

MARA

An tÚdarás Rialála Limistéir Mhuirí
Maritime Area Regulatory Authority



Annual Report

2025

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Foreword from the Chairperson

Established in July 2023, MARA remains a young organisation, but one entrusted with a significant national responsibility: to act as a custodian and a regulator of Ireland's maritime area. That maritime area is vast, complex and strategically important. It encompasses some of the richest offshore renewable energy potential on the planet and is central to Ireland's environmental responsibilities, coastal communities, critical infrastructure and wider national interest.

During 2025, MARA continued its transition from establishment to sustained operational delivery. From a standing start, the Authority has developed and refined the procedures, systems and capabilities required to discharge its statutory functions. This included continued improvement of processes for Maritime Usage Licences and Maritime Area Consents, with a focus on clearer guidance, improved templates, more efficient assessment processes and greater transparency for applicants and stakeholders. MARA also continued to embrace its legacy foreshore responsibilities.

The Authority pressed forward with appropriate regulatory changes aimed at streamlining processes, while ensuring that environmental assessment, compliance and transparent decision-making remained central to the system. This balance is vital. MARA's task is not simply to accelerate activity in the maritime area, it is to ensure that such activity is properly regulated, proportionate, lawful and aligned with the long-term protection and sustainable management of Ireland's marine environment.

I am particularly pleased that MARA's timelines are now increasingly aligning with statutory requirements. This is a significant achievement for a new regulator that began without inherited systems, embedded procedures or an established organisational infrastructure. It reflects the commitment of the Executive, the professionalism of staff, and the Board's continuing focus on governance, risk, accountability and strategic delivery.

Strengthening governance remained a priority throughout 2025. MARA further developed its internal structures, supported the work of the Board and its committees, advanced policies and procedures, and continued to embed the principles of transparency, accountability and good public administration.

MARA also continued to build capacity across the organisation. It expanded its workforce to more than 60 staff by year end, completed the fit-out of its headquarters in Wexford, strengthened its in-house legal capability, and continued to develop its finance and procurement functions. The return of €16 million in foreshore and MAC levy income to the Exchequer also demonstrates the growing maturity of the organisation's financial and revenue functions.

The scale of regulatory delivery across the year was considerable. MARA received 56 authorisation applications in 2025 and made 41 authorisation determinations, including both MACs and MULs. This demonstrates a regulator that is maturing, learning and delivering while continuing to improve its processes.

MARA has also worked to strengthen coordination across the wider maritime regulatory system. In addition to leading and coordinating the Maritime Regulators Liaison Group, MARA established its Stakeholder Forum and continues to

strive for improved communication with all those who interact with, depend on, or are affected by Ireland's maritime regulatory framework. Clear, consistent and open communication will remain central to building trust and improving the effectiveness of the system.

I want to acknowledge the dedication of my fellow Board members, whose expertise, independence and commitment continue to guide MARA's development. I also want to thank the Chief Executive, Laura Brien, the Senior Management Team and all MARA staff for their energy, professionalism and public service ethos throughout the year.

It is a privilege to chair the Board of MARA at this important stage in the Authority's development. The work being done now is laying the foundations for a more coherent, accountable and sustainable system of maritime regulation in Ireland.

For centuries, ocean governance has been shaped by a regime of open access that is no longer fit for purpose. Environmental, economic and security demands now require a more integrated and ecosystem-based approach to ocean governance at national, regional and international level. As pressures on Ireland's maritime area continue to grow, MARA's role will become even more important.

The Board remains committed to ensuring that MARA continues to act with integrity, independence, transparency and purpose in the public interest.

In conclusion I would like to thank Minister O'Brien and Minister Dooley and their officials for their support and encouragement.



Mark Mellett

Vice Admiral (Rtd) DSM PhD

Chairperson

Maritime Area Regulatory Authority

Foreword from the CEO

2025 was a pivotal year for the Maritime Area Regulatory Authority (MARA), marked by rapid organisational growth, significantly increased regulatory output, and heightened national importance of MARA activities across key sectors of the Irish economy. MARA emerged as a critical-path regulator for key infrastructure, particularly offshore renewables, transport, utilities and coastal protection, operating under sustained scrutiny while delivering strong performance improvements.

In delivering on regulatory decisions, we prioritised nationally important sectors (energy, ports, cables), accounting for the majority of applications and decisions. To improve speed, predictability and transparency, MARA focused on regulatory developments that strengthened our regulatory framework, increasing predictability of both decision outcomes and timelines. We introduced enhanced application guidance across technical, financial and mapping requirements, reducing the amount of time and effort required to process applications. Other aspects of regulatory best practice achieved in 2025 were the use of standardised consent and licence conditions as well as publishing application and decision materials to support transparency.

2025 was also a year focussed on building operational capacity. MARA increased staffing by almost 40% strengthening technical, legal and policy expertise. We established a fully operational in-house legal function, transitioning away from the support provided by the CSSO since establishment. MARA headquarters in Wexford were completed and we strengthened inter-agency coordination through initiatives like the Maritime Regulators Liaison Group.

In 2025, MARA successfully transitioned from a newly established body into a credible national regulator, laying strong organisational, legal, and digital foundations for future growth. Finally, I would like to thank the staff and Board of MARA for their commitment and dedication to delivering on our mission, vision and values, as well as the Department of Climate, Energy and the Environment for their continuing support. MARA enters 2026 well-positioned to further accelerate decision-making and enable national infrastructure delivery at scale, while supporting a high level of protection of the marine environment.



Laura Brien

Chief Executive Officer
Maritime Area Regulatory Authority

Who We Are



Board Members



Mark Mellett
Chair



Alma Walsh
Board Member



Brendan McGrath
Board Member



James Massey
Board Member



Karen Banks
Board Member



Niamh Kenny
Board Member



Patrick Gibbons
Board Member



Patrick Moran
Board Member



Paul O'Neill
Board Member



Philip Daly
Board Member



Ruth Brennan
Board Member



Senior Management Team



Laura Brien
CEO



Alan Harte
Senior Management
Team



Karen Creed
Senior Management
Team



Frank Ronan
Senior Management
Team



John Evans
Senior Management
Team



Padraic Dempsey
Senior Management
Team

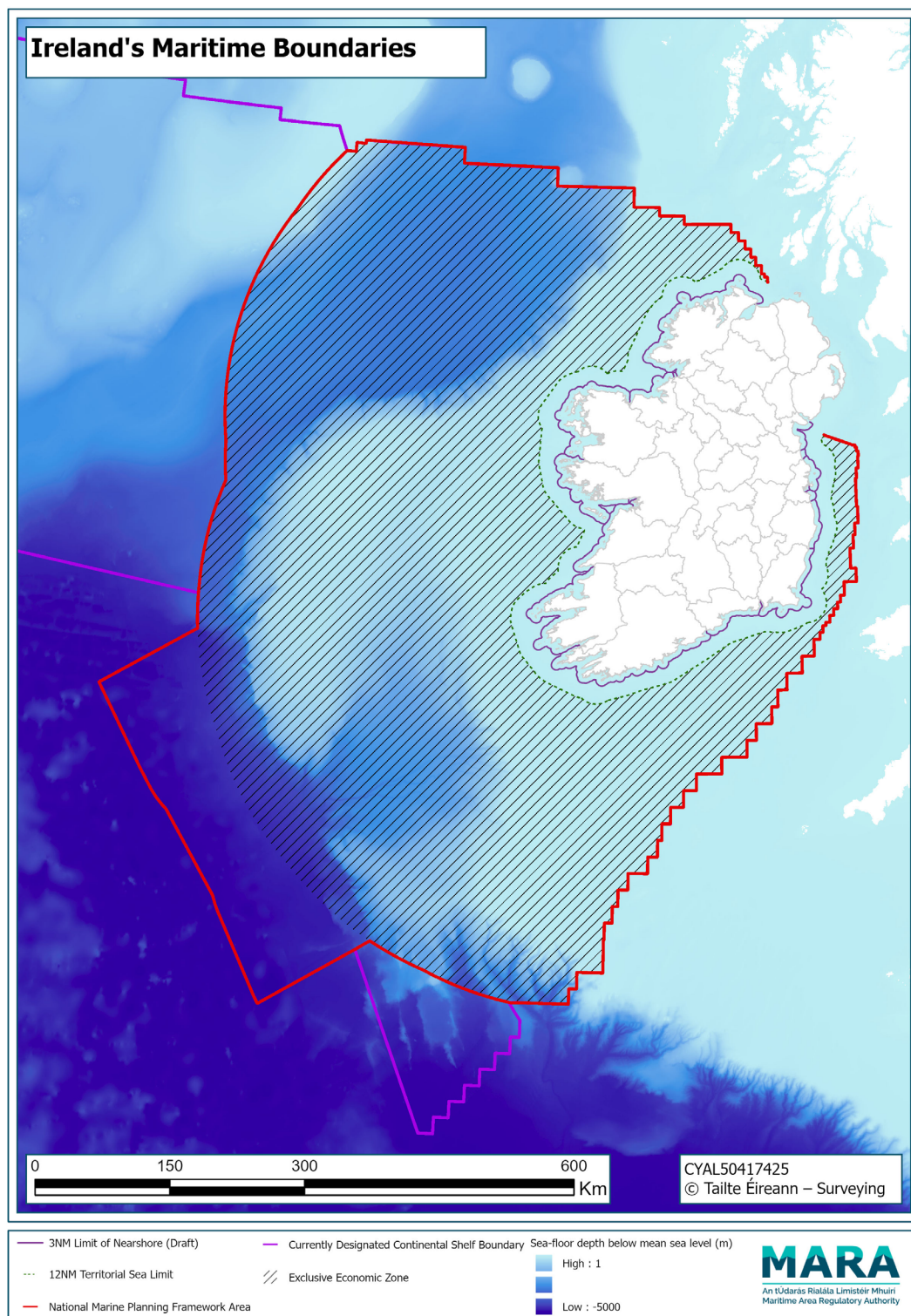


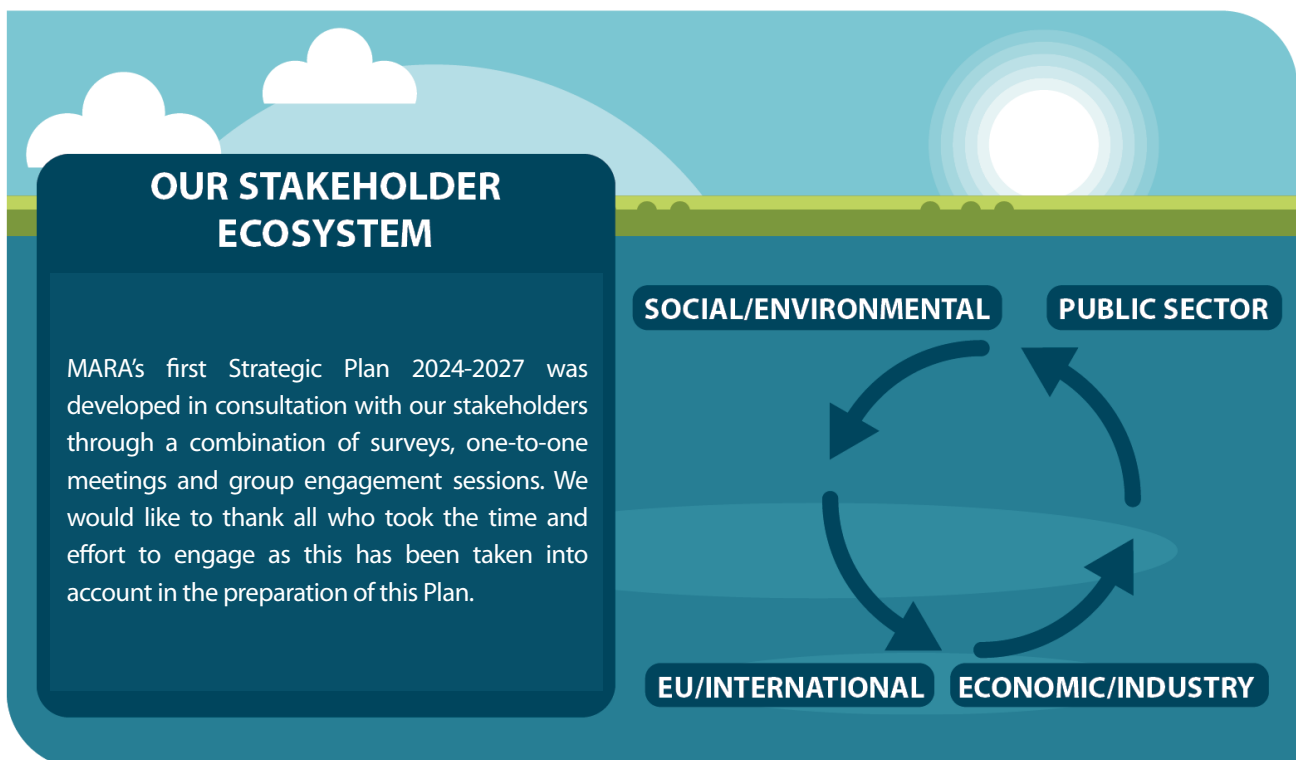
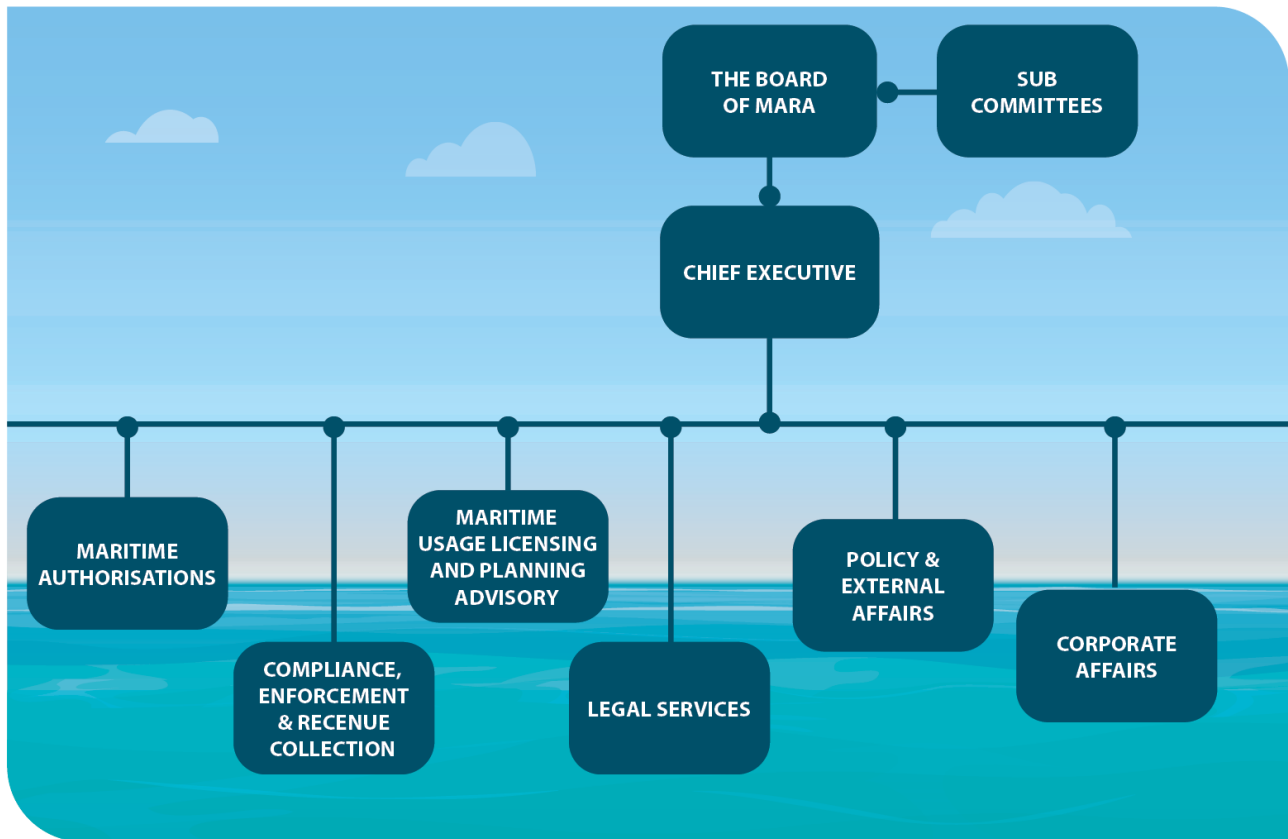
Yvonne Doris
Senior Management
Team



What MARA Does

MARA is Ireland's independent maritime regulator under the aegis of the Department of Climate, Energy and the Environment (DCEE). MARA has a critical role in the streamlined system for regulation of the maritime area, which is seven times the size of Ireland's landmass at almost 500,000 square kilometres. The regulatory regime for development of and specific use of the maritime area from the high-water mark to the outer limit of the State's continental shelf, the EEZ (Exclusive Economic Zone), is administered by MARA in conjunction with An Coimisiún Pleanála and the Coastal Planning Authorities. This new regime replaced existing State and development consent regimes and streamlined arrangements.





Strategic Plan 2024-2027

MARA launched its first Statement of Strategy in 2024. It sets out a clear vision for MARA through to 2027. The subtitle ‘under the shelter of the ocean people thrive’ recognises Ireland’s dúchas na mara – sense of belonging to, and responsibility for, the sea.

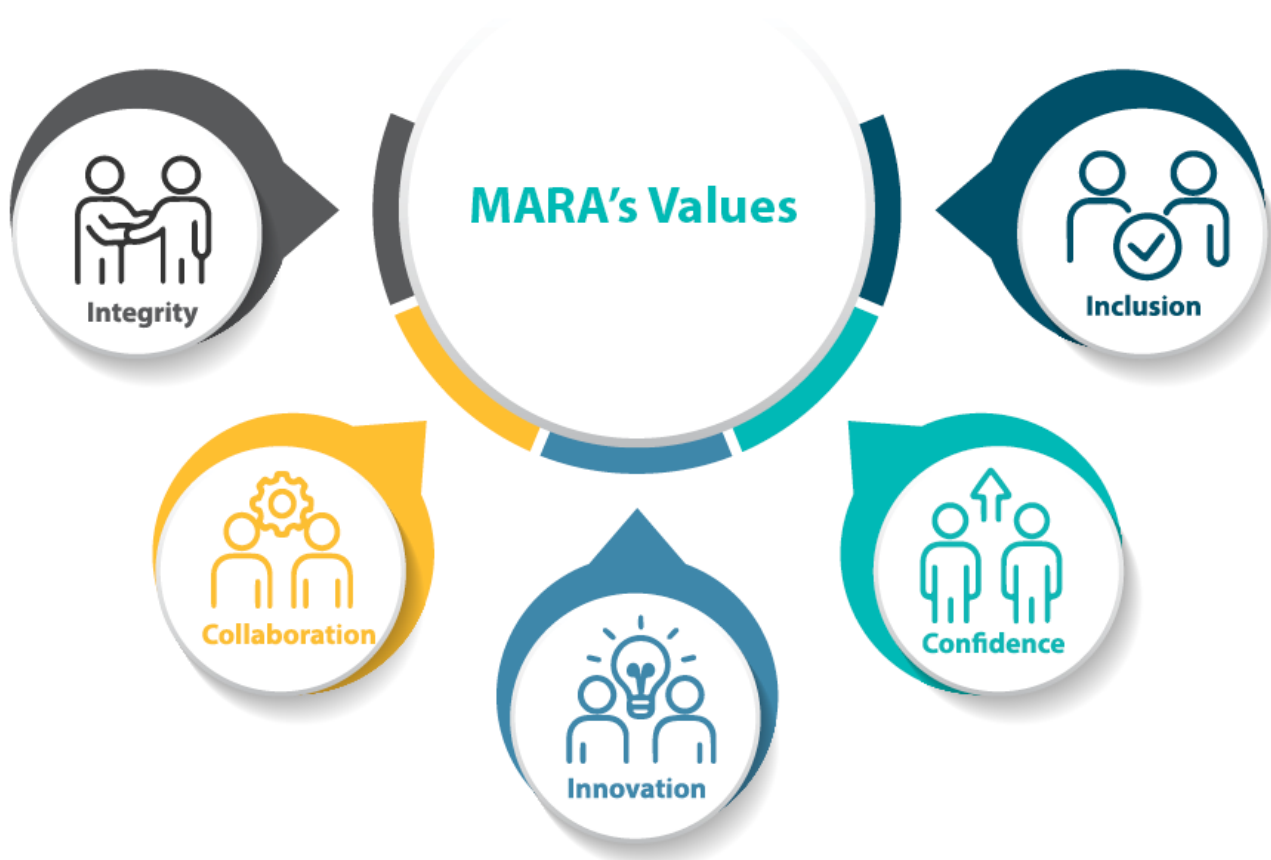
MARA’s Mission

“Our mission is to act as custodian and regulator of Ireland’s maritime area. We aim to ensure that Ireland’s marine environment is protected for the future through co-operation, compliance, enforcement and transparent decision making.”

MARA’s Vision

“We will be a trusted maritime regulator contributing to the achievement of a thriving ocean ecosystem and the sustainable management of the maritime area of Ireland for the benefit of nature and generations to come.”

MARA’s Values



Implementing MARA's Priorities

Priority 1



Establish solid
foundations for
delivery

Priority 2



Build capacity &
knowledge

Priority 3



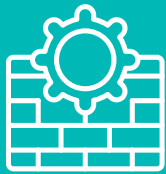
Regulate
effectively &
impartially

Priority 4



Drive
co-operation &
empower action

Priority 1



Establish solid foundations for delivery

This includes building an infrastructure to assess applications, issue timely robust decisions and deliver effective governance

Priority	Objective
Priority 1: Establish solid foundations for delivery – this includes building an infrastructure to assess applications, issue timely robust decisions and deliver effective governance.	Deliver a streamlined regulatory process that manages expectations throughout the regulatory lifecycle and effectively utilises technology and ICT solutions
	Develop a robust risk-based approach to regulation with proportionate conditions

Achievements 2025

Enhancements to MAC and MUL procedures

During 2025, MARA’s operational processes, procedures and templates were critically evaluated with a view to continuous improvement and simplification of the regulatory regime. The objectives of this work were to make the application process more efficient, positively impact upon application processing timeframes, reduce the number of requests for additional information and promote cost/resource savings for both MARA and the applicant.

The outputs included:

- Implemented **streamlined end-to-end application processes** for MAC and MUL regimes, improving efficiency and turnaround times.
- Delivered a focused **application processing campaign**, significantly increasing output and clearing application backlogs.
- Introduced **updated application forms, guidance, and templates** to support a “right-first time” approach and reduce administrative burden.
- Enhanced **transparency**, including earlier publication of application documentation and decisions.
- Collaborative process for consistency on development and refinement of existing and new MAC and MUL conditions

MARA led the assessment and declaration of all coastal planning authorities as ‘fit and proper persons’ to hold any MAC. The declaration enables MARA to declare certain applicants to be fit and proper without a case-by-case assessment for each MAC application received, thereby reducing the application time.

MARA operated a prioritisation system, whereby MAC and MUL applications related to energy, utility, telecoms and transportation activities were processed ahead of other areas. To simplify regulatuiou, MARA Implemented the circular on De-Minimis activities in the Maritime area to remove low impact activities from MARA regulatory oversight.

MARA implemented a transparency initiative to support its decision making. The first task under this activity was to publish more application documentation on the MARA website and to publish them at an early stage of the application process, so that the public and impacted stakeholders can review and respond.

Supporting Offshore Renewable Energy

Throughout 2025 MARA developed a suite of supports in relation to the ORESS 2.1(Tonn Nua) auction to provide certainty and clarity to relevant stakeholders including:

- Publication of the Tonn Nua Roadmap and detailed ORESS 2.1 FAQs to assist bidders in preparing their bids to ORESS and any subsequent MAC and MUL applications.
- Publication of samples of draft MAC and Supporting Entity Guarantees applicable for the Tonn Nua site.

MARA developed a Competitive MAC Framework in 2025 with support from Baringa LLP. The Framework is a significant step in supporting the timely and sustainable delivery of offshore renewable energy (ORE) projects in Ireland and it is intended to complement Ireland's plan-led approach to ORE development and to support the achievement of national climate and energy targets. It was informed by international best practice and extensive consultation with stakeholders which took place in September 2025. Its flexible, site-specific design will allow MARA to apply appropriate criteria and weightings for individual allocation rounds, supporting efficient and transparent decision-making.



WHAT IS A MARITIME AREA CONSENT (MAC)

- A MAC is the right to occupy a part of the maritime area.
- It is separate from development consent (planning permission) which is the responsibility of either An Coimisiún Pleanála or the coastal planning authorities.
- It is the gateway into the planning system – it is normally required (not always) in advance of applying for development permission.
- There are financial and technical assessments to ensure an applicant is “fit & proper”.
- No environmental decision making and no consultation at MAC application.
- MARA to determine a MAC application within 90 days after an application is compliant.
- MARA collects a levy from MAC holders for the duration of the MAC and returns this to the Exchequer.



WHAT IS A MARITIME USAGE LICENCE (MUL)

- A MUL is the permission to undertake specific activities in the maritime area.
- Environmental screening and public consultation form part of the MUL application.
- MARA to determine a MUL application within 30 days of receipt of all the required information, where practicable.

Priority 2



Build capacity and knowledge

This includes growing our team, building capacity within the organisation, enhancing our knowledge, insight and innovation, and embedding our structures

Priority	Objective
Priority 2: Build capacity and knowledge – this includes growing our team, building capacity within the organisation, enhancing our knowledge, insight and innovation, and embedding our structures	Foster effective governance and build an environment of trust, transparency and accountability through appropriate structures, oversight and reporting

Achievements 2025

Governance Compliance

6 Board meetings were held in 2025, along with 5 Audit and Risk Committee meetings and 2 Planning and Performance Committee meetings. MARA implemented a range of governance compliance programs and achieved compliance with all but one item on the code of compliance checklist. The Code Checklist for 2024 was provided to DCEE in 2025. MARA's first annual report was published and is available on the MARA website.

Compliance, Enforcement and Revenue

MARA's Compliance and Enforcement Policy was published. The objective of this Compliance and Enforcement Policy is to support the continued development and operation of a robust compliance monitoring and enforcement regime within MARA. The target outcomes of this policy are:

- a culture of compliance amongst regulated entities.
- effective and efficient compliance monitoring and enforcement activities that are focused on providing the greatest overall benefit to the public, users of the maritime space and the state, on whose behalf MARA regulates.

This policy is the basis for MARA's compliance and enforcement activities across MARA issued consents (MACs and MULs), as well as the existing 1450 Foreshore consents. An annual compliance monitoring and improvement programme has been established, including addressing queries and complaints from the public.

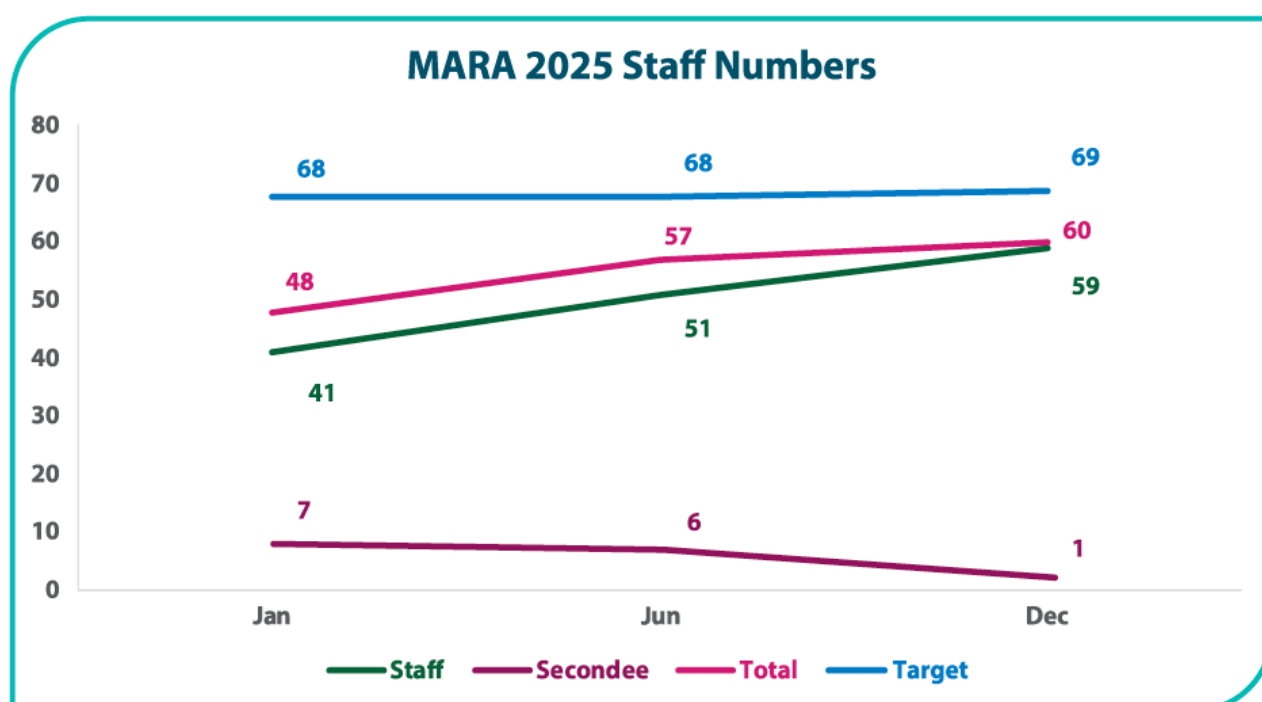
Priority	Objective
Priority 2: Build capacity and knowledge – this includes growing our team, building capacity within the organisation, enhancing our knowledge, insight and innovation, and embedding our structures	Ensure robust systems of internal control and financial management are established and operating effectively
	Provide a fit for purpose modern HQ that will nurture MARA's independence and cultivate a shared perspective of culture
	Grow our team with suitably qualified and experienced staff to effectively fulfil our responsibilities.
	Build capacity and deploy resources in line with regulatory and national policy priorities to achieve maximum impact and enhance overall service levels

Achievements 2025

Corporate Development

During 2025, MARA continued to build corporate capacity. MARA completed the fitout of the Agency HQ in Wexford during 2025. The office now provides a very effective and pleasant working environment with workstations, individual offices, board room, meeting room and collaboration spaces.

MARA expanded its workforce from 48 to 60 staff, with recruitment across technical and administrative roles. MARA also transitioned from a CSSO-supported legal services to a fully in-house legal function by mid-2025. MARA established a Learning & Development function and conducted its first employee engagement survey.



During 2025 MARA has continued to build and develop its Finance team. The implementation of the Financial Management system has progressed, and internal and external audits were completed. €16m of foreshore and MAC levy income was returned to the Exchequer. MARA developed procurement governance procedures and are now managing 55 active contracts.

MARA also completed an Organisational Optimisation & Workforce planning review, to establish ongoing staffing needs to meet potential new functions and increased demand for MARA services.



**MARA returned
€16 million
to exchequer**



**55 active
procurement
projects**



**Corporate
Procurement Plan
2025-2027**

Priority	Objective
Priority 2: Build capacity and knowledge – this includes growing our team, building capacity within the organisation, enhancing our knowledge, insight and innovation, and embedding our structures	Ensure our people possess the expertise, skills and knowledge required to deliver on our mandate now, and in the face of new developments in the maritime sector
	Foster an open, professional and positive culture that promotes trust, collaboration, people development, and continuous improvement
	Implement risk-based prioritisation of compliance and enforcement activities

Achievements 2025

MARA is subject to C&AG Audit oversight and has an internal audit function. MARA implemented Access to Information on Environment procedures in 2025, and also carried out three internal audits, including an Internal Audit review of Compliance with GDPR. Clarification of MARAs requirements under the Lobby Act was received and the CEO is the MARA designated public official.

MARA implemented a comprehensive Learning and Development (L&D) function, along with associated policies, including an educational assistance programme to support MARA staff learning objectives. As MARA continues to grow, an employee engagement survey was rolled out to all employees in August 2025.

From establishment of MARA until July 2025 a team of four solicitors was seconded by the Chief State Solicitor's Office ('CSSO') to MARA to establish and maintain the legal function. In December 2024 a Director of Legal Affairs was recruited. In July 2025 the CSSO team disengaged and the legal function transitioned to an entirely in-house team led by the Director and two senior legal advisors were recruited and commenced work in May 2025 and July 2025 respectively



Priority 3



Regulate effectively and impartially

This includes managing authorisations, monitoring compliance with legislation and driving regulation through risk-based compliance and enforcement

Priority	Objective
Priority 3: Regulate effectively and impartially - this includes managing authorisations, monitoring compliance with legislation and driving regulation through risk-based compliance and enforcement Drive cooperation and empower action – this includes being a leading voice for the protection of Ireland’s maritime area proactively informing policy, legislation, and better choices for the environment to overcome sea blindness and foster ocean literacy	Deliver our mandate through appropriate arrangements and formal agreements in co-operation with others
	Implement risk-based prioritisation of compliance and enforcement activities
	Utilise our regulatory powers and robust evidence bases to conduct investigations in a timely, proportionate and transparent manner
	Build trust through consistent delivery on commitments and transparency in how decisions are made and communicated

Achievements 2025

Regulation of Nearshore Activities

Approximately 90% of the MAC and MUL applications, and existing foreshore consents are within 3 nautical miles of the highwater mark.

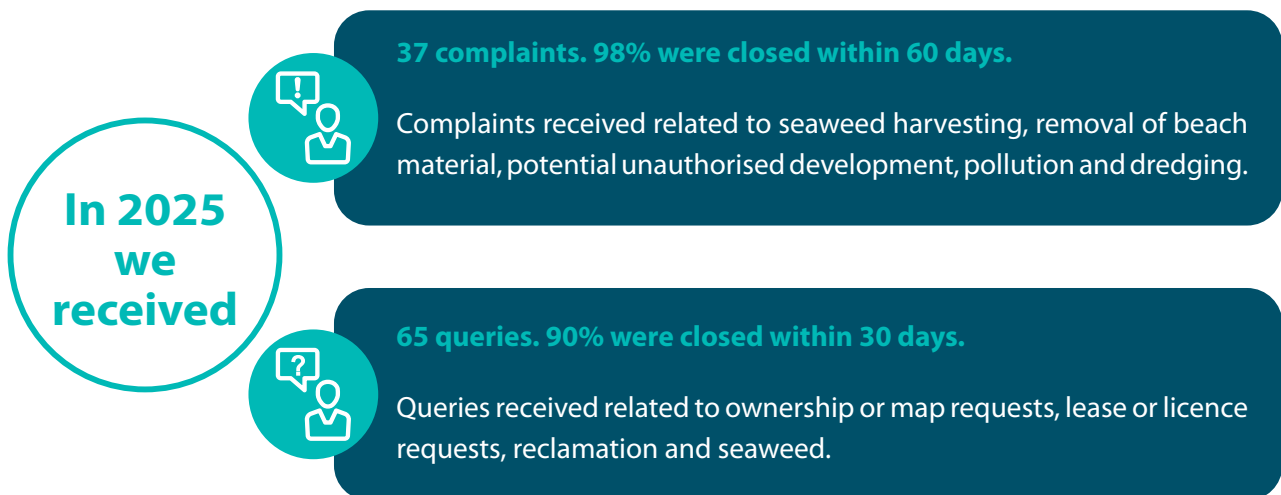
During 2025, MARA strengthened its role in the regulation of nearshore activities by improving coordination across the regulatory landscape and clarifying responsibilities among stakeholders. Engagement with Coastal Planning Authorities was enhanced through targeted outreach and the establishment of a dedicated Nearshore Regulation subgroup under the Maritime Regulators Liaison Group. This work supported greater consistency in regulatory oversight, while ongoing compliance activity addressed unauthorised developments and reinforced MARA’s presence in the nearshore domain

In 2025, our Planning Advisory Unit launched a series of focused information sessions in Cork, Dublin, and Sligo for Coastal Planning Authorities to enhance regulatory clarity and promote a consistent understanding of roles and responsibilities among Coastal Planning Authorities statutory and regulatory obligations since the implementation of The Maritime Area Planning Act. Representatives of 16 Coastal Planning Authorities, as well as other organisations such as An Coimisiún Pleanála, BIM, the Regional Assemblies, and OPR attended.

MARA carried out proactive compliance assessments of new MACs and MULs to check the status of conditions prior to commencement of activities and identified non-compliances.

MARA prioritised other compliance activities on Ports, Coastal Planning Authorities and Utilities based on risk analysis. Unauthorised activity was identified and addressed and issues regularised by way of transitional provisions provided for in legislation.

Cooperation agreements with Commissioners of Irish Lights, South East Technological University were agreed in 2025



Priority 4



Drive co-operation and empower action

This includes being a leading voice for the protection of Ireland’s maritime area proactively informing policy, legislation, and better choices for the environment to overcome sea blindness and foster ocean literacy

Priority	Objective
Priority 4: Drive cooperation and empower action – this includes being a leading voice for the protection of Ireland’s maritime area proactively informing policy, legislation, and better choices for the environment to overcome sea blindness and foster ocean literacy	Collaborate with national and international stakeholders to promote a greater understanding of maritime regulation to encourage compliance
	Build on existing sector expertise and commission research that deepens our knowledge of the maritime area, its regulation and ocean literacy
	Utilise organisational knowledge and expertise to inform regulation and policy development relevant to the maritime area

Achievements 2025

Knowledge Enhancement in the Maritime Area

Knowledge of the marine environment is at the heart of regulatory decision making. MARA continued to build its organisational knowledge and expertise throughout 2025, underpinned by a strong focus on research, learning and collaboration. The establishment of the Scientific and Technical Reference Committee and the initiation of targeted research projects strengthened the evidence base supporting decision-making.

The purpose of the STRC is to assist and advise MARA (both Board and Executive) in the execution of its functions relating to scientific and technical assessments (non-financial). The STRC is chaired by MARA Board member Dr James Massey and also attended by MARA Board member Dr Ruth Brennan.

The committee is comprised of representatives from the following agencies:

- National Parks & Wildlife Service (NPWS)
- Commissioners of Irish Lights
- Bord Iascaigh Mhara (BIM)
- The Office of the Planning Regulator (OPR)
- Environmental Protection Agency (EPA)
- Sea Fisheries Protection Authority (SFPA)
- Marine Institute
- Department of Agriculture, Food and the Marine (DAFM)
- Geological Survey Ireland (GSI)
- An Coimisúin Pleanála (ACP)

MARA contributed to national fora throughout 2025 through membership and participation in the Offshore Wind Delivery Taskforce and Industry Group, Phase 1 Group, ORE Seafood Working Group (as an observer), Appropriate Assessment Forum, Marine Spatial Planning Working Group, ORE Future Framework Industry Working Group.

Research

MARA co-funded three research projects with the Marine Institute through the Institute's Research for Policy Call 2024. The projects that commenced in Q4 2025:

1. Systematic review of marine bird disturbance and foraging ranges in an Irish context.
2. Marine Mammal Appropriate Assessment Toolkit.
3. Navigating Maritime Compliance: A Technology Assessment for Monitoring and Enforcement in Ireland's Maritime Area.

These research projects provide timely and policy relevant information to support MARA's decision-making processes.

The Mercantile Marine Office (MMO) (Guidance 002) review was carried out in 2025. This was a contracted study of the assessment of current practice for marine mammal observations and bird recording during licensable activities at sea.

Priority	Objective
Priority 4: Drive cooperation and empower action – this includes being a leading voice for the protection of Ireland's maritime area proactively informing policy, legislation, and better choices for the environment to overcome sea blindness and foster ocean literacy	Develop a communications strategy to increase public awareness of MARA's roles and core purpose, and to build our reputation
	Work proactively with other regulators to improve cooperation that will address gaps, eliminate duplication and improve the overall maritime regulation system

Achievements 2025

Maritime Regulators Liaison Group

The Compliance, Enforcement and Revenue division managed the Maritime Regulators Liaison Group and subgroups. In 2025 four meetings were held where issues were discussed and identified for resolution. Subgroups were established comprising the relevant regulators to work collaboratively on solutions. Examples include:

- Salvage operations - Improved information sharing and responses appropriate to remits.
- Foreign Research Vessels research in the EEZ - Improved interaction with wider regulatory landscape and interaction/expectations of potential licence holders.
- Decommissioning and Rehabilitation – Identified processes, standards and guidance required for cables and other infrastructure.
- Nearshore Regulation - Established to share relevant information.

A key benefit of the Maritime Regulators Liaison Group is the opportunity to gain clarity of roles and responsibilities for maritime regulators. The group facilitates the sharing of information relevant to regulators and the improvement of maritime domain awareness for all regulators in a rapidly changing environment.

Key Statistics

Authorisation Applications				
Year	Month	MAC	MUL	Total
2025	Q1	4	7	11
	Q2	6	2	8
	Q3	9	4	13
	Q4	12	12	24
2025 Total		31	25	56
Grand Total		31	25	56

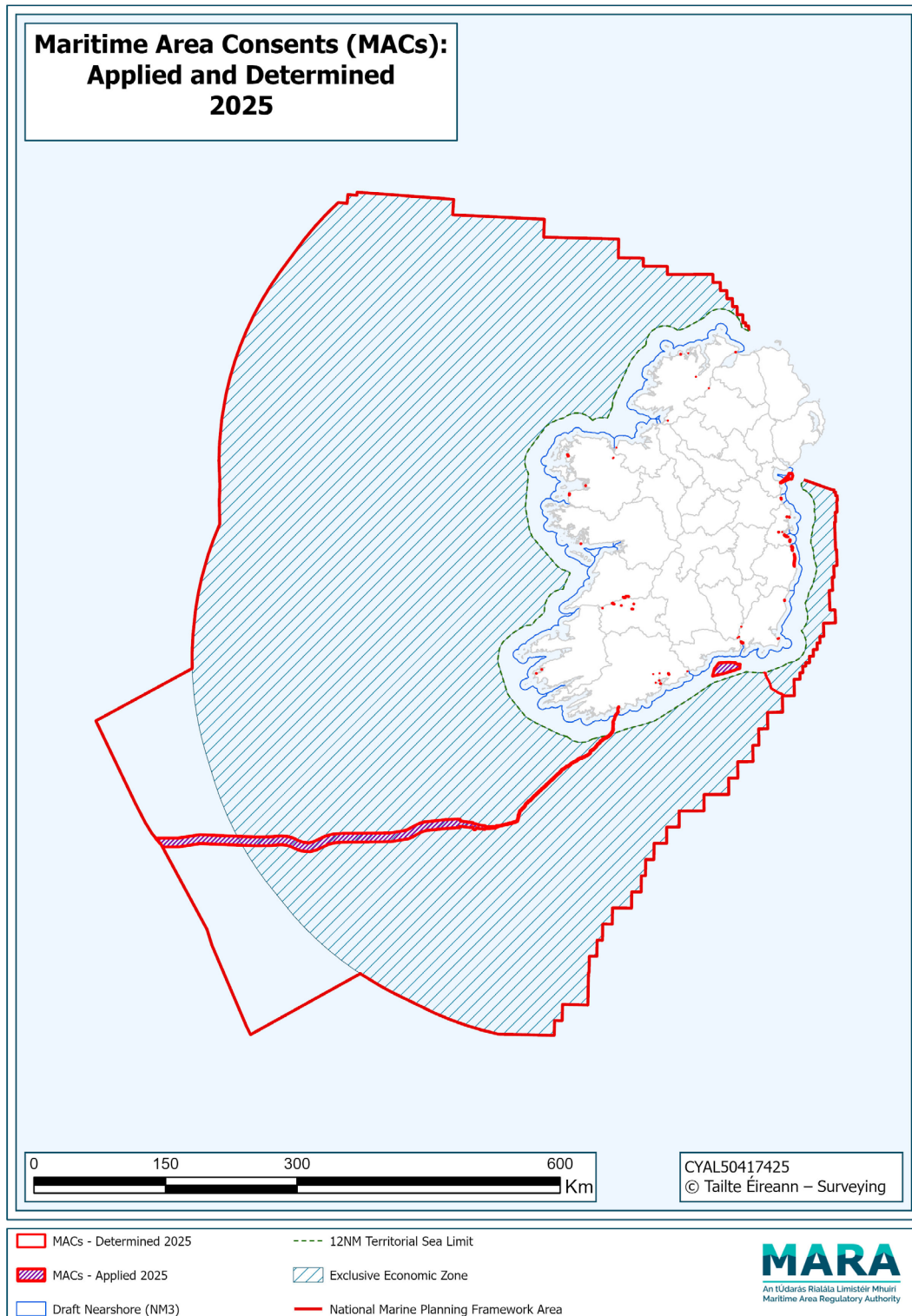
Authorisation Determinations				
Year	Month	MAC	MUL	Total
2025	Q1	4	---	4
	Q2	3	7	10
	Q3	10	1	11
	Q4	10	6	16
2025 Total		27	14	41
Grand Total		27	14	41

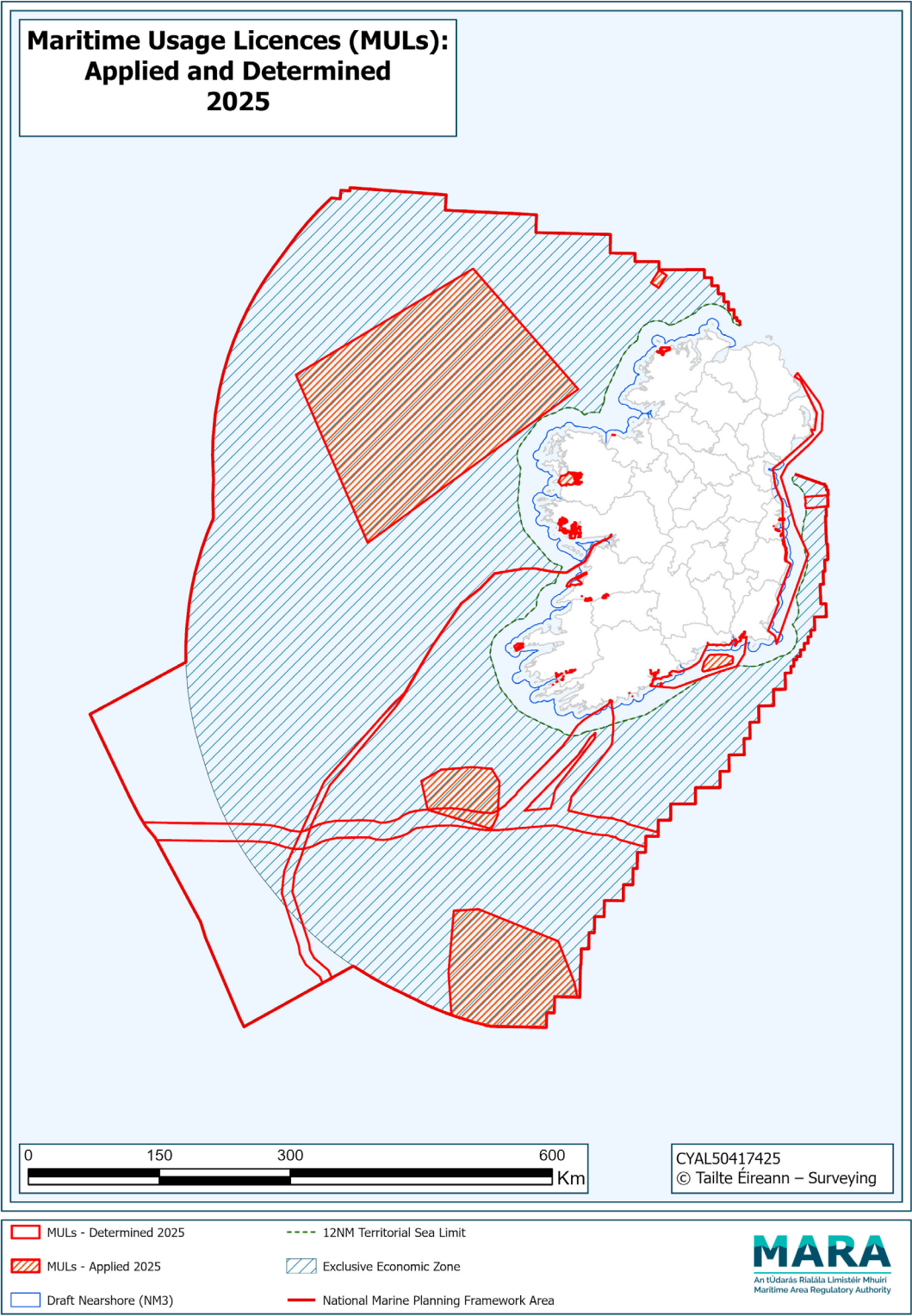
Planning Advisory

61 consultation submissions responded to 49 non-maritime consultation notifications received.

GIS

230 maps created





Corporate Governance

The Board, Chief Executive and staff of MARA are committed to acting at all times in accordance with best corporate practices. MARA's business is conducted ethically and transparently in line with statutory responsibilities. Corporate Governance within MARA is guided by the Code of Practice for the Governance of State Bodies. The Board completes an annual review of their own effectiveness.

The role of the Board is to

- Ensure that the functions of MARA are performed efficiently, effectively and to the highest standards,
- Set the objectives of MARA consistent with those functions and the statement of strategy, as per Section 66 of the MAP Act, 2021,
- Ensure that appropriate systems and procedures are in place to perform those functions and achieve those objectives,
- Advise and make recommendations to the Minister in relation to policies affecting the functions of MARA.

Audit and Risk Committee

The Board of MARA established the Audit and Risk Committee (ARC) to operate in accordance with a Terms of Reference, which were drawn up within the framework provided by the Code of Practice for the Governance of State Bodies. The ARC advises the Board on meeting its statutory responsibilities, as well as the effectiveness of its systems of internal control, and its risk management. The ARC consists of Board members: Niamh Kenny - Chair, Paul O'Neill and James Massey and one external member, Dónall Curtin. The ARC annually completes its own internal review of effectiveness.

The ARC plays a key role in relation to:

- The Comptroller & Auditor General audit,
- Recommendation for approval of the Financial Statements to the Board,
- Review of the drafting of the Letter of Representation and the Chairperson's Comprehensive Report to the Minister,
- Risk Management including risk policy development and review,
- Internal Audit tender evaluation and Internal Audit work programme,
- Approval of ARC written charter to the Board.

Planning and Performance Committee

The Board established a Planning and Performance Committee (PPC) in July 2025. The committee comprises of 3 members: Philip Daly (Chairperson of PPC), Paul O'Neill and Patrick Gibbons. The role of the PPC is to oversee the planning for, developing and monitoring of relevant plans of MARA to ensure that they are delivering on the Board's objectives and the statement of strategy. The PPC reports to the Board after each meeting.

Table below shows Board Meeting Attendance 2025.

Board Meeting Attendance 2025	21 January	4 March	6 May	18 June	1 July	30 September	19 November	9 December	Total Attendance
Mark Mellet (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Alma Walsh	✓		✓			✓		✓	4/8
Brendan McGrath	✓	✓	✓	✓	✓	✓	✓	✓	8/8
James Massey	✓	✓	✓		✓	✓	✓	✓	7/8
Karen Banks	✓	✓	✓	✓		✓	✓	✓	7/8
Niamh Kenny	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Patrick Gibbons	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Patrick Moran	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Paul O'Neill	✓	✓		✓	✓	✓	✓		6/8
Philip Daly	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Ruth Brennan	✓	✓	✓	✓	✓	✓	✓	✓	8/8

Table below shows ARC meeting attendance 2025.

ARC Meeting Attendance 2025	17 February	18 June	11 September	21 October	14 November	Total Attendance
Niamh Kenny (Chair)	✓	✓	✓	✓	✓	5/5
Dónall Curtin	✓	✓	✓	✓	✓	5/5
James Massey	✓	✓	✓	✓	✓	5/5
Paul O'Neil	✓	✓	✓	✓	✓	5/5



Risk Management

Risk Management is one of the key requirements to ensure good corporate governance and agile organisational responsiveness to risk. The Management Team, including the Chief Risk Officer (the Director of Corporate Affairs), have overall responsibility for overseeing risk management within the organisation, monitoring the organisation's risk appetite and preparation of the Risk Register throughout the year. The Risk Register is reviewed and updated on a regular basis by the Management Team and is a standing agenda item for all Audit & Risk Committee and Board meetings.

As MARA implements its Strategic Plan, MARA regularly reviews risks that could adversely affect the achievement of MARA's objectives. During 2025, the main significant risks under consideration for response were as follows:

Organisation Structure

As a result of being a relatively new organisation there is a risk around ineffective or inappropriate organisational structure. This risk could lead to inefficiencies and/or decisions that could be less robust than desired. These situations would slow the regulatory/authorisation process and undermine trust and confidence.

Recruitment & retention

In the event of failure to recruit and retain the right people (people with the appropriate experience, skills and qualifications) required to meet organisations needs, the functions of MARA would not be delivered to a desired standard in terms of time and quality. These situations could slow the regulatory/authorisation process, hinder administrative functions, delay or frustrate policy actions and external engagement, thereby undermining trust and confidence.

Funding

As MARA is funded by the Oireachtas through the DCEE Vote, there exists a risk common to all Departments and Agencies, being the inability to control funding due to this reliance on provision by Central Govt. through the budgetary process. Whether through the impact of challenging economic circumstances or changes in the Policy environment, MARA might not secure the funding it requires. This could lead to an underprovision in terms of human resource and/or an inability to incur all required expenditure.



Resourcing of new activities

A risk exists that the business plan that has been submitted to DCEE to address resource requirements over the coming 3 years, including impacts of expected new activities, may not yield the resources requested. This could place MARA in an invidious position where new activities can't be effectively delivered.

Reputational exposure – new activities

MARA is a new agency and it would not be unusual to see new responsibilities being assigned (eg MPA's) or new policies being developed as the system decides how to allocate functions in this changing environment. The inability to respond to desired policy (e.g. competitive MAC process) / Assignment of new functions without adequate time/ resources would create pressures within MARA that could impact delivery and reputation.

New legislation

The Map Act and Planning and Development Act is new legislation. As is typical in this situation legislative gaps/ conflicts can arise including inconsistencies between the MAPA and other legislation. These could impact on how MARA carries out its functions. Inconsistencies in treaties e.g. if neighbouring jurisdiction change their law, implications on Ireland's maritime area. Gap or conflicting maritime responsibilities across Government Departments e.g. petroleum exploration or dumping at sea. The possible impacts include challenges to making regulatory decisions and delays or challenges to these decisions.

Sourcing Board Members

Due to external factors impacting generally in the recruitment of Board Members and competition from other agencies and from the private sector, MARA's Board composition could become unbalanced in respect of gender, diversity, skills set or knowledge required to service a State Board operating in the maritime area. This could lead to a position whereby the Board does not provide the leadership, guidance, direction and insights required for the successful operation of the Agency.

Applications Backlog

A backlog of applications exists in MARA due to a range of factors including but not necessarily limited to resource availability, difficulty interpreting and implementing new legislation, the need to develop new processes and the need to learn. This has given rise to dissatisfaction amongst stakeholders and potentially impacts MARA's reputation, the ability to secure resources, ability to influence on behalf of the Maritime and fulfil MARA's objectives.



Deadlines - MACs

Statutory/organisational deadlines not being adhered to in respect of MACs e.g. 90 days.

In Q3 2025 MARA put a plan in place with the aim to meeting this deadline

Deadlines - MULs

Statutory/organisational deadlines not being adhered to in respect of MULs - Licence timeframes e.g. 30 days for Licence.

In Q3 2025 MARA put a plan in place with the aim to meeting this deadline

Adverse publicity

Due to a range of potentialities adverse publicity could be generated in relation to the Organisation. This could impact reputation which in turn can impact across the range of MARA activity.

Resourcing of Compliance and Enforcement activities

As a result of insufficient staff and/or insufficient regulatory skills/experience and/or lack of powers or access to the maritime area, the Compliance and Enforcement team may not be able to address its obligations regarding the monitoring of compliance with conditions of consents and/or the enforcement of the legislation which could impact on our reputation and result in unchallenged unauthorised activity.

Exit from National Shared Services (NSSO) for Payroll and HR

Risk that MARA does not have the financial and staffing resources to implement the NSSO replacement project. Absent staff to develop the solution, and to be ready to manage the transition at the end of 2026, there is a risk that an alternative to the NSSO solution will not be successfully delivered without diverting staff away from operational activity.

Exit from NSSO – Recruitment & Retention

NSSO replacement is not just about payroll or HR systems. The Irish Civil Service employs over 50k people. It is a basic tenet of the Service that staff can move through the system, develop their careers, change roles, utilise a range of benefits and supports, manage their pensions, deal with leave, sickness, education, etc and carry this from job to job with confidence and ease. Furthermore, the utilisation of digitised mobility systems provides a window into seamless movement around the Service, underpinned by effective on-line notifications, advertising and implementation. Cutting a small cohort of Civil Servants out from the central systems and seeking to replicate will involve compromise at some level. MARA expects that there will be a negative impact on retention and recruitment from within the Civil Service pool, likely that MARA will be used as a means of entry to the Service with recruitment from the Service becoming problematic. All this before we even consider efficiency and value for money.

Public Body Compliance

Ethics in Public Office

The statutory disclosure provisions under the Ethics Acts do not currently apply to MARA Board members or employees, as neither have yet been prescribed in regulations as designated directorships or designated positions of employment. When regulations are enacted MARA will then come within the scope of the Ethics Acts. In the interim MARA follows the Code provisions on a non-statutory basis. The provisions have been complied with for 2025.

Conflicts of Interest

A Conflict of Interest policy has been in place since establishment and “Declarations of Interest” is an agenda item for every Board meeting. In addition, Board members have completed “Disclosure of Conflict of Interest” forms for 2025.

Protected Disclosures

In accordance with Section 21 of the Protected Disclosures Act, 2014, as amended 2022, MARA has established and maintains procedures for current or former employees to make protected disclosures in relation to MARA and its work and for dealing with such disclosures. Written information about these procedures has been provided to all employees. The Protected Disclosure Policy and Annual Reports can be found on MARA’s website. In 2025, no disclosures were made to MARA under the Protected Disclosures Act 2014.

MARA – Serving the Democratic Process

Joint Oireachtas Committee

The Joint Committee on Fisheries and Maritime Affairs invited MARA CEO Laura Brien and Director of Policy and External Affairs, Eoin Leahy to a meeting of the Committee to discuss the topic: Planning challenges in Offshore Renewable Energy (ORE) in July 2025.

Communication with Oireachtas Members

MARA operates a dedicated mailbox to provide a direct and efficient communication channel for members of the Oireachtas. In compliance with DPER Circular 25/2016 - Protocol for the Provision of Information to Members of the Oireachtas by State Bodies, MARA must issue responses for substantive replies in 15 working days. MARA has surpassed this target response time for all queries received to date.



Freedom of Information (FOI)

MARA saw a similar number of requests in 2025 compared to 2024. One trend worth noting is the decreased MARA experienced in Internal Reviews, 5 received in 2024 vs 1 received in 2025. In line with the previous year no Office of the Information Commissioner (OIC) Appeals were received. A full disclosure log can be found on our [website](#).

2025 Requests

FOI Number	Date Received	Requestor Type	Status
FOI_001_2025	19/08/2025	Others	Withdrawn
FOI_002_2025	09/10/2025	Others	Withdrawn
FOI_003_2025	20/10/2025	Business/Interest Groups	Refuse
FOI_004_2025	23/10/2025	Others	Refuse
FOI_005_2025	11/11/2025	Others	Withdrawn
FOI_006_2025	27/11/2025	Others	Withdrawn
FOI_007_2025	28/11/2025	Others	Part Grant
FOI_008_2025	24/12/2025	Others	Refuse
FOI_009_2025	19/08/2025	Journalists	Grant
FOI_010_2025	09/10/2025	Others	Refuse
FOI_011_2025	20/10/2025	Others	Refuse
FOI_012_2025	23/10/2025	Others	Withdrawn
FOI_013_2025	11/11/2025	Others	Withdrawn
FOI_014_2025	27/11/2025	Business/Interest Groups	Refuse

Access to Information on the Environment (AIE)

MARA saw a decrease in AIE requests in 2025 compared to 2024. No internal reviews were sought by requesters and in turn no Office of the Commissioner for Environmental Information (OCEI) Appeals were received. A full disclosure log can be found on our [website](#).

2025 Requests

AIE Number	Date Received	Requestor Type	Status
AIE_001_2025	11/03/2025	Business/Interest Groups	Refined & Part Granted
AIE_002_2025	12/05/2025	Others	Part Grant
AIE_003_2025	12/05/2025	Others	Withdrawn
AIE_004_2025	29/12/2025	Others	Part Grant / Internal Review

** 2 further requests were received however they were not formally accepted, with agreement from the requester, and were dealt with outside of the Regulations.*

Regulation of Lobbying Act 2015

MARA has implemented its obligations under this Act. Procedures have been established and the CEO has been designated as MARA's DPO (Designated Public Official).

Diversity and Inclusion

MARA is committed to advocating and promoting diversity and inclusion across the organisation. MARA adheres to all recruitment circulars set down.

Energy Consumption

MARA's energy consumption arises from the occupation of its leased offices in Drinagh, Wexford. During the period under review the electrical power consumed amounted to 35,288 kW. MARA is progressing the usage of best practice in air handling / environmental control in its offices and is also looking at steps to improve the overall BER rating of the building.

Climate Reporting

MARA recognises that sustainable development requires participation across all society, and we are aware that MARA's remit aligns with several of the UN Sustainable Development Goals. MARA actively supports the call for change.

Sustainable Development Goals



MARA complies with the Procedures for Offsetting the Emissions Associated with Official Air Travel.

Annual Accounts

MARA is in receipt of exchequer funding and the appropriate requirements of the Public Spending Code are complied with. These are MARA's Financial Statements for the year ended 31 December 2025. The accounts are prepared under the financial reporting standard FRS102 and are prepared on an accruals basis. MARA's expenditure is funded by the Exchequer, under a sub-head of DCEE's Vote in line with central government accounting on a cash basis. The related expenditure does not match the funding provided due to timing differences arising under the differing accounting bases and the inclusion of non-cash expenditure.



An tÚdarás Rialála Limistéir Mhuirí Maritime Area Regulatory Authority

MARITIME AREA REGULATORY AUTHORITY

FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2025

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General Information

Board Members	Mark Mellett (Chairperson) Karen Banks Ruth Brennan Philip Daly Patrick Gibbons Niamh Kenny Dr James Massey Brendan McGrath Patrick Moran Paul O'Neill Alma Walsh
Senior Management Team	Laura Brien – Chief Executive Dr Karen Creed – Director of Maritime Authorisations Yvonne Doris – Director of Compliance, Enforcement & Revenue Collection John Evans – Director of Maritime Usage Licensing and Planning Advisory Frank Ronan – Director of Corporate Affairs Alan Harte – Director of Legal Affairs Eoin Leahy – Director of Policy and External Affairs (appointed 26/05/2025, resigned 06/03/2026)
Head Office	Maritime Area Regulatory Authority 2nd Floor, Menapia House, Drinagh Business Park, Drinagh, Wexford, Y35 RF29
Website	www.maritimeregulator.ie
Email	info@mara.gov.ie
Auditors	Comptroller and Auditor General 3A Mayor Street Upper, Dublin 1, D01 PF72
Bankers	Permanent TSB The Bushels, Cornmarket, Wexford Danske Bank The Shipping Office, 20-26 Sir John Rogerson's Quay, Dublin 2. D02 Y049 (opened 17/11/2025) National Treasury Management Agency Treasury Dock, North Wall Quay, Dublin 1, D01 A9T8 (opened 16/10/2025)

Governance Statement and Board Members' Report 2025

Governance

The Maritime Area Regulatory Authority (MARA) was established under the Maritime Area Planning Act 2021 (the Act), as amended.

MARA is accountable to the Minister for Climate, Energy and the Environment and is tasked with delivering a streamlined consenting system for the maritime area, the key functions and powers of MARA are in accordance with the legal framework set out.

As provided for in Section 47(1) of the Act and in accordance with the Code of Practice for Governance of State Bodies, the Board is collectively responsible for leading and directing MARA's activities. While the Board has delegated particular functions to the Executive, the exercise of the power of delegation does not absolve the Board from the duty to supervise the discharge of the delegated functions. The Board have adopted a process enabling the delineation of roles and responsibilities between the Board and the Executive, achieved through

- I. A Schedule of Matters reserved for the Board for matters specifically reserved for its decision to ensure that the direction and control of MARA is firmly in its hands.
- II. A Delegation of Authority which aligns with the provision of Section 47(4) of the Act, and enables the Board to delegate to the Chief Executive Officer the power to carry out the functions of MARA on behalf of the Board.

The Board governs MARA, sets the strategic direction and oversees the CEO and Executive.

The CEO and Executive of MARA are responsible for the management of operations aligned to the delivery of the priorities, objectives and actions set out in the Statement of Strategy.

MARA's Responsibilities

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

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

Section 67 of the Act requires MARA to keep, in such form as may be approved by the Minister, all proper and usual accounts of money received and expended by it.

In preparing these Financial Statements, MARA is required to:

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

Governance Statement and Board Members' Report 2025 (continued)

MARA is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the Financial Statements comply with Section 67 of the Act. In addition, MARA is responsible for the maintenance and integrity of the information on its website.

MARA is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board considers that the Financial Statements of MARA give a true and fair view of the financial performance and the financial position of MARA at 31 December 2025.

MARA has adopted a Code of Conduct the provisions of which align with the requirements of the Code of Practice for the Governance of State Bodies. A specific policy for dealing with conflicts of interest has been adopted by the Board.

MARA was funded from Vote C11, Department of Climate, Energy and the Environment. The funds collected by MARA from its activities are available for return to the Exchequer, subject to provisions under the Maritime Area Planning Act 2021. See Note 18 for further detail on the return to the Exchequer made in 2025.

Governance Structure

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

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

The Board established an Audit and Risk Committee (ARC) which comprises of four members. Three are Board members: Niamh Kenny (Chairperson of the ARC), Dr James Massey and Paul O'Neill, and one external member, Dónall Curtin, who was appointed on 11 March 2024. The role of the ARC is to support the Board in relation to its responsibilities in matters relating to risk, control and associated assurance. The ARC is independent from the day-to-day financial management of the organisation. The ARC reports to the Board after each meeting.

The Board established a Planning and Performance Committee (PPC) in July 2025. The committee comprises of 4 members, three are Board members: Philip Daly (Chairperson of PPC), Paul O'Neill and Patrick Gibbons and one external member that is to still be recruited. The role of the PPC is to oversee

Governance Statement and Board Members' Report 2025 (continued)

the planning for, developing and monitoring of relevant plans of MARA to ensure that they are delivering on the Board's objectives and the statement of strategy. The PPC reports to the Board after each meeting.

Note the PPC does not currently receive fees pending the approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

MARA established a Scientific and Technical Reference Committee (STRC) in May 2025. The purpose of the STRC is to assist and advise MARA (both Board and Executive) in the execution of its functions relating to scientific and technical assessment (non-financial). The Committee is comprised of two MARA Board Members: James Massey (Chairperson of STRC) and Ruth Brennan, as well as representatives from civil and public service organisations and those with statutory functions including, for instance, An Comisiún Pleanála, the National Parks & Wildlife Service, Inland Fisheries Ireland and the Sea Fisheries Protection Authority. The first meeting of the SCRC was held on 6th November 2025 with both MARA Board Members in attendance.

Schedule of Attendance, Fees and Expenses

The Board met on 8 occasions in 2025. The ARC met on 5 occasions in 2025. The PPC met on 3 occasions in 2025. A schedule of attendance for the MARA Board meetings, ARC and PPC committees is set out below.

Name	Board Meetings Attended 2025	ARC Committee Meetings Attended 2025	PPC Committee Meetings Attended 2025 ⁴	Board Fees 2025 €	ARC Committee Fees 2025 ² €	Travel & Subsistence Expenses 2025 €
Mark Mellett	8/8	-		11,970	-	3,575.95
Karen Banks	7/8	-		7,695	-	340.93
Ruth Brennan ¹	8/8	-		-	-	205.53
Philip Daly	8/8	-	3/3	7,695	-	350.61
Patrick Gibbons	8/8	-	3/3	7,695	-	352.69
Niamh Kenny	8/8	5/5		7,695	2,405.25	908.53
James Massey	7/8	5/5		7,695	1,413.95	837.13
Brendan McGrath ¹	8/8	-		7,695	-	-
Patrick Moran ¹	7/8	-		-	-	-
Paul O'Neill ¹	6/8	5/5	3/3	-	-	320.73

Governance Statement and Board Members' Report 2025 (continued)

Name	Board Meetings Attended 2025	ARC Committee Meetings Attended 2025	PPC Committee Meetings Attended 2025 ⁴	Board Fees 2025 €	ARC Committee Fees 2025 ² €	Travel & Subsistence Expenses 2025 €
Alma Walsh ¹	4/8	-		-	-	286.13
Dónall Curtin ³	-	5/5		-	1,413.95	459.29
TOTAL				58,140	5,233.15	7,637.52

1. Under the One Person One Salary (OPOS) principle four Board Members did not receive fees for 2025 i.e. Ruth Brennan, Patrick Moran, Paul O'Neill and Alma Walsh. Furthermore, Brendan McGrath received fees for 2025, and he also received during 2025 €3,848 in fees relating to 2024 accrued at year end 2024.

2. ARC Members were paid their 2025 fees during 2025 as set out above. In addition to the ARC fees, the members of the ARC were also paid the following for additional work:

Name	Description of Additional Work	Total €
Niamh Kenny	MARA pre-ARC meeting with IA	481.05
James Massey	MARA ARC meeting with IA	39.59
Dónall Curtin	MARA Board Away Day	282.79

Furthermore, Dónall Curtin received €1,131 in fees relating to 2024 accrued at year end 2024. Dónall also received an additional €566 payment for a total of 18 extra hours conducted in 2024 which was not accrued at year end 2024.

The Board travel and subsistence expenses incurred for 2025 amounted to €7,178.23 all of which related to domestic travel.

3. Dónall Curtin attended the MARA Board away day incurring travel and subsistence expenses of €459.29, which has been accrued.

4. The Board established a Planning and Performance Committee (PPC) in July 2025. There is a business case with the Department of Climate, Energy and the Environment for the payment of fees to Committee members. No fees were paid in 2025.

5. MARA established a Scientific and Technical Reference Committee (STRC) in May 2025. No fees were paid in 2025.

Key Personnel Changes

Eoin Leahy was appointed as Director of Policy and External Affairs on 26th May 2025 to replace Rory O'Leary, Director of Strategy, Governance and Stakeholder Engagement who returned to the Department of Climate, Energy and the Environment on 17 July 2024, following a period of secondment with MARA.

Governance Statement and Board Members' Report 2025 (continued)

Eoin Leahy resigned from MARA on the 6th of March 2026 to take up a position with the Department of Climate, Energy and the Environment. Mr Padraic Dempsey joined MARA on the 16th March to take up the role vacated by Mr Leahy.

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

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

Employee Short-Term Benefits

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

Range of total employee benefits

Pay band		Number of Employees 2025	Number of Employees 2024 *
		**	
From (€)	To (€)		
60,000	69,999	4	4
70,000	79,999	1	3
80,000	89,999	10	2
90,000	99,999	3	5
100,000	109,999	5	1
110,000	119,999	1	-
120,000	129,999	-	-
130,000	139,999	-	-
140,000	149,999	-	-
150,000	159,999	-	-
160,000	169,999	-	1
170,000	179,999	1	-
180,000	189,999	-	-

* All staff bar the Chief Executive within the salary bands identified above were contracted by MARA during 2024. Hence some of the salaries paid were in relation to periods of less than a full year.

** MARA continued to expand its staff numbers in 2025. Hence some of the salaries paid were in relation to periods of less than a full year.

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

Governance Statement and Board Members' Report 2025 (continued)

Consultancy Costs

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

	2025 €'000	2024 €'000
Marine Study & Advices – for exempted activities	-	42
Statement of Strategy costs	-	57
Financial Support & Advices – Maritime Area Consent activities	264	234
Recruitment – External support	65	39
Chief State Solicitor's Office Costs	172	347
Architects Fees	65	111
Organisation Optimisation & Workforce Planning	118	-
Competitive MAC Framework	183	-
Data Management - Marine Administration Viewer	111	-
Consultancy – Ecological and Engineering support	59	-
Other Consultancy	74	-
Total	1,111	830

	2025 €'000	2024 €'000
Consultancy costs capitalised	65	111
Consultancy costs charged to Income & Expenditure and Retained Revenue Reserves	1,046	719
Total	1,111	830

Legal Costs and Settlements

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

	2025 €000	2024 €000
Legal Fees – advice and attendance	134	156

Governance Statement and Board Members' Report 2025 (continued)

Travel and Subsistence Expenditure

During the year, the following Travel & Subsistence costs were incurred:

	2025 €000	2024 €000
Board & ARC Members	8	12
Others	84	85
Total	92	97

	Domestic	Foreign	Total
Split of Domestic and Foreign travel incurred in 2025:			
Board & ARC Members	8	-	8
Others	65	19	84
Total	73	19	92

	Domestic	Foreign	Total
Split of Domestic and Foreign travel incurred in 2024:			
Board Members	12	-	12
Others	65	20	85
Total	77	20	97

Hospitality Expenditure

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

	2025 €000	2024 €000
Event Costs	6	9
Catering costs	5	10
Total	11	19

Hospitality expenditure incurred during 2025 were MARA staff related apart from €1,520 for costs incurred for an Industry Stakeholder Event hosted by MARA and €138.50 for costs incurred for Ministerial visits. Hospitality expenditure incurred during 2024 were MARA staff related apart from €523.03 for costs incurred for Ministerial visits.

Governance Statement and Board Members' Report 2025 (continued)

Statement of Compliance

Procedures have been put in place to comply with the requirements from the Code of Practice for the Governance of State Bodies (revised 2016) published by the Department of for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

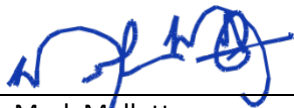
MARA has complied with the Code of Practice for the Governance of State Bodies with the following exceptions:

Provision 1.21 in relation the appraisal of the ARC's Chairperson

This requirement, which was outstanding in 2025, will be addressed in 2026.

Provision in relation to a Customer Charter and Action Plan

MARA is finalising a Customer Service Charter and Action Plan.



Mark Mellett
Chair of the Board

Date: 18 June 2026



Niamh Kenny
Chair of the Audit and Risk Committee

Date: 18 June 2026

Statement on Internal Control

Scope of Responsibility

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

Purpose of the System of Internal Control

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

A system of internal control, which accords with the guidance contained in the Code of Practice for the Governance of State Bodies (2016), has been established by MARA.

Key Control Procedures to Provide Effective Internal Control

i) Annual Review of Effectiveness of Control

The Board of MARA conducted an annual review of the effectiveness of the internal controls which concluded in March 2026. In undertaking this review the Board Members considered the following:

- The nature and extent of significant risks and the ability of MARA to respond effectively to changes in its business and external environment.
- The scope of MARA's monitoring of risks.
- Internal Audit Report on MARA's systems of internal financial controls.
- Trackers on: Internal Audit action points, C&AG Management Letter points and MARA's breaches log.
- MARA SMT Attestations for the Internal Controls in their areas.

ii) Breaches in Control

A number of minor weaknesses in controls were identified during the year, none of which lead to any breach in control or would require disclosure in these financial statements. MARA continues to review and strengthen its controls, policies and procedures to address these.

iii) Material losses or frauds

There were no reported material losses or frauds in 2025.

iv) Review of Statement on Internal Control

This Statement on the System of Internal Control 2025 was reviewed by MARA's Audit and Risk Committee (ARC) and the Board in March 2026 to ensure that it accurately reflects the control system in place during 2025.

v) Service Level Agreements

MARA employees are Civil Servants. Payroll, pension, HR management systems, One Learning Platform, access to the Chief Medical Officer (CMO) and Mobility are delivered using the shared services provided by the National Shared Services Office (NSSO). MARA's access to these services is facilitated by a Service Level Agreement (SLA) agreed with the Department of Climate, Energy and the Environment. This SLA is time-limited, hence MARA is actively pursuing means to ensure continuity of these services on a basis independent of the SLA. MARA had requested direct access to the NSSO, this request was declined in December 2024. This results in MARA having to procure stand-alone HR and Payroll systems in 2026 to replace the services currently provided by the NSSO. The planned go-live date for the replacement systems is 1st January 2027.

MARA's desktop services, shared files, communications, IT Security and server needs are met through the central systems provided by the Office of the Government Chief Information Officer (OGCIO). These services were accessed under the auspices of the Department of Climate, Energy and the Environment until Q4 2025, when MARA became a client of the OGCIO, gaining direct access to those central services.

vi) Steps Taken to Ensure an Appropriate Control Environment

The MARA Board and Senior Management Team (SMT) have taken steps to ensure an appropriate control environment within MARA by:

- Publishing and implementing MARA's first Statement of Strategy (2024-2027) in June 2024.
- In conjunction with the Department Climate, Energy and the Environment, putting an Oversight Agreement in place for 2025 – 2027 and the ongoing completion of the annual Performance Delivery Agreement as required by the Code of Practice for the Governance of State Bodies.
- Agreeing a detailed work programme each year and monitoring and evaluating progress against that work programme on a monthly basis.
- Holding regular Board, ARC and PPR meetings with agreed agendas and programmes of work.
- Holding regular Senior Management meetings, including weekly management meetings where the agenda includes strategic issues such as Corporate Governance, Financial Management, Corporate Strategy and Human Resource matters.
- Developing, maintaining and implementing an MARA's financial policies and procedures to control the financial elements of MARA's operations.
- Formal procedures have been established for the monitoring of internal control processes. Control deficiencies, when detected, are communicated to those responsible for taking corrective action and to the Senior Management Team, where relevant, in a timely way.
- Developing MARA's financial management system. MARA transitioned to a dedicated financial management system in 2025 and continued to use the excel based accounting system for verification purposes.
- Adhering to a Corporate Governance Framework that provides a clear and comprehensive summary of the principal aspects of Corporate Governance for MARA's Board and the Senior Management team.
- Securing MARA's inclusion in the General Indemnity Scheme (GIS) managed by the State Claims Agency (SCA).
- Establishing and maintaining an Audit and Risk Committee (ARC). (see Section (ix) Monitoring Effectiveness of the System of Internal Control).

- The Board established a Planning and Performance Committee (PPC) in July 2025. The role of the PPC is to oversee the planning for, developing and monitoring of relevant plans of MARA to ensure that they are delivering on the Board's objectives and the statement of strategy. The PPC reports to the Board after each meeting.
- Implementing a Risk Management Policy and Framework, (see Section (vii) Risk and Control Framework).
- Defining management responsibilities, delegating appropriate functions, and reviewing and approving all MARA's policies and procedures.
- Adopting a Code of Business Conduct for Board members and Staff in accordance with the requirements of the Code of Practice for the Governance of State Bodies.
- Establishing mechanisms for ensuring the adequacy of the security of MARA's information and communication technology (ICT) systems which include;
 - the establishment of appropriate policies and control procedures.
 - and inclusion of ICT systems and security within the audit cycle of Internal Audit.

(vii) Risk and Control Framework

The SMT and ARC developed and the Board adopted a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. This policy establishes a framework to identify potential events that may expose MARA to risk, to control and manage this risk within MARA's risk appetite, and to provide reasonable assurance regarding the achievement of MARA's objectives. MARA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing MARA and these have been identified, evaluated and graded according to their significance. The register is reviewed by both the ARC and the Board at each meeting.

The risk management policy has been issued to all staff who are expected to work within MARA's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

MARA's Senior Management Team meets regularly to review risk, and risk is an agenda item for all business unit meetings within MARA.

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

(viii) Administrative Controls and Management Reporting

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

- An appropriate budgeting system with an annual budget which is reviewed regularly by the senior management team.
- The assignment of budgets and budgetary authority and responsibility for specific functions to selected managers.
- Regular reviews by senior management of periodic and annual financial reports.
- A risk management system that is fit-for-purpose.
- An appropriate capital investment control and formal project management disciplines.

- Appropriate focus on good practice in procurement and there are procedures in place to ensure compliance with all relevant guidelines.
- There are systems aimed at ensuring the security of the information and communication technology systems, and
- There are systems in place to safeguard the assets.
- An established Audit and Risk Committee of the Board (ARC) with terms of reference.
- Clearly assigned management responsibilities, with corresponding accountability.
- Suite of approved policies and procedures designed to improve the MARA internal control environment.
- Service Level Agreements are in place for shared services which are administered on behalf of MARA.

(ix) Monitoring Effectiveness of the System of Internal Control

MARA has established and maintained an Audit and Risk Committee (ARC) comprising three Board members and one external member with financial experience as part of the on-going systematic review of the control environment and governance procedures within MARA, to oversee the internal audit function and advise the Board in relation to the operation and development of that function. The ARC met five times in the year ended 31 December 2025.

Following a procurement process an external consulting services firm was appointed as Internal Auditors in November 2024. The Internal Auditors completed an internal audit work programme during 2025 as directed by and agreed with the ARC with progress on the implementation of the actions required arising from each audit reviewed regularly and reported to the Audit and Risk Committee at each ARC meeting.

The Internal Audit Plan 2026 was developed during 2025 and reflects the corporate risks identified for MARA, audits identified by MARA Management and the Audit and Risk Committee and developments and issues in relation to Corporate Governance that have arisen in the Public Sector in general. This Internal Audit Plan was reviewed by the Audit and Risk Committee and approved by the Board in November 2025. Due to the upcoming completion of the contract MARA will be procuring Internal Audit services in 2026.

Procurement

MARA has procedures in place to ensure compliance with current procurement rules and guidelines.

MARA has complied with these procedures except for the following: during 2025 a total expenditure of €10,833 (Ex VAT) was incurred in respect of one contract for governance management software that was not subject to a competitive tendering process. MARA acknowledges this non-compliance and has retendered for this software in February 2026.

Research Funding

The Department of for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's Circular 13/2014 Management of and Accountability of Grants from Exchequer Sources (the Circular) outlines the public financial management principles, procedures and additional reporting requirements to be followed in the management of grant funding provided from public money.

MARA is compliant with this Circular and has procedures for the approval and payment of grants and processes to monitor the progress towards achieving the research objectives.

MARA received approval from the Department of the Environment, Climate and Communications to operate pre-funding arrangements under the MARA's joint Research Programme with the Marine Institute.

Internal Control Issues

A number of weaknesses in controls were identified during the year, and MARA continues to review and finalise its controls, policies and procedures to address these. No breaches to internal controls were identified in relation to 2025 that require disclosure in the financial statements.

Review of Effectiveness

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

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2025 in March 2026 and are satisfied that the system of internal control is sound.



Mark Mellett
Chair of the Board

Date: 18 June 2026



Niamh Kenny
Chair of the Audit and Risk Committee

Date: 18 June 2026



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Maritime Area Regulatory Authority

Opinion on the financial statements

I have audited the financial statements of the Maritime Area Regulatory Authority for the year ended 31 December 2025 as required under the provisions of section 67(4) of the Maritime Area Planning Act 2021. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Maritime Area Regulatory Authority at 31 December 2025 and of its income and expenditure for 2025 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

The Maritime Area Regulatory Authority has presented certain other information together with the financial statements. This comprises the governance statement and Board Members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mark Brady
For and on behalf of the
Comptroller and Auditor General

25 June 2025

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE
YEAR ENDED 31 DECEMBER 2025

		2025 €'000	2024 €'000
	Notes		
Income	2		
Oireachtas Grants		7,654	4,655
Foreshore Rents		2,621	2,602
MAC and MULs		13,053	11,808
Interest Income		<u>14</u>	<u>13</u>
Total Income		<u>23,342</u>	<u>19,078</u>
Expenditure			
Salaries, Wages & Board fees	3	4,328	3,145
Governance Costs	4	8	12
Information Technology	5	208	222
Professional Fees	6	1,246	907
Communications	7	47	25
Office and other costs	8	550	539
Research	9	71	-
Depreciation	10	147	16
Bad debts written off	11	30	-
Bad Debt Provision	11	<u>2</u>	<u>53</u>
Total Expenditure		<u>6,637</u>	<u>4,919</u>
Surplus for the year before appropriations		16,705	14,159
Transferred (to) / from Capital Account	14	(1,086)	(103)
Transfer (to) Exchequer	18	(16,144)	(16,026)
(Deficit) for the year after appropriations		<u>(525)</u>	<u>(1,970)</u>
Balance brought forward at 31 December		<u>(525)</u>	<u>(1,970)</u>

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

The Statement of Cash Flows and Notes 1 to 20 form part of these Financial Statements.



Mark Mellett
Chair of the Board

Date: 18 June 2026



Niamh Kenny
Chair of the Audit and Risk Committee

Date: 18 June 2026

STATEMENT OF COMPREHENSIVE INCOME FOR YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €'000	2024 €'000
Deficit for the financial year after appropriation		<u>(525)</u>	<u>(1,970)</u>
Total Comprehensive Expense for the year		<u>(525)</u>	<u>(1,970)</u>
Opening Revenue Reserves		1,775	3,745
REVENUE RESERVES AS AT 31 DECEMBER		<u>1,250</u>	<u>1,775</u>

The Statement of Cash Flows and Notes 1 to 20 form part of these Financial Statements.



Mark Mellett
Chair of the Board

Date: 18 June 2026



Niamh Kenny
Chair of the Audit and Risk Committee

Date: 18 June 2026

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

		31 Dec 2025 €'000	31 Dec 2024 €'000
	Notes		
Non-Current Assets			
Property, plant and equipment	10	1,247	161
Current Assets			
Receivables	11	1,572	1,545
Cash and cash equivalents	12	156	559
Total Current Assets		1,728	2,104
Current Liabilities (Amount falling due within one year)			
Payables	13	(478)	(329)
Net Current Assets		1,250	1,775
Net Assets		2,497	1,936
Representing			
Retained Revenue Reserves		1,250	1,775
Capital Account	14	1,247	161
		2,497	1,936

The Statement of Cash Flows and Notes 1 to 20 form part of these Financial Statements.



Mark Mellett
Chair of the Board

Date: 18 June 2026



Niamh Kenny
Chair of the Audit and Risk Committee

Date: 18 June 2026

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

		31 Dec 2025 €'000	31 Dec 2024 €'000
	Notes		
Net Cash Flows from Operating Activities			
Deficit for the year		(525)	(1,970)
Transfer to Capital Account		1,086	103
Depreciation charge	10	147	16
Bad Debt write off	11	30	-
(Increase) in Receivables	11	(57)	1,373
Increase in Payables	13	149	297
Net Cash Flows from Operating Activities		830	(181)
Cash Flows from Investing Activities			
Payments to acquire property, plant and equipment		(1,233)	(119)
Net Cash Flows from Investing Activities		(1,233)	(119)
(Decrease) in cash and cash equivalents		(403)	(300)
Cash and cash equivalents at the beginning of year		559	859
Cash and cash equivalents at the end of the year		156	559

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

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

a) General Information

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

b) Statement of Compliance

The Financial Statements of MARA for the year ended 31 December 2025 have been prepared in compliance with the applicable legislation, and with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council (FRC) in the UK

c) Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, except as indicated in Oireachtas Grants below. The Financial Statements are in the form approved by the Minister of Climate, Energy and the Environment. The Financial Statements are prepared in Euro which is the functional currency of MARA.

The Financial Statements prepared are for the year ended 31 December 2025.

d) Income

Oireachtas Grants

Income recognised in the Financial Statements under Grants represents funding provided to MARA from the Department of Climate, Energy and the Environment. It is recognised on a cash basis.

Other Income

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

Maritime Area Consent (MAC) Levies are recognised in the Statement of Income and Expenditure on the invoicing date. Invoices for MAC Levies cover a 12-month period, and income for the full 12 months is recognised on the invoicing date.

Income for MAC and Maritime Usage Licence (MUL) application fees is recognised on receipt of funds associated with the applications. The application process cannot commence in the absence of receipt of the appropriate fee. Invoices are generated and processed when the fees have been received. Any refunds of application fees are recognised when the obligation to refund is established.

Interest Income

2025 interest income arose from interest earned on a NTMA Exchequer note (2024 simple deposit accounts) and is recognised on a straight-line basis over the term of the note/deposit.

Sundry Income

Any other sundry income will be recognised in the Statement of Income and Expenditure as the income is received.

MARA continued to develop its income recognition policies in 2025 as the activity within the Agency expanded.

e) Property, Plant and Equipment-

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements (canteen)	20%	(Reflects the original lease term - 5 years to December 2027)
Leasehold improvements – office fit out	10%	Lessor of the period of the extended lease or 10%
Equipment	20%	
Furniture	20%	

All assets greater than €1,000 are capitalised. For 2023 some assets with a value of less than €1,000 were capitalised and these remain in our asset value.

The original leasehold improvements are depreciated over 5 years which reflected the original lease term. The new lease improvements (office fit out build costs) will be depreciated on a 10% straight-line as the lease term has been extended to 2037.

Assets that are not yet in use or operational, or are still undergoing development, construction or installation are capitalised as Work in Progress assets and will be transferred to the respective fixed asset category upon completion and readiness for intended use. Depreciation will not be charged on WIP assets until they are capitalised as completed assets.

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

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

f) Cash and Cash Equivalents

Cash & Cash Equivalents comprise positive balances on the current account.

g) Foreign Currencies

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

h) Payroll

Transactional processing of payroll for MARA staff was carried out by the Department of Climate, Energy and the Environment, utilising the services of the National Shared Services Office.

Board and Contractor fees are disclosed as payroll costs

MARA accrues for employee holiday entitlement that has been earned but not yet taken at the reporting date. This ensures that the financial statements reflect the full liability for unused holidays as at year end. Please see note 12 for the amount accrued.

MARA accrues payroll expenses incurred but not yet paid at year end to match costs with the period in which they were earned by employees. Please see note 14 for the amount accrued.

i) Pension / Retirement Benefit Obligation

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

j) Operating Leases

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

k) Debtors

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

Bad debts are written off when there is no realistic prospect of recovery and all appropriate collection procedures have been exhausted. MARA will only write off amounts where it meets with the approval of the Department of Climate, Energy and the Environment and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Amounts previously written off that are subsequently recovered are recognised as income in the period of recovery.

l) Foreshore Portfolio

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

m) Critical Accounting Judgements and Estimates

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

Provision for Bad Debts

MARA actively pursues non-performing accounts. MARA provides for bad and doubtful debts where recovery of the amount invoiced/receivable is deemed unlikely. Receivables are deemed unlikely where the account has not performed, made payments and / or engaged with the Agency, or its predecessors, for a period of 24 months or more. MARA has ceased to raise invoices against certain non-performing accounts, comprising dissolved companies and uncontactable licence/lease holders. MARA will only write off amounts where it meets with the approval of the Department of Climate, Energy and the Environment and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Depreciation and Residual Values

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

Impairment of Property, Plant and Equipment

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

n) Research

MARA enters into commitments in respect of research projects awarded for funding. Expenditure on these research projects is charged to the financial statements as incurred, on the basis of the initial payments which are made on signing of the research agreement, interim payments where relevant which may be made subject to satisfactory performance against agreed milestones, and final payments which are issued on Project completion following acceptance of the project report by the project manager. Costs incurred by MARA in the implementation of the research programmes are charged to the financial statements as they are incurred.

o) Grants and Donations

Grants and donations to external organisations are recognised as expenditure when the relevant payment has been approved by the Board of MARA. Grants and donations are only made when permitted by legislation and are shown within the Communications Expenditure.

2. Income**a) Oireachtas Grants**

	31 Dec 2025 €'000	31 Dec 2024 €'000
Department of Climate, Energy and the Environment	7,654	4,763
Rent Refund	-	(108)
Net Oireachtas Grant received	7,654	4,655

MARA was funded from subhead C11 of Vote 29, Climate, Energy and the Environment. In 2025 this funding covered current (operational) expenditure of €6,438 and capital expenditure of €1,216. In 2024 this funding covered current (operational) expenditure only.

b) Other Income

	31 Dec 2025 €'000	31 Dec 2024 €'000
Foreshore Rents	2,621	2,602
MAC Levies	12,852	11,480
MAC Application Fees	179	256
MUL Licences	22	72
Interest Income	14	13
Total	15,688	14,423

3. Salaries and Wages & Board Fees

	31 Dec 2025 €'000	31 Dec 2024 €'000
Wages and Salaries (including Employer PRSI)	3,791	1,665
Board Fees	58	54
ARC Fees	7	6
Secondments (including Employer PRSI)	484	1,415
Contractors (including Employer PRSI)	6	12
Social Welfare Contributions	(18)	(7)
Total Salaries and Wages & Board Fees	4,328	3,145

Additional Superannuation Contribution (ASC) was deducted in line with statutory requirements. €129,758 of ASC has been deducted in 2025 (2024 €111,227) and retained by the Department of Climate, Energy and the Environment. Single Public Service Pension Scheme of €36,757 was deducted in 2025 (2024 €46,554) and retained by the Department of for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Board Fees are detailed within the "Schedule of Attendance, Fees and Expenses" contained in the Governance Statement and Board Members' Report 2025.

Board member, Brendan McGrath received 2024 fees of €3,848 in 2025.

ARC member, Dónall Curtin received 2024 fees of €1,697 in 2025. ARC Members were paid their 2023 fees during 2024: James Massey (€565.58) and Niamh Kenny (€962.10).

a) Employee Numbers

The number of staff, including secondments and excluding agency staff, at year end 2025 (full time equivalents) was 60 (2024:48).

b) Staff Costs and Employee Information

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

c) Termination Benefits

No termination benefits were paid during the year.

d) Remuneration of Chief Executive

The remuneration of the Chief Executive, is as follows:

	31 Dec 2025 €'000	31 Dec 2024 €'000
Chief Executive salary	177	164

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

e) Key Management

Please see General Information on page four which details MARA’s key management. As of 31 December 2025, MARA’s key Management consisted of the Chief Executive and six Directors, with total remuneration paid in 2025 of €768,841. As of 31 December 2024, MARA’s key Management consisted of the Chief Executive and five Directors, with total remuneration paid in 2024 of €614,489.

4. Governance Costs

	31 Dec 2025 €'000	31 Dec 2024 €'000
Board & ARC Members Expenses	8	12
	8	12

Board Expenses are detailed within the “Schedule of Attendance, Fees and Expenses” contained in the Governance Statement and Board Members’ Report 2025.

5. Information Technology	31 Dec 2025 €'000	31 Dec 2024 €'000
Licence and Subscriptions	100	79
ICT Equipment	31	94
Support and Development	77	49
Total	208	222

MARA was established in July 2023. The increase in Licenses and Subscriptions and Support and Development costs reflects the growth in the IT infrastructure to support the new organisation. The reduction in ICT equipment costs reflects the new hire pattern as it relates to the provision of new employees with equipment.

6. Professional Fees	31 Dec 2025 €'000	31 Dec 2024 €'000
Financial Fees	264	234
Recruitment Fees	65	39
CSSO Consultancy Fees	172	347
Competitive MAC Framework	183	-
Organisation Optimisation & Workforce Planning	118	-
Data Management – Marine Administration Viewer	111	-
Consultancy – Ecology and engineering support	59	-
Other Consultancy	74	99
Audit Fees	66	32
Legal Fees	134	156
Total	1,246	907

The increase in Professional fees year on year reflects:

- the requirement of MARA for professional support, especially in the areas of recruitment, organisational and process optimisation and workforce planning and the development of mapping systems.
- support MARA's work on the assessment of MACs and MULs and creating efficiencies in the delivery of these assessments.
- the development of a Competitive MAC Framework, intended to complement Ireland's planned approach to offshore renewable energy development and to support the achievement of national climate and energy targets.
- the establishment of an inhouse legal team in 2025 led to a reduction in charges from the Chief State Solicitors Office, who provided legal services to MARA within the terms of an agreed protocol. These services were ceased in July 2025.

7. Communications

	31 Dec 2025 €'000	31 Dec 2024 €'000
Conferences and Room Hire	10	5
Catering	5	10
Equipment Hire	-	1
Event Costs	6	9
Grants and Donations	10	-
Media Support	16	-
Total	47	25

- A donation of €10,000 was made to Cork City Council as a contribution towards the costs of hosting Ireland's European Maritime Day in May 2025.
- Media Support costs are the initial stage costs of the development of MARA's communications strategy.

8. Office and Other Costs

	31 Dec 2025 €'000	31 Dec 2024 €'000
Membership/subscriptions and Training	80	77
Repairs and Cleaning	7	5
Office Rent	145	145
Service Charge	85	99
Insurance	16	9
Electricity	12	17
Post and Stationery and Printing	12	7
Phone and Internet	18	21
Employee Travel & Subsistence	84	85
Translation services	1	5
Facilities and General Maintenance	5	7
Protective Clothing	13	8
Waste	1	1
Other Office Costs	15	2
Office Furniture	22	23
Shared Services (see Note 8.1)	34	28
Total	550	539

Note 8.1 Shared Services

The Department of Climate, Energy and the Environment are completing a number of tasks on behalf of MARA from within their administrative infrastructures. The services provided are outlined in a service level agreement (SLA) and is focussed on payroll provision, human resource Systems and some Information & Communications Technology supports.

An accrual of €15,638 (2024: €28,000) remains at year end 2025 to cover expected ICT support costs.

In 2025, under the SLA, DCEE recouped the following charges from MARA:

HRMS & HRS NSSO charges	€8,256
DCEE dedicated MARA resource (Basic pay + ER PRSI	€38,091
OneLearning courses undertaken/competed by MARA staff	€2,939

9. Research

	31 Dec 2025 €'000	31 Dec 2024 €'000
MARA Grant payments	71	-

During 2025 MARA agreed to co-fund, with the Marine Institute (MI), three projects that were successful under the Marine Institute's Research for Policy call. The projects are: Systematic review of marine bird disturbance and foraging ranges in an Irish context, Marine Mammal Appropriate Assessment Toolkit and Navigating Maritime Compliance: A Technology Assessment for Monitoring and Enforcement in Ireland's Maritime Area (NAVICOM). The aim of the research is to assist MARA in delivering its statutory remit by addressing knowledge gaps in relation to the marine and maritime environment. €71,435 is MARA's contribution to the above research projects for 2025.

10. Property, Plant and Equipment

2025	Leasehold Improvements €'000	WIP assets* €'000	Equipment €'000	Furniture €'000	Total €'000
Cost					
At 1 January 2025	15	111	56	9	191
Transfer	111	(111)	-	-	-
Additions	1,076	96	-	60	1,233
At 31 December 2025	1,202	96	56	69	1,424
Depreciation					
At 1 January 2025	6	-	22	2	30
Depreciation charge (full year)	122	-	11	14	147
At 31 December 2025	128	-	33	16	177
Net Book Value					
At 1 January 2025	9	111	34	7	161
At 31 December 2025	1,074	96	23	53	1,247

2024	Leasehold Improvements €'000	WIP assets* €'000	Equipment €'000	Furniture €'000	Total €'000
Cost					
At 1 January 2024	15	-	56	1	72
Additions	-	111	-	8	119
At 31 December 2024	15	111	56	9	191
Accumulated Depreciation					
At 1 January 2024	3	-	11	-	14
Depreciation charge (full year)	3	-	11	2	16
At 31 December 2024	6	-	22	2	30
Net Book Value					
At 1 January 2024	12	-	45	1	58
At 31 December 2024	9	111	34	7	161

* The costs included in WIP assets relate to fit-out project costs of Menapia House. The project itself commenced in April 2025 and in accordance with our accounting policy these costs are capitalised as WIP assets and will be transferred to the respective fixed asset categories upon completion and readiness for intended use. Depreciation will not be charged on WIP assets until they are capitalised as completed assets.

11. Receivables		31 Dec 2025 €'000	31 Dec 2024 €'000
Debtors	11.1	1,420	1,434
Prepayments		152	102
PSWT Refund		-	9
Total		1,572	1,545

Note 11.1 Debtors

		31 Dec 2025 €'000	31 Dec 2024 €'000
Balance owing at year end		1,723	1,735
Provision for bad and doubtful debts	11.2	(302)	(301)
Net Debtors		1,420	1,434

Note 11.2

Being the opening provision of €301k (2024: €248k) plus net amount provided for in the year of €72k, release of bad debt provision for dissolved company adjustments of €40k (2024: 53k) and release of

bad debts provision for bad debts written off which were previously fully provided for of €30k (2024:nil).

Note 11.3

During 2025 with the approval of the Board of MARA, the Department of Climate, Energy and the Environment and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation uncollectable debts to the value of €30k were written off. These debts were fully provided for.

12. Cash and Cash Equivalent

	31 Dec 2025 €'000	31 Dec 2024 €'000
PTSB Current Account	156	559
Total	156	559

13. Payables

	31 Dec 2025 €'000	31 Dec 2024 €'000
<u>Amounts falling due within one year:</u>		
Professional Services Withholding Tax and VAT	66	26
Creditors	51	-
<u>Accruals:</u>		
Payroll	188	122
Holiday pay	57	-
Professional fees	57	100
Shared services	16	28
Office Fit Out Building Costs (Retention)	31	-
IT	-	24
T&S	1	8
Board and ARC 2024 fees	-	5
Refunds due*	5	
Other	-	11
Electricity	6	5
Total	478	329

*There were application fee refunds not paid but due at 31 December of MUL: €4,000 and MAC Application: €1,000.

14. Capital Account

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

	31 Dec 2025 €'000	31 Dec 2024 €'000
Balance at 1 January	161	58
Transfer (to)/from Income and Expenditure Account		
Amount allocated to fund fixed asset purchases	1,233	119
Less: Amortisation in line with depreciation	(147)	(16)
Balance as at 31st December	1,247	161

15. Lease Commitments

MARA has commitments in respect of a lease on office accommodation at 2nd Floor, Menapia House Drinagh Business Park, Drinagh, Wexford. This is held by way of a lease, which has been extended until 31st of December 2037. The annual rent is €144,777 inclusive of VAT.

At 31st December 2025, MARA had the following future minimum lease payments under non-cancellable leases (to the break clause date of December 2032):

	31 Dec 2025 €'000	31 Dec 2024 €'000
Payable within 1 year	145	145
Payable within 2 – 5 years	580	580
Payable after 5 years	290	435
Total	1,015	1,160

16. Capital Commitments

There are commitments of €17,131 as at 31st December 2025 for Capital Fit Out costs (2024: Nil).

17. Related Party Transactions/ Disclosure of Interests

MARA complies with the Code of Practice for the Governance of State Bodies issued by the Department of for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to the disclosure of interests by the Board and members/staff of MARA. Formal procedures exist to ensure adherence with the requirements of the Code. There were no related party transactions reported in 2025 or in 2024.

18. Return to the Exchequer

At the request of MARA and following consultation with the Minister Department of Climate, Energy and the Environment, the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation issued a direction for MARA to return MARA income received in the period from December 2024 to November 2025 to the Exchequer of €16,144,177.61 on 23rd December 2025 (2024 Period from Establishment to November 2024 in the amount of €16,026,294.55 on 20th December 2024).

19. Late Payments in Commercial Transactions

The Board has overall responsibility for MARAs compliance with the Prompt Payment of Accounts Act 1997, which came into effect on 2 January 1998, and the European Communities (Late Payment in Commercial Transactions) Regulations 2012, which came into effect on 16 March 2013. The Board has delegated this responsibility to management.

The system of internal control incorporates such controls and procedures that are considered necessary to ensure compliance with the Act. MARA's system of internal control includes accounting controls are designed to ensure the identification of invoices and contracts for payment within the prescribed payment periods as defined by the Act. The controls are designed to provide reasonable, though not absolute, assurance against non-compliance with the Act. The Board is satisfied that MARA complied with the provisions of that Act in all material aspects. There was €1,262 in interest and €790 in compensation paid in 2025 relating to late payments in 2025. There was €350 in interest and €380 in compensation relating to late payments in 2024, which was paid in 2025.

20. Approval of Financial Statements

The Financial Statements were approved by the Board on 18th June 2026.



An tÚdarás Rialála Limistéir Mhuiri
Maritime Area Regulatory Authority

Maritime Area Regulatory Authority

2nd Floor

Menapia House

Drinagh Business Park

Drinagh

Wexford

Y35 RF29

MARA

An tÚdarás Rialála Limistéir Mhuirí
Maritime Area Regulatory Authority



Tuarascáil Bhliantúil

2025

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Réamhrá ón gCathaoirleach

Ba bhliain í 2025 de chomhdhlúthú, seachadadh agus forbairt institiúideach leanúnach do ÚRLM.

Bunaíodh ÚRLM i mí Iúil 2023 agus is eagraíocht óg fós é, ach eagraíocht a bhfuil freagracht shuntasach náisiúnta de chúram uirthi: gníomhú mar choimeádaí agus rialtóir limistéar muirí na hÉireann. Tá an limistéar muirí sin ollmhór, casta agus tábhachtach ó thaobh straitéise de. Cuimsíonn sé cuid den acmhainneacht fuinnimh in-athnuaite amach ón gcósta is saibhre ar an bpláinéad agus tá sé lárnach i bhfreagrachtaí comhshaoil na hÉireann, i bpobail chósta, i mbonneagar criticiúil agus i leas náisiúnta níos leithne.

Le linn 2025, lean ÚRLM dá aistriú ó bhunaíocht go seachadadh oibríochtúil marthanach. Ó thús na gníomhaíochta, tá na nósanna imeachta, na córais agus na cumais is gá chun a fheidhmeanna reachtúla a chomhlíonadh forbartha agus scagtha ag an Udarás. Áiríodh leis sin feabhas leanúnach a chur ar phróisis le haghaidh Ceadúnais Úsáide Muirí agus Toilithe Limistéir Mhuirí, agus béim á leagan ar threoir níos soiléire, ar theimpléid fheabhsaithe, ar phróisis mheasúnaithe níos éifeachtúla agus ar thrédhearcacht níos fearr d'iarratasóirí agus do pháirtithe leasmhara. Lean ÚRLM de bheith ag glacadh lena fheagrachtaí imeall trá oidhreachta freisin.

Chuir an tUdarás brú ar aghaidh le hathruithe rialála iomchuí arb é is aidhm dóibh próisis a chuíchóiriú, agus a áirithiú ag an am céanna go raibh measúnú comhshaoil, comhlíonadh agus cinnteoireacht thrédhearcach fós lárnach sa chóras. Tá an chothromaíocht sin rithábhachtach. Ní hamháin go bhfuil sé de chúram ar ÚRLM dlús a chur le gníomhaíocht sa réimse muirí. Is é an cúram atá air a chinntiú go ndéantar gníomhaíocht den sórt sin a rialáil i gceart, go bhfuil sí comhréireach agus dleathach, agus go bhfuil sí ag teacht le cosaint fhadtéarmach agus le bainistiú inbhuanaithe ar mhuirthimpeallacht na hÉireann.

Tá áthas ar leith orm go bhfuil amlínte ÚRLM ag teacht níos mó agus níos mó le ceanglais reachtúla. Is éacht suntasach é sin do rialtóir nua a thosaigh gan córais oidhreachta, nósanna imeachta leabaithe ná bonneagar eagraíochtúil seanbhunaithe. Léiríonn sé tiomantas an Fheidhmeannais, gairmiúlacht na foirne, agus fócas leanúnach an Bhoird ar rialachas, riosca, cuntasacht agus seachadadh straitéiseach.

Bhí neartú an rialachais fós ina thosaíocht le linn 2025. Rinne ÚRLM tuilleadh forbartha ar a struchtúir inmheánacha, thacaigh sé le hobair an Bhoird agus a choistí, chuir sé beartais agus nósanna imeachta chun cinn, agus lean sé de phrionsabail na trédhearcachta, na cuntasachta agus an dea-riaracháin phoiblí a leabú.

Lean ÚRLM de chumas a fhorbairt ar fud na heagraíochta freisin. Leathnaigh sé a lucht saothair go dtí níos mó ná 60 ball foirne faoi dheireadh na bliana, chríochnaigh sé feistiú a cheanncheathrú i Loch Garman, neartaigh sé a chumas dlíthiúil inmheánach, agus lean sé dá fheidhmeanna airgeadais agus soláthair a fhorbairt. Léiríonn an €16 mhilliún a tugadh ar ais don Státchiste in ioncam ó imeall trá agus ó thobhaigh MAC aibíocht mhéadaitheach fheidhmeanna airgeadais agus ioncaim na heagraíochta.

Ba mhór an méid rialála a cuireadh ar fáil i rith na bliana. Fuair ÚRLM 56 iarratas ar údarú in 2025 agus rinne sé 41 chinneadh údarúcháin, lena n-áirítear MACanna agus MULanna araon. Léiríonn sé seo rialtóir atá ag aibiú, ag foghlaim agus ag seachadadh agus ag leanúint ar aghaidh ag feabhsú a phróisis.

D'oibrigh ÚRLM freisin chun comhordú a neartú ar fud an chórais rialála mhuirí níos leithne. Chomh maith le Grúpa Idirchaidrimh na Rialtóirí Muirí a stiúradh agus a chomhordú, bhunaigh ÚRLM Fóram na nGeallsealbhóirí agus leanann sé de bheith ag iarraidh cumarsáid níos fearr a dhéanamh leo siúd go léir a bhíonn ag idirghníomhú le creat rialála muirí na hÉireann, a bhíonn ag brath air nó a ndéanann creat rialála muirí na hÉireann difear dóibh. Beidh cumarsáid shoiléir, chomhsheasmhach agus oscailte lárnach i gcónaí chun muinín a chothú agus chun éifeachtacht an chórais a fheabhsú.

Ba mhaith liom aitheantas a thabhairt do thiomantas mo chomhchomhaltaí Boird, a leanann a saineolas, a neamhspleáchas agus a dtiomantas de bheith ina dtreoir d'fhorbairt ÚRLM. Ba mhaith liom buíochas a ghabháil freisin leis an bPríomhfheidhmeannach, Laura Brien, leis an bhFoireann Bainistíochta Sinsearaí agus le foireann uile ÚRLM as a ndíograis, a ngairmiúlacht agus a n-éiteas seirbhíse poiblí i rith na bliana.

Is pribhléid é cathaoirleacht a dhéanamh ar Bhord ÚRLM ag an gcéim thábhachtach seo d'fhorbairt an Údaráis. Tá an obair atá á déanamh anois ag leagan síos an bhunchloch do chóras rialála muirí níos comhleanúnaí, níos cuntasáí agus níos inbhuanaithe in Éirinn.

Leis na céadta bliain, tá rialachas na n-aigéan múnlaith ag córas rochtana oscailte nach bhfuil oiriúnach don fheidhm a thuilleadh. Tá gá anois le cur chuige níos comhtháite agus níos bunaithe ar éiceachórais maidir le rialachas na n-aigéan ar an leibhéal náisiúnta, réigiúnach agus idirnáisiúnta chun éilimh chomhshaoil, eacnamaíocha agus slándála a bhaint amach. De réir mar a leanann an brú ar limistéar muirí na hÉireann de bheith ag fás, beidh ról ÚRLM níos tábhachtaí fós.

Tá an Bord tiomanta i gcónaí a áirithiú go leanfaidh ÚRLM de bheith ag gníomhú le hionracas, neamhspleáchas, trédhearcacht agus cuspóir ar mhaithe le leas an phobail.

Mar fhocal scoir, ba mhaith liom buíochas a ghabháil leis an Aire O'Brien agus leis an Aire Dooley agus lena n-oifigigh as a dtacaíocht agus a spreagadh.



Mark Mellett

Leas-Aimiréal
(Rtd) DSM PhD
Cathaoirleach
Údarás Rialála Limistéar Muirí

Réamhrá ón bPríomhfheidhmeannach

Bhí 2025 ina bliain chinniúnach d'Údarás Rialála Limistéir Mhuirí (ÚRLM), agus fás tapa eagraíochtúil, méadú suntasach ar an aschur rialála, agus tábhacht náisiúnta mhéadaithe do ghníomhaíochtaí ÚRLM i bpríomhearnálacha gheilleagar na hÉireann mar shaintréithe aici. Tháinig ÚRLM chun cinn mar rialálaí rithábhachtach maidir le príomhbhonneagar, go háirithe fuinneamh in-athnuaite amach ón gcósta, iompar, fónais agus cosaint cósta, agus é ag feidhmiú faoi ghrinnschrúdú leanúnach agus feabhsuithe láidre feidhmíochta á seachadadh aige.

Agus cinntí rialála á ndéanamh againn, thugamar tosaíocht d'earnálacha a bhfuil tábhacht náisiúnta leo (fuinneamh, calafoirt agus cáblaí), arbiad bachúis le formhór na n-iarratas agus na gcinntí. Chun luas, intuarthacht agus trédhearcacht a fheabhsú, dhírigh ÚRLM ar fhorbairtí rialála a neartaigh ár gcreat rialála, rud a mhéadaigh intuarthacht thorthaí na gcinntí agus na n-amlínte araon. Thugamar isteach treoir fheabhsaithe maidir le hiarratais i ndáil le ceanglais theicniúla, airgeadais agus mhapála, rud a laghdaigh an méid ama agus iarrachta a bhí ag teastáil chun iarratais a phróiseáil. I measc na ngnéithe eile den dea-chleachtas rialála a baineadh amach in 2025 bhí úsáid coinníollacha caighdeánaithe toilithe agus ceadúnaithe, chomh maith le hábhair iarratais agus cinnteoireachta a fhoilsiú chun tacú leis an trédhearcacht.

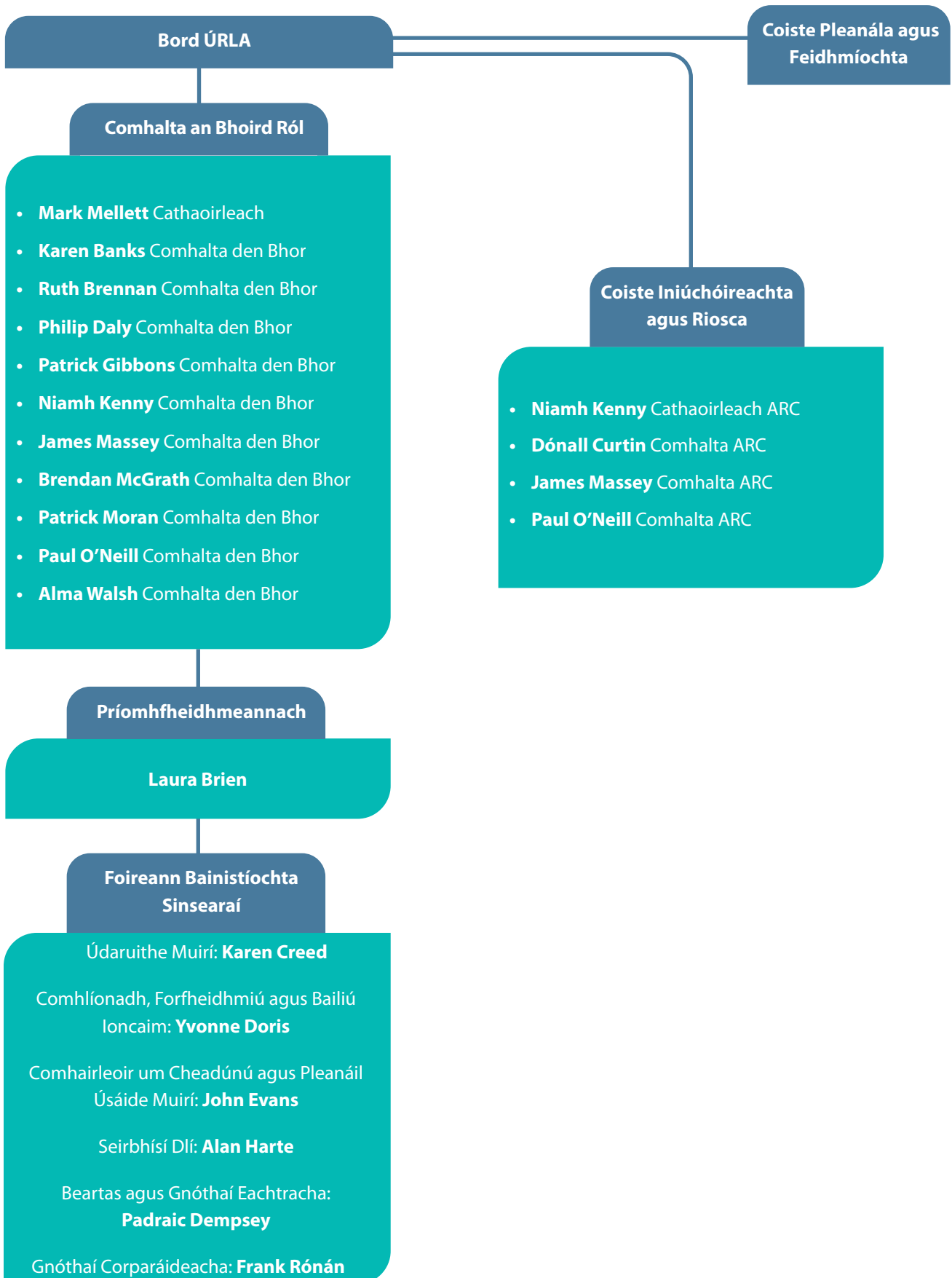
Ba bhliain í 2025 freisin a bhí dírithe ar acmhainn oibríochtúil a fhorbairt. Mhéadaigh ÚRLM líon na foirne beagnach 40%, rud a neartaigh saineolas teicniúil, dlíthiúil agus beartais. Bhunaíomar feidhm dhlíthiúil inmheánach a bhí ag feidhmiú go hiomlán, agus d'aistríomar ón tacaíocht a chuir Príomh-Oifig an Aturnae Stáit ar fáil ó bunaíodh ÚRLM. Críochnaíodh ceanncheathrú ÚRLM i Loch Garman agus neartaíomar an comhordú idir gníomhaireachtaí trí thionscnaimh amhail an Grúpa Idirchaidrimh um Rialálaithe Muirí.

In 2025, d'éirigh le ÚRLM aistriú ó chomhlacht nuabhunaithe go rialálaí náisiúnta inchreidte, agus leag sé bunchlocha láidre eagraíochtúla, dlíthiúla agus digiteacha le haghaidh fáis amach anseo. Mar fhocal scoir, ba mhaith liom buíochas a ghabháil le foireann agus Bord ÚRLM as a dtiomantas agus a ndíograis i leith ár misean, ár bhfís agus ár luachanna a chur i gcrích, chomh maith leis an Roinn Aeráide, Fuinnimh agus Comhshaoil as a tacaíocht leanúnach. Tá ÚRLM ag dul isteach in 2026 agus é i ndea-shuíomh chun dlús breise a chur leis an gcinnteoireacht agus chun seachadadh bonneagair náisiúnta ar mhórsála a chumasú, agus ardleibhéal cosanta don chomhshaol muirí á thacú aige.



Laura Brien
An Príomhfheidhmeannach
Limistéar Muirí

Maidir Linn



Comhaltaí Boird



Mark Mellett
Cathaoirleach



Alma Walsh
Comhalta den Bhor



Brendan McGrath
Comhalta den Bhor



James Massey
Comhalta den Bhor



Karen Banks
Comhalta den Bhor



Niamh Kenny
Comhalta den Bhor



Patrick Gibbons
Comhalta den Bhor



Patrick Moran
Comhalta den Bhor



Paul O'Neill
Comhalta den Bhor



Philip Daly
Comhalta den Bhor



Ruth Brennan
Comhalta den Bhor



Foireann Bainistíochta



Laura Brien

An
Príomhfheidhmeannach Bainistíochta



Alan Harte

Foireann

Bainistíochta



Karen Creed

Foireann

Bainistíochta



Frank Ronan

Foireann

Bainistíochta



John Evans

Foireann

Bainistíochta



Padraic Dempsey

Foireann

Bainistíochta



Yvonne Doris

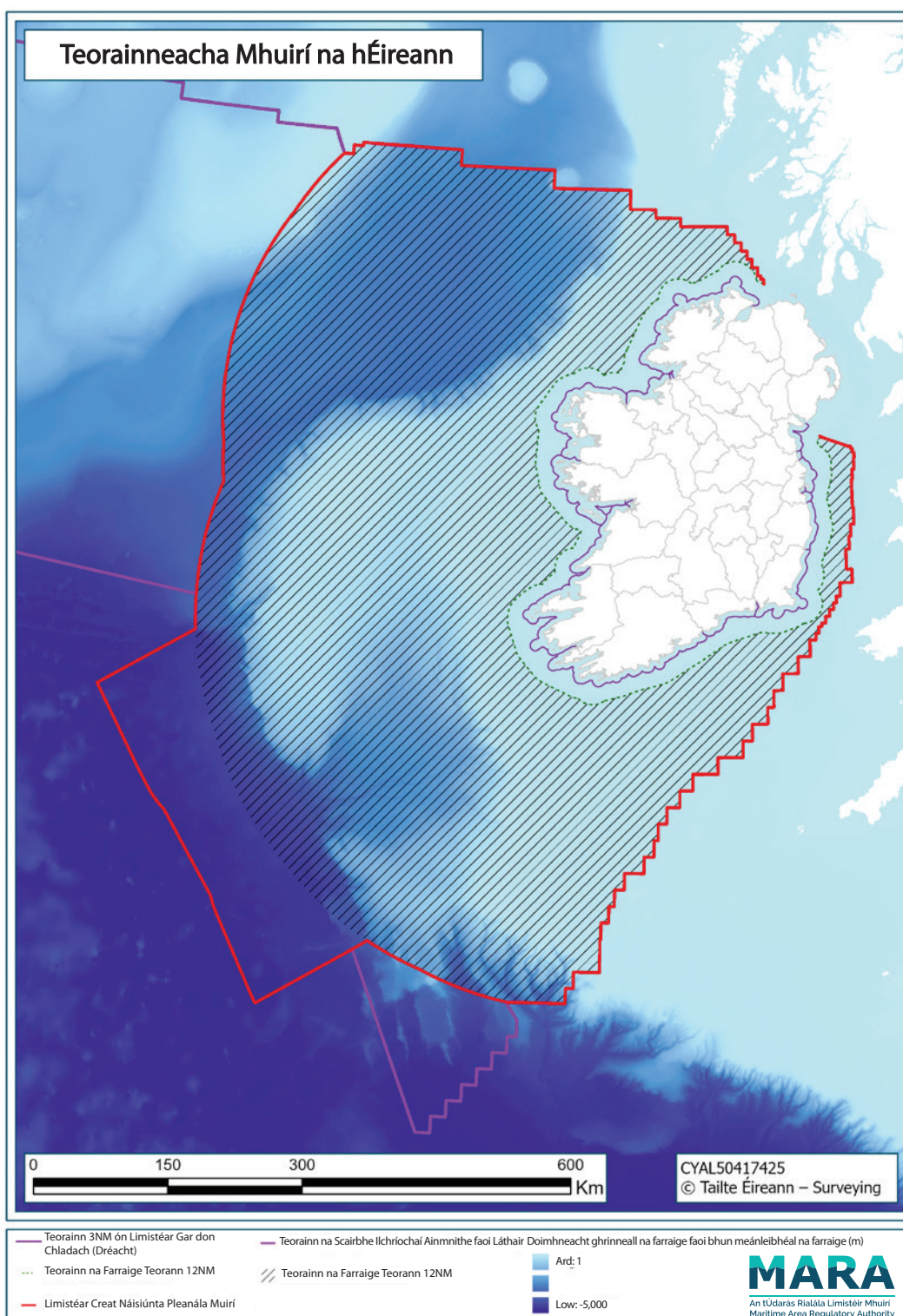
Foireann

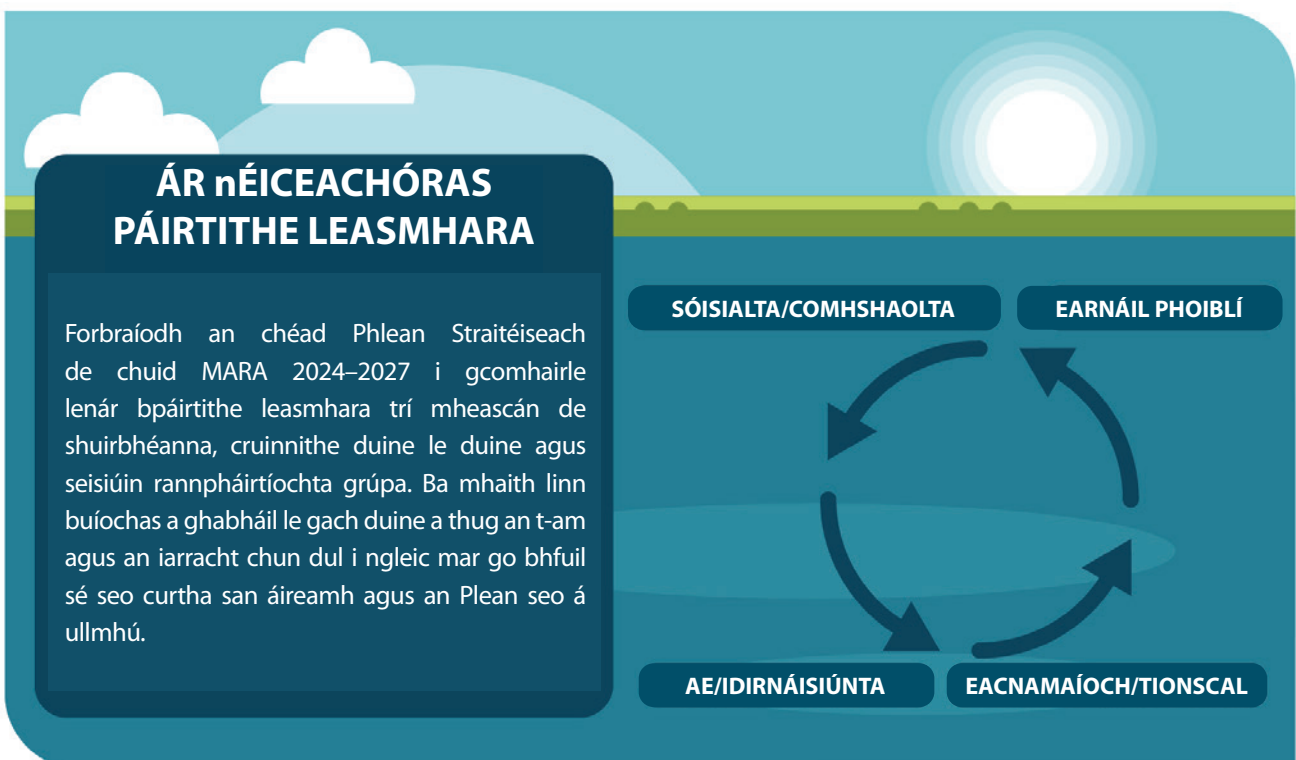
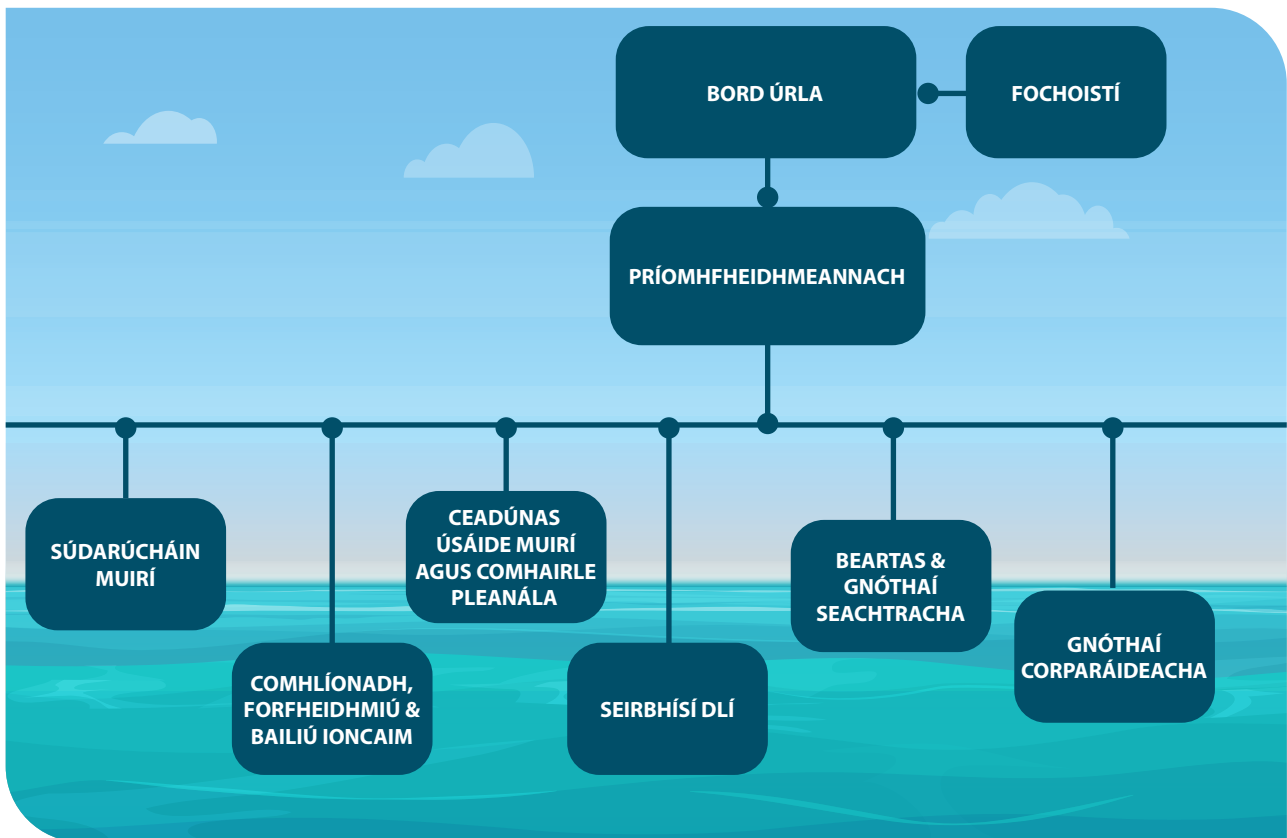
Bainistíochta



Cad a Dhéanann ÚRLM

Is é ÚRLM rialtóir neamhspleách mhuirí na hÉireann faoi choimirce na Roinne Aeráide, Fuinnimh agus Comhshaoil. Tá ról ríthábhachtach ag ÚRLM sa chóras sruthlínithe chun an limistéar mhuirí a rialáil, atá beagnach 500,000 ciliméadar cearnach ar fad, seacht n-oiread achar talún na hÉireann. Déanann ÚRLM i gcomhar leis an gCoimisiún Pleanála agus na hÚdaráis Pleanála Cósta riaradh ar an gcóras rialála maidir le forbairt agus úsáid shonrach an limistéir mhuirí ón marc barr uisce go dtí teorainn sheachtrach scairbh ilchríochach an Stáit, an CEE (Crios Eacnamaíoch Eisiach). Tháinig an córas nua seo in ionad na gcóras reatha um thoilíú Stáit agus um thoilíú forbartha, agus rinne sé na socruithe a chuíchóiriú.





An Plean Straitéiseach, 2024-2027

Sheol ÚRLM a chéad Ráiteas Straitéise in 2024. Leagtar amach ann fíis shoiléir do ÚRLM go dtí 2027. Aithníonn an fotheideal “faoi dhéan an aigéin, rathaíonn daoine” dúchas na mara in Éirinn - mothú muintearais leis an bhfarraige agus freagrachta ina leith.

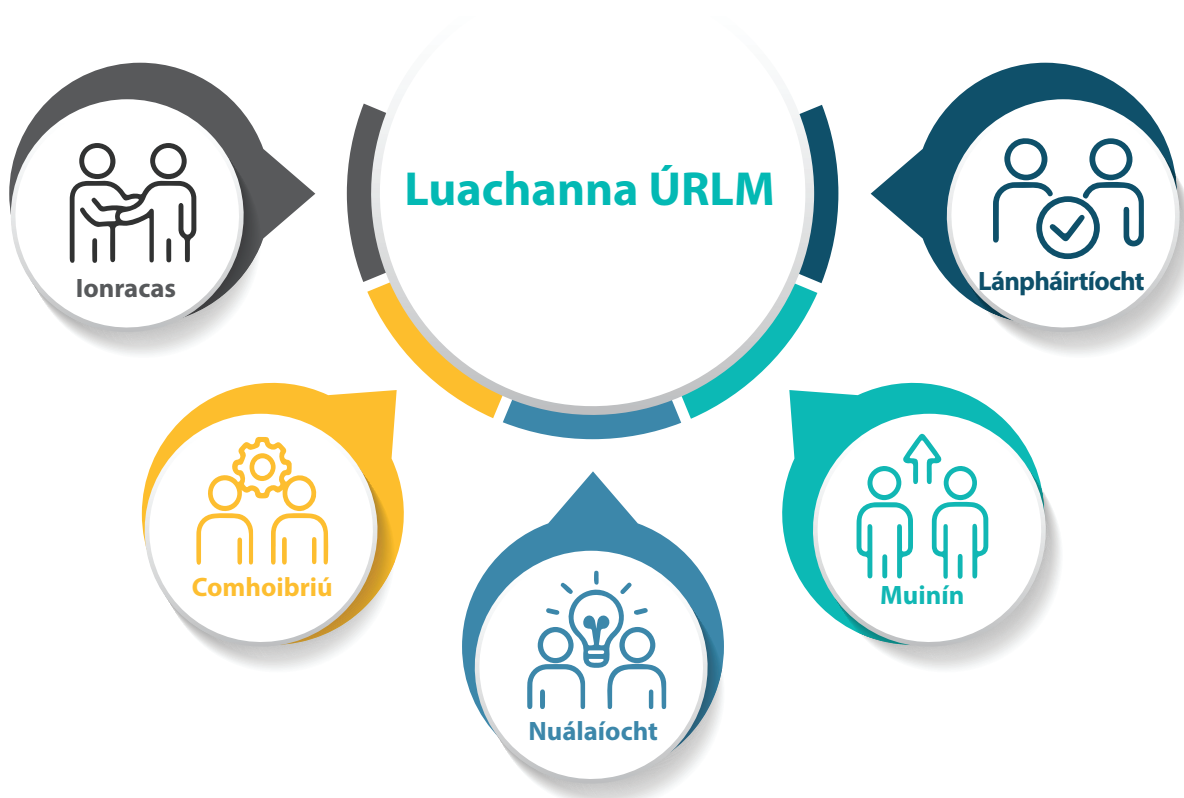
Misean ÚRLM

“Is é ár misean gníomhú mar choimeadaí agus rialtóir ar limistéar muirí na hÉireann. Tá sé mar chuspóir againn a chinntiú go gcosnófar timpeallacht mhuirí na hÉireann don todhchaí trí chomhoibriú, comhlíonadh, forfheidhmiú agus cinnteoireacht thrédhearcach.”

Fís ÚRLM

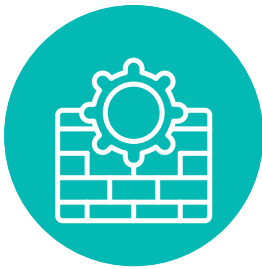
“Beidh muid mar rialtóir muirí iontaofa a chuirfidh le héiceachóras aigéin rathúil a bhaint amach agus le bainistíocht inbhuanaithe limistéar muirí na hÉireann chun leasa an dúlra agus na nglún atá le teacht.”

Luachanna ÚRLM



Tosaíochtaí ÚRLM a Chur i bhFeidhm

Tosaíocht 1



Bunús láidir a bhunú le haghaidh seachadta

Tosaíocht 2



Cumas agus eolas a thógáil

Tosaíocht 3



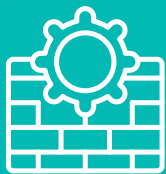
Rialáil éifeachtach agus neamhchlaonta

Tosaíocht 4



Comhoibriú a thiomáint agus gníomh a chumhachtú

Tosaíocht 1



Bunús láidir a bhunú le haghaidh seachadta

Áirítear leis seo bonneagar a thógáil chun iarratais a mheas, cinntí láidre a eisiúint go tráthúil agus rialachas éifeachtach a sheachadadh

Tosaíocht	Cuspóir
Tosaíocht 1: Bunsraith dhaingean a bhunú don seachadadh – áirítear leis seo bonneagar a thógáil chun iarratais a mheasúnú, cinntí tráthúla láidre a eisiúint agus rialachas éifeachtach a sheachadadh	Próiseas rialála sruthlínithe a sheachadadh a bhainistíonn ionchais ar feadh shaolré na rialála agus a bhaineann úsáid éifeachtach as réitigh teicneolaíochta agus TFC.
	Cur chuige láidir bunaithe ar riosca a fhorbairt i leith rialála le coinníollacha comhréireacha

Gnóthachtáil 2025

Feabhsúcháin ar nósanna imeachta MAC agus MUL

Le linn 2025, rinneadh meastóireacht chriticiúil ar phróisis oibríochtúla, nósanna imeachta agus teimpléid ÚRLM d'fhonn feabhas leanúnach a chur ar an gcóras rialála agus é a shimpliú. Ba iad cuspóirí na hoibre sin an próiseas iarratais a dhéanamh níos éifeachtúla agus tionchar dearfach a imirt ar thréimhsí ama próiseála iarratais, líon na n-iarrataí ar fhaisnéis bhreise a laghdú agus coigilteas costais/acmhainní a chur chun cinn do ÚRLM agus don iarratasóir araon.

Áiríodh an méid seo a leanas ar na haschuir:

- **Próisis iarratais** chuíchóirithe ó cheann go ceann curtha chun feidhme do chórais MAC agus MUL, lena bhfeabhsaítear éifeachtúlacht agus agaí athluchtaithe.
- Chuir sé **feachtas próiseála iarratais** dírithe ar fáil, rud a mhéadaigh riaráistí iarratais aschuir agus imréitigh go suntasach.
- Foirmeacha **iarratais, treoraíocht agus teimpléid** nuashonraithe a tugadh isteach chun tacú le cur chuige 'céaduaire' agus chun an t-ualach riaracháin a laghdú.
- **Trédhearcacht** fheabhsaithe, lena n-áirítear doiciméid iarratais agus cinntí a fhoilsiú níos luaithe.
- Próiseas comhoibríoch le haghaidh comhsheasmhachta maidir le dálaí MAC agus MUL atá ann cheana agus dálaí MAC agus MUL nua a fhorbairt agus a mhionchoigeartú

Bhí ÚRLM i gceannas ar mheasúnú agus ar dhearbhu na n-údarás pleanála cósta uile mar dhaoine cuí oiriúnacha' chun aon MAC a shealbhu. Cuireann an dearbhú ar chumas ÚRLM a dhearbhu go bhfuil iarratasóirí áirithe oiriúnach agus cuí gan measúnú cás ar chás a dhéanamh ar gach iarratas MAC a fhaightear, rud a laghdaíonn an t-am iarratais.

Chun an rialáil a shimpliú, chuir ÚRLM an ciorclán maidir le gníomhaíochtaí de minimis sa limistéar muirí chun feidhme chun gníomhaíochtaí ísealtionchair a bhaint ó mhaoirseacht rialála ÚRLM.

Chuir ÚRLM tionscnamh trédhearcachta chun feidhme chun tacú lena chinnteoireacht. Ba é an chéad chúram faoin tionscnamh seo níos mó doiciméadachta iarratais a fhoilsiú ar shuíomh gréasáin ÚRLM agus í a fhoilsiú ag céim luath den phróiseas iarratais, ionas gur féidir leis an bpobal agus leis na páirtithe leasmhara a ndéanann sé dífear dóibh í a athbhreithniú agus freagairt di.

Tacú le Fuinneamh In-athnuaite Amach ón gCósta

Le linn 2025 d'fhorbair ÚRLM sraith tacaíochtaí i ndáil le ceant ORESS 2.1 (Tonn Nua) chun cinnteacht agus soiléireacht a sholáthar do pháirtithe leasmhara ábhartha lena n-áirítear:

- Foilsiú Treochlár Thonn Nua agus Ceistanna Coitianta mionsonraithe ORESS 2.1 chun cabhrú le tairgeoirí a dtairiscintí chuig ORESS agus aon iarratais MAC agus MUL ina dhiaidh sin a ullmhú.
- Samplaí de dhréacht-Ráthaíochtaí MAC agus Eintitis Tacaíochta is infheidhme maidir le suíomh Tonn Nua a fhoilsiú.

D'fhorbair ÚRLM Creat MAC lomaíoch in 2025 le tacaíocht ó Baringa LLP. Is céim shuntasach é an Creat chun tacú le tionscadail fuinnimh in-athnuaite amach ón gcósta (ORE) a sheachadadh go tráthúil agus go hinbhuanaithe in Éirinn agus tá sé beartaithe cur chuige na hÉireann atá faoi stiúir plean maidir le forbairt ORE a chomhlánú agus tacú le spriocanna náisiúnta aeráide agus fuinnimh a bhaint amach. Bhí sé bunaithe ar dhea-chleachtas idirnáisiúnta agus ar chomhairliúchán fairsing le páirtithe leasmhara a bhí ar siúl i mí Mheán Fómhair 2025. A bhuí lena dhearadh solúbtha suíomh-shonrach, beidh ÚRLM in ann critéir agus ualuithe iomchuí a chur i bhfeidhm le haghaidh babhtaí leithdháilte aonair, rud a thacóidh le cinnteoireacht éifeachtúil thrédhearcach.



CAD IS TOILIÚ LIMISTÉIR MHUIRÍ (MAC) ANN?

- Is é atá i dToiliú Limistéir Mhuirí (MAC) ná an ceart chun cuid den limistéar muirí a áitiú.
- Tá sé ar leithligh ó thoiliú forbartha (cead pleanála), rud is cúram d'An Coimisiún Pleanála nó d'údaráis pleanála an chósta.
- Is é atá ann an bealach isteach sa chóras pleanála; de ghnáth (ní i gcónaí), teastaíonn sé sula ndéantar iarratas ar chead forbartha.
- Déantar measúnuithe airgeadais agus teicniúla lena chinntiú go bhfuil an t-iarratasóir "oiriúnach agus cuí".
- Ní dhéantar aon chinnteoireacht chomhshaoil ná aon chomhairliúchán ag céim an iarratais ar MAC.
- Cinnfidh MARA iarratas ar MAC laistigh de 90 lá tar éis don iarratas a bheith comhlíontach.
- Bailíonn MARA tobhach ó shealbhóirí MAC ar feadh tréimhse an Toilithe agus aisíocann sé seo leis an Státchiste.



CAD IS CEADÚNAS ÚSÁIDE MUIRÍ (MUL) ANN?

- Is é atá i gCeadúnas Úsáide Muirí (MUL) ná cead chun gníomhaíochtaí sonracha a dhéanamh sa limistéar muirí.
- Tá scagadh comhshaoil agus comhairliúchán poiblí mar chuid den iarratas ar MUL.
- Cinnfidh MARA iarratas ar MUL laistigh de 30 lá tar éis an fhaisnéis riachtanach go léir a fháil, más féidir sin.

Tosaíocht 2



Cumas agus eolas a thógáil

Áirítear leis seo ár bhfoireann a fhás, acmhainn a thógáil laistigh den eagraíocht, ár n-eolas, ár léargas agus ár nuálaíocht a fheabhsú, agus ár struchtúir a leabú

Tosaíocht	Cuspóir
Tosaíocht 2: Tógáil acmhainn agus eolas – áirítear leis seo ár bhfoirne a mhéadú, cumas a thógáil laistigh den eagraíocht, cur lenár n-eolas, ár léargas agus ár nuálaíocht, agus ár struchtúir a leabú	Rialachas éifeachtach a chothú agus timpeallacht muiníne, trédhearcachta agus cuntasachta a thógáil trí struchtúir, maoirseacht agus tuairisciú cuí

Gnóthachtáil 2025

Comhlíontacht Rialachais

D'fhormheas an Bord Beartas um Nochtadh Cosanta ÚRLM agus tá sé ar fáil ar shuíomh gréasáin ÚRLM. Lean ÚRLM de thacaíocht Rúnaíochta a sholáthar don Bhord agus do na fochoistí trí 6 chruinniú Boird in 2025, 2 chruinniú den Choiste Pleanála agus Feidhmíochta agus 5 chruinniú den Choiste Iniúcháireachta agus Riosca. D'fhormheas an Bord an Seicliosta Cóid le haghaidh 2024 ag cruinniú mhí na Bealtaine agus cuireadh faoi bhráid na Roinne é i mí an Mheithimh 2025. Foilsíodh an chéad tuarascáil bhlíantúil de chuid ÚRLM agus tá sí ar fáil ar shuíomh gréasáin ÚRLM. Foilsíodh an Beartas um Chomhlíonadh agus Forfheidhmiú.

Comhlíonadh, Forfheidhmiú & Bailiú Ioncaim

Foilsíodh Beartas Comhlíonta agus Forfheidhmithe ÚRLM. Is é cuspóir an Bheartais Chomhlíonta agus Forfheidhmithe seo tacú le forbairt agus feidhmiú leanúnach córas láidir faireacháin comhlíonta agus forfheidhmithe laistigh de ÚRLM. Is iad seo a leanas na torthaí atá beartaithe leis an mbeartas seo:

- cultúr comhlíonta i measc na n-eintiteas rialáilte.
- gníomhaíochtaí faireacháin comhlíonta agus forfheidhmithe atá éifeachtach agus éifeachtúil agus atá dírithe ar an leas foriomlán is mó a sholáthar don phobal, d'úsáideoirí an limistéir mhuirí agus don Stát, ar a shon a dhéanann ÚRLM rialáil.

Is é an beartas seo bunús ghníomhaíochtaí comhlíonta agus forfheidhmithe ÚRLM maidir le toilithe arna n-eisiúint ag ÚRLM (MACanna agus MULanna), chomh maith leis na 1,450 toiliú imeall trá atá ann cheana. Tá clár bliantúil um fhaireachán agus feabhsú comhlíonta bunaithe, lena n-áirítear aghaidh a thabhairt ar cheisteanna agus ar ghearáin ón bpobal.

Tosaíocht	Cuspóir
Tosaíocht 2: Tógáil acmhainn agus eolas – áirítear leis seo ár bhfoirne a mhéadú, cumas a thógáil laistigh den eagraíocht, cur lenár n-eolas, ár léargas agus ár nuálaíocht, agus ár struchtúir a leabú	A chinntiú go bhfuil córais láidre rialaithe inmheánaigh agus bainistíochta airgeadais bunaithe agus ag feidhmiú go héifeachtach
	Ceanncheathrú nua-aimseartha atá oiriúnach don fheidhm a sholáthar a chothóidh neamhspleáchas ÚRLM agus a chothóidh dearcadh comhroinnte ar an gcultúr
	Ár bhfoireann a mhéadú le foireann atá cáilithe go cuí agus a bhfuil taithí acu chun ár bhfreagrachtaí a chomhlíonadh go héifeachtach
	Acmhainn a thógáil agus acmhainní a imscaradh ar aon dul le tosaíochtaí beartais rialála agus náisiúnta chun an tionchar is mó a bhaint amach agus chun leibhéal seirbhíse iomlána a fheabhsú

Gnóthachtáil 2025

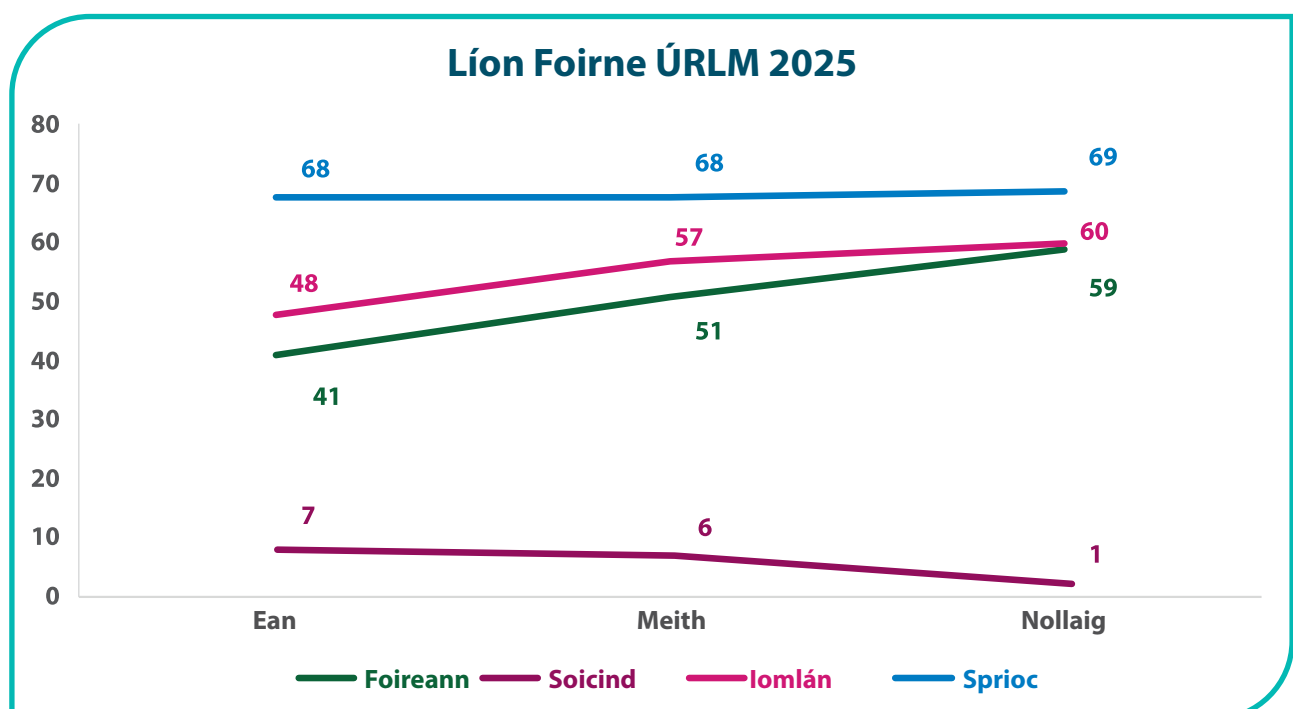
Fhorbairt Chorporáideach

In 2025, lean ÚRLM dá fhoireann a mhéadú, le breis agus 60 ball foirne ag deireadh na bliana, ar fud na bhfeidhmeanna rialála agus tacaíochta uile.

Chuir ÚRLM athbhreithniú pleanála um Optamú Eagraíochtúil & Fórsa Oibre i gcrích freisin, chun riachtanais foirne leanúnacha a bhunú chun feidhmeanna nua féideartha agus éileamh méadaithe ar sheirbhísí ÚRLM a chomhlíonadh.

Leathnaigh ÚRLM a lucht saothair ó 48 go 60 ball foirne, le hearcaíocht ar fud ról theicniúla agus riaracháin. D'aistrigh ÚRLM freisin ó sheirbhísí dlí a fhaigheann tacaíocht ó CSSO go feidhm dhlíthiúil inmheánach go hiomlán faoi lár 2025.

Chuir ÚRLM feidhm chuimsitheach Foghlama agus Forbartha (F&F) i bhfeidhm, mar aon le beartais ghaolmhara, lena n-áirítear clár cúnamh oideachais chun tacú le cuspóirí foghlama foirne ÚRLM



Le linn 2025, lean ÚRLM dá fhoireann Airgeadais a thógáil agus a fhorbairt. Tá dul chun cinn déanta maidir le cur chun feidhme an chórais Bainistíochta Airgeadais, agus cuireadh iniúchtaí inmheánacha agus seachtracha i gcrích. Tugadh €16m d'ioncam imeall trá agus d'ioncam tobhaigh MAC ar ais don Státchiste. D'fhorbair ÚRLM nósanna imeachta rialachais soláthair agus tá sé anois ag bainistiú 55 chonradh ghníomhach.

Chuir ÚRLM athbhreithniú pleanála um Optamú Eagraíochtúil & Fórsa Oibre i gcrích freisin, chun riachtanais foirne leanúnacha a bhunú chun feidhmeanna nua féideartha agus éileamh méadaithe ar sheirbhísí ÚRLM a chomhlíonadh.



Thug ÚRLM
€16 mhilliún
ar ais don
Státchist



55
tionscadal
soláthair
gníomhach



Plean Soláthair
Corparáideach
2025-2027

Tosaíocht	Cuspóir
Tosaíocht 2: Tógáil acmhainn agus eolas – áirítear leis seo ár bhfoirne a mhéadú, cumas a thógáil laistigh den eagraíocht, cur lenár n-eolas, ár léargas agus ár nuálaíocht, agus ár struchtúir a leabú	A chinntiú go bhfuil an saineolas, na scileanna agus an t-eolas ag ár ndaoine is gá chun ár sainordú a sheachadadh anois, agus in aghaidh forbairtí nua san earnáil mhuirí.
	Cultúr oscailte, gairmiúil agus dearfach a chothú a chothaíonn muinín, comhoibriú, forbairt daoine agus feabhsú leanúnach.
	Tosaíochtaí comhlíonta agus forghníomhaithe a chur i bhfeidhm ar bhonn riosca

Gnóthachtáil 2025

Tá ÚRLM faoi réir formhaoirseacht iniúchóireachta C&AG agus tá feidhm iniúchóireachta inmheánaí aige.

Chuir ÚRLM nósanna imeachta um Rochtain ar Fhaisnéis faoin gComhshaol chun feidhme in 2025, agus rinne sé trí iniúchadh inmheánach freisin, lena n-áirítear athbhreithniú Iniúchta Inmheánaigh ar chomhlíonadh an GDPR.

Fuarthas soiléiriú ar cheanglais ÚRLM na faoin Acht Brústocaireachta agus is é oifigeach poiblí ainmnithe ÚRLM an POF.

Chuir ÚRLM feidhm chuimsitheach Foghlama agus Forbartha (F&F) i bhfeidhm, mar aon le beartais ghaolmhara, lena n-áirítear clár cúnaimh oideachais chun tacú le cuspóirí foghlama fhoireann ÚRLM. Seoladh suirbhé rannpháirtíochta fostaithe chuig gach fostaí i mí Lúnasa 2025.

Ó bunaíodh ÚRLM go dtí mí Iúil 2025, thug Oifig an Phríomh-Aturnae Stáit ('OPAS') foireann de cheathrar aturnaetha ar iasacht do ÚRLM chun an fheidhm dhlíthiúil a bhunú agus a choinneáil ar bun. I mí na Nollag 2024, earcaíodh Stiúrthóir Gnóthaí Dlíthiúla. I mí Iúil 2025, d'fhill foireann OPAS ar an Oifig agus aistríodh an fheidhm dhlíthiúil chuig foireann inmheánach faoi stiúir an Stiúrthóra. Earcaíodh beirt chomhairleoirí dlí sinsearach, a thosaigh i mí na Bealtaine agus i mí Iúil 2025 faoi seach.



Tosaíocht 3



Rialáil go héifeachtach agus go neamhchlaonta

Áirítear leis seo a bheith ceannródaíoch ar son chosaint limistéar muirí na hÉireann, agus eolas a chur ar fáil go réamhghníomhach do bheartas, reachtaíocht agus roghanna níos fearr don chomhshaol chun daille farraige a sháru agus litearthacht aigéin a chothú

Tosaíocht	Cuspóir
Tosaíocht 3: Rialáil go héifeachtach agus go neamhchlaonta - áirítear leis seo údaruithe a bhainistiú, comhlíonadh reachtaíochta a mhonatóiriú agus rialáil a thiomáint trí chomhlíonadh agus forfheidhmiú bunaithe ar riosca Comhoibriú a thiomáint agus gníomh a chumhachtú - áirítear leis seo a bheith ceannródaíoch ar son chosaint limistéar muirí na hÉireann, agus eolas a chur ar fáil go réamhghníomhach do bheartas, reachtaíocht agus roghanna níos fearr don chomhshaol chun daille farraige a sháru agus litearthacht aigéin a chothú	Ár sainordú a chomhlíonadh trí shocrúithe iomchuí agus comhaontuithe foirmiúla i gcomhar le daoine eile Tosaíochtaí comhlíonta agus forghníomhaithe a chur i bhfeidhm ar bhonn riosca Ár gcumhachtaí rialála agus ár mbunús fianaise láidir a úsáid chun imscrúduithe a dhéanamh ar bhealach tráthúil, comhréireach agus trédhearcach. Muinín a chothú trí ghealltanais a sheachadadh go comhsheasmhach agus trí thrédhearcacht maidir le conas a dhéantar cinntí agus a gcuirtear in iúl iad

Gnóthachtáil 2025

Rialáil Gníomhaíochtaí Neaschósta

Tá thart ar 90% de na hiarratais MAC agus MUL, agus na toilithe imeall trá atá ann cheana féin laistigh de 3 mhuirmhíle ón marc arduisce.

Le linn 2025, neartaigh ÚRLM a ról i rialáil gníomhaíochtaí cois cladaigh trí fheabhas a chur ar chomhordú ar fud an tírdhreacha rialála agus trí fhreagrachtaí i measc páirtithe leasmhara a shoiléiriú. Feabhsaíodh an rannpháirtíocht leis na hÚdaráis Pleanála Cósta trí fhor-rochtain spriocdhírith agus trí fhoghrúpa tiomnaithe um Rialáil Neaschósta a bhunú faoi Ghrúpa Idirchaidrimh na Rialtóirí Muirí. Thacaigh an obair sin le comhsheasmhacht níos fearr i maoirseacht rialála, agus thug gníomhaíocht leanúnach chomhlíontachta aghaidh ar fhorbairtí neamhúdaraíthe agus threisigh sí láithreach ÚRLM sa réimse neaschósta.

In 2025, sheol ár nAonad Comhairleach Pleanála sraith seisiún faisnéise dírithe i gCorcaigh, i mBaile Átha Cliath agus i Sligeach d'Údaráis Pleanála Cósta chun soiléireacht rialála a fheabhsú agus tuiscint chomhsheasmhach ar ról agus ar fhreagrachtaí a chur chun cinn i measc oibleagáidí reachtúla agus rialála na nÚdarás Pleanála Cósta ó cuireadh an tAcht um Pleanáil Limistéir Mhuirí i bhfeidhm. D'fhreastail ionadaithe ó 16 Údarás Pleanála Cósta, chomh maith le heagraíochtaí eile amhail an Coimisiún Pleanála, BIM, na Tionóil Réigiúnacha agus OPR.

Rinne ÚRLM measúnuithe réamhghníomhacha ar chomhlíonadh maidir le MACanna agus MULanna nua chun stádas na gcoinníollacha a sheiceáil sular cuireadh tús le gníomhaíochtaí agus shainaithin sé neamhchomhlíonta.

Thug ÚRLM tosaíocht do ghníomhaíochtaí comhlíonta eile maidir le calafoirt, Údaráis Phleanála Cósta agus fónais bunaithe ar anailís riosca. Sainaithníodh gníomhaíocht neamhúdairithe agus tugadh aghaidh uirthi, agus rinneadh na saincheistanna a rialáil trí fhorálacha idirthréimhseacha dá bhforáiltear sa reachtaíocht.

Comhaontaíodh comhaontuithe comhair le Coimisinéirí Shoilse na hÉireann agus le hOllscoil Teicneolaíochta an Oirdheiscirt in 2025.

**Sa bhliain
2025
fuaireamar**



37 gearán. Dúnadh 98% díobh laistigh de 60 lá.

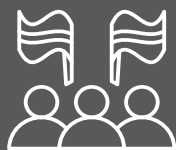
Bhain na gearáin a fuarthas le baint feamainne, aistriú ábhar cladaigh, forbairt neamhúdairithe fhéideartha, truailliú agus dreideáil.



65 cheist. Dúnadh 90% díobh laistigh de 30 lá.

Bhain na ceistanna a fuarthas le hiarratais ar úinéireacht nó ar léarscáileanna, iarratais ar léas nó ar cheadúnas, athshlánú talún agus feamainn.

Tosaíocht 4



Spreag an comhoibriú agus cumasaigh gníomhartha

Áirítear leis seo a bheith ceannródaíoch ar son chosaint limistéar muirí na hÉireann, agus eolas a chur ar fáil go réamhghníomhach do bheartas, reachtaíocht agus roghanna níos fearr don chomhshaol chun daille farraige a shárú agus litearthacht aigéin a chothú

Tosaíocht	Cuspóir
Tosaíocht 4: Comhoibriú a thiomáint agus gníomh a chumhachtú - áirítear leis seo a bheith ceannródaíoch ar son chosaint limistéar muirí na hÉireann, agus eolas a chur ar fáil go réamhghníomhach do bheartas, reachtaíocht agus roghanna níos fearr don chomhshaol chun daille farraige a shárú agus litearthacht aigéin a chothú	Comhoibriú le geallsealbhóirí náisiúnta agus idirnáisiúnta chun tuiscint níos fearr ar rialáil mhuirí a chur chun cinn chun comhlíonadh a spreagadh.
	Tógáil ar shaineolas na hearnála atá ann cheana féin agus taighde a choimisiúnú a mhéadaíonn ár n-eolas ar an réimse muirí, a rialáil agus litearthacht aigéin.
	Eolas agus saineolas eagraíochtúil a úsáid le heolas a thabhairt ar rialáil agus forbairt beartais a bhaineann leis an réimse muirí.

Gnóthachtáil 2025

Feabhsú Eolais sa Limistéar Muirí

Tá eolas ar an gcomhshaol muirí i gcroílár na cinnteoireachta rialála. Lean ÚRLM dá eolas agus dá shaineolas eagraíochtúil a fhorbairt le linn 2025, agus béim láidir ar thaighde, ar fhoghlaim agus ar chomhoibriú mar bhonn taca leis. Le bunú an Choiste Tagartha Eolaíoch agus Theicniúil agus le tionscnamh tionscadal taighde spriocdhírthe, neartaíodh an bonn fianaise a thacaíonn leis an gcinnteoireacht.

Bhunaigh ÚRLM Coiste Tagartha Eolaíochta agus Teicniúil (CTET). Is é cuspóir an CTET cúnamh agus comhairle a thabhairt don ÚRLM (an Bord agus an Feidhmeannas araon) i bhfeidhmiú a fheidhmeanna maidir le measúnú eolaíoch agus teicniúil (neamh-airgeadais). Tá an CTET faoi chathaoirleacht chomhalta Bhord ÚRLM an Dr James Massey agus freastalaíonn comhalta Bhord ÚRLM an Dr Ruth Brennan air freisin.

Tá an coiste comhdhéanta d'ionadaithe ó na gníomhaireachtaí seo a leanas:

- An tSeirbhís Páirceanna Náisiúnta & Fiadhúlra
- Coimisinéirí Soilse na hÉireann
- Bord Iascaigh Mhara (BIM)
- Oifig an Rialálaí Pleanála
- An Gníomhaireacht um Chaomhnú Comhshaoil (GCC)
- An tÚdarás um Chosaint Iascaigh Mhara
- Foras na Mara
- sa Roinn Talmhaíochta, Bia agus Mara
- Suirbhéireacht Gheolaíochta na hÉireann
- An Coimisiún Pleanála

ÚRLM le fóraim náisiúnta le linn 2025, lena n-áirítear an Tascfhórsa um Sheachadadh Gaoithe Amach ón gCósta agus an Grúpa Tionscail, Grúpa Chéim 1, an Mheitheal um Bia Mara ORE (mar bhreathnóir), an Fóram Measúnaithe Iomchuí, an Mheitheal um Pleanáil Spásúlachta Mhuirí, an Mheitheal um an Tionscal Creata don Todhchaí ORE Chuir ÚRLM ionchur ar fáil don ráiteas aireachta maidir le beartas pleanála muirí, athbhreithniú ar an mBeartas Slándála Muirí.

Taighde

Rinne ÚRLM cómhaoiniú ar thrí thionscadal taighde le Foras na ÚRLM trí Ghlaio Taighde na hInstitiúide le haghaidh Beartais 2024. Cuireadh tús leis na tionscadail i R4 2025 agus tógfaidh sé sé mhí iad a chur i gcrích. Is iad seo a leanas na tionscadail:

1. Athbhreithniú córasach ar shuaité éan ÚRLM agus ar raonta foráiste i gcomhthéacs na hÉireann.
2. Tacar Uirlisí Measúnaithe Oiriúnacha ar Mhamaigh Mhuirí
3. Nascleanúint a dhéanamh ar Chomhlíonadh Muirí: Measúnú Teicneolaíochta le haghaidh Monatóireachta agus Forfheidhmithe i Limistéar Muirí na hÉireann

Cuirfidh na tionscadail taighde sin faisnéis thráthúil atá ábhartha ó thaobh beartais de ar fáil chun tacú le próisis chinnteoireachta ÚRLM.

Rinneadh athbhreithniú ar an MMO (Treoir 002) in 2025 Staidéar conarthach a bhí anseo ar mheasúnú an chleachtais reatha maidir le breathnóireachtaí mamaigh mhara agus taifeadadh éan le linn gníomhaíochtaí incheadúnaithe ar muir.

Tosaíocht	Cuspóir
Tosaíocht 4: Comhoibriú a thiomáint agus gníomh a chumhachtú - áirítear leis seo a bheith ceannródaíoch ar son chosaint limistéar muirí na hÉireann, agus eolas a chur ar fáil go réamhghníomhach do bheartas, reachtaíocht agus roghanna níos fearr don chomhshaol chun daille farraige a sháru agus litearthacht aigéin a chothú	Straitéis chumarsáide a fhorbairt chun feasacht an phobail ar ról agus ar phríomhchuspóir ÚRLM a mhéadú, agus chun ár gcáil a thógáil Oibriú go réamhghníomhach le rialtóirí eile chun comhoibriú a fheabhsú a thabharfaidh aghaidh ar bhearnaí, a chuirfidh deireadh le dúbláil agus a

Gnóthachtáil 2025

Grúpa idirchaidrimh Rialála Mhuirí

Rinne CER bainistiú ar Ghrúpa Idirchaidrimh na Rialtóirí Muirí agus ar na foghrúpaí. In 2025, tionóladh ceithre chruinniú inar pléadh agus inar sainiúidh saincheistanna lena réiteach. Bunaíodh foghrúpaí ina raibh na rialtóirí ábhartha chun oibriú i gcomhar le chéile ar réitigh. I measc na samplaí tá:

- Oibríochtaí tarrthála - Comhroinnt faisnéise agus freagairtí feabhsaithe atá oiriúnach do shainchúraimí.
- Taighde ar Shoithí Taighde Eachtraigh in EEZ - Idirghníomhaíocht fheabhsaithe le tírdhreach rialála níos leithne agus idirghníomhaíocht/ionchais sealbhóirí ceadúnais ionchasacha.
- Díchoimisiúnú agus Athshlánú – Próisis, caighdeán agus treoir shainaitheanta is gá le haghaidh cáblaí agus bonneagar eile.
- Rialáil Neaschósta - Bunaíodh é chun faisnéis ábhartha a chomhroinnt.

Príomhthairbhe de chuid Ghrúpa Idirchaidrimh na Rialtóirí Muirí is ea an deis chun soiléireacht a fháil maidir le ról agus freagrachtaí na rialtóirí muirí. Éascaíonn an grúpa comhroinnt faisnéise atá ábhartha do rialtóirí agus feabhsú feasachta ar réimsí muirí do gach rialtóir i dtimpeallacht atá ag athrú go tapa.

Príomhstaitisticí

Iarratais Údaraithe				
Bliain	Mí	MAC	MUL	Iomlán
2025	Q1	4	7	11
	Q2	6	2	8
	Q3	9	4	13
	Q4	12	12	24
Iomlán 2025		31	25	56
Móriomlán		31	25	56

Cinntí Údaraithe				
Bliain	Mí	MAC	MUL	Iomlán
2025	Q1	4	---	4
	Q2	3	7	10
	Q3	10	1	11
	Q4	10	6	16
Iomlán 2025		31	25	56
Móriomlán		31	25	56

Sonraí 2025

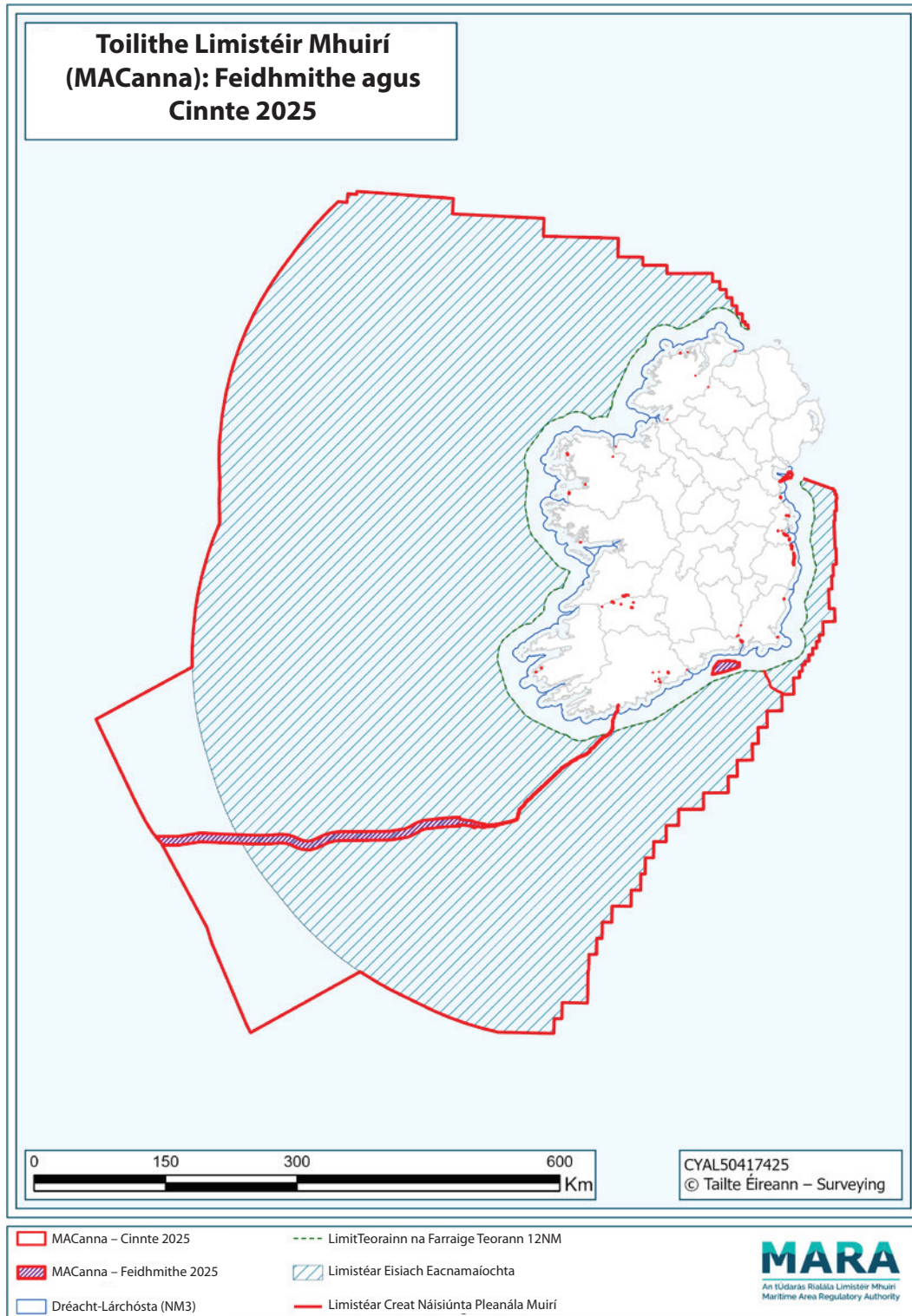
Comhairle Pleanála

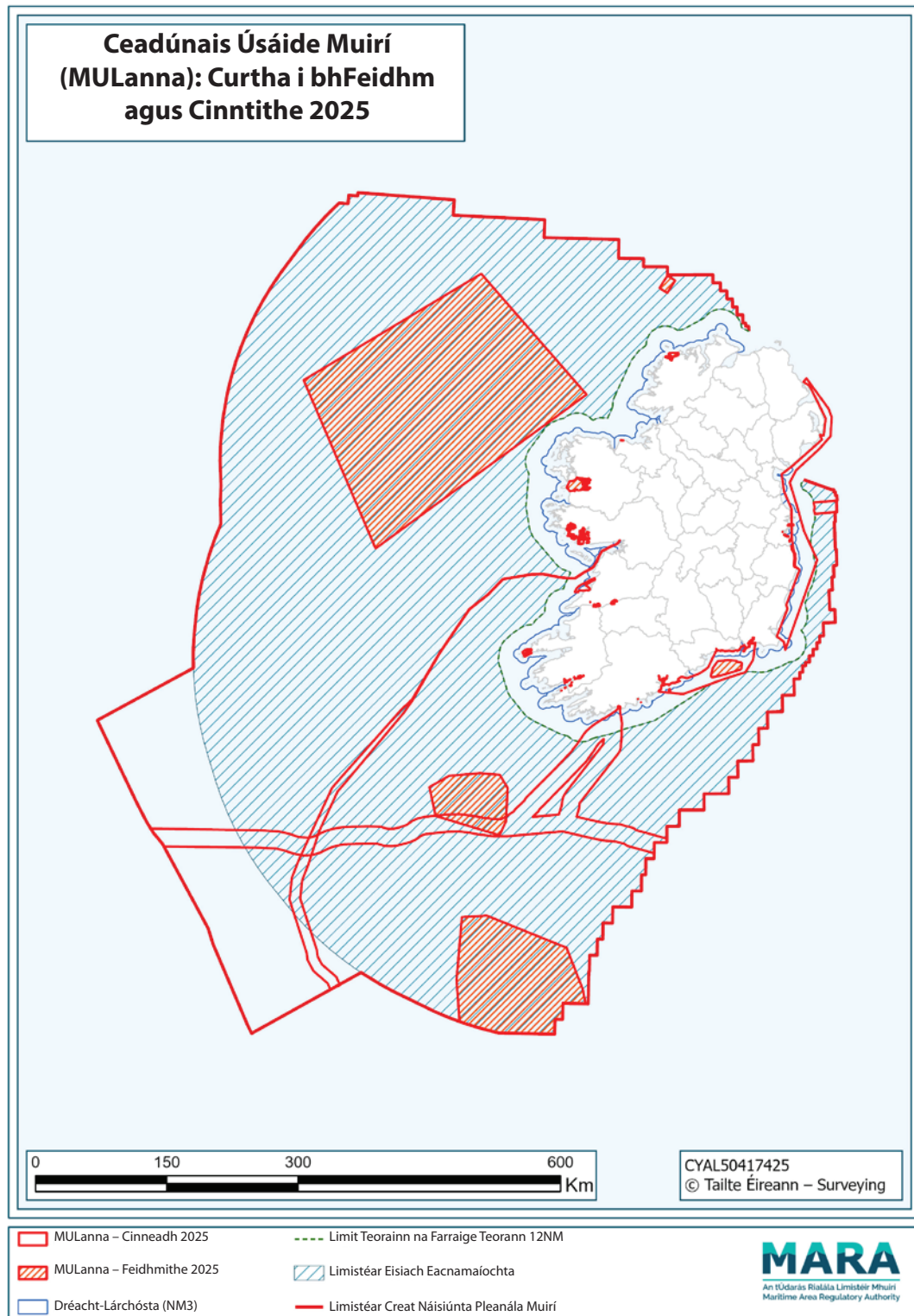
Freagraíodh 61 aighneacht chomhairliúcháin

Fuarthas 49 bhfógra comhairliúcháin neamh-mhuirí.

CFG

Cruthaíodh 230 léarscáil





Rialachas Corparáideach

Tá Bord, Príomhfheidhmeannach agus foireann ÚRLM tiomanta do ghníomhú i gcónaí de réir na gcleachas corparáideach is fearr. Déantar gnó ÚRLM go heiticiúil agus go trédhearcach i gcomhréir le freagrachtaí reachtúla. Tá Rialachas Corparáideach laistigh de ÚRLM treoraithe ag an gCód Cleachtais um Rialachas Comhlachtaí Stáit.

Is é ról an Bhoird ná

- a chinntiú go ndéantar feidhmeanna ÚRLM a chomhlíonadh go héifeachtúil, go héifeachtach agus de réir na gcaighdeán is airde,
- cuspóirí ÚRLM a shocrú i gcomhréir leis na feidhmeanna sin agus an ráiteas straitéise, de réir Alt 66 d'Acht um Pleanáil Limistéar Mhuirí, 2021,
- a chinntiú go bhfuil córais agus nósanna imeachta iomchuí i bhfeidhm chun na feidhmeanna sin a chomhlíonadh agus na cuspóirí sin a bhaint amach,
- Comhairle a chur ar an Aire agus moltaí a dhéanamh dó maidir le beartais a mbíonn tionchar acu ar fheidhmeanna ÚRLM.

Coiste Iniúcháireachta agus Riosca

Bhunaigh Bord ÚRLM an Coiste Iniúcháireachta agus Riosca (CIR) chun feidhmiú de réir Téarmaí Tagartha, a dréachtaíodh laistigh den chreat a sholáthraíonn an Cód Cleachtais um Rialachas Comhlachtaí Stáit. Tugann an CIR comhairle don Bhord maidir lena fhreagrachtaí reachtúla a chomhlíonadh, chomh maith le héifeachtacht a chórais rialaithe inmheánaigh, agus a bhainistíocht riosca. Tá an CIR comhdhéanta de bhaill an Bhoird: Niamh Kenny - Cathaoirleach, Paul O'Neill agus James Massey agus ball seachtrach amháin, Dónall Curtin.

Tá ról lárnach ag an CIR i ndáil le:

- Iniúchadh an Ard-Reachtair Cuntas agus Ciste,
- Moladh maidir le ceadú na Ráiteas Airgeadais don Bhord,
- Athbhreithniú ar dhréachtú na Litreach Ionadaíochta agus ar Thuarascáil Chuimsitheach an Chathaoirligh chuig an Aire,
- Bainistíocht Riosca lena n-áirítear forbairt agus athbhreithniú beartais riosca,
- Meastóireacht tairisceana Iniúcháireachta Inmheánaí agus clár oibre Iniúcháireachta Inmheánaí,
- Ceadú chairt scríofa CIR don Bhord.

Coiste Pleanála agus Feidhmíochta

Bhunaigh an Bord Coiste Pleanála agus Feidhmíochta (CPF) i mí Iúil 2025. Tá triúr comhaltaí ar an gcoiste: Philip Daly (Cathaoirleach an CPF), Paul O'Neill agus Patrick Gibbons. Is é an ról atá ag an PPC ná maoirseacht a dhéanamh ar pleananna ábhartha ÚRLM a phleanáil, a fhorbairt agus faireachán a dhéanamh orthu chun a áirithiú go bhfuil cuspóirí an Bhoird agus an ráiteas straitéise á mbaint amach acu. Tuairiscíonn an CPF don Bhord tar éis gach uile chruinniú.

Léirítear tinreamh an Bhoird don bhliain 2025 sa Tábla thíos.

Freastal as Chruinnithe 2025	21 Eanáir	4 Márta	6 Bealtaine	18 Meitheamh	1 Iúil	30 Meán Fómhair	19 Samhain	9 Nollaig	Tinreamh Iomlán
Mark Mellet (Cathaoirleach)	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Alma Walsh	✓		✓			✓		✓	4/8
Brendan McGrath	✓	✓	✓	✓	✓	✓	✓	✓	8/8
James Massey	✓	✓	✓		✓	✓	✓	✓	7/8
Karen Banks	✓	✓	✓	✓		✓	✓	✓	7/8
Niamh Kenny	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Patrick Gibbons	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Patrick Moran	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Paul O'Neill	✓	✓		✓	✓	✓	✓		6/8
Philip Daly	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Ruth Brennan	✓	✓	✓	✓	✓	✓	✓	✓	8/8

Léirítear tinreamh an Choiste Iniúcháireachta agus Riosca don bhliain 2025 sa Tábla thíos.

Freastal ar Chruinnithe 2025	17 Feabhra	18 Meitheamh	11 Meán Fómhair	21 Deireadh Fómhair	14 Samhain	Tinreamh Iomlán
Niamh Kenny (Cathaoirleach)	✓	✓	✓	✓	✓	5/5
Dónall Curtin	✓	✓	✓	✓	✓	5/5
James Massey	✓	✓	✓	✓	✓	5/5
Paul O'Neil	✓	✓	✓	✓	✓	5/5



Bainistíocht Riosca

Tá Bainistíocht Riosca ar cheann de na príomhriachtanais chun dea-rialachas corparáideach agus freagrúlacht eagraíochtúil solúbtha do riosca a chinntiú. Tá an Fhoireann Bainistíochta, lena n-áirítear an Príomhoifigeach Riosca (an Stiúrthóir Gnóthaí Corparáideacha), freagrach as maoirseacht fhoriomlán a dhéanamh ar bhainistíocht riosca laistigh den eagraíocht, monatóireacht a dhéanamh ar mhian riosca na heagraíochta agus an Clár Riosca a ullmhú i rith na bliana. Déanann an Fhoireann Bainistíochta athbhreithniú agus nuashonrú ar an gClár Riosca go rialta agus is mír bhuan ar chlár oibre gach cruinnithe den Choiste Iniúcháireachta & Riosca agus den Bhord é.

De réir mar a chuireann ÚRLM a Phlean Straitéiseach i bhfeidhm, déanann ÚRLM athbhreithniú rialta ar rioscaí a d'fhéadfadh drochthionchar a imirt ar bhaint amach chuspóirí ÚRLM. Le linn 2025, ba iad seo a leanas na príomhriscaí suntasacha a bhí á mbreithniú le haghaidh freagartha:

Struchtúr na hEagraíochta

Mar thoradh ar eagraíocht réasúnta nua a bheith ann, tá baol ann go mbeidh struchtúr eagraíochtúil neamhéifeachtach nó míchuí ann. D'fhéadfadh neamhéifeachtúlachtaí agus / nó cinntí a bheith mar thoradh ar an riosca seo nach mbeadh chomh láidir agus atá ag teastáil. Chuirfeadh na cásanna sin moill ar an bpróiseas rialála/údaráithe agus bhainfeadh siad an bonn d'iontaobh agus de mhuinín.

Earcaíocht agus coinneáil

Mura ndéantar na daoine cearta a earcú agus a choinneáil (daoine a bhfuil an taithí, na scileanna agus na cáilíochtaí cuí acu) a theastaíonn chun freastal ar riachtanais na n-eagraíochtaí, ní chomhlíonfaí feidhmeanna ÚRLM de réir caighdeán inmhianaithe ó thaobh ama agus cáilíochta de. D'fhéadfadh na cásanna sin moill a chur ar an bpróiseas rialála/údaráithe, bac a chur ar fheidhmeanna riaracháin, moill nó bac a chur ar ghníomhaíochtaí beartais agus ar rannpháirtíocht sheachtrach, rud a bhainfeadh an bonn d'iontaobh agus de mhuinín.

Maoiniú

Ós rud é go bhfuil ÚRLM maoinithe ag an Oireachtas trí Vóta DCEE, tá riosca ann atá coiteann do gach Roinn agus Gníomhaireacht, ós rud é nach bhfuil sé in ann maoiniú a rialú mar gheall ar an spleáchas seo ar sholáthar ag an Rialtas Lárnach tríd an bpróiseas buiséadach. Cibé acu trí thionchar imthosca eacnamaíocha dúshlánacha nó athruithe sa timpeallacht Bheartais, d'fhéadfadh sé nach ndaingneodh ÚRLM an cistiú a theastaíonn uaidh. D'fhéadfadh tearcsholáthar i dtéarmaí acmhainní daonna agus/nó neamhábalacht an caiteachas uile is gá a thabhtú a bheith mar thoradh air sin.



Acmhainní a chur ar fáil do ghníomhaíochtaí nua

Tá riosca ann nach mbeidh na hacmhainní a iarradh mar thoradh ar an bplean gnó a cuireadh faoi bhráid DCEE chun aghaidh a thabhairt ar riachtanais acmhainní sna 3 bliana amach romhainn, lena n-áirítear tionchair na ngníomhaíochtaí nua a bhfuil coinne leo. D'fhéadfadh sé sin ÚRLM a chur i riocht deacair, áit nach bhféadfaí gníomhaíochtaí nua a chur i gcrích go héifeachtach.

Neamhchosaint ar chlú – gníomhaíochtaí nua

Is gníomhaireacht nua é ÚRLM agus ní bheadh sé neamhghnách freagrachtaí nua a shannadh (m.sh. MPAanna) nó beartais nua a fhorbairt de réir mar a chinneann an córas conas feidhmeanna a leithdháileadh sa timpeallacht athraithe seo. Chruthódh an neamhábaltacht freagairt don bheartas inmhiannaithe (e.g. próiseas MAC iomaíoch) / Feidhmeanna nua a shannadh gan dóthain ama/acmhainní brúnna laistigh de ÚRLM a d'fhéadfadh tionchar a imirt ar sheachadadh agus ar chlú.

Reachtaíocht nua

Is reachtaíocht nua é MAPA/P&DA. Mar is gnách sa chás seo, d'fhéadfadh bearnaí/coimbhleachtaí reachtacha teacht chun cinn lena n-áirítear neamhréireanna idir MAPA agus reachtaíocht eile. D'fhéadfadh tionchar a bheith acu sin ar an gcaoi a bhfeidhmíonn ÚRLM. Neamhréireachtaí i gconarthaí e.g. má athraíonn dlínse chomharsanach a ndlí, impleachtaí do limistéar muirí na hÉireann. Bearna nó freagrachtaí muirí atá ag teacht salach ar a chéile ar fud Ranna Rialtais e.g. taiscéalaíocht pheitiriliam nó dumpáil ar muir. Áirítear ar na tionchair a d'fhéadfadh a bheith ann dúshláin maidir le cinntí rialála a dhéanamh agus moilleanna nó dúshláin maidir leis na cinntí sin.

Comhaltaí an Bhoird Foinsithe

Mar gheall ar fhachtóirí seachtracha a mbíonn tionchar acu go ginearálta ar earcú Comhaltaí Boird agus ar iomaíocht ó ghníomhaireachtaí eile agus ón earnáil phríobháideach, d'fhéadfadh comhdhéanamh Bhord ÚRLM a bheith neamhchothrom maidir le hinscne, éagsúlacht, tacar scileanna nó eolas a theastaíonn chun freastal ar Bhord Stáit atá ag feidhmiú sa limistéar muirí. D'fhéadfadh sé sin a bheith ina chúis le seasamh nach soláthraíonn an Bord an cheannaireacht, an treoir, an treo agus na léargais is gá chun go n-oibreoidh an Gníomhaireacht go rathúil.

Riaráiste na nIarratas

Tá riaráiste iarratas ann in ÚRLM mar gheall ar réimse tosca lena n-áirítear infhaighteacht acmhainní, deacrachtaí maidir le reachtaíocht nua a léirmhíniú agus a chur chun feidhme, an gá le próisis nua a fhorbairt agus an gá le foghlaim, ach ní gá go mbeadh sé teoranta dóibh sin amháin. Mar thoradh air sin, tá míshástacht i measc páirtithe leasmhara agus d'fhéadfadh tionchar a bheith aige ar chlú ÚRLM, ar an gcumas acmhainní a dhaingniú, ar an gcumas tionchar a imirt thar ceann na mara agus ar an misean a chomhlíonadh.



Spriocdhátaí - MACanna

Ní chloítear le spriocdhátaí reachtúla/eagraíochta i leith MACanna m.sh. 90 lá. I R3 2025 thug ÚRLM plean i bhfeidhm leis an sprioc an spriocdháta seo a bhaint amach.

Spriocdhátaí - MULanna

Ní chloítear le spriocdhátaí reachtúla/eagraíochta i leith MULanna - tréimhsí ama ceadúnais, m.sh. 30 lá le haghaidh ceadúnais. I R3 2025 thug ÚRLM plean i bhfeidhm leis an sprioc an spriocdháta seo a bhaint amach.

Poiblíocht dhíobhálach

Mar gheall ar réimse féidearthachtaí, d'fhéadfaí poiblíocht dhíobhálach a ghiniúint i ndáil leis an Eagraíocht. D'fhéadfadh tionchar a bheith aige sin ar chlú a d'fhéadfadh tionchar a imirt ar raon gníomhaíochta ÚRLM.

Acmhainní a chur ar fáil do ghníomhaíochtaí Comhlíontachta agus Forfheidhmithe

Mar thoradh ar easpa foirne agus/nó scileanna/taithí rialála neamhleora agus/nó easpa cumhachtaí nó easpa rochtana ar an limistéar muirí, d'fhéadfadh sé nach mbeadh an Fhoireann um Chomhlíonadh agus Forfheidhmiú in ann aghaidh a thabhairt ar a hoibleagáidí maidir le faireachán a dhéanamh ar chomhlíonadh coinníollacha toilithe agus/nó forfheidhmiú na reachtaíochta a d'fhéadfadh tionchar a imirt ar ár gcáil agus a bhféadfadh gníomhaíocht neamhúdaraíthe gan agóid a bheith mar thoradh air.

Imeacht ó Sheirbhísí Comhroinnte Náisiúnta (NSSO) le haghaidh Párolla agus Acmhainní Daonna

Riosca nach bhfuil na hacmhainní airgeadais agus foirne ag ÚRLM chun tionscadal athsholáthair NSSO a chur chun feidhme. In éagmais foireann chun an réiteach a fhorbairt, agus chun a bheith réidh chun an t-aistriú a bhainistiú ag deireadh 2026, tá baol ann nach ndéanfar rogha mhalartach ar réiteach NSSO a sheachadadh go rathúil gan an fhoireann a atreorú ó ghníomhaíocht oibríochtúil.

Imeacht ó NSSO – Earcaíocht & Coinneáil

Ní bhaineann Athsholáthar NSSO le córais phárolla nó AD amháin. Fostaíonn Státseirbhís na hÉireann os cionn 50k duine. Is bunphrionsabal de chuid na Seirbhíse é gur féidir leis an bhfoireann bogadh tríd an gcóras, a ngairmeacha beatha a fhorbairt, ról a athrú, réimse sochar agus tacaíochtaí a úsáid, a bpinsin a bhainistiú, déileáil le saoire, breoiteacht, oideachas, etc. agus é seo a dhéanamh ó phost go post go muiníneach agus go héasca. Ina theannta sin, cuireann úsáid córas soghluaisteachta digitithe deis ar fáil chun gluaiseacht gan uaim timpeall na Seirbhíse, agus fógraí éifeachtacha ar líne, fógraíocht agus cur chun feidhme mar bhonn taca leis. Beidh comhréiteach ar leibhéal éigin i gceist le cohórt beag Státseirbhíseach a ghearradh amach as na lárchórais agus iarracht a dhéanamh iad a mhacasamhlú. Tá ÚRLM ag súil go mbeidh tionchar diúltach ar choinneáil agus ar earcaíocht ó laistigh de dhíorma na Státseirbhíse, is dócha go n-úsáidfear ÚRLM mar bhealach chun dul isteach sa tSeirbhís agus go mbeidh fadhbanna ag baint le hearcaíocht ón tSeirbhís. Gach seo sula smaoinimid fiú ar éifeachtúlacht agus luach ar airgead.

Comhlíonadh Comhlachta Poiblí

Eitic in Oifigí Poiblí

Ní bhaineann na forálacha reachtúla maidir le nochtadh faoi na hAchtanna Eitice le comhaltaí Bhord ÚRLM ná le fostaithe ÚRLM faoi láthair, toisc nach bhfuil ceachtar acu forordaithe i rialacháin mar stiúrthóireachtaí ainmnithe ná mar phoist fostaíochta ainmnithe go fóill. Nuair a achtófar rialacháin, tiocfaidh ÚRLM faoi raon feidhme na nAchtanna Eitice. Idir an dá linn, leanann ÚRLM forálacha an Chóid ar bhonn neamhreachtúil. Tá na forálacha comhlíonta do 2025.

Coinbhleachtaí Leasa

Tá beartas maidir le Coinbhleachtaí Leasa i bhfeidhm ó bunaíodh ÚRLM agus is mír ar chlár oibre gach cruinnithe Boird é “Dearbhuithe Leasa”. Ina theannta sin, tá foirmeacha “Nochtadh Coimhlinte Leasa” do 2025 comhlánaithe ag comhaltaí an Bhoird.

Nochtadh Cosanta

De réir Alt 21 den Acht um Nochtuithe Cosanta, 2014, arna leasú in 2022, tá nósanna imeachta bunaithe agus á gcothabháil ag ÚRLM d’fhostaithe reatha nó d’iarfhostaithe chun nochtuithe cosanta a dhéanamh i ndáil le ÚRLM agus lena chuid oibre, agus chun déileáil le nochtuithe den sórt sin. Tá faisnéis i scríbhinn faoi na nósanna imeachta seo curtha ar fáil do gach foist. Is féidir an Beartas um Nochtadh Cosanta agus na Tuarascálacha Bliantúla a fháil ar shuíomh gréasáin ÚRLM. Sa bhliain 2025, ní dhearnadh aon nochtuithe do ÚRLM faoin Acht um Nochtuithe Cosanta 2014.

ÚRLM – Ag Freastal ar an bPróiseas Daonlathach

Comhchoiste an Oireachtais

Thug an Comhchoiste um lascach agus Gnóthaí Muirí cuireadh do Laura Brien, Príomhfheidhmeannach ÚRLM, agus do Eoin Leahy, Stiúrthóir Beartais agus Gnóthaí Seachtracha, freastal ar chruinniú den Choiste i mí Iúil 2025 chun an t-ábhar seo a leanas a phlé: Dúshlán phleanála i bhFuinneamh In-athnuaite Amach ón gCósta (ORE).

Cumarsáid le Comhaltaí an Oireachtais

Tá bosca poist tiomnaithe ag ÚRLM chun bealach cumarsáide díreach agus éifeachtach a sholáthar do bhaill an Oireachtais. I gcomhréir le Ciorclán RCPA 25/2016 - Prótacal maidir le Faisnéis a Sholáthar do Chomhaltaí an Oireachtais ag Comhlachtaí Stáit, ní mór do ÚRLM freagraí substaintiúla a eisiúint laistigh de 15 lá oibre. Tá an sprioc-am freagartha seo sáraithe ag ÚRLM do gach fiosrúchán a fuarthas go dtí seo.



Saoráil Faisnéise

Chonacthas líon comhchosúil iarrataí in ÚRLM in 2025 i gcomparáid le 2024. Treocht amháin is fiú a thabhairt faoi deara is ea an laghdú a tháinig ar líon na nAthbhreithnithe Inmheánacha, 5 cinn a fuarthas in 2024 i gcomparáid le 1 cheann a fuarthas in 2025. I gcomhréir leis an mbliain roimhe sin, ní bhfuarthas aon achomhairc chuig OIC. Tá loga nochta iomlán le fáil ar ár suíomh [gréasáin](#).

Féach an tábla thíos chun tuilleadh eolais a fháil faoi iarrataí 2025;

Uimhir Saoráil Faisnéise	Dáta Faighte:	Cineál an Iarrthóra	Stádas
FOI_001_2025	19/08/2025	Eile	Aistarraingthe
FOI_002_2025	09/10/2025	Eile	Aistarraingthe
FOI_003_2025	20/10/2025	Grúpa Gnó/Leasmhara	Diúltaithe
FOI_004_2025	23/10/2025	Eile	Diúltaithe
FOI_005_2025	11/11/2025	Eile	Aistarraingthe
FOI_006_2025	27/11/2025	Eile	Aistarraingthe
FOI_007_2025	28/11/2025	Eile	Deonaithe i bpáirt
FOI_008_2025	24/12/2025	Eile	Diúltaithe
FOI_009_2025	19/08/2025	Iriseoirí	Deontas
FOI_010_2025	09/10/2025	Eile	Diúltaithe
FOI_011_2025	20/10/2025	Eile	Diúltaithe
FOI_012_2025	23/10/2025	Eile	Aistarraingthe
FOI_013_2025	11/11/2025	Eile	Aistarraingthe
FOI_014_2025	27/11/2025	Grúpa Gnó/Leasmhara	Diúltaithe

Rochtain ar Fhaisnéis faoin gComhshaoil

Tháinig laghdú ar iarrataí in 2025 i gcomparáid le 2024. Níor lorg iarrthóirí aon athbhreithnithe inmheánacha agus dá réir sin ní bhfuarthas aon Achomhairc Coimisinéir um Fhaisnéis Comhshaoil. Tá loga nochta iomlán le fáil ar ár suíomh [gréasáin](#).

Féach an tábla* thíos chun tuilleadh eolais a fháil faoi iarrataí 2025;

Uimhir RFC	Dáta Faighte:	Cineál an Iarrthóra	Stádas
AIE_001_2025	11/03/2025	Grúpa Gnó/Leasmhara	Scagtha & Cuid Deonaithe
AIE_002_2025	12/05/2025	Eile	Deonú i bpáirt
AIE_003_2025	12/05/2025	Eile	Aistarraingthe
AIE_004_2025	29/12/2025	Eile	Deonaithe i bpáirt / Athbhreithniú Inmheánach

** Fuarthas 2 iarratas eile ach níor glacadh leo go foirmiúil, le comhaontú ón iarrthóir, agus déileáladh leo lasmuigh de na Rialacháin.*

An tAcht um Brústocaireacht a Rialáil, 2015

Tá a chuid oibleagáidí faoin Acht seo curtha i bhfeidhm ag ÚRLM. Tá nósanna imeachta bunaithe agus tá an POF ainmnithe mar OPA (Oifigeach Poiblí Ainmnithe) de chuid ÚRLM.

Éagsúlacht agus Ionchuimsitheacht

Tá ÚRLM tiomanta d'éagsúlacht agus d'ionchuimsitheacht a chur chun cinn agus a chothú ar fud na heagraíochta. Cloíonn ÚRLM leis na ciorcláin earcaíochta uile atá leagtha síos.

Ídiú Fuinnimh

Eascraíonn tomhaltas fuinnimh ÚRLM as áitiú a oifigí ar léas i nDraighneach, Loch Garman. Le linn na tréimhse atá faoi athbhreithniú, b'ionann an chumhacht leictreach a caitheadh agus 35,288 kW. Tá ÚRLM ag dul chun cinn maidir le húsáid an dea-chleachtais i láimhseáil aeir / rialú comhshaoil ina oifigí agus tá céimeanna á mbreithniú acu freisin chun rátáil BER foriomlán an fhoirgnimh a fheabhsú.

Tuairisciú Aeráide

Aithníonn ÚRLM go n-éilíonn forbairt inbhuanaithe rannpháirtíocht ar fud na sochaí, agus tá a fhios againn go bhfuil sainchúram ÚRLM ailínithe le roinnt de Spriocanna Forbartha Inbhuanaithe na Náisiún Aontaithe. Tacaíonn ÚRLM go gníomhach leis an nglao ar athrú.

Spriocanna Forbartha Inbhuanaithe



Comhlíonann ÚRLM na Nósanna Imeachta maidir le hastaíochtaí a Bhaineann le Taisteal Oifigiúil Aeir a Fhritháireamh

Cuntais Bhliantúla

Tá maoiniú ón Státchiste á fháil ag ÚRLM agus comhlíontar ceanglais iomchuí an Chóid Caiteachais Phoiblí. Seo iad Ráitis Airgeadais ÚRLM don bhliain dar críoch 31 Nollaig 2025. Ullmhaítear na cuntais faoin gcaighdeán tuairiscithe airgeadais FRS102 agus ar bhonn fabhraithe. Maoinítear caiteachas ÚRLM ón Státchiste, faoi fho-cheannteideal de Vóta DCEE, i gcomhréir le cuntasáíocht rialtais láir ar bhonn airgid. Ní mheaitseálann an caiteachas gaolmhar an maoiniú a cuireadh ar fáil mar gheall ar dhifríochtaí ama a eascraíonn as na boinn chuntasáíochta éagsúla agus as caiteachas neamhairgid a áireamh.



An tÚdarás Rialála Limistéir Mhuirí
Maritime Area Regulatory Authority

ÚDARÁS RIALÁLA LIMISTÉIR MUIRÍ

RÁITIS AIRGEADAIS

DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2025

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Comhaltaí an Bhoird

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 Karen Banks
 Ruth Brennan
 Philip Daly
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 Niamh Kenny
 Dr James Massey
 Brendan McGrath
 Patrick Moran
 Paul O'Neill
 Alma Walsh

An Fhoireann Ardbhainistíochta

Laura Brien – An Príomhfheidhmeannach
 An Dr Karen Creed – Stiúrthóir Údaruithe Muirí
 Yvonne Doris – Stiúrthóir Comhlíonta, Forfheidhmithe agus Bailithe Ioncaim
 John Evans – Stiúrthóir um Cheadúnú Úsáide Muirí agus Comhairle Phleanála
 Frank Ronan – Stiúrthóir Gnóthaí Corparáideacha
 Alan Harte – Stiúrthóir Gnóthaí Dlí
 Eoin Leahy – Stiúrthóir Beartais agus Gnóthaí Seachtracha (ceaptha 26/05/2025, d'éirigh sé as 06/03/2026)

Príomhoifig

Údarás Rialála Limistéir Mhuirí
 An ^{Dara} hUrlár, Teach Menapia,
 Páirc Ghnó Dhraighneach, Draighneach,
 Loch Garman, Y35 RF29

Suíomh Gréasáin Ríomhphost

www.maritimeregulator.ie
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Iniúcháirí

an Ard-Reachtair Cuntas agus Ciste
 3A Sráid an Mhéara Uachtarach,
 Baile Átha Cliath 1, D01 PF72

Baincéirí

Permanent TSB
 The Bushels, Margadh na gCorn,
 Loch Garman

Danske Bank
 An Oifig Loingis,
 20 - 26 Cé Sir John Rogerson
 Baile Átha Cliath 2. D02 Y049 (a osclaíodh an 17/11/2025)

Gníomhaireacht Bainistíochta an Chisteáin
Náisiúnta
Duga an Chisteáin, Cé an Bhalla Thuaidh,
Baile Átha Cliath 1, D01 A9T8 (a osclaíodh an
16/10/2025)

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird 2025

Rialachas

Bunaíodh Údarás Rialála Limistéir Mhuirí (ÚRLM) faoin Acht um Pleanáil Limistéir Mhuirí, 2021 (an tAcht), arna leasú.

Tá ÚRLM cuntasach don Aire Aeráide, Fuinnimh agus Comhshaoil agus tá sé de chúram air córas toilithe sruthlínithe a sheachadadh i leith an limistéir mhuirí. Tá príomhfheidhmeanna agus cumhachtaí ÚRLM i gcomhréir leis an gcreat dlíthiúil atá leagtha amach.

Mar a fhoráiltear in Alt 47(1) den Acht agus i gcomhréir leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016), tá comhaltaí an Bhoird freagrach go comhchoiteann as ceannaireacht agus treoir a thabhairt chun gníomhaíochtaí ÚRLM a threorú agus a stiúradh. Cé gur tharmlig an Bord feidhmeanna áirithe chuig an bhFeidhmeannas, le feidhmiú na cumhachta tarmligin ní dhéantar an Bord a scaoileadh ón dualgas maoirseacht a dhéanamh ar chomhlíonadh na bhfeidhmeanna tarmligthe. Tá próiseas glactha ag an mBord lena gcumasaítear ról agus freagrachtaí a shainiú idir an Bord agus an Feidhmeannas, rud a baineadh amach trí

- I. Sceideal Ábhair atá curtha in áirithe don Bhord le haghaidh nithe atá curtha in áirithe go sonrach dá chinneadh chun a chinntiú go bhfuil treo agus rialú ÚRLM go daingean ina lámha.
- II. Tarmligean Údaráis atá ailínithe le foráil Alt 47(4) den Acht, agus a chuireann ar chumas an Bhoird cumhacht a tharmligean chuig an bPríomhoifigeach Feidhmiúcháin chun feidhmeanna ÚRLM a chomhlíonadh thar ceann an Bhoird.

Rialaíonn an Bord ÚRLM, socraíonn sé an treo straitéiseach agus déanann sé maoirseacht ar an bPríomhfheidhmeannach agus ar an bhFeidhmeannach.

Tá POF agus Feidhmeannach ÚRLM freagrach as bainistíocht oibríochtaí atá ailínithe le seachadadh na dtosaíochtaí, na gcuspóirí agus na ngníomhartha atá leagtha amach sa Ráiteas Straitéise.

Freagrachtaí ÚRLM

Leagtar amach feidhmeanna ÚRLM faoi Alt 43 (1) den Acht agus áirítear leo na nithe seo a leanas:

- iarratais ar Cheadú Limistéir Mhuirí (MAC) i leith an limistéar mhuirí a chinneadh;

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

- iarratais ar Cheadúnas Úsáide Muirí a chinneadh le haghaidh gníomhaíochtaí sonraithe;
- comhlíonadh agus forfheidhmiú MACanna, ceadúnas agus toilithe forbartha amach ón gcósta;
- imscrúduithe agus ionchúisimh;
- riarachán toilithe imeall trá;
- comhoibriú a chothú agus a chur chun cinn idir rialtóirí an limistéir mhuirí.

Ceanglaítear le hAlt 67 den Acht go gcoimeádfaidh ÚRLM, i cibé foirm a cheadóidh an tAire, na cuntais chuí agus ghnáthúla uile ar airgead a fhaigheann sé agus a chaitheann sé.

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

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama.
- na Ráitis Airgeadais a ullmhú ar bhonn gnóthais leantaigh, ach amháin mura bhfuil sé iomchuí glacadh leis go leanfaidh sé de bheith ag feidhmiú, agus
- a lua cibé acu ar cloíodh nó nár cloíodh leis na caighdeáin chuntasaíochta infheidhme, faoi réir aon imeachtaí ábhartha a nochtar agus a mhínítear sna Ráitis Airgeadais.

Tá ÚRLM freagrach as taifid chuntasaíochta leordhóthanacha a choimeád ina nochtar, le cruinneas réasúnta tráth ar bith, a staid airgeadais agus a chuireann ar a chumas a chinntiú go gcomhlíonann na Ráitis Airgeadais Alt 67 den Acht. Ina theannta sin, tá ÚRLM freagrach as cothabháil agus sláine na faisnéise ar a shuíomh gréasáin.

Tá ÚRLM freagrach chomh maith as a chuid sócmhainní a chosaint agus as bearta réasúnta a dhéanamh, dá bhrí sin, chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath. Measann an Bord go dtugann Ráitis Airgeadais ÚRLM léargas fórcheart cóir ar fheidhmíocht airgeadais agus ar staid airgeadais ÚRLM amhail an 31 Nollaig 2025.

Tá Cód Iompair glactha ag ÚRLM a bhfuil a fhorálacha ag teacht le ceanglais an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit. Tá beartas sonrach glactha ag an mBord chun déileáil le coinbhleachtaí leasa.

Bhí maoiniú á fháil ag ÚRLM ó Vóta C11, an Roinn Aeráide, Fuinnimh agus Comhshaoil. Tá na cistí a bhailíonn ÚRLM óna ghníomhaíochtaí ar fáil lena dtabhairt ar ais don Státchiste, faoi réir fhorálacha faoin Acht um Phleanáil Limistéar Muirí 2021. Féach

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

Nóta 18 le haghaidh tuilleadh sonraí faoin aisíocaíocht don Stáitchiste a rinneadh in 2025.

Struchtúr Rialachais

Is é atá ar an mBord ná Cathaoirleach agus deichniúr gnáthchomhaltaí, agus ceapadh iad uile ag an Aire ar feadh na dtéarmaí seo a leanas:

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

Bhunaigh an Bord Coiste Iniúcháireachta agus Riosca (CIR) atá comhdhéanta de cheathrar comhaltaí. Is comhaltaí Boird iad triúr díobh: Niamh Kenny (Cathaoirleach an CIR), James Massey agus Paul O'Neill, agus aon chomhalta seachtrach amháin, Dónall Curtin, ar ceapadh é an 11 Márta 2024. Is é ról an CIR tacú leis an mBord i ndáil lena fhreagrachtaí i gcúrsaí a bhaineann le riosca, rialú agus dearbhú lena mbaineann. Tá an CIR neamhspleách ó bhainistíocht airgeadais laethúil na heagraíochta. Tuairiscíonn an CIR don Bhord tar éis gach uile chruinniú.

Bhunaigh an Bord Coiste Pleanála agus Feidhmíochta (PPC) i mí Iúil 2025. Tá ceathrar comhaltaí ar an gcoiste: triúr comhaltaí Boird, Philip Daly (Cathaoirleach an PPC), Paul O'Neill agus Patrick Gibbons, agus comhalta seachtrach amháin atá le hearcú fós. Is é an ról atá ag an PPC ná maoirseacht a dhéanamh ar pleananna ábhartha ÚRLM a phleanáil, a fhorbairt agus faireachán a dhéanamh orthu chun a áirithiú go bhfuil cuspóirí an Bhoird agus an ráiteas straitéise á mbaint amach acu. Tuairiscíonn an PPC don Bhord tar éis gach uile chruinniú.

Tabhair faoi deara nach bhfaigheann an PPC táillí faoi láthair go dtí go gceadóidh an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digitithe iad.

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

Bhunaigh ÚRLM Coiste Tagartha Eolaíoch agus Teicniúil (STRC) i mí na Bealtaine 2025. Is é cuspóir an STRC cúnamh agus comhairle a thabhairt do ÚRLM (an Bord agus an Feidhmeannas araon) i bhfeidhmiú a fheidhmeanna maidir le measúnú eolaíoch agus teicniúil (neamh-airgeadais). Tá an Coiste comhdhéanta de bheirt Chomhaltaí Boird ÚRLM: James Massey (Cathaoirleach an STRC) agus Ruth Brennan, chomh maith le hionadaithe ó eagraíochtaí státseirbhíse agus seirbhíse poiblí agus ó chomhlachtaí a bhfuil feidhmeanna reachtúla acu, lena n-áirítear, mar shampla, an Coimisiún Pleanála, an tSeirbhís Páirceanna Náisiúnta agus Fiadhúlra, Iascach Intíre Éireann agus an tÚdarás um Chosaint Iascaigh Mhara. Tionóladh an chéad chruinniú den STRC an 6 Samhain 2025 agus bhí an bheirt Chomhaltaí Boird ÚRLM i láthair.

Sceideal maidir le cúrsaí Tinrimh, Táillí agus Costais

Tháinig an Bord le chéile 8 n-uaire in 2025. Tháinig an CIR le chéile 5 huaire in 2025. Tháinig an CIR le chéile 3 huaire in 2025. Tá sceideal láithreachta do chruinnithe Bhord ÚRLM, coistí ARC agus PPC leagtha amach thíos.

Ainm	Cruinnithe Boird ar Freastalaíodh Orthu, 2025	Cruinnithe Choiste ARC ar Freastalaíodh orthu 2025	Cruinnithe Choiste PPC ar Freastalaíodh orthu 2025 ⁴	Táillí Boird, 2025 €	Táillí Choiste ARC 2025 ² €	Taisteal & Cothabháil Costais 2025 €
Mark Mellett	8/8	-		11,970	-	3,575.95
Karen Banks	7/8	-		7,695	-	340.93
Ruth Brennan ¹	8/8	-		-	-	205.53
Philip Daly	8/8	-	3/3	7,695	-	350.61
Patrick Gibbons	8/8	-	3/3	7,695	-	352.69
Niamh Kenny	8/8	5/5		7,695	2,405.25	908.53
James Massey	7/8	5/5		7,695	1,413.95	837.13
Brendan McGrath ¹	8/8	-		7,695	-	-
Patrick Moran ¹	7/8	-		-	-	-
Paul O'Neill ¹	6/8	5/5	3/3	-	-	320.73

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

Ainm	Cruinnithe Boird ar Freastalaíodh Orthu, 2025	Cruinnithe Choiste ARC ar Freastalaíodh orthu 2025	Cruinnithe Choiste PPC ar Freastalaíodh orthu 2025 ⁴	Táillí Boird, 2025 €	Táillí Choiste ARC 2025 ² €	Taisteal & Cothabháil Costais 2025 €
Alma Walsh ¹	4/8	-		-	-	286.13
Dónall Curtin ³	-	5/5		-	1,413.95	459.29
IOMLÁN				58,140	5,233.15	7,637.52

1. Faoi bprionsabal Aon Duine Amháin, Aon Tuarastal Amháin (OPOS), ní bhfuair ceathrar Comhaltaí den Bhord táillí don bhliain 2025, i.e. Ruth Brennan, Patrick Moran, Paul O'Neill agus Alma Walsh. Thairis sin, fuair Brendan McGrath táillí le haghaidh 2025, agus fuair sé freisin le linn 2025 €3,848 i dtáillí a bhaineann le 2024 a fabhraíodh ag deireadh 2024.

2. Íocadh táillí 2025 le Comhaltaí ARC le linn 2025 mar a leagtar amach thuas. Chomh maith leis na táillí ARC, íocadh an méid seo a leanas le comhaltaí ARC as obair bhreise:

Ainm	Cur Síos ar an Obair Bhreise	Iomlán €
Niamh Kenny	Cruinniú réamh-ARC ÚRLM le IA	481.05
James Massey	Cruinniú ÚRLM ARC le IA	39.59
Dónall Curtin	Lá Straitéise Bhord ÚRLM	282.79

Thairis sin, fuair Dónall Curtin €1,131 i dtáillí a bhaineann le 2024 a fabhraíodh ag deireadh na bliana 2024. Fuair Dónall íocaíocht bhreise €566 freisin ar feadh 18 n-uair an chloig breise san iomlán a rinneadh in 2024 nár fabhraíodh ag deireadh na bliana 2024.

B'ionann costais taistil agus chothaithe an Bhoird a tabhaíodh le haghaidh 2025 agus €7,178.23 agus bhain gach ceann acu le taisteal intíre.

3. D'fhreastail Dónall Curtin ar lá straitéise Bhord ÚRLM agus thabhaigh sé costais taistil agus chothaithe de €459.29, atá fabhraithe.

4. Bhunaigh an Bord Coiste Pleanála agus Feidhmíochta (PPC) i mí Iúil 2025. Tá cás gnó faoi bhráid na Roinne Aeráide, Fuinnimh agus Comhshaoil maidir le táillí a íoc le comhaltaí an Choiste. Níor íocadh aon táillí in 2025.

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

5. Bhunaigh ÚRLM Coiste Tagartha Eolaíoch agus Teicniúil (STRC) i mí na Bealtaine 2025. Níor íocadh aon táillí in 2025.

Príomhathruithe Pearsanra

Ceapadh Eoin Leahy ina Stiúrthóir Beartais agus Gnóthaí Seachtracha an 26 Bealtaine 2025 chun teacht in ionad Rory O’Leary, Stiúrthóir Straitéise, Rialachais agus Rannpháirtíocht Geallsealbhóirí, a d’fhill ar an Roinn Aeráide, Fuinnimh agus Comhshaoil an 17 Iúil 2024, tar éis tréimhse iasachta le ÚRLM.

D’éirigh Eoin Leahy as ÚRLM an 6 Márta 2026 chun post a ghlacadh leis an Roinn Aeráide, Fuinnimh agus Comhshaoil. Chuaigh an tUasal Padraic Dempsey le ÚRLM ar an 16 Márta chun an ról a d’fhág an tUasal Leahy a ghlacadh.

Nochtaí a Cheanglaítear leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016)

Tá an Bord freagrach as a chinntiú go bhfuil ÚRLM tar éis cloí le ceanglais an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit (“an Cód”), mar a d’fhoilsigh an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe i mí Lúnasa 2016. Ceanglaítear leis an gCód an t-ábhar seo a leanas a nochtadh.

Sochair Fostaithe Ghearrthéarmacha

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

Raon sochar iomlán na bhfostaithe

Banda pá		Líon Fostaithe, 2025 **	Líon Fostaithe, 2024 *
Ó (€)	Go (€)		
60,000	69,999	4	4
70,000	79,999	1	3
80,000	89,999	10	2
90,000	99,999	3	5
100,000	109,999	5	1
110,000	119,999	1	-
120,000	129,999	-	-
130,000	139,999	-	-
140,000	149,999	-	-
150,000	159,999	-	-
160,000	169,999	-	1
170,000	179,999	1	-
180,000	189,999	-	-

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

* Bhí gach ball foirne, seachas an Príomhfheidhmeannach, sna bandaí tuarastail a shainaithnítear thuas ar conradh ag ÚRLM le linn 2024. Dá bhrí sin, bhain cuid de na tuarastail a íocadh le tréimhsí ba ghiorra ná bliain iomlán.

** Lean ÚRLM dá líon foirne a mhéadú in 2025. Dá bhrí sin, bhain cuid de na tuarastail a íocadh le tréimhsí nach raibh iontu ach bliain iomlán.

Nóta: Chun críocha an nochta seo, áirítear le sochair ghearrthéarmacha fostaithe i ndáil le seirbhísí a tugadh le linn na bliana tuairiscithe tuarastal, liúntais ragobair (níl aon cheann) agus íocaíochtaí eile a rinneadh thar ceann an fhostaí (níl aon cheann) ach ní áirítear ÁSPC an fhostóra.

Costais Chomhairliúcháin

Áirítear le costas comhairleoireachta an costas a ghabhann le comhairle sheachtrach ar an lucht bainistíochta agus ní thugtar feidhmeanna ghnáthdhéanamh an ghnó san áireamh.

	2025	2024
	€'000	€'000
Staidéar ÚRLM & Comhairle – le haghaidh gníomhaíochtaí díolmhaithe	-	42
Ráiteas ar Chostais Straitéise	-	57
Tacaíocht Airgeadais & Comhairle – Gníomhaíochtaí Toilithe Limistéir Mhuirí	264	234
Earcaíocht – tacaíocht sheachtrach	65	39
Costais Oifig an Phríomh-Aturnae Stáit	172	347
Táillí Ailtirí	65	111
Optamú Eagraíochta & Pleanáil Lucht Saothair	118	-
Creat Iomaíoch Thoilíú Limistéir Mhuirí	183	-
Bainistíocht Sonraí - Amharcóir Riaracháin Mhuirí	111	-
Comhairleoireacht – Tacaíocht Éiceolaíoch agus Innealtóireachta	59	
Comhairleoireacht Eile	74	
Iomlán	1,111	830

	2025	2024
	€'000	€'000
Costas comhairleoireachta arna chaipitliú	65	111
Costais chomhairleachta gearrtha ar loncam & Caiteachas agus Coinnithe	1,046	719
Cúlchistí loncaim		
Iomlán	1,111	830

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

Costais Dlí agus Socraíochtaí

Ní raibh aon chaiteachas sa bhliain tuairiscithe maidir le socruithe agus imeachtaí comhréitigh agus eadrána a bhaineann le conarthaí le tríú páirtithe. Nochtar thíos na costais a thabhaítear i ndáil le comhairle agus seirbhísí dlí a fuair ÚRLM.

	2025 €000	2024 €000
Táillí Dlí – comhairle agus tinreamh	134	156

Caiteachas Taistil agus Cothabhála

I rith na bliana, tabhaíodh na costais Taistil & Cothaithe seo a leanas:

	2025 €000	2024 €000
Comhaltaí an Bhoird agus Choiste ARC	8	12
Eile	84	85
Iomlán	92	97

	Intíre	Taisteal coigríche	Iomlán
Miondealú ar thaisteal intíre agus eachtrach a tabhaíodh in 2025:			
Comhaltaí an Bhoird agus Choiste ARC	8	-	8
Eile	65	19	84
Iomlán	73	19	92

	Intíre	Taisteal coigríche	Iomlán
Miondealú ar thaisteal intíre agus eachtrach a tabhaíodh in 2024:			
Comhaltaí an Bhoird	12	-	12
Eile	65	20	85
Iomlán	77	20	97

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird, 2025 (ar leanúint)

Caiteachas Fáilteachais

I rith na bliana, thabhaigh ÚRLM na costais fáilteachais seo a leanas

	2025 €000	2024 €000
Costais Imeachtaí	6	9
Costais lónadóireachta	5	10
Iomlán	11	19

Bhain caiteachas fáilteachais a tabhaíodh le linn 2025 le foireann ÚRLM seachas €1,520 le haghaidh costais a tabhaíodh le haghaidh Imeacht do Gheallsealbhóirí Tionscail arna óstáil ag ÚRLM agus €138.50 le haghaidh costais a tabhaíodh le haghaidh cuairteanna Aireachta. Bhain an caiteachas fáilteachais a tabhaíodh le linn 2024 le foireann ÚRLM seachas €523.03 a bhaineann le costais a tabhaíodh i leith cuairteanna Aireachta.

Ráiteas Comhlíontachta

Cuireadh nósanna imeachta i bhfeidhm chun na ceanglais ón gCód Cleachtais maidir le Rialachas Comhlachtaí Stáit (athbhreithnithe 2016) a d'fhoilsigh an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digiteála a chomhlíonadh.

Tá ÚRLM tar éis cloí leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú leis na heisceachtaí seo a leanas:

Foráil 1.21 maidir le measúnú Chathaoirleach an CIR

Tabharfar aghaidh ar an riachtanas seo, a bhí gan chomhlíonadh in 2025, in 2026.

Foráil maidir le Cairt Chustaiméirí agus Plean Gníomhaíochta

Tá Cairt agus Plean Gníomhaíochta um Sheirbhís do Chustaiméirí á dtabhairt chun críche ag ÚRLM.



Mark Mellett
Cathaoirleach an Bhoird



Niamh Kenny
Cathaoirleach an Choiste Iniúcháireachta
agus Riosca

Dáta: 18 Meitheamh 2026

Dáta: 18 Meitheamh 2026

Ráiteas maidir le Rialú Inmheánach

Scóip na Freagrachta

Bunaíodh Údarás Rialála na Limistéar Muirí (ÚRLM) le héifeacht ón 17 Iúil 2023 i gcomhréir leis an Acht um Phleanáil Limistéar Muirí 2021. Déanaimse, mar Chathaoirleach an Bhoird, an ráiteas seo i gcomhréir leis an gceanglas atá leagtha amach i gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016) na Roinne Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe agus admhaím go bhfuil an Bord freagrach as an gcóras Rialaithe Inmheánaigh. Tá an Bord tar éis freagracht a tharmligean chuig an bPríomhfheidhmeannach chun déileáil le saincheistanna bainistíochta agus oibríochtúla agus tuairisciú don Bhord go rialta.

Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal is féidir a ghlacadh seachas deireadh a chur leis. Ní féidir leis an gcóras ach a dhearbhu go réasúnta, dá bharr, seachas go hiomlán, go gcosnaítear sócmhainní, go n-údaraítear idirbhearta agus go gcuirtear i dtaifead iad, agus go gcoiscítear earráidí nó neamhrialtachtaí ábhartha nó go mbraithfí iad ar bhealach tráthúil.

Bhunaigh ÚRLM córas rialaithe inmheánaigh, atá i gcomhréir leis an treoir atá sa Chód Cleachtais maidir le Rialachas Comhlachtaí Stáit (2016).

Príomh-Nósanna Imeachta Rialaithe chun Rialú Inmheánach Éifeachtach a Sholáthar

i) Athbhreithniú Bliantúil ar Éifeachtacht an Rialaithe

Rinne Bord ÚRLM athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha a tugadh i gcrích i mí an Mhárta 2026. Agus an t-athbhreithniú seo á dhéanamh aige, bhreithnigh Comhaltaí an Bhord na nithe seo a leanas:

- Cineál agus méid na rioscaí suntasacha agus cumas ÚRLM freagairt go héifeachtach d'athruithe ina ghnó agus ina thimpeallacht sheachtrach.
- Raon feidhme fhaireachán ÚRLM ar rioscaí.
- Tuarascáil Iniúchóireachta Inmheánaí ar chórais rialuithe airgeadais inmheánacha ÚRLM.
- Rianaitheoirí ar: Pointí gníomhaíochta Iniúchóireachta Inmheánaí, pointí Litir Bainistíochta C&AG agus loga sáruithe ÚRLM.
- Fianuithe ÚRLM SMT do na Rialuithe Inmheánacha ina réimsí.

ii) Sáruithe ar Rialú

Sainithníodh roinnt mionlaig i rialuithe le linn na bliana, agus níor eascair aon sárú ar rialú astu ná níor ghá iad a nochtadh sna ráitis airgeadais sin. Leanann ÚRLM dá rialuithe, dá bheartais agus dá nósanna imeachta a athbhreithniú agus a neartú chun aghaidh a thabhairt orthu sin.

iii) Caillteanais nó calaoisí ábhartha

Níor tuairiscíodh aon chaillteanas ná calaoisí ábhartha in 2025.

iv) Athbhreithniú ar an Ráiteas maidir le Rialú Inmheánach

Rinne Coiste Iniúcháireachta agus Riosca ÚRLM (ARC) agus an Bord athbhreithniú ar an Ráiteas seo maidir le Córas Rialaithe Inmheánaigh 2025 i mí an Mhárta 2026 chun a áirithiú go léiríonn sé go cruinn an córas rialaithe atá i bhfeidhm le linn 2025.

v) Comhaontuithe Leibhéal Seirbhíse

Is státseirbhísigh iad fostaithe ÚRLM. Soláthraítear párolla, pinsin, córais bhainistíochta acmhainní daonna, Ardán Foghlama Amháin, rochtain ar an bPríomhoifigeach Míochaine (CMO) agus Soghluaisteacht trí úsáid a bhaint as na seirbhísí comhroinnte a sholáthraíonn an Oifig Náisiúnta um Sheirbhísí Comhroinnte (NSSO). Éascaítear rochtain ÚRLM ar na seirbhísí sin trí Chomhaontú ar Leibhéal Seirbhíse (SLA) arna chomhaontú leis an Roinn Aeráide, Fuinnimh agus Comhshaoil. Tá teorainn ama leis an SLA sin; dá bhrí sin, tá ÚRLM ag féachaint go gníomhach ar bhealaí chun leanúnachas na seirbhísí sin a áirithiú ar bhonn atá neamhspleách ar an SLA. D'iarr ÚRLM rochtain dhíreach ar NSSO, diúltaíodh don iarraidh sin i mí na Nollag 2024. Mar thoradh air sin, ní mór do ÚRLM córais neamhspleácha AD agus Párolla a sholáthar in 2026 chun teacht in ionad na seirbhísí a sholáthraíonn NSSO faoi láthair. Is é an 1 Eanáir 2027 an dáta beartaithe a rachaidh na córais athsholáthair i bhfeidhm.

Déantar freastal ar riachtanais sheirbhísí deisce, comhaid chomhroinnte, cumarsáide, slándála TF agus freastalaí ÚRLM trí na córais lárnacha a sholáthraíonn Oifig Phríomh-Oifigeach Faisnéise an Rialtais (OPOFR). Rinneadh rochtain ar na seirbhísí sin faoi choimirce na Roinne Aeráide, Fuinnimh agus Comhshaoil go dtí R4 2025, nuair a tháinig ÚRLM chun bheith ina chliant de OGCIÓ, agus rochtain dhíreach á fáil aige ar na seirbhísí lárnacha sin.

vi) Céimeanna a Thógtar chun Timpeallacht Rialaithe Iomchuí a Chinntiú

Tá bearta déanta ag Bord ÚRLM agus ag an bhFoireann Bainistíochta Sinsearaí (SMT) chun timpeallacht rialaithe iomchuí a áirithiú laistigh de ÚRLM tríd an méid seo a leanas a dhéanamh:

- An chéad Ráiteas Straitéise ó ÚRLM (2024-2027) a fhoilsiú agus a chur chun feidhme i mí an Mheithimh 2024.

- I gcomhar leis an Roinn Aeráide, Fuinnimh agus Comhshaoil, Comhaontú Formhaoirseachta a chur i bhfeidhm le haghaidh 2025 – 2027 agus tabhairt i gcrích leanúnach an Chomhaontaithe bhliantúil maidir le Seachadadh Feidhmíochta mar a cheanglaítear leis an gCód Cleachtais maidir le Rialachas Comhlachtaí Stáit.
- Clár oibre mionsonraithe a chomhaontú gach bliain agus faireachán agus meastóireacht a dhéanamh ar an dul chun cinn i gcoinne an chlár oibre sin ar bhonn míosúil.
- Cruinnithe rialta Boird, ARC agus PPR a thionól le clár oibre agus clár oibre chomhaontaithe.
- Cruinnithe Bainistíochta Sinsearaí rialta a reáchtáil, lena n-áirítear cruinnithe seachtainiúla bainistíochta ina n-áirítear saincheisteanna straitéiseacha amhail Rialachas Corparáideach, Bainistíocht Airgeadais, Straitéis Chorporáideach agus cúrsaí Acmhainní Daonna ar an gclár oibre.
- Beartais agus nósanna imeachta airgeadais ÚRLM a fhorbairt, a chothabháil agus a chur chun feidhme chun gnéithe airgeadais oibríochtaí ÚRLM a rialú.
- Tá nósanna imeachta foirmiúla bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe inmheánaigh. Nuair a bhraitear easnaimh rialaithe, cuirtear iad in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don Fhoireann Bainistíochta Shinsearach, i gcás inarb ábhartha, go tráthúil.
- Córas bainistíochta airgeadais ÚRLM a fhorbairt. D'aistrigh ÚRLM chuig córas tiomnaithe bainistíochta airgeadais in 2025 agus lean sé d'úsáid a bhaint as an gcóras cuntaisíochta bunaithe ar fheabhas chun críoch fíorúcháin.
- Cloí le Creat Rialachais Chorporáidigh a sholáthraíonn achoimre shoiléir agus chuimsitheach ar phríomhghnéithe an Rialachais Chorporáidigh do Bhord ÚRLM agus don fhoireann Bainistíochta Sinsearaí.
- Áit ÚRLM a áirithiú sa Scéim Slánaíochta Ginearálta (GIS) arna bainistiú ag an nGníomhaireacht um Éilimh ar an Stát (SCA).
- Coiste Iniúcháireachta agus Riosca (ARC) a bhunú agus a chothabháil. (féach Roinn (ix) Faireachán a dhéanamh ar Éifeachtacht an Chórais Rialaithe Inmheánaigh).
- Bhunaigh an Bord Coiste Pleanála agus Feidhmíochta (PPC) i mí Iúil 2025. Is é ról an PPC maoirseacht a dhéanamh ar phleanáil, ar fhorbairt agus ar mhonatóireacht phleananna ábhartha ÚRLM chun a chinntiú go bhfuil cuspóirí an Bhoird agus an ráiteas straitéise á mbaint amach acu. Tuairiscíonn an PPC don Bhord tar éis gach uile chruinniú.
- Beartas agus Creat Bainistíochta Riosca a chur chun feidhme, (féach Roinn (vii) Creat Riosca agus Rialaithe).
- Freagrachtaí bainistíochta a shainiú, feidhmeanna iomchuí a tharmligean, agus beartais agus nósanna imeachta uile ÚRLM a athbhreithniú agus a fhorbairt.
- Cód Iompair Gnó a ghlacadh do chomhaltaí Boird agus d'Fhoireann i gcomhréir le ceanglais an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit.

- Sásraí a bhunú chun leordhóthanacht shlándáil chórais teicneolaíochta faisnéise agus cumarsáide (TFC) ÚRLM a áirithiú, lena n-áirítear;
 - beartais agus nósanna imeachta rialaithe iomchuí a bhunú.
 - agus córais TFC agus slándáil a áireamh laistigh de thimthriall iniúchóireachta na hIniúchóireachta Inmheánaí.

(vii) Creat Riosca agus Rialaithe

D'fhorbair SMT agus ARC agus ghlac an Bord beartas bainistithe riosca ina leagtar amach a inghlacthacht riosca, na próisis bainistithe riosca atá i bhfeidhm agus ina sonraítear ról agus freagrachtaí na foirne i ndáil le riosca. Bunaíonn an polasaí seo creat chun imeachtaí féideartha a d'fhéadfadh ÚRLM a nochtadh do riosca a aithint, chun an riosca seo a rialú agus a bhainistiú laistigh de mhian riosca ÚRLM, agus chun dearbhú réasúnta a sholáthar maidir le cuspóirí ÚRLM a bhaint amach. Tá córas bainistíochta riosca curtha i bhfeidhm ag an ÚRLM lena n-aithnítear príomhrioscaí agus lena ndéantar iad a thuairisciú chomh maith leis na príomhghníomhartha a dhéantar chun déileáil leis na rioscaí sin agus, a oiread is gur féidir, chun na rioscaí sin a mhaolú. Tá clár riosca ann ina n-aithnítear na príomhrioscaí atá ann do ÚRLM agus tá na rioscaí sin aitheanta, tá measúnacht déanta orthu agus tá siad grádaithe in ord suntasachta. Déanann an ARC agus an Bord araon athbhreithniú ar an gclár ag gach cruinniú.

Eisíodh an beartas chuig gach ball foirne a bhfuiltear ag súil go n-oibreoidh siad laistigh de bheartais bainistíochta riosca ÚRLM, chun bainistíocht a chur ar an airdeall maidir le rioscaí atá ag teacht chun cinn agus laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

Tagann Foireann Bainistíochta Sinsearaí ÚRLM le chéile go rialta chun athbhreithniú a dhéanamh ar riosca, agus is mír ar an gclár oibre é riosca do gach cruinniú aonaid gnó laistigh de ÚRLM.

Sonraíonn an clár riosca na rialuithe agus na bearta is gá chun rioscaí agus freagracht as oibriú rialuithe a shanntar d'fhoireann ar leith a mhaolú.

(viii) Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Tá córas Rialaithe Inmheánaigh ÚRLM bunaithe ar chreat faisnéisithe rialta bainistíochta, nósanna imeachta riaracháin, agus an leithdheighilt dualgas, agus córas tarmhligin agus cuntasachta ina measc. Áirítear, go háirithe:

- Córas buiséadaithe iomchuí le buiséad bliantúil a ndéanann an fhoireann bhainistíochta shinsearach athbhreithniú air go rialta.
- Buiséid agus údarás buiséadach agus freagracht as feidhmeanna sonracha a shannadh do bhainisteoirí roghnaithe.
- An lucht ardbhainistíochta athbhreithnithe rialta a dhéanamh ar thuarascálacha tréimhsiúla agus bliantúla airgeadais.
- Córas bainistíochta riosca atá oiriúnach don chuspóir.

- Tá rialú infheistíochta caipitil cuí agus disciplíní foirmiúla bainistíochta tionscadail i bhfeidhm.
- Fócas iomchuí ar dhea-chleachtas sa soláthar agus tá nósanna imeachta i bhfeidhm chun a áirithiú go gcomhlíonfar na treoirlínte ábhartha uile.
- Tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú, agus
- Tá córais i bhfeidhm chun na sócmhainní a chosaint.
- Coiste Iniúchta agus Riosca bunaithe de chuid an Bhoird (ARC) le téarmaí tagartha.
- Freagrachtaí bainistíochta atá sannta go soiléir, mar aon le cuntasacht chomhfhreagrach.
- Sraith beartas agus nósanna imeachta ceadaithe atá deartha chun timpeallacht rialaithe inmheánaigh ÚRLM a fheabhsú.
- Tá Comhaontuithe Leibhéal Seirbhíse i bhfeidhm le haghaidh seirbhísí comhroinnte a riartar thar ceann ÚRLM.

(ix) Faireachán a dhéanamh ar Éifeachtacht an Chórais Rialaithe Inmheánaigh

Rinne ÚRLM Coiste Iniúcháireachta agus Riosca (ARC) a bhunú agus a chothabháil ina bhfuil triúr comhaltaí Boird agus comhalta seachtrach amháin a bhfuil taithí airgeadais aige mar chuid den athbhreithniú córasach leanúnach ar an timpeallacht rialaithe agus ar na nósanna imeachta rialachais laistigh de ÚRLM, chun maoirseacht a dhéanamh ar an bhfeidhm iniúcháireachta inmheánaí agus chun comhairle a chur ar an mBord maidir le hoibriú agus forbairt na feidhme sin. Tháinig an ARC le chéile cúig huaire sa bhliain dar chríoch 31 Nollaig 2025.

Rinne an Coiste Iniúcháireachta agus Riosca athbhreithniú ar an bPlean Iniúcháireachta Inmheánaí seo agus d'fhormheas an Bord é i mí na Samhna 2024. Chuir na hIniúcháirí Inmheánacha clár oibre iniúcháireachta inmheánaí i gcrích le linn 2025 de réir mar a threoraigh agus mar a chomhaontaigh ARC leis an dul chun cinn maidir le cur chun feidhme na ngníomhaíochtaí is gá a eascraíonn as gach iniúchadh a athbhreithníodh go rialta agus a tuairiscíodh don Choiste Iniúcháireachta agus Riosca ag gach cruinniú ARC.

Forbraíodh Plean Iniúcháireachta Inmheánaí 2026 le linn 2025 agus léiríonn sé na rioscaí corparáideacha a sainaithníodh le haghaidh ÚRLM, iniúchtaí a shainaithin Bainistíocht ÚRLM agus an Coiste Iniúcháireachta agus Riosca agus forbairtí agus saincheisteanna i ndáil le Rialachas Corparáideach a tháinig chun cinn san Earnáil Phoiblí i gcoitinne. Rinne an Coiste Iniúcháireachta agus Riosca athbhreithniú ar an bPlean Iniúcháireachta Inmheánaí seo agus d'fhormheas an Bord é i mí na Samhna. Mar gheall ar an gconradh a bheith le cur i gcrích go luath, beidh ÚRLM ag soláthar seirbhísí Iniúcháireachta Inmheánaí in 2026.

Soláthar

Tá nósanna imeachta i bhfeidhm ag ÚRLM d’fhonn a chinntiú go gcomhlíontar rialacha agus treoirlínte reatha um sholáthar.

Tá na nósanna imeachta sin comhlíonta ag ÚRLM seachas an méid seo a leanas: le linn 2025, tabhaíodh caiteachas iomlán €10,833 (CBL ex) i ndáil le Conradh Amháin le haghaidh bogearraí bainistíochta rialachais nach raibh faoi réir próiseas tairisceana iomaíoch. Aithníonn ÚRLM an neamhchomhlíonadh sin agus rinne sé aththairiscint ar na bogearraí sin i mí Feabhra 2026.

Maoiniú Taighde

I gCiorclán 13/2014 de chuid na Roinne Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digitithe, Bainistiú agus Cuntasacht Deontas ó Fhoinsí Stáitchiste (an Ciorclán), leagtar amach prionsabail, nósanna imeachta agus ceanglais tuairiscithe bhreise na bainistíochta airgeadais poiblí atá le leanúint i mbainistiú an mhaoinithe deontais a sholáthraítear ó airgead poiblí.

Tá ÚRLM i gcomhréir leis an gCiorclán seo agus tá nósanna imeachta aige maidir le deontais agus próisis a fhormheas agus a íoc chun faireachán a dhéanamh ar an dul chun cinn i dtreo na cuspóirí taighde a bhaint amach.

Fuair ÚRLM ceadú ón Roinn Comhshaoil, Aeráide agus Cumarsáide chun socruithe réamh-mhaoinithe a oibriú faoi Chlár Comhpháirteach Taighde ÚRLM le Foras na ÚRLM.

Saincheisteanna Rialaithe Inmheánaigh

Aithníodh roinnt laigí sna rialuithe i rith na bliana agus leanann ÚRLM de bheith ag athbhreithniú agus ag críochnú a rialuithe, a bheartais agus a nósanna imeachta chun aghaidh a thabhairt orthu seo. Níor sainaithníodh aon sárú ar rialuithe inmheánacha i ndáil le 2025 a éilíonn nochtadh sna ráitis airgeadais.

Athbhreithniú ar Éifeachtúlacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag ÚRLM chun faireachán a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá obair na n-íniúcháirí inmheánacha agus seachtracha, an Choiste Iniúcháireachta agus Riosca a dhéanann maoirseacht ar a gcuid oibre, agus fhoireann ardbhainistíochta ÚRLM atá freagrach as an gcreat rialaithe airgeadais inmheánaigh a fhorbairt agus a chothabháil mar bhonn eolais do mhonatóireacht agus d’athbhreithniú ÚRLM ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh.

Deimhním go ndearna an Bord athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha le haghaidh 2025 i mí an Mhárta 2026 agus go bhfuil siad sásta go bhfuil an córas rialaithe inmheánaigh fóna.



Mark Mellett
Cathaoirleach an Bhoird

Dáta: 18 Meitheamh 2026



Niamh Kenney
Cathaoirleach an Choiste Iniúcháireachta
agus Riosca

Dáta: 18 Meitheamh 2026

Teastas an Ard-Reachtaire Cuntas agus Ciste



An tArd-Reachtaire Cuntas agus Ciste / Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Údarás Rialála Limistéir Mhuirí

Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Údarás Rialála Limistéir Mhuirí don bhliain dar chríoch an 31 Nollaig 2025, de réir mar a cheanglaítear faoi fhorálacha alt 87(4) den Acht um Pleanáil Limistéir Mhuirí, 2021. Cuimsíonn na ráitis airgeadais

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

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíorcheart ar shócmhainní, dliteanais agus staid airgeadais Údarás Rialála Limistéir Mhuirí amhail an 31 Nollaig 2025 agus ar a ioncam agus a chaiteachas do 2025 i gcomhréir le Caighdeán Tuairiscithe Airgeadais (FRS) 102 — an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idimáisiúnta Iniúcháireachta (ISAnna) ama bhfógairt ag Eagraíocht Idimáisiúnta na bhForas Iniúcháireachta Uachtarach. Déantar cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san aguisín leis an tuarascáil seo. Táim neamhspleách ar Údarás Rialála Limistéir Mhuirí agus tá mo chuid freagrachtaí eitiiciúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

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

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

Chuir Údarás Rialála Limistéir Mhuirí faisnéis áirithe eile i láthair in éineacht leis na ráitis airgeadais. Cuimsíonn sé sin an ráiteas rialachais, tuarascáil Chomhaltai an Bhoird agus an ráiteas maidir le rialú inmheánach. Tá cur síos san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá om tuairisc a thabhairt maidir leis an bhfaisnéis sin, agus maidir le hábhair áirithe eile a dtugaim tuairisc orthu trí eisíocht.

Níl son rud le tuairisciú agam ina leith sin.

Mark Brady
Thar ceann an Ard-Reachtaire Cuntas
agus Ciste

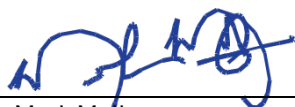
25 Meitheamh 2025

**RÁITEAS IONCAIM AGUS CAITEACHAIS AGUS CÚLCHISTÍ IONCAIM COINNITHE DON BHLIAIN
DAR CRÍOCH 31 NOLLAIG 2025**

		2025	2024
		€'000	€'000
	Nótaí		
Ioncam	2		
Deontais Oireachtais		7,654	4,655
Cíosanna Imeall Trá		2,621	2,602
MAC agus MULanna		13,053	11,808
Ioncam Úis		<u>14</u>	<u>13</u>
Ioncam Iomlán		<u>23,342</u>	<u>19,078</u>
 Caiteachas			
Tuarastail, Pá agus Táillí Boird	3	4,328	3,145
Costais an Rialachais	4	8	12
Teicneolaíocht Faisnéise	5	208	222
Táillí Gairmiúla	6	1,246	907
Cumarsáid	7	47	25
Costais oifige agus eile	8	550	539
Taighde	9	71	-
Dímheas	10	147	16
Drochfhiacha díscríofa	11	30	-
Foráil maidir le Drochfhiacha	11	<u>2</u>	<u>53</u>
Caiteachas Iomlán		<u>6,637</u>	<u>4,919</u>
 Barrachas don bhliain roimh leithreasáí		16,705	14,159
Aistrithe (go dtí an) / ón gCuntas Caipitil	14	(1,086)	(103)
Aistriú (chuig) an Stáitchiste	18	(16,144)	(16,026)
(Easnamh) don bhliain tar éis leithreasuithe		<u>(525)</u>	<u>(1,970)</u>
Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig		<u>(525)</u>	<u>(1,970)</u>

Baineann an t-ioncam agus an caiteachas go léir don bhliain le gníomhaíochtaí leanúnacha ag dáta an tuairiscithe. Áirítear sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe na gnóthachain agus na caillteanais uile a aithníodh sa bhliain.

Áirítear an Ráiteas ar Shreafaí Airgid agus Nótaí 1 - 20 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett
Cathaoirleach an Bhoird



Niamh Kenny
Cathaoirleach an Choiste Iniúcháireachta agus Riosca

Dáta: 18 Meitheamh 2026

Dáta: 18 Meitheamh 2026

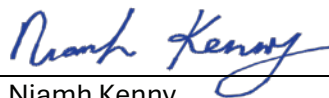
RÁITEAS AR IONCAM CUIMSITHEACH DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2025

	Nótaí	2025 €'000	2024 €'000
Easnamh don bhliain airgeadais tar éis leithreasuithe		(525)	(1,970)
Costas Cuimsitheach Iomlán don bhliain		(525)	(1,970)
Cúlchiste Ioncaim Tosaigh		1,775	3,745
CÚLCHISTÍ IONCAIM AMHAIL AN 31 NOLLAIG		<u>1,250</u>	<u>1,775</u>

Áirítear an Ráiteas ar Shreafaí Airgid agus Nótaí 1 - 20 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett
Cathaoirleach an Bhoird



Niamh Kenny
Cathaoirleach an Choiste Iniúcháireachta
agus Riosca

Dáta: 18 Meitheamh 2026

Dáta: 18 Meitheamh 2026

RÁITEAS AR AN STAID AIRGEADAIS AMHAIL AN 31 NOLLAIG 2025

		31 Nollaig 2025 €'000	31 Nollaig 2024 €'000
	Nótaí		
Sócmhainní Neamhreatha			
Maoín, gléasra agus trealamh	10	1,247	161
Sócmhainní Reatha			
Infháltais	11	1,572	1,545
Airgead tirim agus coibhéisí airgid	12	156	559
Iomlán na Sócmhainní Reatha		1,728	2,104
Dlíteanais Reatha (Méid dlíte taobh istigh d'aon bhliain amháin)			
Suimeanna Iníoctha	13	(478)	(329)
Glansócmhainní Reatha		1,250	1,775
Glansócmhainní		2,497	1,936
Ag ionadú			
Cúlchistí Ioncaim Coimeádta		1,250	1,775
Cuntas Caipitil	14	1,247	161
		2,497	1,936

Áirítear an Ráiteas ar Shreafaí Airgid agus Nótaí 1 - 20 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett
Cathaoirleach an Bhoird

Dáta: 18 Meitheamh 2026



Niamh Kenny
Cathaoirleach an Choiste Iniúcháireachta
agus Riosca

Dáta: 18 Meitheamh 2026

RÁITEAS AR SHREAFÁÍ AIRGID DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2025

		31 Nollaig 2025 €'000	31 Nollaig 2024 €'000
	Nótaí		
Glansreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin			
Easnamh don Bhliain		(525)	(1,970)
Aistriú chuig Cuntas Caipitil		1,086	103
Muirear dímheasa	10	147	16
Drochfhiacha díscríofa	11	30	-
(Méadú) ar Infháлтаis	11	(57)	1,373
Méadú ar Shuimeanna Iníoctha	13	149	297
Glansreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin		830	(181)
Sreafaí Airgid ó Ghníomhaíochtaí Infheistíochta			
Íocaíochtaí chun maoin, gléasra agus trealamh a shealbhú		(1,233)	(119)
Glanshreafaí Airgid ó Ghníomhaíochtaí Infheistíochta		(1,233)	(119)
(Laghdú) ar airgead tirim agus ar choibhéisí airgid		(403)	(300)
Airgead tirim agus coibhéisí airgid ag tús na bliana		559	859
Airgead tirim agus coibhéisí airgid tirim ag deireadh na bliana		156	559

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

1. Beartais chuntasaíochta

Tá bonn na cuntasaíochta agus na beartais shuntasacha chuntasaíochta arna nglacadh ag ÚRLM leagtha amach thíos. Cuireadh i bhfeidhm go comhsheasmhach iad i rith na bliana.

a) Faisnéis Ghinearálta

Bunaíodh Údarás Rialála na Limistéar Muirí (ÚRLM) an 17 Iúil 2023. Áirítear ar a fheidhmeanna Rialáil limistéar muirí an Stáit. Tá a phríomhoifig suite ar an 2ú Urlár, Teach Menapia, Páirc Ghnó Dhraighneach, Draighneach, Loch Garman, Y35 RF29.

b) Ráiteas Comhlíontachta

Ullmhaíodh Ráitis Airgeadais ÚRLM don bhliain dar críoch 31 Nollaig 2025 i gcomhréir leis an reachtaíocht infheidhme agus le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann, arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (FRC) sa Ríocht Aontaithe.

c) Bunús an Ullmhúcháin

Ullmhaítear na Ráitis Airgeadais ar bhonn gnóthais leanúnaigh, faoin gcoinbhinsiún costais stairiúil agus comhlíonann siad caighdeán tuairiscithe airgeadais na Comhairle um Thuairisciú Airgeadais, ach amháin mar a léirítear faoi Deontais ón Oireachtas thíos. Tá na Ráitis Airgeadais san fhoirm atá faofa ag an Aire Aeráide, Fuinnimh agus Comhshaoil. Ullmhaítear na Ráitis Airgeadais in Euro arb é airgeadra feidhmiúil ÚRLM é.

Is don bhliain dar críoch 31 Nollaig 2025 a ullmhaíodh na Ráitis Airgeadais.

d) Ioncam

Deontais Oireachtais

Is ionann an t-ioncam a aithnítear sna Ráitis Airgeadais faoi Dheontais agus maoiniú a sholáthraítear do ÚRLM ón Roinn Aeráide, Fuinnimh agus Comhshaoil. Aithnítear é ar bhonn airgid thirim.

Ioncam eile

Aithnítear ioncam imeall-trá sa Ráiteas Ioncaim agus Caiteachais ar dháta an tsonraisc. Clúdaíonn sonraisc le haghaidh toilithe imeall trá tréimhse 12 mhí, agus aithnítear ioncam don 12 mhí iomlán ar dháta an tsonraisc.

Aithnítear Tobhaigh um Thoiliú Limistéir Mhuirí (MAC) sa Ráiteas Ioncaim agus Caiteachais ar dháta an tsonraisc. Clúdaíonn sonraisc le haghaidh Tobhaigh MAC tréimhse 12 mhí, agus aithnítear ioncam don 12 mhí iomlán ar dháta an tsonraisc.

Aithnítear ioncam as táillí iarratais MAC agus Ceadúnas Úsáide Muirí (MUL) nuair a fhaightear cistí a bhaineann leis na hiarratais. Ní féidir an próiseas iarratais a thosú mura bhfaighfear an táille chuí. Gintear agus próiseáiltear sonraisc nuair a fhaightear na táillí.

Aithnítear aon aisíocaíochtaí ar tháillí iarratais nuair a bhunaítear an oibleagáid aisíocaíochta.

Ioncam Úis

D'eascair ioncam úis 2025 ó ús a tuilleadh ar nóta Stáitchiste GBCN (cuntais taisce shimplí 2024) agus aithnítear é ar bhonn líne dírí thar théarma an nóta/taisce.

Ioncam éagsúla

Aithneofar aon ioncam ilghnéitheach eile sa Ráiteas Ioncaim agus Caiteachais de réir mar a fhaightear an t-ioncam.

Lean ÚRLM ag forbairt a bheartais aitheantais ioncaim in 2025 de réir mar a leathnaigh an ghníomhaíocht laistigh den Ghníomhaireacht.

e) Maoín, Gléasra agus Trealamh

Luaitear réadmhaoín, gléasra agus trealamh ag costas lúide dímheas carntha, arna choigeartú d'aon soláthar do lagú. Soláthraítear dímheas ar an maoín, gléasra agus trealamh go léir ag rátaí a mheastar chun an costas a dhíscríobh lúide luach iarmharach measta gach sócmhainne ar bhonn líne dírí thar a saol úsáideach measta, mar seo a leanas:

Feabhsúcháin (ceaintín)	léasa	20%	(Léiríonn sé seo an téarma léasa bunaidh - 5 bliana go dtí Nollaig 2027)
Feabhsúcháin léasachta – feistiú oifige		10%	An tréimhse is giorra de thréimhse an léasa shínte nó 10%
Trealamh		20%	
Troscán		20%	

Déantar na sócmhainní go léir atá níos mó ná €1,000 a chaipitliú. Le haghaidh 2023, rinneadh roinnt sócmhainní ar lú a luach ná €1,000 a chaipitliú agus tá siad sin fós inár luach sócmhainne.

Déantar na feabhsuithe léasa bunaidh a dhíluacháil thar 5 bliana rud a léirigh téarma an léasa bhunaidh. Déanfar na feabhsuithe léasa nua (costais tógála atá oiriúnach don oifig) a dhímheas ar líne dhíreach 10% toisc gur cuireadh síneadh le téarma an léasa go 2037.

Déantar sócmhainní nach bhfuil in úsáid ná ag feidhmiú go fóill, nó atá fós á bhforbairt, á dtógáil nó á suiteáil, a chaipitliú mar shócmhainní Obair atá idir Lámha agus aistrefar iad chuig an gcatagóir sócmhainní seasta faoi seach nuair a bheidh siad críochnaithe agus réidh le haghaidh úsáide beartaithe. Ní ghearrfar dímheas ar shócmhainní OIL go dtí go ndéanfar iad a chaipitliú mar shócmhainní críochnaithe.

Próiseáiltear muirear bliana iomláine i mbliain an fhála, ní phróiseáiltear aon muirear i mbliain an diúscartha.

Léiríonn luach iarmharach an méid measta a gheofar faoi láthair ó dhiúscairt sócmhainne, tar éis costais mheasta diúscartha a asbhaint, dá mbeadh an tsócmhainn in aois cheana féin agus sa riocht a mbeifí ag súil leis ag deireadh a ré úsáideach.

f) Airgead Tirim agus Coibhéisí Airgid

Cuimsíonn Airgead Tirim agus Coibhéisí Airgid iarmhéideanna deimhneacha sa chuntas reatha.

g) Airgeadra Eachtrannach

Tugtar sócmhainní nó dliteanais atá ainmnithe in airgeadra eachtrach (i.e. nach bhfuil ainmnithe in Euro) ar aghaidh ag an gcoibhéis Euro arna comhshó ag an ráta airgeadra eachtraigh is infheidhme ar dháta an chláir chomhardaithe. Aistrítear idirbhearta a thabhaítear in airgeadra coigríche go Euro agus déantar iad a thaifeadadh de réir an ráta malairte atá i bhfeidhm ar dhátaí na n-idirbheart.

h) Párolla

Rinne an Roinn Aeráide, Fuinnimh agus Comhshaoil próiseáil idirbhirt ar phárolla d'fhoireann ÚRLM, ag baint úsáide as seirbhísí na hOifige Náisiúnta um Sheirbhísí Comhroinnte.

Nochtar táillí Boird agus Conraitheora mar chostais phárolla

Carnaíonn ÚRLM le haghaidh teidlíochtaí saoire fostaithe atá tuillte ach nár tógadh fós ar dháta an tuairiscithe. Cinntíonn sé seo go léiríonn na ráitis airgeadais an dliteanas iomlán i leith laethanta saoire neamhúsáidte amhail dheireadh na bliana. Féach nóta 12 le haghaidh an mhéid carntha.

Carnaíonn ÚRLM costais phárolla a thabhaítear ach nár íocadh fós ag deireadh na bliana chun costais a mheaitseáil leis an tréimhse inar thuill fostaithe iad. Féach nóta 14 le haghaidh an mhéid carntha.

i) Oibleagáid Sochair Pinsin / Scoir

Is státseirbhísigh iad gach ball foirne agus duine ar iasacht de chuid ÚRLM, agus déantar na hoibleagáidí pinsin agus scoir go léir a bhainistiú agus a phróiseáil tríd an Oifig Náisiúnta um Sheirbhísí Comhroinnte.

j) Léasanna Oibriúcháin

Aithnítear caiteachas cíosa faoi léasanna oibriúcháin sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Coimeádta Ioncaim i gcaitheamh shaolré an léasa ar bhonn líne díreach.

k) Féichiúnaithe

Déantar méideanna a bhfuil sonrasc eisithe ag ÚRLM agus atá fós gan íoc ar dháta an chláir chomhardaithe a iompar mar Infhaighte sa Ráiteas um Staid Airgeadais lúide foráil i leith drochfhiacha nó fiacha neamh-inaisghabhála.

Discríobhtar drochfhiacha nuair nach bhfuil aon ionchas réadúil ann go n-aisghabhfar iad agus nuair atá na nósanna imeachta bailiúcháin iomchuí uile ídithe. Ní dhéanfaidh ÚRLM neamhaird ar mhéideanna ach amháin i gcás ina gcomhlíonann sé ceadú na Roinne Aeráide, Fuinnimh agus Comhshaoil agus na Roinne Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe.

Aithnítear méideanna a ndearnadh neamhaird orthu roimhe seo a aisghabhtar ina dhiaidh sin mar ioncam sa tréimhse aisghabhála.

l) Punann Imeall Trá

An 17 Iúil 2023, ghlac ÚRLM freagracht as an bpunann imeall trá ‘cinntithe’ – is é sin toilithe a eisíodh agus a comhlánaíodh go hiomlán i ndáil le gníomhaíocht toilithe imeall trá. Bhí iarmhéid infhaighte an phunann á choinneáil roimhe seo ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht. Tugadh na hiarmhéideanna infhaighte seo ar chlár comhardaithe ÚRLM amháil an 17 Iúil 2023 agus láimhseáiltear iad mar mhéadú ar an gcúlchiste oscailte lúide foráil le haghaidh fiacha dona agus amhrasacha. Choinnigh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht an phunann imeall trá ‘neamhchinntithe’ agus próiseálfadh sí iad seo go dtí an cinneadh/an cinneadh deiridh. Nuair a bheidh cinneadh críochnaitheach déanta faoi thoilithe forghníomhaithe, aistreofar iad chuig ÚRLM le haghaidh riaracháin, lena n-áirítear bailiú cíosa. Aistríodh freagracht as an bpunann imeallchladach neamhchinntithe chuig an Roinn Aeráide, Fuinnimh agus Comhshaoil i mBealtaine 2024.

m) Breithiúnais agus Meastacháin Chriticiúla Cuntasaíochta

Is gá bainistíocht a dhéanamh ar ullmhú na ráiteas airgeadais chun breithiúnais, meastacháin agus toimhdí a dhéanamh a dhéanann difear do na suimeanna a tugadh le fios le haghaidh sócmhainní agus dliteanas amháil dáta an ráiteas ar staid an airgeadais agus na suimeanna a tugadh le fios le haghaidh ioncam agus costas i rith na bliana. Mar sin féin, ciallaíonn nádúr an mheastacháin go bhféadfadh na torthaí iarbhir a bheith difriúil ó na meastacháin sin. Bhí an tionchar is suntasaí ag na breithiúnais seo a leanas ar mhéideanna aitheanta sna ráitis airgeadais.

Foráil do Dhrochfhiacha

Téann ÚRLM sa tóir go gníomhach ar chuntais neamhthuillmheacha. Forálann ÚRLM do dhrochfhiacha agus fiacha amhrasacha i gcás ina meastar nach dócha go bhféadfar an méid atá sonraiscthe/infhaighte a aisghabháil. Meastar nach dócha go mbeidh infhaighteannais ann i gcás nach mbeidh an cuntas tar éis feidhmiú, íocaíochtaí a dhéanamh agus/nó idirghníomhú leis an nGníomhaireacht, nó lena réamhtheachtaithe, ar feadh tréimhse 24 mhí nó níos mó. Tá scor ag ÚRLM de shonraisc a eisiúint i leith cuntas neamhthuillmheach áirithe, lena n-áirítear cuideachtaí díscailte agus sealbhóirí ceadúnas/léasa nach féidir teagmháil a dhéanamh leo. Ní dhéanfaidh ÚRLM neamhaird ar mhéideanna ach amháin i gcás ina gcomhlíonann sé ceadú na Roinne Aeráide, Fuinnimh agus Comhshaoil agus na Roinne Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe.

Dímheas agus Luachanna Iarmharacha

Rinne na stiúrthóirí athbhreithniú ar na saolréanna sócmhainne agus ar luachanna gaolmhara iarmharacha gach aicme shócmhainne seasta agus bhain siad an tátal as go bhfuil saolréanna sócmhainne agus luachanna iarmharacha cuí.

Lagú Maoine, Gléasra agus Trealamh

Más ann d’fhianaise oibiachtúil ar lagú luach sócmhainne, aithnítear cailteanas lagaithe sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Coinnithe sa bhliain.

n) Taighde

Téann ÚRLM i ngealltanais maidir le tionscadail taighde a bronnadh le haghaidh maoinithe. Gearrtar caiteachas ar na tionscadail taighde seo ar na ráitis airgeadais de réir mar a thabhaítear iad, bunaithe ar na híocaíochtaí tosaigh a dhéantar nuair a shínítear an comhaontú taighde, íocaíochtaí eatramhacha nuair is ábhartha a fhéadfar a dhéanamh faoi réir feidhmíochta sásúla i gcoinne clocha míle comhaontaithe, agus íocaíochtaí deiridh a eisítear nuair a chríochnaítear an tionscadal tar éis don bhainisteoir tionscadail glacadh leis an tuarascáil tionscadail. Gearrtar costais a thabhaíonn ÚRLM i gcur i bhfeidhm na gclár taighde ar na ráitis airgeadais de réir mar a thabhaítear iad.

o) Deontais agus Síntiúis

Aithnítear deontais agus síntiúis d'eagraíochtaí seachtracha mar chaiteachas nuair a bheidh an íocaíocht ábhartha ceadaithe ag Bord ÚRLM. Ní dhéantar deontais agus síntiúis ach amháin nuair a cheadaítear iad le reachtaíocht agus taispeántar iad laistigh den Chaiteachas Cumarsáide.

2. Ioncam

a) Deontais Oireachtais

	31 Noll 2025 €'000	31 Noll 2024 €'000
An Roinn Aeráide, Fuinnimh agus Comhshaoil	7,654	4,763
Aisíocaíocht Cíosa	-	(108)
Deontas Glan ón Oireachtas a fuarthas	7,654	4,655

Maoinítear ÚRLM ó fho-mhírcheann C11 de Vóta 29, Aeráid, Fuinneamh agus an Comhshaoil. Sa bhliain 2025, chlúdaigh an maoiniú seo caiteachas reatha (oibríochtúil) de €6,438 agus caiteachas caipitil de €1,216. In 2024 chlúdaigh an maoiniú seo caiteachas reatha (oibríochtúil) amháin.

b) Ioncam eile

	31 Noll 2025 €'000	31 Noll 2024 €'000
Cíosanna Imeachtra	2,621	2,602
Tobhaigh MAC	12,852	11,480
Táillí Iarratais MAC	179	256
Ceadúnais MUL	22	72
Ioncam Úis	14	13
Iomlán	15,688	14,423

3. Tuarastail agus Pá agus Táillí Boird

	31 Noll 2025 €'000	31 Noll 2024 €'000
Pá agus Tuarastail (lena n-áirítear ÁSPC an Fhostóra)	3,791	1,665
Táillí Boird	58	54
Táillí ARC	7	6
Foireann ar lasacht (lena n-áirítear ÁSPC an Fhostóra)	484	1,415
Conraitheoirí (lena n-áirítear ÁSPC an Fhostóra)	6	12
Ranníocaíochtaí Leasa Shóisialaigh	(18)	(7)
Tuarastail agus Pá agus Táillí Boird Iomlán	4,328	3,145

Asbhaineadh Ranníocaíocht Aoisliúntais Bhreise (ASC) i gcomhréir le ceanglais reachtúla. Asbhaineadh €129,758 de ASC in 2025 (2024 €111,227) agus choinnigh an Roinn Aeráide, Fuinnimh agus Comhshaoil é. Asbhaineadh €36,757 faoin Scéim Pinsin Seirbhíse Poiblí Aonair in 2025 (2024: €46,554) agus choinnigh an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digitithe é. Tá sonraí faoi Tháillí an Bhoird sa “Sceideal Freastail, Táillí agus Costais” atá sa Ráiteas Rialachais agus i dTuarascáil Chomhaltaí an Bhoird 2025.

Fuair comhalta den Bhord, Brendan McGrath, táillí 2024 de €3,848 in 2025.

Fuair comhalta ARC, Dónall Curtin táillí 2024 de €1,697 in 2025. Íocadh táillí 2023 le Comhaltaí ARC le linn 2024: James Massey (€565.58) agus Niamh Kenny (€962.10).

a) Uimhreacha Fostaithe

Ba é 60 an líon foirne, lena n-áirítear iasachtaí agus gan foireann ghníomhaireachta a áireamh, ag deireadh na bliana 2025 (coibhéisí lánaimseartha) (2024:48).

b) Costais Foirne agus Faisnéis d'Fhostaithe

Nochtar miondealú ar shochair fostaithe faoi “Sochair Ghearrthéarmacha d'Fhostaithe” sa Ráiteas Rialachais agus i dTuarascáil Chomhaltaí an Bhoird.

(c) Sochair Foirceanta

Níor íocadh aon sochar foirceanta i rith na bliana.

d) Luach saothair an Phríomhfheidhmeannaigh

Seo a leanas luach saothair an Phríomhfheidhmeannaigh:

	31 Noll 2025 €'000	31 Noll 2024 €'000
Tuarastal an Phríomhfheidhmeannaigh	177	164

Ní bhfuair an Príomhfheidhmeannach aon íocaíochtaí a bhain le feidhmíocht ná aon sochar comhchineáil eile i rith na bliana. Ní théann teidlíochtaí pinsin an Phríomhfheidhmeannaigh thar na teidlíochtaí caighdeánacha sa scéim aoisliúntais sochair shainithe san earnáil poiblí.

(e) Phríomhphearsanra Bainistíochta.

Féach ar an bhFaisnéis Ghinearálta ar leathanach a ceathair ina bhfuil sonraí faoi phríomhbhainistíocht ÚRLM. Amhail an 31 Nollaig 2025, bhí príomhbhainistíocht ÚRLM comhdhéanta den Phríomhfheidhmeannach agus seisear Stiúrthóirí, agus íocadh €768,841 san iomlán mar luach saothair in 2025. Ar an 31 Nollaig 2024, bhí príomhbhainistíocht ÚRLM comhdhéanta den Phríomhfheidhmeannach agus cúigear Stiúrthóirí, agus íocadh €614,489 san iomlán mar luach saothair in 2024.

4. Costais an Rialachais

31 Noll
2025
€'000

31 Noll
2024
€'000

Caiteachais Chomhaltaí an Bhoird

8 12

8 12

Tá sonraí faoi Chostais an Bhoird sa “Sceideal Tinrimh, Táillí agus Costas” atá sa Ráiteas Rialachais agus i dTuarascáil Chomhaltaí an Bhoird 2025.

5. Teicneolaíocht Faisnéise

31 Noll
2025
€'000

31 Noll
2024
€'000

Ceadúnas agus Síntiúis

100 79

Trealamh TFC

31 94

Tacaíocht agus Forbairt

77 49

Iomlán

208 222

Bunaíodh ÚRLM i mí Iúil 2023. Léirítear leis an méadú ar Cheadúnais agus Síntiúis agus ar chostais Tacaíochta agus Forbartha an fás atá tagtha ar an mbonneagar TF chun tacú leis an eagraíocht nua. Léirítear leis an laghdú ar chostais trealamh TFC an patrún earcaíochta nua a bhaineann le trealamh a sholáthar d'fhostaithe nua.

6. Táillí proifisiúnta

31 Noll
2025
€'000

31 Noll
2024
€'000

Táillí Airgeadais

264 234

Táillí Earcaíochta

65 39

Táillí Sainchomhairleoirí OPAS

172 347

Creat Iomaíoch Thoilíú Limistéir Mhuirí

183 -

Optamú Eagraíochta & Pleanáil Lucht Saothair

118 -

Bainistíocht Sonraí - Amharcóir Riaracháin Mhuirí

111 -

Comhairleoireacht – Tacaíocht éiceolaíochta agus innealtóireachta

59 -
74 99

Comhairleoireacht Eile

Táillí Íniúchta

66 32

Táillí Dlíthiúla

134 156

Iomlán

1,246 907

Léirítear an méadú ar tháillí Gairmiúla bliain i ndiaidh bliana:

- an ceanglas atá ar ÚRLM maidir le tacaíocht ghairmiúil, go háirithe i réimsí na hearcaíochta, an optamaithe eagrúcháin agus próisis agus na pleanála don lucht saothair agus i bhforbairt córas mapála.
- tacú le hobair ÚRLM maidir le measúnú a dhéanamh ar MACanna agus MULanna agus éifeachtúlachtaí a chruthú i seachadadh na measúnuithe
- Creat Iomaíoch MAC a fhorbairt, lena mbeartaítear cur chuige na hÉireann atá faoi stiúir plean maidir le forbairt fuinnimh in-athnuaite amach ón gcósta a chomhlánú agus tacú le spriocanna náisiúnta aeráide agus fuinnimh a bhaint amach.
- mar thoradh ar fhoireann dlí inmheánach a bhunú in 2025, tháinig laghdú ar mhuirir ó Oifig an Phríomh-Aturnae Stáit, a chuir seirbhísí dlí ar fáil do ÚRLM laistigh de théarmaí prótacail chomhaontaithe. Cuireadh deireadh leis na seirbhísí sin i mí Iúil 2025.

7. Cumarsáid

	31 Noll 2025 €'000	31 Noll 2024 €'000
Comhdhálacha agus Seomraí ar Cíos	10	5
An Lónadóireacht	5	10
Trealamh ar Cíos	-	1
Costais Imeachtaí	6	9
Deontais agus Síntiúis	10	-
Tacaíocht do na Meáin	16	-
Iomlán	47	25

- Tugadh tabhartas €10,000 do Chomhairle Cathrach Chorcaí mar ranníocaíocht i dtreo na gcostas a bhaineann le Lá Muirí Eorpach na hÉireann a óstáil i mí na Bealtaine 2025.
- Is iad na costais a bhaineann le Tacaíocht do na Meáin na costais chéime tosaigh a bhaineann le straitéis chumarsáide ÚRLM a fhorbairt.

8. Costais Oifige agus Costais Eile

	31 Noll 2025 €'000	31 Noll 2024 €'000
Ballraíocht/síntiúis agus Oiliúint	80	77
Deisiúcháin agus Glantachán	7	5
Cíos Oifige	145	145
Muirear Seirbhíse	85	99
Árachas	16	9
Leictreachas	12	17
Post agus Stáiseanóireacht agus Priontáil	12	7
Fón agus Idirlíon	18	21
Taisteal & Cothabháil Fostaithe	84	85
Seirbhísí Aistriúcháin	1	5
Áiseanna agus Cothabháil Ghinearálta	5	7
Éadaí Cosanta	13	8
Dramhaíl	1	1
Costais Oifige Eile	15	2
Troscán Oifige	22	23
Seirbhísí Comhroinnte (féach Nóta 8.1)	34	28
Iomlán	550	539

Nóta 8.1 Seirbhísí Comhroinnte

Tá roinnt tascanna á gcríochnú ag an Roinn Aeráide, Fuinnimh agus Comhshaoil thar ceann ÚRLM óna mbonneagar riaracháin féin. Tá na seirbhísí a chuirtear ar fáil leagtha amach i gcomhaontú leibhéal seirbhíse (CLS) agus tá siad dírithe ar sholáthar párolla, córais acmhainní daonna agus roinnt tacaíochtaí Teicneolaíochta Faisnéise agus Cumarsáide.

Tá fabhrú €15,638 (2024: €28,000) fós ann ag deireadh 2025 chun na costais tacaíochta TFC a bhfuiltear ag súil leo a chumhdach.

In 2025, faoin CLS, d’aisghabh DCEE na muirir seo a leanas ó ÚRLM:

Muirir NSSO HRMS & HRS	€8,256
Acmhainn thiomnaithe ÚRLM de chuid DCEE (Pá bunúsach + ÁSPC an fhostóra)	€38,091
Cúrsaí OneLearning ar thug foireann ÚRLM fúthu/a chríochnaigh foireann ÚRLM	€2,939

9. Taighde	31 Noll	31 Noll
	2025	2024
	€’000	€’000
Íocaíochtaí deontais ÚRLM	71	-

Le linn 2025, chomhaontaigh ÚRLM comhchistiú a dhéanamh, in éineacht le Foras na ÚRLM (MI), ar thrí thionscadal ar éirigh leo faoi ghlaó Taighde ar Bheartas Fhoras na ÚRLM. Is iad seo a leanas na tionscadail: Athbhreithniú córasach ar shuaitheadh éan ÚRLM agus ar raonta sealgaireachta i gcomhthéacs na hÉireann, Sraith Uirlisí Measúnaithe Iomchuí do Mhamaigh Mhuirí agus Nascleanúint Comhlíonta Mhuirí: Measúnú Teicneolaíochta le haghaidh Faireacháin agus Forfheidhmithe i Limistéar Muirí na hÉireann (NAVICOM). Is é aidhm an taighde cabhrú le ÚRLM a shainchúram reachtúil a chomhlíonadh trí aghaidh a thabhairt ar bhearnaí eolais i ndáil leis an timpeallacht mhuirí agus mhuiríche. Is é €71,435 ranníocaíocht ÚRLM leis na tionscadail taighde thuas le haghaidh 2025.

10. Maoin, Gléasra agus Trealamh

2025	Feabhsúcháin Léasachta €'000	Sócmhainní OIB* €'000	Trealamh €'000	Troscán €'000	Iomlán €'000
Costas					
Amhail an 1 Eanáir	15	111	56	9	191
Aistriú	111	(111)	-	-	-
Breiseanna	1,076	96	-	60	1,233
Amhail an 31 Nollaig 2025	1,202	96	56	69	1,424
Dímheas					
Amhail an 1 Eanáir	6	-	22	2	30
Muirear dímheasa (bliain iomlán)	122	-	11	14	147
Amhail an 31 Nollaig 2025	128	-	33	16	177
Glanluach Leabhar					
Amhail an 1 Eanáir	9	111	34	7	161
Amhail an 31 Nollaig 2025	1,074	96	23	53	1,247
2024					
Costas					
Amhail an 1 Eanáir 2024	15	-	56	1	72
Breiseanna	-	111	-	8	119
Amhail an 31 Nollaig 2024	15	111	56	9	191
An Dímheas Carntha					
Amhail an 1 Eanáir 2024	3	-	11	-	14
Muirear dímheasa (bliain iomlán)	3	-	11	2	16
Amhail an 31 Nollaig 2024	6	-	22	2	30
Glanluach Leabhar					
Amhail an 1 Eanáir 2024	12	-	45	1	58
Amhail an 31 Nollaig 2024	9	111	34	7	161

* Baineann na costais a áirítear i sócmhainní OIB le costais thionscadal fheistiú Theach Menapia. Cuireadh tús leis an tionscadal féin i mí Aibreáin 2025 agus, de réir ár mbeartas cuntasáíochta, déantar na costais seo a chaipitliú mar shócmhainní OIB agus aistreofar iad chuig na catagóirí sócmhainní seasta faoi seach nuair a bheidh siad críochnaithe agus réidh lena n-úsáid bheartaithe. Ní ghearrfar dímheas ar shócmhainní OIB go dtí go ndéanfar iad a chaipitliú mar shócmhainní críochnaithe.

11. Infháltais		31 Noll 2025 €'000	31 Noll 2024 €'000
Féichiúnaithe	11.1	1,420	1,434
Réamhíocaíochtaí		152	102
Aisíocaíocht PSWT		-	9
Iomlán		1,572	1,545

Nóta 11.1 Féichiúnaithe

	31 Noll 2025 €'000	31 Noll 2024 €'000
Iarmhéid dlíthe ag deireadh na bliana	1,723	1,735
Foráil do dhrochfhiacha agus d'fhiacha amhrasacha	(302)	(301)
Glan-fhéichiúnaithe	1,420	1,434

Nóta 11.2

Is é sin an fhoráil tosaigh de €301k (2024: €248k), móide an glanmhéid €72k a foráladh sa bhliain, scaoileadh forála drochfhiacha €40k le haghaidh coigeartuithe i leith cuideachtaí díscailte (2024: €53k), agus scaoileadh forála drochfhiacha €30k le haghaidh drochfhiacha a díscríobhadh agus a raibh foráil iomlán déanta ina leith roimhe sin (2024: nialas).

Nóta 11.3

Le linn 2025, le ceadú Bhord ÚRLM, na Roinne Aeráide, Fuinnimh agus Comhshaoil agus na Roinne Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe, díscríobhadh fiacha neamh-inbhailithe ar luach €30k. Rinneadh soláthar iomlán do na fiacha seo.

12. Airgead Tirim agus Coibhéisí Airgid

	31 Noll 2025 €'000	31 Noll 2024 €'000
Cuntas Reatha PTSB	156	559
Iomlán	156	559

13. Suimeanna Iníoctha

	31 Noll 2025 €'000	31 Noll 2024 €'000
<u>Suimeanna atá dlite laistigh de bhliain amháin:</u>		
Cáin Shiarchoinneálach ar Sheirbhísí Gairmiúla agus CBL	66	26
Creidiúnaithe	51	-
<u>Fabhruithe:</u>		
Párolla	188	122
Pá saoire	57	-
Táillí proifisiúnta	57	100
Seirbhísí comhroinnte	16	28
Costais Feistithe Oifige/Foirgnimh (Coinneáil)	31	-
TF	-	24
Speansais Taistil & Chothaithe	1	8
Táillí an Bhoird agus ARC 2024	-	5
Aisíocaíochtaí dlite*	5	
Eile	-	11
Leictreachas	6	5
Iomlán	478	329

*Bhí aisíocaíochtaí táille iarratais ann nár íocadh ach a bhí dlite ar an 31 Nollaig i gcás MUL: €4,000 agus Iarratas MAC: €1,000.

14. Cuntas Caipitil

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

	31 Noll 2025 €'000	31 Noll 2024 €'000
Iarmhéid amhail an 1 Eanáir	161	58
Aistriú (chuig)/ón gCuntas Ioncaim agus Caiteachais		
An tsuim leithdháilte chun ceannacháin sócmhainní seasta a mhaoiniú	1,233	119
Lúide: Amúchadh ar aon dul leis an dímheas	(147)	(16)
Iarmhéid amhail an 31 Nollaig	1,247	161

15. Ceangaltais Léasa

Tá gealltanais ag ÚRLM maidir le léas ar chóiríocht oifige ag an 2^ú Urlár, Teach Menapia, Páirc Ghnó Dhraighneach, Draighneach, Loch Garman. Tá sé seo á shealbhú trí léas, atá sínte go dtí an 31 Nollaig 2037. Is é €144,777 an cíós bliantúil, CBL san áireamh.

Amhail an 31 Nollaig 2025, bhí na híocaíochtaí léasa íosta amach anseo seo a leanas ag ÚRLM faoi léasanna neamh-inchealaithe (go dtí dáta an chláisail scoir i mí na Nollag 2032):

	31 Noll 2025 €'000	31 Noll 2024 €'000
Iníochta laistigh de bhliain amháin	145	145
Iníochta laistigh de 2 – 5 mbliana	580	580
Iníochta i ndiaidh 5 bliana	290	435
Iomlán	1,015	1,160

16. Ceangaltais Chaipitil

Tá gealltanais €17,131 ann amhail an 31 Nollaig 2025 le haghaidh costais Feistithe Caipitil (2024: Nialas).

17. Idirbhearta Páirtithe Gaolmhara/ Leasanna a Nochtadh

Cloíonn ÚRLM leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit arna eisiúint ag an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digitithe i ndáil le nochtadh leasanna ag an mBord agus ag comhaltaí/foireann ÚRLM. Tá nósanna imeachta foirmiúla ann chun a chinntiú go gcomhlíontar ceanglais an Chóid. Níor tuairiscíodh aon idirbhearta le páirtithe gaolmhara in 2025 ná in 2024.

18. Aisíoc leis an Státchiste

Ar iarratas ó ÚRLM agus tar éis dul i gcomhairle leis an Aire Aeráide, Fuinnimh agus Comhshaoil, d’eisigh an tAire Caiteachais Phoiblí, Bonneagair, Athchóirithe Seirbhíse Poiblí agus Digitithe treoir do ÚRLM ioncam ÚRLM a fuarthas sa tréimhse ó mhí na Nollag 2024 go mí na Samhna 2025, €16,144,177.61, a thabhairt ar ais don Státchiste an 23 Nollaig 2025 (tréimhse 2024 ón mbunú go mí na Samhna 2024: €16,026,294.55 an 20 Nollaig 2024).

19. Íocaíochtaí Déanacha i leith Idirbhearta Tráchtála

Tá an Bord freagrach go foriomlán as comhlíonadh ÚRLM leis an Acht um Íoc Pras Cuntas, 1997, a tháinig i bhfeidhm an 2 Eanáir 1998, agus le Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2012, a tháinig i bhfeidhm an 16 Márta 2013. Tá an fhreagracht seo tarmligthe ag an mBord chuig an mbainistíocht.

Cuimsíonn an córas rialaithe inmheánaigh na rialuithe agus na nósanna imeachta sin a mheastar a bheith riachtanach chun comhlíonadh an Achta a chinntiú. Áirítear le córas rialaithe inmheánaigh ÚRLM rialuithe cuntasaíochta atá deartha chun a chinntiú go n-aithnítear sonraisc agus conarthaí le haghaidh íocaíochta laistigh de na tréimhsí íocaíochta forordaithe mar a

shainmhínítear san Acht. Tá na rialuithe saincheaptha chun dearbhú réasúnta, cé nach dearbhú absalóideach, a thabhairt i gcoinne neamhchomhlíonadh an Achta. Tá an Bord sásta gur chomhlíon ÚRLM forálacha an Achta sin i ngach gné ábhartha. Íocadh €1,262 in ús agus €790 in cúiteamh in 2025 a bhain le híocaíochtaí déanacha in 2025. Bhí €350 in ús agus €380 mar chúiteamh i leith íocaíochtaí déanacha in 2024, a íocadh in 2025.

20. Faomhadh na Ráiteas Airgeadais

D'fhormheas an Bord na Ráitis Airgeadais an 18 Meitheamh 2026.



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