



Rialálaí an Chrannchuir Náisiúnta  
Regulator of the National Lottery

Annual Report

2022

## OUR VISION

**A safe, sustainable,  
properly run National  
Lottery maximising funds  
for Good Causes.**

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# Report on Operations pursuant to Section 22(3) of the National Lottery Act 2013

# 1.1 | Regulator's Statement



**Carol Boate**  
Regulator of the  
National Lottery

**In accordance with Sections 22 and 44 of the National Lottery Act 2013, I am pleased to present the Annual Report and Accounts for the Office of the Regulator of the National Lottery and the National Lottery Fund for the year ended 31 December 2022.**

In 2022, €257.9 million was transferred from the National Lottery Fund to the Exchequer to support Good Causes. This represented a decrease of 11.0% compared to 2021 (2021: €289.7 million).

This year saw a step change in the National Lottery's online channel controls through the introduction of age and identity verification checks across the entire online player account base, as well as new and improved information for players to prevent problem gaming.

Mandatory verification of an account holder's age and identity provides increased protection against underage play and players attempting to circumvent the spend limits or a self-exclusion period. However, it also adds friction to setting up a new account or payment card and consequently contributed to lost sales in the year.

Online sales, for the first time, did not grow relative to retail sales in 2022; as consumers returned to retail and the jump in the growth of online activity due to the Covid-19 pandemic lockdown years came to an end. Online sales remained at 16% of total sales in 2022 (2021: 16.6%).

2022 is the first year that National Lottery sales and returns to Good Causes fell since the Licence commenced in 2014. Sales of National Lottery products as reported by the Operator, PLI, decreased by 16% compared with 2021. A decrease was not unexpected given (a) the unprecedented Lotto jackpot rollover that drove higher than normal sales over an extended period in 2021 and (b) the impact on all Irish household budgets of the rise in inflation in 2022. Sales for the year (€884.1 million) returned to pre-pandemic levels (2019: €884.5 million).

Notwithstanding this, returns to Good Causes exceeded the pre-pandemic levels of 2019, both in absolute terms (2022: €259.5m, 2019: €251.6m) and as a percentage of sales (2022: 29.35%, 2019: 28.45%).

Another key feature of 2022 was the exercise of the Regulator's statutory enforcement powers encompassing an investigation, a finding of a breach of the Licence, and a direction to the Operator to take certain actions to comply. Ultimately, monies were withheld from payments due to the Operator, for the first time, for the breach.

On foot of an IT incident report of a number of permanently self-excluded player accounts being deleted in error, I appointed an Investigator under section 32 of the National Lottery Act 2013 to conduct an investigation into this matter. The Operator was not required under the Licence to offer permanent self-exclusion to players but had introduced this new self-exclusion option in 2019 as a responsible gaming practice to prevent problem gaming. 126 accounts had been deleted in error in 2021 by an algorithm designed by the Operator to delete closed accounts after two years in order to comply with the General Data Protection Regulations (GDPR). These deleted accounts ought to have been maintained in a status of permanent closure and prevented the owners of these accounts from opening new accounts with similar details. Sixteen of the affected players had in fact opened a new account. Ten of these players purchased tickets through their new accounts, totalling €3,292 in sales, and four received marketing emails from the Operator.

After consideration of the Investigator's report, and the Operator's representations, I determined that the Operator had breached the Licence. Having offered a permanent self-exclusion facility as a responsible gaming measure, the Operator was obliged to put in place the operational means to determine that persons seeking to purchase tickets had not previously opted for permanent self-exclusion.

As I am empowered to do following a statutory investigation, and given the seriousness of the breach and the importance that it is not repeated, I issued a direction to the Operator under section 33(1) of the Act requiring it to carry out a set of specified actions. The effect of this statutory direction is (a) that the controls in place to detect and prevent any self-excluded player from opening another account have been enhanced and (b) the Regulator is empowered to seek a financial sanction by the High Court on the Operator for any future non-compliance with this direction which effectively creates a new sanction for future failures in self-exclusion controls. I also determined to withhold €150,000 from payments due to the Operator, following consideration of the specific factors set out in the Licence to be met when applying this contractual power. This amount was withheld and transferred to the Exchequer for use for Good Causes in 2023 and was the first withholding of monies from payments due to the Operator under the Licence.

I would like to acknowledge the work and diligence of my colleagues in the Office of the Regulator of the National Lottery in respect of 2022. Their commitment to achieve the highest standards and protect the National Lottery's players and its future is reflected in the pages of this report.



**Carol Boate**  
**Regulator of the National Lottery**  
**June 2023**

## 1.2 | The Regulator's Vision, Mission, and Values

### The Regulator's VISION



The Regulator's vision reflects the statutory objectives given to her by the Oireachtas. This vision is for:

**“a safe, sustainable, properly run National Lottery maximising funds for Good Causes”**

The Regulator's role in achieving this vision is by carrying out her functions in a manner consistent with the statutory objectives reflected in the vision. The Operator of the National Lottery has the responsibility to operate the National Lottery in compliance with the Act and the Licence. The financial model in the Licence incentivises the Operator to maximise funds for Good Causes.

### The Regulator's MISSION



The Regulator's mission is to achieve this vision by:

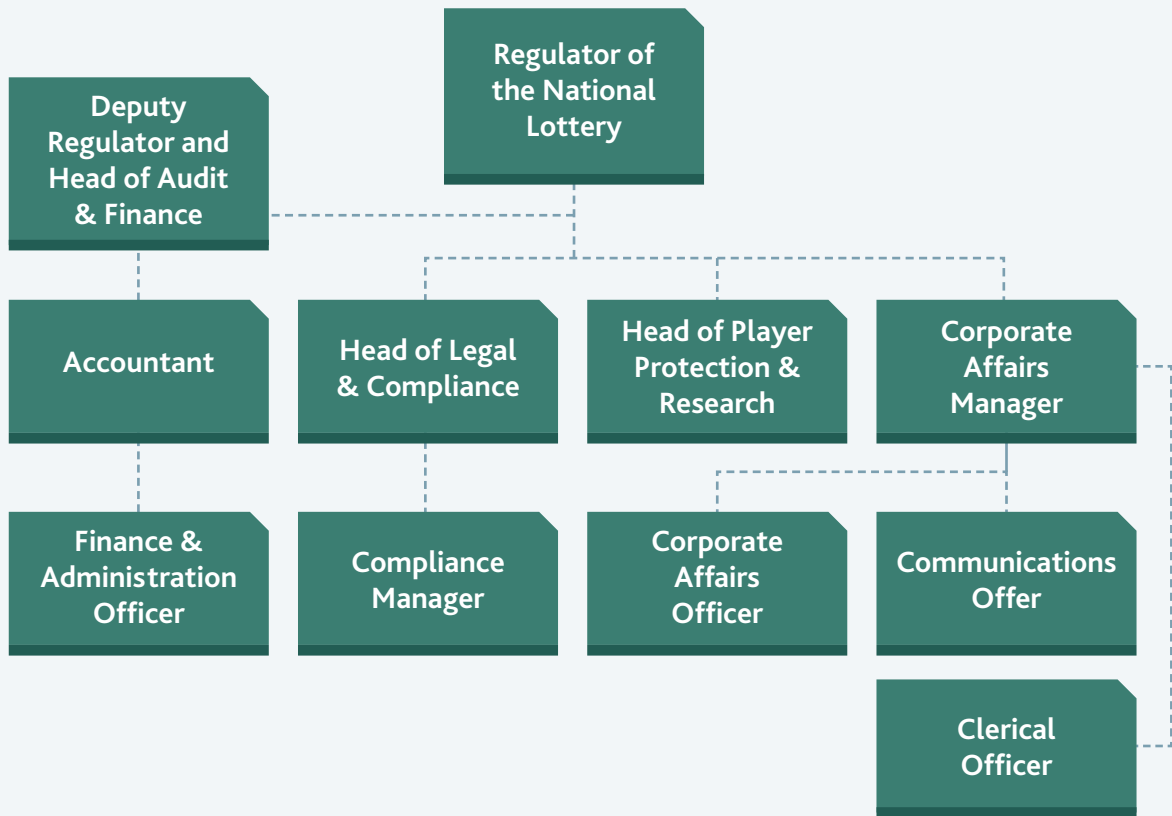
- ▶ Overseeing the operations of the National Lottery and enforcing compliance as required.
- ▶ Considering proposals from the Operator and approving them as appropriate.
- ▶ Managing and controlling the National Lottery Fund.
- ▶ Exercising the enforcement rights of trademarks of the National Lottery.
- ▶ Ensuring best practice in governance is adopted in the management and governance of the Office.





# 1.3 | Organisational Structure

The Regulator is assisted in the discharge of her responsibilities by her staff and management team who have expertise and experience in accounting, auditing, law, psychology, research, governance, compliance, public sector administration and communications. These resources are supplemented with external experts to provide a 360-degree view of the Operator, and to maintain the highest standards and informed decision making in the areas of highest risk.



## 1.4 | The Functions of The Regulator

**The Functions of the Regulator which support the vision above, are prescribed in the National Lottery Act 2013, and include the following:**

1. To procure the holding of the National Lottery.
2. To oversee the operation of the National Lottery and to monitor and enforce compliance by the Operator with the Act and the Licence.
3. To consider for approval certain matters relating to the National Lottery (including schemes for National Lottery games).
4. To manage and control the National Lottery Fund.
5. To exercise the enforcement rights of any trademark of the National Lottery.

The Regulator is required to carry out these functions in a manner most likely to ensure –

- a) that the National Lottery is run with all due propriety,
- b) that the interests of participants in the National Lottery are protected,
- c) that the long-term sustainability of the National Lottery is safeguarded,

and, subject to above points a) to c), to ensure revenues allocated to the Central Fund for disbursement for the purposes permitted by the Act ("Good Causes") are as great as possible, subject to the terms of the Licence.

The Regulator has no role in relation to applications for, or allocation of, funds for Good Causes. Applications for funding should be directed to the relevant Government Department.

## 1.5 | Oversight of the Operator

The Office of the Regulator of the National Lottery (ORNL) monitors and enforces compliance by Premier Lotteries Ireland DAC, the Operator, with the National Lottery Act 2013 and with the terms and conditions of the Licence granted to it to operate the National Lottery.

**The ORNL fulfils this function through regular and proactive oversight of the Operator. This includes:**

- ▶ reviewing the performance of the Operator against defined performance standards.
- ▶ oversight of processes and controls applied by the Operator.
- ▶ monitoring of advertising and promotional activities of the Operator.
- ▶ acting on complaints received from the public.
- ▶ proactive themed reviews.
- ▶ investigations.

Thirty different types of reports were received on a regular basis from the Operator in 2022 (see Appendix B). These cover various aspects of the business, including finance, governance, technology, customer service and game performance.

### 1.5.1 | Performance of the Operator

The performance of the Operator is monitored and assessed by reference to projected standards to be achieved in each year. See Appendix A for extracts from the 2022 annual performance standards report from the Operator.

## 1.5.2 | Sales, Channels, and Funds for Good Causes

As reported by the Operator, National Lottery ticket sales for 2022 amounted to €884.1 million (2021: €1,053.7 million). Sales for draw based games were €585.4 million (2021: €708.4 million), while sales for instant games (scratch card games and interactive instant win games) were €298.7 million (2021: €345.3 million).

The size of the retail channel network decreased slightly in 2022. The Operator reported that there were 5,225 active retail agents as of 31 December 2022, down 1.9% (2021: 5,326). Online sales fell to €141.4 million and, for the first time, did not grow as a proportion of sales, representing 16.0% of total sales in 2022 (2021: 16.6%).

Returns generated for Good Causes amounted to €259.5 million for 2022. The Operator's accounts show that the returns generated for Good Causes decreased by 14.6% (2021: €304.0 million). (The annual prize pay-out percentage varies from year to year owing to changes in the mix of products sold in any given year, which in turn determines amounts generated for Good Causes from the total sales.)

### Key Commercial Metrics of the Operator

The following results were reported by the Operator to the Regulator for the year ended 31 December 2022.



\* Scratch cards and instant online games

A summary for the years 2015 (first full year of operation under the Licence) to 2022, from the Operator's accounts, is as follows:

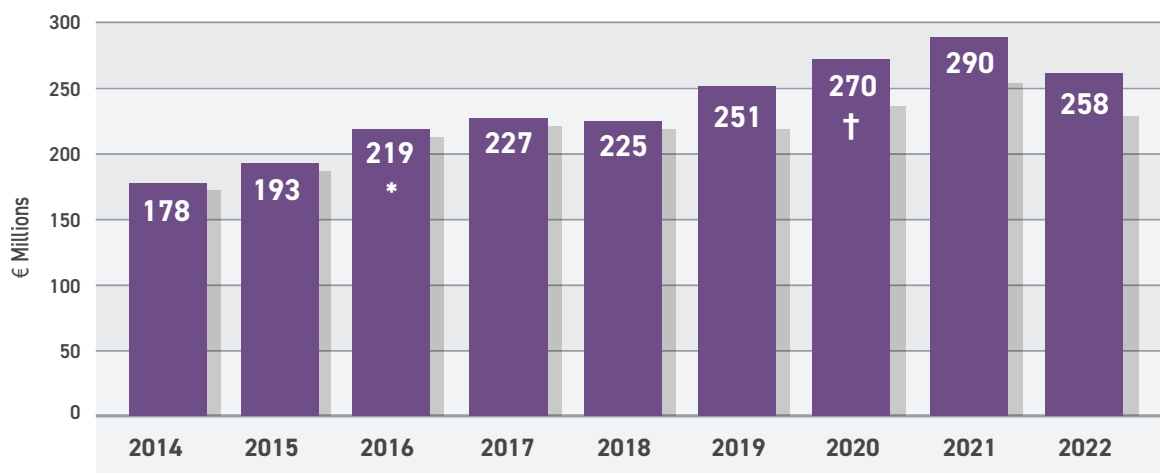
Year	2015	2016	2017	2018	2019	2020	2021	2022
Sales	€670.4m	€750.2m	€800.2m	€805.0m	€884.5m	€918.9m	€1,053.7m	€884.1m
Prize Pay-Out %	56.85%	56.25%	56.49%	56.35%	56.25%	57.56%	55.61%	54.84%
Generated for Good Causes	€188.0m	€213.3m	€226.3m	€228.5m	€251.6m	€253.6m	€304.0m	€259.5m
Good Causes as a % of Sales	28.04%	28.43%	28.28%	28.39%	28.45%	27.60%	28.85%	29.35%

The total amount transferred from the National Lottery Fund by the ORNL to the Exchequer for distribution to Good Causes in 2022 was €257.9 million (2021: €289.7 million), a decrease of 11.0% on 2021.

The returns to Good Causes **generated** by the Operator in 2022 relate to ticket sales recorded in that calendar year, i.e., 1 January to 31 December 2022. Funds for Good Causes transferred to the Exchequer during 2022 (which are on a cash receipts basis), relate to monies earned from ticket sales in the 52-week period from 18 December 2021 to 10 December 2022.

Amounts **transferred** from the National Lottery Fund to the Exchequer for distribution to Good Causes (pursuant to section 44 of the National Lottery Act 2013, for the purposes set out in Section 41) in the years from 2014, the year in which Premier Lotteries Ireland commenced National Lottery operations, to 2022 were as set out in the figure below.

#### Amounts Transferred from National Lottery Fund to Exchequer for Good Causes in €'millions



\* The transfers in 2016 of €219m included €7m in respect of historical sums carried forward in the National Lottery.

† The transfers in 2020 of €270m included an amount of €16.1 million in respect of historical expired unclaimed prizes.

### 1.5.3 | Player Protection

A statutory objective of the Regulator is that the interests of the participants in the National Lottery are protected. Included in this objective is monitoring how the Operator is protecting:

- ▶ Those who are underage (defined for the purposes of the National Lottery as under 18 years of age).
- ▶ Players with a susceptibility to excessive or problem play.

While many people enjoy and engage safely in National Lottery activity, certain groups or individuals can be vulnerable or susceptible to problem play. The ORNL recognises that there are features of games and of the gaming environment (whether online or via retail outlets) that can drive repetitive patterns of play, amplifying player risk, particularly for certain groups of players.

A key goal of the Regulator is that players of National Lottery games should experience informed consumer interactions with the National Lottery that minimise risk to participants. Measures in place to achieve this goal include controls on the content of marketing communications of the National Lottery, controls on the purchase of National Lottery game tickets, and a thorough assessment of the level of risk attached to each new game proposed.

The Regulator drives prevention of problem and underage play through:

- ▶ Reviewing the Operator's procedures and sales environments.
- ▶ Researching and identifying processes and practices that have demonstrated effectiveness in preventing or minimising risk.
- ▶ Assessing the level of risk attached to new games proposed by the Operator.

#### Effectiveness of Controls for Online Play

Schedule 9 of the Licence sets out certain conditions to be applied for online play, including:

- ▶ Registration of an account and one account only.
- ▶ Limits on spend per day, week, and month.
- ▶ Self-exclusion facility.
- ▶ Random age checks.
- ▶ Payment of large prizes is contingent on proof of age and identity.
- ▶ Large prizes are paid by cheque.
- ▶ Limit on online account balance.

These controls, together with preventative, responsible gaming measures as envisaged by Clause 10 of the Licence, properly applied, provide support in the prevention of problem and underage gaming.



**Schedule 9 requires that the Regulator comments on the effectiveness of controls in relation to play online in her annual report.**

In 2021, the Regulator wrote to the Operator regarding the controls in Schedule 9 that require players to be over 18 years of age and the limitations of those controls in preventing problem gaming arising from the sale of National Lottery tickets. The Operator confirmed that it was committed to introducing mandatory identity verification for all accounts.

From 6 December 2021, new online accounts became subject to mandatory identity, requiring photo identification to be submitted at the point of adding a payment card (e.g., passport, driver's licence). Software is used to assess that the identity document is valid and that the name and date of birth match those provided by the player in the account. All existing account holders were subsequently required to verify their identity details in a similar manner, on a rolling basis.

This mandatory identity verification at the point of registration acts to prevent minors from registering with a false age and purchasing National Lottery tickets online. Combined with the mandatory identity verification of all pre-existing accounts, it also acts to better prevent and deter a player from opening a second account to circumvent the spend limits or a self-exclusion period.

In 2022, following engagement between the Regulator and the Operator, the website and apps of the National Lottery were updated and improved to include better information on problem gambling and how to avoid it. This also resulted in online instant win games being displayed with the odds of winning the advertised top prize clearly presented and given the same level of prominence as the odds of winning any prize. Displaying the odds of winning the top prize at the point of purchase is in the interests of players and research suggests it can help prevent problem gambling.

## Monitoring Online Play

In addition to ensuring that the controls under Schedule 9 are applied to players, the Operator monitors risk indicators that are suggestive of problem play. The Operator interacts with players displaying these risk indicators to raise his/her awareness of available supports, including facilities to set spending limits, self-exclusion and third-party support services. This interaction begins with an email and can be escalated to a phone call and, occasionally, the exclusion of a player from the online channel.

The ORNL is provided with quarterly anonymised data on online game purchases. This data allows the ORNL, on an anonymised basis, to:

- ▶ Monitor player spend and frequency of gaming on game types.
- ▶ Monitor the use of the self-exclusion facility.
- ▶ Monitor player spend behaviour over time.

The Operator also provides the Regulator with quarterly player protection reports. These reports provide data and the Operator's analysis of player spending, including where players have repeatedly reached the online spend limits imposed by the Licence, namely €75 per day, €300 per week and €900 per month.

The application of controls for online play is subject to continual review by the Regulator both in respect of compliance with the Licence and the Act and in respect of effectiveness. The Regulator has regard to the controls for online play when considering applications for approval of schemes for lottery games which are played online.

### 1.5.4 | Responsible Advertising and Promotion

Clause 9 of the Licence provides for an Advertising and Promotion Code of Practice ("the Code") giving the Operator clear guidelines to ensure responsible marketing communication and advertising practices consistent with the laws on advertising in the State. The Code must be reviewed annually by the Operator and any changes must be approved for use by the Regulator, and this was completed in 2022.

The ORNL regularly monitors the Operator's marketing communication channels to ensure that it follows responsible advertising and gaming practices as per the Code and other clauses of the Licence. The information provided must be transparent, accessible, and not misleading. Players should not intentionally or unintentionally be exposed to communications likely to result in underage or irresponsible play.

The Regulator did not find any breach by the Operator in the execution of its advertising and promotion campaigns in 2022.



## 1.5.5 | Complaints Received

Members of the public, whether as participants in any National Lottery game or not, can file complaints in relation to the National Lottery with the Operator, and/or with the Regulator.

When the ORNL receives a complaint from a member of the public, it must be considered from a regulatory perspective to see whether there has been any breach by the Operator of the Act or the Licence. The Regulator cannot influence or alter a decision that falls within the Operator's remit *other than to ensure that it complies with the Act and the Licence*. The Regulator received 49 complaints in 2022.

### Summary of complaints received by the Regulator in 2022 and Action Taken

Subject Matter of Complaints	Numbers
Online Experience	18
Information Provided	11
Game Design/Experience	10
Expired Scratch Cards	2
Quality of Materials	1
Retailer Complaint	5
Equipment Not Functioning in Retailer	1
Not related to the Lottery	1
<b>Total</b>	<b>49</b>
Action Taken by Regulator	Numbers
The ORNL responded directly	28
The Operator responded after contact from the ORNL	18
Ongoing complaints on 31 December 2022	3

## 1.5.6 | Themed Reviews

### Trademarks

The provisions relating to trademark and copyright, set out in Clause 7 of the Licence, detail the role of the Regulator and the Operator. Pursuant to section 46 of the Act the goodwill attaching to the name “*National Lottery*” vests in the Minister for Public Expenditure, National Development Plan Delivery and Reform. Clause 7 outlines detailed provisions regarding trademark and copyright compliance obligations and Schedule 4 of the Licence contains copies of executed IP (Intellectual Property) agreements which impose obligations on the Operator.

In accordance with Clause 7.3 of the Licence, there are requirements for the Operator to display the National Lottery logo on tickets, documents and equipment relating to the National Lottery.

The Regulator monitors the use of trademarks on an ongoing basis and receives regular notifications from the Operator on any potential trademark infringements or engagement with third parties. The Regulator also completes a structured review of the Operator’s compliance annually. No requirement to enforce the rights of the trademark of the National Lottery arose in 2022.

## 1.5.7 | Enforcement

There was one issue in 2022 which gave rise to enforcement action.

### Permanent Self-Excluded Accounts Deleted

In 2019, the Operator introduced a new facility for players to permanently self-exclude from the National Lottery online channel.

In December 2021, the Operator advised the Regulator that it had identified a number of permanently self-excluded player accounts that had been deleted by it in error during the year with the result that players had opened new accounts. Upon examination, the Operator reported that it had identified 126 accounts that were deleted in error and 16 of the affected players had opened a new account. Ten of these players purchased tickets through their new accounts, totalling €3,292 in sales, and four received marketing emails from the Operator.

The Operator was not required under the Licence to offer permanent self-exclusion to players but had introduced this new self-exclusion option in 2019 as a responsible gaming practice to prevent problem gaming. The accounts had been deleted in 2021 by an algorithm designed by the Operator to delete closed accounts after two years in order to comply with the General Data Protection Regulations (GDPR).

## Statutory Investigation

Section 32 of the Act allows the Regulator to appoint an Investigator to investigate an apparent breach of the Act or the Licence.

The Regulator formed the opinion under section 32(1) of the Act that there were circumstances suggesting it was appropriate to investigate and report on an apparent breach by the Operator of the Act or the terms and conditions of the Licence. On 31 January 2022 the Regulator duly appointed an Investigator and the Investigator's report was received on 22 June 2022.

Having considered the Investigator's report and the representations of the Operator, on 2 September 2022 the Regulator determined that the Operator had breached clause 4.11 of the Licence as the permanent self-exclusion option/requirement relating to the purchase of tickets introduced by the Operator and put into effect by players was not consistent with clause 10.1.

Clause 4.11 of the Licence provides that the Operator shall determine the requirements to be satisfied by persons "seeking to purchase Tickets" and the "operational means" for determining that those requirements have been satisfied by such persons "provided however that the provisions of Clause 10 are satisfied." The opinion of the Investigator was that permanent self-exclusion had been introduced under Clause 10.1 of the Licence, which requires the Operator to "operate the National Lottery in accordance with responsible gaming practices that prevent problem gaming" and thus the Operator was obliged to put in place the operational means to determine that persons seeking to purchase tickets had not previously opted for permanent self-exclusion.

## Statutory Direction

Where the Regulator considers that the Operator has breached the Act or Licence, following receipt of the Investigator's report and the representations of the Operator, section 33 allows the Regulator to issue a direction to the Operator requiring it to carry out or to cease carrying out a specified action(s) in order to comply.

On 24 February 2023, following a process to consider representations of the Operator, the Regulator issued a direction to the Operator pursuant to section 33(1)(a) of the Act, as follows:

1. *The Operator is directed to comply with clause 4.11 by ensuring that, **where a player chooses** to self-exclude from the Interactive Facilities, for any period offered by PLI, his/her account will be closed for the duration of the period selected by the player and he/she will receive no marketing messages for the period of his/her exclusion and Sch. 9 Para. 6(b) will be deemed to also apply to such exclusion.*
2. *The Operator is further directed to comply with clause 4.11 by ensuring that, **where the Operator chooses** to exclude a player from the Interactive Facilities for any period, his/her account will be closed for the duration of the period and he/she will receive no marketing messages for the period of his/her exclusion and Sch. 9 Para. 6(b) will be deemed to also apply to such exclusion.*

3. *The Operator is further directed to comply with clause 4.11 by maintaining a register of players who have been permanently excluded (whether self-excluded or excluded by PLI) from the Interactive Facilities, which records the following details provided by the player on any account created by that player:*
- a. *First Name*
  - b. *Surname*
  - c. *Date of Birth*
  - d. *Email address*
  - e. *Phone number*
  - f. *Mother's maiden name*
  - g. *Place of birth*
  - h. *Gender*
  - i. *Address*

*The Operator may add further permanent or unique data points to the register as they become available with the consent of the player.*

4. *The Operator is further directed to comply with clause 4.11 by prioritising the following sets of players for mandatory age and identity verification by 28 February 2023, in order of urgency:*
- a. *Players who have self-excluded from the interactive facility previously;*
  - b. *Players who have appeared on a quarterly player protection report pursuant to the Regulator's section 48 request for player data of 31 May 2019;*
  - c. *Players who have spent over €50 in any week since 15th January 2022 where this included spend on interactive instant win games.*
5. *The Operator is further directed to comply with clause 4.11 by reviewing and optimising its matching systems to best detect and best prevent self-excluded players trying to circumvent controls to play online.*

### **Potential for Statutory Sanction**

The **effect** of this direction is that (a) the controls in place to detect and prevent a self-excluded player from opening an account other than the one they self-excluded from have been enhanced and (b) the Regulator is empowered to seek a statutory fine to be applied to the Operator by the High Court for any future non-compliance with the direction effectively creating a new sanction for future failures in self-exclusion controls. That is:

- ▶ Any player who is excluded from the National Lottery Interactive Facilities - regardless of the length of the exclusion period or whether the player chose to self-exclude or the Operator opted to exclude the player – now has the same protections afforded to them as players who opt to self-exclude in accordance with the provisions of Schedule 9 that were agreed between the State and the Operator in 2014.

- ▶ Various matching algorithms and human checks were already in place to prevent self-excluded players from opening a second account, but the protective value of this process is dependent on the reliability of the data submitted in accounts. Mandatory age and identity verification, by way of a valid photographic identity document, was put in place in December 2021 for all newly-created accounts seeking to upload funds and purchase tickets. This was also being rolled out across all previously existing accounts in 2022, and this underpins the effectiveness of self-exclusion controls. Directing the Operator to prioritise previously self-excluded players in this roll-out, fast-tracked the protection of these players who are at higher risk of harm.
- ▶ If the Operator fails to comply with the Regulator's direction, section 34 of the Act provides that the Regulator can apply to the High Court for a determination that there has been a breach of the Act or the Licence and seek a court-imposed financial sanction on the Operator (which the Act requires must not exceed €500,000).

### **Withholding of Payment**

Where the Regulator considers that the Operator has breached the Act or Licence, Clause 22 of the Licence empowers the Regulator to withhold monies from payments due to the Operator under the Licence, where the circumstances of the breach and its impact meet a specific set of factors set out in the clause.

On 18 May 2023, following consideration of the factors under Clause 22.8 of the Licence and the Operator's representations, the Regulator decided to withhold €150,000 from payments due to the Operator. The Regulator was of the view that the failure was foreseeable and avoidable and noted that the Operator had previously failed to have effective controls in place to uphold its self-exclusion obligations.

Though the financial benefit to the Operator from the purchase of tickets by the permanently self-excluded players who were able to open a new account due to the incorrect deletion of their original account was less than €500 (of the €3,292 spent in total by the readmitted players), and the Operator had remedied the breach as far as possible, and there was no loss to the National Lottery Fund, the Regulator was of the view that the image of the National Lottery had been compromised as a result of the Operator's failure to provide vulnerable participants in the National Lottery with protective measures that the Operator offered them on behalf of the National Lottery.

The €150,000 was withheld from payments due to the Operator on 26 May 2023 and subsequently transferred to the Exchequer for Good Causes.

## 1.6 | Regulatory Requests under the Act and the Licence

Some aspects of the Operator's Activities require the Regulator's written approval of compliance with the Act and the Licence in advance, including:

- ▶ New or amended schemes for National Lottery games.
- ▶ The appointment of new service providers.
- ▶ Schemes for the testing of equipment used in National Lottery draws, as well as the approval of qualified, independent persons to conduct the tests.
- ▶ Internal audit reporting line.
- ▶ Approvable descriptions of processes and systems.
- ▶ Changes to codes of practice, including:
  - ▶ Participants' Code of Practice.
  - ▶ Sales Code of Practice.
  - ▶ Advertising and Promotion Code of Practice.
  - ▶ Code of Practice on Vetting Procedures.
- ▶ Change of control of the Operator

### Assessment Process

Clause 23 of the Licence provides for and sets out the procedure for any requests made by the Operator that require the Regulator's review and approval. Every request for approval is closely examined to assess whether it complies with a range of provisions in the Act and the Licence.

Where the Regulator is not satisfied that a request is compliant, the Operator may be asked to provide additional information. If additional information is submitted which addresses the concerns of the Regulator, a request would be ultimately approved. Where the Operator is unable to address the concerns, within the required timeframe, a request would either be rejected by the Regulator or withdrawn by the Operator.



## Requests

32 requests were received in 2022, 24 of which were related to games.

Status	All Requests	Game Related
Received	32	24
Approved	27	21
Refused	1	1
Withdrawn by Operator	3	2
Under consideration on 31 December 2021	1	0

See Appendix C for details.

Details of requests received in previous years are available on the Regulator's website.

## 1.7 | National Lottery Fund

**The National Lottery Fund (the “Fund”) was established under the National Lottery Act 1986 as a single account held with the Central Bank of Ireland. The Fund is managed and controlled by the Regulator in accordance with the Act and the Licence.**

### Calculation of Good Causes

The amount allocated to Good Causes is calculated, in accordance with the Act and the Licence, as 65% of the difference between sales and prizes. Under the Act, prizes must, on average across the portfolio of National Lottery games, be at least 50% of sales annually.

$$\text{Good Causes} = (\text{Sales} - \text{Prizes}) \times 65\%$$

### Management and Control

Each week the Regulator reviews the Operator’s “weekly settlement report” of sales of National Lottery tickets regarding each scratch card, draw based game, and online instant win game. Checks are performed regarding the amounts allocated to prizes, Good Causes, retailers, and the Operator. The ORNL also cross-references this financial information with data from the Operator’s gaming system. These weekly checks form part of a system of control to ensure that the revenues raised from the sale of National Lottery tickets, the amount going into prizes, the amount going to Good Causes and the percentage going to retailers, are all accounted for correctly.

The Regulator receives monies from the Operator from the sales of National Lottery tickets each week, less prizes paid out by retailers in the week and retailers’ commissions, and makes the appropriate payment to the Operator’s Prize Fund Account, to the Operator’s own operating account and for the Regulator’s levy. Amounts for Good Causes from the sales of National Lottery tickets are retained in the Fund each week by the Regulator and transferred to the Exchequer every two months.

During 2022, €257.9 million was transferred to the Exchequer for Good Causes - compared with €289.7 million in 2021.



A reconciliation to account for the actual prizes won, compared to the amounts allocated to prizes associated with the sales in the financial year, takes place after the end of the financial year. An adjustment for Good Causes' share (65%) of the amount to be added to or withdrawn from the Prize Fund Account is made in March/April and reflected in the next transfer to the Exchequer. (A similar adjustment for the Operator's 35% share of the amount to be added to or withdrawn from the Prize Fund Account is also made). On 31 December 2022, there was an amount of €9.7 million due to the National Lottery Fund representing Good Causes' 65% share of the adjustment for the year ended 31 December 2022. This amount was received by the Fund on 31 March 2023.

During 2022,

**€257.9 million**



was transferred to the Exchequer for Good Causes - compared with **€289.7 million** in 2021

### Annual Accounts of the National Lottery Fund

The annual accounts of the Fund were prepared by the Regulator and submitted to the Comptroller and Auditor General (C&AG) for audit in accordance with Section 44 of the Act. These accounts have been audited and are set out in Section 3 of this document.

### Comptroller and Auditor General's Special Report

On 12 May 2022, the Regulator was notified that the C&AG had decided to undertake an examination of the National Lottery Fund which ultimately formed the basis of a chapter in the C&AG's Report on the Accounts of the Public Services 2021. The objective and scope of the examination was *"whether the share of lottery sales proceeds going to the Central Fund [has] been maintained over the last decade"*. The Regulator was happy to engage with the C&AG, and officials at the ORNL provided extensive information to assist the C&AG's officials.

The C&AG issued his Report on 30 September 2022 and recommended that *"the Regulator should consider including such additional information that would allow users of the accounts to see that the key provisions of the licence are being complied with. This could, for example, include disclosure of the allocation to the Exchequer as a proportion of National Lottery sales; and the total amounts forfeited annually in favour of the Operator in respect of expired unclaimed prizes."*

The purpose of the National Lottery Fund account is to account for the receipts into and payments from the National Lottery Fund. The Regulator has considered what additional information would assist users of the accounts to have greater transparency and understanding of the National Lottery Fund, and the related provisions of the Licence, and where this information might be best provided and signposted.

The notes to the Fund accounts for the financial year 31 December 2022 have been expanded to include the additional information recommended by the C&AG, as follows.

- ▶ Information on the share of sales allocated to Good Causes in the financial year is included in note 4 to the Fund accounts.
- ▶ Information on the total value of prizes that expired unclaimed in the financial year is included in note 5 to the Fund accounts.

Additionally, the percentage of sales allocated to Good Causes in every financial year since the commencement of the Licence can be found in section 1.5.2 of this report.

### **Ministerial Review of the Transparency and Effectiveness of Good Causes Funding Distribution**

The Regulator welcomed the publication by the Minister for Public Expenditure, National Development Plan Delivery and Reform of the report by Indecon International Economic Consultants on its *“Review of the Distribution and Utilisation of National Lottery Funding”*. The Regulator supports the ambition that these recommendations will lead to greater public confidence in the transparency and effectiveness of the operating framework for distributing and using National Lottery funding. While the Regulator has no role in relation to applications for or allocation of funds for Good Causes, greater public confidence and transparency in this area supports the long-term sustainability of the National Lottery which is a key objective of the Regulator.

## 1.8 | Enforcement of Trademarks

**Section 46 of the Act provides that the goodwill attaching to the names “Irish National Lottery” and “National Lottery” and their equivalents in the Irish language and to the name of any lottery game held under the Licence vests in the Minister for Public Expenditure, National Development Plan Delivery and Reform.**

Clause 7 outlines detailed provisions regarding trademark and copyright compliance obligations and Schedule 4 of the Licence contains copies of executed IP agreements which impose obligations on the Operator. Pursuant to section 9(5) of the Act the Regulator may enforce any trademarks relating to the National Lottery.

**In 2022, no issue required the Regulator to enforce the trademark rights of the National Lottery.**

## 1.9 | Corporate Affairs

### 1.9.1 | Strategy

The Regulator's strategy for 2022 to 2024 was devised to equip the Regulator to fulfil her statutory requirements in a manner that is responsive to the rapidly evolving landscape in which the ORNL operates.

**Five strategies that were specifically targeted at the anticipated commercial, social, and regulatory environment in the three-year period are:**

- a. Obtain independent expert assurance regarding aspects of the Operator's systems and controls related to the security of player and winner identity data.
- b. Codify the responsible gaming practices in place to prevent problem play and identify areas for improvement.
- c. Conduct an underage mystery shop exercise to assess progress made in the prevention of sales to minors, compared to the baseline established in 2018; take any action required.
- d. Provide more accessible information to the public on how the National Lottery is regulated and returns for Good Causes are calculated and transferred to the Exchequer.
- e. Introduce new hybrid working in a manner that supports effective performance and meets new targets for remote working and climate change.

The progress, outputs and outcomes of these strategies will be reported on in more detail in the Regulator's annual reports for 2023 to 2025.

The full range of strategies that will be employed by the Regulator to support each of her five strategic goals throughout 2022 to 2024 are available in the published *Strategy Statement 2022 - 2024* on the Regulator's website. All strategies will be implemented with cognisance of the prevailing environment.

## 1.9.2 | Corporate Governance

### Corporate Governance Code of Practice

The governance practice of the ORNL is based on the Code of Practice for the Governance of State Bodies ("the Code") which came into effect on 1 September 2016. The provisions of the Code have been adopted as appropriate by the ORNL in the context of the requirements of the National Lottery Act 2013 which provides for an individual office holder without a board.

A Corporate Governance Assurance Agreement with the Minister for Public Expenditure, National Development Plan Delivery and Reform is in place for 2022 to 2024 and formally documents compliance by the ORNL with the Code, including derogations and adaptations appropriate to the structure of the ORNL.

### Ethics in Public Office

The ORNL is included in Statutory Instrument No.36 of 2015 for the purposes of the Ethics in Public Office Acts, 1995 and 2001. The Regulator and relevant staff have fulfilled their obligations under this legislation.

### Public Sector Human Rights and Equality Duty

Under its Strategy Statement 2022-2024 the Regulator committed to fulfil her obligations in relation to human rights and equality – the "Public Sector Duty". The Strategy Statement set out several actions to be undertaken over its three-year period. As part of this, all staff were required to undertake and complete the Irish Human Rights and Equality Commission's eLearning module, Equality and Human Rights in the Public Service.

### Protected Disclosures

In accordance with Section 214 of the Protected Disclosures Act 2014 the ORNL has established and maintains procedures to make protected disclosures in relation to the ORNL and its work and for dealing with such disclosures. The Regulator of the National Lottery has been a Prescribed Person under the Act since 24 September 2020.

No protected disclosures were received by the Office of the Regulator of the National Lottery in the reporting period 1 January 2022 to 31 December 2022.

## 1.9.3 | Resources and Staffing

### Funding

The operations of the Regulator are funded by a levy on the Operator in accordance with Section 24 of the Act. The levy for 2015, the first full year of operations, was set in the Licence at €1,500,000. Thereafter, it is indexed annually in line with the Consumer Price Index.

The amount of Regulator Levy after indexation for 2022 was €1,552,900.

### Staff

At establishment, the Minister consented to a staffing of 10 employees, including the Regulator, for the ORNL. In 2022 the Regulator sought and received Ministerial sanction for a Corporate Affairs Officer at Executive Officer level to support the Office primarily in the areas of public procurement and project management. A recruitment campaign was conducted during 2022 to fill this vacancy and another half-time post that had been vacated during the year. There were no vacancies at the end of 2022.

## 1.9.4 | Annual Report and Accounts

The annual accounts of the Regulator for 2022 were prepared and submitted to the Comptroller and Auditor General for audit. These accounts have been audited and are set out in Section 2 of this document. The Regulator oversaw the annual financial statements process and accounting policies, risk management, internal control, and value for money issues.

## 1.9.5 | Internal Audit

The Regulator agreed a programme of internal audits conducted in 2022 by the ORNL'S appointed internal auditors, with reports being submitted to the Regulator in early 2023. Internal audits addressed both the National Lottery Fund and the Office of the Regulator and included assessment of financial and other internal controls and procedures particularly in the areas of key controls for the management of the National Lottery Fund, and for the Office of the Regulator in the areas of purchasing, procurement, tendering, and treasury, together with audits in respect of business continuity management processes, and data confidentiality and security controls.

There were no significant findings in respect of these audits.

## 1.9.6 | Risk Management

The ORNL is exposed to a variety of strategic, operational and financial risks in undertaking its role and functions. These risks may arise from internal or external sources and may prevent or affect the ability of the ORNL to achieve its objectives. In line with best practice, the ORNL has a risk management policy and risk appetite statement for identifying, evaluating, and managing the risks it faces.

An executive Risk Committee is in place; its role is to advise the Regulator on risk matters and ensure that there are adequate systems in place. The Risk Committee monitors and updates the Corporate Risk Register on an ongoing basis. The Committee reviews the entire Risk Register on an annual basis. In addition, there are two further reviews per year of high-ranking risks, new risks and changing risks on the Risk Register. This review process continued in 2022, via remote meetings initially, and a return to in-person meetings in the second half of the year.

## 1.9.7 | Legislative Requirements

### Official Languages

The Regulator is compliant with the Official Languages legislation.

### Freedom of Information

The Regulator came within the scope of the Freedom of Information Act 2014 on 14 April 2015. The ORNL has policies and procedures in place that are up to date with the current legislation governing freedom of information requests. In compliance with Section 8 of the Freedom of Information Act 2014, the ORNL prepared and published a publication scheme having regard to the principles of openness, transparency, and accountability.

The ORNL received eighteen freedom of information requests during 2022. No decisions were appealed to the Office of the Information Commissioner. Details of non-personal requests are published in the Freedom of Information Disclosure Log, which is available on the Regulator's website.

### Energy Consumption

The ORNL has one office, located in the Irish Life Centre, Dublin 1. The office is situated on part of one floor of a multi occupancy office building. The floor area leased does not exceed 1,000 square metres where a Display Energy Certificate is required.

The Regulator reports on energy performance to the Sustainable Energy Authority of Ireland under SI No 542/2009 – European Communities (Energy End Use Efficiency and Energy Services) Regulations 2009.

In 2022, the ORNL consumed 39.6 MWh of energy consisting of:

- ▶ 7.4 MWh of electricity.
- ▶ 32.2 MWh of fossil fuels (heating).

# Appendix A: PLI's Performance Standards

Year to 31 Dec 2022	Standard	Achieved Performance	Forecast for 2023
<b>Computer Systems</b>			
Terminal availability to sell tickets*	99.00%	99.97%	99.50%
Gaming system availability	99.00%	99.80%	99.50%
Website availability	99.00%	99.97%	99.50%
* 7am to 10pm, excluding draw break, 7 days a week, excluding Christmas Day and prearranged outages			

<b>Prize Payment</b>			
Claims greater than €1,000 paid by cheque following a visit to National Lottery HQ	95.00% within 3 Hrs	99.99%	98.00%
	5.00% within 20 working days	0.01%	2.00%
Claims greater than €1,000 paid by cheque following a postal claim	95.00% within 5 Days	99.58%	98.00%
	5.00% within 20 working days	0.42%	2.00%

<b>Player Services - Voice Contact</b>			
Service availability*	99.00%	100%	99.00%
Calls answered within 30 seconds	70.00%	83.00%	90.00%
* 8am to 8pm, excluding draw break, 7 days a week, excluding Christmas Eve, Christmas Day, New Years Day			

<b>Player Services - Written Contact</b>			
Service Availability*	99.00%	100%	100%
Letters answered within 5 working days	80.00%	96.00%	85.00%
Emails answered within 2 working days	80.00%	97.00%	95.00%
Resolution of complaints and enquiries at first attempt	80.00%	91.00%	95.00%
Responses to complaints within 2 working days	85.00%	87.00%	85.00%
Responses to complaints within 5 working days	100.00%	100.00%	100.00%
Complaints to be closed within 10 working days	95.00%	92.00%	95.00%
* 9:15am to 5:30pm, Monday to Friday, excluding Christmas Eve and public holidays			



## Appendix B:

# Regular Reports Received from PLI

Report Number	Report	Frequency
1	Good Causes Annual Report and External Auditors Report thereon	Annually
2	Audited Accounts of PLI	Annually
3	Annual Prize Fund Reconciliation Statement	Annually
4	External Auditors Report on PLI's Internal Controls	Annually
5	External Auditors Report on PLI's Connected Parties	Annually
6	Annual Performance Standards Report	Annually
7	Internal Audit Annual Plan	Annually
8	Base Marketing Annual Budget	Annually
9	Annual Activity Report	Annually
10	Incremental Marketing Report	Annually
11	Audit Risk and Security Committee Report on the Effectiveness of PLI's System of Internal Controls	Annually
12	PLI's Engagement Letter with External Auditor	Annually
13	Significant Risks Summary ( <i>previously Risk Registers</i> )	Quarterly
14	Annual Confirmation of Bank Accounts	Annually
15	Scratch Card Game End Reports	At Game End
16	Monthly Management Accounts	Monthly
17	Secure Areas Report	Monthly
18	IT Incident Monthly Log Report	Monthly
19	Speed of Prize Payments	Monthly
20	Descriptions Updates	Monthly
21	Directors and Senior Manager Changes	Monthly
22	Complaints Report	Quarterly
23	Unclaimed Prizes Report	Periodically
24	Good Causes Report	Quarterly
25	Internal Audit Report	Quarterly
26	Minutes of Audit Risk and Security Committee Meetings	Quarterly
27	Player Protection Reports	Quarterly
28	Complaints Update	Weekly
29	Trading and IT Update	Weekly
30	Weekly Settlements	Weekly

# Appendix C:

## Requests from PLI for Approval or Consent under the Licence

Request Number	Date	Section of Approval Required	Game/Service Info.	Related to a Game	Amended/Further Info. sought	Status at 31 December 2022				
						Ongoing	Request Withdrawn	Ultimately Approved	Ultimately Refused	Decision Date
1	21/01/2022	Clause 18.3	Warehouse Lease	No	No			Approved		17/02/2022
2	18/02/2022	Section 45	Commercially Sensitive	Yes	Yes		Withdrawn			06/04/2022
3	09/03/2022	Section 45	"Successor Games Amendments to Scheme"	Yes	Yes			Approved		09/06/2022
4	10/03/2022	Section 45	Commercially Sensitive	Yes	Yes				Refused	25/05/2022
5	14/04/2022	Section 45	"Countdown to Christmas Scratch Card"	Yes	No			Approved		09/05/2022
6	24/04/2022	Section 45	Block Around the Clock IWG	Yes	Yes			Approved		28/06/2022
7	28/04/2022	Section 45	Diamonds and Pearls IWG	Yes	Yes			Approved		28/06/2022
8	29/04/2022	Clause 9.8	Clause 9.8 Good Causes Awards 2022	No	Yes			Approved		26/05/2022
9	06/05/2022	Section 45	Commercially Sensitive	Yes	Yes		Withdrawn			25/07/2022
10	25/05/2022	Section 45	All Cash Gift Scratch Card	Yes	Yes			Approved		07/09/2022
11	26/05/2022	Section 45	End Date Wanderlust	Yes	No			Approved		30/05/2022
12	30/05/2022	Section 45	Lotto 5-4-3-2-1- Online	Yes	Yes			Approved		21/12/2022
13	31/05/2022	Section 42.2	Retailer Authorisation Amendment	No	Yes			Approved		02/08/2022
14	02/06/2022	Section 45	Temple of Treasure IWG	Yes	Yes			Approved		16/08/2022
15	10/06/2022	Section 45	Euromillions Pick and Play	Yes	Yes			Approved		28/03/2023
16	29/06/2022	Clause 13	Approvable Descriptions	No	No			Approved		01/07/2022
17	01/07/2022	Clause 18.2	Scandit	No	Yes			Approved		16/08/2022
18	15/07/2022	Section 45	Daily Millions Pick and Play	Yes	Yes			Approved		28/03/2023
19	22/07/2022	Section 45	Christmas Millionaire Raffle 2022	Yes	Yes			Approved		08/09/2022
20	16/08/2022	Section 45	Amendments to Gridblaster IWG	Yes	Yes			Approved		13/09/2022

Note:   Game related

Request Number	Date	Section of Approval Required	Game/Service Info.	Related to a Game	Amended/Further Info. sought	Status at 31 December 2022				
						Ongoing	Request Withdrawn	Ultimately Approved	Ultimately Refused	Decision Date
21	23/08/2022	Section 45	Big Money Bingo IWG	Yes	Yes			Approved		03/03/2022
22	25/08/2022	Section 45	Fire 4s, Ice 5s	Yes	Yes			Approved		24/10/2022
23	02/09/2022	Section 45	Commercially Sensitive	Yes	Yes			Approved		24/02/2023
24	15/09/2022	Section 45	Hampers and Cash Amendment	Yes	Yes			Approved		12/10/2022
25	15/09/2022	Section 45	Countdown to Christmas Amendment	Yes	Yes			Approved		12/10/2022
26	15/09/2022	Section 45	Merry Money Amendment	Yes	Yes			Approved		12/10/2022
27	20/09/2022	Section 45	Digital Money Multiplier IWG	Yes	Yes			Approved		23/11/2022
28	29/09/2022	Clause 7.11, Clause 7.12	Trademarks and Jackpots Renewal	No	No			Approved		21/10/2022
29	30/09/2022	Clause 11.3.3	Commercially Sensitive	No	Yes		Withdrawn			23/11/2022
30	07/10/2022	Clause 18.3	SCO Centra	No	Yes	Ongoing				
31	07/10/2022	Section 45	Digital Mega Money Multiplier IWG	Yes	Yes			Approved		28/11/2022
32	25/11/2022	Section 45	Zapout IWG Reskin	Yes	No			Approved		19/12/2022

Note:   Game related



# Regulator of the National Lottery Report and Financial Statements

for the year ended 31 December 2022

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# General Information

<b>Regulator of the National Lottery</b>	Carol Boate
<b>Address</b>	Block D Irish Life Centre Dublin 1 D01 W2H4
<b>Bankers</b>	AIB plc. 7/12 Dame Street Dublin 2 D02 KX20  Bank of Ireland 6 O'Connell Street Lower Dublin 1 D01 X324
<b>Solicitors</b>	Mason Hayes & Curran South Bank House Barrow Street Dublin 4 D04 TR29  Fieldfisher The Capel Building Mary's Abbey Dublin 7 D07 N4C6
<b>Auditors</b>	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1 D01 PF72

# Governance Statement and Statement of Responsibilities

## Governance

The Office of the Regulator of the National Lottery was established under the National Lottery Act, 2013 ("the Act"). The functions of the Regulator are set out in Section 9 of the Act. The Regulator shall, subject to the Act, be independent in the performance of her functions. The Regulator is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The Regulator is accountable to the Minister for Public Expenditure, National Development Plan Delivery and Reform.

The regular day-to-day management, control and direction of the Office of the Regulator of the National Lottery are the responsibility of the Regulator and the senior management team. The senior management team must follow the broad strategic direction set by the Regulator. The Regulator must ensure that the senior management team have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

## Regulator Responsibilities

The work and responsibilities of the Regulator are set out in the Act. Section 22 of the Act requires the Regulator to keep, in such form as may be approved by the Minister for Public Expenditure, National Development Plan Delivery and Reform, all proper and usual accounts of money received and expended by it for audit by the Comptroller & Auditor General.

In preparing these financial statements, the Regulator of the National Lottery is required to:

- ▶ select suitable accounting policies and apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Office of Regulator of the National Lottery will continue in operation; and
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Regulator 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 22 of the Act. The Regulator is responsible for submitting such financial statements to the Comptroller and Auditor General for audit and for the presentation of these financial statements and the report of the Comptroller and Auditor General to the Minister, together with a report by the Regulator in relation to the performance of her functions.

The maintenance of the corporate and financial information on the Office of the Regulator of the National Lottery's website is the responsibility of the Regulator.

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

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

# Governance Statement and Statement of Responsibilities

The Regulator considers that the financial statements of the Office of the Regulator of the National Lottery give a true and fair view of the financial performance and the financial position of the Office of the Regulator of the National Lottery at 31 December 2022.

The Regulator has established two committees, as follows:

- 1. Finance Committee:** comprises the Deputy Regulator/Head of Audit and Finance, the Accountant and the Corporate Affairs Manager with an external consultant in attendance and the Regulator with right of attendance. The role of the Finance Committee is to advise senior management on matters relating to the Office's finances, accounting, third-party financial returns and dealings with the Office's internal and external auditors. There were six meetings of the Finance Committee in 2022.
- 2. Risk Committee:** comprises the senior management team (six members). The role of the Risk Committee is to support the Regulator in relation to her responsibilities for issues of risk and control. There were three meetings of the Risk Committee in 2022.

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

The Regulator is responsible for ensuring that the Office of the Regulator of the National Lottery has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure, National Development Plan Delivery and Reform in August 2016. The following disclosures are required by the Code.

### Aggregate Employee Benefits

	2022	2021
	€	€
Staff short-term benefits	699,261	663,431
Termination benefits	-	-
Employer pension contributions	146,105	138,843
Employer's contribution to social welfare	73,629	69,811
	<u>918,995</u>	<u>872,085</u>

The total number of staff employed (WTE) at year end was 10 (2021: 9).

# Governance Statement and Statement of Responsibilities

## Staff Short-Term Benefits

All staff short-term benefits are in respect of basic pay.

	2022	2021
	€	€
Basic pay	<u>699,261</u>	<u>663,431</u>

## Termination Benefits

No termination benefits arose in the year.

## Employee Short-Term Benefits Breakdown

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

### *Range of Total Employee Short-Term Benefits (excluding employer pension costs)*

From		To	Number of Employees	
€		€	2022	2021
60,000	-	69,999	1	-
70,000	-	79,999	-	-
80,000	-	89,999	-	2
90,000	-	99,999	3	1
100,000	-	109,999	-	1
110,000	-	119,999	1	1
120,000	-	129,999	1	-

## Key Management Personnel

Key management personnel in the Office of the Regulator of the National Lottery consists of the Regulator and five senior managers.

	2022	2021
	€	€
Salaries	573,245	542,011
Employer pension contributions	<u>124,883</u>	<u>118,652</u>
	<u><b>698,128</b></u>	<u><b>660,663</b></u>

The key management personnel are members of the Office of the Regulator of the National Lottery's pension scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.



# Governance Statement and Statement of Responsibilities

## Regulator Salary and Benefits

The Regulator's remuneration package for the financial period was as follows:

	2022	2021
	€	€
Basic pay	125,119	118,432
Employer pension contributions	37,568	35,647
	<u>162,687</u>	<u>154,079</u>

The Regulator is a member of the Office of the Regulator of the National Lottery's pension scheme, and her entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

## Consultancy Costs

	2022	2021
	€	€
Legal services	28,803	84,012
Tax and financial advisory	6,273	4,073
Research	152,248	-
Lottery consultancy	11,685	-
IT and other	16,953	24,582
	<u>215,962</u>	<u>112,667</u>

The above costs are included as part of the professional fees in the financial statements of €279,474 (2021: €154,220). All amounts disclosed as legal services are in respect of legal fees.

## Travel and Subsistence

	2022	2021
	€	€
Domestic	328	-
International	1,098	-
	<u>1,426</u>	<u>-</u>

€1,426 (2021: Nil) of the above was paid in respect of the Regulator. Other expenses of Nil (2021: €70) were paid to the Regulator.

# Governance Statement and Statement of Responsibilities

## Hospitality Expenditure

€593 was paid in respect of staff hospitality (2021: €452).

## Statement of Compliance

The Office of the Regulator of the National Lottery has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure, National Development Plan Delivery and Reform in August 2016, with the following exceptions:

- ▶ The structure of the Office of the Regulator of the National Lottery is as a single office holder. Compliance with those parts of the Code dealing with Boards, Board structures and Chairpersons has been achieved by amendment of the Code of Practice for the Governance of the Office of the Regulator of the National Lottery to recognise a single office holder.
- ▶ The requirements of the Oversight Agreement and the Performance Delivery Agreement have been complied with by agreement with the Department of Public Expenditure, National Development Plan Delivery and Reform of a Corporate Governance Assurance Agreement for the Office of the Regulator of the National Lottery.



**Carol Boate**

Regulator of the National Lottery

26 May 2023

# Statement on Internal Control

## Scope of Responsibility

I acknowledge my responsibility for ensuring that an effective system of internal control is maintained and operated in relation to the Office of the Regulator of the National Lottery. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

## Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, National Development Plan Delivery and Reform has been in place in the Office of the Regulator of the National Lottery for the year ended 31 December 2022 and up to the date of approval of the financial statements.

## Capacity to Handle Risk

The Office of the Regulator of the National Lottery is established under the National Lottery Act 2013 as a single office holder. Under statute the Office is constituted without a Board.

The Office of the Regulator of the National Lottery has established an internal audit function which is adequately resourced and conducts a programme of work agreed with me.

The Office of the Regulator has developed a risk management policy which sets out the risk appetite, the risk management processes in place and the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the Office of the Regulator of the National Lottery's risk management policies, to alert management on emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

## Risk and Control Framework

The Office of the Regulator of the National Lottery has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office of the Regulator of the National Lottery and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Regulator three times a year. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

# Statement on Internal Control

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

- ▶ procedures for all key business processes have been documented,
- ▶ financial responsibilities have been assigned at management level with corresponding accountability,
- ▶ there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- ▶ there are systems aimed at ensuring the security of the information and communication technology systems, and
- ▶ there are systems in place to safeguard the assets.

## Ongoing Monitoring and Review

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

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

## Blended Working Arrangements

The control processes of the Office of the Regulator are compatible with the Office's blended working arrangements.

This is achieved by active management of the control environment including:

- ▶ Operational management – the Regulator in conjunction with the management team actively considers and documents all material controls in the context of blended working and reviews controls in a timely manner, as necessary;
- ▶ Operational issues – the Regulator monitors controls to ensure that appropriate authorisations are in place, that appropriate reconciliations and verifications take place in a timely manner, and that appropriate segregations of duties are maintained;
- ▶ Finance Committee – the Finance Committee monitors the operation of controls;
- ▶ Risk Committee – the Risk Committee monitors risks and associated controls;
- ▶ Internal Audit – Internal Audit assesses the effectiveness of the controls;
- ▶ IT systems – the Regulator, in conjunction with outsourced IT specialists, monitors the effectiveness of the controls, particularly with regard to access and security;

# Statement on Internal Control

- ▶ Staff Training – the Regulator, through scheduled training of all staff each year, ensures an awareness of, and focus on, maintaining a strong control environment when working in the office and remotely;
- ▶ Physical controls – the Regulator has introduced appropriate physical controls to ensure continuity in the delivery of the functions of the Office and in the provision of a safe working environment for all staff;
- ▶ Delivery of outputs – the Regulator monitors the delivery of outputs across the Office to ensure that the functions of the Regulator are being achieved;
- ▶ Fraud – the Regulator specifically considers the risk of fraud and ensures that appropriate controls are in place to mitigate such risks.

## Procurement

I confirm that the Office of the Regulator of the National Lottery has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022 the Office of the Regulator of the National Lottery complied with those procedures.

## Review of Effectiveness

I confirm that the Office of the Regulator of the National Lottery has procedures in place to monitor the effectiveness of its risk management and control procedures. The Office of the Regulator of the National Lottery's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors and the senior management within the Office of the Regulator of the National Lottery responsible for the development and maintenance of the internal control framework.

I confirm that an annual review of the effectiveness of the system of internal control was carried out in respect of 2022 and completed by 31 March 2023.

## Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.



**Carol Boate**

Regulator of the National Lottery

26 May 2023



## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

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

#### Regulator of the National Lottery

#### Opinion on the financial statements

I have audited the financial statements of the Regulator of the National Lottery for the year ended 31 December 2022 as required under the provisions of section 22 of the National Lottery Act 2013. 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 the significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Regulator of the National Lottery at 31 December 2022 and of its income and expenditure for 2022 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 Regulator of the National Lottery 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 Regulator of the National Lottery has presented certain other information together with the financial statements. This comprises the annual report, the statement on internal control and the governance statement and statement of responsibilities. 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.

**Paul Southern**  
For and on behalf of the  
Comptroller and Auditor General

30 May 2023

## Appendix to the report

### Responsibilities of the Regulator of the National Lottery (the Regulator)

As detailed in the governance statement and statement of responsibilities, the Regulator is responsible for

- the preparation of annual financial statements in the form prescribed under section 22 of the National Lottery Act 2013
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- implementing such internal control as the Regulator determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 22 of the National Lottery Act 2013 to audit the financial statements of the Regulator of the National Lottery and to report thereon to the Houses of the Oireachtas.

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

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

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

related to events or conditions that may cast significant doubt on the Regulator of the National Lottery's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Regulator of the National Lottery to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Regulator of the National Lottery, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

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

#### Information other than the financial statements

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

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

#### Reporting on other matters

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

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

# Statement of Income and Expenditure and Retained Revenue Reserves

for the financial year ended 31 December 2022

	Notes	Year ended 31 December 2022 €	Year ended 31 December 2021 €
Income	3	1,552,899	1,517,621
Administration costs	5	<u>(1,600,784)</u>	<u>(1,292,406)</u>
<b>Operating (deficit) / surplus</b>		(47,885)	225,215
Interest (payable) / receivable	4	<u>(8,277)</u>	<u>(4,433)</u>
<b>(Deficit) / surplus for the year</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>
<b>Retained earnings at the start of the year</b>		<b><u>3,064,176</u></b>	<b><u>2,843,394</u></b>
<b>Retained earnings at the end of the year</b>		<b><u>3,008,014</u></b>	<b><u>3,064,176</u></b>

Notes 1 to 13 form part of these Financial Statements.



**Carol Boate**  
Regulator of the National Lottery  
26 May 2023



# Statement of Comprehensive Income

## for the financial year ended 31 December 2022

	Notes	Year ended 31 December 2022 €	Year ended 31 December 2021 €
<b>(Deficit) / Surplus for the year</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>
Experience losses / (gains) on retirement benefit obligations	10(b)	181,000	16,000
Changes in assumptions underlying the present value of retirement benefit obligations		<u>(1,652,000)</u>	<u>(2,000)</u>
<b>Total actuarial (gains) / losses in the year</b>		<b><u>(1,471,000)</u></b>	<b><u>14,000</u></b>
Adjustment to deferred retirement benefits funding		<u>1,471,000</u>	<u>(14,000)</u>
<b>Total comprehensive income for year</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>

Notes 1 to 13 form part of these financial statements.



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**Carol Boate**  
 Regulator of the National Lottery  
 26 May 2023

# Statement of Financial Position

## as at 31 December 2022

	Notes	2022 €	2021 €
<b>Non-current assets</b>			
Property, plant and equipment	7	<u>23,859</u>	<u>35,856</u>
<b>Current assets</b>			
Debtors	8	133,802	121,905
Cash and cash equivalents		<u>3,047,900</u>	<u>3,059,289</u>
		3,181,702	3,181,194
<b>Creditors (amounts falling due within one year)</b>			
Creditors and accruals	9	<u>(197,547)</u>	<u>(152,874)</u>
<b>Net current assets</b>		2,984,155	3,028,320
<b>Retirement benefits</b>			
Retirement benefit obligations	10(b)	(2,575,000)	(531,000)
Deferred retirement benefit funding asset	10(c)	<u>2,575,000</u>	<u>531,000</u>
<b>Net assets</b>		<u><u>3,008,014</u></u>	<u><u>3,064,176</u></u>
<b>Represented by</b>			
Accumulated retained earnings	11	<u><u>3,008,014</u></u>	<u><u>3,064,176</u></u>

Notes 1 to 13 form part of these Financial Statements.



.....  
**Carol Boate**  
 Regulator of the National Lottery  
 26 May 2023

# Statement of Cash Flows

for the financial year ended 31 December 2022

	Notes	Year ended 31 December 2022 €	Year ended 31 December 2021 €
<b>Net cash flows from operating activities</b>			
Operating (deficit) / surplus for the year		(47,885)	225,215
Loss on disposal of fixed assets		-	297
Depreciation	7	20,363	18,482
(Increase) / Decrease in debtors		(11,897)	8,644
Increase / (Decrease) in creditors		44,673	(75,717)
<b>Net cash inflow from operating activities</b>		<b>5,254</b>	<b>176,921</b>
<b>Cash flow from investing activities</b>			
Payments to acquire property, plant and equipment	7	(8,366)	(4,800)
<b>Cash flow from financing activities</b>			
Interest (paid) / received	4	(8,277)	(4,433)
<b>(Decrease) / increase in cash and cash equivalents</b>		<b>(11,389)</b>	<b>167,688</b>
<b>Cash and cash equivalents at the start of the financial year</b>		<b>3,059,289</b>	<b>2,891,601</b>
<b>Cash and cash equivalents at the end of the financial year</b>		<b>3,047,900</b>	<b>3,059,289</b>

Notes 1 to 13 form part of these financial statements.



**Carol Boate**  
Regulator of the National Lottery  
26 May 2023

# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 1 | Accounting Policies

The significant accounting policies adopted by the Regulator of the National Lottery are set out below. They have been applied consistently throughout the year and the preceding period.

##### **(a) Statement of Compliance**

The financial statements have been prepared in compliance with Financial Reporting Standard 102, the financial reporting standard applicable in the UK and Republic of Ireland (“FRS 102”) issued by the Financial Reporting Council.

##### **(b) Basis of Preparation**

The financial statements are prepared on the accruals basis in accordance with generally accepted accounting principles and under the historical cost convention.

##### **(c) Levy Income**

Levy income represents the amount receivable under the licence by the Regulator from the operator of the National Lottery in respect of the year.

##### **(d) Expenditure Recognition**

Expenditure is recognised in the financial statements on an accruals basis as it is incurred.

##### **(e) Property, plant and equipment**

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation, charged to the Statement of Income and Expenditure, is calculated in order to write off the cost of assets over their estimated useful lives, under the straight-line method, at the annual rate of 25% for leasehold improvements, 33⅓% for computer equipment and telephone system, and 20% for all other assets from date of acquisition.

##### **(f) Foreign Currencies**

The financial statements are presented in Euro (€).

Transactions denominated in foreign currencies are converted into euro during the year and are included in the Statement of Income and Expenditure for the year.

Monetary assets and liabilities denominated in foreign currencies are converted into euro at exchange rates ruling at the balance sheet date and resulting gains and losses are included in the Statement of Income and Expenditure for the year.

# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 1 | Accounting Policies (Continued)

##### (g) Employee benefits

###### Short-term benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Creditors and accruals figure in the Statement of Financial Position.

###### Retirement benefits

The National Lottery Act 2013 provides that the Regulator may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, determine the conditions of service of staff.

The Regulator is currently establishing pension arrangements in respect of all employees in cooperation with the Department and is making the necessary deductions from salaries, which are transferred to the Exchequer monthly in arrears, as agreed with the Department.

The Regulator is providing for employer contributions at a rate of 30% for non-Single Scheme (non-personal pension contribution), 25% for non-Single Scheme (personal pension contribution) and at a rate of three times employee contributions for Single Scheme members.

The Department has recently confirmed that pension benefits of non-Single Scheme members are to be funded from the Central Exchequer. Provision is made for the pension liability of all Scheme members together with recognition of a matching asset for the funding of the liability from Exchequer sources. Previously, pension liability and matching asset in respect of non-Single Scheme members was not recognised in the financial statements but was disclosed by way of note (see Note 10).

##### (h) 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.

###### Depreciation and Residual Values

The Regulator has reviewed the useful lives and associated residual values of all fixed asset classes and has concluded that the useful lives and residual values are appropriate.

# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 1 | Accounting Policies (Continued)

##### Retirement benefits

Pension liabilities are recognised in the financial statements and an actuarial valuation of those liabilities, carried out by a qualified actuary, uses specific financial assumptions as set out in note 10.

#### 2 | Establishment of the Office of Regulator of the National Lottery

The Office of Regulator of the National Lottery, which is located at Block D, Irish Life Centre, Dublin 1, was established under Section 7 of the National Lottery Act 2013 and the holder of the Office is known as the Regulator of the National Lottery. Details in respect of the operations of the Regulator and its principal activities are included in the Report of the Regulator in Section 1.

#### 3 | Income

Section 24 of the National Lottery Act 2013 provides for the payment of an annual levy by the operator of the National Lottery to the Regulator. The amount of the levy, as specified in the licence with the operator, is €1,500,000 per annum, subject to indexation with the Consumer Price Index. For 2022, the average Consumer Price Index of 2.33% for the 12 months ended 31 December 2021 as published by the Central Statistics Office in January 2022 was applied by the operator.

	2022	2021
	€	€
Levy income, for the year	<u>1,552,899</u>	<u>1,517,621</u>

#### 4 | Interest Costs

Included in interest payable of €8,277 (2021: €4,433) are negative interest charges of €8,497 (2021: €4,407), net of interest receivable of €220. Negative interest charges arise as a result of funds held in deposit.

# Notes

(forming part of the financial statements)

for the year ended 31 December 2022

## 5 | Administration Costs

	2022	2021
	€	€
Salaries and staff costs	918,995	872,085
Outsourced labour costs	99,986	-
Professional fees (Note 6)	279,474	154,220
External audit*	18,900	17,200
Internal audit	17,561	23,309
Rent, service charges and maintenance	120,865	118,461
Cleaning, heat and light	4,159	2,450
Insurances	29,746	22,662
Travel and subsistence	2,019	452
Recruitment	9,517	-
Training costs and memberships	21,749	16,171
Office supplies and equipment	3,253	3,256
Information and communication technology	41,717	30,910
Publications	8,569	10,738
Depreciation	20,363	18,482
Other administration costs	3,911	2,010
	<b><u>1,600,784</u></b>	<b><u>1,292,406</u></b>

\* External audit includes an amount of €7,600 (2021: €6,900) for audit fees in respect of the National Lottery Fund.

## 6 | Professional Fees

	2022	2021
	€	€
Legal services	28,803	84,012
Tax and financial advisory	6,273	4,073
Public relations/marketing	56,215	30,661
Pensions and human resources	6,100	8,191
Lottery consultancy	11,685	-
Research	152,248	-
IT and Other	18,150	27,283
	<b><u>279,474</u></b>	<b><u>154,220</u></b>

# Notes

(forming part of the financial statements)

for the year ended 31 December 2022

## 7 | Property, Plant and Equipment

	Leasehold Improvements	Computer Equipment	Office Fitting, Furniture & Equipment	Telephone System	Total
	€	€	€	€	€
<b>Cost</b>					
At 31 December 2021	48,839	39,218	8,736	4,182	100,975
Additions during year	-	3,980	4,386	-	8,366
Disposals during year	-	-	-	-	-
At 31 December 2022	<u>48,839</u>	<u>43,198</u>	<u>13,122</u>	<u>4,182</u>	<u>109,341</u>
<b>Depreciation</b>					
At 31 December 2021	25,091	29,184	6,662	4,182	65,119
Charge for year	12,210	7,097	1,056	-	20,363
Depreciation on disposals	-	-	-	-	-
At 31 December 2022	<u>37,301</u>	<u>36,281</u>	<u>7,718</u>	<u>4,182</u>	<u>85,482</u>
<b>Net Book Value</b>					
At 31 December 2022	<u>11,538</u>	<u>6,917</u>	<u>5,404</u>	<u>-</u>	<u>23,859</u>
At 31 December 2021	<u>23,748</u>	<u>10,034</u>	<u>2,074</u>	<u>-</u>	<u>35,856</u>

Leasehold improvements of €48,839 capitalised in 2019 are being depreciated over four years, being the period remaining under the property lease to November 2023.

## 8 | Debtors

	2022	2021
	€	€
Accrued income	89,474	83,261
Prepayments	<u>44,328</u>	<u>38,644</u>
	<b><u>133,802</u></b>	<b><u>121,905</u></b>



# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 9 | Creditors (amounts falling due within one year)

	2022	2021
	€	€
Trade creditors and accruals	155,906	115,746
Pension contributions (Note 10)	14,309	13,001
PAYE/PRSI	22,429	20,122
Additional superannuation contribution	2,156	1,935
PSWT liability	2,677	2,013
VAT liability	70	57
	<u>197,547</u>	<u>152,874</u>

#### 10 | Pension Provision

A draft defined benefit pension scheme for the Office of the Regulator, based on the Public Service Model Scheme, was submitted to the Department of Public Expenditure, National Development Plan Delivery and Reform on 24th November 2015 and is awaiting approval.

The rate of contributions in the year, including employer contributions of 30% of pensionable pay for non-Single Scheme (non-personal pension contribution) members, 25% of pensionable pay for non-Single Scheme (personal pension contribution) members, and of three times employee contributions for Public Service Pension (Single Scheme and Other Provisions) Act 2012 members (i.e. Single Scheme members) are agreed with the Department and transferred to the Exchequer, one month in arrears. At the 31 December 2022 the amount of contributions to be transferred to the Exchequer is €14,309.

##### Non-Single Scheme members

With regard to non-Single Scheme members, the Department of Public Expenditure, National Development Plan Delivery and Reform recently confirmed that the liability for retirement benefits payable to non-Single Scheme members is assumed by the Central Exchequer. All employer and employee contributions based on a percentage of salaries of the scheme members are transferred to the Central Exchequer as agreed with the Department. The pension liability of non-Single Scheme members and the matching asset are recognised for the first time on the Statement of Financial Position at 31 December 2022. The pension liability for non-Single Scheme members at 31 December 2021 as disclosed by way of note in the previous year's accounts was €3,200,000.

# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 10 | Pension Provision (Continued)

##### Single Scheme members

With regard to Single Scheme members, the Office of the Regulator of the National Lottery was prescribed as a relevant authority for the purpose of the Single Scheme in 2019. Employee and employer contributions are transferred to the Department of Public Expenditure, National Development Plan Delivery and Reform on a monthly basis in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

##### Actuarial Assumptions

The liability for all Scheme members as provided for in the financial statements, is based on an actuarial valuation carried out by a qualified actuary using the financial assumptions below for the purpose of FRS 102.

	Year ended 31 December 2022	Year ended 31 December 2021
Discount rate	3.80%	1.30%
Rate of increase in salaries	4.10%	3.50%
Rate of increase in pension	3.6%	3.0%
Inflation	2.6%	2.0%

# Notes

(forming part of the financial statements)

for the year ended 31 December 2022

## 10 | Pension Provision (Continued)

### (a) Retirement Benefit Costs

Analysis of retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves.

Retirement Benefit Costs	Non-Single Scheme	Single Scheme	2022	2021*
	€	€	€	€
Total Employer Contributions	90,687	55,317	146,004	52,111
Current Service Costs**	149,000	84,000	233,000	83,000
Interest Costs	43,000	8,000	51,000	4,000
Adjustments to Deferred Exchequer Pension Funding	(192,000)	(92,000)	(284,000)	(87,000)
Total charged to Statement of Income & Expenditure & Retained Revenue Reserves	<u>90,687</u>	<u>55,317</u>	<u>146,004</u>	<u>52,111</u>

\* 2021 is in respect of Single Scheme members only as disclosed in the 2021 annual accounts.

\*\* Employee contributions have been included in the calculation of the current service costs figure.

Employer contributions must be paid by public service bodies who are funded “wholly or mainly from sources other than directly or indirectly out of the Central Fund”. As a self-financing public body, the sum of €146,004 represents the Office of the Regulator's liability for employer contributions in respect of all Scheme members. These amounts are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform monthly in arrears.

# Notes

## (forming part of the financial statements)

### for the year ended 31 December 2022

#### 10 | Pension Provision (Continued)

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

	Non-Single Scheme	Single Scheme	2022	2021*
	€	€	€	€
Net Pension Liability at 1 January	3,200,000	531,000	3,731,000	401,000
Current Service Costs	149,000	84,000	233,000	83,000
Employee Contributions	13,000	18,000	31,000	29,000
Interest Costs	43,000	8,000	51,000	4,000
Experience losses/(gains) on scheme liabilities	141,000	40,000	181,000	16,000
Changes in assumptions	(1,428,000)	(224,000)	(1,652,000)	(2,000)
Net Pension Liability at 31 December	<u>2,118,000</u>	<u>457,000</u>	<u>2,575,000</u>	<u>531,000</u>

\*2021 is in respect of Single Scheme members only as disclosed in the 2021 annual accounts.

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

The Office of the Regulator of the National Lottery recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, the prescribing of the Office of the Regulator of the National Lottery as a relevant authority for the purposes of the Single Scheme and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process.

##### (d) Defined benefit obligations

	2022	2021
	€	€
Defined benefit obligations	2,575,000	531,000

\*2021 is in respect of Single Scheme members only as disclosed in the 2021 annual accounts.

# Notes

(forming part of the financial statements)  
for the year ended 31 December 2022

## 11 | Accumulated Retained Earnings

	2022
	€
At beginning of year	3,064,176
(Deficit) for year	<u>(56,162)</u>
Retained earnings at the end of the year	<u><u>3,008,014</u></u>

## 12 | Capital Commitments

There were no commitments for capital expenditure at 31 December 2022.

## 13 | Approval of Financial Statements

The financial statements were approved by the Regulator of the National Lottery on 26 May 2023.

# 3

## National Lottery Fund Report and Financial Statements

for the year ended 31 December 2022

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## National Lottery Fund

# Governance Statement and Statement of Responsibilities

### **Governance**

The National Lottery Fund is established under section 8 of the National Lottery Act 1986 and continues in being in accordance with section 44 of the National Lottery Act 2013. The Fund comprises a single bank account held at the Central Bank of Ireland. The Fund has no employees or directors.

### **Regulator Responsibilities**

The responsibilities of the Regulator in respect of the Fund are set out in the National Lottery Act, 2013. Under section 44 of the National Lottery Act, 2013, the Regulator manages and controls the Fund. In addition the Regulator is required to submit accounts of the Fund annually to the Comptroller and Auditor General for audit and for a copy of an abstract of the accounts so audited together with a copy of the report of the Comptroller and Auditor General thereon to be laid before each House of the Oireachtas.



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**Carol Boate**

Regulator of the National Lottery

26 May 2023

## National Lottery Fund

# Statement on Internal Control

### Scope of Responsibility

I acknowledge my responsibility for ensuring that an effective system of internal control is maintained and operated in relation to the National Lottery Fund. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016), as it applies to the Office of the Regulator and the National Lottery Fund.

### Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, National Development Plan Delivery and Reform has been in place for the National Lottery Fund for the year ended 31 December 2022 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

The National Lottery Fund is established under section 8 of the National Lottery Act 1986 and is managed and controlled by the Regulator.

The Office of the Regulator has established an internal audit function which is adequately resourced and conducts a programme of work agreed with me, in respect of the National Lottery Fund.

The Office of the Regulator has developed a risk management policy which sets out the risk appetite, the risk management processes in place and the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff, who are expected to work within the Office of the Regulator of the National Lottery's risk management policies, to alert management on emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

### Risk and Control Framework

The Office of the Regulator of the National Lottery has implemented a risk management system in respect of the National Lottery Fund which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the National Lottery Fund and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated three times a year. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.



## National Lottery Fund

# Statement on Internal Control

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

- ▶ procedures for all key business processes have been documented,
- ▶ financial responsibilities have been assigned at management level with corresponding accountability,
- ▶ there are systems aimed at ensuring the security of the information and communication technology systems, and
- ▶ there are systems in place to safeguard the assets.

### Ongoing Monitoring and Review

Formal procedures have been established in the Office of the Regulator of the National Lottery for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action in a timely way. I confirm that the following ongoing monitoring systems are in place:

- ▶ an organisation structure with clear operating and reporting procedures;
- ▶ authorisation limits, segregation of duties and delegated authorities to approve and process transactions of the National Lottery Fund;
- ▶ a system to facilitate the recording and reconciliation of all transactions and to provide a complete audit trail of transactions processed;
- ▶ processes to identify and evaluate business risks by:
  - ▶ identifying the nature, extent and financial implications of risks facing the National Lottery Fund including the extent and categories which I regard as acceptable
  - ▶ assessing the likelihood of identified risks occurring
  - ▶ assessing the Office's ability to manage and mitigate the risks that do occur;
- ▶ weekly monitoring and reconciliations of amounts processed in the National Lottery Fund;
- ▶ a set of policies and procedures relating to operational and financial controls;
- ▶ procedures for monitoring the effectiveness of the internal control systems include the work of Internal Audit and management reviews.

## National Lottery Fund

# Statement on Internal Control

### **Blended Working Arrangements**

The control processes of the Office of the Regulator are compatible with the Office's blended working arrangements.

This is achieved by active management of the control environment including:

- ▶ Operational management – the Regulator in conjunction with the management team actively considers and documents all material controls in the context of blended working and reviews controls in a timely manner, as necessary;
- ▶ Operational issues – the Regulator monitors controls to ensure that appropriate authorisations are in place, that appropriate reconciliations and verifications take place in a timely manner, and that appropriate segregations of duties are maintained;
- ▶ Finance Committee – the Finance Committee monitors the operation of controls;
- ▶ Risk Committee - the Risk Committee monitors risks and associated controls;
- ▶ Internal Audit – Internal Audit assesses the effectiveness of the controls;
- ▶ IT systems – the Regulator, in conjunction with outsourced IT specialists, monitors the effectiveness of the controls, particularly with regard to access and security;
- ▶ Staff Training – the Regulator, through scheduled training of all staff each year, ensures an awareness of, and focus on, maintaining a strong control environment when working in the office and remotely;
- ▶ Physical controls – the Regulator has introduced appropriate physical controls to ensure continuity in the delivery of the functions of the Office and in the provision of a safe working environment for all staff;
- ▶ Delivery of outputs – the Regulator monitors the delivery of outputs across the Office to ensure that the functions of the Regulator are being achieved;
- ▶ Fraud – the Regulator specifically considers the risk of fraud and ensures that appropriate controls are in place to mitigate such risks.

## National Lottery Fund

# Statement on Internal Control

### Procurement

Due to the nature of the National Lottery Fund, procurement matters do not arise.

### Review of Effectiveness

I confirm that the Office of the Regulator of the National Lottery has procedures in place to monitor the effectiveness of the National Lottery Fund risk management and control procedures. The Office of the Regulator of the National Lottery's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors and the senior management within the Office of the Regulator of the National Lottery responsible for the development and maintenance of the internal control framework.

I confirm that an annual review of the effectiveness of the system of internal control was carried out in respect of 2022 and completed by 31 March 2023.

### Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.



**Carol Boate**

Regulator of the National Lottery

26 May 2023



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

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

### **National Lottery Fund**

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

I have audited the financial statements of the National Lottery Fund prepared by the Regulator of the National Lottery for the year ended 31 December 2022 under section 44 of the National Lottery Act 2013. The financial statements comprise the account of receipts and payments, the reserve account and related notes.

In my opinion, the financial statements properly present

- the payments into and out of the National Lottery Fund for 2022, and
- the balance of the Fund at 31 December 2022.

#### ***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 Regulator of the National Lottery 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 statement on internal control and on other matters**

The Regulator has presented a statement on internal control together with the financial statements. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

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

**30 May 2023**

## Appendix to the report

### Responsibilities of the Regulator of the National Lottery (the Regulator)

The governance statement and statement of responsibilities sets out the Regulator's responsibilities in relation to the financial statements. These are

- the preparation of annual financial statements as required by Section 44 of the National Lottery Act 2013
- ensuring that the financial statements properly present the National Lottery Fund's affairs at year-end and transactions in the year
- ensuring the regularity of transactions, and
- implementing such internal control as the Regulator determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 44 of the 2013 Act to audit the financial statements of the National Lottery Fund and to report thereon to the Houses of the Oireachtas.

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

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

I report by exception if, in my opinion,

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

### Statement on Internal Control

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

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

### Reporting on other matters

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

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

## National Lottery Fund

# Account of Receipts and Payments

## for the year ended 31 December 2022

		2022		2021	
	Note	€'000	€'000	€'000	€'000
Received from the operator	4		581,637		682,338
<b>less:</b>					
Paid to the operator in respect of:	5				
Prizes		233,837		286,724	
Operator's entitlement		<u>89,910</u>	<u>323,747</u>	<u>103,296</u>	<u>390,020</u>
			257,890		292,318
<b>less:</b>					
Paid to the Regulator in respect of Regulator Levy	8		<u>1,547</u>		<u>1,513</u>
			256,343		290,805
Investment Interest Received/(Paid)	6		<u>(185)</u>		<u>(204)</u>
			256,158		290,601
Transferred to the Central Fund	7		<u>(257,933)</u>		<u>(289,709)</u>
(Decrease)/Increase in Investment			<u><b>(1,775)</b></u>		<u><b>(892)</b></u>

**Reserve Account**

		2022	2021
		€'000	€'000
Balance on deposit at 1 January		21,595	20,703
(Decrease)/Increase in Investment		<u>(1,775)</u>	<u>892</u>
Balance on deposit at 31 December	6	19,820	21,595
<b>less:</b>			
Liability for Regulator Levy	8	(89)	(83)
Liability to Prizes Fund Account	9	<u>(0)</u>	<u>0</u>
Balance available for distribution through the Central Fund	7	<u><b>19,731</b></u>	<u><b>21,512</b></u>

Notes 1 to 11 form part of these Accounts



**Carol Boate**  
Regulator of the National Lottery  
26 May 2023

## National Lottery Fund

# Notes to the Accounts

### 1 | The National Lottery

The National Lottery, established in 1986, continues in accordance with the National Lottery Act 2013 ("the Act"). On 30 November 2014 Premier Lotteries Ireland Limited ("PLI"), an Irish registered company, commenced as operator under a licence ("the Licence") for 20 years granted by the Minister for Public Expenditure, National Development Plan Delivery and Reform on 27 February 2014.

### 2 | The National Lottery Fund

The National Lottery Fund ("the Fund"), established under the National Lottery Act 1986, continues in being by virtue of Section 44 of the National Lottery Act 2013. Under Section 7 of the Act, the Regulator of the National Lottery was appointed by the Minister for Public Expenditure, National Development Plan Delivery and Reform and in accordance with Section 44 of the Act, the Regulator manages and controls the Fund.

The Fund receives proceeds of the National Lottery from the operator and pays amounts in respect of prizes, Regulator's annual levy and the operators' entitlements under the Licence. The Regulator transfers funds, at intervals determined by the Minister, to the Exchequer (after appropriate provision for prospective or contingent liabilities) for application for the purposes set out in the Act. The amounts due to the Central Fund of the Exchequer for Good Causes are calculated as laid out in the Act and the Licence as being 65% of Gross Gaming Revenue (GGR). GGR is defined as total net sales minus prizes, as defined in Clause 1.1.24 of the Licence.

In accordance with clause 6.2 of the Licence, the Regulator operates the National Lottery Fund account in the Central Bank of Ireland.

### 3 | Accounts of the Fund

The accounts detail amounts paid into and by the Fund during the year under review together with an analysis of the balance held at the year end. Under Section 44 of the National Lottery Act 2013, the accounts of the Fund are required to be audited by the Comptroller and Auditor General, and a copy of an abstract of the accounts so audited together with a copy of the report of the Comptroller and Auditor General thereon is to be laid by the Regulator before each House of the Oireachtas.

## National Lottery Fund

# Notes to the Accounts

### 4 | Amounts Received from the Operator

As required by the Act amounts received from the operator comprise ticket sales proceeds less retailers' remuneration and prizes paid by retailers. Amounts received from the operator were €582 million in 2022 (2021: €682 million), and this includes the receipt of €9,547,410 in respect of year ended 31 December 2021 as referred to in Note 9 below.

Amounts received from the operator are a function of the Sales of National Lottery products in the year and of deductions for retailers' remuneration and prizes paid by retailers. Amounts transferred to the Exchequer are a function of the amounts generated for Good Causes in the year.

An extract from the audited financial statements of the operator, Premier Lotteries Ireland DAC, as audited by Deloitte for the year ended 31 December 2022 and which were prepared on an accrual's basis, provides an overview of the amounts accounted for by the operator in the year.

Extract from the Audited Financial Statements of Premier Lotteries Ireland DAC for the year ended 31 December 2022	2022 €'m	2021 €'m
Gross ticket sales	884.1	1,053.7
Prizes	(484.9)	(585.9)
Good Causes	(259.5)	(304.0)

The Good Causes amount included in the audited financial statements of the operator €259.5 million (2021 €304.0 million) is the amount attributable to Good Causes on an accruals basis on Sales arising in 2022.

The amount included as Transferred to the Central Fund in these Fund accounts of €257.9 million (2021: €289.7 million) is the actual transfers from the National Lottery Fund to the Central Fund during the year to 31 December 2022 (see Note 7).

Based on the extract from the operator's audited financial statements above the following percentages are derived:

	2022	2021
<b>As a percentage of Gross ticket sales</b>	<b>%</b>	<b>%</b>
Gross ticket sales	100%	100%
Prizes*	54.8%	55.6%
Good Causes	29.3%	28.8%

\* In accordance with S.40(2) of the National Lottery Act 2013, the total value of the prizes distributed in the National Lottery in any financial year of the operator shall be equal to or not less than 50 percent of the total moneys received by the operator in that year in respect of the sale of National Lottery tickets in that year or such other greater percentage as may be specified in the licence.



## National Lottery Fund

# Notes to the Accounts

### 5 | Amounts Paid to the Operator

The amounts paid from the Fund to the operator totalled €324 million in 2022 (2021: €390 million). This comprised €234 million in respect of prizes payments (2021: €287 million) and €90 million in respect of operator's entitlement (2021: €103 million). The payments for operator's entitlement of €90 million in 2022 includes the payment in respect of year ended 31 December 2021 of €3,341,593 as referred to in Note 9 below.

Prize amounts are paid to the Prizes Fund Account maintained by the operator. Winners of prizes are required to claim their prizes within the required period as stated in the relevant game rules, generally 90 days. If a winner does not claim their prize within the required period, the prize becomes an Expired Unclaimed Prize. The amount of Expired Unclaimed Prizes arising in 2022 was €18.7 million. In accordance with the specific requirements of Clause 6.9.2 of the Licence to Operate the National Lottery, all Expired Unclaimed Prizes are forfeited in favour of the operator and are to be used by the operator solely for the promotion of the National Lottery within 365 days of the date on which they were forfeited.

### 6 | Investments of the Fund

All moneys of the Fund are held in a deposit account maintained at the Central Bank of Ireland. Negative interest has been charged on this account from June 2014 to 26 July 2022. This arose from an ECB Decision (EC/2014/23) relating to the remuneration of deposits, balances and holdings of excessive reserves, which affected the remuneration of government deposits at National Central Banks. Arising from ECB Decisions in 2022 relating to interest rates, no interest arose on deposits in the National Lottery Fund from 27 July 2022 to 13 September 2022. From 14 September 2022 interest was earned on deposits in the National Lottery Fund. Interest is calculated on a daily basis, and paid twice yearly. Interest is recognised on payment or receipt. The estimated amount of interest earned to 31 December 2022, but not yet received at the year-end amounted to €115,000.

### 7 | Transfers to the Central Fund

Funds are allocated to Good Causes pursuant to Clause 6.6 of the Licence and are 65% of GGR calculated on an annual basis, in accordance with Schedule 2 to the Licence. Following provision for current liabilities of the Fund and any prospective or contingent liabilities, the Regulator arranges the transfer of funds allocated to Good Causes, at intervals determined by the Minister, from the National Lottery Fund to the Central Fund. The allocation of Central Fund moneys to beneficiaries is voted by the Oireachtas through the annual Estimates process and moneys are issued during the year and accounted for through the Appropriation Accounts.

## National Lottery Fund

# Notes to the Accounts

### 8 | Liability for Regulator Levy

In accordance with the National Lottery Act 2013, the Licence provides for the payment by the operator of an annual levy to the Regulator to meet expenses properly incurred by the Regulator. Such amounts are deducted from payments to the operator and are retained in the Fund for payment to the Regulator. The amount due to the Regulator at 31 December 2022 is €89,328 (2021: €83,140).

### 9 | Liability to Prizes Fund Account

Payments from the Fund to the Prizes Fund Account in respect of prizes are made weekly, based on expected prizes won as notified by the operator. The liability of the Fund to the Prizes Fund Account is for actual prizes won. On 31 December 2022 the amount due to the Fund from the Prizes Fund Account is €14,919,967, of which €5,221,989 is due to be transferred to the operator. The receipt, and subsequent payment, occurred on 31 March 2023 and 3 April 2023 respectively. On 31 December 2021 an amount of €6,205,817 was due to the Fund from the Prizes Fund Account (€9,547,410 less €3,341,593 due to the operator). The receipt, and subsequent payment, occurred on 31 March 2022 and 1 April 2022 respectively.

### 10 | Audit Fee

The audit fee is paid by the Office of the Regulator of the National Lottery. The amount charged in respect of 2022 is €7,600 (2021: €6,900).

### 11 | Approval of the National Lottery Fund Account

The National Lottery Fund Account in respect of the year ended 31 December 2022 was approved by the Regulator on 26 May 2023.





Rialálaí an Chranachuir Náisiúnta  
Regulator of the National Lottery

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Rialálaí an Chrannchuir Náisiúnta  
Regulator of the National Lottery

Tuarascáil Bhliantúil

**2022**

## ÁR bhFÍS

**Crannchur Náisiúnta atá  
sábháilte, inchothaithe  
agus dea-reáchtáilte agus  
a uasmhéadaíonn cistí le  
haghaidh Dea-Chúiseanna.**

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**Tuarascáil ar  
Oibríochtaí de bhun  
alt 22(3) den Acht  
um Chrannchur  
Náisiúnta, 2013**



# 1.1 | Ráiteas an Rialálaí



Carol Boate  
Rialálaí an  
Chrannchuir  
Náisiúnta

**De réir ailt 22 agus 44 den Acht um Chrannchur Náisiúnta, 2013, tá áthas orm an Tuarascáil Bhliantúil agus Cuntais d'Oifig Rialálaí an Chrannchuir Náisiúnta agus do Chiste an Chrannchuir Náisiúnta don bhliain dar críoch an 31 Nollaig 2022 a chur i láthair.**

Sa bhliain 2022, aistríodh €257.9 milliún ó Chiste an Chrannchuir Náisiúnta chuig an Stáitchiste chun tacú le Dea-Chúiseanna. B'ionann é sin agus laghdú 11.0% ar an bhfigiúr don bhliain 2021 (2021: €289.7 milliún).

Rinneadh athrú ó bhonn ar na rialuithe ar bhealaí ar líne an Chrannchuir Náisiúnta i mbliana trí sheiceálacha fíorúcháin aoise agus céannachta a thabhairt isteach ar fud an bhoinn cuntas imreora ar líne ar fad. Soláthraíodh faisnéis fheabhsaithe nua d'imreoirí chun cearrbhachas fadhbach a chosc freisin.

Tugann fíorú éigeantach aois agus céannacht an tsealbhóra cuntais cosaint mhéadaithe ar imirt faoi aois agus ar imreoirí a fhéachann le dul timpeall ar na teorainneacha caiteachais nó ar thréimhse féintoirmisc. Cuireann sé lena dheacra atá sé cuntas nó cárta íocaíochta nua a bhunú freisin, áfach, agus cailleadh díolacháin dá dheasca sin le linn na bliana.

Den chéad uair riamh, níor tháinig fás ar dhíolacháin ar líne i gcoibhneas le miondíolacháin sa bhliain 2022. Tharla sé sin toisc gur fhill tomhaltóirí ar ais ar an miondíol agus toisc gur tháinig an fás ar ghníomhaíocht ar líne le linn bhlianta dianghlasála phaindéim Covid-19 chun deiridh. Bhí díolacháin ar líne freagrach as 16% de na díolacháin iomlána arís eile sa bhliain 2022 (2021: 16.6%).

Bhí an bhliain 2022 ar an gcéad bhliain inar tháinig laghdú ar dhíolacháin an Chrannchuir Náisiúnta agus ar an méid a íocadh le Dea-Chúiseanna ó tháinig an Ceadúnas i bhfeidhm sa bhliain 2014. Dar le PLI, an tOibritheoir, tháinig laghdú 16% ar dhíolacháin táirgí Chrannchuir Náisiúnta i gcomparáid leis an bhfigiúr don bhliain 2021. Níorbh ábhar iontais é an laghdú sin (a) mar gheall ar an bpota óir tugtha ar aghaidh gan fasach a bhí taobh thiar de dhíolacháin a bheith níos airde ná mar is gnách thar thréimhse fhada sa bhliain 2021 agus (b) mar gheall ar an tionchar a bhí ag an méadú i mboilsciú ar gach buiséad teaghlaigh in Éirinn sa bhliain 2022. D'fhill díolacháin don bhliain (€884.1 milliún) ar ais ar na leibhéil réamhphaindéime (2019: €884.5 milliún).

Ina ainneoin sin, ba mhó an méid a íocadh le Dea-Chúiseanna le linn na bliana ná na leibhéil réamhphaindéime sa bhliain 2019. Ba mhó iad i ndearbhthearmaí (2022: €259.5m, 2019: €251.6m) agus mar chéatadán de dhíolacháin (2022: 29.35%, 2019: 28.45%) araon.

Gné thábhachtach eile den obair a rinneadh sa bhliain 2022 ba ea cumhachtaí reachtúla forfheidhmiúcháin an Rialálaí a fheidhmiú, lenar áiríodh imscrúdú a sheoladh, a chinneadh go ndearnadh sárú ar an gCeadúnas, agus ordachán a eisiúint chuig an Oibritheoir gníomhartha áirithe a dhéanamh chun comhlíonadh a bhaint amach. Ar deireadh, coinníodh íocaíochtaí a bhí dlite don Oibritheoir siar den chéad uair riamh mar gheall ar an sárú.

De bhun tuairisc theagmhais TF a fháil á rá gur scríosadh de bhotún roinnt cuntas imreora a bhí féintoirmisce go buan, cheap mé Imscrúdaitheoir faoi alt 32 den Acht um Chrannchur Náisiúnta, 2013, chun imscrúdú a dhéanamh ar an ní sin. Cé nár ceanglaíodh ar an Oibritheoir faoin gCeadúnas féintoirmeasc buan a thairiscint d'imreoirí, thug sé an rogha nua féintoirmisc sin isteach sa bhliain 2019 mar chleachtas freagrach cearrbhachais chun cearrbhachas fadhbach a chosc. Scríosadh 126 chuntas de bhotún sa bhliain 2021 trí algartam ar dhear an tOibritheoir é chun cuntais dhúnta a scríosadh tar éis dhá bhliain ar mhaithe leis an Rialachán Ginearálta maidir le Cosaint Sonraí a chomhlíonadh. Ba cheart go gcoinneofaí na cuntais scriosta sin dúnta go buan agus, ar an tslí sin, ba cheart go gcuirfí cosc ar úinéirí na gcuntas sin cuntais nua a oscailt trí mhionsonraí comhchosúla a úsáid. Mar a tharla, d'oscail sé dhuine dhéag de na himreoirí lena mbaineann cuntas nua. Cheannaigh deichniúr de na himreoirí sin ticéid dar luach iomlán €3,292 trína gcuntas nua agus fuair ceathrar díobh ríomhphoist mhargaíochta ón Oibritheoir.

Tar éis breithniú a dhéanamh ar an tuarascáil ón Imscrúdaitheoir, agus ar na huirill ón Oibritheoir, chinn mé gur sháraigh an tOibritheoir an Ceadúnas. Tar éis saoráid féintoirmisc bhuaín a thairiscint mar bheart freagrach cearrbhachais, bhí oibleagáid ar an Oibritheoir modhanna oibríochtúla a chur i bhfeidhm chun a chinneadh, maidir leis na daoine atá ag iarraidh ticéid a cheannach, nár roghnaigh siad iad féin a fhéintoirmeasc go buan roimhe sin.

Toisc go bhfuil sé de chumhacht agam imscrúdú reachtúil a dhéanamh, agus mar gheall ar a thromchúisí a bhí an sárú agus ar a thábhachtaí atá sé nach ndéanfaí arís é, d'eisigh mé ordachán chuig an Oibritheoir faoi alt 33(1) den Acht, rud lenar ceanglaíodh air sraith gníomhartha sonraithe a dhéanamh. Is é an toradh atá ar an ordachán reachtúil sin ná (a) gur cuireadh feabhas ar na rialuithe atá i bhfeidhm chun imreoirí féintoirmisce a bhrath agus chun cosc a chur orthu cuntas eile a oscailt, agus (b) go dtugtar de chumhacht don Rialálaí iarraidh ar an Ard-Chúirt smachtbhanna airgeadais a fhorchur ar an Oibritheoir i gcás nach gcomhlíonfar an t-ordachán sin amach anseo, agus smachtbhanna nua á chruthú i leith aon mhainneachtana amach anseo i rialuithe féintoirmisc. Chinn mé íocaíochtaí ab fhiú €150,000 a bhí dlite don Oibritheoir a choinneáil siar freisin, tar éis breithniú a dhéanamh ar na tosca sonracha atá leagtha amach sa Cheadúnas agus atá le comhlíonadh le linn an chumhacht chonarthaigh sin a fheidhmiú. Rinneadh an méid sin a choinneáil siar agus a aistriú chuig an Státchiste lena úsáid le haghaidh Dea-Chúiseanna sa bhliain 2023. Ba é sin an chéad uair riamh a coinníodh airgead siar ó íocaíochtaí a bhí dlite don Oibritheoir faoin gCeadúnas.

Ba mhaith liom aitheantas a thabhairt d'obair agus dúthracht mo chuid comhghleacaithe in Oifig Rialálaí an Chrannchuir Náisiúnta sa bhliain 2022. Tá an tiomantas atá acu do na caighdeáin is airde a bhaint amach agus d'imreoirí agus todhchaí an Chrannchuir Náisiúnta a chosaint le feiceáil ar fud na tuarascála seo.



**Carol Boate**  
Rialálaí an Chrannchuir Náisiúnta  
Meitheamh 2023

## 1.2 | Fís, Misean agus Luachanna an Rialálaí

### FÍS an Rialálaí



Tá fís an Rialálaí ag teacht leis na cuspóirí reachtúla a leag an tOireachtas uirthi. Is é atá i gceist leis an bhfís sin:

**“Crannchur Náisiúnta atá sábháilte, inchothaithe agus dea-reachtáilte agus a uasmhéadaíonn cistí le haghaidh Dea-Chúiseanna”**

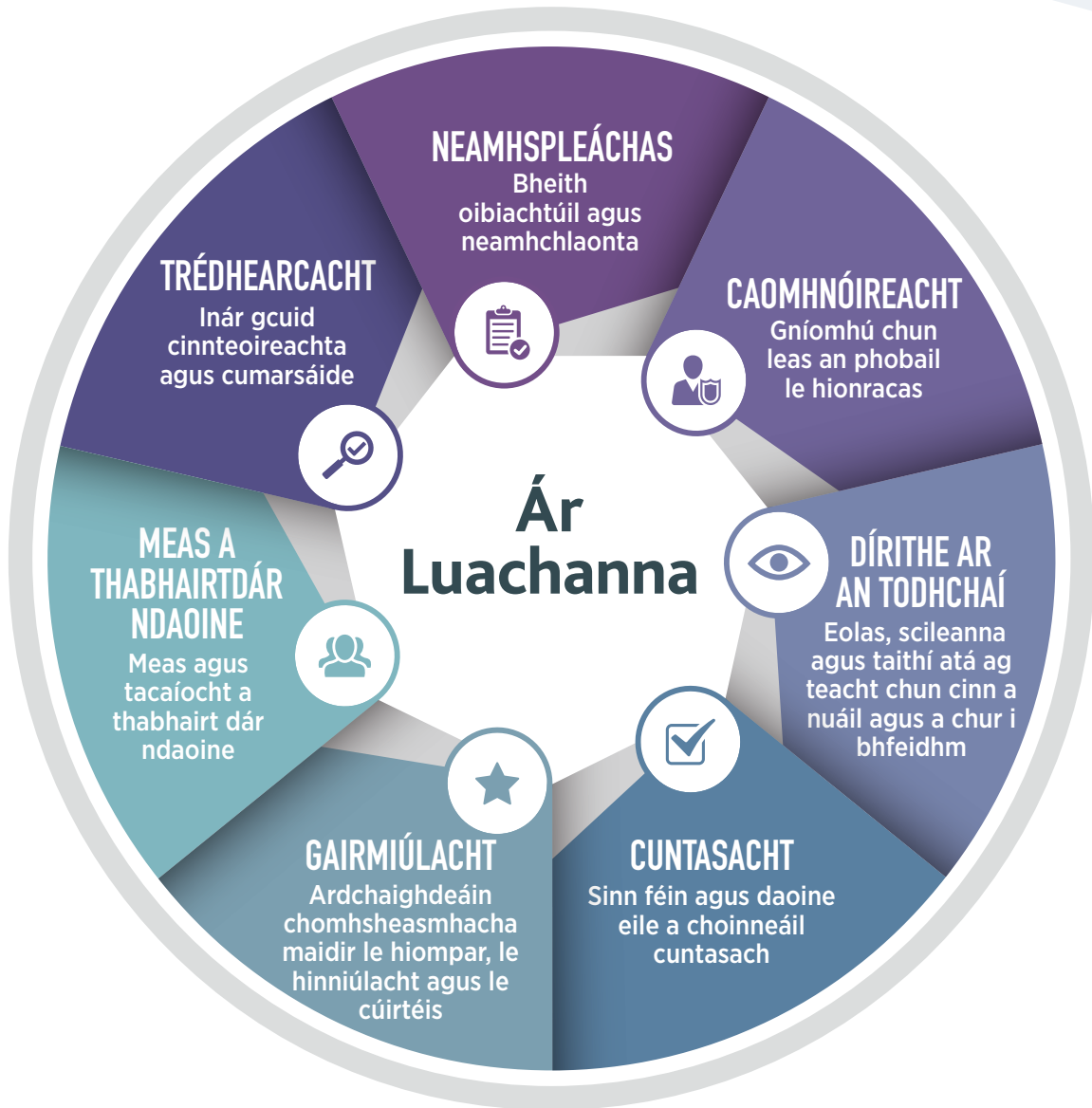
Is é an ról atá ag an Rialálaí maidir leis an bhfís sin a bhaint amach ná na feidhmeanna atá aici a chur i gcrích ar mhodh atá comhsheasmhach leis na cuspóirí reachtúla atá léirithe san fhís. Tá sé de fhreagracht ar Oibritheoir an Chrannchuir Náisiúnta an Crannchur Náisiúnta a oibriú de réir an Achta agus an Cheadúnais. Leis an tsamhail airgeadais sa Cheadúnas, dreasaítear an tOibritheoir cistí a uasmhéadú le haghaidh Dea-Chúiseanna.

### MISEAN an Rialálaí



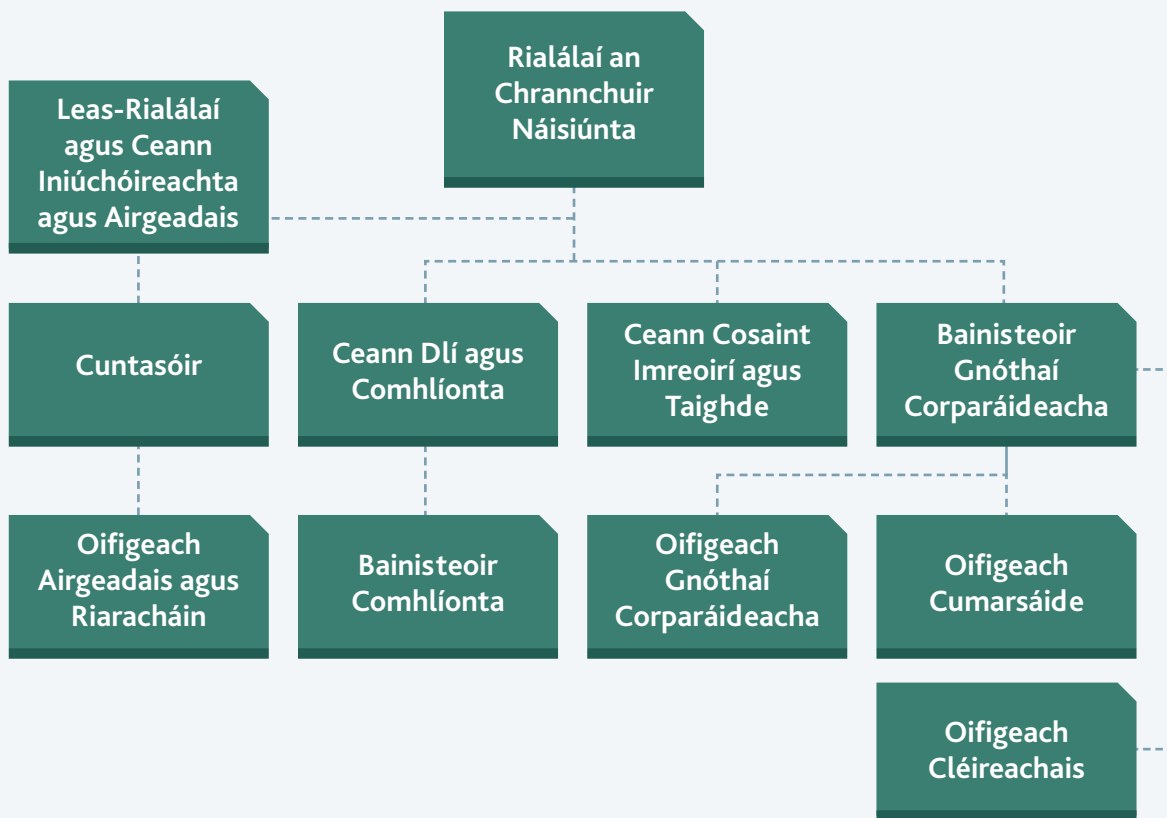
Is é misean an Rialálaí an fhís sin a bhaint amach trí na nithe seo a dhéanamh:

- ▶ Formhaoirseacht a dhéanamh ar oibríochtaí an Chrannchuir Náisiúnta agus comhlíonadh a fhorfheidhmiú de réir mar is gá.
- ▶ Tograí ón Oibritheoir a bhreithniú agus iad a cheadú de réir mar is cuí.
- ▶ Ciste an Chrannchuir Náisiúnta a bhainistiú agus a rialú.
- ▶ Cearta forfheidhmiúcháin thrádmharcanna an Chrannchuir Náisiúnta a fheidhmiú.
- ▶ A chinntiú go nglactar an dea-chleachtas rialachais i mbainistíocht agus rialachas na hOifige.



# 1.3 | Struchtúr Eagraíochta

Faigheann an Rialálaí cabhair le linn dí a freagrachtaí a chomhlíonadh óna foireann agus óna foireann bhainistíochta, a bhfuil saineolas agus taithí acu ar an gcuntasáíocht, ar an iniúchóireacht, ar an dlí, ar an tsíceolaíocht, ar an taighde, ar an rialachas, ar an gcomhlíonadh, ar an riarachán eárnála poiblí agus ar an gcumarsáid. Cuirtear saineolaithe seachtracha leis na hacmhainní sin chun forléargas cuimsitheach a sholáthar ar an Oibritheoir agus chun na caighdeáin is airde agus cinnteoireacht eolach a choinneáil ar bun sna réimsí lena mbaineann na rioscaí is mó.



## 1.4 | Feidhmeanna an Rialálaí

### **Leagtar Feidhmeanna an Rialálaí a thacaíonn leis an bhfís thuas amach san Acht um Chrannchur Náisiúnta, 2013, agus áirítear na nithe seo a leanas leo:**

1. A chur faoi deara go réachtálfar an Crannchur Náisiúnta.
2. Formhaoirseacht a dhéanamh ar oibriú an Chrannchuir Náisiúnta agus faireachán agus forfheidmiú a dhéanamh ar chomhlíonadh an Achta agus an Cheadúnais ag an Oibritheoir.
3. Ábhair áirithe a bhaineann leis an gCrannchur Náisiúnta a bhreithniú lena gceadú (lena n-áirítear scéimeanna le haghaidh cluichí Crannchuir Náisiúnta).
4. Ciste an Chrannchuir Náisiúnta a bhainistiú agus a rialú.
5. Cearta forfheidhmiúcháin aon trádmairc de chuid an Chrannchuir Náisiúnta a fheidhmiú.

Tá ceangal ar an Rialálaí na feidhmeanna sin a dhéanamh ar cibé slí is mó is dóigh leis nó léi a chinnteoidh –

- a) go réachtálfar an Crannchur Náisiúnta leis an gcuibheas uile is cuí,
- b) go ndéanfar leasanna rannpháirtithe sa Chrannchur Náisiúnta a chosaint,
- c) go ndéanfar inchothaitheacht fhadtréimhseach an Chrannchuir Náisiúnta a chosaint,

agus, faoi réir na bpointí thuas a) go c), a chinntiú go mbeidh na hioncaim arna leithroinnt ar an bPríomh-Chiste lena n-íoc chun na gcríoch a cheadaítear leis an Acht (“Dea-Chúiseanna”) chomh mór agus is féidir faoi réir théarmaí an Cheadúnais.

Níl aon ról ag an Rialálaí in iarratais ar chistí le haghaidh Dea-Chúiseanna ná sna cistí sin a leithroinnt. Ba cheart iarratais ar chistí a dhéanamh chuig an Roinn Rialtais ábhartha.

## 1.5 | Formhaoirseacht ar an Oibritheoir

Déanann an Oifig (Oifig Rialálaí an Chrannchuir Náisiúnta) faireachán ar an dóigh a gcomhlíonann Premier Lotteries Ireland DAC, an tOibritheoir, an tAcht um Chrannchur Náisiúnta, 2013, agus téarmaí agus coinníollacha an Cheadúnais a deonaíodh dó chun an Crannchur Náisiúnta a oibriú, agus forfheidhmíonn sí an comhlíonadh sin.

**Cuireann an Oifig an fheidhm sin i gcrích trí fformhaoirseacht thráthrialta réamhghníomhach a dhéanamh ar an Oibritheoir. Áirítear leis sin:**

- ▶ feidhmíocht an Oibritheora a athbhreithniú in aghaidh caighdeáin shainithe feidhmíochta.
- ▶ formhaoirseacht ar phróisis agus rialuithe arna gcur i bhfeidhm ag an Oibritheoir.
- ▶ faireachán a dhéanamh ar ghníomhaíochtaí fógraíochta agus gníomhaíochtaí cur chun cinn an Oibritheora.
- ▶ gníomhú de bhun gearáin a fhaightear ón bpobal.
- ▶ athbhreithnithe téamaithe réamhghníomhacha.
- ▶ imscrúduithe.

Fuarthas tríocha cineál difriúil tuarascálacha ar bhonn tráthrialta ón Oibritheoir sa bhliain 2022 (féach Aguisín B). Cumhdaítear gnéithe éagsúla den ghnó iontu sin, lena n-áirítear airgeadas, rialachas, teicneolaíocht, seirbhís do chustaiméirí, agus feidhmíocht cluichí.

### 1.5.1 | Feidhmíocht an Oibritheora

Déantar faireachán agus measúnú ar fheidhmíocht an Oibritheora bunaithe ar na caighdeáin réamh-mheasta atá le baint amach gach bliain. Féach Aguisín A chun teacht ar shleachta ón tuarascáil bhliantúil ón Oibritheoir ar chaighdeáin feidhmíochta don bhliain 2022.

## 1.5.2 | Díolacháin, Bealaí, agus Cistí le haghaidh Dea-Chúiseanna

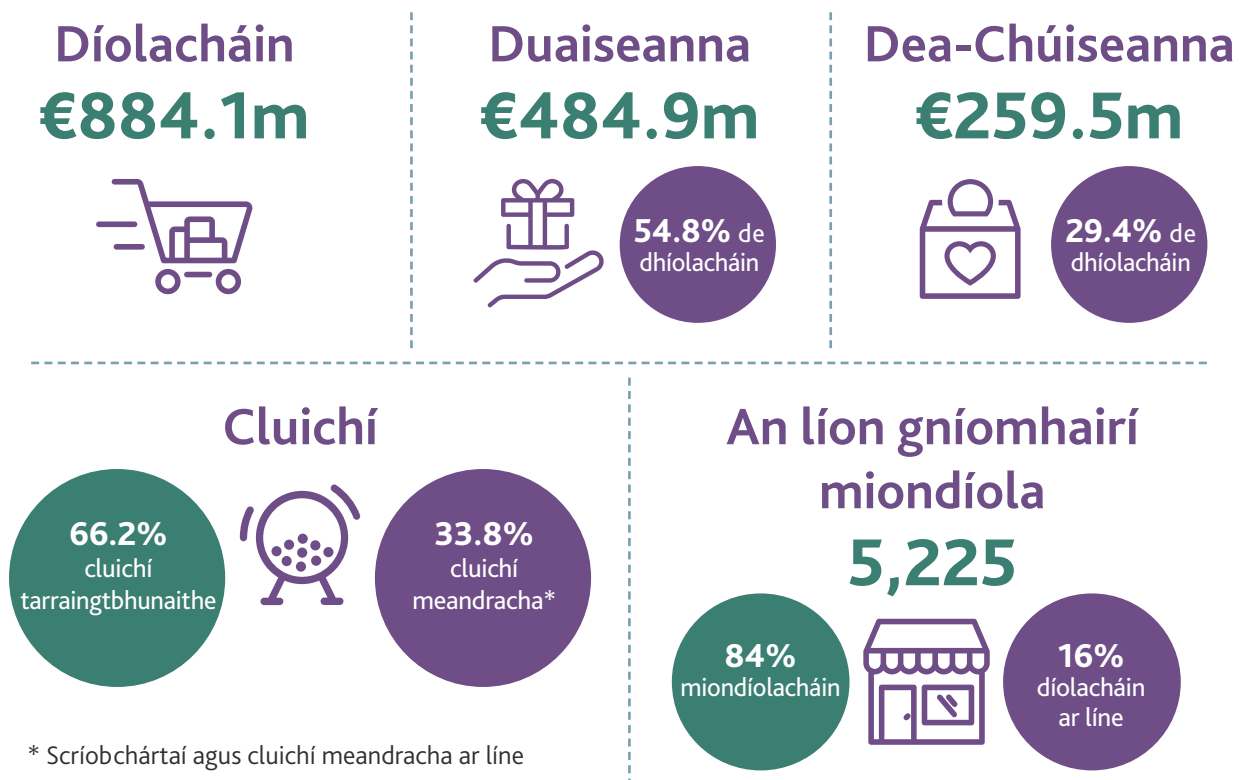
Mar a thuairiscigh an tOibritheoir, b'ionann díolacháin ticéad Crannchuir Náisiúnta don bhliain 2022 agus €884.1 milliún (2021: €1,053.7 milliún). B'fhiú €585.4 milliún (2021: €708.4 milliún) iad na díolacháin le haghaidh cluichí tarraingt bhunaithe agus b'fhiú €298.7 milliún (2021: €345.3 milliún) iad na díolacháin le haghaidh cluichí meandracha (cluichí scríobcháirte agus cluichí idirghníomhacha bua mheandraigh).

Tháinig laghdú beag ar mhéid an líonra bealaí miondíola sa bhliain 2022. Thuairiscigh an tOibritheoir go raibh 5,225 ghníomhaire ghníomhacha miondíola ann amhail an 31 Nollaig 2022, atá cothrom le laghdú 1.9% é (2021: 5,326 ghníomhaire). Thit díolacháin ar líne go €141.4 milliún agus, den chéad uair riamh, níor mhéadaigh siad mar chéatadán de dhíolacháin, agus iad freagrach as 16.0% de na díolacháin iomlána sa bhliain 2022 (2021: 16.6%).

B'ionann an méid a gineadh le haghaidh Dea-Chúiseanna agus €259.5 milliún don bhliain 2022. Léirítear i gcuntais an Oibritheora gur tháinig laghdú 14.6% (2021: €304.0 milliún) ar an méid a gineadh le haghaidh Dea-Chúiseanna. (Athraíonn an céatadán bliantúil den íocaíocht amach duaiseanna ó bhliain go bliain, agus é faoi réir athruithe sa mheascán táirgí a dhíoltar in aon bhliain ar leith, rud a chinneann ansin na méideanna a ghintear le haghaidh Dea-Chúiseanna ó na díolacháin iomlána.)

### Príomh-Mhéadrachtaí an Oibritheora

Thuairiscigh an tOibritheoir na torthaí seo a leanas don Rialálaí don bhliain dar críoch an 31 Nollaig 2022.





Is mar a leanas atá achoimre ar chuntais an Oibritheora don bhliain 2015 (an chéad bhliain iomlán inar oibrigh sé faoin gCeadúnas) go dtí an bhliain 2022:

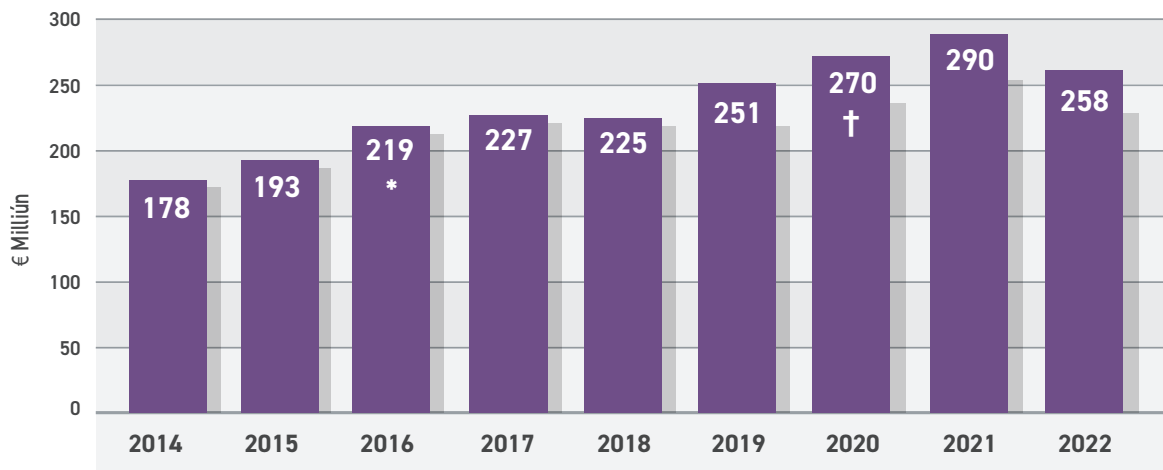
Bliain	2015	2016	2017	2018	2019	2020	2021	2022
Díolacháin	€670.4m	€750.2m	€800.2m	€805.0m	€884.5m	€918.9m	€1,053.7m	€884.1m
% den Íocaíocht Amach Duaiseanna	56.85%	56.25%	56.49%	56.35%	56.25%	57.56%	55.61%	54.84%
Méid a Gineadh le haghaidh Dea-Chúiseanna	€188.0m	€213.3m	€226.3m	€228.5m	€251.6m	€253.6m	€304.0m	€259.5m
Méid a Gineadh le haghaidh Dea-Chúiseanna mar % de Dhíolacháin	28.04%	28.43%	28.28%	28.39%	28.45%	27.60%	28.85%	29.35%

Ba é €257.9 milliún (2021: €289.7 milliún) an méid iomlán a d'aistrigh Oifig Rialálaí an Chrannchuir Náisiúnta ó Chiste an Chrannchuir Náisiúnta chuig an Stáitchiste lena dháileadh ar Dhea-Chúiseanna sa bhliain 2022. B'ionann é sin agus laghdú 11.0% i gcomparáid leis an mbliain 2021.

Baineann an méid a **ghin** an tOibritheoir le haghaidh Dea-Chúiseanna sa bhliain 2022 le díolacháin ticéad a taifeadh sa bhliain féilire sin, i.e., ón 1 Eanáir go dtí an 31 Nollaig 2022. Baineann na Cistí le haghaidh Dea-Chúiseanna a aistríodh chuig an Stáitchiste le linn na bliana 2022 (ar bhonn fáltas airgid) le hairgead a tuilleadh ó dhíolacháin ticéad sa tréimhse 52 sheachtain ón 18 Nollaig 2021 go dtí an 10 Nollaig 2022.

Is mar atá leagtha amach san fhíor thíos atá na méideanna a **aistríodh** ó Chiste an Chrannchuir Náisiúnta chuig an Stáitchiste lena ndáileadh ar Dhea-Chúiseanna (de bhun alt 44 den Acht um Chrannchur Náisiúnta, 2013, chun na gcríoch atá leagtha amach in alt 41) ón mbliain 2014, arbh í an bhliain inar thosaigh Premier Lotteries Ireland oibríochtaí Crannchuir Náisiúnta í, go dtí an bhliain 2022.

### Méideanna a Aistríodh ó Chiste an Chrannchuir Náisiúnta chuig an Stáitchiste le haghaidh Dea-Chúiseanna ina milliún euro



\* Áiríodh leis na haistrithe €219m sa bhliain 2016 €7m i leith suimeanna stairiúla a tugadh ar aghaidh sa Chrannchur Náisiúnta.

† Áiríodh leis na haistrithe €270m sa bhliain 2020 méid €16.1 milliún i leith duaiseanna neamhéilite éagtha stairiúla.

### 1.5.3 | Cosaint Imreoirí

Ceann amháin de na cuspóirí reachtúla atá ag an Rialálaí is ea go ndéanfar leasanna na rannpháirtithe sa Chrannchuir Náisiúnta a chosaint. Mar chuid den chuspóir sin, déantar faireachán ar an dóigh a gcosnaíonn an tOibritheoir na daoine seo a leanas:

- ▶ Daoine atá faoi aois (atá sainmhínithe chun críocha an Chrannchuir Náisiúnta mar dhaoine atá faoi bhun 18 mbliana d'aois).
- ▶ Imreoirí a bhfuil soghabhálacht acu i leith imirt iomarcach nó imirt fhadhbach.

Cé go mbaineann a lán daoine taitneamh as gníomhaíocht Crannchuir Náisiúnta agus go nglacann siad páirt shábháilte inti, is féidir le grúpaí áirithe nó le daoine aonair áirithe bheith leochaileach nó soghabhálach i leith imirt fhadhbach. Aithníonn Oifig Rialálaí an Chrannchuir Náisiúnta gurb ann do ghnéithe de chluichí agus den timpeallacht chearrbhachais (cibé acu ar líne nó trí asraonta miondíola) ar féidir leo patrúin atriallacha imeartha a chothú, rud a mhéadaíonn an riosca d'imreoirí, go háirithe grúpaí áirithe imreoirí.

Ceann amháin de na príomhspríocanna atá ag an Rialálaí is ea gur cheart d'imreoirí cluichí Crannchuir Náisiúnta idirghníomhuithe eolacha tomhaltóra a bheith acu leis an gCrannchuir Náisiúnta, ar idirghníomhuithe iad lena n-íoslaghdaítear an riosca do rannpháirtithe. I measc na rialuithe atá i bhfeidhm chun an sprioc sin a bhaint amach tá rialuithe ar inneachar chumarsáidí margaíochta an Chrannchuir Náisiúnta, rialuithe ar thicéid a cheannach do chluichí Crannchuir Náisiúnta, agus measúnú cuimsitheach ar an leibhéal riosca a ghabhann le gach cluiche nua a mholtar.

Cabhraíonn an Rialálaí le himirt fhadhbach agus imirt faoi aois a chosc trí na nithe seo a leanas a dhéanamh:

- ▶ Athbhreithniú a dhéanamh ar nósanna imeachta agus timpeallachtaí díolacháin an Oibritheora.
- ▶ Taighde agus sainaitint a dhéanamh ar phróisis agus cleachtais a chruthaigh a bheith éifeachtach maidir le riosca a chosc nó a íoslaghdú.
- ▶ Measúnú a dhéanamh ar an leibhéal riosca a ghabhann le cluichí nua a mholann an tOibritheoir.

#### Éifeachtacht na Rialuithe le haghaidh Imirt ar Líne

Leagtar amach i Sceideal 9 den Cheadúnas coinníollacha áirithe atá le cur i bhfeidhm le haghaidh imirt ar líne, lena n-áirítear na coinníollacha seo a leanas:

- ▶ Cuntas amháin, agus gan ach cuntas amháin, a chlárú.
- ▶ Teorainneacha ar chaiteachas in aghaidh an lae, in aghaidh na seachtaine agus in aghaidh na míosa.
- ▶ Saoráid féintoirmisc.
- ▶ Seiceálacha randamacha aoise.
- ▶ A shocrú go mbeadh íocaíocht duaiseanna móra ag brath ar chruthúnas aoise agus céannachta.
- ▶ Duaiseanna móra a íoc le seic.
- ▶ Teorainn ar an iarmhéid cuntais ar líne.

I dteannta na mbeart coiscitheach freagrach cearrbhachais a bheartaítear le Clásal 10 den Cheadúnas, agus nuair a chuirtear i bhfeidhm go cuí iad, is amhlaidh leis na rialuithe sin a thacaítear le cearrbhachas fadhbach agus cearrbhachas faoi aois a chosc.



### **Ceanglaítear le Sceideal 9 go ndéanfadh an Rialálaí trácht ar éifeachtacht na rialuithe i ndáil le himirt ar líne sa tuarascáil bhliantúil uaithi.**

Sa bhliain 2021, scríobh an Rialálaí chuig an Oibritheoir maidir leis na rialuithe atá i Sceideal 9 agus lena gceanglaítear go mbeadh imreoirí os cionn 18 mbliana d'aois agus maidir le laigí na rialuithe sin i ndáil le cosc a chur ar chearrbhachas fadhbach a eascraíonn as ticéid Chrannchuir Náisiúnta a dhíol. Dheimhnigh an tOibritheoir go raibh rún daingean aige fíorú éigeantach céannachta a thabhairt isteach do gach cuntas.

Tháinig gach cuntas nua ar líne faoi réir fíorú éigeantach céannachta an 6 Nollaig 2021, áit a gceanglaítear aitheantas fótagrafach (e.g., pas, ceadúnas tiomána) a chur isteach nuair a chuirtear cárta íocaíochta le cuntas. Úsáidtear bogearraí chun a mheasúnú cé acu atá nó nach bhfuil an doiciméad aitheantais bailí agus cé acu a thagann nó nach dtagann an t-ainm agus an dáta breithe leo sin a sholáthair an t-imreoir don chuntas. Ceanglaíodh ar gach sealbhóir cuntais a bhí ann cheana a mionsonraí céannachta a fhíorú ar bhealach den chineál céanna ansin ar bhonn rollach.

Leis an bhfíorú éigeantach céannachta sin tráth an chlárúcháin, cuirtear cosc ar mhionaoisigh clárú le haois bhréagach agus ticéid Chrannchuir Náisiúnta a cheannach ar líne. Toradh eile atá air, i dteannta fíorú éigeantach céannachta a dhéanamh ar gach cuntas a bhí ann cheana, is ea go gcabhraítear le cosc a chur ar imreoir cuntas eile a oscailt chun dul timpeall ar na teorainneacha caiteachais nó ar thréimhse féintoirmisc agus le hé nó hí a chur ó dhéanamh amhlaidh.

Sa bhliain 2022, tar éis teagmháil idir an Rialálaí agus an tOibritheoir, rinneadh suíomh Gréasáin agus aipeanna an Chrannchuir Náisiúnta a nuashonrú agus a fheabhsú chun faisnéis níos fearr a sholáthar faoi chearrbhachas fadhbach agus faoi conas é a sheachaint. Toradh eile atá ar an obair sin is ea go dtaispeántar in áit fheiceálach anois an corrlach a bhaineann leis an bpríomhdhuais fhógartha a bhuachan do chluichí bua mheandraigh ar líne agus go dtugtar don chorrach sin an leibhéal céanna suntasachta agus a thugtar don chorrach a bhaineann le haon duais eile a bhuachan. Tá sé chun leas na n-imreoirí an corrlach a bhaineann leis an bpríomhdhuais a bhuachan a thaispeáint ag an bpointe ceannaigh agus tugtar le tuiscint i dtaighde freisin gur féidir leis sin cabhrú le cearrbhachas fadhbach a chosc.

## Faireachán a Dhéanamh ar Imirt ar Líne

Mar aon lena chinntiú go gcuirtear na rialuithe faoi Sceideal 9 i bhfeidhm i leith imreoirí, déanann an tOibrítheoir faireachán ar tháscairí riosca ar léiriú ar imirt fhadhbach iad. Idirghníomhaíonn an tOibrítheoir le himreoirí a léiríonn na táscairí riosca sin chun cur leis an bhfeasacht atá acu ar na tacaí atá ar fáil, lena n-áirítear na saoráidí atá i bhfeidhm chun teorainneacha caiteachais a shocrú, féintoirmeasc, agus na seirbhísí tacaíochta atá ar fáil ó thríú páirtithe. Is trí ríomhphost a dhéantar an t-idirghníomhú sin ar dtús. Is féidir gníomh níos géire a dhéanamh ina leith ansin, amhail glao teileafóin a chur ar an imreoir agus, ó am go ham, é nó í a thoirmeasc ón mbealach ar líne.

Faigheann Oifig Rialálaí an Chrannchuir Náisiúnta sonraí anaithnidithe ráithiúla ar cheannacháin cluichí ar líne. Cumasaítear leis na sonraí sin d'Oifig Rialálaí an Chrannchuir Náisiúnta na nithe seo a leanas a dhéanamh ar bhonn anaithnidithe:

- ▶ Faireachán a dhéanamh ar chaiteachas imreoirí agus ar mhinicíocht an chearrbhachais de réir cineál cluiche.
- ▶ Faireachán a dhéanamh ar an úsáid a bhaintear as an tsaoráid féintoirmisc.
- ▶ Faireachán a dhéanamh ar iompraíocht caiteachais imreoirí le himeacht ama.

Soláthraíonn an tOibrítheoir tuarascálacha ráithiúla ar chosaint imreoirí freisin. Sna tuarascálacha sin, soláthraítear sonraí agus leagtar amach an anailís ón Oibrítheoir ar chaiteachas imreoirí, lena n-áirítear cásanna inar bhain imreoirí na teorainneacha caiteachais ar líne arna bhforchur leis an gCeadúnas amach arís agus arís eile, is iad sin: €75 in aghaidh an lae; €300 in aghaidh na seachtaine; agus €900 in aghaidh na míosa.

Déanann an Rialálaí athbhreithniú leanúnach ar chur i bhfeidhm na rialuithe ar imirt ar líne. Déanann sí amhlaidh chun measúnú a dhéanamh ar chomhlíonadh an Cheadúnais agus an Achta agus ar éifeachtacht. Tugann an Rialálaí aird ar na rialuithe le haghaidh imirt ar líne agus í ag breithniú iarratais ar cheadú le haghaidh scéimeanna do chluichí crannchuir a imrítear ar líne.

### 1.5.4 | Fógraíocht agus Cur Chun Cinn atá Freagrach

Foráiltear le Clásal 9 den Cheadúnas do Chód Cleachtas um Fhógraíocht agus Cur Chun Cinn ("an Cód"), rud ina dtugtar treoirilínte soiléire don Oibrítheoir chun cleachtas fhreagracha chumarsáide margaíochta agus fógraíochta a chinntiú atá ag teacht leis na dlíthe um fhógraíocht sa Stát. Ní mór don Oibrítheoir an Cód a athbhreithniú gach bliain agus ní mór don Rialálaí aon athruithe a cheadú lena n-úsáid. Rinneadh amhlaidh sa bhliain 2022.

Déanann Oifig Rialálaí an Chrannchuir Náisiúnta faireachán tráthrialta ar bhealaí cumarsáide margaíochta an Oibrítheora chun a chinntiú go gcloíonn sé le cleachtas fhreagracha fógraíochta agus chearrbhachais de réir an Chóid agus de réir clásail eile den Cheadúnas. Ní mór an fhaisnéis a sholáthraítear a bheith trédhearcach agus inrochtana agus ní ceadmhach í a bheith míthreorach. Níor cheart imreoirí a chur go hintinneach nó go neamhintinneach faoi réir cumarsáidí ar dóigh dóibh a bheith ina gcúis le himirt faoi aois nó imirt neamhfhreagrach.

Níor tháinig an Rialálaí ar aon sárú ag an Oibrítheoir i ndáil leis na feachtais fógraíochta agus chur chun cinn a sheol sé sa bhliain 2022.

## 1.5.5 | Gearáin a Fuarthas

Féadfaidh daoine den phobal, is cuma cé acu is rannpháirtithe in aon chluiche Crannchuir Náisiúnta iad nó nach ea, gearáin i ndáil leis an gCrannchuir Náisiúnta a chomhdú leis an Oibritheoir agus/nó leis an Rialálaí.

Nuair a fhaigheann Oifig Rialálaí an Chrannchuir Náisiúnta gearán ó dhuine den phobal, ní mór an gearán a bhreithniú ó thaobh na rialála de chun a shuí cé acu a rinne nó nach ndearna an tOibritheoir aon sárú ar an Acht nó ar an gCeadúnas. Ní fhéadfaidh an Rialálaí tionchar a imirt ar bhreith a thagann faoi shainchúram an Oibritheora ná an bhreith sin a athrú *ach amháin chun a chinntiú go gcomhlíonann an tOibritheoir an tAcht agus an Ceadúnas*. Fuair an Rialálaí 49 ngearán sa bhliain 2022.

### Achoimre ar na gearáin a fuair an Rialálaí sa bhliain 2022 agus ar an nGníomh a Rinneadh

Ábhar na nGearán	Líon
Eispéireas ar Líne	18
Faisnéis a Soláthraíodh	11
Dearadh/Eispéireas Cluiche	10
Scríobcháirtaí Éagtha	2
Cáilíocht Ábhar	1
Gearáin faoi Mhiondíoltóir	5
Trealamh Neamhfheidhmiúil i Miondíoltóir	1
Gearáin nach mbaineann leis an gCrannchuir	1
<b>Iomlán</b>	<b>49</b>
An Gníomh a Rinne an Rialálaí	Líon
D'fhreagair an Oifig go díreach	28
D'fhreagair an tOibritheoir tar éis teagmháil ón Oifig	18
Gearáin a bhí fós ar siúl an 31 Nollaig 2022	3

## 1.5.6 | Athbhreithnithe Téamaithe

### Trádmharcanna

Sna forálacha a bhaineann le trádmharcanna agus le cóipchearta, atá leagtha amach i gClásal 7 den Cheadúnas, mionsonraítear an ról atá ag an Rialálaí agus ag an Oibritheoir. De bhun alt 46 den Acht, is don Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe a dhílsítear an cáilmheas a ghabhann leis an ainm “*Crannchur Náisiúnta*”. Leagtar amach i gClásal 7 forálacha mionsonraithe a bhaineann le hoibleagáidí um chomhlíonadh trádmharcanna agus cóipcheart agus cuimsítear i Sceideal 4 den Cheadúnas cóipeanna de na comhaontuithe forghníomhaithe maoinne intleachtúla, lena bhforchuirtear oibleagáidí ar an Oibritheoir.

De réir Chlásal 7.3 den Cheadúnas, tá ceanglais ar an Oibritheoir lógó an Chrannchuir Náisiúnta a thaispeáint ar thicéid, ar dhoiciméid agus ar threalamh a bhaineann leis an gCrannchur Náisiúnta.

Déanann an Rialálaí faireachán ar úsáid trádmharcanna ar bhonn leanúnach agus faigheann sí fógraí tráthrialta ón Oibritheoir faoi aon sáruithe féideartha ar thrádmharcanna nó faoi theagmháil le tríú páirtithe. Déanann an Rialálaí athbhreithniú struchtúrtha ar chomhlíonadh an Oibritheora gach bliain freisin. Níor tháinig aon cheanglas chun cinn sa bhliain 2022 chun cearta thrádmharc an Chrannchuir Náisiúnta a fhorfheidhmiú.

## 1.5.7 | Forfheidhmiú

Rinneadh gníomh forfheidhmiúcháin i ndáil le saincheist amháin sa bhliain 2022.

### Cuntais a Bhí Féintoirmisce go Buan a Scríosadh

Sa bhliain 2019, thug an tOibritheoir saoráid nua isteach lenar cumasaíodh d'imreoirí iad féin a fhéintoirmeasc go buan ó bhealach ar líne an Chrannchuir Náisiúnta.

I mí na Nollag 2021, chuir an tOibritheoir in iúl don Rialálaí go bhfuair sé amach go ndearna sé roinnt cuntas imreora a bhí féintoirmisce go buan a scríosadh de bhotún le linn na bliana, rud a d'fhág gur oscail imreoirí cuntais nua. Tar éis scrúdú a dhéanamh ar an ní, thuairiscigh an tOibritheoir gur shainaithin sé 126 chuntas a scríosadh de bhotún agus gur oscail 16 dhuine de na himreoirí lena mbaineann cuntas nua. Cheannaigh deichniúr de na himreoirí sin ticéid dar luach iomlán €3,292 trína gcuntais nua agus fuair ceathrar díobh ríomhphoist mhargaíochta ón Oibritheoir.

Cé nár ceanglaíodh ar an Oibritheoir faoin gCeadúnas féintoirmeasc buan a thairiscint d'imreoirí, thug sé an rogha nua féintoirmisc sin isteach sa bhliain 2019 mar chleachtas freagrach cearrbhachais chun cearrbhachas fadhbach a chosc. Scríosadh na cuntais sa bhliain 2021 trí algartam ar dhear an tOibritheoir é chun cuntais dhúnta a scríosadh tar éis dhá bhliain ar mhaithe leis an Rialachán Ginearálta maidir le Cosaint Sonraí a chomhlíonadh.

## Imscrúdú Reachtúil

Le halt 32 den Acht, ceadaítear don Rialálaí Imscrúdaitheoir a cheapadh chun sárú dealraitheach ar an Acht nó ar an gCeadúnas a imscrúdú.

Tháinig an Rialálaí ar an tuairim faoi alt 32(1) den Acht go raibh imthosca ann a thug le fios gur chúí sárú dealraitheach a rinne an tOibrítitheoir ar an Acht nó ar théarmaí agus coinníollacha an Cheadúnais a imscrúdú agus tuairisc a thabhairt air. Cheap an Rialálaí Imscrúdaitheoir go cúí an 31 Eanáir 2022 agus fuarthas an tuarascáil ón Imscrúdaitheoir an 22 Meitheamh 2022.

Tar éis breithniú a dhéanamh ar an tuarascáil ón Imscrúdaitheoir agus ar na huirill ón Oibrítitheoir, chinn an Rialálaí an 2 Meán Fómhair 2022 gur sháraigh an tOibrítitheoir Clásal 4.11 den Cheadúnas toisc nach raibh an ceanglas/rogha féintoirmisc bhuaín ar thug an tOibrítitheoir isteach é/í i leith ticéid a cheannach agus ar chuir imreoirí i bhfeidhm é/í ag teacht le Clásal 10.1.

Foráiltear le Clásal 4.11 den Cheadúnas go gcinneadh an tOibrítitheoir na ceanglais atá le sásamh ag daoine “atá ag iarraidh Ticéid a cheannach” agus na “modhanna oibríochtúla” le haghaidh a chinneadh gur shásaigh daoine den sórt sin na ceanglais sin “ar choinníoll, áfach, gur sásaíodh forálacha Chlásal 10”. Ba é tuairim an Imscrúdaitheora gur tugadh féintoirmeasc buan isteach faoi Chlásal 10.1 den Cheadúnas, rud lena gceanglaítear ar an Oibrítitheoir “an Crannchur Náisiúnta a oibriú de réir cleachtais fhreagracha chearrbhachais lena gcoisctear cearrbhachas fadhbach”, agus, dá bhrí sin, go raibh oibleagáid ar an Oibrítitheoir na modhanna oibríochtúla a chur i bhfeidhm chun a chinneadh, maidir leis na daoine atá ag iarraidh ticéid a cheannach, nár roghnaigh siad iad féin a fhéintoirmeasc go buan roimhe sin.

## Ordachán Reachtúil

I gcás go measfaidh an Rialálaí gur sháraigh an tOibrítitheoir an tAcht nó an Ceadúnas, agus tar éis an tuarascáil ón Imscrúdaitheoir agus na huirill ón Oibrítitheoir a fháil, ceadaítear le halt 33 don Rialálaí ordachán a eisiúint chuig an Oibrítitheoir lena gceanglófar air beart nó bearta sonrath a dhéanamh nó scor de bheith á dhéanamh nó á ndéanamh chun go mbainfidh sé comhlíonadh amach.

Tar éis na huirill ón Oibrítitheoir a bhreithniú, d'eisigh an Rialálaí an t-ordachán seo a leanas chuig an Oibrítitheoir de bhun alt 33(1)(a) den Acht an 24 Feabhra 2023:

1. Ordaítear don Oibrítitheoir Clásal 4.11 a chomhlíonadh trína chinntiú gurb amhlaidh, **i gcás go roghnóidh imreoir** é nó í féin a fhéintoirmeasc ó na Saoráidí Idirghníomhacha, ar feadh aon tréimhse a thairgfídh PLI, a dhúnfar a chuntas nó a cuntas ar feadh na tréimhse a roghnóidh an t-imreoir agus nach bhfaighidh sé nó sí aon teachtaireachtaí margaíochta ar feadh thréimhse a thoirmisc nó a toirmisc agus measfar feidhm a bheith ag Mír 6(b) de Sceideal 9 maidir le toirmeasc den sórt sin freisin.
2. Ordaítear don Oibrítitheoir freisin Clásal 4.11 a chomhlíonadh trína chinntiú gurb amhlaidh, **i gcás go roghnóidh an tOibrítitheoir** imreoir a thoirmeasc ó na Saoráidí Idirghníomhacha ar feadh aon tréimhse, a dhúnfar a chuntas nó a cuntas ar feadh na tréimhse sin agus nach bhfaighidh sé nó sí aon teachtaireachtaí margaíochta ar feadh thréimhse a thoirmisc nó a toirmisc agus measfar feidhm a bheith ag Mír 6(b) de Sceideal 9 maidir le toirmeasc den sórt sin freisin.

3. *Ordaítear don Oibritheoir freisin Clásal 4.11 a chomhlíonadh trí chlár a chothabháil d'imreoirí a toirmisceadh go buan (cibé acu a d'fhéintoirmisc siad iad féin nó a thoirmisc PLL iad) ó na Saoráidí Idirghníomhacha, ar clár é lena dtaifeadtar na mionsonraí seo a leanas arna soláthar ag an imreoir ar aon chuntas arna chruthú ag an imreoir sin:*
- a. Céadainm
  - b. Sloinne
  - c. Dáta Breithe
  - d. Seoladh ríomhphoist
  - e. Uimhir fóin
  - f. Sloinne a mháthar nó a máthar roimh phósadh
  - g. Áit bhreithe
  - h. Inscne
  - i. Seoladh

*Féadfaidh an tOibritheoir pointí sonraí buana nó uathúla breise a chur leis an gclár de réir mar a thagann siad chun bheith ar fáil le toiliú an imreora.*

4. *Ordaítear don Oibritheoir freisin Clásal 4.11 a chomhlíonadh trí thús áite a thabhairt do na tacair imreoirí seo a leanas le haghaidh fíorú éigeantach aoise agus céannachta faoin 28 Feabhra 2023, agus iad in ord práinne:*
- a. *Imreoirí a d'fhéintoirmisc iad féin ón tsaoráid idirghníomhach roimhe sin;*
  - b. *Imreoirí a bhfuil a n-ainm ar thuarascáil ráithiúil ar chosaint imreoirí de bhun na hiarrata a rinne an Rialálaí faoi alt 48 ar shonraí imreoirí an 31 Bealtaine 2019;*
  - c. *Imreoirí a chaith níos mó ná €50 in aon seachtain ón 15 Eanáir 2022, i gcás gur áiríodh leis sin caiteachas ar chluichí idirghníomhacha bua mheandraigh.*
5. *Ordaítear don Oibritheoir freisin Clásal 4.11 a chomhlíonadh trína chórais mheaitseála a athbhreithniú agus a bharrfheabhsú chun cosc a chur ar imreoirí féintoirmisce the dul timpeall ar rialuithe chun imirt ar líne, agus chun imreoirí den sórt sin a bhrath, ar an mbealach is fearr.*

### **Acmhainneacht le haghaidh Smachtbhanna Reachtúil**

Is é an **toradh** atá ar an ordachán sin ná (a) gur cuireadh feabhas ar na rialuithe atá i bhfeidhm chun imreoirí féintoirmisce the a bhrath agus chun cosc a chur orthu cuntas eile seachas an ceann ar fhéintoirmisc siad iad féin uaidh a oscailt, agus (b) go dtugtar de chumhacht don Rialálaí iarraidh ar an Ard-Chúirt fíneáil reachtúil a fhorchur ar an Oibritheoir i gcás nach gcomhlíonfar an t-ordachán sin amach anseo, agus smachtbhanna nua á chruthú i leith aon mhainneachtana amach anseo i rialuithe féintoirmisc. Is é sin:

- ▶ *Aon imreoir a toirmisceadh ó Shaoráidí Idirghníomhacha an Chrannchuir Náisiúnta – is cuma cá fhad a mhairfidh an tréimhse toirmisc nó cé acu a roghnaigh an t-imreoir é nó í féin a fhéintoirmeasc nó a roghnaigh an tOibritheoir an t-imreoir a thoirmeasc – faigheann sé nó sí anois na cosaintí céanna a thugtar dóibh mar imreoirí a roghnaíonn iad féin a fhéintoirmeasc de réir na bhforálacha de Sceideal 9 a comhaontaíodh idir an Stát agus an tOibritheoir sa bhliain 2014.*



- ▶ Bhí algartaim éagsúla mheaitseála agus seiceálacha éagsúla daonna i bhfeidhm cheana féin chun cosc a chur ar imreoirí féintoirmisce cuntas eile a oscailt, ach tá luach cosantach an phróisis sin ag brath ar a iontaofa atá na sonraí arna gcur isteach i gcuntais. Cuireadh fíorú éigeantach aoise agus céannachta, trí dhoiciméad bailí céannachta fótagrafaí, i bhfeidhm i mí na Nollag 2021 do gach cuntas nuachruthaithe atá ag iarraidh cistí a uaslódáil agus ticéid a cheannach. Bhí an córas sin á chur i bhfeidhm ar fud na gcuntas uile a bhí ann cheana sa bhliain 2022 agus is leis an gcóras sin a bhuntacaítear le héifeachtacht na rialuithe féintoirmisc. Trína ordú don Oibritheoir tús áite a thabhairt d'imreoirí a d'fhéintoirmisc iad féin roimhe sin agus an fíorú sin á chur i bhfeidhm, cuireadh dlús le cosaint a thabhairt do na himreoirí sin lena mbaineann an riosca is airde díobhála.
- ▶ Más rud é go mainneoidh an tOibritheoir an t-ordachán ón Rialálaí a chomhlíonadh, foráiltear le halt 34 den Acht go bhféadfaidh an Rialálaí iarratas a dhéanamh chun na hArd-Chúirte ar chinneadh go ndearnadh sárú ar an Acht nó ar an gCeadúnas agus a iarraidh go bhforchuirfeadh an chúirt smachtbhanna airgeadais (nach mó, de réir an Achta, ná €500,000) ar an Oibritheoir.

### Íocaíocht a Choinneáil Siar

I gcás go measfaidh an Rialálaí gur sháraigh an tOibritheoir an tAcht nó an Ceadúnas, tugtar le Clásal 22 den Cheadúnas de chumhacht don Rialálaí airgead a choinneáil siar ó íocaíochtaí atá dlite don Oibritheoir faoin gCeadúnas, i gcás go gcomhlíonfaidh imthosca agus tionchar an tsáraithe tacar sonrach tosca atá leagtha amach sa Chlásal.

Tar éis breithniú a dhéanamh ar na tosca faoi Chlásal 22.8 den Cheadúnas agus ar na huiríll ón Oibritheoir, chinn an Rialálaí an 18 Bealtaine 2023 €150,000 a choinneáil siar ó íocaíochtaí a bhí dlite don Oibritheoir. Bhí an Rialálaí den tuairim go raibh an mhainneachtain intuartha agus inseachanta agus thug sí faoi deara gur mhainnigh an tOibritheoir rialuithe éifeachtacha a bheith i bhfeidhm aige roimhe sin chun seasamh lena oibleagáidí féintoirmisc.

Cé gurbh fhiú níos lú ná €500 (den mhéid iomlán €3,292 a chaith na himreoirí a athligeadh isteach) í an tairbhe airgeadais a ghnóthaigh an tOibritheoir ó na ticéid a cheannaigh na himreoirí a bhí féintoirmisce go buan agus a bhí in ann cuntas nua a oscailt mar thoradh ar scríosadh míchuí a gcuntais bunaidh, agus cé go ndearna an tOibritheoir an sárú a leigheas a mhéid ab fhéidir agus nár fhulaing Ciste an Chrannchuir Náisiúnta aon chaillteanas, bhí an Rialálaí den tuairim gur baineadh d'íomhá an Chrannchuir Náisiúnta mar thoradh ar mhainneachtain an Oibritheora bearta cosantacha a thabhairt do rannpháirtithe soghonta sa Chrannchuir Náisiúnta tar éis dó na bearta sin a thairiscint dóibh thar ceann an Chrannchuir Náisiúnta.

Coinníodh €150,000 siar ó íocaíochtaí a bhí dlite don Oibritheoir an 26 Bealtaine 2023 agus aistríodh chuig an Stáitchiste é ina dhiaidh sin le haghaidh Dea-Chúiseanna.

## 1.6 | Iarrataí Rialála faoin Acht agus faoin gCeadúnas

I gcás gnéithe áirithe de Ghníomhaíochtaí an Oibritheora, ceanglaítear ceadú i scríbhinn a fháil roimh ré ón Rialálaí maidir lena mhéid a chomhlíonann siad an tAcht agus an Ceadúnas. Áirítear iad seo a leanas leis na gnéithe sin:

- ▶ Scéimeanna nua nó leasaithe do chluichí Crannchuir Náisiúnta.
- ▶ Soláthraithe nua seirbhíse a cheapadh.
- ▶ Scéimeanna le haghaidh tástáil a dhéanamh ar threalamh a úsáidtear i dtarraingtí Crannchuir Náisiúnta agus daoine neamhspleácha cáilithe a cheadú chun na tástálacha a dhéanamh.
- ▶ Líne tuairiscithe iniúchóireachta inmheánaí.
- ▶ Tuairiscí incheadaithe ar phróisis agus ar chórais.
- ▶ Athruithe ar chóid chleachtais, lena n-áirítear:
  - ▶ An Cód Cleachtais do Rannpháirtithe.
  - ▶ An Cód Cleachtais Díolacháin.
  - ▶ An Cód Cleachtais um Fhógraíocht agus Cur Chun Cinn.
  - ▶ An Cód Cleachtais um Nósanna Imeachta Grinnfhiosrúcháin.
- ▶ Athrú ar rialú an Oibritheora

### An Próiseas Measúnaithe

Foráiltear le Clásal 23 den Cheadúnas don nós imeachta le haghaidh aon iarrataí a dhéanfaidh an tOibritheoir agus a gceanglófar athbhreithniú agus ceadú ón Rialálaí ina leith. Leagtar amach ann an nós imeachta sin freisin. Déantar grinnscrúdú ar gach iarraidh ar cheadú chun a mheasúnú cé acu a chomhlíonann nó nach gcomhlíonann sí raon forálacha san Acht agus sa Cheadúnas.

I gcás nach deimhin leis an Rialálaí go gcomhlíonann iarraidh na forálacha sin, is féidir go n-iarrfar ar an Oibritheoir faisnéis bhreise a sholáthar. Más rud é go gcuirfear faisnéis bhreise faoi bhráid an Rialálaí agus go dtabharfar aghaidh ar ábhair imní an Rialálaí inti, ceadófar an iarraidh ar deireadh. I gcás nach mbeidh an tOibritheoir in ann aghaidh a thabhairt ar na hábhair imní laistigh den chreat ama riachtanach, diúltóidh an Rialálaí don iarraidh nó tarraingeoidh an tOibritheoir siar í.



## Iarrataí

Fuarthas 32 iarraidh sa bhliain 2022, ar bhain 24 cinn díobh le cluichí.

Stádas	Na hIarrataí Uile	Bainteach le Cluiche
Iarrataí a fuarthas	32	24
Iarrataí a ceadaíodh	27	21
Iarrataí ar diúltaíodh dóibh	1	1
Iarrataí a tharraing an tOibritheoir siar	3	2
Iarrataí a bhí faoi bhreithniú an 31 Nollaig 2022	1	0

Féach Aguisín C chun mionsonraí a fháil.

Tá mionsonraí faoi na hiarrataí a fuarthas i mblianta roimhe sin ar fáil ar shuíomh Gréasáin an Rialálaí.

## 1.7 | Ciste an Chrannchuir Náisiúnta

**Bunaíodh Ciste an Chrannchuir Náisiúnta (an “Ciste”) faoin Acht um Chrannchur Náisiúnta, 1986, mar chuntas aonair a choimeádtar le Banc Ceannais na hÉireann. Is í an Rialálaí a dhéanann an Ciste a bhainistiú agus a rialú de réir an Achta agus an Cheadúnais.**

### Dea-Chúiseanna a Ríomh

Déantar an méid a leithroinntear ar Dhea-Chúiseanna a ríomh, de réir an Achta agus an Cheadúnais, mar 65% den difríocht idir díolacháin agus duaiseanna. Faoin Acht, ní mór duaiseanna a bheith cothrom ar an meán le 50% ar a laghad de dhíolacháin gach bliain ar fud na punainne de chluichí Crannchuir Náisiúnta.

$$\text{Dea-Chúiseanna} = (\text{Díolacháin} - \text{Duaiseanna}) \times 65\%$$

### Bainistíocht agus Rialú

Gach seachtain, athbhreithníonn an Rialálaí an “tuarascáil ar shocraíochtaí seachtainiúla” ón Oibritheoir maidir le díolacháin ticéad Crannchuir Náisiúnta, a mhéid a bhaineann le gach scríobcháta, gach cluiche tarraingt bhunaithe agus gach cluiche bua mheandraigh ar líne. Déantar seiceálacha ar na méideanna a leithroinneadh ar dhuaiseanna, ar Dhea-Chúiseanna, ar mhiondíoltóirí agus ar an Oibritheoir. Déanann Oifig Rialálaí an Chrannchuir Náisiúnta crostagaírt idir an fhaisnéis airgeadais sin agus sonraí ó chóras cearrbhachais an Oibritheora freisin. Tá na seiceálacha seachtainiúla sin mar chuid de chóras rialaithe atá ceaptha chun a chinntiú go dtabharfar cuntas cuí ar na hioncaim a chruinnítear ó thicéid Chrannchuir Náisiúnta a dhíol, ar an méid a íoctar amach mar dhuaiseanna, ar an méid a leithroinntear ar Dhea-Chúiseanna agus ar an gcéatadán a íoctar le miondíoltóirí.

Faigheann an Rialálaí airgead ón Oibritheoir as ticéid Chrannchuir Náisiúnta a dhíol gach seachtain, lúide na duaiseanna a d’íoc miondíoltóirí amach sa tseachtain agus coimisiúin na miondíoltóirí, agus déanann sí an íocaíocht chuí le Cuntas Ciste Duaiseanna an Oibritheora agus le cuntas oibriúcháin an Oibritheora féin agus i leith thobhach an Rialálaí. Déanann an Rialálaí na méideanna le haghaidh Dea-Chúiseanna ó thicéid Chrannchuir Náisiúnta a dhíol a choimeád sa Chiste gach seachtain agus aistrítear chuig an Státchiste iad gach dhá mhí.

Le linn na bliana 2022, aistríodh €257.9 milliún chuig an Státchiste le haghaidh Dea-Chúiseanna - i gcomparáid le €289.7 milliún sa bhliain 2021.

Tar éis dheireadh na bliana airgeadais, déantar réiteach chun cuntas a thabhairt ar na duaiseanna iarbhir a buadh, i gcomparáid leis na méideanna a leithroinneadh ar dhuaiseanna a bhaineann leis na díolacháin sa bhliain airgeadais. I mí an Mhárta/i mí Aibreáin, déantar coigeartú do sciar na nDea-Chúiseanna (65%) den mhéid atá le cur le Cuntas an Chiste Duaiseanna nó atá le haistarraingt uaidh. Léirítear an coigeartú sin sa chéad aistriú eile chuig an Státchiste. (Déantar coigeartú den chineál céanna do sciar 35% an Oibritheora den mhéid atá le cur le Cuntas an Chiste Duaiseanna nó atá le haistarraingt uaidh freisin). An 31 Nollaig 2022, bhí méid €9.7 milliún dlite do Chiste an Chrannchuir Náisiúnta, rud arbh ionann é agus sciar 65% na nDea-Chúiseanna den choigeartú don bhliain dar críoch an 31 Nollaig 2022. Fuair an Ciste an méid sin an 31 Márta 2023.

Le linn na bliana 2022, aistríodh

**€257.9 milliún**



chuig an Státchiste le haghaidh Dea-Chúiseanna - i gcomparáid le **€289.7 milliún** sa bhliain 2021.

### Cuntais Bhliantúla Chiste an Chrannchuir Náisiúnta

D'ullmhaigh an Rialálaí cuntais bhliantúla an Chiste agus cuireadh iad faoi bhráid an Ard-Reachtair Cuntas agus Ciste lena n-íniúchadh de réir alt 44 den Acht. Rinneadh na cuntais sin a iniúchadh agus tá siad leagtha amach i Rannán 3 den doiciméad seo.

### Tuarascáil Speisialta an Ard-Reachtair Cuntas agus Ciste

An 12 Bealtaine 2022, tugadh fógra don Rialálaí gur chinn an tArd-Reachtair Cuntas agus Ciste scrúdú a dhéanamh ar Chiste an Chrannchuir Náisiúnta, rud a bhí mar bhonn ansin do chaibidil sa Tuarascáil ón Ard-Reachtair Cuntas agus Ciste ar Chuntais na Seirbhísí Poiblí 2021. Ba é cuspóir agus raon feidhme an scrúdaithe ná *"a chinneadh cé acu a rinneadh nó nach ndearnadh an sciar d'fháltais ó dhíolacháin chrannchuir a théann chuig an bPríomh-Chiste a chothabháil thar na deich mbliana seo a chuaigh thart"*. Bhí an Rialálaí sásta dul i dteagmháil leis an Ard-Reachtair Cuntas agus Ciste agus sholáthair oifigigh ó Oifig Rialálaí an Chrannchuir Náisiúnta faisnéis fhairsing chun tacú le hoifigigh an Ard-Reachtair Cuntas agus Ciste.

D'eisigh an tArd-Reachtair Cuntas agus Ciste an Tuarascáil uaidh an 30 Meán Fómhair 2022 agus mhol sé gur *"cheart don Rialálaí breithniú a dhéanamh ar cibé faisnéis bhreise lena gcumasófaí d'úsáideoirí na gcuntas a fheiceáil go mbíonn príomhfhórlacha an cheadúnais á gcomhlíonadh a chur ar áireamh. Is é a d'fhéadfadh a bheith i gceist leis sin, mar shampla, an leithroinnt ar an Státchiste a nochtadh mar chéatadán de dhíolacháin an Chrannchuir Náisiúnta agus na méideanna iomlána a forghéilleadh i bhfabhar an Oibritheora i leith duaiseanna neamhéilithe éagtha gach bliain a nochtadh"*.

Is é an cuspóir atá le cuntas Chiste an Chrannchuir Náisiúnta cuntas a thabhairt ar na fáltais isteach i gCiste an Chrannchuir Náisiúnta agus ar na híocaíochtaí amach as. Rinne an Rialálaí breithniú ar cén fhaisnéis bhreise lena gcabhrófaí le tuilleadh trédhearcachta agus tuisceana a thabhairt d'úsáideoirí na gcuntas ar Chiste an Chrannchuir Náisiúnta agus ar fhorálacha gaolmhara an Cheadúnais agus ar cén áit a bhféadfaí an fhaisnéis sin a sholáthar agus a léiriú ar an tslí is fearr.

Rinneadh na nótaí le cuntais an Chiste don bhliain airgeadais dar críoch an 31 Nollaig 2022 a leathnú chun an fhaisnéis bhreise a mhol an tArd-Reachtaire Cuntas agus Ciste a chur ar áireamh iontu mar a leanas.

- ▶ Tá faisnéis faoi sciar na ndíolachán a leithroinneadh ar Dhea-Chúiseanna sa bhliain airgeadais ar áireamh i nóta 4 le cuntais an Chiste.
- ▶ Tá faisnéis faoi luach iomlán na nduaiseanna a d'éag gan éileamh sa bhliain airgeadais ar áireamh i nóta 5 le cuntais an Chiste.

Ina theannta sin, is féidir an céatadán de dhíolacháin a leithroinneadh ar Dhea-Chúiseanna i ngach bliain airgeadais ó thosach feidhme an Cheadúnais a fháil i rannán 1.5.2 den tuarascáil seo.

### **Athbhreithniú ón Aire ar Thrédhearcacht agus Éifeachtacht an Dáilte Cistiúcháin ar Dhea-Chúiseanna**

D'fháiltigh an Rialálaí roimh an tuarascáil dar teideal *"Athbhreithniú ar Dháileadh agus Úsáid Chistiú an Chrannchuir Náisiúnta"*, rud ar fhoilsigh an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe é agus ar ullmhaigh Indecon International Economic Consultants é. Tacaíonn an Rialálaí leis an uaimhian atá ann gurb é an toradh a bheidh ar na moltaí sin ná go ngnóthóidh an pobal tuilleadh muiníne as trédhearcacht agus éifeachtacht an chreata oibriúcháin le haghaidh cistiú Crannchuir Náisiúnta a dháileadh agus a úsáid. Cé nach bhfuil aon ról ag an Rialálaí in iarratais ar chistí le haghaidh Dea-Chúiseanna ná sna cistí sin a leithroinnt, tacaíonn tuilleadh muiníne i measc an phobail agus tuilleadh trédhearcachta sa réimse seo le hinbhuanaitheacht fhadtéarmach an Chrannchuir Náisiúnta, rud atá ar cheann amháin de na príomhchuspóirí atá ag an Rialálaí.

## 1.8 | Forfheidhmiú Trádmharcanna

**Foráiltear le halt 46 den Acht gur don Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe a dhílsítear an cáilmheas a ghabhann leis na hainmneacha “Crannchur Náisiúnta na hÉireann” agus “Crannchur Náisiúnta” agus a macasamhla sa Bhéarla agus le hainm aon chluiche crannchuir a dhéanfar faoin gCeadúnas.**

Leagtar amach i gClásal 7 forálacha mionsonraithe a bhaineann le hoibleagáidí um chomhlíonadh trádmharcanna agus cóipcheart agus cuimsítear i Sceideal 4 den Cheadúnas cóipeanna de na comhaontuithe forghníomhaithe maoine intleachtúla, lena bhforchuirtear oibleagáidí ar an Oibritheoir. De bhun alt 9(5) den Acht, féadfaidh an Rialálaí forfheidhmiú a dhéanamh ar aon trádmharcanna a bhaineann leis an gCrannchur Náisiúnta.

**Níor tháinig aon saincheist chun cinn sa bhliain 2022 a d’fhág gur ghá don Rialálaí cearta thrádmharcanna an Chrannchuir Náisiúnta a fhorfheidhmiú.**

## 1.9 | Gnóthaí Corparáideacha

### 1.9.1 | Straitéis

Ceapadh an straitéis ón Rialálaí don tréimhse 2022 go 2024 chun cur ar chumas an Rialálaí a ceanglais reachtúla a chomhlíonadh ar mhodh atá freagrúil don tírdhreach mearathraitheach ina n-oibríonn Oifig Rialálaí an Chrannchuir Náisiúnta.

**Is iad seo a leanas cúig straitéis a spriocdhírodh go sonrach ar an timpeallacht réamh-mheasta tráchtála, shóisialta agus rialála sa tréimhse trí bliana:**

- a. Dearbhú saineolach neamhspleách a fháil maidir le gnéithe de chórais agus rialuithe an Oibritheora a bhaineann le slándáil sonraí céannachta imreoirí agus buaiteoirí.
- b. Códú a dhéanamh ar na cleachtais fhreagracha chearrbhachais atá i bhfeidhm chun imirt fhadhbach a chosc agus chun sainathint a dhéanamh ar réimsí lena bhfeabhsú.
- c. Tabhairt faoi chleachtadh rúnsiopadóra faoi aois chun measúnú a dhéanamh ar an dul chun cinn a rinneadh ar chosc a chur ar dhíolacháin le mionaoisigh, i gcomparáid leis an mbonnlíne a bunaíodh sa bhliain 2018, agus aon ghníomh riachtanach a dhéanamh.
- d. Faisnéis níos inrochtana a sholáthar don phobal faoin dóigh a rialáiltear an Crannchur Náisiúnta agus faoin dóigh a ríomhtar an méid a íoctar le Dea-Chúiseanna agus faoin dóigh a n-aistrítear chuig an Státchiste é.
- e. Obair hibrideach nua a thabhairt isteach ar mhodh a thacaíonn le feidhmíocht éifeachtach agus a chomhlíonann spriocanna nua don chianobair agus don athrú aeráide.

Tabharfar tuairisc níos mine ar dhul chun cinn, aschuir agus torthaí na straitéisí sin sna tuarascálacha bliantúla ón Rialálaí don bhliain 2023 go dtí an bhliain 2025.

Tá an raon iomlán straitéisí a úsáidfidh an Rialálaí chun tacú le gach ceann de na cúig sprioc straitéiseacha atá aici ó 2022 go 2024 ar fáil sa *Ráiteas Straitéise 2022 - 2024*, atá foilsithe ar shuíomh Gréasáin an Rialálaí. Agus gach straitéis á gcur chun feidhme, tabharfar aird ar an timpeallacht atá i réim.



## 1.9.2 | Rialachas Corparáideach

### An Cód Cleachtas maidir le Rialachas Corparáideach

Tá cleachtas rialachais Oifig Rialálaí an Chrannchuir Náisiúnta bunaithe ar an gCód Cleachtas chun Comhlachtaí Stáit a Rialú ("an Cód"), a tháinig in éifeacht an 1 Meán Fómhair 2016. Ghlac Oifig Rialálaí an Chrannchuir Náisiúnta forálacha an Chóid de réir mar ba chuí i gcomhthéacs cheanglais an Achta um Chrannchur Náisiúnta, 2013, rud lena bhforáiltear do shealbhóir oifige aonair gan aon bhord.

Tá Comhaontú Dearbhaithe Rialachais Chorparáidigh leis an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe i bhfeidhm don tréimhse ón mbliain 2022 go dtí an bhliain 2024 agus taifeadtar go foirmiúil ann conas atá Oifig Rialálaí an Chrannchuir Náisiúnta ag comhlíonadh an Chóid, lena n-áirítear maoluithe agus oiriúnuithe atá cuí do struchtúr Oifig Rialálaí an Chrannchuir Náisiúnta.

### Eitic in Oifigí Poiblí

Tá Oifig Rialálaí an Chrannchuir Náisiúnta ar áireamh in Ionstraim Reachtuil Uimh. 36 de 2015 chun críocha na nAchtanna um Eitic in Oifigí Phoiblí, 1995 agus 2001. Chomhlíon an Rialálaí agus na baill foirne ábhartha a gcuid oibleagáidí faoin reachtaíocht sin.

### Dualgas na hEarnála Poiblí um Chearta an Duine agus Comhionannais

Faoin Ráiteas Straitéise uaithi don tréimhse 2022-2024, ghabh an Rialálaí uirthi féin na hoibleagáidí atá uirthi i ndáil le cearta an duine agus comhionannas – "Dualgas na hEarnála Poiblí" – a chomhlíonadh. Leagadh amach sa Ráiteas Straitéise roinnt gníomhartha a bhí le déanamh thar thréimhse trí bliana an Ráitis Straitéise. Mar chuid den obair sin, ceanglaíodh ar gach ball foirne an modúl ríomhfhoghlama dar teideal Comhionannas agus Cearta an Duine sa tSeirbhís Phoiblí de chuid Choimisiún na hÉireann um Chearta an Duine agus Comhionannas a chríochnú.

### Nochtadh Cosanta

De réir alt 214 den Acht um Nochtadh Cosanta, 2014, bhunaigh Oifig Rialálaí an Chrannchuir Náisiúnta nósanna imeachta chun nochtaí cosanta a dhéanamh i ndáil le hOifig Rialálaí an Chrannchuir Náisiúnta agus lena cuid oibre agus chun déileáil le nochtaí den sórt sin, agus coimeádann sí na nósanna imeachta sin ar bun. Tá Rialálaí an Chrannchuir Náisiúnta ina Duine Forordaithe faoin Acht ón 24 Meán Fómhair 2020 i leith.

Ní bhfuair Oifig Rialálaí an Chrannchuir Náisiúnta aon nochtaí cosanta sa tréimhse tuairiscithe ón 1 Eanáir 2022 go dtí an 31 Nollaig 2022.

### 1.9.3 | Acmhainní agus Soláthar Foirne

#### Cistiú

Cistítear oibríochtaí an Rialálaí trí thobhach a ghearrtar ar an Oibritheoir de réir alt 24 den Acht. Ba ag €1,500,000 a socraíodh sa Cheadúnas an tobhach don bhliain 2015, an chéad bhliain ina rabhtas i mbun oibre. Ina dhiaidh sin, innéacsáítear é gach bliain ar aon dul leis an Innéacs Praghsanna do Thomhaltóirí.

Ba é €1,552,900 méid Thobhach an Rialálaí sa bhliain 2022 tar éis innéacsaithe.

#### Foireann

Tráth a bunaithe, thoiligh an tAire le deichniúr fostaithe, an Rialálaí san áireamh, a bheith ag Oifig Rialálaí an Chrannchuir Náisiúnta. Sa bhliain 2022, d'iarr an Rialálaí ceadú ón Aire chun Oifigeach Gnóthaí Corparáideacha a cheapadh ar leibhéal Oifigigh Feidhmiúcháin chun tacú leis an Oifig i réimsí an tsoláthair phoiblí agus na bainistíochta tionscadal go príomha, agus fuair sí an ceadú sin. Seoladh feachtas earcaíochta le linn na bliana 2022 chun an folúntas sin agus post eile leath-ama a fágadh le linn na bliana a líonadh. Ní raibh aon fholúntais ann ag deireadh na bliana 2022.

### 1.9.4 | Tuarascáil Bhliantúil agus Cuntais

Ullmhaíodh cuntais bhliantúla an Rialálaí don bhliain 2022 agus cuireadh iad faoi bhráid an Ard-Reachtair Cuntas agus Ciste lena n-íniúchadh. Rinneadh na cuntais sin a iniúchadh agus tá siad leagtha amach i Rannán 2 den doiciméad seo. Rinne an Rialálaí formhaoirseacht ar phróiseas na ráiteas bliantúil airgeadais agus ar bheartais chuntasaíochta, ar bhainistíocht riosca, ar rialú inmheánach, agus ar shaincheisteanna a bhain le luach ar airgead.

### 1.9.5 | Iniúcháireacht Inmheánach

Chomhaontaigh an Rialálaí clár iniúchtaí inmheánacha. Ba iad iniúcháirí inmheánacha ar cheap Oifig Rialálaí an Chrannchuir Náisiúnta iad a sheol an clár sin sa bhliain 2022, agus tuarascálacha á gcur faoi bhráid an Rialálaí go luath sa bhliain 2023. Pléadh le Ciste an Chrannchuir Náisiúnta agus le hOifig an Rialálaí araon sna hiniúchtaí inmheánacha agus áiríodh leo measúnú ar rialuithe agus nósanna imeachta airgeadais agus ar rialuithe agus nósanna imeachta inmheánacha eile, go háirithe na príomhrialuithe le haghaidh Ciste an Chrannchuir Náisiúnta a bhainistiú agus le haghaidh Oifig an Rialálaí i ndáil le ceannach, soláthar, tairiscintí agus cistíocht. Rinneadh iniúchtaí ar phróisis bhainistíochta leanúnachais gnó agus ar rialuithe rúndachta agus slándála sonraí freisin.

Ní raibh aon fhionnachtana suntasacha ann i ndáil leis na hiniúchtaí sin.

## 1.9.6 | Bainistíocht Riosca

Bíonn Oifig Rialálaí an Chrannchuir Náisiúnta neamhchosanta ar rioscaí éagsúla straitéiseacha, oibríochtúla agus airgeadais le linn di a ról agus a feidhmeanna a ghabháil de láimh. Is féidir leis na rioscaí sin teacht as foinsí inmheánacha nó seachtracha agus is féidir leo cosc a chur ar Oifig Rialálaí an Chrannchuir Náisiúnta a cuspóirí a bhaint amach nó is féidir leo difear a dhéanamh dá cumas chun déanamh amhlaidh. Ar aon dul leis an dea-chleachtas, tá ag Oifig Rialálaí an Chrannchuir Náisiúnta beartas bainistíochta riosca agus ráiteas inghlacthachta riosca le haghaidh na rioscaí atá os a comhair a shainiú, a mheas agus a bhainistiú.

Tá Coiste Riosca feidhmiúcháin i bhfeidhm. Tá sé mar ról aige comhairle a chur ar an Rialálaí maidir le nithe riosca agus a chinntiú go bhfuil córais leordhóthanacha i bhfeidhm. Déanann an Coiste Riosca faireachán agus nuashonrú ar an gClár Rioscaí Corparáideacha ar bhonn leanúnach. Athbhreithníonn an Coiste an Clár Rioscaí ar fad ar bhonn bliantúil. De bhreis air sin, déantar dhá athbhreithniú bhreise gach bliain ar na rioscaí is mó, ar rioscaí nua agus ar rioscaí athraitheacha ar an gClár Rioscaí. Leanadh leis an bpróiseas athbhreithniúcháin sin sa bhliain 2022. Rinneadh amhlaidh trí chruinnithe cianda ar dtús, sular fillleadh ar chruinnithe i bpearsa sa dara leath den bhliain.

## 1.9.7 | Ceanglais Reachtacha

### Teangacha Oifigiúla

Comhlíonann an Rialálaí an reachtaíocht um Theangacha Oifigiúla.

### Saoráil Faisnéise

Tháinig an Rialálaí faoi raon an Achta um Shaoráil Faisnéise, 2014, an 14 Aibreán 2015. Tá i bhfeidhm ag Oifig Rialálaí an Chrannchuir Náisiúnta beartais agus nósanna imeachta atá cothrom le dáta leis an reachtaíocht reatha lena rialaítear iarrataí saorála faisnéise. I gcomhréir le halt 8 den Acht um Shaoráil Faisnéise, 2014, rinne Oifig Rialálaí an Chrannchuir Náisiúnta scéim foilsitheoireachta a ullmhú agus a fhoilsiú agus aird á tabhairt ar phrionsabail na hoscailteachta, na trédhearcachta agus na cuntasachta.

Fuair Oifig Rialálaí an Chrannchuir Náisiúnta ocht gcinn déag d'iarrataí saorála faisnéise sa bhliain 2022. Ní dhearnadh achomharc chuig Oifig an Choimisinéara Faisnéise i gcoinne aon bhreitheanna. Foilsítear mionsonraí faoi iarrataí neamhphearsanta sa Loga Nochta Saorála Faisnéise, atá ar fáil ar shuíomh Gréasáin an Rialálaí.

### Úsáid Fuinnimh

Tá oifig amháin ag Oifig Rialálaí an Chrannchuir Náisiúnta. Tá sí lonnaithe in Ionad Irish Life, Baile Átha Cliath 1. Tá an oifig sin lonnaithe ar chuid d'urlár amháin d'fhoirgneamh oifige iláitíochta. Ní mó ná 1,000 méadar cearnach an t-achar urláir i gcás ina bhfuil Teastas Fuinnimh Taispeána ag teastáil.

Tugann an Rialálaí tuairisc d'Údarás Fuinnimh Inmharthana na hÉireann ar fheidhmíocht fuinnimh faoi I.R. Uimh. 542/2009 – Rialacháin na gComhphobal Eorpach (Éifeachtúlacht Críochúsáide Fuinnimh agus Seirbhísí Fuinnimh), 2009.

Sa bhliain 2022, d'úsáid Oifig Rialálaí an Chrannchuir Náisiúnta 39.6 MWh d'fhuinneamh, a bhí comhdhéanta díobh seo:

- ▶ 7.4 MWh de leictreachas.
- ▶ 32.2 MWh de bhreoslaí iontaise (téamh).

# Aguisín A:

## Caighdeán Feidhmíochta PLI

An Bhliain go dtí an 31 Nollaig 2022	Caighdeán	Feidhmíocht a Baineadh Amach	Réamhaisnéis do 2023
<b>Córais Ríomhaireachta</b>			
Infhaighteacht na dteirminéal chun ticéid a dhíol*	99.00%	99.97%	99.50%
Infhaighteacht an chórais chearrbhachais	99.00%	99.80%	99.50%
Infhaighteacht an tSuimh Gréasáin	99.00%	99.97%	99.50%
* 7am go 10pm, seachas le linn shos na tarraingthe, 7 lá sa tseachtain, gan Lá Nollag agus bristeacha réamhshocráithe a áireamh			

<b>Íocaíocht Duaiseanna</b>			
Éilimh ba mhó ná €1000 íoctha le seic tar éis cuairt ar Cheanncheathrú an Chrannchuir Náisiúnta	95.00% laistigh de 3 hUaire an Chloig	99.99%	98.00%
	5.00% laistigh de 20 lá oibre	0.01%	2.00%
Éilimh ba mhó ná €1000 íoctha le seic tar éis éileamh sa phost	95.00% laistigh de 5 Lá	99.58%	98.00%
	5.00% laistigh de 20 lá oibre	0.42%	2.00%

<b>Seirbhísí d'Imreoirí – Teagmháil Ghutha</b>			
Infhaighteacht Seirbhíse*	99.00%	100%	99.00%
Freagra tugtha ar ghlaonna laistigh de 30 soicind	70.00%	83.00%	90.00%
* 8am go 8pm, seachas le linn shos na tarraingthe, 7 lá sa tseachtain, gan Oíche Nollag, Lá Nollag agus Lá na Bliana Nua a áireamh			

<b>Seirbhísí d'Imreoirí – Teagmháil Scríofa</b>			
Infhaighteacht Seirbhíse*	99.00%	100%	100%
Freagra tugtha ar litreacha laistigh de 5 lá oibre	80.00%	96.00%	85.00%
Freagra tugtha ar ríomhphoist laistigh de 2 lá oibre	80.00%	97.00%	95.00%
Gearáin agus fiosruithe tugtha chun réitigh ar an gcéad iarracht	80.00%	91.00%	95.00%
Freagra tugtha ar ghearáin laistigh de 2 lá oibre	85.00%	87.00%	85.00%
Freagra tugtha ar ghearáin laistigh de 5 lá oibre	100.00%	100.00%	100.00%
Gearáin dúnta laistigh de 10 lá oibre	95.00%	92.00%	95.00%
* 9:15am go 5:30pm ó Luan go hAoine, gan Oíche Nollag agus laethanta saoire poiblí a áireamh			

# Aguisín B:

## Tuarascálacha Tráthrialta a Fuarthas ó PLI

Uimhir na Tuarascála	Tuarascáil	Minicíocht
1	Tuarascáil Bhliantúil ar Dhea-Chúiseanna, agus Tuarascáil na nIníochóirí Seachtracha ina taobh	Gach bliain
2	Cuntais Iniúchta PLI	Gach bliain
3	Ráiteas Bliantúil faoi Réiteach Chiste an Chuntais Duaiseanna	Gach bliain
4	Tuarascáil na nIníochóirí Seachtracha ar Rialuithe Inmheánacha PLI	Gach bliain
5	Tuarascáil na nIníochóirí Seachtracha ar Pháirtithe Nasctha PLI	Gach bliain
6	Tuarascáil Bhliantúil ar Chaighdeán Feidhmíochta	Gach bliain
7	Plean Bliantúil Iniúchóireachta Inmheánaí	Gach bliain
8	Buiséad Bliantúil Bonnmhargáíochta	Gach bliain
9	Tuarascáil Bhliantúil ar Ghníomhaíocht	Gach bliain
10	Tuarascáil ar Mhargáíocht Incriminteach	Gach bliain
11	Tuarascáil an Choiste Riosca Iniúchóireachta agus Slándála ar Éifeachtacht Chóras Rialaithe Inmheánaigh PLI	Gach bliain
12	Litir Chaidrimh PLI leis an Iniúchóir Seachtrach	Gach bliain
13	Achoimre ar Rioscaí Suntasacha ( <i>ar a dtugtaí Cláir Rioscaí roimhe sin</i> )	Gach ráithe
14	Deimhniú Bliantúil Cuntas Bainc	Gach bliain
15	Tuarascálacha ar Dheireadh Cluichí Scríobcháarta	Ag Deireadh na gCluichí
16	Cuntais Mhíosúla Bhainistíochta	Gach mí
17	Tuarascáil ar Limistéir Shlána	Gach mí
18	Tuarascáil Loga Mhíosúil ar Theagmhais TF	Gach mí
19	Luas na nÍocaíochtaí Duaise	Gach mí
20	Nuashonruithe Tuairiscí	Gach mí
21	Athruithe ar Stiúirthóirí agus ar Bhainisteoirí Sinsearach	Gach mí
22	Tuarascáil ar Ghearáin	Gach ráithe
23	Tuarascáil ar Dhruiseanna Neamhéilite	Ar bhonn tréimhsiúil
24	Tuarascáil ar Dhea-Chúiseanna	Gach ráithe
25	Tuarascáil Iniúchta Inmheánaigh	Gach ráithe
26	Miontuairiscí ar Chruinnithe an Choiste Riosca Iniúchóireachta agus Slándála	Gach ráithe
27	Tuarascálacha ar Chosaint Imreoirí	Gach ráithe
28	An tEolas is Déanaí ar Ghearáin	Gach seachtain
29	An tEolas is Déanaí ar Thrádáil agus ar TF	Go seachtainiúil
30	Socraíochtaí Seachtainiúla	Gach seachtain

# Aguisín C:

## Iarrataí ó PLI ar Cheadú nó ar Thoiliú faoin gCeadúnas

Uimhir na hlarrata	Dáta	Alt an Cheadaithe a Theastaíonn	Faisnéis faoin gCluiche/ faoin tSeirbhís	An bhfuil an Iarraidh Bainteach le Cluiche?	An bhfuil sé amhlaidh gur Leasíodh é/gur Iorgaíodh Tuilleadh Faisnéise?	Stádas ag an 31 Nollaig 2022				
						Ar siúl	Tarraingíodh an Iarraidh Siar	Ceadaiodh an Iarraidh sa Deireadh	Diúltaíodh don Iarraidh sa Deireadh	Dáta an Chinnidh
1	21/01/2022	Clásal 18.3	Léas Trádstórais	Níl	Níl			Ceadaiodh don Iarraidh		17/02/2022
2	18/02/2022	Alt 45	Íogair ó thaobh na Tráchtála de	Tá	Tá		Tarraingíodh an Iarraidh siar			06/04/2022
3	09/03/2022	Alt 45	"Cluichí Comharba Leasuithe ar an Scéim"	Tá	Tá			Ceadaiodh don Iarraidh		09/06/2022
4	10/03/2022	Alt 45	Íogair ó Thaobh na Tráchtála de	Tá	Tá				Diúltaíodh don Iarraidh	25/05/2022
5	14/04/2022	Alt 45	"Countdown to Christmas Scríobchársa"	Tá	Níl			Ceadaiodh don Iarraidh		09/05/2022
6	24/04/2022	Alt 45	Block Around the Clock IWG	Tá	Tá			Ceadaiodh don Iarraidh		28/06/2022
7	28/04/2022	Alt 45	Diamonds and Pearls IWG	Tá	Tá			Ceadaiodh don Iarraidh		28/06/2022
8	29/04/2022	Clásal 9.8	Clásal 9.8: Dámhachtainí Dea-Chúiseanna 2022	Níl	Tá			Ceadaiodh don Iarraidh		26/05/2022
9	06/05/2022	Alt 45	Íogair ó thaobh na Tráchtála de	Tá	Tá		Tarraingíodh an Iarraidh siar			25/07/2022
10	25/05/2022	Alt 45	All Cash Gift Scratch Card	Tá	Tá			Ceadaiodh don Iarraidh		07/09/2022
11	26/05/2022	Alt 45	Dáta Críochnaithe Wanderlust	Tá	Níl			Ceadaiodh don Iarraidh		30/05/2022
12	30/05/2022	Alt 45	Lotto 5-4-3-2-1- ar líne	Tá	Tá			Ceadaiodh don Iarraidh		21/12/2022
13	31/05/2022	Alt 42.2	Leasú ar Údarú Miondioltóirí	Níl	Tá			Ceadaiodh don Iarraidh		02/08/2022
14	02/06/2022	Alt 45	Temple of Treasure IWG	Tá	Tá			Ceadaiodh don Iarraidh		16/08/2022
15	10/06/2022	Alt 45	Euromillions Pick and Play	Tá	Tá			Ceadaiodh don Iarraidh		28/03/2023
16	29/06/2022	Clásal 13	Tuairiscí Incheadaithe	Níl	Níl			Ceadaiodh don Iarraidh		01/07/2022
17	01/07/2022	Clásal 18.2	Scandit	Níl	Tá			Ceadaiodh don Iarraidh		16/08/2022
18	15/07/2022	Alt 45	Daily Millions Pick and Play	Tá	Tá			Ceadaiodh don Iarraidh		28/03/2023
19	22/07/2022	Alt 45	Christmas Millionaire Raffle 2022	Tá	Tá			Ceadaiodh don Iarraidh		08/09/2022
20	16/08/2022	Alt 45	Leasuithe ar Gridblaster IWG	Tá	Tá			Ceadaiodh don Iarraidh		13/09/2022

Nóta:   Bainteach le Cluiche

Uimhir na hIarrata	Dáta	Alt an Cheadaithe a Theastaíonn	Faisnéis faoin gCluiche/ faoin tSeirbhís	An bhfuil an Iarraidh Bainteach le Cluiche?	An bhfuil sé amhlaidh gur Leasíodh é/gur Iorgaíodh Tuilleadh Faisnéise?	Stádas ag an 31 Nollaig 2022				
						Ar siúl	Tarraingíodh an Iarraidh Siar	Ceadaiodh an Iarraidh sa Deireadh	Diúltaiodh don Iarraidh sa Deireadh	Dáta an Chinnidh
21	23/08/2022	Alt 45	Big Money Bingo IWG	Tá	Tá			Ceadaiodh don iarraidh		03/03/2022
22	25/08/2022	Alt 45	Fire 4s, Ice 5s	Tá	Tá			Ceadaiodh don iarraidh		24/10/2022
23	02/09/2022	Alt 45	Íogair ó thaobh na Tráchtála de	Tá	Tá			Ceadaiodh don iarraidh		24/02/2023
24	15/09/2022	Alt 45	Leasú ar Hampers and Cash	Tá	Tá			Ceadaiodh don iarraidh		12/10/2022
25	15/09/2022	Alt 45	Leasú ar Countdown to Christmas	Tá	Tá			Ceadaiodh don iarraidh		12/10/2022
26	15/09/2022	Alt 45	Leasú ar Merry Money	Tá	Tá			Ceadaiodh don iarraidh		12/10/2022
27	20/09/2022	Alt 45	Digital Money Multiplier IWG	Tá	Tá			Ceadaiodh don iarraidh		23/11/2022
28	29/09/2022	Clásal 7.11, Clásal 7.12	Athnuachan Trádmharcanna agus Potai Óir	Níl	Níl			Ceadaiodh don iarraidh		21/10/2022
29	30/09/2022	Clásal 11.3.3	Íogair ó thaobh na Tráchtála de	Níl	Tá		Tarraingíodh an iarraidh siar			23/11/2022
30	07/10/2022	Clásal 18.3	SCO Centra	Níl	Tá	Ar siúl				
31	07/10/2022	Alt 45	Digital Mega Money Multiplier IWG	Tá	Tá			Ceadaiodh don iarraidh		28/11/2022
32	25/11/2022	Alt 45	Zapout IWG Reskin	Tá	Níl			Ceadaiodh don iarraidh		19/12/2022

Nóta:   Bainteach le Cluiche



## Rialálaí an Chrannchuir Náisiúnta Tuarascáil agus Ráitis Airgeadais

don bhliain dar críoch an 31 Nollaig 2022

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# Faisnéis Ghinearálta

<b>Rialálaí an Chrannchuir Náisiúnta</b>	Carol Boate
<b>Seoladh</b>	Bloc D Ionad Irish Life Baile Átha Cliath 1 D01 W2H4
<b>Baincéirí</b>	AIB plc. 7/12 Sráid an Dáma Baile Átha Cliath 2 D02 KX20  Banc na hÉireann 6 Sráid Uí Chonaill Íochtarach Baile Átha Cliath 1 D01 X324
<b>Aturnaetha</b>	Mason Hayes & Curran Teach an Bhruaigh Theas Sráid na Bearú Baile Átha Cliath 4 D04 TR29  Fieldfisher Foirgneamh Chéipil Mainistir Mhuire Baile Átha Cliath 7 D07 N4C6
<b>Iníúcháirí</b>	An tArd-Reachtair Cuntas agus Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1 D01 PF72

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

## Rialachas

Bunaíodh Oifig Rialálaí an Chrannchuir Náisiúnta faoin Acht um Chrannchur Náisiúnta, 2013 (“an tAcht”). Tá feidhmeanna an Rialálaí leagtha amach in alt 9 den Acht. Beidh an Rialálaí, faoi réir an Achta, neamhspleách i gcomhlíonadh a fheidhmeanna. Tá an Rialálaí freagrach as dea-rialachas a chinntiú agus comhlíonann sí an cúram sin trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach saincheist thábhachtach ghnó. Tá an Rialálaí cuntasach don Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.

Is ar an Rialálaí agus ar an bhfoireann ardbhainistíochta atá an fhreagracht as Oifig Rialálaí an Chrannchuir Náisiúnta a bhainistiú, a rialú agus a threorú ar bhonn laethúil. Ní mór don fhoireann ardbhainistíochta an mórtreo straitéiseach atá socraithe ag an Rialálaí a leanúint. Ní mór don Rialálaí a chinntiú go bhfuil tuiscint shoiléir ag an bhfoireann ardbhainistíochta ar na príomhghníomhaíochtaí agus na príomhchinntí a bhaineann leis an eintiteas agus ar aon rioscaí suntasacha ar dóigh teacht chun cinn.

## Freagrachtaí an Rialálaí

Tá an obair a dhéanann an Rialálaí agus na freagrachtaí atá air leagtha amach san Acht. Ceanglaítear le halt 22 den Acht ar an Rialálaí na cuntais go léir is cuí agus is gnách ar an airgead a fhaigheann sí agus a chaitheann sé a choimeád i cibé foirm a cheadóidh an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe lena n-iniúchadh ag an Ard-Reachtaire Cuntas agus Ciste.

Agus na ráitis airgeadais seo á ullmhú aige, ní mór do Rialálaí an Chrannchuir Náisiúnta:

- ▶ beartais oiriúnacha chuntasaíochta a roghnú agus iad a chur i bhfeidhm go comhsheasmhach;
- ▶ breithiúnais agus meastacháin atá réasúnach agus stuama a dhéanamh;
- ▶ na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, ach amháin má tá sé míchuí talamh slán a dhéanamh de go leanfaidh Oifig Rialálaí an Chrannchuir Náisiúnta ar aghaidh de bheith ag feidhmiú; agus
- ▶ a lua cé acu a leanadh nó nár leanadh caighdeáin chuntasaíochta is infheidhme, faoi réir aon imeachtaí ábhartha atá mínithe agus nochtá sna ráitis airgeadais.

Tá an Rialálaí freagrach as taifid leordhóthanacha chuntasaíochta a choinneáil, ina gcuirtear a staid airgeadais in iúl le cruinneas réasúnach ag am ar bith agus lena gcuirtear ar a chumas a chinntiú go gcloíonn na ráitis airgeadais le halt 22 den Acht. Tá an Rialálaí freagrach as ráitis airgeadais den sórt sin a chur faoi bhráid an Ard-Reachtaire Cuntas agus Ciste lena n-iniúchadh agus as na ráitis airgeadais seo agus tuarascáil an Ard-Reachtaire Cuntas agus Ciste a leagan faoi bhráid an Aire, mar aon le tuarascáil an Rialálaí maidir le comhlíonadh a fheidhmeanna.

Is é an Rialálaí atá freagrach as cothabháil na faisnéise corparáidí agus airgeadais atá ar fáil ar shuíomh Gréasáin Oifig Rialálaí an Chrannchuir Náisiúnta.

Tá an Rialálaí freagrach as an bplean bliantúil agus an buiséad bliantúil a cheadú.

Tá an Rialálaí freagrach freisin as a shócmhainní a chosaint agus, dá bhrí sin, as bearta réasúnta a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a aimsiú.

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

Measann an Rialálaí go dtugtar léargas fírinneach cóir i ráitis airgeadais Oifig Rialálaí an Chrannchuir Náisiúnta ar fheidhmíocht airgeadais agus staid airgeadais Oifig Rialálaí an Chrannchuir Náisiúnta ag an 31 Nollaig 2022.

Bhunaigh an Rialálaí dhá choiste, atá mar a leanas:

- An Coiste Airgeadais:** tá an Coiste Airgeadais comhdhéanta den Leas-Rialálaí/den Cheann Iniúchóireachta agus Airgeadais, den Chuntasóir agus den Bhainisteoir Gnóthaí Corparáideacha, agus sainchomhairleoir comhairleach i láthair agus ceart freastail ag an Rialálaí. Is é ról an Choiste Airgeadais comhairle a chur ar an bhfoireann ardbhainistíochta maidir le nithe a bhaineann le hairgeadas na hOifige, le cuntasáíocht, le tuairisceáin airgeadais tríú páirtithe agus leis an bplé le hiniúcháirí inmheánacha agus seachtracha na hOifige. Bhí sé chruinniú den Choiste Airgeadais ann sa bhliain 2022.
- An Coiste Riosca:** tá an Coiste Riosca comhdhéanta den fhoireann ardbhainistíochta (seisear comhaltaí). Is é ról an Choiste Riosca tacú leis an mBord maidir leis na freagrachtaí atá uirthi i ndáil le riosca agus le rialú. Bhí trí chruinniú ag an gCoiste Riosca sa bhliain 2022.

## An Nochtadh a Cheanglaítear leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016)

Tá an Rialálaí freagrach as a chinntiú gur chomhlíon Oifig Rialálaí an Chrannchuir Náisiúnta ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú ("an Cód") arna fhoilsiú ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe i mí Lúnasa 2016. Ceanglaítear an nochtadh seo a leanas leis an gCód.

### Sochair Chomhiomlána Fostaithe

	2022	2021
	€	€
Sochair ghearrthéarmacha foirne	699,261	663,431
Sochair foirceanta	-	-
Ranníocaíochtaí pinsin ón bhfostóir	146,105	138,843
Ranníocaíocht ón bhfostóir le leas sóisialach	73,629	69,811
	<u>918,995</u>	<u>872,085</u>

B'ionann agus deichniúr ball foirne (2021: naonúr ball foirne) an líon iomlán ball foirne (CL) a bhí fostaithe ag deireadh na bliana.

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

## Sochair Ghearrthéarmacha Foirne

Is le bunphá a bhaineann na sochair ghearrthéarmacha fostaithe uile.

	2022	2021
	€	€
Bunphá	<u>699,261</u>	<u>663,431</u>

## Sochair Foirceanta

Níor tháinig aon sochair foirceanta chun cinn sa bhliain.

## Miondealú ar Shochair Ghearrthéarmacha Fostaithe

Déantar sochair ghearrthéarmacha fostaithe ar fiú níos mó ná €60,000 iad a chatagóiriú sna bandaí seo a leanas:

### *Raon na Sochar Gearrthéarmach Fostaithe Iomlán (gan costais phinsin an fhostóra a áireamh)*

Ó	Go	Líon Fostaithe	
€	€	2022	2021
60,000	- 69,999	1	-
70,000	- 79,999	-	-
80,000	- 89,999	-	2
90,000	- 99,999	3	1
100,000	- 109,999	-	1
110,000	- 119,999	1	1
120,000	- 129,999	1	-

## An Príomhphearsanra Bainistíochta

Tá príomhphearsanra bainistíochta Oifig Rialálaí an Chrannchuir Náisiúnta comhdhéanta den Rialálaí agus de chúigear bainisteoirí sinsearacha.

	2022	2021
	€	€
Tuarastail	573,245	542,011
Ranníocaíochtaí pinsin ón bhfostóir	124,883	118,652
	<u>698,128</u>	<u>660,663</u>

Tá na príomhphearsana bainistíochta ina gcomhaltaí de scéim pinsin Oifig Rialálaí an Chrannchuir Náisiúnta agus ní théann a dteidlíochtaí ina leith sin thar théarmaí na scéime eiseamláirí pinsean seirbhíse poiblí.

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

## Tuarastal agus Sochair an Rialálaí

Ba mar seo a leanas a bhí pacáiste luach saothair an Rialálaí don tréimhse airgeadais:

	2022	2021
	€	€
Bunphá	125,119	118,432
Ranníocaíochtaí pinsin ón bhfostóir	37,568	35,647
	<b>162,687</b>	<b>154,079</b>

Tá an Rialálaí ina chomhalta de scéim pinsin Oifig Rialálaí an Chrannchuir Náisiúnta agus ní théann a teidlíochtaí ina leith sin thar théarmaí na scéime eiseamláirí pinsean seirbhíse poiblí.

## Costais Chomhairleachta

	2022	2021
	€	€
Seirbhísí dlí	28,803	84,012
Seirbhísí comhairleacha cánach agus airgeadais	6,273	4,073
Taighde	152,248	-
Comhairleacht Crannchuir	11,685	-
TF agus seirbhísí eile	16,953	24,582
	<b>215,962</b>	<b>112,667</b>

Cuirtear na costais thuas ar áireamh mar chuid de na táillí gairmiúla sna ráitis airgeadais, arb ionann iad agus €279,474 (2021: €154,220). Is i ndáil le táillí dlí atá na méideanna uile atá nochtá mar sheirbhísí dlí.

## Taisteal agus Cothú

	2022	2021
	€	€
Intíre	328	-
Idirnáisiúnta	1,098	-
	<b>1,426</b>	<b>-</b>

Íocadh €1,426 (2021: Nialas) den méid thuas i ndáil leis an Rialálaí. Íocadh speansais eile atá cothrom le Nialas (2021: €70) leis an Rialálaí.

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

## Caiteachas Fáilteachais

Íocadh €593 i ndáil le fáilteachas foirne (2021: €452).

## Ráiteas faoi Chomhlíonadh

Chomhlíon Oifig Rialálaí an Chrannchuir Náisiúnta ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú arna fhoilsiú ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe i mí Lúnasa 2016, gan na heisceachtaí seo a leanas a áireamh:

- ▶ Is mar shealbhóir oifige aonair atá struchtúr Oifig Rialálaí an Chrannchuir Náisiúnta. Baineadh comhlíonadh na gcodanna sin den Chód lena bpléitear le Boird, le struchtúir Bhoird agus le Cathaoirligh amach tríd an gCód Cleachtais chun Oifig Rialálaí an Chrannchuir Náisiúnta a Rialú a leasú chun sealbhóir oifige aonair a aithint.
- ▶ Comhlíonadh ceanglais an Chomhaontaithe Formhaoirseachta agus an Chomhaontaithe Soláthair Feidhmíochta trí Chomhaontú Dearbhaithe Rialachais Chorparáidigh d'Oifig Rialálaí an Chrannchuir Náisiúnta a chomhaontú leis an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.



**Carol Boate**

Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

# Ráiteas faoi Rialú Inmheánach

## Raon Freagrachta

Aithním an fhreagracht as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú i ndáil le hOifig Rialálaí an Chrannchuir Náisiúnta. Agus an fhreagracht sin á comhlíonadh, tugtar aird ar cheanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

## Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a choinneáil ar leibhéal inghlactha, seachas deireadh a chur leis. Dá bhrí sin, ní fhéadann an córas ach dearbhú réasúnach agus ní dearbhú iomlán a chur ar fáil go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtairfeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraitear iad ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, i bhfeidhm in Oifig Rialálaí an Chrannchuir Náisiúnta don bhliain dar críoch an 31 Nollaig 2022 agus suas go dtí an dáta a ceadáíodh na ráitis airgeadais.

## Cumas le Riosca a Láimhseáil

Tá Oifig Rialálaí an Chrannchuir Náisiúnta bunaithe faoin Acht um Chrannchur Náisiúnta, 2013, mar shealbhóir oifige aonair. Faoi reacht, tá an Oifig comhdhéanta gan aon Bhord.

Chuir Oifig Rialálaí an Chrannchuir Náisiúnta feidhm iniúchóireachta inmheánaí ar bun a bhfuil sách acmhainní aici agus a sheolann clár oibre a chomhaontaítear liom.

Chuir Oifig an Rialálaí beartas bainistíochta riosca le chéile, rud ina leagtar amach an fonn riosca atá air, na próisis bhainistíochta riosca atá i bhfeidhm agus na ról atá ag baill foirne agus na freagrachtaí atá orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne, a bhfuiltear ag súil leis go n-oibreoidh siad de réir bheartais bhainistíochta riosca Oifig Rialálaí an Chrannchuir Náisiúnta, go gcuirfidh siad an lucht bainistíochta ar an eolas faoi rioscaí agus laigí rialaithe atá ag teacht chun cinn agus go nglacfaidh siad freagracht as rioscaí agus rialuithe laistigh dá réimse oibre féin.

## An Creat Riosca agus Rialaithe

Chuir Oifig Rialálaí an Chrannchuir Náisiúnta córas bainistíochta riosca chun feidhme, rud lena saináithnítear agus lena dtuairiscítear na príomhrioscaí atá ann agus na gníomhartha bainistíochta atá á ndéanamh chun dul i ngleic leis na rioscaí sin agus, a mhéid is féidir é, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm ina leagtar amach na príomhrioscaí atá roimh Oifig Rialálaí an Chrannchuir Náisiúnta. Rinneadh na rioscaí sin a shaináithint, a mheas agus a ghrádú bunaithe ar a shuntasáí atá siad. Déanann an Rialálaí an clár a athbhreithniú agus a thabhairt cothrom le dáta trí huair sa bhliain. Úsáidtear an toradh ar an obair sin chun acmhainní a phleanáil agus a leithdháileadh agus chun a chinntiú go gcoinnítear rioscaí ar leibhéal inghlactha.

# Ráiteas faoi Rialú Inmheánach

Mionsonraítear sa chlár rioscaí na rialuithe agus na gníomhartha a theastaíonn chun maolú a dhéanamh ar rioscaí agus ar na freagrachtaí a leagtar ar bhaill foirne shonracha as rialuithe a oibriú. Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- ▶ taifeadadh nósanna imeachta le haghaidh gach príomhphróisis gnó,
- ▶ sannadh freagrachtaí airgeadais ar leibhéal bainistíochta, agus cuntasacht chomhfhreagrach ag gabháil leo,
- ▶ tá córas buiséadaithe cuí i bhfeidhm, rud lena ngabhann buiséad bliantúil a choinnítear faoi athbhreithniú ag an lucht ardbhainistíochta,
- ▶ tá córais i bhfeidhm a bhfuil mar aidhm leo slándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú, agus
- ▶ tá córais i bhfeidhm chun na sócmhainní a chosaint.

## Faireachán agus Athbhreithniú Leanúnach

Cuireadh nósanna imeachta foirmiúla ar bun le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl go tráthúil dóibh sin atá freagrach as gníomhaíocht cheartaitheach a dhéanamh agus don lucht bainistíochta. Deimhním go bhfuil na córais faireacháin leanúnaigh seo a leanas i bhfeidhm:

- ▶ sainaitníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh shainaitheanta a thuairisciú,
- ▶ bunaíodh socruithe tuairiscithe ar gach leibhéal mar ar sannadh freagracht as bainistíocht airgeadais, agus
- ▶ déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais ina gcuirtear an fheidhmíocht iarbhir i gcomparáid leis an mbuiséad nó leis an bhfeidhmíocht thuartha.

## Socruithe Oibríthe Cumaisc

Tá próisis rialaithe Oifig an Rialálaí comhoiriúnach le socruithe oibríthe cumaisc na hOifige.

Baintear é sin amach tríd an timpeallacht rialaithe a bhainistiú go gníomhach, lena n-áirítear:

- ▶ Bainistíocht oibríochtúil – ag obair dó i gcomhar leis an bhfoireann bhainistíochta, déanann an Rialálaí na rialuithe ábhartha uile a bhreithniú agus a thaifeadadh i gcomhthéacs oibríthe cumaisc agus athbhreithníonn sé rialuithe ar bhealach tráthúil, de réir mar ba ghá;
- ▶ Saincheisteanna oibríochtúla – déanann an Rialálaí faireachán ar rialuithe chun a chinntiú go bhfuil údaruithe cuí i bhfeidhm, go ndéantar réitigh chuí agus fíoruithe cuí ar bhealach tráthúil, agus go gcoinnítear leithscaradh cuí dualgas ar bun;
- ▶ An Coiste Airgeadais – déanann an Coiste Airgeadais faireachán ar oibriú rialuithe;
- ▶ An Coiste Riosca – déanann an Coiste Riosca faireachán ar rioscaí agus ar rialuithe gaolmhara;
- ▶ An Fheidhm Iniúcháireachta Inmheánaí – déanann an Fheidhm Iniúcháireachta Inmheánaí measúnú ar éifeachtacht na rialuithe;
- ▶ Córais TF – ag obair dó i gcomhar le speisialtóirí TF seachfhoinsithe, déanann an Rialálaí faireachán ar éifeachtacht na rialuithe, go háirithe maidir le rochtain agus le slándáil;



## Ráiteas faoi Rialú Inmheánach

- ▶ Oilúint Foirne – trí oilúint sceidealaithe a cur ar an bhfoireann ar fad gach bliain, cinntíonn an Rialálaí feacht agus díriú ar thimpeallacht láidir rialaithe a choinneáil ar bun nuair atá baill foirne ag obair san oifig agus go cianda;
- ▶ Rialuithe fisiciúla, thug an Rialálaí rialuithe fisiciúla cuí isteach chun leanúnachas a chinntiú i bhfeidhmeanna na hOifige a chomhlíonadh agus i dtimpeallacht shábháilte oibre a sholáthar do gach ball foirne;
- ▶ Soláthar aschur – déanann an Rialálaí faireachán ar an soláthar aschur ar fud na hOifige chun a chinntiú go bhfuil feidhmeanna an Rialálaí á gcomhlíonadh;
- ▶ Calaois – déanann an Rialálaí breithniú sonrath ar an riosca calaoise agus cinntíonn sé go bhfuil rialuithe cuí i bhfeidhm chun rioscaí den sórt sin a mhaolú.

### Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag Oifig Rialálaí an Chrannchuir Náisiúnta chun a chinntiú go gcomhlíontar na rialacha agus na treoirlínte reatha maidir le soláthar agus gur chomhlíon Oifig Rialálaí an Chrannchuir Náisiúnta na nósanna imeachta sin sa bhliain 2022.

### Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag Oifig Rialálaí an Chrannchuir Náisiúnta chun faireachán a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Obair na n-íniúcháirí inmheánacha agus seachtracha agus na mbainisteoirí sinsearacha laistigh d'Oifig Rialálaí an Chrannchuir Náisiúnta atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil, déanann siad eolas d'fhairesachán agus athbhreithniú Oifig Rialálaí an Chrannchuir Náisiúnta ar éifeachtacht an chórais rialaithe inmheánaigh.

Deimhním go ndearnadh athbhreithniú bliantúil ar éifeachtacht an chórais rialaithe inmheánaigh i ndáil leis an mbliain 2022 agus gur cuireadh i gcrích é faoin 31 Márta 2023.

### Saincheisteanna Rialaithe Inmheánaigh

Níor sainaithníodh sa rialú inmheánach i dtaca leis an mbliain 2022 aon laigí is gá a nochtadh sna ráitis airgeadais.



**Carol Boate**

Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023



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

### Tuarascáil le cur faoi bhráid Thithe an Oireachtais

#### Rialálaí an Chrannchuir Náisiúnta

##### Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Rialálaí an Chrannchuir Náisiúnta don bhliain dar críoch an 31 Nollaig 2022, mar a cheanglaítear faoi fhorálacha alt 22 den Acht um Chrannchuir Náisiúnta, 2013. Cuimsíonn na ráitis airgeadais

- an ráiteas faoi ioncam agus caiteachas agus cúlchistí coinnithe ioncaim
- an ráiteas faoi ioncam cuimsitheach
- an ráiteas faoin staid airgeadais
- an ráiteas faoi shreafaí airgid, agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar na beartais shuntasacha chuntasaíochta.

I mo thuairim, tugtar sna ráitis airgeadais léargas fíorcheart ar shócmhainní, dliteanais agus staid airgeadais Rialálaí an Chrannchuir Náisiúnta ag an 31 Nollaig 2022 agus ar a ioncam agus a chaiteachas don bhliain 2022 de réir Chaighdeán Tuairiscithe Airgeadais (FRS) 102 – *An Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

##### **Bonn na tuairime**

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caighdeáin sin. Táim neamhspleách ar Rialálaí an Chrannchuir Náisiúnta agus chomhlíon mé na freagrachtaí eiticíúla eile atá orm de réir na gcaighdeán.

Creidim gur leor agus cuí an fhianaise iniúchta a fuair mé chun bonn a thabhairt do mo thuairim.

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

Chuir Rialálaí an Chrannchuir Náisiúnta faisnéis áirithe eile i láthair i dteannta na ráiteas airgeadais. Cuimsíonn an fhaisnéis sin an tuarascáil bhliantúil, an ráiteas faoi rialú inmheánach agus an ráiteas rialachais agus an ráiteas faoi fhreagrachtaí. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú ar fhaisnéis den sórt sin agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith

**Paul Southern**  
Le haghaidh agus thar ceann an  
Ard-Reachtaire Cuntas agus

30 Bealtaine 2023

## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí Rialálaí an Chrannchuir Náisiúnta (an Rialálaí)

Mar atá mionsonraithe sa ráiteas rialachais agus sa ráiteas faoi fhreagrachtaí, tá an Rialálaí freagrach as na nithe seo

- ráitis airgeadais bhliantúla a ullmhú san fhoirm a fhorordaítear faoi alt 22 den Acht um Chrannchur Náisiúnta, 2013
- a chinntiú go dtugtar léargas fíorcheart sna ráitis airgeadais de réir FRS 102
- rialtacht na n-idirbheart a chinntiú
- a mheasúnú cé acu is cuí nó nach cuí bonn gnóthais leantaigh na cuntasáochta a úsáid, agus
- cur chun feidhme a dhéanamh ar cibé rialú inmheánach a mheasann an Rialálaí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhiráiteas ábhartha, bíodh calaóis nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 22 den Acht um Chrannchur Náisiúnta, 2013, ráitis airgeadais Rialálaí an Chrannchuir Náisiúnta a iniúchadh agus tuairisc a thabhairt do Thithe an Oireachtais orthu.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhiráiteas ábhartha, bíodh calaóis nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní deimhniú é gur i ngach cás ina bhfuil sé ann a bhraithfeair míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht. Is féidir le míráitis teacht as calaóis nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aonar nó sa chomhiomlán, go bhféadfaí a bheith ag súil leis le réasún go rachadh siad i bhfeidhm ar chinntí eacnamaíocha a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht, úsáidim breithiúnas gairmiúil agus coinnim sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha a bheith sna ráitis airgeadais, bíodh calaóis nó earráid mar chúis leis; ceapaim nósanna imeachta iniúchóireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithfeair míráiteas ábhartha de bharr calaoise ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaóis.
- Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchóireachta a cheapadh atá cuí sna himthosca, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chuí atá na beartais chuntasáochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasáochta agus an nochtadh gaolmhar.
- Déanaim cinneadh ar a chuí atá sé bonn gnóthais leantaigh na cuntasáochta a úsáid agus, bunaithe ar an bhfianaise iniúchta a fuarthas, déanaim cinneadh ar cé acu is ann nó nach ann d'éiginnteacht ábhartha

a bhaineann le heachtraí nó dálaí a d'fhéadfadh amhras suntasach a chaitheamh ar an gcumas atá ag Rialálaí an Chrannchuir Náisiúnta leanúint de bheith ag feidhmiú mar ghnóthas leantach. Má chinnim gurb ann d'éiginnteacht ábhartha, ceanglaítear orm aird a tharraingt i mo thuarascáil ar an nochtadh gaolmhar sna ráitis airgeadais nó, i gcás nach leor an nochtadh sin, ceanglaítear orm mo thuairim a athrú. Tá mo chinntí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dáta mo thuarascála. Mar sin féin, d'fhéadfadh eachtraí nó dálaí amach anseo a chur faoi deara go scoirfeadh Rialálaí an Chrannchuir Náisiúnta de bheith ag feidhmiú mar ghnóthas leantach.

- Déanaim meastóireacht ar chur i láthair, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear an nochtadh, agus ar cé acu a chuirtear nó nach gcuirtear na hidirbhearta agus na heachtraí bunúsacha i láthair ar bhealach cóir sna ráitis airgeadais.

Déanaim cumarsáid le Rialálaí an Chrannchuir Náisiúnta maidir le raon feidhme agus uainiú beartaite an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha i rialú inmheánach a shainaithním le linn m'iniúchta, i measc ábhair eile.

Tuairiscím trí eisceacht i gcás, i mo thuairimse,

- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó
- nár leor na taifid chuntasáochta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasáochta.

#### Faisnéis seachas na ráitis airgeadais

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile atá curtha i láthair sna ráitis sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.

I ndáil le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeán Idirnáisiúnta um Iniúchóireacht an fhaisnéis eile atá curtha i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu atá nó nach bhfuil an fhaisnéis eile neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó cé acu is cosúil nó nach cosúil ar shlí eile go ndearnadh míráiteas ábhartha uirthi. Más rud é, bunaithe ar an obair a rinne mé, go gcinnim go ndearnadh míráiteas ábhartha ar an bhfaisnéis eile sin, ceanglaítear orm an fíoras sin a thuairisciú.

#### Tuairisciú ar ábhair eile

Déantar m'iniúchadh trí thagairt do na tosca speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscím i gcás go sainaithním ábhair ábhartha a bhaineann leis an dóigh ar seoladh gnó poiblí.

Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscím i gcás go sainaithním aon chás ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaite ann nó nach ndearnadh idirbhearta de réir na n-údarás a bhí á rialú ann.

# Ráiteas faoi Ioncam agus Caiteachas agus Cúlchistí Coinnithe Ioncaim don bhliain airgeadais dar críoch an 31 Nollaig 2022

	Nótaí	An bhliain dar críoch an 31 Nollaig 2022 €	An bhliain dar críoch an 31 Nollaig 2021 €
Ioncam	3	1,552,899	1,517,621
Costais riaracháin	5	<u>(1,600,784)</u>	<u>(1,292,406)</u>
<b>(Easnamh) / barrachas oibriúcháin</b>		(47,885)	225,215
Ús (iníoctha) / infhaighte	4	<u>(8,277)</u>	<u>(4,433)</u>
<b>(Easnamh) / barrachas don bhliain</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>
<b>Tuilleamh coinnithe i dtús na bliana</b>		<b><u>3,064,176</u></b>	<b><u>2,843,394</u></b>
<b>Tuilleamh coinnithe ag deireadh na bliana</b>		<b><u>3,008,014</u></b>	<b><u>3,064,176</u></b>

Tá nótaí 1 go 13 mar chuid de na Ráitis Airgeadais seo.



**Carol Boate**  
Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

# Ráiteas faoi Ioncam Cuimsitheach

## don bhliain airgeadais dar críoch an 31 Nollaig 2022

	Nótaí	An bhliain dar críoch an 31 Nollaig 2022 €	An bhliain dar críoch an 31 Nollaig 2021 €
<b>(Easnamh) / Barrachas don bhliain</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>
Cailteanais / (gnóthachain) ó thaithí ar oibleagáidí sochair scoir	10(b)	181,000	16,000
Athruithe ar thiomhdí is bunús le luach reatha na n-oibleagáidí sochar scoir		<u>(1,652,000)</u>	<u>(2,000)</u>
<b>Iomlán (na ngnóthachan) / na gcaillteanas achtúireach sa bhliain</b>		<b><u>(1,471,000)</u></b>	<b><u>14,000</u></b>
Coigeartú ar chistiú iarchurtha sochar scoir		<u>1,471,000</u>	<u>(14,000)</u>
<b>Ioncam cuimsitheach iomlán don bhliain</b>		<b><u>(56,162)</u></b>	<b><u>220,782</u></b>

Tá nótaí 1 go 13 mar chuid de na ráitis airgeadais seo.



**Carol Boate**  
Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

# Ráiteas Faoin Staid Airgeadais

## amhail an 31 Nollaig 2022

	Nótaí	2022 €	2021 €
<b>Sócmhainní neamhreacha</b>			
Réadmhaoín, gléasra agus trealamh	7	23,859	35,856
<b>Sócmhainní reatha</b>			
Féichiúnaithe	8	133,802	121,905
Airgead agus coibhéisí airgid		3,047,900	3,059,289
		3,181,702	3,181,194
<b>Creidiúnaithe (méideanna a bheidh dlite laistigh de bhliain amháin)</b>			
Creidiúnaithe agus fabhruithe	9	(197,547)	(152,874)
<b>Glansócmhainní reatha</b>		2,984,155	3,028,320
<b>Sochair scoir</b>			
Oibleagáidí sochair scoir	10(b)	(2,575,000)	(531,000)
Sócmhainn cistiúcháin iarchurtha sochair scoir	10(c)	2,575,000	531,000
<b>Glansócmhainní</b>		<b>3,008,014</b>	<b>3,064,176</b>
<b>Ionadaithe ag</b>			
Tuilleamh coinnithe carntha	11	<b>3,008,014</b>	<b>3,064,176</b>

Tá nótaí 1 go 13 mar chuid de na Ráitis Airgeadais seo.



**Carol Boate**  
Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

# Ráiteas faoi Shreafaí Airgid

don bhliain airgeadais dar críoch an 31 Nollaig 2022

	Nótaí	An bhliain dar críoch an 31 Nollaig 2022 €	An bhliain dar críoch an 31 Nollaig 2021 €
<b>Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>			
(Easnamh) / barrachas oibriúcháin don bhliain		(47,885)	225,215
Cailteanas ar dhiúscairt sócmhainní seasta		-	297
Dímheas	7	20,363	18,482
(Méadú) / Laghdú ar fhéichiúnaithe		(11,897)	8,644
Méadú / (Laghdú) ar chreidiúnaithe		44,673	(75,717)
<b>Glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>			
		5,254	176,921
<b>Sreabhadh airgid ó ghníomhaíochtaí infheistíochta</b>			
Íocaíochtaí chun réadmhaoin, gléasra agus trealamh a cheannach	7	(8,366)	(4,800)
<b>Sreabhadh airgid ó ghníomhaíochtaí maoiniúcháin</b>			
Ús (a íocadh) / a fuarthas	4	(8,277)	(4,433)
<b>(Laghdú) / méadú ar airgead tirim agus ar choibhéisí airgid thirim</b>			
		(11,389)	167,688
<b>Airgead agus coibhéisí airgid i dtús na bliana airgeadais</b>			
		3,059,289	2,891,601
<b>Airgead agus coibhéisí airgid ag deireadh na bliana airgeadais</b>			
		3,047,900	3,059,289

Tá nótaí 1 go 13 mar chuid de na ráitis airgeadais seo.



Carol Boate

Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 1 | Beartais Chuntasaíochta

Tá na beartais shuntasacha chuntasaíochta ar ghlac Rialálaí an Chrannchuir Náisiúnta iad leagtha amach thíos. Cuireadh i bhfeidhm go comhsheasmhach iad le linn na bliana agus le linn na tréimhse roimhe.

##### **(a) Ráiteas faoi Chomhlíonadh**

Ullmhaíodh na ráitis airgeadais i gcomhréir le Caighdeán Tuairiscithe Airgeadais 102 (“FRS 102”) arna eisiúint ag an gComhairle Tuairiscithe Airgeadais, rud arb é an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann é.

##### **(b) Bonn an Ullmhúcháin**

Ullmhaítear na ráitis airgeadais ar bhonn fabhrúithe de réir na bprionsabal cuntasaíochta a bhfuil glacadh leo agus faoi choinbhinsiún an chostais stairiúil.

##### **(c) Ioncam Tobhaigh**

Is ionann ioncam tobhaigh agus an méid is infhaighte faoin gceadúnas ag an Rialálaí ó oibrítheoir an Chrannchuir Náisiúnta maidir leis an mbliain.

##### **(d) Aithint Caiteachais**

Aithnítear caiteachas sna ráitis airgeadais ar bhonn fabhrúithe, de réir mar a thabhaítear é.

##### **(e) Réadmhaoin, gléasra agus trealamh**

Luaitear réadmhaoin, gléasra agus trealamh de réir costais lúide dímheas carntha. Ríomhtar dímheas, a ghearrtar ar an Ráiteas faoi Ioncam agus Caiteachas, d'fhonn costas na sócmhainní a dhíscríobh i rith a saoil mheasta úsáidigh faoi mhodh na líne dírí, ar ráta bliantúil 25% le haghaidh feabhsuithe léasachta, ar ráta bliantúil 331/3% le haghaidh trealamh ríomhairí agus an chórais teileafóin agus ar ráta bliantúil 20% le haghaidh na sócmhainní eile go léir ón dáta éadála.

##### **(f) Airgeadraí Eachtracha**

Cuirtear na ráitis airgeadais i láthair in Euro (€).

Aistrítear idirbhearta atá ainmnithe in airgeadraí eachtracha go euro i rith na bliana agus cuirtear iad ar áireamh sa Ráiteas faoi Ioncam agus Caiteachas don bhliain.

Aistrítear sócmhainní agus dliteanais airgeadaíochta atá ainmnithe in airgeadraí eachtracha go euro de réir na rátaí malairte atá i bhfeidhm ar dháta an chláir comhardaithe agus cuirtear na gnóthachain agus na cailteanais a thagann chun cinn ar áireamh sa Ráiteas faoi Ioncam agus Caiteachas don bhliain.



# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 1 | Beartais Chuntasaíochta (ar lean)

##### (g) Sochair fostaithe

###### Sochair ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha amhail pá saoire mar speansas sa bhliain agus cuirtear sochair atá fabhráithe ag deireadh na bliana ar áireamh san fhigiúr Creidiúnaithe agus fabhrúithe sa Ráiteas faoin Staid Airgeadais.

###### Sochair scoir

Foráiltear leis an Acht um Chrannchur Náisiúnta, 2013, go bhféadfaidh an Rialálaí, le toiliú an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, coinniollacha seirbhíse na foirne a chinneadh.

San am i láthair, tá an Rialálaí ag bunú socrúithe pinsin i leith gach foistá i gcomhar leis an Roinn agus tá sé ag déanamh na n-asbhaintí riachtanacha ó thuarastail. Aistrítear iad chuig an Státchiste gach mí i riaráiste, mar atá comhaontaithe leis an Roinn.

Tá an Rialálaí ag déanamh soláthar do ranníocaíochtaí fostóra a dhéanamh ar ráta 30% do chomhaltaí de Scéim nach í an Scéim Aonair í (ranníocaíocht neamhphearsanta pinsin), ar ráta 25% do chomhaltaí de Scéim nach í an Scéim Aonair í (ranníocaíocht phearsanta pinsin) agus ar ráta is ionann agus trí huairé ranníocaíochtaí fostaithe do chomhaltaí den Scéim Aonair.

Dheimhnigh an Roinn le déanaí go bhfuil sochair phinsin na gcomhaltaí de Scéim nach í an Scéim Aonair í le cistiú ón Státchiste Lárnach. Déantar soláthar do dhliteanas pinsin na gcomhaltaí uile Scéime i dteannta sócmhainn meaitseála a aithint le haghaidh chistiú an dliteanais ó fhoinsí Státchiste. Roimhe sin, níor aithníodh an dliteanas pinsin agus an tsócmhainn meaitseála i ndáil le comhaltaí de Scéim nach í an Scéim Aonair í sna ráitis airgeadais ach nochtadh iad trí bhíthin nóta (féach Nóta 10).

##### (h) Breithiúnais agus mheastacháin chriticiúla chuntasaíochta

Agus na ráitis airgeadais á n-ullmhú, ceanglaítear ar an lucht bainistíochta breithiúnais, meastacháin agus toimhdí a dhéanamh a théann i bhfeidhm ar na méideanna a thuiriscítear le haghaidh sócmhainní agus dliteanas amhail ar dháta an ráitis faoin staid airgeadais agus ar na méideanna a thuiriscítear le haghaidh ioncain agus speansas le linn na bliana. Fágann cineál an mheastacháin, áfach, go bhféadfadh torthaí iarbhir bheith difriúil leis na meastacháin sin. Is iad na breithiúnais seo a leanas na breithiúnais a raibh an éifeacht is suntasaí acu ar na méideanna a aithnítear sna ráitis airgeadais.

##### Dímheas agus Luachanna Iarmharacha

Rinne an Rialálaí athbhreithniú ar shaol úsáideach agus luachanna iarmharacha bainteacha gach aicme sócmhainne seasta agus tháinig sé ar an gconclúid gur cuí atá an saol úsáideach agus na luachanna iarmharacha.

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 1 | Beartais Chuntasaíochta (ar lean)

##### Sochair scoir

Aithnítear dliteanais phinsin sna ráitis airgeadais, agus baintear úsáid i luacháil achtúireach ar na dliteanais sin, a ndéanann achtúire cáilithe í, as toimhdí airgeadais sonracha mar atá leagtha amach i nóta 10.

#### 2 | Bunú oifig Rialálaí an Chrannchuir Náisiúnta

Bunaíodh Oifig Rialálaí an Chrannchuir Náisiúnta faoi alt 7 den Acht um Chrannchur Náisiúnta, 2013. Tá an oifig lonnaithe i mBloc D, Ionad Irish Life, Baile Átha Cliath 1. Tugtar Rialálaí an Chrannchuir Náisiúnta ar shealbhóir na hOifige. Tá sonraí faoi oibríochtaí an Rialálaí agus faoina phríomhghníomhaíochtaí tugtha i dTuarascáil an Rialálaí i gCuid 1.

#### 3 | Ioncam

Foráiltear le halt 24 den Acht um Chrannchur Náisiúnta, 2013, go n-íocfaidh oibritheoir an Chrannchuir Náisiúnta tobhach bliantúil leis an Rialálaí. Is ionann méid an tobhaigh, mar atá sonraithe sa cheadúnas leis an oibritheoir, agus €1,500,000 in aghaidh na bliana. Tá an méid sin faoi réir innéacsú leis an Treoir Praghsanna do Thomhaltóirí. Don bhliain 2022, chuir an t-oibritheoir i bhfeidhm an mheán-Treoir Praghsanna do Thomhaltóirí de 2.33% don 12 mhí dar críoch an 31 Nollaig 2021 ar fhoilsigh an Phríomh-Oifig Staidrimh í i mí Eanáir 2022.

	2022	2021
	€	€
Ioncam tobhaigh don bhliain	<u>1,552,899</u>	<u>1,517,621</u>

#### 4 | Costais Úis

Ar áireamh san ús iníoctha is ionann agus €8,277 (2021: €4,433) atá muirir úis dhiúltaigh is ionann agus €8,497 (2021: €4,407), glan ó ús infhaighte is ionann agus €220. Tagann muirir úis dhiúltaigh chun cinn mar thoradh ar chistí a choimeádtar i dtaisce.

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 5 | Costais Riaracháin

	2022	2021
	€	€
Tuarastail agus costais foirne	918,995	872,085
Costais saothair sheachfhoinsithe	99,986	-
Táillí gairmiúla (Nóta 6)	279,474	154,220
Iniúcháireacht sheachtrach*	18,900	17,200
Iniúcháireacht inmheánach	17,561	23,309
Cíos, muirir sheirbhíse agus cothabháil	120,865	118,461
Glantachán, solas agus teas	4,159	2,450
Árachas	29,746	22,662
Taisteal agus cothú	2,019	452
Earcaíocht	9,517	-
Costais oiliúna agus táillí ballraíochta	21,749	16,171
Soláthairtí agus trealamh oifige	3,253	3,256
Teicneolaíocht faisnéise agus cumarsáide	41,717	30,910
Foilseacháin	8,569	10,738
Dímheas	20,363	18,482
Costais riaracháin eile	3,911	2,010
	<b>1,600,784</b>	<b>1,292,406</b>

\* Áirítear le hiniúcháireacht sheachtrach méid €7,600 (2021: €6,900) as táillí iniúcháireachta i ndáil le Ciste an Chrannchuir Náisiúnta.

#### 6 | Táillí Gairmiúla

	2022	2021
	€	€
Seirbhísí dlí	28,803	84,012
Seirbhísí comhairleacha cánach agus airgeadais	6,273	4,073
Caidreamh poiblí/margaíocht	56,215	30,661
Pinsin agus acmhainní daonna	6,100	8,191
Comhairleacht Crannchuir	11,685	-
Taighde	152,248	-
TF agus seirbhísí eile	18,150	27,283
	<b>279,474</b>	<b>154,220</b>

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 7 | Réadmhaoín, gléasra agus trealamh

	Feabhsúcháin Léasachta €	Trealamh Ríomhaire €	Feisteas, Troscán agus Trealamh Oifige €	Córas Teileafóin €	Iomlán €
<b>Costas</b>					
Ag an 31 Nollaig 2021	48,839	39,218	8,736	4,182	100,975
Breiseanna le linn na bliana	-	3,980	4,386	-	8,366
Díúscairtí le linn na bliana	-	-	-	-	-
Ag an 31 Nollaig 2022	<u>48,839</u>	<u>43,198</u>	<u>13,122</u>	<u>4,182</u>	<u>109,341</u>
<b>Dímheas</b>					
Ag an 31 Nollaig 2021	25,091	29,184	6,662	4,182	65,119
Muirear don bhliain	12,210	7,097	1,056	-	20,363
Dímheas ar dhiúscairtí	-	-	-	-	-
Ag an 31 Nollaig 2022	<u>37,301</u>	<u>36,281</u>	<u>7,718</u>	<u>4,182</u>	<u>85,482</u>
<b>Glanluach Leabhar</b>					
Ag an 31 Nollaig 2022	<u>11,538</u>	<u>6,917</u>	<u>5,404</u>	-	<u>23,859</u>
Ag an 31 Nollaig 2021	<u>23,748</u>	<u>10,034</u>	<u>2,074</u>	-	<u>35,856</u>

Tá feabhsuithe léasachta is ionann agus €48,839 agus a caipitlódh sa bhliain 2019 á ndímheas thar thréimhse ceithre bliana, arb í an tréimhse atá fágtha faoin léas réadmhaoine go dtí mí na Samhna 2023 í.

#### 8 | Féichiúnaithe

	2022 €	2021 €
Ioncam fabhraithe	89,474	83,261
Réamhíocaíochtaí	<u>44,328</u>	<u>38,644</u>
	<u><b>133,802</b></u>	<u><b>121,905</b></u>

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 9 | Creidiúnaithe (méideanna a bheidh dlite laistigh de bhliain amháin)

	2022	2021
	€	€
Creidiúnaithe trádála agus fabhruithe	155,906	115,746
Ranníocaíochtaí pinsin (Nóta 10)	14,309	13,001
ÍMAT/ÁSPC	22,429	20,122
Ranníocaíocht bhreise aoisliúntais	2,156	1,935
Dliteanas PSWT	2,677	2,013
Dliteanas CBL	70	57
	<b>197,547</b>	<b>152,874</b>

#### 10 | Soláthar pinsin

Cuireadh dréachtscéim pinsin sochair shainithe d'Oifig an Rialálaí, bunaithe ar Scéim Eiseamláireach na Seirbhíse Poiblí, faoi bhráid na Roinne Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe an 24 Samhain 2015 agus tá sí ag fanacht lena ceadú.

Maidir leis an ráta ranníocaíochtaí sa bhliain, lena n-áirítear ranníocaíochtaí ón bhfostóir atá cothrom le 30% den phá inphinsin do chomhaltaí de Scéim nach í an Scéim Aonair í (ranníocaíocht neamhphearsanta pinsin), le 25% den phá inphinsin do chomhaltaí de Scéim nach í an Scéim Aonair í (ranníocaíocht phearsanta pinsin) agus le trí huairé ranníocaíochtaí na bhfostaithe do chomhaltaí faoin Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012 (i.e., comhaltaí den Scéim Aonair), comhaontaítear iad leis an Roinn agus aistrítear iad chuig an Státchiste, mí amháin i riaráiste. Ag an 31 Nollaig 2022, is ionann agus €14,309 méid na ranníocaíochtaí atá le haistriú chuig an Státchiste.

#### Comhaltaí de Scéim nach í an Scéim Aonair í

Maidir le comhaltaí de Scéim nach í an Scéim Aonair í, dheimhnigh an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe le déanaí go nglacann an Státchiste Lárnach leis an dliteanas i leith sochair scoir is iníochta le comhaltaí de Scéim nach í an Scéim Aonair í. Maidir leis na ranníocaíochtaí uile ó fhostóirí agus ó fhostaithe atá bunaithe ar chéatadán de thuarastail na gcomhaltaí den scéim, aistrítear iad chuig an Státchiste Lárnach mar atá comhaontaithe leis an Roinn. Aithnítear dliteanas pinsin na gcomhaltaí de Scéim nach í an Scéim Aonair í agus an tsócmhainn meaitseála den chéad uair riamh ar an Ráiteas faoin Staid Airgeadais ag an 31 Nollaig 2022. B'ionann agus €3,200,000 an dliteanas pinsin do chomhaltaí de Scéim nach í an Scéim Aonair í ag an 31 Nollaig 2021, mar a nochtadh trí bhíthin nóta i gcuntais na bliana roimhe.

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 10 | Soláthar pinsin (ar lean)

##### Comhaltaí den Scéim Aonair

Maidir le comhaltaí den Scéim Aonair, forordaíodh Oifig Rialálaí an Chrannchuir Náisiúnta mar údarás iomchuí chun críche na Scéime Aonair sa bhliain 2019. Déantar ranníocaíochtaí ó fhostaithe agus ranníocaíochtaí ón bhfostóir a aistriú ar bhonn míosúil chuig an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe de réir an Achta um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012.

##### Toimhdí Achtúireacha

Maidir leis an dliteanas ar gach comhalta den Scéim mar a dhéantar soláthar dó sna ráitis airgeadais, tá sé bunaithe ar luacháil achtúireach a rinne achtúire cáilithe trí úsáid a bhaint as na toimhdí airgeadais thíos chun críche FRS 102.

	An bhliain dar críoch an 31 Nollaig 2022	An bhliain dar críoch an 31 Nollaig 2021
Ráta lascaine	3.80%	1.30%
Ráta méadaithe i dtuarastail	4.10%	3.50%
Ráta méadaithe ar phinsin	3.6%	3.0%
Boilsciú	2.6%	2.0%

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 10 | Soláthar pinsin (ar lean)

##### (a) Costais Sochair Scoir

Anailís ar na costais sochair scoir a cuireadh ar an Ráiteas faoi Ioncam agus Caiteachas agus Cúlchistí Coinnithe Ioncaim.

Costais Sochair Scoir	Scéim nach í an Scéim		2022	2021*
	Aonair í	Aonair		
	€	€	€	€
Ranníocaíochtaí Iomlána ón bhFostóir	90,687	55,317	146,004	52,111
Costais Seirbhíse Reatha**	149,000	84,000	233,000	83,000
Costais Úis	43,000	8,000	51,000	4,000
Coigeartuithe ar Chistiú Iarchurtha Pinsin ón Státhiste	(192,000)	(92,000)	(284,000)	(87,000)
An t-iomlán a cuireadh ar an Ráiteas faoi Ioncam agus Caiteachas agus Cúlchistí Coinnithe Ioncaim	90,687	55,317	146,004	52,111

\* Ní bhaineann an figiúr don bhliain 2021 ach amháin le comhaltaí den Scéim aonair mar atá nochtá i gcuntais bhliantúla na bliana 2021.

\*\* Cuireadh ranníocaíochtaí ó fhostaithe ar áireamh agus costais seirbhíse reatha á ríomh.

Ní mór do chomhlachtaí seirbhíse poiblí atá "á gcistiú go hiomlán nó go príomha as foinsí seachas go díreach nó go neamhdhíreach as an bPríomh-Chiste" ranníocaíochtaí ón bhfostóir a íoc. Mar chomhlacht poiblí féinmhaoinitheach, is ionann an méid €146,004 agus dliteanas Oifig an Rialálaí i leith ranníocaíochtaí ón bhfostóir i ndáil le gach comhalta den Scéim. Íoctar na méideanna sin leis an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe gach mí i riaráiste.

# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 10 | Soláthar pinsin (ar lean)

##### (b) Gluaiseacht i nglanoibleagáidí sochar scoir na scéime sa bhliain airgeadais

	Scéim nach í an Scéim Aonair í €	An Scéim Aonair €	2022 €	2021* €
Glandliteanas Pinsin ag an 1 Eanáir	3,200,000	531,000	3,731,000	401,000
Costais Seirbhíse Reatha	149,000	84,000	233,000	83,000
Ranníocaíochtaí Fostaithe	13,000	18,000	31,000	29,000
Costais Úis	43,000	8,000	51,000	4,000
Caillteanais/(gnóthachain) ó thaithí ar dhliteanais scéime	141,000	40,000	181,000	16,000
Athruithe i dtoimhdí	(1,428,000)	(224,000)	(1,652,000)	(2,000)
Glandliteanas Pinsin ag an 31 Nollaig	<u>2,118,000</u>	<u>457,000</u>	<u>2,575,000</u>	<u>531,000</u>

\* Ní bhaineann an figiúr don bhliain 2021 ach amháin le comhaltaí den Scéim aonair mar atá nochtá i gcuntais bhliantúla na bliana 2021.

##### (c) Cistiú iarchurtha le haghaidh sochair scoir

Aithníonn Oifig Rialálaí an Chrannchuir Náisiúnta na méideanna seo mar shócmhainn atá comhfhreagrach don dliteanas iarchurtha neamhchistithe le haghaidh sochair scoir, bunaithe ar an tacar toimhdí atá tuairiscithe thuas agus ar roinnt eachtraí san am atá thart. Áirítear leis na heachtraí sin an bonn reachtúil don scéim sochair scoir a bhunú, Oifig Rialálaí an Chrannchuir Náisiúnta a fhorordú mar údarás iomchuí chun críocha na Scéime Aonair agus an beartas agus an cleachtas atá i bhfeidhm faoi láthair i ndáil le pinsin seirbhíse poiblí a chistiú, lena n-áirítear ranníocaíochtaí ó fhostaithe agus an próiseas meastachán bliantúil.

##### (d) Oibleagáidí sochair shainithe

	2022 €	2021 €
Oibleagáidí sochair shainithe	2,575,000	531,000

\* Ní bhaineann an figiúr don bhliain 2021 ach amháin le comhaltaí den Scéim aonair mar atá nochtá i gcuntais bhliantúla na bliana 2021.



# Nótaí

## (mar chuid de na ráitis airgeadais)

### don bhliain dar críoch an 31 Nollaig 2022

#### 11 | Tuilleamh Coinnithe Carntha

	2022
	€
I dtús na bliana	3,064,176
(Easnamh) don bhliain	<u>(56,162)</u>
Tuilleamh coinnithe ag deireadh na bliana	<u>3,008,014</u>

#### 12 | Ceangaltais Chaipitil

Ní raibh aon cheangaltais maidir le caiteachas caipitil ann ag an 31 Nollaig 2022.

#### 13 | Ceadú na Ráiteas Airgeadais

Cheadaigh Rialálaí an Chrannchuir Náisiúnta na ráitis airgeadais an 26 Bealtaine 2023.

# 3

## Ciste an Chrannchuir Náisiúnta Tuarascáil agus Ráitis Airgeadais

don bhliain dar críoch an 31 Nollaig 2022

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## Ciste an Chrannchuir Náisiúnta

# Ráiteas Rialachais agus Ráiteas faoi Fhreagrachtaí

### Rialachas

Tá Ciste an Chrannchuir Náisiúnta bunaithe faoi alt 8 den Acht um Chrannchur Náisiúnta, 1986, agus leanann sé de bheith ann de réir alt 44 den Acht um Chrannchur Náisiúnta, 2013. Is é atá sa Chiste ná cuntas bainc singil a choinnítear le Banc Ceannais na hÉireann. Níl aon fhostaithe ná stiúrthóirí ag an gCiste.

### Freagrachtaí an Rialálaí

Is leagtha amach san Acht um Chrannchur Náisiúnta, 2013, atá freagrachtaí an Rialálaí i ndáil leis an gCiste. Faoi alt 44 den Acht um Chrannchur Náisiúnta, 2013, déanann an Rialálaí an Ciste a bhainistiú agus a rialú. De bhreis air sin, ceanglaítear ar an Rialálaí cuntais an Chiste a chur faoi bhráid an Ard-Reachtaire Cuntas agus Ciste gach bliain lena n-iniúchadh agus ní mór cóip d'achomre na gcuntas iniúchta agus cóip de thuarascáil an Ard-Reachtaire Cuntas agus Ciste orthu sin a leagan os comhair an dá Theach den Oireachtas.



**Carol Boate**

Rialálaí an Chrannchuir Náisiúnta

26 Bealtaine 2023

## Ciste an Chrannchuir Náisiúnta

# Ráiteas faoi Rialú Inmheánach

### Raon Freagrachta

Aithním an fhreagracht as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú i ndáil le Ciste an Chrannchuir Náisiúnta. Agus an fhreagracht sin á comhlíonadh, tugtar aird ar cheanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016), mar a bhaineann sé le hOifig an Rialálaí agus le Ciste an Chrannchuir Náisiúnta.

### Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a choinneáil ar leibhéal inghlactha, seachas deireadh a chur leis. Dá bhrí sin, ní fhéadann an córas ach dearbhú réasúnach agus ní dearbhú iomlán a chur ar fáil go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraitear iad ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, i bhfeidhm do Chiste an Chrannchuir Náisiúnta don bhliain dar críoch an 31 Nollaig 2022 agus suas go dtí an dáta a ceadaíodh na ráitis airgeadais.

### Cumas le Riosca a Láimhseáil

Tá Ciste an Chrannchuir Náisiúnta bunaithe faoi alt 8 den Acht um Chrannchur Náisiúnta, 1986, agus déanann an Rialálaí é a bhainistiú agus a rialú.

Chuir Oifig an Rialálaí feidhm iniúchóireachta inmheánaí ar bun a bhfuil sách acmhainní aici agus a sheolann clár oibre a chomhaontaítear liom, i ndáil le Ciste an Chrannchuir Náisiúnta.

Chuir Oifig an Rialálaí beartas bainistíochta riosca le chéile, rud ina leagtar amach an fonn riosca atá air, na próisis bhainistíochta riosca atá i bhfeidhm agus na ról atá ag bail foirne agus na freagrachtaí atá orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne, a bhfuiltear ag súil leis go n-oibreoidh siad de réir bheartais bhainistíochta riosca Oifig Rialálaí an Chrannchuir Náisiúnta, go gcuirfidh siad an lucht bainistíochta ar an eolas faoi rioscaí agus laigí rialaithe atá ag teacht chun cinn agus go nglacfaidh siad freagracht as rioscaí agus rialuithe laistigh dá réimse oibre féin.

### An Creat Riosca agus Rialaithe

Chuir Oifig Rialálaí an Chrannchuir Náisiúnta córas bainistíochta riosca chun feidhme i ndáil le Ciste an Chrannchuir Náisiúnta, rud lena sainiúitear agus lena dtuairiscítear na príomhrioscaí atá ann agus na gníomhartha bainistíochta atá á ndéanamh chun dul i ngleic leis na rioscaí sin agus, a mhéid is féidir é, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm ina leagtar amach na príomhrioscaí atá roimh Chiste an Chrannchuir Náisiúnta. Rinneadh na rioscaí sin a shainiú, a mheas agus a ghrádú bunaithe ar a shuntasáil atá siad. Déantar an clár a athbhreithniú agus a thabhairt cothrom le dáta trí huair sa bhliain. Úsáidtear an toradh ar an obair sin chun acmhainní a phleanáil agus a leithdháileadh agus chun a chinntiú go gcoinnítear rioscaí ar leibhéal inghlactha.

## Ciste an Chrannchuir Náisiúnta

# Ráiteas faoi Rialú Inmheánach

Mionsonraítear sa chlár rioscaí na rialuithe agus na gníomhartha a theastaíonn chun maolú a dhéanamh ar rioscaí agus ar na freagrachtaí a leagtar ar bhaill foirne shonracha as rialuithe a oibriú. Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- ▶ taifeadadh nósanna imeachta le haghaidh gach príomhphróisis gnó,
- ▶ sannadh freagrachtaí airgeadais ar leibhéal bainistíochta, agus cuntasacht chomhfhreagrach ag gabháil leo,
- ▶ tá córais i bhfeidhm a bhfuil mar aidhm leo slándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú, agus
- ▶ tá córais i bhfeidhm chun na sócmhainní a chosaint.

### Faireachán agus Athbhreithniú Leanúnach

Cuireadh nósanna imeachta foirmiúla ar bun in Oifig Rialálaí an Chrannchuir Náisiúnta le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl go tráthúil dóibh sin atá freagrach as gníomhaíocht cheartaitheach a dhéanamh. Deimhním go bhfuil na córais faireacháin leanúnaigh seo a leanas i bhfeidhm:

- ▶ struchtúr eagrúcháin a bhfuil nósanna imeachta soiléire aige maidir le hoibriú agus le tuairisciú;
- ▶ teorainneacha údarúcháin, leithscaradh dualgas agus údarais tharmhligthe chun idirbhearta Chiste an Chrannchuir Náisiúnta a cheadú agus a phróiseáil;
- ▶ córas chun taifeadadh agus réiteach na n-idirbheart uile a éascú agus chun rian iomlán iniúchta a chur ar fáil maidir leis na hidirbhearta a phróiseáiltear;
- ▶ próisis chun rioscaí gnó a shainaithint agus a mheas trí na nithe seo a leanas a dhéanamh:
  - ▶ cineál, méid agus impleachtaí airgeadais na rioscaí atá roimh Chiste an Chrannchuir Náisiúnta a shainaithint, lena n-áirítear an méid agus na catagóirí a mheasaim a bheith inghlactha
  - ▶ measúnú a dhéanamh ar an dóchúlacht go dtarlóidh na rioscaí sainaitheanta
  - ▶ measúnú a dhéanamh ar chumas na hOifige na rioscaí a tharlaíonn a bhainistiú agus a mhaolú;
- ▶ faireachán agus réiteach a dhéanamh gach seachtain ar na méideanna arna bpróiseáil i gCiste an Chrannchuir Náisiúnta;
- ▶ sraith polasaithe agus nósanna imeachta i dtaca le rialuithe oibriúcháin agus airgeadais;
- ▶ nósanna imeachta maidir le faireachán a dhéanamh ar éifeachtacht na gcóras rialaithe inmheánaigh, lena n-áirítear obair na Feidhme Iniúcháireachta Inmheánaí agus athbhreithnithe lucht bainistíochta.

## Ciste an Chrannchuir Náisiúnta

# Ráiteas faoi Rialú Inmheánach

### Socruithe Oibrithe Cumaisc

Tá próisis rialaithe Oifig an Rialálaí comhoiriúnach le socruithe oibrithe cumaisc na hOifige.

Baintear é sin amach tríd an timpeallacht rialaithe a bhainistiú go gníomhach, lena n-áirítear:

- ▶ Bainistíocht oibríochtúil – ag obair dó i gcomhar leis an bhfoireann bhainistíochta, déanann an Rialálaí na rialuithe ábhartha uile a bhreithniú agus a thaifeadadh i gcomhthéacs oibrithe cumaisc agus athbhreithníonn sé rialuithe ar bhealach tráthúil, de réir mar ba ghá;
- ▶ Saincheisteanna oibríochtúla – déanann an Rialálaí faireachán ar rialuithe chun a chinntiú go bhfuil údaruithe cuí i bhfeidhm, go ndéantar réitigh chuí agus fíoruithe cuí ar bhealach tráthúil, agus go gcoinnítear leithscaradh cuí dualgas ar bun;
- ▶ An Coiste Airgeadais – déanann an Coiste Airgeadais faireachán ar oibriú rialuithe;
- ▶ An Coiste Riosca – déanann an Coiste Riosca faireachán ar rioscaí agus ar rialuithe gaolmhara;
- ▶ An Fheidhm Iniúcháireachta Inmheánaí – déanann an Fheidhm Iniúcháireachta Inmheánaí measúnú ar éifeachtacht na rialuithe;
- ▶ Córais TF – ag obair dó i gcomhar le speisialtóirí TF seachfhoinsithe, déanann an Rialálaí faireachán ar éifeachtacht na rialuithe, go háirithe maidir le rochtain agus le slándáil;
- ▶ Oiliúint Foirne – trí oiliúint sceidealaithe a cur ar an bhfoireann ar fad gach bliain, cinntíonn an Rialálaí feasacht agus díriú ar thimpeallacht láidir rialaithe a choinneáil ar bun nuair atá baill foirne ag obair san oifig agus go cianda;
- ▶ Rialuithe fisiciúla, thug an Rialálaí rialuithe fisiciúla cuí isteach chun leanúnachas a chinntiú i bhfeidhmeanna na hOifige a chomhlíonadh agus i dtimpeallacht shábháilte oibre a sholáthar do gach ball foirne;
- ▶ Soláthar aschur – déanann an Rialálaí faireachán ar an soláthar aschur ar fud na hOifige chun a chinntiú go bhfuil feidhmeanna an Rialálaí á gcomhlíonadh;
- ▶ Calaois – déanann an Rialálaí breithniú sonrath ar an riosca calaoise agus cinntíonn sé go bhfuil rialuithe cuí i bhfeidhm chun rioscaí den sórt sin a mhaolú.

## Ciste an Chrannchuir Náisiúnta

# Ráiteas faoi Rialú Inmheánach

### Soláthar

Mar gheall ar chineál Chiste an Chrannchuir Náisiúnta, ní thagann aon nithe soláthair chun cinn.

### Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag Oifig Rialálaí an Chrannchuir Náisiúnta chun faireachán a dhéanamh ar éifeachtacht nósanna imeachta bainistíochta riosca agus rialaithe Chiste an Chrannchuir Náisiúnta. Obair na n-iniúcháirí inmheánacha agus seachtracha agus na mbainisteoirí sinsearacha laistigh d'Oifig Rialálaí an Chrannchuir Náisiúnta atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil, déanann siad eolas d'fhaireschán agus athbhreithniú Oifig Rialálaí an Chrannchuir Náisiúnta ar éifeachtacht an chórais rialaithe inmheánaigh.

Deimhním go ndearnadh athbhreithniú bliantúil ar éifeachtacht an chórais rialaithe inmheánaigh i ndáil leis an mbliain 2022 agus gur cuireadh i gcrích é faoin 31 Márta 2023.

### Saincheisteanna Rialaithe Inmheánaigh

Níor sainaithníodh sa rialú inmheánach i dtaca leis an mbliain 2022 aon laigí is gá a nochtadh sna ráitis airgeadais.



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**Carol Boate**

Rialálaí an Chrannchuir Náisiúnta

26 Bealtaine 2023



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

### **Tuarascáil le cur faoi bhráid Thithe an Oireachtais**

#### **Ciste an Chrannchuir Náisiúnta**

##### **Tuairim ar na ráitis airgeadais**

Rinne mé iniúchadh ar ráitis airgeadais Chiste an Chrannchuir Náisiúnta arna n-ullmhú ag Rialálaí an Chrannchuir Náisiúnta don bhliain dar críoch an 31 Nollaig 2022 faoi alt 44 den Acht um Chrannchur Náisiúnta, 2013. Cuimsíonn na ráitis airgeadais an cuntas ar fháltais agus ar íocaíochtaí, an cuntas cúlchiste agus nótaí gaolmhara.

I mo thuairim, cuirtear i láthair go cuí sna ráitis airgeadais

- na híocaíochtaí isteach i gCiste an Chrannchuir Náisiúnta agus na híocaíochtaí amach as don bhliain 2022, agus
- iarmhéid an Chiste ag an 31 Nollaig 2022.

##### ***Bonn na tuairime***

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caighdeáin sin. Táim neamhspleách ar Rialálaí an Chrannchuir Náisiúnta agus chomhlíon mé na freagrachtaí eiticiúla eile atá orm de réir na gcaighdeán.

Creidim gur leor agus cuí an fhianaise iniúchta a fuair mé chun bonn a thabhairt do mo thuairim.

##### **Tuarascáil ar an ráiteas faoi rialú inmheánach agus ar ábhair eile**

Chuir an Rialálaí ráiteas faoi rialú inmheánach i láthair i dteannta na ráiteas airgeadais. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú ar an bhfaisnéis sa ráiteas agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith sin.

**Seamus McCarthy**  
**An tArd-Reachtaire Cuntas agus Ciste**

**30 Bealtaine 2023**



## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí Rialálaí an Chrannchuir Náisiúnta (an Rialálaí)

Leagtar amach sa ráiteas rialachais agus sa ráiteas faoi fhreagrachtaí na freagrachtaí atá ar an Rialálaí i ndáil leis na ráitis airgeadais. Is iad sin

- ráitis airgeadais bhliantúla a ullmhú mar a cheanglaítear le halt 44 den Acht um Chrannchuir Náisiúnta, 2013
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais gnóthaí Chiste an Chrannchuir Náisiúnta ag deireadh na bliana agus idirbhearta an Chiste sa bhliain
- rialtacht na n-idirbhearta a chinntiú, agus
- cur chun feidhme a dhéanamh ar cibé rialú inmheánach a mheasann an Rialálaí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 44 d'Acht 2013 ráitis airgeadais Chiste an Chrannchuir Náisiúnta a iniúchadh agus tuairisc a thabhairt do Thithe an Oireachtais orthu.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-íomláine saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní deimhniú é gur i ngach cás ina bhfuil sé ann a bhraithfear míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht. Is féidir le míráitis teacht as calaois nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aonar nó sa chomhiomlán, go bhféadfaí a bheith ag súil leis le réasún go rachadh siad i bhfeidhm ar chinntí eacnamaíocha a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha a bheith sna ráitis airgeadais, bíodh calaois nó earráid mar chúis leis; ceapaim nósanna imeachta iniúchóireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithfí míráiteas ábhartha de bharr calaoise ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.

- Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchóireachta a cheapadh atá cuí sna himthosca, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chuí atá na beartais chuntasaíochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaíochta agus an nochtadh gaolmhar.

Déanaim cumarsáid leis an Rialálaí maidir le raon feidhme agus uainiú beartaithe an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnamh shuntasacha i rialú inmheánach a shainaithním le linn m'iniúchta, i measc ábhair eile.

Tuairiscím trí eisceacht i gcás, i mo thuairimse,

- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó
- nár leor na taifid chuntasaíochta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

### Ráiteas faoi Rialú Inmheánach

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an ráiteas faoi rialú inmheánach atá curtha i láthair sna ráitis sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.

I ndáil le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeáin Idirnáisiúnta um Iniúchóireacht an ráiteas faoi rialú inmheánach atá curtha i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu atá nó nach bhfuil an fhaisnéis sa ráiteas sin neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó cé acu is cosúil nó nach cosúil ar shlí eile go ndearnadh míráiteas ábhartha uirthi. Más rud é, bunaithe ar an obair a rinne mé, go gcinnim go ndearnadh míráiteas ábhartha ar an bhfaisnéis sin, ceanglaítear orm an fóras sin a thuairisciú.

### Tuairisciú ar ábhair eile

Déantar m'iniúchadh trí thagairt do na tosca speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscím i gcás go sainaithním ábhair ábhartha a bhaineann leis an dóigh ar seoladh gnó poiblí.

Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbhearta airgeadais. Tuairiscím i gcás go sainaithním aon chás ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaithe ann nó nach ndearnadh idirbhearta de réir na n-údarás a bhí á rialú ann.

## Ciste an Chrannchuir Náisiúnta

# Cuntas ar Fháiltais agus ar Íocaíochtaí don bhliain dar críoch an 31 Nollaig 2022

		2022		2021	
	Nóta	€'000	€'000	€'000	€'000
Méideanna a fuarthas ón oibritheoir	4		581,637		682,338
<b>lúide:</b>					
Méideanna a íocadh leis an oibritheoir i leith:	5				
Duaiseanna		233,837		286,724	
Teidlíocht an Oibritheora		<u>89,910</u>	<u>323,747</u>	<u>103,296</u>	<u>390,020</u>
			257,890		292,318
<b>lúide:</b>					
Méideanna a íocadh leis an Rialálaí i leith Thobhach an Rialálaí	8		<u>1,547</u>		<u>1,513</u>
			256,343		290,805
Ús ar Infheistíochtaí a fuarthas/(a íocadh)	6		<u>(185)</u>		<u>(204)</u>
			256,158		290,601
Méid a aistríodh chuig an bPríomh-Chiste (Laghdú)/Méadú in Infheistíocht	7		<u>(257,933)</u>		<u>(289,709)</u>
			<u><u>(1,775)</u></u>		<u><u>(892)</u></u>

**An Cuntas Cúlchiste**

		2022	2021
		€'000	€'000
Iarmhéid ar taisce an 1 Eanáir		21,595	20,703
(Laghdú)/Méadú in Infheistíocht		<u>(1,775)</u>	<u>892</u>
Iarmhéid ar taisce an 31 Nollaig	6	19,820	21,595
<b>lúide:</b>			
An Dliteanas i leith Thobhach an Rialálaí	8	(89)	(83)
Dliteanas do Chuntas an Chiste Duaiseanna	9	<u>(0)</u>	<u>0</u>
An t-iarmhéid ar fáil lena dháileadh tríd an bPríomh-Chiste	7	<u><u>19,731</u></u>	<u><u>21,512</u></u>

Tá nótaí 1 go 11 mar chuid de na Cuntais seo



**Carol Boate**

Rialálaí an Chrannchuir Náisiúnta  
26 Bealtaine 2023

## Ciste an Chrannchuir Náisiúnta

# Nótaí leis na Cuntais

## 1 | An Crannchur Náisiúnta

Leanann an Crannchur Náisiúnta, a bunaíodh i 1986, ar aghaidh de réir an Achta um Chrannchur Náisiúnta, 2013 (“an tAcht”). An 30 Samhain 2014, thosaigh Premier Lotteries Ireland Limited (“PLI”), cuideachta chláráithe in Éirinn, mar oibritheoir faoi cheadúnas (“an Cheadúnas”) 20 bliain ar dheonaigh an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe é an 27 Feabhra 2014.

## 2 | Ciste an Chrannchuir Náisiúnta

Leanann Ciste an Chrannchuir Náisiúnta (“an Ciste”), a bunaíodh faoin Acht um Chrannchur Náisiúnta, 1986, de bheith ann de bhua alt 44 den Acht um Chrannchur Náisiúnta, 2013. Faoi alt 7 den Acht, cheap an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe Rialálaí an Chrannchuir Náisiúnta agus, de réir alt 44 den Acht, déanann an Rialálaí an Ciste a bhainistiú agus a rialú.

Faigheann an Ciste fáltais de chuid an Chrannchuir Náisiúnta ón oibritheoir agus íoctar méideanna uaidh i leith duaiseanna, thobhach bliantúil an Rialálaí agus theidlíochtaí na n-oibritheoirí faoin gceadúnas. Aistríonn an Rialálaí cistí, ag eatraimh a gcinneann an tAire iad, chuig an Státchiste (tar éis soláthar cuí a dhéanamh do dhliteanais ionchasacha nó theagmhach) lena gcur i bhfeidhm chun na gcríoch a leagtar amach san Acht. Ríomhtar na méideanna atá dlite do Lár-Chiste an Státchiste le haghaidh Dea-Chúiseanna a bheith cothrom le 65% den Ollioncam Cearrbhachais, mar a leagtar amach san Acht agus sa Cheadúnas. De réir an mhínithe atá i gClásal 1.1.24 den Cheadúnas, is é is Ollioncam Cearrbhachais ann ná na glandíolacháin iomlána lúide duaiseanna.

I gcomhréir le clásal 6.2 den Cheadúnas, is i mBanc Ceannais na hÉireann a fheidhmíonn an Rialálaí cuntas Chiste an Chrannchuir Náisiúnta.

## 3 | Cuntais an Chiste

Mionsonraítear sna cuntais na méideanna a d’íoc an Ciste agus na méideanna a íocadh isteach sa Chiste sa bhliain faoi athbhreithniú mar aon le hanailís ar an iarmhéid atá ann ag deireadh na bliana. Faoi alt 44 den Acht um Chrannchur Náisiúnta, 2013, ní mór cuntais an Chiste a bheith iniúchta ag an Ard-Reachtair Cuntas agus Ciste agus ní mór cóip d’achóimre na gcuntas iniúchta agus cóip de thuarascáil an Ard-Reachtair Cuntas agus Ciste orthu sin a bheith leagtha ag an Rialálaí os comhair an dá Theach den Oireachtas.

## Ciste an Chrannchuir Náisiúnta

# Nótaí leis na Cuntais

### 4 | Méideanna a Fuarthas ón Oibritheoir

Mar a cheanglaítear leis an Acht, cuimsíonn na méideanna a fuarthas ón oibritheoir fáltais ó dhíolachán ticéad lúide luach saothair na miondíoltóirí agus duaiseanna beaga ar íoc miondíoltóirí iad. B'ionann na méideanna a fuarthas ón oibritheoir agus €582 mhilliún sa bhliain 2022 (2021: €682 mhilliún). Áirítear leis sin fáltas €9,547,410 i ndáil leis an mbliain dar críoch an 31 Nollaig 2021 dá dtagraítear i Nóta 9 thíos.

Feidhm de Dhíolacháin táirgí Crannchuir Náisiúnta sa bhliain agus d'asbhaintí le haghaidh luach saothair miondíoltóirí agus le haghaidh duaiseanna arna n-íoc ag miondíoltóirí is ea na méideanna a fhaightear ón oibritheoir. Feidhm de na méideanna a ghintear le haghaidh Dea-Chúiseanna sa bhliain is ea na méideanna a aistrítear chuig an Státhchiste.

I sliocht ó ráitis airgeadais iniúchta Premier Lotteries Ireland DAC, an t-oibritheoir, arna n-iniúchadh ag Deloitte don bhliain dar críoch an 31 Nollaig 2022 agus a ullmhaíodh ar bhonn fabhrúithe, tugtar forbhreathnú ar na méideanna a thug an t-oibritheoir i gcuntas sa bhliain.

Sliocht ó Ráitis Airgeadais Iniúchta Premier Lotteries Ireland DAC don bhliain dar críoch an 31 Nollaig 2022	2022 €'m	2021 €'m
Olldíolacháin ticéad	884.1	1,053.7
Duaiseanna	(484.9)	(585.9)
Dea-Chúiseanna	(259.5)	(304.0)

Is é an méid Dea-Chúiseanna €259.5 milliún (2021: €304.0 milliún) atá ar áireamh i ráitis airgeadais iniúchta an oibritheoir an méid atá inchurtha i leith Dea-Chúiseanna ar bhonn fabhrúithe ar Dhíolacháin a tháinig chun cinn sa bhliain 2022.

Is é an méid €257.9 milliún (2021: €289.7 milliún) atá ar áireamh mar 'Méid a aistríodh chuig an bPríomh-Chiste' sa Chuntas seo na haistriúithe iarbhir ó Chiste an Chrannchuir Náisiúnta chuig an bPríomh-Chiste sa bhliain go dtí an 31 Nollaig 2022 (féach Nóta 7).

Bunaithe ar an sliocht thuas ó ráitis airgeadais iniúchta an oibritheora, díorthaítear na céatadáin seo a leanas:

	2022	2021
<b>Mar chéatadán d'olldíolacháin ticéad</b>	<b>%</b>	<b>%</b>
Olldíolacháin ticéad	100%	100%
Duaiseanna*	54.8%	55.6%
Dea-Chúiseanna	29.3%	28.8%

\* De réir alt 40(2) d'Acht an Chrannchuir Náisiúnta, 2013, is é a bheidh i luach iomlán na nduaiseanna a dháilfear sa Chrannchuir Náisiúnta in aon bhliain airgeadais de chuid an oibritheora méid is comhionann le, nó nach lú ná, 50 faoin gcéad den airgead go léir a fuair an t-oibritheoir an bhliain sin i leith ticéid Chrannchuir Náisiúnta a díoladh an bhliain sin nó cibé céatadán eile is mó ná sin a bheidh sonraithe sa cheadúnas.

## Ciste an Chrannchuir Náisiúnta

# Nótaí leis na Cuntais

## 5 | Méideanna a Íocadh leis an Oibritheoir

B'ionann na méideanna a íocadh ón gCiste leis an oibritheoir agus €324 mhilliún san iomlán sa bhliain 2022 (2021: €390 milliún). Bhain €234 mhilliún le híocaíochtaí duaise (2021: €287 milliún) agus bhain €90 milliún le teidlíocht an oibritheora (2021: €103 mhilliún). Áirítear leis na híocaíochtaí as teidlíocht oibritheora €90 milliún sa bhliain 2022 an íocaíocht €3,341,593 dá dtagraítear i Nóta 9 thíos i ndáil leis an mbliain dar críoch an 31 Nollaig 2021.

Íoctar méideanna duaise le Cuntas an Chiste Duaiseanna a gcoimeádann an t-oibritheoir é. Ceanglaítear ar bhuaiteoirí duaiseanna a nduaiseanna a éileamh laistigh den tréimhse riachtanach atá luaite i rialacha an chluiche iomchuí. Is gnách gurb ionann an tréimhse sin agus 90 lá. Mura n-éilíonn buaiteoirí a nduais laistigh den tréimhse riachtanach, tagann an duais chun bheith ina Duais Neamhéilithe Éagtha. Ba é €18.7 milliún méid na nDuaiseanna Neamhéilithe Éagtha a tháinig chun cinn sa bhliain 2022. De réir cheanglais shonracha Chlásal 6.9.2 den Cheadúnas chun an Crannchur Náisiúnta a Oibriú, géilltear Duaiseanna Neamhéilithe Éagtha i bhfabhar an oibritheora agus tá siad le húsáid ag an oibritheoir laistigh de 365 lá ón dáta ar ar géilleadh iad chun críche an Crannchur Náisiúnta a chur chun cinn agus chun na críche sin amháin.

## 6 | Infheistíochtaí an Chiste

Is i gcuntas taisce a choimeádtar i mBanc Ceannais na hÉireann a choinnítear an t-airgead ar fad de chuid an Chiste. Muirearaíodh ús diúltach ar an gcuntas seo ó mhí an Mheithimh 2014 go dtí an 26 Iúil 2022. Tháinig sé sin sna sála ar Chinneadh (CE/2014/23) ón mBanc Ceannais Eorpach a bhaineann le luach saothair taiscí, iarmhéideanna agus sealúchas cúlchistí iomarcacha, rud a rinne difear do luach saothair taiscí rialtais ag Banc Ceannais Náisiúnta. Ag teacht sna sála ar Chinntí ón mBanc Ceannais Eorpach sa bhliain 2022 a bhaineann le rátaí úis, níor tháinig aon ús chun cinn ar thaiscí i gCiste an Chrannchuir Náisiúnta ón 27 Iúil 2022 go dtí an 13 Meán Fómhair 2022. Ón 14 Meán Fómhair 2022 i leith, tuilleadh ús ar thaiscí i gCiste an Chrannchuir Náisiúnta. Déantar ús a ríomh ar bhonn laethúil agus íoctar é dhá uair sa bhliain. Aithnítear ús de réir mar a íoctar nó a fhaightear é. B'ionann agus €115,000 an méid measta úis a tuilleadh go dtí an 31 Nollaig 2022 ach nach bhfuarthas go fóill ag deireadh na bliana.

## 7 | Méideanna a aistríodh chuig an bPríomh-Chiste

Leithdháiltear cistí ar Dhea-Chúiseanna de bhun Chlásal 6.6 den Cheadúnas agus is ionann iad agus 65% den Ollioncam Cearrbhachais arna ríomh ar bhonn bliantúil, de réir Sceideal 2 a ghabhann leis an gCeadúnas. Tar éis soláthar a dhéanamh do dhliteanais reatha an Chiste agus d'aon dliteanais ionchasacha nó theagmhasacha, déanann an Rialálaí socruithe maidir le haistriú cistí arna leithroinnt ar Dhea-Chúiseanna ó Chiste an Chrannchuir Náisiúnta chuig an bPríomh-Chiste ag eatraimh a gcinneann an tAire iad. Vótálann an tOireachtas leithroinnt airgead an Phríomh-Chiste ar thairbhíthe trí phróiseas bliantúil na Meastachán. Eisítear airgead le linn na bliana agus coimeádtar cuntas orthu trí na Cuntais Leithreasa.

## Ciste an Chrannchuir Náisiúnta

# Nótaí leis na Cuntais

### 8 | An Dliteanas i leith Thobhach an Rialálaí

De réir an Achta um Chrannchur Náisiúnta, 2013, foráiltear leis an gCeadúnas go n-íocfaidh an t-oibritheoir tobhach bliantúil leis an Rialálaí chun na speansais ar thabhaigh an Rialálaí iad go cuí a sheasamh. Baintear na méideanna sin as íocaíochtaí leis an oibritheoir agus coimeádtar sa Chiste iad lena n-íoc leis an Rialálaí. Ba é €89,328 an méid a bhí dlite don Rialálaí ag an 31 Nollaig 2022 (2021: €83,140).

### 9 | Dliteanas do Chuntas an Chiste Duaiseanna

Déantar íocaíochtaí gach seachtain ón gCiste le Cuntas an Chiste Duaiseanna i ndáil le duaiseanna, agus iad bunaithe ar na duaiseanna ionchais arna mbuachan mar a chuireann an t-oibritheoir in iúl. Is i leith na nduaiseanna iarbhír a bhuaitear atá dliteanas an Chiste do Chuntas an Chiste Duaiseanna. An 31 Nollaig 2022, ba é €14,919,967 an méid a bhí dlite don Chiste ó Chuntas an Chiste Duaiseanna, dá raibh €5,221,989 le haistriú chuig an oibritheoir. Tharla an fáltas, agus an íocaíocht ina dhiaidh sin, an 31 Márta 2023 agus an 3 Aibreán 2023 faoi seach. An 31 Nollaig 2021, bhí méid ab ionann agus €6,205,817 dlite don Chiste ó Chuntas an Chiste Duaiseanna (€9,547,410 lúide €3,341,593 a bhí dlite don oibritheoir). Tharla an fáltas, agus an íocaíocht ina dhiaidh sin, an 31 Márta 2022 agus an 1 Aibreán 2022 faoi seach.

### 10 | Táille Iniúchóireachta

Íocann Oifig Rialálaí an Chrannchuir Náisiúnta an táille iniúchóireachta. Is é €7,600 an méid a cuireadh i ndáil leis an mbliain 2022 (2021: €6,900).

### 11 | Ceadú Chuntas Chiste an Chrannchuir Náisiúnta

Cheadaigh an Rialálaí Cuntas Chiste an Chrannchuir Náisiúnta i leith na bliana dar críoch an 31 Nollaig 2022 an 26 Bealtaine 2023.





Rialálaí an Chranachuir Náisiúnta  
Regulator of the National Lottery

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