



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas

### The Parole Board

#### Opinion on financial statements

I have audited the financial statements of the Parole Board for the year ended 31 December 2022 as required under the provisions of section 20 (2) of the Parole Act 2019. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Parole Board 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 Parole Board 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 Parole Board has presented certain other information together with the financial statements. This comprises the governance statement and board report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

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

18 December 2023

## Appendix to the report

### Responsibilities of the Board members

The governance statement sets out the Board members' responsibilities. The Board is responsible for

- the preparation of annual financial statements of the Parole Board in the form prescribed under section 20 (1) of the Parole Act 2019
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 20 (2) and (3) of the Parole Act 2019 to audit the financial statements of the Parole Board 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 Parole Board'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 Parole Board to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

### Information other than the financial statements

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

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

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are 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 there is 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.



**An Bord Parúil**  
The Parole Board

**THE PAROLE BOARD**  
**AN BORD PARÚIL**

FINANCIAL STATEMENTS

For the Year Ended 31<sup>st</sup> December 2022

# **THE PAROLE BOARD**

## **Financial Statements For the year ended 31<sup>st</sup> December 2022**

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# **THE PAROLE BOARD**

## **General Information**

**For the year ended 31<sup>st</sup> December 2022**

### **Address**

Suite 401, The Capel Building  
Mary's Abbey,  
Dublin 7  
D07 N4C6

### **Board Members**

Mr Michael White, Chairperson  
Ms Sinéad McMullan BL  
Dr Shane McCarthy  
Dr Patrick Devitt  
Dr Laura Mannion  
Dr Sharon Lambert  
Mr Paul Murphy  
Ms Dolores Courtney (resigned 15<sup>th</sup> February 2022)  
Chief Superintendent Pádraig Dunne  
Ms Leah McCormack  
Mr Paddy Richardson  
Ms Ann Reade  
Mr Kieran Kenny  
Mr Andrew Brennan (appointed 02<sup>nd</sup> June 2022)

### **Chief Executive**

Ciairín de Buis (Started from 11<sup>th</sup> January 2022)  
Brendan Eiffe (Interim) – (21<sup>st</sup> June 2021 to 10<sup>th</sup> January 2022)

### **Telephone Number**

01 474 8767

### **Website**

[www.gov.ie/paroleboard](http://www.gov.ie/paroleboard)

### **Auditors**

Office of the Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1  
D01 PF7

# **THE PAROLE BOARD**

## **Governance Statement and Board Report**

### **Governance**

The Parole Board was established by the Minister for Justice in July 2021. The Parole Board considers applications for parole from those in prison serving life sentences once they have served at least 10.5 years of their sentence. However, parole shall not be granted to anyone who has served less than 12 years of a life sentence. In making their decisions, the Parole Board determines whether a parole applicant would, if released, not present an undue risk to the safety and security of members of the public, including victims, and that the parole applicant has been rehabilitated and is capable of reintegrating into society and it is appropriate that they be granted parole.

### **Functions of the Parole Board**

The functions and responsibilities of the Parole Board are set out in the Parole Act 2019. Standing items considered by the Board include:

- Parole applications
- Victim engagement and liaison
- Reports from the Board's Sub Committees
- Financial reports
- Governance matters
- Risk Management

Section 20 of the Parole Act 2019 requires the Board to keep, in such form as may be approved of by the Minister of Justice, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, all proper and usual accounts of moneys received and spent by the Board, including an income and expenditure account and a balance sheet.

In preparing these financial statements the Board is required to:

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

The Board 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 20. The maintenance and integrity of the corporate and financial information on the Board's website is the responsibility of the Board.

## **THE PAROLE BOARD**

### **Governance Statement and Board Report**

The Board is responsible for approving the annual budget. Evaluation of the performance of the Board by reference to the budget is a standing item for Board meetings. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements properly present the financial performance and the financial position of the Parole Board as at 31<sup>st</sup> December 2022.

### **Management**

The day-to-day management of the staff and administration of the Parole Board is carried out by the Chief Executive and her senior management team. The Chief Executive is accountable to the Board for the performance of the functions under the Act and such other functions as may be given by the Board.

### **Board Structure**

The Board consists of 13 members pursuant to Section 10(3) of the Act. The elected members serve on the Board for a period of 2 or 4 years. The Board met on 13 occasions in 2022.

| <b>Membership</b>                                 | <b>Date of Appointment</b>              | <b>Meetings Attended</b> |
|---|---|--------------------------|
| Mr Michael White                                  | 10 <sup>th</sup> August 2021            | 13                       |
| Ms Sinéad McMullan BL                             | 10 <sup>th</sup> August 2021            | 12                       |
| Dr Shane McCarthy                                 | 10 <sup>th</sup> August 2021            | 12                       |
| Dr Patrick Devitt                                 | 10 <sup>th</sup> August 2021            | 12                       |
| Dr Laura Mannion                                  | 10 <sup>th</sup> August 2021            | 13                       |
| Dr Sharon Lambert                                 | 10 <sup>th</sup> August 2021            | 12                       |
| Mr Paul Murphy                                    | 10 <sup>th</sup> August 2021            | 13                       |
| Ms Dolores Courtney                               | Resigned 15 <sup>th</sup> February 2022 | 1                        |
| Chief Superintendent Pádraig Dunne                | 10 <sup>th</sup> August 2021            | 11                       |
| Ms Leah McCormack                                 | 10 <sup>th</sup> August 2021            | 12                       |
| Mr Paddy Richardson                               | 10 <sup>th</sup> August 2021            | 12                       |
| Ms Ann Reade                                      | 10 <sup>th</sup> August 2021            | 12                       |
| Mr Kieran Kenny                                   | 10 <sup>th</sup> August 2021            | 12                       |
| Mr Andrew Brennan (replacing Ms Dolores Courtney) | 02 <sup>nd</sup> June 2022              | 7                        |

In 2022 the Board established two committees, the Finance, Audit, Risk and Governance (FARG) Committee and the Victim Sub Committee.

The members of the FARG Committee are Dr Shane McCarthy (Chairperson), Mr Paddy Richardson and Ms Noella Carroll (external member). There were 5 FARG meetings held in 2022.

The members of the Victim Sub Committee are Dr Laura Mannion, Chairperson Michael White, Dr Sharon Lambert and Mr Kieran Kenny. The committee met 3 times in 2022.

## THE PAROLE BOARD

### Governance Statement and Board Report

In 2022, members of the Board and FARG Committee were paid the following fees and expenses:-

| Membership                         | Fee (€)        | Expenses (€)  |
|------------------------------------|----------------|---------------|
| Mr Michael White                   | 20,993         | -             |
| Ms Sinéad McMullan BL              | 13,166         | -             |
| Dr Shane McCarthy                  | 15,259         | 12,874        |
| Dr Patrick Devitt                  | 13,017         | -             |
| Dr Laura Mannion                   | 13,914         | 9,516         |
| Dr Sharon Lambert                  | -              | 885           |
| Mr Paul Murphy                     | 15,259         | 2,406         |
| Ms Dolores Courtney                | -              | -             |
| Chief Superintendent Pádraig Dunne | -              | -             |
| Ms Leah McCormack                  | -              | -             |
| Mr Paddy Richardson                | 15,857         | 5,612         |
| Ms Ann Reade                       | 15,110         | 2,489         |
| Mr Kieran Kenny                    | 14,362         | 8,882         |
| Mr Andrew Brennan                  | -              | -             |
| Ms Noella Carroll (FARG)           | 849            | 250           |
| <b>TOTAL</b>                       | <b>137,786</b> | <b>42,914</b> |

Five members: Dr Sharon Lambert, Ms Dolores Courtney, Chief Superintendent Pádraig Dunne, Ms Leah McCormack and Mr Andrew Brennan did not receive a fee under the One Person One salary (OPOS) principle.

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

The Board is responsible for ensuring the Parole Board has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

#### Employee short term benefits breakdown

Employees’ short term benefits from 01<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022 in excess of €60,000 are categorised into the following bands:

| Range of total employee benefits |           | Number of Employees |
|----------------------------------|-----------|---------------------|
| From                             | To        | 2022                |
| €60,000                          | - €69,999 | 1                   |
| €70,000                          | - €79,999 | -                   |
| €80,000                          | - €89,999 | 1                   |
| €90,000                          | - €99,999 | 1                   |
| <b>Total</b>                     |           | <b>3</b>            |

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



## **THE PAROLE BOARD**

### **Governance Statement and Board Report**

#### **Consultancy Costs**

There was consultancy expenditure €15,217 incurred in the year ended 31<sup>st</sup> December 2022 (2021: nil).

#### **Legal Costs**

There was no expenditure incurred in the year ended 31<sup>st</sup> December 2022 (2021: nil), in relation to legal costs, settlements, conciliation, and arbitration proceedings relating to contracts with third parties.

#### **Fees for Legal Services**

Fees for legal services provided to the Board during the year amounted to €80,539 (2021: nil).

#### **Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

|                                 | 2022          | 2021         |
|---------------------------------|---------------|--------------|
|                                 | €             | €            |
| Board Members – Foreign Travel  | -             | -            |
| Staff Members – Foreign Travel  | -             | -            |
| Board Members – Domestic Travel | 42,914        | 3,921        |
| Staff Members – Domestic Travel | 13,737        | -            |
| <b>Total</b>                    | <u>56,651</u> | <u>3,921</u> |

#### **Hospitality Expenditure**

There was no hospitality expenditure incurred during the year ended 31<sup>st</sup> December 2022 (2021: nil).

# THE PAROLE BOARD

## Governance Statement and Board Report

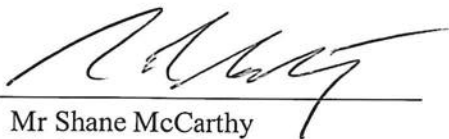
### Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform (August 2016). Following the Board's establishment year, procedures has been put in place to comply with requirements from the Code of Practice for the Governance of State Bodies.

As at 31<sup>st</sup> December 2022, the Parole Board has complied with the Code of Practice for the Governance of State Bodies with the following exception:

1. Annual and Strategic Plans are currently being finalised.

On behalf of the Parole Board



Mr Shane McCarthy  
Chairperson of the Finance, Audit  
Risk & Governance Committee  
(Designated signatory on behalf of the Parole Board)

Date: 18/12/2023



Ms Ciairín de Buis  
Chief Executive

Date: 18/12/23

## **THE PAROLE BOARD**

### **Statement of Internal Controls**

#### **Scope of Responsibility**

The Parole Board was established with effect from 31<sup>st</sup> July 2021 in accordance with the Parole Act 2019. On behalf of the Parole Board, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

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

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

The Board is satisfied that the systems, which it has in place, are reasonable and appropriate having regard to its size, level of expenditure, staff resources and the nature of its operations. Maintaining the system of internal controls is a continuous process and the system and its effectiveness are kept under ongoing review.

#### **Shared Services**

Since its establishment, the Parole Board avails of payments agency services from the Department of Justice's Financial Shared Services and has an Oversight Agreement in place with the Department.

All income and expenditure transactions pertaining to the Parole Board were reviewed and approved by the management team and forwarded to Financial Shared Services for payments processing and accounting ledger maintenance.

The Payroll Shared Services Centre (PSSC) processed payroll on behalf of the Parole Board for the period to 31<sup>st</sup> December 2022.

#### **Information and Communication Technologies**

The Parole Board avails of a shared ICT support service from the Department of Justice. An agreement for the provision of services is in place in relation to the ICT service and arrangements are in place to back up the Parole Board's data.

#### **Administrative Controls and Management Reporting**

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

- An appropriate budgeting system with an annual budget which is reviewed regularly by the senior management team.
- Regular reviews by senior management of periodic and annual financial reports.
- A risk management system that is fit-for-purpose.
- Clearly assigned management responsibilities, with corresponding accountability.

## **THE PAROLE BOARD**

### **Statement of Internal Controls Risk and Control Framework**

The Parole Board 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 Board and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the senior management team. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The Board also appointed a Finance, Audit, Risk and Governance Committee in March 2022.

### **Ongoing Monitoring and Review**

The Parole Board has in place a risk management policy which identifies risks, the controls in place and the reporting and monitoring procedures.

The Board makes the major strategic decisions and meets at regular intervals to monitor performance and plans. The executive management only act within the authority delegated by the Board or pursuant to those functions under the Act to give effect to the policies and Board's decisions. I confirm that the following ongoing monitoring systems are in place:

- Key risks and controls have been identified and processes have been put in place to monitor the operation of those key controls and report on any deficiencies.
- Formal procedures are in place for the purchase of all goods and services, for approval of invoices in respect of goods and services and authorisation of payment in respect of goods and services.
- There are regular reviews by the Chief Executive and her senior management team of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- There are systems in place to safeguard assets.

### **Procurement**

I confirm that the Parole Board has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022 the Board complied with those procedures.

### **Internal Control Issues**

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

## **THE PAROLE BOARD**

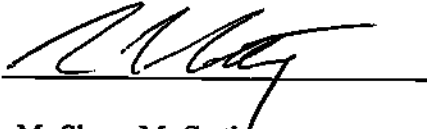
### **Statement of Internal Controls**

#### **Review of Effectiveness**

I confirm that the Board has procedures to monitor the effectiveness of its risk management and internal control procedures.

A review of the effectiveness of the system of internal controls was undertaken by internal audit for the period 31<sup>st</sup> December 2022. The Board conducted a review of the effectiveness of the system of internal controls for 2022 in February 2023.

On behalf of the Parole Board



Mr Shane McCarthy  
Chairperson of the Finance, Audit  
Risk & Governance Committee  
(Designated signatory on behalf of the Parole Board)

Date: 18<sup>th</sup> December 2023.

**THE PAROLE BOARD**

**Certificate of the Comptroller and Auditor General**  
(To be inserted when the audit is completed)

## THE PAROLE BOARD

### Statement of Income and Expenditure and Retained Revenue Reserves For the year ended 31<sup>st</sup> December 2022

|   | Notes | 12 months<br>ending<br>31 Dec 2022<br>€ | 5 months<br>ending<br>31 Dec 2021<br>€ |
|---|-------|---|--|
| <b>Income</b>   |       |   |  |
| Grant   | 2     | 1,469,602                               | 219,225                                |
| <b>Total Income</b>   |       | <u>1,469,602</u>                        | <u>219,225</u>                         |
| <b>Expenditure</b>  |       |   |  |
| Board Costs   | 3     | 180,700                                 | 46,215                                 |
| Staff Costs   | 4     | 822,437                                 | 157,281                                |
| General Expenses  | 5     | 434,024                                 | 49,581                                 |
| Depreciation  | 6     | 4,217                                   | 756                                    |
| <b>Total Expenditure</b>                                      |       | <u>1,441,378</u>                        | <u>253,833</u>                         |
| <b>Surplus/(Deficit) for the period before appropriations</b> |       | <b>28,224</b>                           | <b>(34,608)</b>                        |
| Transfer from/(to) capital account                            | 9     | 4,217                                   | (14,230)                               |
| <b>Surplus/(Deficit) for the period after appropriations</b>  |       | <b>32,441</b>                           | <b>(48,838)</b>                        |
| Balance brought forward at 01 <sup>st</sup> January 2022      |       | (48,838)                                | -                                      |
| <b>Balance carried forward at 31 December 2022</b>            |       | <u>(16,397)</u>                         | <u>(48,838)</u>                        |

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the period.


The Statement of Cash Flows and notes 1-14 form part of these financial statements.

On behalf of the Board



Mr Shane McCarthy  
Chairperson of the Finance, Audit  
Risk & Governance Committee  
(Designated signatory on behalf of  
the Parole Board)

Date: 18/12/2023



Ms Ciairín de Buis  
Chief Executive

Date: 18/12/2023

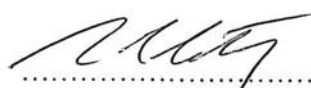
## THE PAROLE BOARD

### Statement of Financial Position As at 31<sup>st</sup> December 2022

|  | Notes | 2022            | 2021            |
|--|-------|-----------------|-----------------|
|  |       | €               | €               |
| <b>Fixed Assets</b>                          |       |                 |                 |
| Property, Plant and Equipment                | 6     | <u>10,013</u>   | <u>14,230</u>   |
|  |       | 10,013          | 14,230          |
| <b>Current assets</b>                        |       |                 |                 |
| Receivables                                  | 7     | 64,229          | -               |
| <b>Current Liabilities</b>                   |       |                 |                 |
| <b>Amounts Falling Due Within 1 Year</b>     |       |                 |                 |
| Payables and accruals                        | 8     | <u>(80,626)</u> | <u>(48,838)</u> |
| <b>Net Current Liabilities</b>               |       | <u>(16,397)</u> | <u>(48,838)</u> |
| <b>Total Assets less current liabilities</b> |       | (6,384)         | (34,608)        |
| <b>Net Assets</b>                            |       | <u>(6,384)</u>  | <u>(34,608)</u> |
| <b>Reserves</b>                              |       |                 |                 |
| Statement of Income and Expenditure          |       | (16,397)        | (48,838)        |
| Capital Account                              | 9     | <u>10,013</u>   | <u>14,230</u>   |
|  |       | <u>(6,384)</u>  | <u>(34,608)</u> |

The Statement of Cash Flows and notes 1-14 form part of these financial statements.

On behalf of the Board



Mr Shane McCarthy  
Chairperson of the Finance, Audit  
Risk & Governance Committee  
(Designated signatory on behalf of  
the Parole Board)

Date: 18 - 12 - 2023



Ms Ciairín de Buis  
Chief Executive

Date: 18/12/2023

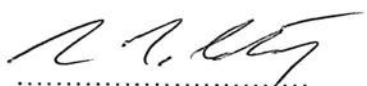


# THE PAROLE BOARD

## Statement of Cash Flows For the year ended 31<sup>st</sup> December 2022

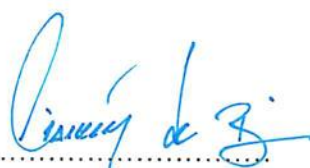
|   | Notes | 12 months<br>ending<br>31 Dec 2022<br>€ | 5 months<br>ending<br>31 Dec 2021<br>€ |
|---|-------|---|--|
| <b>Net Cash Flow from Operating Activities</b>            |       |   |  |
| Surplus/(Deficit) for the period                          |       | 28,224                                  | (34,608)                               |
| Depreciation charge                                       | 6     | 4,217                                   | 756                                    |
| (Increase) / Decrease in receivables                      |       | (64,229)                                | -                                      |
| Increase in payables                                      |       | 31,788                                  | 48,838                                 |
| <b>Net Cash Inflow from Operating Activities</b>          |       | <u>-</u>                                | <u>14,986</u>                          |
| <b>Net Cash flows from Investing Activities</b>           |       |   |  |
| Amounts allocated to fund asset additions                 | 9     | -                                       | (14,986)                               |
| <b>Net Cash Flow from Investing Activities</b>            |       | <u>-</u>                                | <u>(14,986)</u>                        |
| <b>Net Cash flows from Financing activities</b>           |       |   |  |
|   |       | <u>-</u>                                | <u>-</u>                               |
| <b>Increase / (Decrease) in Cash and Cash Equivalents</b> |       | -                                       | -                                      |
| Cash at bank 31 December                                  |       | <u>-</u>                                | <u>-</u>                               |

On behalf of the Board



.....  
Mr Shane McCarthy  
Chairperson of the Finance, Audit  
Risk & Governance Committee  
(Designated signatory on behalf of  
the Parole Board)

Date: 18-12-2022



.....  
Ms Ciairín de Buis  
Chief Executive

Date: 18/12/2022

## **THE PAROLE BOARD**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

#### **1. Accounting Policies**

The basis of accounting and significant accounting policies adopted by the Parole Board is set out below. They have all been applied consistently throughout the period.

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

The Parole Board was established by the Minister for Justice on 31<sup>st</sup> July 2021 under Section 8 of the Parole Act, 2019.

The principal functions of the Board, as specified in the Act, are:

- Parole applications
- Victim engagement and liaison
- to provide information to persons serving sentences of imprisonment, victims, and members of the public in relation to its functions,
- provide information to the Minister in relation to its functions and make recommendations to the Minister, upon his or her request, to assist him or her in coordinating and making policy related to the release of persons from prison on parole, and
- the Board may undertake, commission, or assist in research projects and other activities related to the release of persons from prison on parole which in the opinion of the Board may assist it in the exercise of its functions and make recommendations to the Minister arising from those projects or activities.

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

The financial statements of the Parole Board for the period ended 31<sup>st</sup> December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council (FRC) in the UK.

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

The financial statements are prepared under the accruals method of accounting and under the historical cost convention, in the form approved by the Minister for Justice with the concurrence of the Minister for Public Expenditure, National Development Plan Delivery and Reform, in accordance with Section 20 of the Parole Act 2019.

The Board has concluded that there is no material uncertainty regarding the Parole Board's ability to meet its liabilities as they fall due and continue as a going concern. The Parole Board has recognised a deficit in 2022. On this basis the Board consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Parole Board was unable to continue as a going concern.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to The Parole Board's financial statements.

## **THE PAROLE BOARD**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

#### **d) Income**

Grant income is recognised on a cash basis in the financial statements and represents grant funding provided to the Parole Board, through Vote 24, Department of Justice.

Oireachtas grant income and income applied to capital expenditure match the sum charged to the Appropriation account of the Department.

#### **e) Expenditure**

All expenditure, including payroll, is processed by the Department of Justice and recorded on an accrual basis in the financial statements.

#### **f) Tangible Assets and Depreciation**

Tangible assets are stated at their historical cost less accumulated depreciation. Depreciation is charged to the Statement of Income and Expenditure on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, per their expected useful lives as follows:

|                        |                             |
|------------------------|-----------------------------|
| IT Equipment           | Straight-line over 3 years  |
| Office Equipment       | Straight-line over 5 years  |
| Furniture and Fittings | Straight-line over 10 years |
| Leasehold Improvements | Straight-line over 8 years  |

The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### **g) Capital Account**

The capital account balance represents the unamortised value of funds used for the purchase of fixed assets.

#### **h) Operating Leases**

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred.

## **THE PAROLE BOARD**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

#### **i) Employee Benefits**

##### **Short-term Benefits**

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

Parole Board employees are civil servants and their pension liabilities will be met from the superannuation vote managed by the Department of Public Expenditure and Reform. Superannuation entitlements do not extend beyond the standard arrangements for civil servants.

The Public Service (Single Scheme and Other Provision) Act 2012 became law on 28<sup>th</sup> July 2012 and introduced the new Single Public Service Pension Scheme (Single Scheme) which commenced with effect from 1<sup>st</sup> January 2013. All new staff members to the Parole Board, who are new entrants to the Public Sector, on or after 1<sup>st</sup> January 2013 will be members of the Single Scheme. There is no charge in these financial statements for any liabilities which may arise in respect of the retirement benefits of the Parole Board.

#### **j) Receivables**

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Parole Board will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

#### **k) Payables**

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

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

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

## THE PAROLE BOARD

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022

#### 2. Grant Income

|  | 2022             | 2021           |
|--|------------------|----------------|
|  | €                | €              |
| Department of Justice (Vote 24 Subhead A 17) | <u>1,469,602</u> | <u>219,255</u> |
|  | <u>1,469,602</u> | <u>219,255</u> |

#### 3. Board and Committee Costs

|  | 2021           | 2021          |
|--|----------------|---------------|
|  | €              | €             |
| Chairperson's fee  | 20,993         | 5,022         |
| Board and Committee member's fees                        | 116,793        | 37,272        |
| Travel and subsistence (includes Committee member's fee) | <u>42,914</u>  | <u>3,921</u>  |
|  | <u>180,700</u> | <u>46,215</u> |

#### 4. Staff Costs

|   | 2022           | 2021           |
|---|----------------|----------------|
|   | €              | €              |
| Salaries and wages (incl. ER PRSI, Overtime €2,423) | 798,506        | 157,281        |
| Travel & subsistence                                | 13,737         | -              |
| Staff training                                      | <u>10,194</u>  | <u>-</u>       |
|   | <u>822,437</u> | <u>157,281</u> |

At 31<sup>st</sup> December 2022 the Parole Board employed 20 (2021: 12) staff.

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €17,357 of ASC have been deducted in 2022 (2021: €3,609) and retained by the Department of Justice.

During the year ended 31<sup>st</sup> December 2022, the majority of salaries were paid by The Parole Board, however, €60,071 were paid by the Department of Justice on behalf of the Parole Board as salaries were not charged to the Parole Board's cost centre.

No allowances or termination benefits were paid in 2022.

#### 4a. CEO Costs

The CEO salary for the year ended 31 December 2022 was €96,193 and this is included in Staff Costs above (note 4). No benefits were paid to the CEO during the year. Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements.

## THE PAROLE BOARD

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022

| 5. General Expenses                       | 2022           | 2021          |
|---|----------------|---------------|
|   | €              | €             |
| Telephone                                 | 3,270          | 3,099         |
| Printing, postage, stationery and storage | 11,341         | 1,260         |
| Counselling                               | 359            | 448           |
| IT Equipment costs                        | 37,718         | 1,163         |
| IT Technical support                      | 30,000         | 14,400        |
| Office equipment                          | 2,129          | -             |
| Office costs                              | 2,318          | -             |
| Advertising and Publications              | 44,209         | 3,028         |
| Legal fees                                | 80,539         | -             |
| Audit                                     | 8,500          | 8,500         |
| Accountancy                               | 15,442         | 14,004        |
| Consultancy                               | 15,217         | -             |
| Meetings and conferences                  | 8,718          | 2,790         |
| Communications and media                  | 162,638        | 889           |
| Translation services                      | 9,416          | -             |
| Subscriptions                             | 2,210          | -             |
|   | <u>434,024</u> | <u>49,581</u> |

### 6. Property, Plant and Equipment

|                                   | Office<br>Equipment | IT<br>Equipment | Total         |
|-----------------------------------|---------------------|-----------------|---------------|
|                                   | €                   | €               | €             |
| <b><u>Cost</u></b>                |                     |                 |               |
| At 01 <sup>st</sup> January 2022  | 5,840               | 9,146           | 14,986        |
| Additions                         | -                   | -               | -             |
| At 31 <sup>st</sup> December 2022 | <u>5,840</u>        | <u>9,146</u>    | <u>14,986</u> |
| <b><u>Depreciation</u></b>        |                     |                 |               |
| At 01 <sup>st</sup> January 2022  | 195                 | 561             | 756           |
| Charge for the year               | 1,168               | 3,049           | 4,217         |
| At 31 <sup>st</sup> December 2022 | <u>1,363</u>        | <u>3,610</u>    | <u>4,973</u>  |
| <b><u>Net Book Value</u></b>      |                     |                 |               |
| At 31 <sup>st</sup> December 2022 | <u>4,477</u>        | <u>5,536</u>    | <u>10,013</u> |
| At 31 <sup>st</sup> December 2021 | <u>5,645</u>        | <u>8,585</u>    | <u>14,230</u> |

## THE PAROLE BOARD

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022

#### 7. Receivables

|             | 2022          | 2021     |
|-------------|---------------|----------|
|             | €             | €        |
| Prepayments | 64,229        | -        |
|             | <u>64,229</u> | <u>-</u> |

#### 8. Payables and Accruals

|          | 2022          | 2021          |
|----------|---------------|---------------|
|          | €             | €             |
| Accruals | 80,626        | 48,838        |
|          | <u>80,626</u> | <u>48,838</u> |

The terms of accruals are based on the underlying contracts.

#### 9. Capital Account

|   | 2022           | 2021          |
|---|----------------|---------------|
|   | €              | €             |
| Balance carried forward 01 January                              | 14,230         | -             |
| Funds allocated to acquire fixed assets                         | -              | 14,986        |
| Funds allocated to development of assets                        | -              | -             |
| Amount amortised in line with asset depreciation                | (4,217)        | (756)         |
| Amount released from / (to) statement of income and expenditure | <u>(4,217)</u> | <u>14,230</u> |
| As at 31 <sup>st</sup> December                                 | <u>10,013</u>  | <u>14,230</u> |

In accordance with accounting policy, Government grants are recognised based on actual receipts. The element of these grants which are for the purchase of tangible assets and to development of assets are recognised over the useful life of the assets. There are no unfulfilled conditions or contingencies attaching to these grants.

## **THE PAROLE BOARD**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

#### **10. Related Party Disclosures**

Key management personnel in the Parole Board consist of the Board members and the Chief Executive Officer. Total compensation paid to key management personnel, including Board members' fees and expenses and CEO salary amounted to €233,979.

The Board has adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure, National Development Plan Delivery and Reform in relation to the disclosure of interests by Board members and these procedures have been adhered to in the period. There were no transactions in the period in relation to the Board's activities in which a Board member had any beneficial interest.

#### **11. Lease Commitments**

The Board entered a lease on 9<sup>th</sup> December 2022 with a one month rent free period. It is a five year lease with annual rent of €170,000 and an annual service charge of €47,814.14.

| <b>Lease Commitment</b>           | <b>2022</b> | <b>2021</b> |
|-----------------------------------|-------------|-------------|
|                                   | <b>€</b>    | <b>€</b>    |
| Payable within one year           | 170,000     | 0           |
| Payable within two and five years | 680,000     | 0           |

The Parole Board operates from Suite 401, The Capel Building, Mary's Abbey, Dublin 7, D07 N4C6.

#### **12. Capital Commitments**

There were no capital commitments at year end.

#### **13. Events after reporting year end**

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

#### **14. Approval of financial statements**

The financial statements were approved by the Board on 18 December 2023.





# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Tuarascáil le cur faoi bhráid Thithe an Oireachtais An

### Bord Parúil

#### Tuairim i leith na ráiteas airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Bhoird Parúil don bhliain dar críoch an 31 Nollaig 2022 mar a cheanglaítear faoi fhorálacha alt 20 (2) den Acht Parúil 2019. Sna ráitis airgeadais, tá

- an ráiteas ioncaim agus caiteachais agus na cúlchistí ioncaim coinnithe
- an ráiteas ar staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí ábhartha, lena n-áirítear achoimre ar pholasaithe cuntasáiochta tábhachtacha san áireamh.

I mo thuairim, tugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dlíteanais agus staid airgeadais an Bhoird Parúil ar an 31 Nollaig 2022 agus ar a ioncam agus ar a chaiteachas do 2022 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (FRS) 102 — *An Caighdeán um Thuairisciú Airgeadais Infheidhme sa RA agus i bPoblacht na hÉireann*.

#### *Bunús na tuairime*

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (ISAnna) mar a chuirtear i bhfeidhm ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Tá cur síos ar na freagrachtaí atá orm faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an mBord Parúil agus tá mo chuid freagrachtaí eitiúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Measaim gur leor agus gur cuí an fhianaise iniúchta atá faighte agam le go mbeidh sí ina bunús le mo thuairim.

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

Tá eolas áirithe eile curtha i láthair ag an mBord Parúil mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas rialaithe agus tuarascáil an bhoird agus an ráiteas ar rialú inmheánach. Tá mo chuid freagrachtaí as tuairisc a thabhairt maidir le faisnéis den sórt sin, agus ábhair áirithe eile a dtugaim tuairisc orthu trí eisceachtaí, leagtha amach san aguisín a ghabhann leis an tuarascáil seo.

Níl aon rud le tuairisciú agam maidir leis sin.

**Paul Southern**  
Ar son agus thar ceann  
an Ard-Reachtaire Cuntas agus Ciste

18 Nollaig 2023

## An t-aguisín a ghabhann leis an tuarascáil

### Freagrachtaí Chomhaltaí an Bhoird

Leagann an ráiteas rialachais amach freagrachtaí chomhaltaí an Bhoird. Tá na freagrachtaí seo a leanas ag an mBord

- ráitis airgeadais bhliantúla an Bhoird Parúil a ullmhú san fhoirm a fhorordaítear faoi alt 20 (1) den Acht Parúil 2019
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cóir i gcomhréir le FRS 102
- rialtacht na n-idirbheart a chinntiú
- measúnú cibé acu gur cuí úsáid a bhaint as bonn an ghnóthais leantaigh sa chuntasáiocht, agus
- cibé rialú inmheánach a mheasann siad a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé acu mar thoradh ar chalaos nó earráid.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 20 (2) agus (3) den Acht Parúil 2019 iniúchadh a dhéanamh ar ráitis airgeadais an Bhoird Parúil agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is í an aidhm atá agam agus an t-iniúchadh á dhéanamh ná dearbhú réasúnta faoi cibé acu an bhfuil na ráitis airgeadais ina n-iomlán saor ó mhíríteas ábhartha mar thoradh ar chalaos nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe, ach ní deimhniú é go mbraithfidh iniúchadh, arna chur i bhfeidhm de réir ISA míráiteas ábhartha i gcónaí nuair is ann dó. Is féidir le míráitis eascairt as calaóis nó earráid agus meastar gur míráitis ábhartha iad más féidir a bheith ag súil leis go réasúnta, go mbeadh tionchar acu ina n-aonar, nó le chéile, ar chinntí eacnamaíocha na n-úsáideoirí arna nglacadh ar bhunús na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, cleachtaim breithiúnas gairmiúil agus coimeádaim amhras gairmiúil le linn an iniúchta. Agus é sin á dhéanamh,

- Déanaim rioscaí an mhíríteas ábhartha i leith na ráiteas airgeadais cibé acu de thoradh calaoise nó earráide a aithint agus a mheas; dearaim agus comhlíonaim nósanna imeachta iniúchóireachta a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus cuí le go mbeidh sí ina bunús le mo thuairim. Tá an riosca a bhaineann le míthuairisc ábhartha a thagann ó chalaos agus gan í a aithint níos airde ná an riosca a bhaineann le míthuairisc a eascraíonn as earráid, toisc go bhféadfadh claonpháirtíocht, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist le calaos.
- Faighim tuiscint ar rialú inmheánach is cuí don iniúchadh chun nósanna imeachta iniúchta a dhearadh atá cuí sna himthosca, ach ní chun críche tuairim a chur in iúl ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na bpolasaithe cuntasáiochta a úsáidtear agus ar réasúntacht na meastachán cuntasáiochta agus na nochtuithe bainteacha.

- Cinnim maidir le hoiriúnacht úsáid bhonn an ghnóthais leantaigh don chuntasáiocht agus, bunaithe ar an bhfianaise iniúchta a fuarthas, maidir le cibé acu an bhfuil éiginnteacht ábhartha i gceist a d'fhéadfadh amhras suntasach a chur ar chumas an Bhoird Parúil leanúint ar aghaidh mar ghnóthas leanúnach. Má chinnim go bhfuil éiginnteacht ábhartha ann, ceanglaítear orm aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais, murar leor na nochtuithe sin, chun mo thuairim a athrú. Tá mo chuid conclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dtí dáta mo thuarascála. D'fhéadfadh go dtarlódh imeachtaí nó go mbeadh coinníollacha i gceist sa todhcháí, áfach, a stopfadh an Bord Parúil leanúint ar aghaidh mar ghnóthas leanúnach mar thoradh orthu.
- Déanaim measúnú ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh léiriú cothrom amach.

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

Tuairiscím, mar eisceacht más rud é, i mo thuairim,

- Nach bhfuil an t-eolas go léir nó na mínithe riachtanacha faighte agam do m'iniúchadh, nó
- nach raibh na taifid chuntasáiochta dóthanach chun na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- nach bhfuil na ráitis airgeadais i gcomhréir leis na taifid chuntasáiochta.

### Eolas seachas na ráitis airgeadais

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

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an fhaisnéis eile a cuireadh i láthair a léamh agus, é sin á dhéanamh agam, breithniú a dhéanamh ar cibé an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil míráiteas ábhartha ann. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann maidir leis an bhfaisnéis eile, éilítear orm an fhíríc sin a thuairisciú.

### Tuairisciú ar ábhair eile

Cuirtear m'iniúchadh i gcrích i gcomhréir leis na comaoineacha speisialta atá ceangailte le comhlachtaí an stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má tá ábhair ábhartha a bhaineann leis an mbealach a seoladh gnó poiblí.

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



**An Bord Parúil**  
The Parole Board

**THE PAROLE BOARD**  
**AN BORD PARÚIL**

**RÁITIS AIRGEADAIS**

Don Bhliain dar Críoch an 31 Nollaig 2022

## **AN BORD PARÚIL**

### **Ráitis Airgeadais**

**Don bhliain dar críoch an 31 Nollaig 2022**

| <b>Clár na nÁbhar</b>   | <b>Leathanach</b> |
|---|-------------------|
| Eolas Ginearálta  | 3                 |
| Ráiteas Rialachais agus Tuarascáil an Bhoird                      | 4 - 8             |
| Ráiteas ar Rialuithe Inmheánacha                                  | 9 - 11            |
| Teastas an Ard-Reachtair Cuntas agus Ciste                        | 12-13             |
| Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe | 14                |
| Ráiteas ar Staid Airgeadais                                       | 15                |
| Ráiteas ar Shreabhadh Airgid                                      | 16                |
| Nótaí leis na Ráitis Airgeadais                                   | 17 - 23           |

## **AN BORD PARÚIL**

### **Eolas Ginearálta**

**Don bhliain dar críoch an 31 Nollaig 2022**

#### **Seoladh**

Svuít 401, Foirgneamh Chéipil  
Mainistir Mhuire  
Baile Átha Cliath 7  
D07 N4C6

#### **Comhaltaí Boird**

An tUas. Michael White, Cathaoirleach  
Iníon Sinéad McMullan BL  
An Dr Shane McCarthy  
An Dr Patrick Devitt  
An Dr Laura Mannion  
An Dr Sharon Lambert  
An tUas. Paul Murphy  
Iníon Dolores Courtney (a d'éirigh as ar an 15 Feabhra 2022)  
An tArd-Cheannfort Pádraig Dunne  
Iníon Leah McCormack  
An tUas. Paddy Richardson  
Iníon Ann Reade  
An tUas. Kieran Kenny  
An tUas. Andrew Brennan (a ceapadh ar an 02 Meitheamh 2022)

#### **Príomhfheidhmeannach**

Ciairín de Buis (a thosaigh ar an 11 Eanáir 2022)  
Brendan Eiffe (Eatrámhach) – (an 21 Meitheamh 2021 go dtí an 10 Eanáir 2022)

#### **Uimhir Theileafóin**

01 474 8767

#### **Suíomh Gréasáin**

[www.gov.ie/paroleboard](http://www.gov.ie/paroleboard)

#### **Iniúcháirí**

Oifig an Ard-Reachtair Cuntas agus Ciste  
3A Sráid an Mhéara Uachtarach  
Baile Átha Cliath 1  
D01 PF7

# AN BORD PARÚIL

## Ráiteas Rialachais agus Tuarascáil an Bhoird

### Rialachas

Bhunaigh an tAire Dlí agus Cirt an Bord Parúil i mí Iúil 2021. Breithníonn an Bord Parúil iarratais ar pharúl uathu siúd atá i bpríosún ag cur isteach pianbhreitheanna saoil a luaithe a bheidh ar a laghad 10.5 bliain dá bpiambhreith curtha isteach acu. Mar sin féin, ní thabharfar parúl d'aon duine a bhfuil níos lú ná 12 bhliain de phianbhreith shaoil curtha isteach aige nó aici. Déanann comhaltaí an Bhoird Parúil cinntí maidir le cibé an mbeadh iarrthóir parúil, dá scaoilfí saor é nó í, ina b(h)aoil míchuí do shábháilteacht agus do shlándáil daoine sa phobal, lena n-áirítear íospartaigh, agus an bhfuil an t-iarrthóir parúil athshlánaithe agus an bhfuil sé nó sí in ann ath-imeascadh isteach sa tsochaí. Más iomchuí tabharfar parúl dóibh.

### Feidhmeanna an Bhoird Parúil

Tá feidhmeanna agus freagrachtaí an Bhoird Parúil leagtha amach san Acht Parúil 2019. I measc na míreanna seasta a bhreithnigh an Bord tá:

- Iarratais ar pharúl
- Rannpháirtíocht agus idirchaidreamh íospartach
- Tuarascálacha ó Fhochoistí an Bhoird
- Tuarascálacha airgeadais
- Cúrsaí rialachais
- Bainistíocht Riosca

Ceanglaítear le hAlt 20 den Acht Parúil 2019 go gcoimeádfaidh an Bord, i gcibé foirm a cheadóidh an tAire Dlí agus Cirt, le toiliú an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, gach cuntas cuí agus gnáthchuntas ar airgead a fuair agus a chaith an Bord, lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe.

Agus na ráitis airgeadais seo á n-ullmhú ceanglaítear ar an mBord:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama
- na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh ach amháin má tá sé míchuí a thiomhdiú go leanfaidh sé de bheith ag feidhmiú, agus
- a lua má leanadh caighdeáin chuntasaíochta infheidhmithe, faoi réir aon imeachta ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

Tá an Bord freagrach as taifid chuntasaíochta leordhóthanacha a choinneáil a nochtann, le cruinneas réasúnta ag aon tráth, a staid airgeadais agus a chuireann ar a chumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 20. Is é an Bord atá freagrach as cothabháil agus sláine na faisnéise corparáidí agus airgeadais atá ar shuíomh gréasáin an Bhoird.

## AN BORD PARÚIL

### Ráiteas Rialachais agus Tuarascáil an Bhoird

Tá an Bord freagrach as an mbuiséad bliantúil a cheadú. Is mír sheasta do chruinnithe an Bhoird é measúnú a dhéanamh ar fheidhmíocht an Bhoird trí thagairt a dhéanamh don bhuiséad. Tá an Bord freagrach as a shócmhainní a chosaint freisin agus mar sin as céimeanna réasúnta a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann na ráitis airgeadais léiriú ceart ar fheidhmíocht airgeadais agus ar staid airgeadais an Bhoird Parúil amhail an 31 Nollaig 2022.

### Bainistíocht

Is iad an Príomhfheidhmeannach agus an fhoireann ardbhainistíochta a dhéanann bainistíocht laethúil ar an bhfoireann agus ar riarachán an Bhoird Parúil. Tá an Príomhfheidhmeannach cuntasach don Bhord as comhlíonadh na bhfeidhmeanna faoin Acht agus cibé feidhmeanna eile a fhéadfaidh an Bord a thabhairt.

### Struchtúr an Bhoird

Tá 13 chomhalta ar an mBord de bhun Alt 10(3) den Acht. Fónann na comhaltaí tofa ar an mBord ar feadh tréimhse dhá nó ceithre bliana. Tháinig an Coiste le chéile ar thrí ócáid déag in 2022.

| Comhaltaí   | Dáta an Cheapacháin                  | Cruinnithe ar ar Freastalaíodh |
|---|--------------------------------------|--------------------------------|
| An tUas. Michael White  | 10 Lúnasa 2021                       | 13                             |
| Iníon Sinéad McMullan BL  | 10 Lúnasa 2021                       | 12                             |
| An Dr Shane McCarthy  | 10 Lúnasa 2021                       | 12                             |
| An Dr Patrick Devitt  | 10 Lúnasa 2021                       | 12                             |
| An Dr Laura Mannion   | 10 Lúnasa 2021                       | 13                             |
| An Dr Sharon Lambert  | 10 Lúnasa 2021                       | 12                             |
| An tUas. Paul Murphy  | 10 Lúnasa 2021                       | 13                             |
| Iníon Dolores Courtney  | D'éirigh sí as ar an 15 Feabhra 2022 | 1                              |
| An tArd-Cheannfort Pádraig Dunne                                    | 10 Lúnasa 2021                       | 11                             |
| Iníon Leah McCormack  | 10 Lúnasa 2021                       | 12                             |
| An tUas. Paddy Richardson   | 10 Lúnasa 2021                       | 12                             |
| Iníon Ann Reade   | 10 Lúnasa 2021                       | 12                             |
| An tUas. Kieran Kenny   | 10 Lúnasa 2021                       | 12                             |
| An tUas. Andrew Brennan (a tháinig in ionad Iníon Dolores Courtney) | 2 Meitheamh 2022                     | 7                              |

In 2022 bhunaigh an Bord dhá choiste, an Coiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) agus an Fochoiste Íospartach.

Is iad comhaltaí an Choiste AIRR ná an Dr Shane McCarthy (Cathaoirleach), an tUas. Paddy Richardson agus Iníon Noella Carroll (comhalta seachtrach). Tionóladh cúig chruinniú AIRR in 2022.

Is iad an Dr Laura Mannion, Cathaoirleach Michael White, an Dr Sharon Lambert agus an tUas. Kieran Kenny comhaltaí an Fhochoiste Íospartach. Tháinig an coiste le chéile trí huair in 2022.

## AN BORD PARÚIL

### Ráiteas Rialachais agus Tuarascáil an Bhoird

In 2022, íocadh na táillí agus na costais seo a leanas le comhaltáí an Bhoird agus an Choiste AIRR

| Comhaltáí                        | Táille (€)     | Costais (€)   |
|----------------------------------|----------------|---------------|
| An tUas. Michael White           | 20,993         | -             |
| Iníon Sinéad McMullan BL         | 13,166         | -             |
| An Dr Shane McCarthy             | 15,259         | 12,874        |
| An Dr Patrick Devitt             | 13,017         | -             |
| An Dr Laura Mannion              | 13,914         | 9,516         |
| An Dr Sharon Lambert             | -              | 885           |
| An tUas. Paul Murphy             | 15,259         | 2,406         |
| Iníon Dolores Courtney           | -              | -             |
| An tArd-Cheannfort Pádraig Dunne | -              | -             |
| Iníon Leah McCormack             | -              | -             |
| An tUas. Paddy Richardson        | 15,857         | 5,612         |
| Iníon Ann Reade                  | 15,110         | 2,489         |
| An tUas. Kieran Kenny            | 14,362         | 8,882         |
| An tUas. Andrew Brennan          | -              | -             |
| Iníon Noella Carroll (AIRR)      | 849            | 250           |
| <b>IOMLÁN</b>                    | <b>137,786</b> | <b>42,914</b> |

Cúigear comhaltáí: ní bhuaire an Dr Sharon Lambert, Iníon Dolores Courtney, an tArd-Cheannfort Pádraig Dunne, Iníon Leah McCormack agus an tUas. Andrew Brennan táille faoin bprionsabal Aon Duine Amháin, Aon Tuarastal Amháin.

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

Tá an Bord freagrach as a chinntiú gur chomhlíon an Bord Parúil ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (“an Cód”), mar a d’fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Ceanglaítear na nochtaí seo a leanas faoin gCód:

### Miondealú ar shochair ghearrthéarmacha fostaithe

Déantar sochair ghearrthéarmacha fostaithe ón 1 Eanáir 2022 go dtí an 31 Nollaig 2022 de bhreis ar €60,000 a chatagóiriú sna bandáí seo a leanas:

| Raon sochar iomlán na bhfostaithe |           | Líon na bhFostaithe |
|-----------------------------------|-----------|---------------------|
| Ó                                 | Go        | 2022                |
| €60,000                           | - €69,999 | 1                   |
| €70,000                           | - €79,999 | -                   |
| €80,000                           | - €89,999 | 1                   |
| €90,000                           | - €99,999 | 1                   |
| <b>Iomlán</b>                     |           | <b>3</b>            |

Tabhair faoi deara: Chun críocha an nochta seo, áirítear le sochair ghearrthéarmacha fostaithe maidir le seirbhísí a soláthraíodh le linn na bliana tuairiscithe tuarastal, liúntais ragoibre agus íocaíochtaí eile thar ceann an fhostaí ach ní áirítear ÁSPC an fhostóra.



## AN BORD PARÚIL

### Ráiteas Rialachais agus Tuarascáil an Bhoird Costais Chomhairleachta

Tabhaíodh caiteachas comhairleoireachta €15,217 sa bhliain dar críoch an 31 Nollaig 2022 (2021: nialas).

### Costais Dí

Níor tabhaíodh aon chaiteachas le linn na bliana dar críoch an 31 Nollaig 2022 (2021: nialas), i ndáil le costais dí, socruithe, idir-réiteach, agus imeachtaí eadrána a bhaineann le conarthaí le tríú páirtithe.

### Táillí ar Sheirbhísí Dí

B'ionann na táillí ar sheirbhísí dí a soláthraíodh don Bhord i rith na bliana agus €80,539 (2021: nialas).

### Caiteachas Taistil agus Cothaithe

Tá caiteachas taistil agus cothabhála rangaithe mar seo a leanas:

|                                      | 2022          | 2021         |
|--------------------------------------|---------------|--------------|
|                                      | €             | €            |
| Comhaltaí Boird – Taisteal Thar Lear | -             | -            |
| Baill Foirne – Taisteal Thar Lear    | -             | -            |
| Comhaltaí Boird – Taisteal Intíre    | 42,914        | 3,921        |
| Baill Foirne – Taisteal Intíre       | 13,737        | -            |
| <b>Iomlán</b>                        | <u>56,651</u> | <u>3,921</u> |

### Caiteachas Fáilteachais

Níor tabhaíodh aon chaiteachas fáilteachais le linn na bliana dar críoch an 31 Nollaig 2022 (2021: nialas).

## AN BORD PARÚIL

### Ráiteas Rialachais agus Tuarascáil an Bhoird

#### Ráiteas Comhlíonta

Ghlac an Bord leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe (Lúnasa 2016). Tar éis bhliain bhunaithe an Bhoird, tá nósanna imeachta curtha i bhfeidhm chun cloí le ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú.

Amhail an 31 Nollaig 2022, chloígh an Bord Parúil leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú leis an eisceacht seo a leanas:

1. Tá Pleananna Bliantúla agus Straitéiseacha á dtabhairt chun críche faoi láthair.

Ar son an Bhoird Parúil



An tUas. Shane McCarthy  
Cathaoirleach an Choiste Airgeadais, Iniúchta,  
Riosca agus Rialachais  
(Sínteoir ainmnithe thar ceann an Bhoird Parúil)

Dáta: 18/12/2023



Iníon Ciairín de Buis  
Príomhfheidhmeannach

Dáta: 18/12/23

# **AN BORD PARÚIL**

## **Ráiteas ar Rialuithe Inmheánacha**

### **Scóip na Freagrachta**

Bunaíodh an Bord Parúil le héifeacht ón 31 Iúil 2021 i gcomhréir leis an Acht Parúil 2019. Thar ceann an Bhoird Parúil, admháim freagracht an Bhoird as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidmiú. Cuireann an fhreagracht seo ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016) san áireamh.

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

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal is féidir a ghlacadh seachas deireadh a chur leis. Ní féidir leis an gcóras, dá bhrí sin, ach ráthaíocht réasúnta seachas ráthaíocht iomlán a thabhairt go gcosnaítear sócmhainní, go gceadaítear agus go dtaifeadtar idirbhearta i gceart, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath ar bhealach tráthúil.

Tá an Bord sásta go bhfuil na córais, atá i bhfeidhm aige, réasúnta agus oiriúnach ag féachaint dá mhéid, leibhéal caiteachais agus acmhainní foirne agus do nádúr a oibríochtaí. Is próiseas leanúnach é cothabháil an chórais um rialuithe inmheánacha agus tá an córas agus éifeachtacht an chórais faoi athbhreithniú leanúnach.

### **Seirbhísí Comhroinnte**

Ó bunaíodh an Bord Parúil tá leas á bhaint aige as seirbhísí gníomhaireachta íocaíochtaí ó Sheirbhísí Comhroinnte Airgeadais na Roinne Dlí agus Cirt agus tá Comhaontú Maoirseachta i bhfeidhm aige leis an Roinn.

Rinne an fhoireann bhainistíochta athbhreithniú agus faomhadh ar gach idirbheart ioncaim agus caiteachais a bhaineann leis an mBord Parúil agus cuireadh ar aghaidh chuig na Seirbhísí Comhroinnte Airgeadais iad le haghaidh próiseáil íocaíochtaí agus cothabháil mórleabhair chuntasaíochta.

Phróiseáil an tIonad Seirbhísí Comhroinnte Párolla (ISCP) párolla thar ceann an Bhoird Parúil don tréimhse go dtí an 31 Nollaig 2022.

### **Teicneolaíochtaí Faisnéise agus Cumarsáide**

Baineann an Bord Parúil leas as comhsheirbhís tacaíochta TFC ón Roinn Dlí agus Cirt. Tá comhaontú maidir le soláthar seirbhísí curtha i bhfeidhm i dtaca leis an tseirbhís TFC agus tá socrúithe curtha i bhfeidhm chun cúltaca a dhéanamh ar shonraí an Bhoird Parúil.

### **Rialuithe Riaracháin agus Tuairisciú Bainistíochta**

Tá córas an Bhoird Parúil um Rialú Inmheánach bunaithe ar chreatlach de ghnáthfaisnéis bhainistíochta, nósanna imeachta riaracháin lena n-áirítear leithscaradh dualgas, agus córas tarmligin agus cuntasachta. Áiríonn sé ach go háirithe:

- Córas buiséadaithe cuí le buiséad bliantúil a ndéanann an fhoireann ardbhainistíochta athbhreithniú rialta air.
- Athbhreithnithe rialta ag an lucht ardbhainistíochta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla.
- Córas bainistíochta riosca atá oiriúnach don fheidhm atá leis.
- Freagrachtaí bainistíochta sannta go soiléir, le cuntasacht chomhfhreagrach.

## **AN BORD PARÚIL**

### **Ráiteas ar Rialuithe Inmheánacha**

#### **Creat Riosca agus Rialaithe**

Tá córas bainistíochta riosca curtha i bhfeidhm ag an mBord Parúil a aithníonn agus a thuairisceáil príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm a aithníonn na príomhrioscaí atá roimh an mBord agus na rioscaí sin aitheanta, measúnaithe agus grádaithe de réir a dtábhachta. Déanann an fhoireann ardbhainistíochta athbhreithniú agus nuashonrú ar an gclár. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go mbainistítear rioscaí go leibhéal inghlactha. Cheap an Bord Coiste Airgeadais, Iniúchta, Riosca agus Rialachais i mí an Mhárta 2022 freisin.

#### **Monatóireacht agus Athbhreithniú Leanúnach**

Tá polasaí bainistíochta riosca i bhfeidhm ag an mBord Parúil a aithníonn rioscaí, na rialuithe atá i bhfeidhm agus na nósanna imeachta tuairiscithe agus monatóireachta.

Déanann an Bord na mórchinntí straitéiseacha agus tagann sé le chéile go rialta chun monatóireacht a dhéanamh ar fheidhmíocht agus ar phleananna. Ní ghníomhaíonn an lucht bainistíochta feidhmiúcháin ach amháin laistigh den údarás arna tharmligean ag an mBord nó de bhun na bhfeidhmeanna sin faoin Acht chun éifeacht a thabhairt do bheartais agus do chinntiú an Bhoird. Deimhním go bhfuil na córais leanúnacha monatóireachta seo a leanas i bhfeidhm:

- Aithníodh príomhrioscaí agus rialuithe agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus tuairisc a thabhairt ar aon rud atá in easnamh.
- Tá nósanna imeachta foirmiúla i bhfeidhm chun na hearraí agus seirbhísí go léir a cheannach, sonraise a cheadú maidir le hearraí agus seirbhísí, agus údarú íocaíochta i leith earraí agus seirbhísí.
- Déanann an Príomhfheidhmeannach agus an fhoireann ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais a léiríonn feidhmíocht i gcoinne buiséad/réamhaisnéisí.
- Tá socruithe tuairiscithe bunaithe ag gach leibhéal ina bhfuil freagracht as bainistíocht airgeadais sannta.
- Tá córais i bhfeidhm chun sócmhainní a chosaint.

#### **Soláthar**

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an mBord Parúil chun comhlíonadh na rialacha agus na dtreoirínte reatha soláthair a chinntiú agus gur chomhlíon an Bord na nósanna imeachta sin i rith 2022.

#### **Saincheisteanna Rialaithe Inmheánaigh**

Níor aithníodh aon laigí maidir le rialuithe inmheánacha i ndáil le 2022 ar gá iad a nochtadh sna ráitis airgeadais.

## AN BORD PARÚIL

### Ráiteas ar Rialuithe Inmheánacha

#### Athbhreithniú ar Éifeachtúlacht

Deimhním go bhfuil nósanna imeachta ag an mBord chun monatóireacht a dhéanamh ar éifeachtúlacht a nósanna imeachta bainistíochta riosca agus rialaithe inmheánaigh.

Mar chuid den iniúchadh inmheánach tugadh faoi athbhreithniú ar éifeachtúlacht an chórais um rialuithe inmheánacha don tréimhse 31 Nollaig 2022. Rinne an Bord athbhreithniú ar éifeachtúlacht an chórais um rialuithe inmheánacha don bhliain 2022 i mí Feabhra 2023.

Ar son an Bhoird Parúil



An tUas. Shane McCarthy  
Cathaoirleach an Choiste Airgeadais, Iniúchta,  
Riosca agus Rialachais  
(Sínitheoir ainmnithe thar ceann an Bhoird Parúil)

Dáta: 18<sup>th</sup> Deireadh Fómhair 2023,

## AN BORD PARÚIL

### Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe Don bhliain dar críoch an 31 Nollaig 2022

|   | Nótaí | 12 mhí dar<br>críoch<br>31 Dec 2022<br>€ | 5 mhí dar<br>críoch<br>31 Dec 2021<br>€ |
|---|-------|--|---|
| <b>Ioncam</b>   |       |  |   |
| Deontas   | 2     | <u>1,469,602</u>                         | <u>219,225</u>                          |
| <b>Ioncam Iomlán</b>  |       | <u><u>1,469,602</u></u>                  | <u><u>219,225</u></u>                   |
| <b>Caiteachas</b>   |       |  |   |
| Costais an Bhoird   | 3     | <u>180,700</u>                           | <u>46,215</u>                           |
| Costais Foirne  | 4     | <u>822,437</u>                           | <u>157,281</u>                          |
| Costais Ghinearálta   | 5     | <u>434,024</u>                           | <u>49,581</u>                           |
| Dímheas   | 6     | <u>4,217</u>                             | <u>756</u>                              |
| <b>Caiteachas Iomlán</b>                                    |       | <u><u>1,441,378</u></u>                  | <u><u>253,833</u></u>                   |
| <b>Barrachas/(Easnamh) don tréimhse roimh leithreasáí</b>   |       | <u>28,224</u>                            | <u>(34,608)</u>                         |
| Aistriú ón/(chuig an) gcuntas caipitil                      | 9     | <u>4,217</u>                             | <u>(14,230)</u>                         |
| <b>Barrachas/(Easnamh) don tréimhse tar éis leithreasáí</b> |       | <u>32,441</u>                            | <u>(48,838)</u>                         |
| Iarmhéid tugtha ar aghaidh amhail an 1 Eanáir 2022          |       | <u>(48,838)</u>                          | <u>-</u>                                |
| <b>Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig 2022</b> |       | <u><u>(16,397)</u></u>                   | <u><u>(48,838)</u></u>                  |

Áiríonn an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe na gnóthachain agus caillteanais ar fad a aithníodh sa tréimhse.

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1–14 mar chuid de na ráitis airgeadais seo.

Ar son an Bhoird



An tUas. Shane McCarthy  
Cathaoirleach an Choiste  
Airgeadais, Iniúchta,  
Riosca agus Rialachais  
(Sínitheoir ainmnithe thar ceann an  
Bhoird Parúil)

Dáta: 18/12/2023



Iníon Ciairín de Buis  
Príomhfheidhmeannach

Dáta: 18/12/2023

# AN BORD PARÚIL

## Ráiteas ar Staid Airgeadais Amhail an 31 Nollaig 2022

|   | Nótaí | 2022                  | 2021                   |
|---|-------|-----------------------|------------------------|
|   |       | €                     | €                      |
| <b>Sócmhainní Seasta</b>  |       |                       |                        |
| Maoin, Gléasra agus Trealamh  | 6     | <u>10,013</u>         | <u>14,230</u>          |
|   |       | <b>10,013</b>         | 14,230                 |
| <b>Sócmhainní faoi láthair</b>  |       |                       |                        |
| Infháltais  | 7     | <b>64,229</b>         | -                      |
| <b>Dlíteanais faoi láthair</b><br><b>Suimeanna Dlíte Laistigh de Bhliain amháin</b> |       |                       |                        |
| Iníocthaigh agus fabhrúithe   | 8     | <u>(80,626)</u>       | <u>(48,838)</u>        |
|   |       | <b>(16,397)</b>       | <u>(48,838)</u>        |
| <b>Sócmhainní iomlána lúide dlíteanais reatha</b>                                   |       |                       |                        |
|   |       | <b>(6,384)</b>        | <u>(34,608)</u>        |
| <b>Glansócmhainní</b>   |       |                       |                        |
|   |       | <u><b>(6,384)</b></u> | <u><b>(34,608)</b></u> |
| <b>Cúlchistí</b>  |       |                       |                        |
| Ráiteas Ioncaim agus Caiteachais  |       | <b>(16,397)</b>       | <u>(48,838)</u>        |
| Cuntas Caipitil   | 9     | <u>10,013</u>         | <u>14,230</u>          |
|   |       | <b>(6,384)</b>        | <u><b>(34,608)</b></u> |

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1–14 mar chuid de na ráitis airgeadais seo. Ar son an Bhoird



An tUas. Shane McCarthy  
Cathaoirleach an Choiste  
Airgeadais, Iniúchta,  
Riosca agus Rialachais  
(Sínitheoir ainmnithe thar ceann an  
Bhoird Parúil)

Dáta: 18-12-2023



Iníon Ciairín de Buis  
Príomhfheidhmeannach

Dáta: 18/12/2023

# AN BORD PARÚIL

## Ráiteas ar Shreabhadh Airgid Don bhliain dar críoch an 31 Nollaig 2022

|  | Nótaí | 12 mhí dar<br>críoch<br>31 Nollaig<br>2022<br>€ | 5 mhí dar<br>críoch<br>31 Nollaig<br>2021<br>€ |
|--|-------|---|--|
| <b>Glansreabhadh Airgid ó Gníomhaíochtaí Oibriúcháin</b>         |       |   |  |
| Barrachas/(Easnamh) don tréimhse                                 |       | 28,224  | (34,608)                                       |
| Muirear dímheasa   | 6     | 4,217   | 756  |
| (Méadú)/Laghdú ar infháltais                                     |       | (64,229)  | -  |
| Méadú ar iníocthaigh   |       | 31,788  | 48,838   |
| <b>Glan-insreabhadh Airgid ó Gníomhaíochtaí Oibriúcháin</b>      |       | <u>-</u>  | <u>14,986</u>                                  |
| <b>Glansreafaí Airgid ó Gníomhaíochtaí Infheistíochta</b>        |       |   |  |
| Méid a leithdháileadh chun breiseanna sócmhainní a mhaoiniú      | 9     | -   | (14,986)                                       |
| <b>Glansreabhadh airgid ó Gníomhaíochtaí Infheistíochta</b>      |       | <u>-</u>  | <u>(14,986)</u>                                |
| <b>Glansreafaí airgid ó Gníomhaíochtaí Airgeadais</b>            |       | <u>-</u>  | <u>-</u>                                       |
| <b>Méadú/(Laghdú) ar Airgead Tirim agus ar Choibhéisí Airgid</b> |       | <u>-</u>  | <u>-</u>                                       |
| Airgead sa bhanc 31 Nollaig                                      |       | <u>-</u>  | <u>-</u>                                       |

Ar son an Bhoird



An tUas. Shane McCarthy  
Cathaoirleach an Choiste  
Airgeadais, Iniúchta,  
Riosca agus Rialachais  
(Sínitheoir ainmnithe thar ceann an  
Bhoird Parúil)

Dáta: 18-12-2023



Iníon Ciairín de Buis  
Príomhfheidhmeannach

Dáta: 18/12/2023



# AN BORD PARÚIL

## Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022

### 1. Polasaithe Cuntasaíochta

Tá bunús na cuntasaíochta agus na mbeartas suntasach cuntasaíochta ar ghlac an Bord Parúil leo leagtha amach thíos. Cuireadh iad go léir i bhfeidhm go comhsheasmhach le linn na tréimhse.

#### a) Ginearálta

Bhunaigh an tAire Dlí agus Cirt an Bord Parúil ar an 31 Iúil 2021 faoi Alt 8 den Acht Parúil, 2019.

Is iad príomhfheidhmeanna an Bhoird, mar atá sonraithe san Acht:

- iarratais ar pharúl
- rannpháirtíocht agus idirchaidreamh íospartach
- faisnéis a sholáthar do dhaoine a bhfuil pianbhreitheanna príosúnachta á gcur isteach acu, d'íospartaigh agus do dhaoine den phobal i ndáil lena fheidhmeanna,
- faisnéis a sholáthar don Aire i ndáil lena fheidhmeanna agus moltaí a chur faoi bhráid an Aire, arna iarraidh sin dó nó di, chun cabhrú leis nó léi beartas a chomhordú agus a dhéanamh a bhaineann le daoine a scaoileadh saor ó phríosún ar parúl, agus
- d'fhéadfadh an Bord tabhairt faoi thionscadail thaighde agus faoi ghníomhaíochtaí eile bainteach le daoine a scaoileadh saor ar parúl ó phríosún, iad a choimisiúnú nó cabhrú leo, más tionscadail iad a d'fhéadfadh, dar leis an mBord, a bheith cabhrach i bhfeidhmiú a fheidhmeanna, agus moltaí a chur faoi bhráid an Aire a thagann ó na tionscadail nó ó na gníomhaíochtaí sin.

#### b) Ráiteas Comhlíonta

Ullmhaíodh ráitis airgeadais an Bhoird Parúil don tréimhse dar críoch 31 Nollaig 2022 de réir FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (CTA) sa RA.

#### c) Bunús an Ullmhúcháin

Ullmhaítear na ráitis airgeadais faoi mhodh fabhráithe na cuntasaíochta agus faoi choinbhinsiún an chostais stairiúil, san fhoirm atá ceadaithe ag an Aire Dlí agus Cirt le comhthoiliú an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, de réir Alt 20 den Acht Parúil 2019.

Chinn an Bord nach bhfuil aon éiginnteacht ábhartha ann maidir le cumas an Bhoird Parúil a dhliteanas a chomhlíonadh de réir mar a bhíonn siad dlite agus leanúint ar aghaidh mar ghnóthas leantach. D'aithin an Bord Parúil easnamh in 2022. Ar an mbonn seo measann an Bord go bhfuil sé cuí na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh. Dá réir sin, ní áiríonn na ráitis airgeadais seo aon choigeartuithe ar na suimeanna glanluacha agus ar rangú sócmhainní agus dliteanas a d'fhéadfadh teacht chun cinn mura mbeadh an Bord Parúil in ann leanúint ar aghaidh mar ghnóthas leantach.

Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go comhsheasmhach chun déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais an Bhoird Parúil.

## **AN BORD PARÚIL**

### **Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022**

#### **d) Ioncam**

Aithnítear ioncam deontais ar bhonn airgid thirim sna ráitis airgeadais agus is ionann é agus maoiniú deontais a cuireadh ar fáil don Bhord Parúil, trí Vóta 24, An Roinn Dlí agus Cirt.

Meaitseálann ioncam deontais Oireachtais agus ioncam a chuirtear i bhfeidhm ar chaiteachas caipitiúil an tsuim a ghearrtar ar Chuntas Leithreasa na Roinne.

#### **e) Caiteachas**

Déanann an Roinn Dlí agus Cirt an caiteachas ar fad, lena n-áirítear párolla, a phróiseáil agus a thaifeadadh ar bhonn fabhráithe sna ráitis airgeadais.

#### **f) Sócmhainní Inláimhsithe agus Dímheas**

Luaitear sócmhainní inláimhsithe ag a gcostas stairiúil lúide dímheas carntha. Cuirtear dímheas de mhuirear ar an Ráiteas Ioncaim agus Caiteachais ar bhonn an mhéid chothroim, ag na rátaí atá leagtha amach thíos, chun na sócmhainní a dhíscríobh, arna gcoigeartú do luach iarmharach, de réir a saolta úsáideacha ionchais mar seo a leanas:

|                        |                              |
|------------------------|------------------------------|
| Trealamh TF            | Méid cothrom thar 3 bliana   |
| Trealamh Oifige        | Méid cothrom thar 5 bliana   |
| Troscán agus Feistis   | Méid cothrom thar 10 mbliana |
| Feabhsúcháin Léasachta | Méid cothrom thar 8 mbliana  |

Meastar luach iarmharach agus saolréanna úsáideacha sócmhainní seasta go bliantúil chun a fháil amach ar tháinig athrú orthu. I gcás ina bhfuil cuma ar an scéal gur tháinig, déanfar athbhreithniú ar an luach iarmharach, ar mhodhanna dímheasa agus ar shaolréanna úsáideacha, agus leasófar iad sin más gá. Tugtar cuntas ionchasach ar athruithe ar rátaí dímheasa a eascraíonn as an athbhreithniú seo thar shaolréanna úsáideacha na sócmhainní.

#### **g) Cuntas Caipitil**

Léiríonn iarmhéid an chuntais chaipitil luach gan amúchadh na gcistí a úsáidtear chun sócmhainní seasta a cheannach.

#### **h) Léasanna Oibriúcháin**

Aithnítear caiteachas cíosa faoi léasanna oibriúcháin sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe thar shaolré an léasa. Aithnítear caiteachas ar bhonn an mhéid chothroim thar thréimhse an léasa, ach amháin sa chás go bhfuil méaduithe cíosa nasctha leis an ráta boilscithe a bhfuiltear ag súil leis. Sa chás sin aithnítear na méaduithe nuair a thabhaítear iad.

## **AN BORD PARÚIL**

### **Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022**

#### **i) Sochair Fostaithe**

##### Sochair Ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha ar nós pá saoire mar chostas sa bhliain, agus áirítear sochair a fhabhraítear ag deireadh na bliana san fhigiúr Iníochtach sa Ráiteas ar an Staid Airgeadais.

Is státseirbhísigh iad fostaithe an Bhoird Parúil agus íocfar a ndliteanais pinsin ón vóta aoisliúntais arna bhainistiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe. Ní théann teidlíochtaí aoisliúntais thar na socrúithe caighdeánacha do státseirbhísigh.

Tháinig Acht na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile) 2012 ina dhlí ar an 28 Iúil 2012 agus tugadh Scéim Pinsean Aonair na Seirbhíse Poiblí (Scéim Aonair) isteach a thosaigh le héifeacht ón 1 Eanáir 2013. Beidh gach comhalta foirne nua den Bhord Parúil, atá ina n-iontrálaithe nua san Earnáil Phoiblí, an 1 Eanáir 2013 nó ina dhiaidh sin, ina gcomhaltaí den Scéim Aonair. Níl aon táille sna ráitis airgeadais seo d'aon dliteanas a d'fhéadfadh teacht chun cinn maidir le sochair scoir an Bhoird Parúil.

#### **j) Infháltais**

Aithnítear infháltais ag a luach cóir, lúide soláthar d'fhiacha amhrasacha. Is foráil shonrach í an fhoráil d'fhiacha amhrasacha agus socraítear í nuair a bhíonn fianaise oibiachtúil ann nach mbeidh an Bord Parúil in ann na méideanna go léir atá dlite dó a bhailiú. Aithnítear gach gluaiseacht sa soláthar d'fhiacha amhrasacha sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe.

#### **k) Iníocthaigh**

Tomhaistear creidiúnaithe trádála ag praghas an tsonraisc, ach amháin má chuirtear íocaíocht siar thar na gnáth-théarmaí gnó nó má mhaoinítear í ag ráta úis nach ráta an mhargaidh é. Sa chás seo, idirbheart maoinithe atá sa socrú, agus déantar an dliteanas airgeadais a thomhas ag luach reatha íocaíochtaí sa todhchaí arna lascainiú ag ráta margaidh úis le haghaidh ionstraim fiachais chomhchosúil.

#### **l) Breithiúnais agus Meastacháin Chriticiúla Chuntasaíochta**

Éilíonn ullmhú na ráiteas airgeadais ar an lucht bainistíochta breithiúnais, meastacháin agus boinn tuisceana a dhéanamh a dhéanann difríocht do na méideanna a thuairiscítear do shócmhainní agus dliteanais amhail an dáta tuairiscithe agus na méideanna a thuairiscítear le haghaidh ioncaim agus costas i rith na bliana. Mar sin féin, ciallaíonn nádúr an mheastacháin go bhféadfadh na torthaí iarbhrí a bheith difriúil ó na meastacháin sin.

## AN BORD PARÚIL

### Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022

#### 2. Ioncam Deontais

|  | 2022             | 2021           |
|--|------------------|----------------|
|  | €                | €              |
| An Roinn Dlí agus Cirt (Vóta 24 Fotheideal A 17) | <u>1,469,602</u> | <u>219,255</u> |
|  | <u>1,469,602</u> | <u>219,255</u> |

#### 3. Costais an Bhoird agus an Choiste

|   | 2021           | 2021          |
|---|----------------|---------------|
|   | €              | €             |
| Táille an Chathaoirligh   | 20,993         | 5,022         |
| Táillí chomhaltaí an Bhoird agus an Choiste                         | 116,793        | 37,272        |
| Taisteal agus cothabháil (táille chomhaltaí an Choiste san áireamh) | <u>42,914</u>  | <u>3,921</u>  |
|   | <u>180,700</u> | <u>46,215</u> |

#### 4. Costais Foirne

|   | 2022           | 2021           |
|---|----------------|----------------|
|   | €              | €              |
| Tuarastail agus pá (lena n-áirítear ÁSPC ER, Ragobair €2,423) | 798,506        | 157,281        |
| Taisteal agus cothabháil                                      | 13,737         | –              |
| Oiliúint foirne   | <u>10,194</u>  | <u>–</u>       |
|   | <u>822,437</u> | <u>157,281</u> |

Ar an 31 Nollaig 2022 d'fhostaigh an Bord Parúil 20 (2021: 12) ball foirne.

Asbhaineadh Ranníocaíochtaí Aoisliúntais Breise (RAB) i gcomhréir le riachtanais reachtúla. Asbhaineadh €17,357 de RAB in 2022 (2021: €3,609) agus choinnigh an Roinn Dlí agus Cirt é.

I rith na bliana dar críoch 31 Nollaig 2022, d'íoc an Bord Parúil formhór na dtuarastal, ach d'íoc an Roinn Dlí agus Cirt €60,071 thar ceann an Bhoird Parúil, áfach, toisc nár gearradh tuarastail ar ionad costais an Bhoird Parúil.

Níor íocadh aon liúntas nó sochar foirceanta fostaíochta in 2022.

#### 4a. Costais POF

Ba é tuarastal an POF don bhliain dar críoch 31 Nollaig 2022 €96,193 agus cuirtear é seo san áireamh sna Costais Foirne thuas (nóta 4). Níor íocadh aon sochair leis an bPríomhfheidhmeannach i rith na bliana. Asbhaineadh Ranníocaíochtaí Aoisliúntais Breise (RAB) i gcomhréir le riachtanais reachtúla.

## AN BORD PARÚIL

### Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022

| 5. Costais Ghinearálta                           | 2022           | 2021          |
|--|----------------|---------------|
|  | €              | €             |
| Teileafón  | 3,270          | 3,099         |
| Priontáil, postas, stáiseanóireacht agus stóráil | 11,341         | 1,260         |
| Comhairleoireacht                                | 359            | 448           |
| Costais trealamh TF                              | 37,718         | 1,163         |
| Tacaíocht theicniúil TF                          | 30,000         | 14,400        |
| Trealamh oifige                                  | 2,129          | -             |
| Costais oifige                                   | 2,318          | -             |
| Fógraíocht agus Foilseacháin                     | 44,209         | 3,028         |
| Táillí dlí                                       | 80,539         | -             |
| Iniúchadh  | 8,500          | 8,500         |
| Cuntasaíocht                                     | 15,442         | 14,004        |
| Comhairleacht                                    | 15,217         | -             |
| Cruinnithe agus comhdhálacha                     | 8,718          | 2,790         |
| Cumarsáid agus na meáin                          | 162,638        | 889           |
| Seirbhísí aistriúcháin                           | 9,416          | -             |
| Síntiúis   | 2,210          | -             |
|  | <b>434,024</b> | <b>49,581</b> |

### 6. Maoin, Gléasra agus Trealamh

|                                 | Trealamh Oifige | Trealamh TF  | Iomlán        |
|---------------------------------|-----------------|--------------|---------------|
|                                 | €               | €            | €             |
| <b><u>Costas</u></b>            |                 |              |               |
| Ar an 01 Eanáir 2022            | 5,840           | 9,146        | 14,986        |
| Breiseanna                      | -               | -            | -             |
| Ar an 31 Nollaig 2022           | <u>5,840</u>    | <u>9,146</u> | <u>14,986</u> |
| <b><u>Dímheas</u></b>           |                 |              |               |
| Ar an 1 Eanáir 2022             | 195             | 561          | 756           |
| Táille don bhliain              | 1,168           | 3,049        | 4,217         |
| Ar an 31 Nollaig 2022           | <u>1,363</u>    | <u>3,610</u> | <u>4,973</u>  |
| <b><u>Glanluach Leabhar</u></b> |                 |              |               |
| Ar an 31 Nollaig 2022           | <u>4,477</u>    | <u>5,536</u> | <u>10,013</u> |
| Ar an 31 Nollaig 2021           | <u>5,645</u>    | <u>8,585</u> | <u>14,230</u> |

## AN BORD PARÚIL

### Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022

#### 7. Infháltais

|                  | 2022          | 2021     |
|------------------|---------------|----------|
|                  | €             | €        |
| Réamhíocaíochtaí | 64,229        | -        |
|                  | <u>64,229</u> | <u>-</u> |

#### 8. Iníocthaigh agus Fabhruithe

|            | 2022          | 2021          |
|------------|---------------|---------------|
|            | €             | €             |
| Fabhruithe | 80,626        | 48,838        |
|            | <u>80,626</u> | <u>48,838</u> |

Tá téarmaí na bhfabhruithe bunaithe ar na conarthaí bunúsacha.

#### 9. Cuntas Caipitil

|  | 2022           | 2021          |
|--|----------------|---------------|
|  | €              | €             |
| Iarmhéid tugtha ar aghaidh 1 Eanáir                              | 14,230         | -             |
| Cistí leithdháilte chun sócmhainní seasta a fháil                | -              | 14,986        |
| Cistí leithdháilte ar fhorbairt sócmhainní                       | -              | -             |
| Méid amúchta ag teacht le dímheas sócmhainne                     | (4,217)        | (756)         |
| Méid a scaoileadh ón/(chuig an) ráiteas ioncaim agus caiteachais | <u>(4,217)</u> | <u>14,230</u> |
| Amhail an 31 Nollaig   | <u>10,013</u>  | <u>14,230</u> |

De réir an bheartais chuntasaíochta, aithnítear deontais Rialtais bunaithe ar fhíoradhmhálacha. Aithnítear gné na ndeontas seo atá chun sócmhainní inláimhsithe a cheannach agus chun sócmhainní a fhorbairt thar shaolré úsáideach na sócmhainní. Níl aon choinnioll ná teagmhas neamhchomhlíonta ag baint leis na deontais seo.

## **AN BORD PARÚIL**

### **Nótaí leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022**

#### **10. Nochtadh Páirtithe Gaolmhara**

Cuimsíonn príomhphearsanra bainistíochta an Bhoird Parúil comhaltaí an Bhoird agus an Príomhoifigeach Feidhmiúcháin. B'ionann an cúiteamh iomlán a íocadh le príomhphearsanra bainistíochta, lena n-áirítear táillí agus costais chomhaltaí an Bhoird agus tuarastal an Phríomhfheidhmeannaigh, agus €233,979.

Tá nósanna imeachta glactha ag an mBord de réir na dtreoirínte atá eisithe ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe maidir le nochtadh leasanna ag comhaltaí Boird agus cloíodh leis na nósanna imeachta seo le linn na tréimhse. Ní raibh aon idirbheart sa tréimhse maidir le gníomhaíochtaí an Bhoird ina raibh leas tairbhiúil ag comhalta Boird.

#### **11. Ceangaltais Léasa**

Chuaigh an Bord isteach ar léas an 9 Nollaig 2022 le tréimhse aon mhí saor ó chíos. Is léas cúig bliana é le cíos bliantúil de €170,000 agus táille seirbhíse bliantúil de €47,814.14.

| <b>Ceangaltas Léasa</b>                   | <b>2022</b> | <b>2021</b> |
|---|-------------|-------------|
|   | €           | €           |
| Iníochta laistigh de bhliain amháin       | 170,000     | 0           |
| Iníochta laistigh de dhá agus cúig bliana | 680,000     | 0           |

Feidhmíonn an Bord Parúil ó Svuít 401, Foirgneamh Chéipil, Mainistir Mhuire, Baile Átha Cliath 7, D07 N4C6.

#### **12. Ceangaltais Chaipitil**

Ní raibh aon cheangaltais chaipitil ann ag deireadh na bliana.

#### **13. Imeachtaí tar éis deireadh na bliana tuairiscithe**

Níl aon imeacht idir an dáta tuairiscithe agus dáta faofa na ráiteas airgeadais seo lena n-eisiúint a éilíonn coigeartú ar na ráitis airgeadais.

#### **14. Faomhadh ráiteas airgeadais**

Rinne an Bord na ráitis airgeadais a fhaomhadh ar an 18 Nollaig 2023.