	991
Fáltas ó dhíol gléasra, talún, cearta maoine		1,000	889	143	125
Íocaíochtaí chun maoine inlámhsithe, gléasra agus trealamh a fháil	7.1,7.2	(7,747)	(6,886)	(6,868)	(6,022)
Glan-eis-sreabhadh airgid roimh mhaoiniú		(5,447)	(4,919)	(4,159)	(3,533)
SREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ MAOINITHE					
Maoiniú caipitil faighte		4,564	4,057	4,632	4,061
Tabhartais/Deontais faighte		2,620	2,329	1,758	1,541
Difríocht maidir le haistriú airgeadra		-	368	-	(327)
Glanmhéadú/(laghdú) airgid agus coibhéisí airgid	15.2	1,737	1,835	2,231	1,742
Airgead agus coibhéisí airgid ag tús na bliana		5,509	4,682	3,278	2,940
Airgead agus coibhéisí airgid ag deireadh na bliana	15.2	7,246	6,517	5,509	4,682

Is cuid den chuntas seo iad na nótaí ar leathanaigh 133 go 152..

Léiríonn an coigeartú ar aistriú airgeadra athrú ar luach na sócmhainní reatha agus dliteanais ar cúis leo. Rátaí malairte le linn na bliana.



John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021

RÁITEAS AR ATHRUITHE AR AN GCAIPITEAL GNÁTHSCAIREANNA

RÁITEAS AR ATHRUITHE MAIDIR LE COTHROMAS

ar 31 Nollaig 2020

CÚLCHISTE IONCAIM	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Ar 01 Eanáir		(2,547)	(2,165)	(1,357)	(1,217)
Barrachas/(Easnamh) sa bhliain		(4,121)	(3,662)	(1,329)	(1,163)
Móide: Aistriú ó Dheontas Caipitil agus Cúlchiste Athluachála agus Cúlchiste Tabhartais		119	106	139	122
Difríocht maidir le haistriú airgeadra		-	(169)	-	93
Ar 31 Nollaig		(6,549)	(5,890)	(2,547)	(2,165)

NÓTAÍ:

Baineann Aistriú ó Dheontas Caipitil agus Cúlchiste Athluachála diúscairt talún/cearta maoinne €119,000.

De réir nóta 2.1 meastar gur caipiteal iad costais chláir ioncaim ar chúiseanna maoinithe.

Léiríonn an coigeartú aistriú airgeadra athrú ar luach An Chúlchiste Ioncaim ar cúis leis rátaí malairte le linn na bliana.

DEONTAS CAIPITIL AGUS CÚLCHISTE ATHLUACHÁLA	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Ar 01 Eanáir		765,499	650,659	759,845	681,538
Deontais Caipitil a fuarthas	2	4,564	4,057	4,632	4,061
Coigeartú Athluachála agus Dímheasa	7.1, 7.2	27,012	24,296	11,696	9,941
Lúide: Aistriú chuig an Chúlchiste Ioncaim		(119)	(106)	(129)	(113)
Lúide: Amúchadh Deontais Chaipitil		(11,343)	(10,083)	(10,545)	(9,246)
Difríocht maidir le haistriú airgeadra	7.1, 7.2	-	37,792	-	(35,522)
Ar 31 Nollaig		785,613	706,615	765,499	650,659

NÓTAÍ:

Baineann coigeartú ar iarmhéad tosaigh le dímheas carntha €622,000 a gearradh ar fhoirgnimh athluacháilte in 2019 don tréimhse roimh an athluacháil. Rinneadh coigeartú ar an dímheas chun an táille a léiriú le linn na saolré fónta.

CÚLCHISTE TABHARTAIS	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Ar 01 Eanáir		16,186	13,758	14,754	13,233
Tabhartais a fuarthas		2,620	2,329	1,758	1,541
Lúide: Amúchadh Deontas		(509)	(452)	(316)	(277)
Lúide: Aistriú chuig an Chúlchiste Ioncaim		-	-	(10)	(9)
Aistriú chuig an Chúlchiste Ioncaim	7.1, 7.2	-	822	-	(730)
Ar 31 Nollaig		18,297	16,457	16,186	13,758

NÓTAÍ:

Tabhartais ó thríú páirtithe Sócmhainní agus maoiniú chun obair a chur i gcrích ar na huiscebhéalai. In 2019, aistríodh €10,000 chuig an Chúlchiste Ioncaim don tabhartas a fuarthas an bhliain roimhe inar cláraíodh an obair mar chaiteachas.

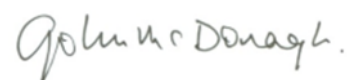
Léiríonn an coigeartú ar aistriú airgeadra athrú ar luach an Chúlchiste Tabhartais ar cúis leis rátaí malairte le linn na bliana.

CÚLCHISTE DEONTAIS	Nótaí	€'000	£'000	€'000	£'000
		2020	2020	2019	2019
Ar 01 Eanáir		1,607	1,366	1,711	1,535
Lúide: Amúchadh Deontas		(89)	(79)	(104)	(91)
Difríocht maidir le haistriú airgeadra	7.1, 7.2	-	78	-	(78)
Ar 31 Nollaig		<u>1,518</u>	<u>1,365</u>	<u>1,607</u>	<u>1,366</u>

NÓTAÍ:

Deontais ó thríú páirtithe maoinithe chun obair a chur i gcrích ar na huiscebhealaí.

Léiríonn an coigeartú ar aistriú airgeadra athrú ar luach an Chúlchiste Deontais ar cúis leis rátaí malairte le linn na bliana.



John McDonagh
Príomhfheidhmeannach
6 Nollaig 2021

NÓTAÍ LEIS NA CUNTAIS

Don bhliain dar críoch 31 Nollaig 2020

1. POLASAITHE CUNTASAÍOCHTA

1.1 COINBHINSIÚN CUNTASAÍOCHTA

Ullmhaíodh na cuntais de réir an choinbhinsiúin chostais stairiúla athraithe chun míniú a thabhairt ar an athluacháil ar mhaoine, gléasra agus trealamh. Cloíonn na cuntais leis na riachtanais chuntasaíochta agus nochtaí a d'eisigh DoF agus DPER i 2017.

1.2. RÁITEAS AR CHOMHLÍONTAIGHT LE FRS 102

Ullmhaíodh ráitis airgeadais Uiscebhealaí Éireann don bhliain dar críoch 31 Nollaig 2020 de réir Tuairiscí Bliantúla agus Treoir Cuntasaíochta na gComhlachtaí Forfheidhmithe Thuaidh/Theas (Iúil 2017), a thairg DoF agus DPER, i gcomhar le hOifig Iniúchóireachta Thuaisceart Éireann agus Oifig an Ard-Reachtair Cuntas agus Ciste in Éirinn.

1.3 IONCAM

Cuimsíonn ioncam deontais airgid a fhaightear agus atá infhála ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRÁO) a mhaoineigh gníomhaíochtaí sa tréimhse reatha. Mínítear Ioncam Oibríochta eile ar bhonn fabhraithe, ach cuimsíonn ioncam oibríochta ioncam ó úsáid loingseoireachta ar nós ceadúnais, múrála Geimhridh a mhínítear ar bhonn fabhraithe, agus dolaí glais agus táillí duga thirim aitheanta ar bhonn fáltais. Aithnítear deontais ón Rialtas ar bhonn fabhraithe de réir FRS102.

1.4 CAITEACHAS

Baineann caiteachas le gníomhaíochtaí oibríochta Uiscebhealaí Éireann agus mínítear é seo ar bhonn fabhraithe.

1.5 INFHÁLTAIS

Tugtar ráiteas ar infháltais tar éis lamháltas do dhrochfhiacha agus d'fhiachas amhrasacha.

1.6 IONCAM IARCHURTHA

Cuimsíonn ioncam iarchurtha comhaontú le hUiscebhealaí Éireann €135,000 a fháil do rochtain eisiach ar dhucht a bhfuil cuid de suite ar thalamh Uiscebhealaí Éireann. Tá an ducht seo ar thalamh Uiscebhealaí Éireann 25,600 méadar ar fad. Is é cáblaí teileachumarsáide a choinneáil an t-aon úsáid amháin leis an ducht seo agus ní féidir le páirtí ar bith eile an ducht seo a úsáid. Mairfidh an léas dhá théarma de 35 bliain gan chlásail scoir. Scaoilfear €135,000 leis an Ráiteas Ioncaim thar 35 bliain ag tosú in 2011. Tá 25 bliain fágtha agus scaoileadh €3,857 le hioncam in 2020. Tá €147,000 de mhaoiniú a fuarthas do Chanáil Uladh i gCluain Eois agus maoiniú comhpháirtíochta de €140,000 do mhargaíocht Glasbhealach na Canála Ríoga le caitheamh fós in 2021. €24,000 an méid a fuarthas mar ioncam ó cheadúnais agus íocaíochtaí ar mhúrála Geimhridh i 2021 san iomlán.

1.7 MAOINE, GLÉASRA AGUS TREALAMH

Caipitlíonn Uiscebhealaí Éireann réada a bhfuil saolré eacnamaíoch úsáideach acu de níos mó ná bliain amháin agus le luach os cionn €1000. Caitear le caiteachas ar TF agus troscán agus feistis mar shócmhainn ghrúpáilte agus caipitlítear iad.

Caipitlítear caiteachas ar thionscadail a chuirtear in áit nó a chuireann le poitéinseal seirbhíse mhaoine, gléasra agus trealamh. Caipitlítear costais foirne atá go díreach inchurtha i leith na dtionscadal seo.

Maidir le tionscadail nach bhfuil curtha i gcrích faoi dheireadh na bliana ach a chruthóidh sócmhainn nua nó athluacháil ar shócmhainn oibríochta ar ann dó cheana, cuirtear na costais san áireamh mar obair idir lámha.

Tá gnás laige in áit agus léirítear é seo sa chúlchiste athluachála.

LUACHÁLACHA:

Tá sé d'aidhm ag Uiscebhealaí Éireann gach catagóir sócmhainne a luacháil gach cúig bliana ar a laghad agus teaghlaim de luachálaithe gairmiúla, luachálaithe seachtracha agus fáltais ó dhíolacháin aontaithe in úsáid. Is sócmhainní speisialaithe iad na sócmhainní oibríochta maidir le cineál, suíomh agus feidhm. Déanann innealtóirí cáilithe gairmiúla inmheánacha luacháil orthu a bhfuil tacaíocht acu ó athbhreithniú ar an phróiseas in úsáid chun luacháil a dhéanamh ar shócmhainní oibríochta le comhlíonadh FRS102 a dhearbhu.

Ó 2012 cuireann Uiscebhealaí Éireann sonraí atá ar fáil ó iniúchtaí i bhfeidhm ar choinníollacha sócmhainne go saolré sócmhainne. Déantar measúnú ar iniúchtaí ag saineolaithe innealtóireachta cáilithe inmheánacha agus seachtracha. Mar thoradh air seo bhí glanmhéadú €21,600,000, i gcuntais 2020 a léirigh;

- Feabhas ar fhaisnéis trasna Loc, Locgheataí, Droichid agus Coraí tríd an mheasúnú céad choinníoll ar shócmhainní a leagtar amach ag lárphointe na saolré, agus
- Athrú maidir le coinníollacha ó iniúchtaí a bhí ann cheana.

Rinne dhá chineál iniúchta eolas do choinníollacha sócmhainne Loc, Geataí Loic, Droichid agus Coraí i gcuntais 2020;

- Iniúchtaí ginearálta a dhéantar gach 2-5 bliain; agus
- Príomhiniúchtaí a dhéantar gach 6-20 bliain; Braitheann am na n-iniúchtaí ar an tsócmhainn ar aon dul le Dréacht-Timthriallta Iniúchta ar Shócmhainní Tosaíochta Uiscebhealaí Éireann.

Cuireadh tús le clár luathaithe iniúchtaí ar shócmhainní in 2020 agus tá sé de rún go dtabharfaidh an clár seo sonraí bunlíne do gach saghas sócmhainne thuasluaite faoi dheireadh 2022.

Tá achoimre ar an bhonn luachála le Catagóir Sócmhainne thíos:

1.7.1 SÓCMHAINNÍ BARRACHAIS

Léiríonn sócmhainní barrachais sócmhainní a mheasann Uiscebhealaí Éireann nach bhfuil straitéiseach agus atá ar fáil chun díol. Tá luachálacha bunaithe ar luach margaidh in-aisghabhála ó thuiriscí margaidh inmheánacha agus seachtracha. Tá na príomhchodanna thíos:

- Hatch Bar €45,000; coinnithe ag fáltais ó dhíolacháin aontaithe.
- Canal House Park Canal €20,000; luacháil inmheánach le Kieran Taggart Ball d'Institiúid Ríoga Suirbhéirí Cairte i 2017.
- Mill Cottage €110,000; luacháil inmheánach le Kieran Taggart Ball d'Institiúid Ríoga Suirbhéirí Cairte in 2018.
- Diúscairt maoiné idir lámha in 2020 €1,815,000 luacháil déanta go himmheánach.
- Talamh portaigh i bPollach €9,490, luacháil déanta in 2018 bunaithe ar fháltais ó dhíolacháin aontaithe.

1.7.2 TALAMH AGUS FOIRGNIMH

Talamh ruilse €19,500,000; luacháilte ag an luach margaidh le GVA Donal O Buachalla, Baile Átha Cliath i mí Feabhra 2019. Ba é 'an cur chuige margaidh' an modh luachála a úsáideann praghsanna agus faisnéis ábharach eile a chruthaíonn idirbhearta margaidh le sócmhainní comhionanna nó inchomparáide (cosúla). Rinne Rodney McVitty BSc (Hons) Suirbhéireacht (Speisialtóireacht i mBainistiú Eastáit) MRICS luacháil ar Thalamh Ruilse agus Foirgnimh go himmheánach i 2019.

1.7.3 GLÉASRA, FEITHICLÍ AGUS INNEALRA

Costais tabhaithe (Costas dímhheasta stairiúil).

1.7.4 RÍOMHAIRÍ, TROSCÁN AGUS FEISTIS

Costais tabhaithe (Costas dímhheasta stairiúil) luacháil inmheánach.

1.7.5 OBAIR IDIR LÁMHA

Costais tabhaithe (Costas dímhheasta stairiúil) luacháil inmheánach.

1.7.6 LUACHÁIL AR SHÓCMHAINNÍ OIBRÍOCHTA DÉANTA GO HINMHEÁNACH LE HINNEALTÓIRÍ CAIRTE

7. **STRUCHTÚIR CANÁLA; CUANTA; LAMAIRNÍ; CÉANNA; DUGÁÍ TIRIME; LAMAIRNÍ AR SNÁMH; AGUS RIANLÍNE**
Rinneadh luacháil inmheánach ar shócmhainní a fuarthas roimh 2003 agus costas athsholáthair in úsáid. Déantar luacháil ar shócmhainní a fuarthas ó 2003 ar aghaidh ag an chostas a thabhaíonn Uiscebhealaí Éireann nuair a fhaigheann siad an tsócmhainn.

Innéacsáitear luach gach sócmhainne (beag beann ar an bhliain a fhaightear í) ar aon dul le boilsciú tógála gach bliain. In 2020, ba é 1.297% an t-innéacs Bhoilsciú Phraghas Tógála a cuireadh i bhfeidhm agus glanbharrachas €4,705,000 ar athluacháil mar thoradh.

Déantar nuashonrú inmheánach ar na luachálacha chun faisnéis nua ó shuirbhéanna le toisí cruinne a chur san áireamh.

Cuimsíonn gnáth-chostais príomhbhaill struchtúr, fálú, ceapa ceangail, loc-chomhlaí etc. Lasmuigh de lamairní ar snámh, 25 bliain, tá saolré measta 500 bliain ann bunaithe ar dheisiú agus ar chothabháil rialta agus a n-aois faoi láthair a chur san áireamh.

Caipitlítear cosáin tarraingthe, carrchlóis, soilsiú, áiteanna pábháilte agus struchtúir bheaga sna cuntais nuair a léiríonn siad feabhas ar shócmhainní curtha san áireamh i luacháil na canála. Bíonn siad san áireamh in ollchostais an tionscadail agus dímheasta le linn shaolré an tionscadail. Déanfar níos mó athbhreithnithe ar bhonn rollach le leasú ar bith á léiriú sa Chlár Sócmhainní.

Meastar nach bhfuil luach ar bith ar struchtúir ar loingseoireachtaí neamhoibríochta toisc nach bhfuil sochar eacnamaíoch ann, is ar lorg talún amháin a chuirtear luach.

8. **COIMEÁDÁIN GHLASÁLA AGUS GEATAÍ LOIC**

Rinneadh luacháil ar choimeádáin ghlásála agus ar gheataí loic in 2018 le Capita, Sharon Dickenson, Innealtóir Struchtúr Cairte - BEng (Hons) CEng MIEI MISTructE AMICE, agus Rodney Hughes, Suirbhéir Cairte – BSc (Hons) MRICS, le glanbharrachas tar éis athluachála mar thoradh. Déantar nuashonrú ar shócmhainní geataí loic scartha ó choimeádáin ghlásála a léiríonn ionchas saolré suas le 60 bliain le saolré 120 bliain ag coimeádán glásála. Tá luachálacha bunaithe ar chostais athsholáthair dímheasta, is ionann saolré úsáideach agus 120 bliain. In 2020 léirítear coinníollacha athbhreithnithe ar choimeádáin ghlásála agus ar gheataí loic i nglanmhéadú €16,441,000 i gcuntais 2020.

9. **CORAÍ**

In 2018 rinneadh luacháil ar gach cora le Capita, Sharon Dickenson, Innealtóir Struchtúr Cairte - BEng (Hons) CEng MIEI MISTructE AMICE, agus Rodney Hughes, Suirbhéir Cairte – BSc (Hons) MRICS le glanbharrachas tar éis athluachála de dheasca athshonrú ar struchtúir le costas caighdeánach chuig an saolré agus toise ceart. Tá luachálacha bunaithe ar chostais athsholáthair dímheasta, is ionann saolré úsáideach agus 120 bliain. In 2020 léirítear coinníollacha athbhreithnithe ar choimeádáin ghlásála agus ar gheataí loic i nglanmhéadú €47,000 i gcuntais 2020 €47,000.

10. **DROICHID, UISCERIANANTA AGUS PRÍOMHTHÓCHAIR**

I 2018 rinneadh luacháil ar dhroichid, uiscerianta agus príomhthóchair go seachtrach le Capita, Sharon Dickenson, Innealtóir Struchtúr Cairte - BEng (Hons) CEng MIEI MISTructE AMICE, agus Rodney Hughes, Suirbhéir Cairte – BSc (Hons) MRICS le glanbharrachas tar éis athluachála mar thoradh. Tá luachálacha bunaithe ar chostais athsholáthair dímheasta, is ionann saolré úsáideach agus 120 bliain. Léirítear coinníollacha athbhreithnithe ar dhroichid i nglanmhéadú €5,112,000.

11. **TALAMH**

Rinneadh athbhreithniú inmheánach ar luachanna talún taitneamhacht uirbeach agus ar thalamh portaigh le Rodney McVitty MRICS. Déantar luacháil ar thalamh tuaithe agus luachanna talmhaíochta in úsáid mar atá foilsithe in Iris Feirmeoirí na hÉireann. Mar toradh air seo, bhí laghdú €39,000 ar luachanna talún i gcuntais 2020.

12. **IOSTAÍ AGUS TITHE LOCA**

Luacháilte ar Níos Airde ná Úsáid faoi Láthair nó Luach Margaidh In-aisghabhála le luachálacha inmheánacha a rinne Sarah Carney BSc (Hons) Ball d'Institiúid Ríoga Suirbhéirí Cairte agus Carey Palmer BLE (Hons) Ball d'Institiúid Ríoga Suirbhéirí Cairte. Rinneadh luacháil inmheánach le roinnt sócmhainní le Carey Palmer BLE (Hons) Ball d'Institiúid Ríoga Suirbhéirí Cairte. In 2019 rinneadh athbhreithniú ar shampla de thithe loca le Rodney McVitty, BSc (Hons) Suirbhéireacht (Speisialtóireacht i mBainistiú Eastáit) MRICS.

7. BLOIC SEIRBHÍSE

Luacháilte go himmheánach ar chostais athsholáthair i gcuntais 2011, rinneadh nuashonrú ar bhloic seirbhíse le gluaiseacht innéacs CPI i 2020.

DÍMHEAS

Gearrtar dímheas ar shócmhainní i mbliain a gceannaithe agus ní ghearttar dímheas orthu i mbliain a ndiúscartha. Rátaí dímheasa:

Catagóir Shócmhainne	Blianta
Réadmhaoín, Gléasra agus Trealamh	
Sócmhainní Barrachais	Gan Dímheas
Foirgnimh	50
Gléasra, Feithiclí agus Innealra	
Báid	10 – 40
Tochaltóirí	10 – 20
Cúram Féir	20
Gléasra Ginearálta	6 – 20
Feithiclí	6 – 15
Ríomhairí, Troscán agus Feistis	
Troscán	10
Trealamh TF	5
Sócmhainní Oibríochta agus Obair Ar Siúl	
Talamh	Gan Dímheas
Sócmhainní Oibríochta	
Struchtúir Chanálacha, Loic, Múráil Bhuan	60 – 500
Tithe loic	50
Iostaí, Bloic Sheirbhísí	50
Múráil Ar Snámh	25
Droichid, Uiscerianta, Tóchair, Coraí	25 – 500

1.8 CISTE PINSIN IARCHURTHA

De réir cleachtas cuntasáíochta d'fhorais Stáit neamhthráchtála i bPoblacht na hÉireann, glacann Uiscebhealaí Éireann leis gur ionann sócmhainn agus acmhainn atá le cur faoi réir Stáitchistí Éireann agus RA i gcomhar dliteanas pinsean iarchurtha neamh-mhaoinithe mar gheall ar roinnt imeachtaí a chuaigh tharainn. Folaíonn na himeachtaí seo tacaíocht reachtúil do scéimeanna aoisliúntais, agus an polasaí agus cleachtas maidir le pinsin seirbhísí poiblí a mhaoiniú sa dá dhlínse agus próiseas meastacháin bliantúil san áireamh. Cé nach bhfuil aontú foirmiúil ann ná aon ráthaíocht dá réir i dtaobh na méideanna ar leith ó na heagrais maoinithe, níl fianaise ag Uiscebhealaí Éireann nach leanfar don pholasaí maoinithe seo diaidh ar ndiaidh agus nach mbeidh an maoiniú ag teacht leis an chleachtas reatha. Níl an cur chuige seo ag teacht le cleachtais chuntasaíochta d'Fhorais Neamhrannacha RA nach n-aithníonn dliteanas maoinithe, i gcás nach ann do ráthaíocht fhoirmiúil, go dtí go n-iarrtar an ceangaltas a chomhlíonadh.

1.9 COSTAIS PHINSIN

Bhunaigh Comhlachtaí Forfheidhmithe Thuaidh/Theas agus Turasóireacht Éireann Teoranta Scéim Pinsin Thuaidh/Theas le héifeacht ó 29 Aibreán 2005. Is scéim pinsin le sochar sainithe le struchtúir sochair éagsúla a mhaoinítear ar bhonn bliantúil agus a íoctar mar a úsáidtear le hairgead a sholáthraíonn Stáitchiste Éireann agus RA. Is riarthóir seachtrach a riarann an scéim. Is ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht a thagann an maoiniú a thugann Stáitchiste Éireann (RTRÁO). Is ón Roinn Bonneagair a fhaightear an sciar den sochar a thugann Tuaisceart Éireann le linn na bliana.

Bíonn costais phinsin ag teacht le sochair phinsin a shaothraíonn fostaithe sa tréimhse seo. Aithnítear méid airgid atá ag teacht le costas pinsin mar ioncam bíodh gur ioncam deontais é nó maoiniú eile chuig an riarthóir é agus gur méid in-aisghabhála san am atá le teacht é, ar féidir an difríocht a fhritháireamh in aghaidh foaíochtaí pinsin a íoctar le linn na bliana.

Léirítear gnóthachain agus cailteanais achtúireachta maidir le dliteanais scéime ar Ráiteas ar Ioncam Cuimsitheach agus aithnítear an choigeartú comhfhreagrach san airgead is féidir a aisghabháil ó Stáitchiste Éireann agus RA.

Tá na dliteanais phinsin a bheidh ann bunaithe ar luach reatha íocaíochtaí pinsin atá saothraithe ag oibríthe go dtí seo. Is maoiniú pinsin iarchurtha an tsócmhainn chomhfhreagrach a bheidh ina hacmhainn a chuirfear ar fáil san am atá le teacht trí Stáitchiste Éireann agus RA, mar a léirítear thuas.

Aithníonn an Ráiteas Ar Staid An Airgeadais an dliteanas carnach do phinsin atá saothraithe ag fostaithe go 31 Nollaig 2020 mar aon le sócmhainn chomhfhreagrach.

1.10 SÓCMHAINNÍ LÉASAITHE

Cuirtear muirir léasa leis an Ráiteas Ioncaim ar bhonn an mhéid chothroim le linn téarma an léasa.

1.11 CÁIN BHREISLUACHA

Áirítear CBL ina caiteachas nó, nuair is cuí, ina caipitil mar chuid de luach réadmhaoine, gléasra agus trealamh. Tugtar aisíoc do na Coimisinéirí Ioncaim in Éirinn ar earraí agus seirbhísí sainithe as tíortha eile agus ar fháltais ionphobail. Tá dearbhaithe ag na húdaráis ioncaim i dTuaisceart Éireann nach bhfuil aon ghníomhaíocht ghnó ann i dTuaisceart Éireann agus nach bhfuil dliteanas CBL ann.

1.12 STOC

Léirítear an luach is ísle le stoc sna cuntais seachas an luach ionréadaithe.

1.13 FORÁLACHA AGUS DLITEANAS TEAGMHASACH

Déantar foráil sna cuntais a léiríonn meastachán iontaoifa le cásanna dlí féideartha in éadan Uiscebhealaí Éireann a shocrú. Tá an meastachán seo bunaithe ar leabhar candaim leis an Ghníomhaireacht um Éilimh ar an Stát. Cuirtear céatadán i bhfeidhm ar an mhéid seo agus sin foráilte sna cuntais bunaithe ar bharúil Uiscebhealaí Éireann.

Measúnú SCA den Staid Dliteanais	Soláthar déanta ag an % seo de Mheasúnú SCA
Níl dliteanas deimhnithe fós	100
Níl aon cheist faoi dhliteanas	100
Dliteanas á cheistiú -neamart rannpháirteach	70
Dliteanas á cheistiú -tríú páirtí	60
Dliteanas go hiomlán á cheistiú	50

Bíonn dliteanas teagmhasach ann i gcásanna ar féidir ach nach dócha gur gá socrú a dhéanamh faoi oibleagáid, nó nuair nach féidir meastachán airgeadaíoch iontaoifa a dhéanamh ar an oibleagáid. Bunaithe ar thaithí go dtí seo, tá dliteanas teagmhasach 60% den mheastachán is fearr tugtha do gach cás. Ní aithníonn an Ráiteas Ar Staid An Airgeadais dliteanais theagmhasacha ach pléitear iad i nóta 18 chuig na cuntasóirí. Mar gheall ar bhreithiúnas i gCúirt Achomhairc i Nollaig 2018, léirítear dliteanas teagmhasach sna cuntais bunaithe ar chomhairle a iarradh. Tugtar meastachán €2,000,000 ar an chúiteamh a dhéanfaidh Uiscebhealaí Éireann don achtúire don scéim phinsin Thuaidh/Theas Tá sé seo taifeadta gan choigeartú i nóta 18 ar na cuntais.

1.14 AISTRÍÚ AIRGEADRA

Le euro agus steirling araon a dhéanann Uiscebhealaí Éireann beartaíocht. Is é an euro an t-airgeadra feidhme ag Uiscebhealaí Éireann agus is san airgeadra sin a thaifeadtar beartaíochtaí ar dtús. Aistrítear beartaíochtaí in airgeadra eile go euro ar mheánráta malairte na míosa roimhe (úsáidtear seo mar mheastachán). Aistrítear sócmhainní airgeadaíocha agus dliteanais as airgeadra eile go euro ar an ráta malairte a bhíonn ann nuair a dhéantar an Ráiteas Ar Staid An Airgeadais (an ráta druidime). Áirítear gnóthachain réadaithe agus cailteanais ar an Ráiteas ar Ioncam Cuimsitheach.

Ag deireadh na bliana aistrítear ráitis airgeadais go steirling. Úsáidtear an meánráta malairte don bhliain leis an Ráiteas ar Ioncam a aistriú ach úsáidtear an ráta malairte reatha leis an Ráiteas Ar Staid An Airgeadais a aistriú. Léirítear choigeartuithe airgeadra a bhaineann leis an aistriú seo ar ráitis airgeadais i Réadmhaoine, gléasra agus trealamh (Nóta 7.1, 7.2), i Ráiteas ar athruithe i leith Cothromais ar a n-áirítear Cúlchiste Ioncaim, Deontas Caipitil agus Cúlchiste Athluachálacha, Cúlchiste Síntiús, Cúlchiste Deontas, Glansreabhadh Airgid as Gníomhaíochtaí Oibriúcháin (Nóta 15.1), Anailís ar Ghluaiseachtaí i nDliteanais Phinsin (Nóta 17.2) agus i Maoiniú Pinsin Iarchurtha (Nóta 17.4). Úsáidtear rátaí Bhanc Shasana.

1.15 DEONTAS CAIPITIL AGUS CÚLCHISTE ATHLUACHÁLA

Léiríonn an Deontas Caipitil agus Cúlchiste Athluachálacha luach na ndeontas a thagann ó rannóga urraithe le réadmhaoin, gléasra agus trealamh a cheannach agus luach sócmhainní bonneagair a aistrítear chuig Uiscebhealaí Éireann ar a n-áirítear athluachálacha ar bith a dhéantar. Déantar amúchadh ar an Deontas Caipitil agus Cúlchiste Athluachálacha de réir an dímheasa agus Ráiteas Ioncaim curtha chun sochair leis an amúchadh a fhritháireamh.

1.16 CÚLCHISTE SÍNTIÚS/CÚLCHISTE DEONTAS

Déantar an Cúlchiste Síntiús agus Cúlchiste Deontas as rannócaíochtaí maoinithe nó sócmhainní chuig Uiscebhealaí Éireann ó fhorais tríú páirtithe. Léiríonn luachálacha, ar shócmhainní neamhairgid, costais thionscnaimh chinntithe an tríú páirtí le sócmhainní Uiscebhealaí Éireann a bhunú. Déantar amúchadh ar an Chúlchiste Síntiús agus Cúlchiste Deontas de réir an dímheasa agus Ráiteas Ioncaim curtha chun sochair leis an amúchadh a fhritháireamh.

2. MAOINIÚ Ó NA RANNA

2.1 BLIAIN AIRGEADAIS 01 EANÁIR 2020 - 31 NOLLAIG 2020

	RTRÁO	RTRÁO	Dfl	Dfl	IOMLÁN	IOMLÁN
	€'000	£'000	€'000	£'000	€'000	£'000
Maoiniú a ndearnadh Ioncam de	22,848	20,309	4,050	3,600	26,898	23,909
Maoiniú Caipitlithe	3,958	3,518	606	539	4,564	4,057
	26,806	23,827	4,656	4,139	31,462	27,966

2.2 BLIAIN AIRGEADAIS 01 EANÁIR 2019 - 31 NOLLAIG 2019

	RTRÁO	RTRÁO	Dfl	Dfl	IOMLÁN	IOMLÁN
	€'000	£'000	€'000	£'000	€'000	£'000
Maoiniú a ndearnadh Ioncam de	21,496	18,848	3,949	3,463	25,445	22,311
Maoiniú Caipitlithe	3,990	3,498	642	563	4,632	4,061
	25,486	22,346	4,591	4,026	30,077	26,372

Léiríonn an tábla seo an chaoi ar feidhmíodh an maoiniú sna cuntais. Tá sé seo bunaithe ar chleachtas chuntasaíochta a bhfuil glacadh leo. Tugadh deontais d'Uiscebhealaí Éireann as cistí ar vótáil Tionóil Thuaisceart Éireann agus Dáil Éireann orthu i 2020. Rinneadh socrúithe eile ó tharla nach raibh Tionóil Thuaisceart Éireann ag feidhmiú ar feadh cuid den bhliain. Mhol CATT, le cead Airí Airgeadais, gur cheart na deontais a roinnt ar bhonn 85:15 d'obair reatha - RTRÁO (85) agus Dfl (15). Faigheann oibreacha caipitil 100% den mhaoiniú sa dlínse ina ndéantar iad. Tá difear idir sainiú don mhaoiniú reatha agus caipitil agus na sainithe sa treoir chuntasaíochta a bhfuil glacadh léi.

Áirítear leis an mhaoiniú chaipitlithe ó RTRÁO €150,000 ó Phlean Spreagtha Mhí Iúil a d'fhógair Rialtas Éireann, pleán a dearadh le tacú go díreach le gnólachtaí ag gach leibhéal sa gheilleagar a raibh tionchar diúltach ag Covid-19 orthu.

Faomhadh Pleán Gnó 2020 Uiscebhealaí Éireann sna Rannóga Urriochta, na Rannóga Airgeadais agus an Chomhairle Aireachta Thuaidh/Theas (CATT). Chuir An Roinn Bonneagair i bhfeidhm socrúithe teagmhasacha a bhí in áit ag An Roinn Airgeadais leis an Fhoras a mhaoiniú roimh fhaomhadh CATTa bheith ann. Leis seo, bhí faomhadh doiciméid don dréachtphlean Gnó ina raibh gníomhaíochtaí gearrthéarmacha molta an Fhorais chomh maith leis na buntáistí agus na costais a bhain leo.

3. IONCAM OIBRIÚCHÁIN EILE

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Ceadúnais		69	61	181	159
Ioncam A Bhaineann Le Réadmhaoín		311	276	485	425
Ioncam Oibriúcháin		160	142	231	203
Ús Infhaighte		-	-	2	2
Glanmhaoiniú iarchurtha do phinsin	17.3	5,772	5,131	4,603	4,036
Ioncam Eile		37	33	36	32
Iomlán		6,349	5,643	5,538	4,857

4. COSTAIS FOIRNE

4.1 MEÁNLIÓN SEACHTAINÍ D'FHOSTAITHE BUANA (COIBHÉIS LÁNAIMSEARTHA)

Catagóir Fostaíochta	2020	2019
Riarachán	113	109
Oibriúcháin	171	175
Iomlán	284	284

Chomh maith leis seo, bhí 32 ball foirne sealadach ann a bhí ag tacú le hoibriúcháin loingseoireachta, ceathrar oibríthe as gníomhaireacht agus seisear mac léinn ar thaití oibre a úsáideadh le téarmaí máithreachais agus neamhláithreachta eile a chlúdach.

4.2 NA COSTAIS A BHAIN LEIS NA FOSTAITHE SEO:

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Costais Foirne		14,089	12,524	13,592	11,918
Costais Gníomhaireachta		296	263	219	192
NIC/PRSI Fostóirí		1,409	1,251	1,351	1,185
Costais Phinsin Eile Costais Seirbhísí Reatha agus Úis	17.3	8,410	7,476	6,914	6,062
		24,204	21,514	22,076	19,357
Lúide Costais Foirne agus Gníomhaireachtaí Caipitlithe		(601)	(534)	(545)	(478)
Iomlán		23,603	20,980	21,531	18,879

Níor tugadh ranníocaíochtaí pinsin fostóirí sa bhliain airgeadais.

Tugtar luach saothair agus sochair phinsin don Fhoireann Bhainistithe Shinsearach mar aon leis na bandaí pá do gach fostaí a shaothraíonn níos mó ná €40,000 i dTuascáil Luach Saothair laistigh de Thuarascáil Bhliantúil 2020.

5. COSTAIS CHLÁR

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Seirbhísí Seachtracha conraithe agus costais tógála san áireamh		3,567	3,171	3,118	2,734
Breosla Feithiclí		367	326	469	411
Gléasra ar Cíos		389	346	208	182
Páirteanna Spártha Meicniúla agus Trealamh		797	708	766	672
Breosla agus Solas		111	99	93	82
Taisteal		194	172	209	183
Ilghnéitheach		330	293	440	386
Iomlán		5,755	5,115	5,303	4,650

6. COSTAIS OIBRIÚCHÁIN EILE

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Taisteal - Éire		278	247	494	433
Costais Earcaíochta		62	55	54	47
Traenáil agus Comhdhálacha		98	87	191	167
Seirbhísí Seachtracha Conraithe		764	679	385	338
Cúiteamh/Forálacha	14	3,799	3,377	1,508	1,322
Costais Reatha Áras agus Fónais san áireamh		670	596	693	608
Sláinte agus Sábháilteacht		20	18	23	20
Cumarsáid		177	157	128	112
Léas Oibriúcháin Eile ar cíos		14	12	15	13
Priontáil agus Stáiseanóireacht		25	22	47	41
Costais Reatha Ríomhairí		908	807	759	665
Cíos		275	244	283	248
Táille Iniúchóireachta - Féach Nóta		50	44	63	55
Margaíocht agus Poiblíocht		399	355	462	405
Árachas agus Táillí Dlí		239	212	253	222
Costais Riarthóir na bPinsean		110	98	117	103
Caiteachas Ginearálta		64	57	55	48
Iomlán		7,952	7,067	5,530	4,847

NÓTAÍ

Is é €52,866 (£47,550) an táille iniúchóireachta bhliantúil do 2020. Laghdaigh gnóthachan malairte €2,500 ar na luaineachtaí ar íocaíochtaí agus fabhraithe na bliana an táille go €50,000 agus nuair a rinneadh steirling de ar an mheánráta malairte, £44,000 a bhí ann.

NOCHTADH FAISNÉISE BREISE

TAISTEAL & COTHÚ	€'000
Laistigh d'Éirinn	471
Lasmuigh d'Éirinn	1
FÁILTEACHAS AGUS FOLLÁINE FOIRNE	€'000
Costas Folláine Foirne	13
COSTAIS SAINCHOMHAIRLEOIREACHTA	€'000
Sainchomhairleoireacht ar Bhainistiú Sócmhainní	29
Comhairle Acmhainní Daonna agus Pinsean	135
Sainchomhairleoireacht ar Bhrandáil Mhargaíochta	53
Plean Fadtéarmach a Fhorbairt	120
Comhairle Chánach & Airgeadais	73
Sainchomhairleoireacht ar an Chomhshaol	10
TÁILLÍ DLI	€'000
Táillí Dlí - Réadmhaoin	138
Táillí Dlí - Cásanna Cúitimh	424
Íocaíochtaí Cúitimh	168

7.1 RÉADMHAOIN, GLÉASRA AGUS TREALAMH – SÓCMHAINNÍ INLÁIMHSITHE

	Sócmhainní Barrachais	Talamh agus Foirgnimh Ruilse	Gléasra, Feithiclí agus Innealra	Ríomhairí, Troscán agus Feistis	Iomlán
COSTAS NÓ LUACHÁIL	€'000	€'000	€'000	€'000	€'000
Ar 01 Eanáir 2020	2,876	23,713	25,960	6,046	58,595
Suimithe	-	-	1,293	424	1,717
Athluacháil	124	-	-	-	124
Diúscairtí	(999)	-	(219)	-	(1,218)
Ar 31 Nollaig 2020	2,001	23,713	27,034	6,470	59,218
Dímheas					
Ar 1 Eanáir 2020	-	783	18,947	5,477	25,207
Coigeartú ar iarmhéid tosaigh	-	(622)	-	-	(622)
Foráil don bhliain	-	84	1,035	274	1,393
Diúscairtí	-	-	(219)	-	(219)
Ar 31 Nollaig 2020	-	245	19,763	5,751	25,759
Glanluach de réir na Leabhar €'000					
Ar 31 Nollaig 2020	2,001	23,468	7,271	719	33,459
Ar 31 Nollaig 2019	2,876	22,930	7,013	569	33,388
Glanluach de réir na Leabhar STG £'000					
Ar 31 Nollaig 2020	1,800	21,108	6,540	647	30,095
Coigeartú ar Aistriú Airgeadra	(131)	(1133)	(350)	(30)	(1644)
Ar 31 Nollaig 2019	2,445	19,490	5,961	484	28,380

NÓTAÍ

Rinneadh athluacháil ar roinnt sócmhainní le linn na bliana - féach Nóta 7.3 thíos. Léiríonn coigeartú de €622,000 ar an iarmhéid tosaigh i leith dímheasa carntha an costas dímheasa a bhí ann in 2019 don tréimhse sin roimh an athluacháil a bheith déanta orthu. Rinneadh coigeartú ar dhímheas le muirear ar feadh saoil atá fágtha a léiriú. Is méadú de €124,000 Léirítear na glanhluaiseachtaí sa Ráiteas ar Athruithe Cothromais .Folaíonn Ríomhairí, Troscán agus Feistis sócmhainní doláimhsithe ar nós €344,000 de bhogearraí. Glactar leis go bhfuil sé seo neamhthábhachtach agus nach n-éilíonn sé faisnéisiú ar leith sna nótaí. Is é an coigeartú ar aistriú airgeadra an difríocht idir glanluach réadmhaoin, gléasra agus trealamh a áiríodh le rátaí malairte dheireadh na bliana agus a nglanluach de réir na leabhar le rátaí malairte stairiúla.

RÉADMHAOIN, GLÉASRA AGUS TREALAMH – SÓCMHAINNÍ OIBRIÚCHÁIN AGUS OBAIR AR SIÚL

	Obair Atá Ar Siúl	Sócmhainní Oibríochtúla	Iomlán
Costas nó Luacháil	€'000	€'000	€'000
Ar 01 Eanáir 2020	9,772	1,436,178	1,445,950
Suimithe	3,579	2,451	6,030
Caipitlithe ón Obair Atá Ar Siúl	(7,663)	7,663	-
Diúscairt	-	(2,408)	(2,408)
Athluacháil	-	7,909	7,909
Ar 31 Nollaig 2020	5,688	1,451,793	1,457,481
Dímheas			
Ar 01 Eanáir 2020	-	698,001	698,001
Athluacháil	-	(18,357)	(18,357)
Diúscairt	-	(1,836)	(1,836)
Foráil don bhliain	-	9,976	9,976
Ar 31 Nollaig 2020	-	687,784	687,784
Glanluach de réir na Leabhar €'000			
Ar 31 Nollaig 2020	5,688	764,009	769,697
Ar 31 Nollaig 2019	9,772	738,177	747,949
Glanluach de réir na Leabhar STG £'000			
Ar 31 Nollaig 2020	5,116	687,182	692,298
Coigeartú ar Aistriú Airgeadra	(521)	(36,427)	(36,948)
Ar 31 Nollaig 2019	8,306	627,435	635,741

NÓTAÍ

Folaíonn sócmhainní oibríochtúla sócmhainní ó oidhreacht agus sócmhainní nuathógtha. Áirítear sócmhainní ar ghlanluach €24,614,000 de réir na leabhar a bhfuarthas cuid de ina síntiús/ina deontas ó thríú páirtithe. Rinneadh athluacháil ar roinnt sócmhainní le linn na bliana - féach Nóta 7.3 thíos. Is é glantionchar aistriú na luachanna ar Ráiteas ar Athruithe ar Chothromas méadú de €26,266,000 ar ghlanluach de réir na leabhar. Is é an coigeartú ar aistriú airgeadra an difríocht idir glanluach réadmhaoine, gléasra agus trealamh a áiríodh le rátaí malairte dheireadh na bliana agus a nglanluach de réir na leabhar le rátaí malairte stairiúla.

7.3 ATHLUACHÁLACHA

	Glanluach de réir na Leabhar ar 01.01. 2020	Athluacháil	Diúscairt Suimithe ... Gluaiseachtaí Eile 2020	Glanluach de réir na Leabhar ar 31.12. 2020
	€'000	€'000	€'000	€'000
Sócmhainní Barrachais	2,876	124	(999)	2,001
Talamh agus Foirgnimh	22,930	-	538	23,468
Sócmhainní Oibríochtúla	738,177	26,266	(434)	764,009
	763,983	26,390	(895)	789,478

NÓTAÍ

Caipitlítear sócmhainní comhoibriúcháin a dhéanann tríú páirtithe ar thailte Uiscebhealaí Éireann sa chuntasaíocht ar chríochnú na n-oibriúcháin ar chostas tionscadail a thabhaíonn tríú páirtithe agus Uiscebhealaí Éireann. Léirítear na sócmhainní seo i gcúlchiste na síntiús agus i gcúlchiste na ndéontas. De dheasca imeachtaí reatha phaindéim COVID-19 agus na n-imeachtaí

roimhe seo, agus de réir treoracha RICS, agus de dheasca thionchar domhanda na paidéime, moltar go gcuirtear leibhéal éiginnteachta méadaithe le luachálacha nua le barúlacha ar luach a mhúnlú bunaithe ar fhianaise mhargaíochta a bailíodh. Cé nach bhfuil fianaise ann faoi láthair le laige ag deireadh na bliana, ní féidir tionchar COVID-19 ar luachanna talaimh agus foirgneamh sa todhchaí a mheas go beacht agus, mar sin de, beidh luachálacha breise sa todhchaí agus an gá a bheidh leo faoi bhreithniú ar fad faoi réir acmhainní.

8. INFHEISTÍOCHT GHEARRTHÉARMACH

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Taisce Euro Ar Théarma Seasta	-	-	2,000	1,700
Iomlán	-	-	2,000	1,700

9. AIRGEAD AR LÁIMH AG BANC

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Cuntas Banc Steirling	330	297	1,106	940
Cuntas Banc Euro	2,622	2,358	1,764	1,499
Cúlchiste Banc Euro	4,293	3,861	2,637	2,241
Mionairgead	1	1	2	2
Iomlán	7,246	6,517	5,509	4,682

10. STOC

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Crua-earraí	136	122	155	132
Adhmad	301	272	369	314
Breosla agus Bealaí	29	26	22	19
Éadaí Cosanta	77	69	57	48
Páirteanna Spártha agus Scagairí	15	13	20	17
Cártaí Cliste	9	8	12	10
Foilseacháin	18	16	23	20
Ilghnéitheach	12	11	16	14
Iomlán	597	537	674	574

11. INFHÁLTAIS AGUS RÉAMHÍOCAÍOCHTAÍ

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Laghdú ar mhéideanna (shuimeanna) le hóc laistigh de bhliain:				
Infháltais Thrádála	439	395	104	88
Lúide: Soláthar in aghaidh drochfhiach	(69)	(62)	(42)	(36)
Infháltais Eile	642	577	401	341
Réamhíocaíochtaí	1,087	978	802	682
Iomlán	2,099	1,888	1,265	1,075
Laghdú ar mhéideanna (shuimeanna) le hóc i ndiaidh bliana:				
Réamhíocaíochtaí	13	12	126	107
Iomlán	2,112	1,900	1,391	1,182

12. INÍOCTHA AGUS FABHRAITHE

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Méideanna le híoc laistigh de bhliain:				
Iníocaíochtaí Trádála	1,318	1,185	369	314
Iníocaíochtaí Eile	2,582	2,322	3,115	2,648
CBL	77	70	119	100
Fabhruithe agus Ioncam Iarchurtha	2,994	2,693	2,422	2,059
Iomlán	6,971	6,270	6,025	5,121
Méideanna ag laghdú i ndiaidh bliana				
Ioncam Iarchurtha	92	83	96	82
Iomlán	7,063	6,353	6,121	5,203

13. LÉASANNA OIBRIÚCHÁIN EILE

Ar 31 Nollaig 2020 - íocaíochtaí léasanna todhchaí faoi léasanna oibriúcháin dochealaithe do na tréimhsí seo a leanas:	€'000 2020	€'000 2020	€'000 2019	€'000 2019
Léasanna a bheidh in éag	Talamh agus Foirgnimh	Eile	Talamh agus Foirgnimh	Eile
Laistigh de bhliain amháin	264	-	282	3
Idir dhá bhliain agus cúig bliana	178	-	447	-
Níos faide ná cúig bliana	1	-	3	-
	443	-	732	3
	£'000 2020	£'000 2020	£'000 2019	£'000 2019
Léasanna a bheidh in éag	Talamh agus Foirgnimh	Eile	Talamh agus Foirgnimh	Eile
Laistigh de bhliain amháin	235	-	247	3
Idir dhá bhliain agus cúig bliana	158	-	392	-
Níos faide ná cúig bliana	1	-	3	-
	394	-	642	3

14. FORÁLACHA

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Ar 1 Eanáir		4,045	3,438	3,797	3,406
Foráil a úsáideadh sa bhliain		(675)	(600)	(1,260)	(1,105)
Foráil sa bhliain	6	3,799	3,377	1,508	1,322
Difríocht ar aistriú airgeadra		-	233	-	(185)
Ar 31 Nollaig		7,169	6,448	4,045	3,438

NÓTAÍ

Léiríonn an fhoráil seo meastachán iontaofa ar réiteach féideartha i gcásanna dlí in éadan Uiscebhealaí Éireann. Tugadh íocaíocht ioncaim de Cháin, Ús agus Pionós in 2019. Léiríonn an coigeartú ar aistriú airgeadra an ghluaiseacht ar luach na forála do shocruithe éileamh atá inchurtha le hathruithe ar an ráta malairte ar feadh na bliana.

15. NÓTAÍ DON RÁITEAS SREABHADH AIRGID

15.1 RÉITEACH AR THORADH GLANSREABHADH AIRGID DON BHLIAIN ARNA GHINIÚINT AG GNÍOMHAÍOCHTAÍ OIBRIÚCHÁIN

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Toradh don bhliain	(4,121)	(3,662)	(1,329)	(1,163)
Dímheas	11,369	10,106	10,954	9,605
Amúchadh Deontais Chaipitil (Brabach)/Cailteanas ar dhiúscairt réadmhaoine, gléasra agus trealamh	(11,941)	(10,614)	(10,965)	(9,614)
Laghdú/(Méadú) ar stoc	571	508	(14)	(12)
Laghdú/(Méadú) ar Infháltas	77	70	97	82
(Laghdú)/ Méadú ar Iníocaíochtaí	(721)	(648)	(20)	(17)
Forálacha	942	847	2,595	2,206
Difríocht ar aistriú airgeadra	3,124	2,810	248	211
	-	(39)	-	75
Glansreabhadh airgid (úsáidte)/ arna ghiniúint ag gníomhaíochtaí oibriúcháin	(700)	(622)	1,566	1,373

NÓTAÍ

Léiríonn an coigeartú ar aistriú airgeadra an ghluaiseacht ar luach na sócmhainní reatha agus na ndliteanas atá inchurtha le hathruithe ar na rátaí malairte.

15.2 RÉITEACH AR GHLUAISEACHTAÍ GLANSREABHADH AIRGID ISTEACH/(AMACH) AGUS COIBHÉIS AIRGID

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Airgead tirim agus a chomhluach ar 1 Eanáir	5,509	4,682	3,278	2,940
Glan-insreabhadh/eis-sreabhadh airgid	1,737	1,562	2,231	1,896
Difríocht ar aistriú airgeadra	-	273	-	(154)
Airgead tirim agus a chomhluach ar 31 Nollaig	7,246	6,517	5,509	4,682
Glan-insreabhadh/eis-sreabhadh as gníomhaíochtaí oibriúcháin	(700)	(622)	1,566	1,373
Glan-insreabhadh/eis-sreabhadh airgid arna ghiniúint ag gníomhaíochtaí neamhoibriúcháin	2,437	2,457	665	369
Glan-insreabhadh/eis-sreabhadh airgid	1,737	1,835	2,231	1,742

16. GEALLTANAS CHAIPITIL

Gealltanais chaipitil ar 31 Nollaig 2020:

	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Conraithe	2,257	2,030	1,751	1,488

NÓTAÍ:

Fuarthas faomhadh foirmiúil le cláir chaipitil 2020.

17. PINSIN

17.1 CUR CHUIGE CUNTASAÍOCHTA

Éilíonn FRS 102 ráiteas airgeadais a léiríonn, ar luach cothrom, na sócmhainní agus na dliteanais agus maoiniú gaolmhar ar bith eile a ghabhann le hoibleagáidí fostóra agus a aithníonn an costas a bhaineann le leas aoisliúntais i dtréimhse na cuntasáíochta ina saothraíonn na fostaithe iad.

Is é is éifeacht do FRS 102 costas pinsin a saothraíodh sa bhliain a aithint mar chaiteachas in áit iad a bheith aitheanta mar íocaíochtaí le pinsinéirí, agus méid maoinithe comhfhreagrach ann. Aithníonn an Clár Comhardaithe an dliteanas carnach do phinsin atá saothraithe ag fostaithe go 31 Nollaig 2020 mar aon le sócmhainn chomhfhreagrach.

Rinne achtúire cáilithe neamhspleách (Deloitte Total Reward and Benefits Limited) an luacháil a úsáideadh le faisnéisiú FRS 102 go 31 Nollaig 2020 a dhéanamh. Ullmhaíodh na torthaí i mbliana trí luacháil iomlán a dhéanamh ar dhliteanais na Scéime trí eolas ar bhallaíocht ar na dátaí a léirítear thíos a úsáid:

* Sonraí ballraíochta gníomhaí de réir 31 Márta 2020 athnuachan agus nuashonrú ar thuarastail mar a thug na Forais iad sna sleachta faisnéise do Deloitte

*Thug na Riarthóirí eolas ar an bhallaíocht iarchurtha agus sonraí ballraíochta pinsin do gach Foras mar bhí ar 31 Nollaig 2020. Rinneadh coigeartú ar na bunsonraí ballraíochta i leith gluaiseacht bhallaíochta shuntasach ar bith le linn na tréimhse go 31 Nollaig 2020; agus

*Eolas ar shreabhadh airgid don Scéim go 31 Nollaig 2020 de réir mar a thug na Forais sna sleachta eolais do Deloitte.

Is iad na príomhbhoinn tuisceana achtúireachta le dliteanais scéime a ríomh de réir FRS 102:

Ar 31 Nollaig	2020	2019	2018	2017	2016
Ráta lascaire Thuaisceart Éireann	1.35%	2.10%	2.75%	2.50%	2.70%
Ráta lascaire Phoblacht na hÉireann	0.80%	1.30%	2.15%	2.10%	1.90%
Ráta méadaithe ar Phraghasinnéacs Tomhaltóirí Thuaisceart Éireann	2.20%	2.00%	2.15%	2.10%	2.30%
Ráta méadaithe ar Phraghasinnéacs Tomhaltóirí Phoblacht na hÉireann	1.05%	1.15%	1.40%	1.65%	1.50%
Ráta méadaithe ar thuarastail - Thuaisceart Éireann	2.20%	2.00%	2.15%	2.10%	2.30%
Ráta méadaithe ar thuarastail - Poblacht na hÉireann	2.20%	2.00%	2.15%	2.10%	2.30%
Meánráta méadaithe ar phinsin Thuaisceart Éireann de réir CPI.	2.20%	2.00%	2.15%	3.00%	3.00%
Meánráta méadaithe ar phinsin Phoblacht na hÉireann de réir méaduithe tuarastal	1.05%	1.15%	1.40%	1.65%	1.50%
de réir CPI	2.20%	2.00%	2.15%	3.00%	3.00%
Blianta, ar an mheán, a bheidh fágtha ag duine in aois 65 bliain					
Ag fear atá 65 anois	22.3	22	21.9	22.1	22.2
Ag bean atá 65 anois	24.6	23.9	23.8	23.9	24.2
Ag fear atá 45 anois	23.6	23.4	23.3	23.5	23.9
Ag bean atá 45 anois	26	25.4	25.4	25.4	26.1

GLUAISEACHT I NDLITEANAS GLANPHINSIN SA BHLIAIN AIRGEADAIS

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
(Easnamh) ar an phlean ag tús na bliana		(131,895)	(112,108)	(112,443)	(100,855)
Leasanna a íocadh le linn na bliana		2,638	2,345	2,311	2,026
Glanaistriú (isteach)/amach as an scéim		(26)	(23)	36	32
Costas seirbhíse reatha		(6,417)	(5,704)	(4,422)	(3,877)
Airgeadas eile (muirear)		(1,993)	(1,772)	(2,492)	(2,185)
Gnóthachan achtúireachta (caillteanas)		(19,140)	(17,215)	(14,885)	(12,651)
Difríocht ar aistriú airgeadra		-	(6,585)	-	5,402
(Easnamh) ar an phlean ag deireadh na bliana		(156,833)	(141,062)	(131,895)	(112,108)
		2020	2020	2019	2019
Gnóthachain/(caillteanas) ó thaithí	17.5	(1,408)	(1,266)	1,882	1,600
Gnóthachain/(caillteanas) mar thoradh ar athruithe déimeagrafacha ar bhonn tuisceana		(890)	(800)	-	-
Gnóthachain/(caillteanas) mar thoradh ar ghluaiseachtaí airgeadra		2,163	1,945	(1,552)	(1,319)
Gnóthachain/(caillteanas) ar athruithe airgeadais ar bhonn tuisceana		(19,005)	(17,094)	(15,215)	(12,932)
Gnóthachan achtúireachta/(caillteanas)		(19,140)	(17,215)	(14,885)	(12,651)

Baineann an phríomhchuid de chailteanas achtúireachta €19,140,000 le méadú ar luach na ndliteanas mar thoradh, go príomha, ar an bhonn tuisceana achtúireachta ar a n-áirítear titim sa ráta lascaine ó Thuaidh agus ó Dheas (a chruthaíonn méadú ar luach na ndliteanas). Tháinig méadú ar luach na ndliteanas bunaithe ar an athrú ar bhonn tuisceana ar an déimeagrafaíocht, bonn tuisceana ar mhortlaíocht san áireamh. Is é glantionchar athruithe ar bhonn tuisceana achtúireachta méadú de c €19,895,000 ar dhliteanais agus sin fritháirithe le gnóthachan mar thoradh ar ghluaiseachtaí airgeadais fabhracha de c €2,163,000. Méadaítear an cailteanas ó thaithí an dliteanas a bhíonn ann mar thoradh ar ghluaiseachtaí ballraíochta de c. €1,408,000. Le linn na bliana fuarthas ranníocaíochtaí fostaithe agus €654,000 (2019 €632,000) a cuireadh ar ais chuig DHLGH agus Dfl ar bhonn 85:15.

Léiríonn an coigeartú ar aistriú airgeadra an ghluaiseacht ar luach na nGlandliteanas Pinsin atá inchurtha le hathruithe ar an ráta malairte ar feadh na bliana.

17.3 ANAILÍS AR CHUNTAS IONCAIM AGUS CAITEACHAIS DON BHLIAIN AIRGEADAIS

	Nótaí	€'000 2020	£'000 2020	€'000 2019	£'000 2019
Costas seirbhíse reatha		6,417	5,704	4,422	3,877
Ioncam airgeadais eile		1,993	1,772	2,492	2,185
Leasanna a íocadh le linn na bliana		(2,638)	(2,345)	(2,311)	(2,026)
Glanchiste iarchurtha do phinsin	3	5,772	5,131	4,603	4,036
Costas seirbhíse reatha		6,417	5,704	4,422	3,877
Ioncam airgeadais eile		1,993	1,772	2,492	2,185
Costas seirbhísí pinsin reatha	4	8,410	7,476	6,914	6,062

17.4 CISTE PINSIN IARCHURTHA

	€'000	£'000	€'000	£'000
	2020	2020	2019	2019
Ar 01 Eanáir	131,895	112,108	112,443	100,855
(Laghdú)/Méadú ar Shócmhainn Chiste Pinsin Iarchurtha	24,938	22,167	19,452	17,056
Difríocht ar aistriú airgeadra	-	6,787	-	(5,803)
Ar 31 Nollaig	156,833	141,062	131,895	112,108

Glacann Uiscebhealaí Éireann leis gurb ionann sócmhainn agus acmhainn atá le cur faoi réir Státchistí Éireann agus RA i gcomhar dliteanas pinsean iarchurtha neamh-mhaoinithe mar gheall ar roinnt imeachtaí a chuaigh tharainn. Folaíonn na himeachtaí seo tacaíocht reachtúil do scéimeanna aoisliúntais, agus an polasaí agus cleachtas maidir le pinsin seirbhísi poiblí a mhaoiniú sa dá dhlínse agus próiseas meastacháin bliantúil san áireamh. Cé nach bhfuil aontú foirmiúil ann nó aon ráthaíocht dá réir i dtaobh na méideanna ar leith ó na heagrais mhaoinithe, níl fianaise ag Uiscebhealaí Éireann nach leanfar don pholasaí maoinithe seo diaidh ar ndiaidh agus nach mbeidh an maoiniú ag teacht leis an chleachtas reatha. B'ionann sócmhainn mhaoinithe iarchurtha do phinsin ar 31 Nollaig 2020 agus €157m (2019 €132m).

Léiríonn an coigeartú ar aistriú airgeadra an ghluaiseacht ar luach na nGlandlitéanas Pinsin Iarchurtha atá inchurtha le hathruithe ar an ráta malairte ar feadh na bliana.

DLITEANAIS SAINLEASA GO STAIRIÚIL

	Nótaí	€'000	€'000	€'000	€'000	€'000
		2020	2019	2018	2017	2016
Barrachas/(Easnamh) ar 31 Nollaig		(156,833)	(131,895)	(112,443)	(111,703)	(117,043)
Gnóthachain/(cailteanas) ó thaithí	17.2	(1,408)	1,882	(3,074)	8,108	(7,648)
Céatadán Dlitéanas Scéime		0.90%	1.40%	2.70%	7.3%	-6.5%

	Nótaí	£'000	£'000	£'000	£'000	£'000
		2020	2019	2018	2017	2016
Barrachas/(Easnamh) ar 31 Nollaig		(141,062)	(112,108)	(100,855)	(99,115)	(100,457)
Gnóthachain/(cailteanas) ó thaithí	17.2	(1,266)	1,600	(2,757)	7,194	(6,252)
Céatadán Dlitéanas Scéime		0.90%	1.40%	2.70%	7.3%	-6.2%

17.6 FOSTAITHE NUA

Má thagann fostaí nua a d'oibrigh san earnáil poiblí i dTuaisceart Éireann chuig Uiscebhealaí Éireann, le scéimeanna maoinithe/neamh-mhaoinithe ríomhann an Riarthóir Pinsin d'Uiscebhealaí Éireann luach aistrithe d'Uiscebhealaí Éireann agus cuirtear sin chuig an Roinn Bonneagair. Maidir le fostaí as Poblacht na hÉireann a d'oibrigh sna seirbhísi poiblí roimhe faoi scéim mhaoinithe, ríomhann an Riarthóir Pinsin d'Uiscebhealaí Éireann luach aistrithe agus cuirtear sin chuig an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRÁO). Le scéim pinsin seirbhísi poiblí neamh-mhaoinithe Phoblacht na hÉireann, luíonn dliteanas pinsin i leith réamhsheirbhíse poiblí le Státchiste Éireann go dtí go bhfeidhmítear é.

Scarfaidh agus cionroinnfidh an Riarthóir Pinsin luachanna aistrithe do scéimeanna a mhaoinítear lasmuigh de na seirbhísi poiblí agus tabharfaidh Uiscebhealaí Éireann an luach aistrithe don dá Rannóg. Rinneadh dhá aistriú isteach sa scéim le linn na bliana, €36,000 san iomlán.

17.7 FOSTAITHE AG IMEACHT

Nuair a fhágann fostaí Uiscebhealaí Éireann, maoinítear an tseirbhís trí RB ar 15% agus ag RTRÁO ar 85% den mhéid atá le haistriú. Má bhí duine ag obair roimhe san earnáil poiblí mar a léirítear thuas, maoinítear an luach aistrithe ina iomlán sa dlínse ábhartha (seachas scéim pinsin seirbhísi poiblí neamh-mhaoinithe i bPoblacht na hÉireann). Rinneadh aistriú amháin, €10,000 san iomlán, amach as an scéim le linn na bliana.

17.8 SOCRÚCHÁIN PHINSIN - CUR SÍOS GINEARÁLTA AR AN SCÉIM

Tá roinnt rannóg sa scéim pinsin agus struchtúir leasa éagsúla ag baint leo. Is iad na príomhrannóga:

Croí-rannóg na dTuarastal Deiridh

Seo socraíocht phinsin do thuarastal deiridh le leasanna a múnlaíodh ar an rannóg Chlasaiceach i bPríomhscéim Pinsin Státseirbhís Thuaisceart Éireann. Soláthraíonn an scéim pinsean (ochtóduithe do gach bliain seirbhíse), aisce nó cnapshuim (trí ochtóid do gach bliain seirbhíse) chomh maith le pinsin leanaí agus nuachair. Is é 60ú breithlá an bhaill a ghnáthaois scoir. Téann íocaíochtaí (agus iarchur) pinsin i méid de réir boilsciú praghsanna ginearálta.

Croí-rannóg Alfa

Is scéim í seo atá bunaithe ar mheántuilleamh gairmréime athluacháilte (scéim CARE) le leasanna a múnlaíodh ar rannóg Alfa Phríomhscéim Pinsin Státseirbhís Thuaisceart Éireann. Soláthraíonn an scéim seo pinsean bunaithe ar chéatadán (2.32%) de phá inphinsin do gach bliain de bhallaíocht ghníomhach, (méadaítear/laghdaítear an pinsean ag tús gach bliain scéime de réir boilsciú praghsanna ginearálta) chomh maith le pinsin leanaí agus nuachair. Is ionann Aois Scoir de ghnáth agus Aois Phinsin Stáit an bhaill sa dlínse ábhartha, 66 bliain ag ardú go 68 faoi láthair sa RA idir 2037 agus 2039 agus 66 ó Dheas. Bhí aois don phinsean Stáit i bPoblacht Éireann le hardú go 67 ó 1 Eanáir 2021 agus ansin go 68 ó 1 Eanáir 2028 ach chuir an rialtas an t-athrú seo siar agus bunaíodh Coimisiún Pinsin leis an athrú ar aois an phinsin Stáit a mheas chomh maith le hinbhuanaitheacht agus cothromaíocht ó ghlúin go glúin. Téann íocaíochtaí (agus iarchur) pinsin i méid de réir boilsciú praghsanna ginearálta.

Rannóga do Chearta ar Cosaint

Múnlaíodh roinnt rannóg den scéim ar scéimeanna pinsin seirbhísí poiblí ó Dheas agus bhí ballraíocht ag fostaithe Fhorais Thuaidh/Theas nuair a ainmníodh agus aistríodh iad agus na Forais á mbonú. Is socraíochtaí phinsin tuarastal deiridh le leasanna iad mar atá ag an scéim ábhartha do sheirbhísí poiblí ó Dheas, m.sh Scéim Aoisliúntais do Státseirbhísigh bhunaithe. Soláthraíonn na scéimeanna seo pinsin (do bhaill neamh-chomhtháite, ochtóduithe do gach bliain seirbhíse ach do bhaill chomhtháite, dhá chéadú do gach bliain seirbhíse ar thuarastal suas go 3.333 oiread níos mó ná an Pinsean Seanaoise Ranníocach Stáit agus ochtóduithe do gach bliain seirbhíse ar thuarastal 3.333 oiread níos mó nó an Pinsean Seanaoise Ranníocach Stáit, aisce nó cnapshuim (trí ochtóid do gach bliain seirbhíse) chomh maith le pinsin leanaí agus nuachair. I mí na Nollag 2018, chuir RCPA in iúl d'Fhorais go raibh orthu aois dul ar scor éigeantach a ardú go 70 mar a leagadh amach i mBille Aoisliúntas Seirbhísí Poiblí (Aois Dul ar Scoir) 2018 ar bhonn riaracháin. Téann íocaíochtaí (agus iarchur) pinsin i méid de réir boilsciú tuarastail ghinearálta san earnáil phoiblí. Cuirtear i bhfeidhm an Scéim Pinsin Neamhranníocach d'Fhostaithe Stáit Neamhbhunaithe agus an Scéim Aoisliúntais do Státseirbhísigh Bhunaithe mar Scéim Cearta ar Cosaint d'Uiscebhealaí Éireann sa Phoblacht. I dTuaisceart Éireann, is í Príomhscéim Pinsin Státseirbhíse TÉ an scéim ábhartha. Bíonn leasanna ag bunús na mball croí-rannóige i rannóga Tuarastal Deiridh agus Alfa agus den chuid is mó, cláróidh daoine a thagann isteach sa Scéim i ndiaidh 1 Aibreáin 2015 mar bhaill i gCroí-rannóg Alfa.

Rinne achtúire cáilithe neamhspleách (Deloitte) an luacháil a úsáideadh le faisnéisiú FRS 102 go 31 Nollaig 2020 a dhéanamh. Ullmhaíodh na torthaí i mbliana trí luacháil iomlán a dhéanamh ar dhliteanas na Scéime trí eolas ar bhallaíocht ar na dátaí Nótaí 17.1 ar 31 Nollaig 2020.

18 DLITEANAS THEAGMHASACHA

Ba é €2,236,000, (2019 €1,936,000) an dliteanas teagmhasach a bhí ag Uiscebhealaí Éireann ar 31 Nollaig 2020. Is iad na cásanna dliteanas teagmhasach:

* Cheannaigh Uiscebhealaí Éireann talamh ar bhonn riachtanais, léirítear costais réasúnta, táillí dlí san áireamh agus níl aon teorainn ama ar éilimh ar chúitimh.

* Mar chuid d'ordú ceannaigh éigeantaigh, soláthraíodh príomhphíobán uisce talmhaíoch d'uisce beostoic ar son úinéirí talaimh tadhlaigh éagsúla i Liatroim. Tháinig ceisteanna éagsúla aníos ar a n-áirítear freagracht as táillí uisce úinéirí talaimh éagsúla agus an dliteanas a bhaineann le cóiriú agus le cothabháil an phríomhphíobáin uisce a bhfuil uisce ag sileadh as. Tá plé ar siúl agus baineann na costais a léirítear sa chás seo le príomhphíobán uisce nua a chur isteach. Is é an luach a rinne Uiscebhealaí Éireann an meastachán is fearr agus ní féidir aisíocaíocht a fháil.

Bunaithe ar thaithí, agus a ríomhadh ar 60% den mheastachán is fearr, bhí dliteanas teagmhasach de €236,000 ar an iomlán thuas.

*Tionóladh dhá bhinse fostaíochta i gcásanna McCloud agus Sargeant in éadan Rialtas RA maidir le hidirdhealú féideartha i bhfeidhmíocht cosaint aistrithe nuair a athraíodh reachtaíocht phinsin do na seirbhísí poiblí sa RA in 2015.

I mí na Nollag 2018, rialaigh an Chúirt Achomhairc gur chruthaigh an chosaint aistrithe idirdhealú mídhleathach ar bhonn aoise. D'iarr Rialtas RA cead ar an Chúirt Uachtarach achomharc in aghaidh an chinnidh seo a bheith ann ach séanadh é ar 27 Meitheamh 2019.

Bíonn an Roinn Airgeadais (Tuaisceart Éireann) i dteagmháil go fóill le Státchiste na Banríona le haghaidh moltaí le dul i ngleic le hidirdhealú ar bhonn aoise sna scéimeanna pinsin eile do sheirbhísí poiblí mar thoradh ar rialú McCloud. I Mí na Samhna 2020, druideadh an comhairliúchán a bhí ag an Roinn ar phinsin do na seirbhísí poiblí le déanamh ar shiúl leis an idirdhealú a d'aithin na cúirteanna mar chuid d'athchóiriú ar phinsin in 2015 agus foilsíodh toradh an chomhairliúcháin ar 25 Feabhra 2021. Tá mionsonraí ar fhreagairt ar an chomhairliúchán ar fáil ag:

<https://www.finance-ni.gov.uk/publications/response-consultation-proposed-changes-transitional-arrangements-2015-schemes>

Táthar ag dúil go mbeidh an próiseas coigeartaithe fada agus am-íditheach, agus is gá dó díriú go cothrom ar achtúireachtaí pinsin ó bhí 2015 ann agus leas nó aimhleas do dhaoine sna scéimeanna nua a mheas. Óna thaobh seo de, i gcásanna na mball foirne áirithe in Uiscebhealaí Éireann atá ina mbaill den Scéim, féadann gur gá an t-idirdhealú a d'fhulaing siad mar thoradh ar chosaintí aistrithe a chúiteamh leo.

Is deacair ag an bpointe seo tionchar an bhreithiúnais a chainníochtú mar tá sé ag brath ar an chúiteamh a bhronnfar, ar ardú thuarastal na mball, fad na seirbhíse agus aois scoir, agus cé acu a éiríonn baill as seirbhís ghníomhach (agus an uair). Beidh tuilleadh airde le díriú ar théarmaí na socrúchán féideartha agus is gá sin a bheith faofa ag an Roinn Airgeadais (Tuaisceart Éireann) agus ag an Roinn Caiteachais Phoiblí agus Athchóirithe (Éire).

Ar an ábhar sin, ní dhearnadh foráil sna cuntais i leith bhreithiúnas McCloud/Sargeant. Measann Riarthóir N/SPS go bhféadfaidh go mbeidh cúiteamh suas le €2,000,000 le híoc ag Uiscebhealaí Éireann.

19. FEIDHMÍOCHT TAOBH LE PRÍOMHSPRIOCANNA AIRGEADAIS

Cuirtear pleananna gnó bliantúla i láthair na Comhairle Aireachta Thuaidh/Theas lena bhfaomhadh. Is é caiteachas a choinneáil laistigh de limistéir bhuiséid na spriocanna airgeadais a leagtar amach ag na Ranna Coimircíochta agus RCPA agus an Roinn Airgeadais d'Uiscebhealaí Éireann. Baineadh na spriocanna amach. Leagadh amach spriocanna neamhairgeadais fosta agus tuairiscítear iad i gCuid 3 den Tuarascáil Bhliantúil.

Faomhadh Plean Gnó 2020 Uiscebhealaí Éireann go cúlghabhálach ag na Ranna Coimircíochta, na Ranna Airgeadais agus an Chomhairle Aireachta Thuaidh/Theas (CATT) i Mí na Nollag 2020.

Chuir an Roinn Bonneagair i bhfeidhm socruithe teagmhais a chuir an Roinn Airgeadais in áit le maoiniú a íoc le hUiscebhealaí Éireann a éascú.

20. BEARTAÍOCHTAÍ PÁIRTITHE GAOLMHARA

Is Foras feidhmithe trasteorainne é Uiscebhealaí Éireann a mhaoiníonn RTRÁO agus RB. Glactar leis gur páirtithe gaolmhara iad na ranna seo agus i mbliana maoiníodh Uiscebhealaí Éireann go príomha trí na ranna seo agus bhí réimse idirbheartaíochtaí acu leo. Tá nósanna imeachta in áit ag Uiscebhealaí Éireann le coimhlintí leasa a bhainistiú agus tiomsaíodh iad laistigh den tréimhse a bhí faoi athbhreithniú.

Ní dhearna aon phríomhbhall ar an fhoireann bainistíochta ag Uiscebhealaí Éireann aon idirbheartaíocht maoinne le hUiscebhealaí Éireann sa bhliain airgeadais ó 01 Eanáir 2020 – 31 Nollaig 2020.

21. CLÁR CAILLTEANAS

Coinníonn Uiscebhealaí Éireann Clár Caillteanas. Is é €603,000 (2019 €922,000) an caillteanas a taifeadh don bhliain agus cuireadh sin leis na cuntais seo má bhain na caillteanas leis an bhliain airgeadais seo.

Ráiteas Caillteanas	2020 €	2019 €
Íocaíocht Chúitimh - Éilimh Dhliteanais Phoiblí	208,356	141,766
Éilimh Fostaithe ar Dhliteanais	328,141	654,612
Íocaíocht gan Tairbhe -Íocaíochtaí Malla agus Pionóis Ioncaim	1,236	97,814
Caillteanas Inchiallaithe	-	-

Íocaíocht Mhall Fiachais	6,119	3,400
Cailteanais Stór agus Gléasra	37,003	21,481
Íocaíochtaí iomarcaíochta	20,756	-
Éilimh Thréigthe	1,650	3,274
Iomlán	603,261	922,347

Baineann éilimh dhliteanais fostaithe in 2020 le trí fhostaí ar bhain teagmhais san áit oibre leo agus le táillí dlí do chás fostaithe a réitíodh in 2019. In 2019 bhain íocaíochtaí don Ioncam le hús a bhí bainteach le *Country Money* agus le pionóis de €92,220 agus le gearríocaíocht CBL ar sheirbhísí frithmhuirir de €5,594.

22. IONSTRAIMÍ AIRGEADAIS, LEACHTAIGHT, RÁTA ÚIS AGUS RIOSCA AIRGEADRA EACHTRAÍ

22.1 IONSTRAIMÍ AIRGEADAIS

Mar gheall ar na cineálacha gníomhaíochtaí neamhthrádála agus an dóigh a maoinítear Uiscebhealaí Éireann, ní hionann an riosca airgeadra céanna dó agus d'eintitis ghnó. Ceadaíonn Meamram Airgeadais d'Uiscebhealaí Éireann iasachtaí a fháil ach faomhadh na Ranna Coimircíochta agus na Ranna Airgeadais a bheith ann roimh ré, faomhadh nár iarradh. Gintear na sócmhainní agus na dliteanais airgeadais ag gníomhaíochtaí oibriúcháin lá go lá agus ní choinnítear iad le riosca a mhaolú d'Uiscebhealaí Éireann agus iad i mbun a ngníomhaíochtaí. Den chuid is mó, is iad airgead tirim, infháltais agus iníocaíochtaí na hionstraimí airgeadais.

LEACHTAIGHT, RÁTA ÚIS AGUS RIOSCA AIRGEADRA EACHTRAIGH

Maoinítear riachtanais sócmhainní glanioncaim Uiscebhealaí Éireann i dTionól Thuaisceart Éireann agus i nDáil Éireann as cistí a vótálann siad orthu go bliantúil, mar aon lena chaiteachas caipitil. Mar sin de, ní bhíonn aon riosca leachtachta air.

Ní bhíonn rochtain ag Uiscebhealaí Éireann ar chistí as foinsí trádála agus mar sin de ní ann do riosca suntasach rátaí úis.

Déanann Uiscebhealaí Éireann idirbheartaíochtaí in airgeadra an dá dhlínse in Éirinn mar a bhfuil éiginnteacht suntasach ag baint le ráta malairte agus taifeadtar gnóthachain agus cailteanais ar Thuairisc ar Ioncam Cuimsitheach agus ar Ráiteas Ioncaim.

23. IMEACHTAÍ I NDAIDH NA TRÉIMHSE TUAIRISCITHE

Níl aon imeachtaí i ndiaidh an dáta thuairiscithe le tuairisciú.

Tugadh údarás Oifigeach na Cuntasaíochta go bhfoilseofaí ar 14 Nollaig 2021 an Tuarascáil Bhliantúil agus na Cuntais don bhliain dar críoch 31 Nollaig 2020.

TREOIR NA gCUNTAS

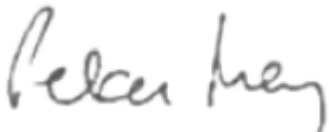
Treoir Chuntas Uiscebhealaí Éireann

TREOIR CHUNTAS ARNA TABHAIRT AG ROINN BONNEAGAIR THUAISCEART ÉIREANN, AN ROINN CULTÚIR, OIHRÉACHTA AGUS GAELTACHTA SA PHOBLACHT, LE FAOMHADH NA RANNA AIRGEADAIS, DE RÉIR ORD UM CHOMHOIBRITHE 1999 (FORAIS FEIDHME) (TUAISCEART ÉIREANN) AGUS ACHT CHOMHAONTÚ NA BREATAINE NA hÉIREANN 1999.

Tabharfaidh na cuntais bhliantúla léargas fírinneach cóir ar an Ioncam agus ar an Chaiteachas agus ar shreabhadh airgid don bhliain airgeadais, agus ar staid cúrsaí ag deireadh na bliana. Faoi réir an riachtanais seo, ullmhóidh an foras cuntais don bhliain airgeadais dar críoch 31 Nollaig 2017 agus do na blianta ina dhiaidh sin dá réir seo a leanas:

- Tuarascálacha Bliantúla Fhorais Feidhmithe Thuaidh/Theas agus an Treoir Chuntasaíochta;
- Treoracha eile a bhféadann Ranna Airgeadais a eisiúint ó am go chéile maidir le cuntais le léargas fírinneach cóir a thabhairt;
- Nochtadh faisnéise ar leith ar bith eile a éilíonn na Ranna Coimircíochta; seachas é a bheith aontaithe le Ranna Airgeadais, ach sonraí na heisceachta a bheith sna nótaí chuig na cuntasóirí.

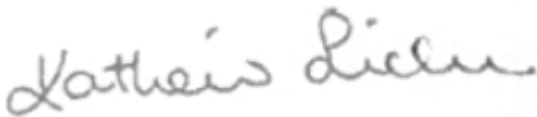
Arna shíniú le húdarás na Roinne Bonneagair



Ainm

29 Meitheamh 2018

Arna shíniú le húdarás na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta



Ainm Kathleen Licken (Ard-Rúnaí)

28 Meitheamh 2018



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