

# NCH

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CEOLÁRAS  
NÁISIÚNTA

**NATIONAL CONCERT HALL**

# ANNUAL REPORT

For the year ended 31 December 2017



NCH



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# INFORMATION

**Board**

Maura McGrath (Chairperson)  
James Cavanagh  
Rebecca Gageby  
Gerard Gillen  
Eleanor McEvoy  
Máire O'Connor  
Michael O'Donovan  
John Reynolds  
Don Thornhill

**Chief Executive Officer**

Simon Taylor

**Secretary**

John Nolan

**Head Office**

Earlsfort Terrace  
Dublin 2

**Bankers**

Bank of Ireland,  
39, St. Stephen's Green,  
Dublin 2.

**Solicitors**

Philip Lee Solicitors,  
7/8, Wilton Terrace,  
Dublin 2.



Rebecca Gageby, Gerard Gillen, Don Thornhill, Máire O'Connor, Michael O'Donovan, Maura McGrath, John Reynolds, Eleanor McEvoy and James Cavanagh.

# CHAIRPERSON'S FOREWORD



It is a great pleasure to provide a foreword to the National Concert Hall's ('NCH') annual report. 2017 saw the first full year of operations since the establishment of the NCH as a statutory body in February 2016.

As Chairperson, and working closely with the Board, we are committed to delivering the long term vision and strategy for the NCH and meeting the statutory obligations set out in governing legislation - National Cultural Institutions (National Concert Hall) Act 2015.

We have restated our vision - **to be regarded worldwide as one of the great centres for music and a symbol of national pride for Irish people everywhere**. In addition, we have agreed a number of strategic imperatives and programmes of work set out as follows:

- The immediate development of an ambitious and realistic masterplan for the redevelopment of the NCH site at Earlsfort Terrace and to secure investment from the Department of Culture, Heritage and the Gaeltacht.
- Promote the work of the NCH brand programme which seeks to position the NCH on a journey:
  - A receiving hall for music ..... to an international centre for the performance of music
  - A music organisation ..... and a leadership voice for music
  - A classical music focus ..... and all music, for everyone
  - An iconic Dublin venue ..... and a national presence
  - A national reputation ..... and a global profile
- Embed a foundation and reporting system of audit, risk and compliance as outlined in a new code of practice, and also to deliver a sustainable and balanced financial performance in accordance with the budget set.
- Strengthen NCH organisational capability by aligning strategy, culture and capability to further enable and thereby enhance the effectiveness of the management team.
- Engagement with our key stakeholders, our audiences, friends, public, artists, creators, promoters and our resident music organisations.

Significant success has been achieved to date and I am pleased to briefly summarise the following outcomes at the end of 2017: -

Working with the OPW, a comprehensive master plan has been completed for the development of the NCH site and presented to Government for an investment decision. This exciting development will deliver important benefits for our audiences and the public, as well as for artists, promoters and our resident music organisations. It will also substantially enhance Ireland's musical infrastructure, our national cultural wealth and our international reputation.

The NCH reported strong trading results for 2017 recording a turnover of €7.2m. The state subvention of €2.4m covers approximately one third of the NCH's costs with the balance generated by trading activities. The generation of adequate funds from private, corporate and philanthropic donations to match the needs of the NCH continued to remain challenging. While fulfilling its mandate to host an ambitious and inclusive programme of Irish and International music of the highest standard, the NCH improved its financial performance in 2017, delivering a surplus for the year of €78,503 following its prior period loss.

The Board recognises the essential importance of audience attendance and I am pleased to report attendances in excess of 316,000 in 2017 reinforcing the NCH as a keystone of Irish musical and cultural life. NCH programming endeavours to deliver on our ambition of 'music for all' and to expand audiences for music through family programming. Our comprehensive investment and development in education and outreach activity continues to be significant in this regard also.

2017 witnessed a rich tapestry of live performances across all genres during the year with many notable highlights. The contribution from our residents, which includes RTÉ Orchestras and indeed our wide base of promoters continues to be of significant importance to our overall programme.

One standout performance, of which there were many, was that of Joyce DiDonato who performed as part of the NCH's International Concert Series. She inspired audiences with her performance both in song and words "Art unifies, transcends borders, connects the disconnected and soothes turmoil."

I was particularly pleased to host a 'Celebration of the Arts' on International Women's Day in the refurbished Kevin Barry Recital Room. This was an inaugural event which was inclusive of many music genres and led to an inspiring panel discussion on a broad range of topics within the sector. I wish to acknowledge the support of our former Minister for the Culture, Heritage and the Gaeltacht, Heather Humphreys TD for this very special event, and indeed for her overall support of the NCH while she was Minister.

The support of our sponsors, donors and Friends without whom many programmes would simply not be possible to undertake remains crucial to our ongoing operations. The decision by Dublin City Council to designate Earlsfort Terrace as the National Concert Hall Quarter is a very significant gesture and important for the NCH as well as for culture in Dublin city. We anticipate that this initiative will open up new opportunities for fundraising in particular.

Engagement with our key stakeholders is a critical strategic imperative to the success of NCH and we seek to build and consolidate relations with a number of key partners including RTÉ, the OPW and the Arts Council.

Over the year, the Audit, Risk & Compliance Committee has worked solidly to promote best-in-class practices so that the Board fulfils its governance remit as set out in Code of Practice for the Governance of State Bodies 2016.

A major strategic HR work plan commenced in 2017 which focuses on enhancing organisational capability to ensure that the NCH strategy will be realised during the life time of this Board. This will ensure relevant people practices and behaviours are embedded across the company.

In summary, 2017 was a very important and successful year for the NCH and I wish to acknowledge the commitment and dedication from management and staff in all that was achieved over the year. In particular I would like to thank our CEO, Simon Taylor for his valuable contribution.

I wish to acknowledge the critical role of all my Board colleagues who throughout the year provided their expertise and time generously across all domains and challenges.

I wish to conclude by thanking the Department of Culture, Heritage and the Gaeltacht for their guidance and support and in particular Minister, Josepha Madigan TD for her interest in, and enthusiasm for the National Concert Hall.



**Maura McGrath**

Chairperson

Dated: 29 March 2018



Joyce DiDonato



RTÉ National Symphony Orchestra



# CHIEF EXECUTIVE OFFICER'S FOREWORD



I am delighted to report on another successful, busy and musically outstanding year for the National Concert Hall. As already reported by the Chairperson, the annual results in terms of number of events, patron attendances and financial outcome were all very positive. Indeed, with over 1100 events it was the Hall's busiest year ever, whilst the quality and diversity of the programme being offered to our public continues to grow, bringing new audiences to the National Concert Hall and to the wonderful world of music.

## Programme review

Our flagship **International Concert Series** was particularly successful in 2017, both artistically and in terms of ticket sales. A Russian theme ran through the spring concerts, marking the centenary of the Russian Revolution. Visits by two great Russian orchestras book-ended the series, the St. Petersburg Philharmonic under Yuri Temirkanov (with pianist Nikolay Lugansky) and the Moscow Philharmonic under Yuri Simonov (with pianist Freddie Kempf). In between we had Russian orthodox choral music from Tenebrae; Maxim Vengerov was both soloist and conductor with the RTÉNSO and the piano duo of Marc-André Hamelin and Lief Ove Adsnes performed the two-piano version of Stravinsky's *Rite of Spring*. Other concerts in the first part of the year included the virtuoso 'orchestra of voices' Chanticleer; a 40<sup>th</sup> birthday celebration by Irish pianist Finghin Collins and a tour-de-force performance by mezzo-soprano Joyce diDonato with Il Pomo d'Oro that explored the dichotomy of discord and harmony in times of war through baroque arias by Monteverdi, Purcell and Handel. A great artist at the height of her powers.

The 2017/18 International Concert Series launched with the City of Birmingham Symphony Orchestra under its new music director Mirga Gražinytė-Tyla, clearly showing why she is one of the hottest properties in the conducting world at the moment. The Tallis Scholars returned for another demonstration of renaissance choral mastery; Barry Douglas and the Borodin Quartet were inspired in Brahms and Michael Collins and his versatile City of London Sinfonia brought equal skill to their highly-entertaining children's concert as they had to Schumann and Brahms the previous evening. To wrap things up for the year we had the Irish debut of the most celebrated young pianist in the world at present, Daniil Trifinov. That he lived up to the huge expectation is all that needs to be said – extraordinary.

Our parallel contemporary artists series **Perspectives** continued to bring some of the world's most significant performers to our stage for our audiences to experience: Chris Thiele's solo mandolin concert ranged from bluegrass to J.S. Bach with incredible ease and virtuosity; a weekend residency with Laurie Anderson saw one of the seminal artists of our time create three shows specially for Dublin and The Magnetic Fields performed '50 Song Memoir' over two nights.

Jazz audiences were richly served by the iconic Carla Bley Trio; the thrilling saxophonist Kamasi Washington; the ever-innovative Jason Moran (who brought his 'Thelonius Monk at Town Hall' programme with a superb band) and finally the twenty-time Grammy winning jazz guitarist Pat Metheny performed with a great trio of Antonio Sanchez, Linda Oh and Gwilym Simcock.

Martin Hayes commenced a year-long residency in October with a new quartet, whilst other own promotions included Anuna's 30<sup>th</sup> anniversary celebration in March and a formidable line-up of American music legends over the summer, including Macy Gray; Chick Corea and Béla Fleck; The Blind Boys of Alabama and blues guitarist Eric Bibb.

We continue to build our programming for family audiences and presented new concerts with film and live orchestra: *The Gruffalo* and *Room on the Broom* and Roald Dahl's *Revoltin' Rhymes*, in addition to our ever popular *Snowman Christmas Concerts*.

The opening of the refurbished Kevin Barry Recital Room in 2016 has allowed for a major expansion of our chamber music programming, offering regular opportunities to Irish musicians and ensembles in particular. The 2017 chamber music programme included recital series featuring artists such as clarinettist John Finucane, pianist Una Hunt; violinist Gwendolyn Masin and pianist Finghin Collins, Irish Baroque Orchestra, Vanbrugh Quartet, RTÉ Contempo Quartet and many more. In addition we hosted our first **Chamber Music Gathering** in association with the National String Quartet Foundation on first weekend in January, bringing together several generations of Ireland's finest string players.

In association with The Arts Council and RTÉ the NCH presented a fourth **New Music Dublin** festival of contemporary music in early March'. Featuring the works of Thomas Ades and Gerald Barry the programme included the Irish premiere of Barry's exuberant *Alice's Adventures Under Ground* along with new works by Andrew Hamilton, Ed Bennett and Seán Clancy and many other first performances in Ireland played by leading Irish and international artists including Christianne Stotijn, Simon Keenlyside, Claudia Boyle, Hugh Tinney, RTÉ National Symphony Orchestra, RTÉ Concert Orchestra, Crash Ensemble, Quiet Music Ensemble and RTÉ Contempo Quartet.

The **Tradition Now** festival in October (also presented in association with The Arts Council) featured an exciting and eclectic mix of traditional musicians from Ireland and other Celtic countries, including Beoga with the RTÉ Concert Orchestra, fiddler Zoë Conway with Scottish singer Julie Fowls, Navá, The Far Field, Lankum and Cormac Begley and culminated in a celebration of the Atlantic piping traditions of Ireland, Brittany, Scotland and Galicia featuring Carlos Núñez

In November we awarded our sixth **Lifetime Achievement Award** to pianist John O'Connor, marking his 70<sup>th</sup> birthday.

Our resident **RTÉ National Symphony Orchestra** continues to be a vital part of the Hall's programme. The orchestra welcomed Nathalie Stutzmann as its Principal Guest Conductor at the start of the 2017/18 season and her programmes to date continue to demonstrate a deep musical understanding and a great rapport with the musicians. Highlight of the early part of the year included Barry Douglas playing all four of Tchaikovsky's piano concertante works over two consecutive nights and three fine performances by the **RTÉ Philharmonic Choir** (Handel's *Messiah*, Bach's *St. Matthew Passion* and Elgar's *Dream of Gerontius*). Distinguished guest artists during the year included violinists Daniel Hope, Vadim Gluzman, Simone Lamsma and Nikolaj Znaider; pianists Nikolay Khozyainov, Steven Osborne and Paul Lewis; clarinettist Kari Kriikku and conductors Alexander Shelley, Jean-Luc Tingaud, Robert Trevino and Gerhard Markson.

Outside the main subscription season RTÉNSO presented a Summer Gala with star Irish mezzo-soprano Tara Erraught and a special celebration of the music of Mícheál Ó Súilleabháin. The *Music of our Time* and *Composer Lab* concerts by the orchestra make an important contribution to the NCH programme and contemporary music in general and for many children the orchestra's regular educational concerts represent a wonderful first experience of orchestral music.

The National Concert Hall is also the regular venue for the **RTÉ Concert Orchestra**, whose diverse and entertaining programme during the year ranged from Gilbert & Sullivan to West End musicals and from Abba to a Valentine's Night special with Declan O'Rourke and also included its Signature Series with major international artists such as Michael Feinstein, Danielle De Niese and Stacey Kent.

Both RTÉ orchestras presented their ever-popular Tuesday Summer Lunchtime concerts through June, July and August and the Irish Chamber Orchestra gave two concerts at the NCH during the year.



A vital component of our overall programme are the many independent promoters that hire the NCH to present a huge variety of music and artists, greatly adding to the range and diversity of our offering to the public. Most notable amongst these in 2017 were seven sell-out concerts in March by The Gloaming (MCD) and three sold-out concerts by Colm Wilkinson (Pat Egan). Other notable artists included Rodrigo y Gabriela, Sharon Shannon, Jack Lukeman, Phil Coulter and Saint Sister.

We are also proud of our ongoing relationships with numerous musical companies, ensembles, music societies, choral societies and educational institutions that enable the NCH to 'cover all bases' in terms of audience reach, musical genre and community involvement. These include Royal Irish Academy of Music; DIT Conservatory of Music; Artane School of Music; Feis Ceoil; Our Lady's Choral Society; Palestrina Choir; Culwick Choral Society, Lassus Scholars, New Dublin Voices, Glasnevin Musical Society, Dublin County Choir, National Youth Orchestra, Dublin Youth Orchestras, the Hibernian Orchestra and many more.

Our most regular presenter of opera, Lyric Opera, scored a notable success with its *La Traviata* in October (with Claudia Boyle excelling in the lead role) whilst Rathmines & Rathgar Musical Society brought us both '*Me and my Girl*' in the spring and a highly successful run of *My Fair Lady* in the autumn.

Notable special events included a gala celebration of the songs of Brendan Graham; an evening with the legendary film director Werner Herzog, presented by the International Literature Festival Dublin; the first performance in modern times of Robert O'Dwyer's Irish-language opera *Eithne*, with Orla Boylan, Robin Tritschler and Gavan Ring all in splendid voice with the RTÉ NSO under Fergus Shiel and two sell-out performances of Vladimir's Viennese Christmas.

### **Learning & Participation**

The statutory obligations of the National Concert Hall include the requirement to '*encourage and promote inclusivity, participation, creativity, experimentation and involvement in music through engagement with diverse individuals and communities as performers, participants, composers and audience members*'.

Our **Learning & Participation** programme is therefore central to the role of the National Concert Hall as a national cultural institution. 2017 was another busy year for this area of our work and one during which the programme continued to grow, both within the building and across the country. We continue to work towards our goal of *Expanding Horizons and Transforming Lives* across the five key areas of our programme: Children and Families, Schools and Teachers, Musicians and Music Students, Community, and Healthcare.

Some highlights of our work with **Children and Families** included record enrolments for our pre-instrumental music programme *Mini-Music*; our series of interactive family concerts; the programme for children and young people for *Tradition Now*, the National Concert Hall's festival for the traditional arts; and a children's concert presented by the City of London Sinfonia.

Our programme for **Schools and Teachers** included a wide variety of workshops and events, notable among which were initiatives such as our *Special School Singalong* concerts for children with moderate to profound general learning disabilities; the *Primary Ensemble Project*, a major new initiative in partnership with the Royal Irish Academy of Music, supporting the development of music ensembles in primary schools; and *Quavers to Quadratics*, a partnership with TCD and UCD where we invite primary school children to explore the worlds of physics and maths through sound and music.

Working with the next generation of young **Musicians and Music Students**, we presented a wide programme of workshops, masterclasses, and other events, including a master class with Irish soprano, Celine Byrne; workshops with leading jazz artists David Liebman and Richie Beirach; and fiddle workshops with Zoe Conway as a part of *Tradition Now*. Most notable in 2017 was the development and commencement of the **Female Conductor Programme**, a major initiative, in partnership with Grant Thornton and the RTÉNSO, encouraging high-calibre female musicians to take the first steps towards orchestral conducting.

Working with our **Community**, we continued to offer a variety of participative ensembles where anyone is welcome to come and discover their inner musician; and our orchestra for older and returning musicians, the *Blow the Dust Orchestra*, continued to go from strength to strength.

Our outreach work in the **community healthcare** sector saw strong growth in 2017, with development across all strands. We continued to deliver our programme of Music in Children's Hospitals with our partner *Kids' Classics*, and are now active in eight centres nationally. *Health and Harmony*, our music programme for Alzheimer's and dementia care centres expanded to 9 centres nationally in 2017, and our programme of music for people living with mental health difficulties, *Music in Mind*, increased to 11 centres across the country.

Reaching more people than ever before, in 2017 the Learning & Participation programme continued to demonstrate the powerful effect of musical engagement on people of all ages, all backgrounds and all walks of life.

### **NCH brand**

Having completed a brand review in 2016, involving extensive audience research, stakeholder consultation and national and international benchmarking, early 2017 saw the start of the implementation process for the new brand. This is designed to support the programmatic and organisational developments contained in the NCH's **Strategy 2015-2020** and involved a new visual identity on all print and digital collateral, a revised event calendar format, a new wayfinding system throughout the venue, new brand identities for our catering and retail franchisees and new brand guidelines for all our partner organisations and promoters. As part of this process a new digital strategy was completed during the year and this will see a redesigned and significantly improved website in 2018 which will allow for greatly increased digital engagement with all our varied audiences and patrons.

### **Performance Delivery**

In accordance with the terms of the Performance Delivery Agreement with the Department of Culture, Heritage and the Gaeltacht, the NCH both received and responded to 29 parliamentary questions from the Houses of the Oireachtas during 2017.

### **NCH redevelopment**

Having approved the OPW site masterplan the Board commissioned a detailed Business Case in February. Along with the site masterplan this was formally presented to the Minister for Arts, Heritage and the Gaeltacht Heather Humphreys with a view to obtaining capital funding for the project as part of the government's emerging national development programme.

I would like to take this opportunity to thank all my colleagues at the NCH for their hard work, professionalism and dedication during the year. Hosting 1100 events and looking after nearly 320,000 patrons is a great credit to them all. I would also like to acknowledge with gratitude the commitment of the board of directors and Chairperson Maura McGrath, who give so generously and voluntarily of their time and talents in the furtherance of the National Concert Hall.

Finally I would like to echo the Chairperson's thanks to the Department of Culture, Heritage and the Gaeltacht for its unstinting support, along with that of Minister Heather Humphreys and her successor Josepha Madigan and to all our individual and corporate Friends, Patrons, donors and sponsors for their support, encouragement and enthusiasm for the work that we do.



**Simon Taylor**

Chief Executive

Dated: 29 March 2018



Moscow Philharmonic



Chris Thile



Finghin Collins & Gwendolyn Masin



Laurie Anderson



Laurie Anderson Concert for Dogs



New Music Dublin 2017 - Hilary Summers, Clare Presland & Claudia Boyle



International Womens Day



Kristin Hersh



Maxim Vengerov



Eric Bibb



Kamasi Washington



Beoga



Danil Trifinov



Pat Metheny



Tenebrae



Martin Hayes Quartet



Leif Ove Andsnes & Marc-Andre Hamelin

# GOVERNANCE STATEMENT AND BOARD MEMBERS REPORT

The Board has pleasure in submitting its Report together with the financial statements for the year ended 31 December 2017.

## Principal Functions And Operating Review

The principal functions of the organisation under the National Cultural Institutions (National Concert Hall) Act 2015 are:-

- a. to provide and operate, having regard to international standards and good practice, the national venue for the performance, appreciation and enjoyment of musical, creative, artistic and cultural activities including the promotion of concerts and recitals of artistic, educational and cultural value,
- b. in the public interest, to promote and support the performance, knowledge, appreciation, creation and enjoyment of music as an integral part of Irish life,
- c. to entertain, educate and engage the public through musical experiences, and
- d. to encourage and promote inclusivity, participation, creativity, experimentation and involvement in music through engagement with diverse individuals and communities as performers, participants, composers or audience members.

## Results For The Year

The accounts for the year ended 31 December 2017 are set out on pages 22 to 35. The results for this period on ordinary activities and after transfer to capital redevelopment reserve show a surplus of €78,503 (Feb/Dec 2016 – deficit of €132,166).

## Principal Risks And Uncertainties

The principal risk and uncertainty affecting the organisation for the year ahead relates to any scenarios outside the influence and control of the NCH which might lead to a reduction in funding from Government grants and the effects this may have on the ongoing operations of the organisation. The organisation also faces risks and uncertainties which would include but are not limited to international and local economic conditions, their effect on customer spending in the area of the organisation's principal activity and their effect on discretionary consumer spending in general. The Board manages these risks by endeavouring to ensure that the organisation has adequate current financial support and by actively seeking to further increase turnover.

## Reserves

The accumulated surplus on the Statement of Income and Expenditure Account amounted to €1,516,567 at 31 December 2017 (31 Dec 2016 - €1,438,064). In addition other reserves at 31 December 2017 amount to €298,109 (31 Dec 2016 - €315,609).

## Accounting Records

The measures taken by the Board to ensure compliance regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the organisation are maintained at the National Concert Hall, Earlsfort Terrace, Dublin 2.

## Comparative Figures

Comparative figures encompass the period 1 February – 31 December 2016 which forms the first financial period for the NCH as a statutory body.

## Governance

The Board of An Ceoláras Náisiúnta the National Concert Hall ('NCH') was established under the National Cultural Institutions (National Concert Hall) Act 2015 ('Act'). The functions of the Board are set out in Part 3 of this Act.

The Board is accountable to the Minister for Culture, Heritage and the Gaeltacht and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues.

The regular day-to-day management, control and direction of the NCH are the responsibility of the Chief Executive Officer ('CEO') and the senior management team ('SMT'). The CEO and the SMT must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the NCH.

### **Board Responsibilities**

The work and responsibilities of the Board are set out in the National Cultural Institutions (National Concert Hall) Act 2015 ('Act'), which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 26 of the Act requires the Board of the NCH to keep, in such form as may be approved by the Minister for Culture, Heritage and the Gaeltacht with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of NCH is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that 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 26 of the Act. The maintenance and integrity of the corporate and financial information on the NCH's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of NCH by reference to the annual plan and budget was carried out on 30 November 2017.

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 of NCH give a true and fair view of the financial performance and the financial position of NCH at 31 December 2017.

### **Board Structure**

The NCH Board consists of a Chairperson, and eight ordinary members, all of whom are appointed by the Minister for Culture, Heritage and the Gaeltacht. The members of the Board were appointed for a period of three to five years and meet on two monthly basis. The table below details the appointment period for current members:



### NCH Board Offices & Terms 2016-2021

Name	Term	Date of Appointment
Maura McGrath (Chairperson)	5 yrs	24 June 2016
James Cavanagh	4 yrs	24 June 2016
Rebecca Gageby	4 yrs	24 June 2016
Gerard Gillen	4 yrs	24 June 2016
Eleanor McEvoy	3 yrs	24 June 2016
Máire O'Connor	5 yrs	24 June 2016
Michael O'Donovan	3 yrs	24 June 2016
John Reynolds	3 yrs	24 June 2016
Don Thornhill	5 yrs	24 June 2016

The Board commenced a Board Effectiveness and Evaluation Review in November 2017 and was completed in May 2018.

The Board has established four committees, as follows:

- 1. Audit and Risk Committee: comprises five Board members.** The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually. The members of the Audit and Risk Committee are: Máire O'Connor (Chairperson), Michael O'Donovan, John Reynolds, Don Thornhill and Des Quigley (external member). There were 7 meetings of the ARC in 2017.
- 2. Strategic HR, Organisational Development, Performance and Capability Committee ("SHRC"):** comprises three Board members. The role of the SHRC is to support the board in their responsibilities to provide direction, and support for the organisational development of the NCH. The members of this committee are: Michael O'Donovan (Chairperson), Rebecca Gageby and Gerard Gillen. There were 5 meetings of the SHRC in 2017.
- 3. Development of NCH Site & Capital Planning Committee ("SCDC"):** comprises four Board members. The role of the SCDC is to provide direction and support for the redevelopment of the NCH. The members of this committee are: Rebecca Gageby (Chairperson), James Cavanagh, Eleanor McEvoy and John Reynolds. There were 6 meetings of the SCDC in 2017.
- 4. Programme, Learning & Participation Committee ('PLPC'):** comprises four board members. The role of the PLPC is to take a strategic overview of concert and learning and participation programming in support of the NCH's mission. The members of this committee are: Rebecca Gageby (Chairperson), James Cavanagh, Eleanor McEvoy and John Reynolds. There were no meetings of the PLPC in 2017 as it was formed on 30 November 2017.

### Schedule of Attendance, Fees And Expenses

	Board	ARC	SHRC	SCDC	PLPC	Expenses
<b>Number of Meetings</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>6</b>	<b>0</b>	
Maura McGrath (Chairperson)	7					€1,425
James Cavanagh	5			4		€0
Rebecca Gageby	6		5	6		€0
Gerard Gillen	5		4			€0
Eleanor McEvoy	6			5		€0
Máire O'Connor	6	7				€0
Michael O'Donovan	6	5	5			€0
John Reynolds	6	7		5		€0
Don Thornhill	6	3				€0

No members of the board of directors receive a fee.

## Disclosures Required By Code Of Practice For The Governance Of State Bodies (2016)

The Board is responsible for ensuring that NCH 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. Certain disclosures are required by the Code and which are contained in the body of this report.

### Hospitality Expenditure

The Statement of Income and Expenditure includes the following hospitality expenditure:

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Staff Hospitality	4,360	5,261
Client Hospitality	635	419
<b>Total</b>	<b>4,995</b>	<b>5,680</b>

### Consultancy Costs

The Guidance Code for the Annual Report and Financial Statements (Nov 2016) recommends that consultancy costs are identified which include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Legal Advice	16,276	23,391
Financial/Actuarial Advice	5,000	2,000
Public Relations/Marketing	27,605	112,237
Human Resources	2,000	7,957
Business Improvement	28,500	0
Other	7,044	1,500
<b>Total</b>	<b>86,425</b>	<b>147,085</b>

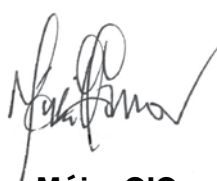
### Statement Of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The NCH was in full compliance with the Code of Practice for the Governance of State Bodies for 2016.

#### Signed on behalf of the board



**Maura McGrath**  
Chairperson of the Board



**Máire O'Connor**  
Chairperson of the Audit & Risk Committee

Dated: 18 June 2018

# STATEMENT OF INTERNAL CONTROL

On behalf of An Ceoláras Náisiúnta the National Concert Hall ('NCH'), and in relation to the year ended 31 December 2017, the Board acknowledges its 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 ('Code') and we wish to confirm the NCH's adoption of, and compliance with the Code.

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

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place by the NCH for the year ended 31 December 2017 and up to the date of approval of the financial statements.

## **Capacity to Handle Risk**

The NCH has an Audit and Risk Committee ('ARC') comprising four Board members and one external member, with financial and audit expertise. The ARC met seven times in 2017.

The NCH has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC.

The ARC developed a risk management policy for the Board which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk.

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

## **Risk and Control Framework**

The NCH 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 NCH and these have been identified, evaluated and graded according to their significance. The chair of the risk management forum is responsible for updating the ARC on any incidents and/or material changes to the risk register on a quarterly basis. All risks on the register are reviewed at least twice a year. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

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

### Ongoing Monitoring and Review

- Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way.

We confirm that the following ongoing monitoring systems are in place:

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

### Procurement

The Board confirms that the NCH has procedures in place to ensure compliance with current procurement rules and guidelines, and that during 2017 from the information available to it, the NCH has complied with those procedures.

### Review of Effectiveness

The Board confirms that the NCH has procedures to monitor the effectiveness of its risk management and control procedures. The NCH monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the ARC which oversees their work, and the senior management within the NCH responsible for the development and maintenance of the internal financial control framework.

The ARC on behalf of the Board conducted an annual review of the effectiveness of risk management and internal controls for 2017 and confirmed their adequacy to the Board.

### Internal Control Issues

No weaknesses in internal control were identified in relation to 2017 that require disclosure in the statements.

### Signed on behalf of the board



**Maura McGrath**

Chairperson of the Board



**Máire O'Connor**

Chairperson of the Audit & Risk Committee

Dated: 18 June 2018

# AUDITOR'S REPORT



## COMPTROLLER AND AUDITOR GENERAL REPORT FOR PRESENTATION TO THE HOUSES OF THE OIREACHTAS

### National Concert Hall

#### Opinion on financial statements

I have audited the financial statements of the National Concert Hall for the year ending 31 December 2017 as required under the provisions of section 26 of the National Cultural Institutions (National Concert Hall) Act 2015. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Concert Hall at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 - The Financial Reporting Standard applicable in the UK and the Republic of Ireland.

#### Emphasis of matter - deferred retirement benefit funding

Without qualifying my opinion on the financial statements, I draw attention to Note 23(b). The National Concert Hall recognises an asset in respect of deferred retirement benefit funding - the current value of the funding it anticipates the State will provide in the future to meet retirement benefit liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the National Concert Hall will in the first instance be applied towards current expenses and that State funding will meet any current or future shortfall in resources, including future retirement benefit liabilities.

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

I have nothing to report in that regard.

**Patricia Sheehan**

For and on behalf of the Comptroller and Auditor General

29 June 2018

# APPENDIX TO THE REPORT

## Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under section 26 of the National Cultural Institutions (National Concert Hall) Act 2015
- 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 26 of the National Cultural Institutions (National Concert Hall) Act 2015 to audit the financial statements of the National Concert Hall and to report thereon to the Houses or 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 National Concert Hall'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 National Concert Hall 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.

**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.

I also report by exception if, in my opinion,

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

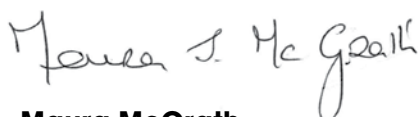
## Statement of Income & Expenditure for the year ended 31 December 2017

	Notes	2017 €	Feb/Dec 2016 €
<b>INCOME</b>			
Exchequer grant	5	2,449,000	2,426,250
Income from Own Promotions		1,705,101	2,063,370
Amortisation of Capital Grant	16	275,580	223,915
Net Deferred Funding for Pensions	23a	590,690	399,011
Other Income	6	3,051,403	2,647,763
<b>Total Income</b>		<b>8,071,774</b>	<b>7,760,309</b>
<b>EXPENDITURE</b>			
Staff Costs	7	(2,886,357)	(2,527,684)
Pension Costs	23a	(692,000)	(502,000)
Promotion Expenses	8	(2,936,753)	(3,514,741)
Establishment Expenses	9	(753,171)	(739,554)
Administration Expenses	10	(445,465)	(389,862)
Depreciation	12	(279,525)	(232,620)
<b>Total Expenditure</b>		<b>(7,993,271)</b>	<b>(7,906,461)</b>
<b>SURPLUS / (DEFICIT) BEFORE APPROPRIATIONS</b>		<b>78,503</b>	<b>(146,152)</b>
Transfer from Organ Reserve	18	-	5,086
Profit on disposal of fixed assets		-	8,900
<b>SURPLUS / (DEFICIT) FOR THE PERIOD AFTER APPROPRIATIONS</b>	11	<b>78,503</b>	<b>(132,166)</b>

All income and expenditure for the year relates to continuing activities at the reporting date

The accompanying notes and statements of cash flows are an integral part of the financial statements

The financial statements were approved by the board on 29 March 2018 and signed on its behalf by:-



**Maura McGrath**  
Chairperson of the Board



**Máire O'Connor**  
Board Member

Dated: 18 June 2018



## Statement of Comprehensive Income for the year ended 31 December 2017

	Notes	2017 €	Feb/Dec 2016 €
Surplus/(Deficit) for the period after appropriations		78,503	(132,166)
Actuarial Profit/(Loss) on pension liabilities	<b>23c</b>	271,000	(1,960,000)
Adjustment to deferred pension funding asset	<b>23b</b>	(271,000)	1,960,000
Total Comprehensive Surplus/(Deficit) for the period		<u>78,503</u>	<u>(132,166)</u>

All income and expenditure for the year relates to continuing activities at the reporting date

The accompanying notes and statements of cash flows are an integral part of the financial statements

The financial statements were approved by the board on 29 march 2018 and signed on its behalf by:-



**Maura McGrath**  
Chairperson of the Board



**Máire O'Connor**  
Board Member

Dated: 18 June 2018

## Statement of Financial Position as at 31 December 2017

	Notes	2017 €	2017 €	2016 €	2016 €
<b>Fixed Assets</b>					
Property, Plant and Equipment	<b>12</b>		864,920		679,846
<b>Current Assets</b>					
Receivables and Prepayments	<b>13</b>	328,099		283,967	
Cash and Cash Equivalents		5,098,634		4,999,913	
		<u>5,426,733</u>		<u>5,283,880</u>	
<b>Payables: amounts falling due within one year</b>	<b>14</b>	<u>(4,476,977)</u>		<u>(4,210,053)</u>	
<b>Net Current Assets</b>			<u>949,756</u>		<u>1,073,827</u>
<b>Total Assets less Current Liabilities</b>			1,814,676		1,753,673
<b>Retirement Benefits</b>					
Retirement Benefit Obligations	<b>23c</b>	(10,395,701)		(10,076,011)	
Deferred Retirement Benefit Funding Asset	<b>23b</b>	<u>10,395,701</u>		<u>10,076,011</u>	
			-		-
<b>Total Net Assets</b>			<u>1,814,676</u>		<u>1,753,673</u>
<b>Reserves</b>					
Transfer of Engagement	<b>3</b>		-		1,570,230
Opening I&E Reserves			1,438,064		-
Surplus/(Deficit) for the Period			78,503		(132,166)
Other Reserves	<b>15</b>		<u>298,109</u>		<u>315,609</u>
<b>Total Reserves</b>			<u>1,814,676</u>		<u>1,753,673</u>

The accompanying notes and statement of cash flows are an integral part of the financial statements

The financial statements were approved by the board on 29 March 2018 and signed on its behalf by :-



**Maura McGrath**  
Chairperson of the Board



**Máire O'Connor**  
Board Member

Dated: 18 June 2018

## Statement of Cash Flows for the year ended 31 December 2017

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
<b>Cash flow from operating activities and transfers on establishment</b>		
Operating Surplus / (Deficit)	78,503	(132,166)
Interest Received	(26,721)	(26,151)
(Profit) on disposal of tangible fixed assets	-	(8,900)
Depreciation	279,525	232,620
Amortisation of Capital Grants	(275,580)	(223,915)
Transfer from Organ Reserve	-	(5,086)
(Increase) / Decrease in Receivables	(44,132)	297,279
(Decrease) / Increase in Payables	(39,905)	695,891
(Decrease) / Increase in other Reserves	(17,500)	32,969
Cash and cash equivalents transferred from The National Concert Hall Company Limited	-	4,102,321
<b>Net cash flow from operating activities</b>	<b>(45,810)</b>	<b>4,964,862</b>
<b>Cash flow from investing activities</b>		
Payments to acquire Tangible Fixed Assets	464,599	392,062
Capital Grants Received	(464,599)	(392,062)
Realised from the Sale of Tangible Assets	-	8,900
Interest Received	26,721	26,151
<b>Net cash inflow from investing activities</b>	<b>26,721</b>	<b>35,051</b>
<b>(Decrease) / Increase in cash and cash equivalents in the period</b>	<b>(19,089)</b>	<b>4,999,913</b>
<b>Cash and cash equivalents as at 1 January 2017</b>	<b>4,999,913</b>	<b>-</b>
<b>Cash and cash equivalents at end of year</b>	<b>4,980,824</b>	<b>4,999,913</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 1. Accounting Policies

The significant accounting policies adopted by the NCH which have been applied consistently throughout the year are as follows:-

### 1.1. Statement of Compliance

The financial statements of the NCH for the year ended 31 December 2017 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

### 1.2. Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements are in the form approved by the Board, with the concurrence of the Minister for Culture, Heritage and the Gaeltacht and the concurrence of the Minister for Public Expenditure and Reform. The NCH is a public benefit entity and has charitable tax status.

### 1.3. Currency

#### *i Functional and Presentation Currency*

Items included in the financial statements are measured using the currency of the primary economic environment in which the NCH operates ("the functional currency"). The financial statements are presented in Euro, which is the body's functional and presentation currency and is denoted by the symbol "€".

#### *ii Transactions and Balances*

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. At each period end foreign currency monetary items are translated using the closing rate.

### 1.4. Revenue

Revenue is recognised to the extent that the NCH obtains the right to consideration in exchange for its performance and is exclusive of value added tax.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

### 1.5. Exchequer Grants

Revenue exchequer grants are recognised in the Statement of Income & Expenditure where there is reasonable assurance that the grant will be received and the NCH has complied with all attached conditions.

The grant is comprised of both i) current and ii) capital, elements. The current grant is detailed in the Statement of Income & Expenditure and the capital grant is stated at note 16. Capital grants are applied for the acquisition of fixed assets. Capital grants are amortised to the Statement of Income & Expenditure over the same period in which the underlying assets are depreciated.

### 1.6. Property, Plant and Equipment and Depreciation

Tangible assets are stated at cost less accumulated depreciation.

The depreciation charge is calculated to write off the book value of each Fixed Asset during its expected normal life on a straight line basis at the following rates :-

Alteration to Leasehold Premises	-	10 to 50 years
Pipe Organ	-	25 Years
Steinway Pianoforte & Other Musical Instruments	-	5 Years
Computer Data System	-	5 Years
Office, Catering & Other Equipment	-	5 Years
Amplifiers and Speaker System	-	5 Years
Telephone System	-	5 Years
Mixing Console	-	5 Years

## **Impairment**

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets' carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future cash flows obtainable as a result of the assets continued use.

If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

If an impairment loss subsequently reverses the carrying amount of the asset is increased to the revised estimate of its recoverable amount but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the statement of income and expenditure.

### **1.7. Receivables**

Receivables consist of trade and other debtors. A provision for non-recovery of receivables is recognised when there is objective evidence that the NCH will not be able to collect all amounts due. The amount of the provision is the difference between the assets carrying amount and the estimated recoverable value.

### **1.8. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

### **1.9. Payables**

Payables comprise trade and other creditors and are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

### **1.10. Provisions**

Provisions are recognised when the NCH has a present legal or constructive obligation as a result of past events: it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation.

### **1.11. Contingencies**

Contingent liabilities, arising as a result of past events, are recognised when a) it is probable that there will be an outflow of resources or that an amount could be reliably measured at the reporting date or b) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the organisation's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are only recognised in the financial statements when an inflow of economic benefits is probable.

### **1.12. Employee Benefits**

The NCH provides a range of benefits to employees. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. Expenditure on pensions and lump sums will fall to be met from the Concert Hall's resources as they become payable. This expenditure will be taken into account in calculating the annual Grant.

### **1.13 Capital Redevelopment Reserve**

The National Concert Hall decided to set up a capital redevelopment reserve the purpose of which is to fund future redevelopment costs of the Hall. All decisions in the use of this reserve are subject to the approval of the Board. Please refer to Note 17.

## 2. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires the directors to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The NCH makes estimates and assumptions concerning the future. The resulting accounting estimates may not equal the related actual result. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### a) Establishing useful economic life for depreciation purposes of fixed assets

Fixed assets comprise a material portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic life of each type of asset and estimates of residual values. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Details of estimated useful economic lives is included in the accounting policies.

## 3. Transfer Of Engagement

On 1 February 2016 the National Concert Hall was established as a statutory body. On that date the activities of the predecessor body (An Ceoláras Náisiúnta, The National Concert Hall Company Limited) were transferred to An Ceoláras Náisiúnta the National Concert Hall and amounted to €1,570,230.

## 4. Financial Instruments

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<i>Financial assets that are debt instruments measured at cost</i>		
Trade debtors	81,590	121,222
Other debtors	246,509	162,745
Cash at Cash Equivalents	5,098,634	4,999,913
<i>Financial liabilities measured at cost</i>		
Trade creditors	358,680	431,525
Deferred capital grants	780,012	590,993
Bank overdraft	117,810	-
Advanced bookings and deposits	1,670,202	1,755,154

## 5. Exchequer Grants

Exchequer grants received from subhead A5 of the Department of Culture, Heritage and the Gaeltacht for the accounting period ended 31 December 2017 amounted to €2,449,000 (2016 - €2,426,250). In addition the value of capital grants received from subhead A5 for the year ended 31st December 2017 was €451,886 (2016 - €410,807).

## 6. Other Income

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Hire of Hall Facilities	922,662	769,648
RTÉ Rental	584,775	513,669
Commissions	534,719	437,940
Education Programme Sponsorship and Related Receipts	385,148	330,902
Friends/Corporates/Philanthropic Donations	291,176	282,299
Catering Rental	177,673	164,698
Sundry Income	155,250	148,607
	<b><u>3,051,403</u></b>	<b><u>2,647,763</u></b>

## 7. Staff Costs

### Number of employees

The average numbers of employees during the year were:

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>Number</b>	<b>Number</b>
Concert Support	76	77
Administration	28	26
	<u>104</u>	<u>103</u>

### Employment costs

	<b>€</b>	<b>€</b>
Wages and salaries	2,624,551	2,298,195
PRSI(ER)	261,806	229,489
	<u>2,886,357</u>	<u>2,527,684</u>

No overtime has been paid to management. Allowances are not paid to management or other staff. Board members provide their services on a pro-bono basis. As the principal management decision maker and conduit for carrying out the Board's instructions, the CEO's remuneration package is detailed at Note 20. The salary ranges for both the CEO and management grades are detailed at Note 21.

## 8. Promotion Expenses

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Education Programme	209,781	203,293
Expenses from Learn and Explore	207,685	185,615
Advertising and Promotion	342,812	352,747
Cost of Own Promotions	2,128,876	2,725,721
Bank and Credit Card Charges	47,599	47,365
	<u><b>2,936,753</b></u>	<u><b>3,514,741</b></u>

## 9. Establishment Expenses

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Cleaning and Hygiene	149,715	129,475
Light and Heat	186,548	171,986
Insurance	18,553	18,113
Rent and Rates	13,412	11,796
Security	45,025	39,321
Piano Tuning	31,296	28,216
Sundry Expenses	86,566	85,775
Repairs and Renewals	222,056	254,872
	<u><b>753,171</b></u>	<u><b>739,554</b></u>

**10. Administration Expenses**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Printing and Stationery	50,631	33,757
Professional Fees	113,165	81,366
Postage	66,179	60,519
Telephone	50,467	40,577
Chairperson's /Directors' Expenses	1,425	1,499
Board & Committees Operational Expenses	4,143	4,688
Staff recruitment and agency costs	159,455	167,456
	<b><u>445,465</u></b>	<b><u>389,862</u></b>

**11. Operating Surplus/(Deficit)**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Operating Surplus/(Deficit) is stated after charging:		
Audit Fees	16,000	15,000
Depreciation of tangible assets - owned	279,525	232,620
and after crediting:		
Profit on disposal of tangible fixed assets	-	8,900
Exchequer grant	2,449,000	2,426,250

**12. Property, Plant And Equipment**

<b>COST</b>	Opening Balance <b>€</b>	Additions <b>€</b>	Disposals <b>€</b>	Closing <b>€</b>
Amplifiers and Speaker System	846,116	49,756	-	895,872
Alterations to Leasehold Premises	368,129	72,950	-	441,079
Pipe Organ	735,460	-	-	735,460
Computer Data System	1,713,073	178,768	-	1,891,841
Office Catering and Other Equipment	2,519,547	141,351	-	2,660,898
Steinway Pianoforte and Other Musical Instruments	577,852	21,774	(5,468)	594,158
Telephone System	155,001	-	-	155,001
Mixing Console	194,132	-	-	194,132
	<b><u>7,109,310</u></b>	<b><u>464,599</u></b>	<b><u>(5,468)</u></b>	<b><u>7,568,441</u></b>
<b>DEPRECIATION</b>	Opening Balance <b>€</b>	Charge <b>€</b>	Disposals <b>€</b>	Closing <b>€</b>
Amplifiers and Speaker System	811,463	20,070	-	831,533
Alterations to Leasehold Premises	279,626	11,240	-	290,866
Pipe Organ	715,978	4,771	-	720,749
Computer Data System	1,590,573	76,839	-	1,667,412
Office Catering and Other Equipment	2,284,825	108,694	-	2,393,519
Steinway Pianoforte and Other Musical Instruments	432,405	44,610	(5,468)	471,547
Telephone System	146,190	2,153	-	148,343
Mixing Console	168,404	11,148	-	179,552
	<b><u>6,429,464</u></b>	<b><u>279,525</u></b>	<b><u>(5,468)</u></b>	<b><u>6,703,521</u></b>
	31.12.16			31.12.17
Net Book Value	679,846			864,920



Assets were transferred to the new body on the day of establishment 1 Feb 2016 and reported ('Transfer of Engagement') in the Statement of Financial Position (page 24). No formalised lease exists for the buildings which the National Concert Hall occupies. The National Concert Hall has the use of the buildings from the Office of Public Works for a nominal annual consideration of €100.

### 13. Debtors

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Trade debtors	81,590	121,222
Prepayments	246,509	162,745
	<b><u>328,099</u></b>	<b><u>283,967</u></b>

### 14. Payables: Amounts Falling Due Within One Year

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Trade creditors	358,680	431,525
PAYE/PRSI/USC	86,609	89,528
VAT	9,847	29,256
Spouses & Children's Superannuation Scheme	205,571	192,461
AVC Scheme	159,366	159,366
Accruals	446,639	423,498
Deferred Income	642,241	538,272
Deferred Capital Grants (Note 16 details movements over the period)	780,012	590,993
Bank overdraft	117,810	-
Advanced Bookings and Deposits	1,670,202	1,755,154
	<b><u>4,476,977</u></b>	<b><u>4,210,053</u></b>

### 15. Other Reserves

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Education and Outreach Reserve (Note 18 details movement over the period)	31,014	48,514
Capital Redevelopment Reserve (Note 17 details movements over the period)	267,095	267,095
	<b><u>298,109</u></b>	<b><u>315,609</u></b>

On the 8th March 2007 Ann Sophie Mutter performed a concert the proceeds of which were donated to the National Concert Hall to be used exclusively for its Education and Outreach Programme.

### 16. Movement on Deferred Capital Grants

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Opening Balance	590,993	-
Transfer of Engagement from the NCH Co. Ltd. to the NCH as a Statutory Body (Note 3)	-	422,851
Deferred Capital Grants released to the Income and Expenditure Account	(275,580)	(223,915)
Other Movements	12,713	(18,750)
Capital Grants Received	451,886	410,807
Closing Balance as at 31 December 2017	<b><u>780,012</u></b>	<b><u>590,993</u></b>

**17. Capital Redevelopment Reserve**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Opening Balance	267,095	-
Transfer of Engagement from the NCH Co. Ltd. to the NCH as a Statutory Body (Note 3)	-	245,360
Donations Received	-	21,735
Expenditure Incurred	-	-
Closing Balance as at 31 December 2017	<b><u>267,095</u></b>	<b><u>267,095</u></b>

**18. Reconciliation Of Movements In Other Reserves**

	<b>Organ</b>	<b>Education &amp; Outreach</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Opening Balance	-	48,514	48,514
Release of Reserve	-	(17,500)	(17,500)
Capital Donations Received	-	-	-
Closing Balance	<b><u>-</u></b>	<b><u>31,014</u></b>	<b><u>31,014</u></b>

**19. Chairperson's Emoluments 2017**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Chairperson's Emoluments	-	-

**20. Chief Executive Officer's Salary**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Chief Executive's Salary	106,032	95,160

The Chief Executive Officer's ("CEO") salary above includes a contribution of 11% of gross salary by the National Concert Hall to his private superannuation scheme. The CEO received no additional remuneration; neither performance related payments, benefits or otherwise.

## 21. Employee Numbers By Salary Category

	<b>2017</b>	<b>Feb/Dec 2016</b>
	€	€
<b>Salary Category</b>		
€60,000 to €69,999	1	6
€70,000 to €79,999	6	0
€80,000 to €89,999	0	0
€90,000 to €99,999	0	1
€100,000 to €109,999	1	0
<b>Total</b>	<b>8</b>	<b>7</b>

## 22. Travel & Subsistence

Travel & Subsistence Expenditure is categorised as follows:-

	<b>2017</b>	<b>2016</b>
	€	€
<b>Domestic</b>		
Board	1,425	1,377
Employees	3,609	2,196
<b>International</b>		
Board	Nil	Nil
Employees	5,483	10,577
<b>Total</b>	<b>10,517</b>	<b>14,150</b>

## 23. Retirement Benefit Costs

(a) The cost of servicing retirement benefits for the period amounts to €692,000 (2016: €502,000). This is comprised of the current service costs of €501,000 outlined in section (c) below together with the interest on retirement benefit scheme liabilities of €191,000. The net deferred funding for pensions includes the funding recoverable in respect of current year pensions of €692,000 less state grant to pay pensions of €101,310. Certain comparative figures for the period have been re-classified and re-presented on the basis as those for the current year.

### (b) Deferred Retirement Benefit Funding Asset

The National Concert Hall recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of a number of events. These events include the statutory basis for the establishment of the National Concert Hall on 1st February 2016; the transferral of pensions' liabilities from the former NCH Company to the NCH as a statutory body; correspondence from the Department of Culture, Heritage, and the Gaeltacht that reasonable assurances are understood to exist from the State that it will fund the future costs of the NCH's pensions' liabilities and the policy and practices currently in place in the public service in relation to recording and funding the future pensions' costs of public bodies.

**(c) Movement in Defined Benefit Obligations**

	<b>2017</b>	<b>Feb/Dec 2016</b>
	<b>€</b>	<b>€</b>
Net Retirement Benefit Obligation – 1 January 2017	(10,076,011)	(7,717,000)
Employee Full Service Cost	(501,000)	(330,000)
Net Interest on Net Defined Liability	(191,000)	(172,000)
Actuarial Gain / (Loss) during the period	271,000	(1,960,000)
Pensions Paid in the Year	101,310	102,989
<b>Net Retirement Benefit Obligation as at 31 December 2017</b>	<b><u>(10,395,701)</u></b>	<b><u>(10,076,011)</u></b>

**(d) General Description of Schemes**

The National Concert Hall Staff Superannuation Scheme 1987 is a defined benefit final salary pension arrangement with benefits defined by reference to the National Concert Hall Staff Superannuation Scheme 1987 and to the current “model” public sector scheme regulations.

The scheme provides a pension (1/80th per year of service), a lump sum on retirement (3/80th per year of service) and spouses’ and childrens’ pensions.

Normal retirement age is a member’s 65th birthday, with an entitlement to retire without actuarial reduction from age 60.

Pensions increase, subject to Ministerial approval, in line with relevant pay increases applicable to serving staff. Such pension increases are effective from the same dates as pay increases.

Although the scheme continues to operate under the terms of the National Concert Hall Staff Superannuation Scheme 1987, its establishment has not yet been formalised under statute. The scheme is an unfunded defined benefit superannuation arrangement with benefits payable on a pay-as-you-go basis from the NCH’s core funding.

In accordance with Section 20 of the National Cultural Institutions (National Concert Hall) Act 2015 (“Act”) pensions’ liabilities of the NCH Company became from establishment day on 1st February 2016, the liabilities of the NCH. This section also provides that superannuation benefits awarded to, or in respect of a transferred person, shall be subject to such terms and conditions as are not less favourable to him or her than the terms and conditions in relation to the grant of such benefits under the superannuation scheme or arrangement that immediately before the establishment day apply to, or in respect of, that person.

Expenditure on pensions’ and lump sums fall to be met from the NCH’s resources as they become payable. This expenditure is taken into account when calculating the body’s grant.

The NCH also operates the Single Public Service Pension Scheme which applies to all staff who joined the public sector as new entrants on or after 1st January 2013. It is a defined benefit pension scheme which the NCH has accounted for in estimating its defined benefit retirement obligations in accordance with FRS 102. All employee retirement benefit contributions for this scheme are paid to a State retirement benefit account. The scheme operates on a pay-as-you-go basis payable from the NCH’s core funding. The defined benefit obligation figure relating to the Single Scheme is recognised as €140,000 (2016: €90,000). This figure is included in the total defined benefit obligations figures of €10,395,701 (2016: €10,076,011) in Note 23 (c).

The evaluation methodology used has been based on a full actuarial valuation made by a qualified independent actuary taking into account the requirements of Financial Reporting Standard 102 in order to assess the schemes’ liabilities as at 31 December 2017.

The principal actuarial assumptions were as follows:-

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Discount Rate	1.98%	1.90%
Price Inflation	1.93%	1.90%
Salary Increases	2.93%	2.90%
State Pension Increases	1.93%	1.90%
Assumed Pension Increases	2.43%	2.40%

### Life Expectancy

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2017 and 2037.

<b>Year of Attaining Age 65</b>	<b>2017</b>	<b>2037</b>
Life expectancy – male (in years)	21.20	23.70
Life expectancy – female (in years)	23.70	25.80

### (e) Actuarial Gain / (Loss)

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Experienced Loss on Retirement Benefits in the period	271,000	(160,000)
Actuarial Loss Arising from Change in Liability Valuation Assumptions	-	(1,800,000)
<b>Total Actuarial Gain / (Loss) for the period ended 31 December 2017</b>	<b>271,000</b>	<b>(1,960,000)</b>

### 24. Approval of Financial Statements

The financial statements were approved by the Board on 29 March 2018.

# NCH

NATIONAL  
CONCERT  
HALL \ AN  
CEOLÁRAS  
NÁISIÚNTA

**AN CEOLÁRAS NÁISIÚNTA**

# TUARASCÁIL BHLIANTÚIL

Don bhliain dár críoch 31 Nollaig 2017



NCH



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# EOLAS

**Bord**

Maura McGrath (Cathaoirleach)  
James Cavanagh  
Rebecca Gageby  
Gerard Gillen  
Eleanor McEvoy  
Máire O'Connor  
Michael O'Donovan  
John Reynolds  
Don Thornhill

**Príomhoifigeach Feidhmiúcháin**

Simon Taylor

**Rúnaí**

John Nolan

**Príomhoifig**

Ardán Phort an Iarla,  
Baile Átha Cliath 2

**Bancéirí**

Banc na hÉireann,  
39 Faiche Stiabhna,  
Baile Átha Cliath 2

**Aturnaetha**

7/8 Ardán Wilton,  
Baile Átha Cliath 2



Rebecca Gageby, Gerard Gillen, Don Thornhill, Máire O'Connor, Michael O'Donovan, Maura McGrath, John Reynolds, Eleanor McEvoy agus James Cavanagh.



# RÉAMHRÁ AN CHATHAOIRLIGH



Tá an-áthas orainn réamhrá a sholáthar do thuarascáil bhliantúil an Cheolárais Náisiúnta ('an CN'). Chonaic 2017 an chéad bhliain iomlán oibríochtaí ó bunaíodh an CN mar chomhlacht reachtúil i bhFeabhra 2016.

Mar Chathaoirleach, agus ag obair go grinn leis an mBord, táimid tiomanta le amharc agus straitéis fhadtéarmach don CN a sheachadadh agus na hoibleagáidí reachtúla atá leagtha amach sa reachtaíocht rialaithe a chomhlíonadh - An tAcht um Institiúidí Cultúrtha Náisiúnta (an Ceoláras Náisiúnta) 2015.

Rinneamar ár fhís a chuir in iúil arís - **a mheas ar fud an domhain mar cheann de na hionaid iontach do cheol agus siombail de bhróithre náisiúnta do mhuintir na hÉireann i ngach áit**. Ina theannta sin, aontaímid ar roinnt riachtanas straitéiseacha agus cláir oibre atá leagtha amach mar seo a leanas:

- Forbairt láithreach príomhchuspóir uaillmhianach agus réalaíoch d'athfhorbairt láithreán an CN ag Ardán Phort an Iarla agus chun infheistíocht a fháil ón Roinn Cultúir, Oidhreacht agus Gaeltachta.
- Obair chlár branda an CN a chur chun cinn atá ag iarraidh an CN a sheasamh ar thuras:
  - Halla ag fáil do cheol .....chuig ionad idirnáisiúnta chun ceol a dhéanamh
  - Eagraíocht ceoil ..... agus guth ceannaireachta don cheol
  - Fócas ceoil clasaiceach ..... agus an ceol go léir, do gach duine
  - Ionad ionaid Bhaile Átha Cliath ..... agus láithreach na náisiúnt
  - Clú náisiúnta ..... agus próifíl dhomhanda
- Bunú agus córas tuairiscithe iniúchta, riosca agus comhlíonta mar atá leagtha amach i gcód cleachtais nua a chur le chéile, agus feidhmíocht airgeadais inbhuanaithe agus cothrom a sheachadadh de réir an tsocraithe buiséid.
- Cumas eagraíochtúil an CN a neartú trí straitéis, cultúr agus cumas a ailíniú chun cur ar chumas breise a dhéanamh agus éifeachtúlacht na foirne bainistíochta a fheabhsú.
- Rannpháirtíocht lenár bpríomhpháirtithe leasmhara, ár lucht féachana, cairde, poiblí, ealaíontóirí, cruthaitheoirí, tionscnóirí agus ár n-eagraíochtaí ceoil cónaitheacha

Tá rath suntasach bainte amach go dtí seo agus táim sásta achoimre ghearr a dhéanamh ar na torthaí seo a leanas ag deireadh 2017: -

Ag obair leis an OOP, tá máistirphlean cuimsitheach curtha i gcrích chun forbairt a dhéanamh ar shuíomh an CN agus chuir sé faoi bhráid an Rialtais le cinneadh infheistíochta. Tabharfaidh an fhorbairt spreagúil seo sochair thábhachtacha dár lucht féachana agus don phobal, chomh maith le healaíontóirí, tionscnóirí agus ár n-eagraíochtaí ceoil cónaitheacha. Feabhsóidh sé go mór le bonneagar ceoil na hÉireann, ár saibhreas cultúrtha náisiúnta agus ár gcáil idirnáisiúnta.

Thuairiscigh an CN torthaí trádála láidir do 2017 agus láimhdeachas de € 7.2m á thaifeadadh. Clúdaíonn an fóirdheontas stáit de € 2.4m thart ar aon trian de chostais an CN leis an gcothromaíocht a ghineann gníomhaíochtaí trádála. Lean géilleadh dúshlánach ar ghiniúint cistí leordhóthanacha ó dheonacháin phríobháideacha, corparáideacha agus daonchairdiúla chun freastal ar riachtanais an CN. Agus a sainordú á gcomhlíonadh chun clár uaillmhianach agus cuimsitheach de cheol na hÉireann agus an chaighdeán idirnáisiúnta den scoth a óstáil, d'fheabhsaigh an CN a fheidhmíocht airgeadais i 2017, barrachas a sheachadadh don bhliain de € 78,503 tar éis dó cailteanas na tréimhse roimhe sin.

Aithníonn an Bord an tábhacht ríthábhachtach atá ag freastail an lucht éisteachta agus tá áthas orm tuairiscí a dhéanamh ar fhreastail os cionn 316,000 i 2017, ag athneartú an CN mar chlochphointe i saol ceoil agus chultúrtha na hÉireann. Déanann cláir CN iarracht ár n-uaillmhian 'ceol do gach duine' a

sheachadadh agus lucht féachana le haghaidh ceoil a leathnú trí chlár teaghlaigh. Tá an infheistíocht agus forbairt chuimsitheach atá againn i ngníomhaíocht oideachais agus for-rochtana fós suntasach i dtaca leis seo freisin.

D'fhéach 2017 taipéis shaibhir de léirithe beo ar fud na seánra go léir i gcaitheamh na bliana le go leor buaicphointí suntasacha. Is é an ranníocaíocht ónár gcónaitheoirí, lena n-áirítear Orchestras RTÉ agus go deimhin, tá tábhacht mhór ag ár mbonn leathan tionscnóirí dár gclár foriomlán.

Ba é Joyce DiDonato a rinne feidhmiú mar chuid de Sraith Ceolchoirmeacha Idirnáisiúnta an CN, ar a raibh a lán feidhmíochta, ina raibh go leor. Spreag sí lucht féachana lena n-fheidhmíocht i n-amhrán agus i bhfocail "Eolaíonn Ealaín, teorainneacha trasnaíonn sé, nascann sé an tubaiste dícheangailte agus as a chéile."

Bhí áthas orm go háirithe 'Ceiliúradh na nEalaíon' a óstáil ar Lá Idirnáisiúnta na mBan i seomra athchóirithe Kevin Barry. Ba é seo an chéad imeacht a bhí san áireamh le go leor seánraí ceoil agus d'eascair plé painéil spreagúil ar raon leathan ábhar san earnáil. Ba mhaith liom aitheantas a thabhairt do thacaíocht ár n-Iar-Aire Cultúir, Oidhreacht agus Gaeltachta, TD Heather Humphreys don ócáid speisialta seo, agus go deimhin as a dtacaíocht fhoriomlán an CN nuair a bhí sí ina Aire.

Níorbh fhéidir tacaíocht a thabhairt dár n-urraitheoirí, deontóirí agus Cairde gan a bhféadfadh go leor clár a dhéanamh a bheith fós ríthábhachtach dár n-oibríochtaí leanúnacha. Is comhartha an-suntasach é an cinneadh ag Comhairle Cathrach Bhaile Átha Cliath Ardán Phort an Iarla a ainmniú mar Cheathrú Náisiúnta an Cheolárais agus tá sé tábhachtach don CN chomh maith le cultúr i gcathair Bhaile Átha Cliath. Táthar ag súil go n-osclóidh an tionscnamh seo deiseanna nua le haghaidh tógála airgid go háirithe.

Is mór-riachtanas straitéiseach ríthábhachtach é an rannpháirtíocht lenár bpríomhpháirtithe leasmhara maidir le rath an CN agus déanaimid iarracht caidreamh a thógáil agus a chomhdhlúthú le roinnt comhpháirtithe tábhachtacha lena n-áirítear RTÉ, OOP agus an Chomhairle Ealaíon.


Le linn na bliana, d'oibrigh an Coiste Iniúchóireachta, Rioscaí agus Comhlíonta go láidir chun cleachtais is fearr sa rang a chur chun cinn ionas go gcomhlíonann an Bord a shainchúram rialachais mar atá leagtha amach sa Chód Cleachtais um Rialachas Comhlachtaí Stáit 2016.

Cuireadh tús le plean mór straitéiseach AD in 2017 a dhíríonn ar chumas na heagraíochta a fheabhsú chun a chinntiú go mbainfear amach straitéis an CN le linn saolré an Bhoird seo. Cinnteoidh sé seo go mbeidh cleachtais agus iompar daoine ábhartha leabaithe ar fud na cuideachta.

Go hachomair, ba bhliain an-tábhachtach agus rathúil é an bhliain 2017 don CN agus ba mhaith liom aitheantas a thabhairt don tiomantas agus don dúthracht ón mbainistíocht agus ón bhfoireann i ngach ceann a baineadh amach i rith na bliana. Go háirithe, ba mhaith liom buíochas a ghabháil lenár POF, Simon Taylor as a chuid luachmhar.

Ba mhaith liom aitheantas a thabhairt don ról ríthábhachtach atá ag mo chomhghleacaithe uile mo Bhord a sholáthair a saineolas agus a gcuid ama go fial thar na réimsí agus na dúshláin ar fad i rith na bliana.

Ba mhaith liom a thabhairt i gcách trí bhuíochas a ghabháil leis an Roinn Cultúir, Oidhreacht agus Gaeltachta as a gcuid treorach agus tacaíochta agus go háirithe an tAire, TD Josepha Madigan as a spéis agus an díograis don Cheoláras Náisiúnta.



**Maura McGrath**

Cathaoirleach

Dáta: 29 Márta 2018



Joyce DiDonato



Ceolfoireann Shiansach Náisiúnta RTÉ



# RÉAMHRÁ AN PHRÍOMHOIFIGEACH FEIDHMIÚCHÁIN



Tá áthas orm tuairisc a thabhairt ar bhliain eile atá rathúil, gnóthach agus neamhdhéanta le haghaidh an Cheolárais Náisiúnta. Mar a tuairiscíodh cheana féin ag an gCathaoirleach, bhí na torthaí bliantúla i dtéarmaí líon na n-imeachtaí, freastail phátrún agus toradh airgeadais an-dearfach. Go deimhin, le níos mó ná 1,100 imeacht ba é an bhliain is gnóthaí sa Halla riamh, agus leanann cáilíocht agus éagsúlacht an chláir atá á thairiscint dár bpobal ag fás, ag tabhairt lucht féachana nua don Cheoláras Náisiúnta agus ar domhan iontach an cheoil.

## Athbhreithniú ar an gclár

Bhí rath ar leith ag ár bpríomhthionscail Sraith Ceolchoirmeacha Idirnáisiúnta i 2017, idir ealaíontóirí agus i dtéarmaí díolacháin ticéad. Rinne téama Rúise ar siúl trí cheolchoirmeacha an earraigh, ag marcáil céad bliain de Réabhlóid na Rúise. Chuir cuairteanna ceolfhoirne mór na Rúise cuairt ar an tsraith, Fianlómáic St Petersburg faoi Yuri Temirkanov (leis an bpiánaí Nikolay Lugansky) agus Fóilmónach Moscó faoi Yuri Simonov (leis an pianánaí Freddie Kempf). I measc idir, bhí ceol córúlach orthodox againn ó Tenebrae; Bhí Maxim Vengerov ina seoltóir aonair agus ina seoltóir leis an RTÉNSO agus rinne an dá phianó Marc-André Hamelin agus Lief Ove Adsnes an leagan dhá-phianó de Rith Stravinsky's Rite of Spring. I measc na ceolchoirmeacha eile sa chéad chuid den bhliain bhí Chanticleer 'ceolfhoireann guthanna' virtuoso; ceiliúradh 40 bliain d'aois ag an pianódóir Éireannach Finghin Collins agus feidhmíocht turas-de-bhfeidhm ag mezzo-soprano Joyce diDonato le Il Pomo d'Oro a rinne iniúchadh ar an dichotomy a bhaineann le discord agus le chéile in amanna cogaidh trí Arias barócacha ag Monteverdi, Purcell agus Handel. Ealaíontóir iontach ag airde a cumhachtaí.

Sheol Sraith Ceolchoirm Idirnáisiúnta 2017/18 le Ceolfhoireann Shiansach Chathair Birmingham faoi stiúthóir ceoil nua Mirga Gražinyte' -Tyla, ag léiriú go soiléir cén fáth go bhfuil sí ar cheann de na stiúthóra ceoil is cáiliúla ar domhan sa lá atá inniu ann. D'fhill na Scoláirí Tallis le haghaidh léiriú eile ar mháistreacht choiréil athbheochana; Spreagadh Barry Douglas agus Quartet Borodin i Brahms agus thug Michael Collins agus a chathairchumann Cathair Londain Sinfonia scileanna comhionannais dá gceolchoirm leanaí siamsúil mar a bhí acu le Schumann agus Brahms an tráthnóna roimhe sin. Chun rudaí a shlánú suas don bhliain bhí an chéad Ghaeilge againn as an bpianódóir óg is cáiliúla ar domhan faoi láthair, Daniil Trifinov. Go raibh cónaí air suas go dtí an t-ionchas ollmhór is gá a rá go léir-neamhghnách.

Lean ár sraith comhthreomhar ealaíontóirí comhaimseartha Peirspictíochta ag tabhairt faoi na taibheoirí is tábhachtaí ar domhan chun ár gcéim chun taithí a fháil ar ár lucht féachana: bhí ceolchoirm Mandolin aonair Chris Thiele ó bluegrass go J.S. Bach le suaimhneas agus marthanacht dochreidte; chonaic cónaitheacht deireadh seachtaine le Laurie Anderson ar cheann de na healaíontóirí seimíneacha ar ár gcuid ama a chruthaíonn trí seónna go speisialta do Bhaile Átha Cliath agus rinne na Réimsí Maighnéadacha '50 Song Memoir 'thar dhá oíche.

D'fhreastail Carla Bley Trio íogair ar lucht féachana snagcheoil; an saxophonist thrilling Kamasi Washington; an Jason Moran riamh-nuálaíoch (a thug a chlár 'Thelonius Monk in Halla an Bhaile' le banna iontach) agus ar deireadh, rinne Pat Metheny, an giotár snagcheol a bhí buaite ag an Grammy, fiche bliain déag le triúr mór Antonio Sanchez, Linda Oh agus Gwilym Simcock.

Chuir Martin Hayes tús le cónaitheacht fad bliana i mí Dheireadh Fómhair le ceathrú ceathrú nua, cé go raibh ceiliúradh eile ag Anuna ar an 30ú lá i mí an Mhárta agus bhí sé mar chuid mhór de na finscéalta ceoil Mheiriceá i rith an tsamhraidh, lena n-áirítear Macy Gray; Chick Corea agus Béla Fleck; Na Buachaillí Dall de Alabama agus an giotár giotach Eric Bibb.

Leanfaimid orainn ag cur lenár gcláir le haghaidh lucht féachana teaghlaigh agus cuirtear ceolchoirmeacha nua le scannán agus le ceolfhoireann beo: *The Gruffalo* agus *Seomra ar an Broom* agus *Revolting Rhymes* le Roald Dahl, i dteannta ár *gCeolchoirmeacha Fear Sneachta Nollaig* móréilimh. D'éirigh le hoscailt Seomra Aithris Kevin Barry in 2016 leathnú mór a dhéanamh ar ár gcláir ceoil seomra, ag tabhairt deiseanna rialta do cheoltóirí agus ensembles Éireannacha go háirithe. I measc na gclár ceoil seomra ranga 2017 bhí sraith aithris le healaíontóirí cosúil leis an soiléireoir John Finucane, an pianánaí Una Hunt; violiní Gwendolyn Masin agus an pianódóir Finghin Collins, Ceolfhoireann Bharócach na hÉireann, Quartet Vanbrugh, RTÉ Contempo Quartet agus go leor eile. Chomh maith leis sin, d'óstáil muid ár gcéad Bhaillúchán Cumann Cheoil i gcomhar leis an Bunú Náisiúnta Ceathairéad Teaghrán ar an gcéad deireadh seachtaine i mí Eanáir, ag tabhairt le chéile roinnt glúine de na himreoirí teaghrán is fearr in Éirinn.

I gcomhar leis an gComhairle Ealaíon agus le RTÉ, chuir an CN ceathrú fhéile Cheoil Nua Baile Átha Cliath i láthair go luath i mí an Mhárta. I measc na n-oibreacha a bhí ag Thomas Ades agus Gerald Barry, bhí an chéad taibhiú in Éirinn de chuid *Eachtraí faoi Bhéal Alice* is de chuid Barry chomh maith le saothair nua ag Andrew Hamilton, Ed Bennett agus Seán Clancy agus na chéad léirithe eile eile in Éirinn a bhí ag ealaíontóirí Éireannacha agus idirnáisiúnta, lena n-áirítear Christianne Stotijn, Simon Keenlyside, Claudia Boyle, Hugh Tinney, Ceolfhoireann Shiansach Náisiúnta RTÉ, Ceolfhoireann Ceolchoirm RTÉ, Crash Ensemble, Quiet Music Ensemble agus RTÉ Contempo Quartet.

Bhí meascán spreagúil agus eicléictiúil de cheoltóirí traidisiúnta ó Éirinn agus ó thíortha Ceilteach eile i bhféile Tradaisiún Anois i mí Dheireadh Fómhair (chomh maith leis an gComhairle Ealaíon), lena n-áirítear Beoga le Ceolfhoireann Ceolchoirm RTÉ, an fiddler Zoë Conway leis an amhránaí Albanach Julie Fowls, Navá, The Far Field, Lankum agus Cormac Begley agus tháinig ceiliúradh ar thraidisiúin phíopaí Atlantacha na hÉireann, na Breataine, na hAlban agus na Galícia le Carlos Núñez

I mí na Samhna thugamar an séú **Gradam Gnóthachan Saoil** againn don phianánaí John O'Connor, ag marcáil a 70ú lá breithe.

Leanann ár n-áitritheoir **Ceolfhoireann Shiansach Náisiúnta RTÉ** mar chuid ríthábhachtach de chlár an Halla. Chuir an ceolfhoireann fáilte roimh Nathalie Stutzmann mar Phríomh-Aoi-Stiúrthóir ag tús an tséasúir 2017/18 agus leanann a cláir go dtí seo le tuiscint dhomhanda ceoil agus comhrá mór leis na ceoltóirí. Ag cur béim ar an gcéad chuid den bhliain bhí Barry Douglas ag imirt na ceithre cinn de cheolchoirmeacha pianó Tchaikovsky ag obair thar dhá oíche i ndiaidh a chéile agus trí léiriú fíneáil ag Cór Fíliarmónach RTÉ (*Messiah* Handel, *St. Matthew Passion* Bach agus *Dream of Gerontius* Elgar). I measc na n-ealaíontóirí aitheanta uathúla i rith na bliana bhí veilíneoirí Daniel Hope, Vadim Gluzman, Simone Lamsma agus Nikolaj Znaider; pianálaithe Nikolay Khozyainov, Steven Osborne agus Paul Lewis; an Clarinettist Kari Krieku agus na seoltóirí Alexander Shelley, Jean-Luc Tingaud, Robert Trevino agus Gerhard Markson.

Lasmuigh den séasúr príomhscríbhneoireachta, chuir RTÉNSO Gala Samhraidh i láthair leis an mezzo-soprano réalta Éireannach Tara Erraught agus ceiliúradh speisialta ar cheol Mhícheál Ó Suilleabháin. Cuidíonn ceolchoirmeacha *Ceol ár Ama agus Saotharlann Cumadóra* ag an gceolfhoireann go mór leis an gclár CN agus le ceol comhaimseartha i gcoitinne agus le go leor leanaí is ceolchoirmeacha oideachasúla rialta an cheolfhoirne an chéad taithí iontach ar cheol ceolfhoirne.

Is é an Ceoláras Náisiúnta an t-ionad rialta do Cheolfhoireann Ceolchoirm RTÉ, a raibh clár éagsúil agus siamsaíochta i rith na bliana ó Gilbert & Sullivan go West End ceoilchláir agus ó Abba go speisialta Valentine's Night le Declan O'Rourke agus chomh maith lena Síniú Sraith le mór-ealaíontóirí idirnáisiúnta cosúil le Michael Feinstein, Danielle De Niese agus Stacey Kent.

Chuir ceolfhoirne RTÉ araon a gcuid ceolchoirmeacha Ama Samhna Samhraidh Dé Máirt i láthair i mí Mheithimh, Iúil agus Lúnasa agus thug Ceolfhoireann Aireagail na hÉireann dhá cheolchoirm ag an CN i rith na bliana.

Is cuid ríthábhachtach dár gclár foriomlán ná na tionscnóirí neamhspleácha go leor a fhostaíonn an CN chun éagsúlacht mhór ceoil agus ealaíontóirí a chur i láthair, ag cur go mór le raon agus éagsúlacht ár gcuid tairiscintí don phobal. Ba iad an ceann is suntasaí iad seo i 2017 ná seacht ceolchoirmeacha díolachán i Márta ag The Gloaming (MCD) agus trí cheolchoirmeacha díola amach ag Colm Wilkinson (Pat Egan). I measc na n-ealaíontóirí suntasacha eile bhí Rodrigo y Gabriela, Sharon Shannon, Jack Lukeman, Phil Coulter agus Saint Sister.

Táimid bródúil as ár gcaidreamh leanúnach le go leor cuideachtaí ceoil, ensembles, cumainn ceoil, cumainn choiréil agus institiúidí oideachais a chuireann ar chumas an CN 'gach bonn a chlúdach' i dtéarmaí teacht ar lucht féachana, seánra ceoil agus rannpháirtíocht an phobail. Áirítear orthu seo Acadamh Ceoil Ríoga na hÉireann; Caomhnú Ceoil DIT; Scoil Ealaíne na Ceol; Feis Ceoil; Cumann Chorarach Mhuire; Cór Palestrina; Cumann Chorarach Culwick, Scoláirí Lassus, New Voices Nua, Cumann Ceoil Ghlas Naíon, Cór Chontae Bhaile Átha Cliath, Ceolfhoireann Óige Náisiúnta, Ceolfhoirne Óige Bhaile Átha Cliath, Ceolfhoireann Hibernian agus go leor eile.

D'éirigh go mór leis an láithreoir is mó de na ceoldrámaí, Opera Lyric, leis an *La Traviata* i mí Dheireadh Fómhair (le Claudia Boyle as an ról ceannais) agus thug an Cumann Ceoil Rathmines & Rathgar dúinn 'Me and my Girl' in earrach na bliana agus Reáchtáil an-rathúil ar *My Fair Lady* san fhómhar.

I measc imeachtaí suntasacha speisialta bhí ceiliúradh iontach ar amhráin Brendan Graham; tráthnóna leis an stiúrthóir scannán legendary Werner Herzog, a chuir Féile Litríochta Idirnáisiúnta Bhaile Átha Cliath i láthair; an chéad fheidhmíocht in amanna nua-aimseartha na ceoldráma Gaeilge Eithne, Robert O'Dwyer, le Orla Boylan, Robin Tritschler agus Gavan Ring go léir le guth iontach le NSÉ RTÉ faoi Fergus Shiel agus dhá léiriú díolachán de chuid na Nollag Vineánach Vladimir.

### Foghlaim & Rannpháirtíocht

I measc na n-oibleagáidí reachtúla atá ag an gCeoláras Náisiúnta tá an riachtanas 'cuimsitheacht, rannpháirtíocht, cruthaitheacht, turgnamh agus rannpháirtíocht sa cheol a spreagadh agus a chur chun cinn trí rannpháirtíocht le daoine aonair agus pobail éagsúla mar thailbheoirí, rannpháirtithe, cumadóirí agus baill lucht féachana'.

Mar sin, is é ár gclár Foghlama & Rannpháirtíochta lárnach ról an Cheolárais Náisiúnta mar institiúid chultúrtha náisiúnta. Ba bhliain ghnóthach eile í 2017 don réimse seo dár gcuid oibre agus ceann ar a raibh an clár ag fás, laistigh den fhoirgneamh agus ar fud na tíre. Leanfaimid orainn ag obair i dtreo ár gcuspóirí maidir le *Fíorú a Leathnú agus Athrú* Shaoil ar fud na cúig phríomhréimsí dár gclár: Leanaí agus Teaghlaigh, Scoileanna agus Múinteoirí, Ceoltóirí agus Mic Léinn Ceoil, Pobail agus Cúram Sláinte.

I measc na mbuaicphointí ar ár gcuid oibre le Leanaí agus Teaghlaigh bhí clárúcháin taifead dár gclár ceoil réamh-uirlise *Mini-Cheol*; ár sraith de cheolchoirmeacha idirghníomhacha teaghlaigh; an clár do pháistí agus do dhaoine óga le haghaidh *Traidisiún Anois*, féile an Halla Cheolárais Náisiúnta na n-ealaíon traidisiúnta; agus ceolchoirm leanaí curtha i láthair ag Cathair Londain Sinfonia.

I measc ár gclár do Scoileanna agus do Mhúinteoirí bhí réimse leathan ceardlanna agus imeachtaí, ina measc na tionscnaimh seo mar na ceolchoirmeacha ar ár *Singalong Speisialta na Scoile* do leanaí a bhfuil míchumas foghlama ginearálta measartha acu go mór; *Tionscadal Ensemble Bhunscoile*, tionscnamh mór nua i gcomhpháirtíocht le Acadamh Ceoil Ríoga na hÉireann, ag tacú le forbairt ensembles ceoil i mbunscoileanna; agus *Coimeádaí go Chearnaigh*, comhpháirtíocht le TCD agus UCD áit a gcuirimid cuireadh ar pháistí bunscoile le saol na fisice agus na matamaitice a iniúchadh trí fhuaim agus ceol.

Ag obair leis an gcéad ghlúin eile de Cheoltóirí óga agus Mic Léinn Ceoil, chuiramar clár leathan ceardlanna, máistir-ranganna agus imeachtaí eile i láthair, lena n-áirítear máistir-rang le soprano na hÉireann, Celine Byrne; ceardlanna leis na healaíontóirí snagcheoil le rá David Liebman agus Richie Beirach; agus ceardlanna fidil le Zoe Conway mar chuid de Tradition Now. Ba é an ceann is suntasaí i 2017 ná forbairt agus tosú an Chláir Conraitheora Mná, tionscnamh mór, i gcomhpháirtíocht le Grant Thornton agus RTÉNSO, ag spreagadh ceoltóirí ardchaighdeáin chun na chéad chéimeanna a thógáil i dtreo ceolfhoirne.

Ag obair lenár bPobail, leanamar ag tairiscint éagsúlacht de na healaíontóirí rannpháirteacha áit a bhfuil fáilte roimh dhuine ar bith teacht agus a gcuid ceoltóir istigh a fháil amach; agus lean ár n-cheolfhoireann do cheoltóirí níos sine agus d'fhilleadh ar ais, ó *Cheolfhoireann Blow the Dust*, ag leanúint ag dul ó neart go neart.

Tháinig méadú láidir ar ár n-obair for-rochtana san earnáil chúram sláinte pobail i 2017, le forbairt trasna gach snáithe. Leanamar ag seachadadh ár gclár Ceoil in Ospidéal Leanaí lenár gcomhpháirtí Kids 'Classics, agus tá siad gníomhach anois in ocht n-ionad go náisiúnta. *Sláinte agus Armóin*, leathnaigh ár gclár ceoil d'ionaid chúraim Alzheimer agus na néaltrú go 9 ionad go náisiúnta i 2017, agus d'ardaigh ár gclár ceoil do dhaoine a bhfuil deacrachtaí meabhairshláinte, *Music in Mind*, go dtí 11 ionad ar fud na tíre.

Ag teacht ar níos mó daoine ná riamh, i 2017 lean an clár Foghlama & Rannpháirtíochta ar aghaidh ag léiriú an éifeacht chumhachtach a bhaineann le rannpháirtíocht cheoil ar dhaoine de gach aois, gach cúlra agus gach gné den saol.

### **Branda an CN**

Tar éis athbhreithniú branda a chríochnú i 2016, rud a raibh taighde lucht féachana fairsing, comhairliúchán le páirtithe leasmhara agus tagarmharcáil náisiúnta agus idirnáisiúnta, go luath i 2017, cuireadh tús leis an bpróiseas cur chun feidhme don branda nua. Tá sé seo deartha chun tacú leis na forbairtí cláir agus eagraíochtúla atá i Straitéis an CN 2015-2020 agus bhain le hionannacht fhís nua maidir le gach comhthaobhacht priontála agus digiteach, formáid féilire féilire athbhreithnithe, córas bealach slí nua ar fud an ionaid, féiniúlachtaí branda nua dár saincheadúnais lónadóireachta agus miondíola agus treoirlínte branda nua dár n-eagraíochtaí comhpháirtíochta agus ár gcur chun cinn. Mar chuid den phróiseas seo críochnaíodh straitéis dhigiteach nua i rith na bliana agus feicfead láithreán gréasáin athdheartha agus feabhsaithe go mór in 2018 a chuirfidh ar chumas níos mó rannpháirtíocht dhigiteach a mhéadú leis na lucht féachana agus pátrúin éagsúla againn.

### **Seachadadh Feidhmíochta**

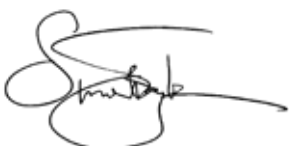
De réir théarmaí an Chomhaontaithe Seachadta Feidhmíochta leis an Roinn Cultúir, Oidhreachta agus Gaeltachta, fuair an CN 29 ceisteanna parlaiminte ó Thithe an Oireachtais le linn 2017 agus d'fhreagair iad araon.

### **Athfhorbairt an CN**

Tar éis dó máistirphlean láithreáin OOP a fhorghleac, choimisiúnaigh an Bord Cás Gnó mionsonraithe i mí Feabhra. Chomh maith leis an mhírphlean an láithreáin cuireadh é seo go foirmiúil chuig an Aire Ealaíon, Oidhreachta agus Gaeltachta Heather Humphreys d'fhonn maoiniú caipitil a fháil don tionscadal mar chuid de chlár forbartha náisiúnta atá ag teacht chun cinn an rialtais.

Ba mhaith liom an deis seo a thapú chun buíochas a ghabháil le mo chomhghleacaithe go léir ag an CN as a gcuid oibre crua, gairmiúlacht agus tiomantas i rith na bliana. Tá creidmheas mór ag ócáid 1100 ócáid agus ag tabhairt aire do beagnach 320,000 pátrún dóibh. Ba mhaith liom buíochas a ghabháil freisin le gealltanais an bhoird stiúrthóirí agus an Cathaoirleach Maura McGrath, a thugann a gcuid ama agus buanna chomh fial agus go deonach chun dul chun cinn an Cheolárais Náisiúnta.

Ar deireadh, ba mhaith liom buíochas a ghabháil leis an gCathaoirleach don Roinn Cultúir, Oidhreachta agus Gaeltachta mar gheall ar a thacaíocht gan choinne, chomh maith leis an Aire Heather Humphreys agus a chomharba Josepha Madigan agus lenár Cairde, Pátrúin, deontóirí agus urraitheoirí aonair agus corparáideacha ar fad as a dtacaíocht, a spreagadh agus a ndíograis as an obair a dhéanaimid.



### **Simon Taylor**

Príomhoifigeach Feidhmiúcháin

Dáta: 29 Márta 2018



Ceolhoireann Fhiolarmónach Mhoscó



Chris Thile



Finghin Collins & Gwendolyn Masin



Laurie Anderson



Laurie Anderson-Ceolchoirm do mhadraí





Ceol Nua, Baile Átha Cliath 2017 - Hilary Summers, Clare Presland & Claudia Boyle



Lá Idirnáisiúnta na mBan



Kristin Hersh



Maxim Vengerov



Eric Bibb



Kamasi Washington



Beoga



Danil Trifinov



Pat Metheny



Tenebrae



Ceathairéad Martin Hayes



Leif Ove Andsnes & Marc-Andre Hamelin

# ÁITEAS RIALACHAIS AGUS TUARASCÁIL BAILL AN BHOIRD

Tá áthas ar an mBord a Thuarascáil a chur isteach mar aon leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2017.

## Príomhfheidhmeanna Agus Athbhreithniú Oibriúcháin

Is iad príomhfheidhmeanna na heagraíochta faoin Acht um Institiúidí Cultúrtha Náisiúnta (an Ceoláras Náisiúnta) 2015: -

- a chur ar fáil agus a oibriú, ag féachaint do chaighdeáin idirnáisiúnta agus dea-chleachtas, an t-ionad náisiúnta maidir le feidhmíocht, meas agus taitneamh a bhaint as gníomhaíochtaí ceoil, cruthaitheacha, ealaíne agus cultúrtha lena n-áirítear cur chun cinn ceolchoirmeacha agus aithrisí ar luach ealaíne, oideachais agus cultúrtha ,
- ar mhaithe le leas an phobail, chun feidhmíocht, eolas, meas, cruthú agus taitneamh a bhaint as ceol mar chuid lárnach de shaol na hÉireann,
- chun siamsaíocht a dhéanamh, a fhoghlaim agus a phlé trí thaithí ceoil, agus
- eisiamhacht, rannpháirtíocht, cruthaitheacht, turgnamh agus rannpháirtíocht sa cheol a spreagadh agus a chur chun cinn trí rannpháirtíocht le daoine aonair agus pobail éagsúla mar thaibheoirí, rannpháirtithe, cumadóirí nó baill lucht féachana.

## Torthaí Don Bhliain

Leagtar amach na cuntais don bhliain dar críoch an 31 Nollaig 2017 ar leathanaigh 22 go 35. Léiríonn torthaí na tréimhse seo ar ghnáthghníomhaíochtaí agus tar éis aistriú chuig an gcúlchiste athfhorbartha caipitil barrachas de € 78,503 (Feabhra / Nollaig 2016 - easnamh € 132,166).

## Príomhaíochtaí Ríochtaí Agus Níochtaí

Baineann an phríomh-riosca agus an neamhchinnteacht a bhaineann leis an eagraíocht don bhliain amach romhainn le haon chásanna lasmuigh de thionchar agus rialú an CN a d'fhéadfadh laghdú ar mhaoiniú ó dheontais an Rialtais agus na héifeachtaí a d'fhéadfadh a bheith aige ar oibríochtaí leanúnacha na heagraíochta. Tá rioscaí agus neamhchinnteachtaí ag an eagraíocht chomh maith lena gcuimseodh ach coinníollacha eacnamaíochta idirnáisiúnta agus áitiúla, a n-éifeacht ar chaiteachas custaiméirí i réimse príomhghníomhaíocht na heagraíochta agus a n-éifeacht ar chaiteachas roghnach tomhaltóirí i gcoitinne. Bainistíonn an Bord na rioscaí seo trí iarracht a chinntiú go bhfuil dóthain tacaíochta airgeadais reatha ag an eagraíocht agus trí mheán láimhdeachais a mhéadú go gníomhach.

## Reserves

B'ionann an barrachas carntha ar an Ráiteas Cuntas Ioncaim agus Caiteachais ná € 1,516,567 ar an 31 Nollaig 2017 (31 Nollaig 2016 - € 1,438,064). Ina theannta sin, tá € 298,109 (31 Nollaig 2016 - € 315,609) ar chúlchistí eile ar 31 Nollaig 2017.

## Taidí Cuntasaíochta

Is iad na bearta a ghlac an Bord chun comhlíonadh maidir le taifid chuntasaíochta cuí a áirithiú ná cur i bhfeidhm na mbeartas agus na nósanna imeachta is gá chun idirbhearta a thaifeadadh, pearsanra cuntasaíochta inniúil a fhostú le saineolas cuí agus acmhainní leordhóthanacha a sholáthar don fheidhm airgeadais. Coimeádtar taifid chuntasaíochta na heagraíochta ag an gCeoláras Náisiúnta, Ardán Phort an Iarla, Baile Átha Cliath 2.

## Figiúir Comhlánaithe

Cuimsíonn figiúirí comparáideacha an tréimhse 1 Feabhra - 31 Nollaig 2016 arb éard í an chéad tréimhse airgeadais don CN mar chomhlacht reachtúil.

## Rialachas

Bunaíodh Bord an Ceoláras National, an Ceoláras Náisiúnta ('an CN') faoin Acht um Institiúidí Cultúrtha Náisiúnta (an Cheoláras Náisiúnta) 2015 ('Acht'). Tá feidhmeanna an Bhoird leagtha amach i gCuid 3 den Acht seo.

Tá an Bord freagrach don Aire Cultúir, Oidhreachta agus Gaeltachta agus tá sé freagrach as dea-rialachas a chinntiú agus an tasc seo a dhéanamh trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus cinntí straitéiseacha a ghlacadh maidir leis na príomhcheisteanna gnó go léir.

Is é an Príomhoifigeach Feidhmiúcháin ('POF') agus an fhoireann bhainistíochta sinsearach ('FBS') an bhainistíocht laethúil, an rialáil agus an treo ó lá go lá. Caithfidh an POF agus an FBS an treo straitéiseach leathan atá leagtha síos ag an mBord a leanúint, agus caithfidh sé a chinntiú go bhfuil tuiscint shoiléir ag gach ball den Bhord ar na príomhghníomhaíochtaí agus na cinntí a bhaineann leis an eintiteas, agus ar aon rioscaí suntasacha a d'fhéadfadh teacht chun cinn. Feidhmíonn an Príomhfeidhmeannach mar cheangal díreach idir an Bord agus bainistíocht an CN.

## Freagrachtais Bord

Leagtar amach obair agus freagrachtaí an Bhoird in Acht na nInstitiúidí Cultúrtha Náisiúnta (Ceoláras Náisiúnta) 2015 ('Acht'), a bhfuil na nithe atá áirithe go sonrath le haghaidh cinnidh an Bhoird freisin. I measc na n-íimí seasta a mheasann an Bord tá:

- dearbhú leasa,
- tuairiscí ó choistí,
- tuairiscí airgeadais / cuntais bhainistíochta,
- tuarascálacha feidhmíochta, agus
- cúrsaí forchoimeáda.

Éilíonn Alt 26 den Acht go n-éileoidh Bord an CN, i cibé foirm a cheadóidh an tAire Cultúir, Oidhreachta agus Gaeltachta le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, na cuntais chúil is gnách ar airgead a fuarthas agus a chaith sé.

Agus na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar Bhord an CN:

- 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 mura bhfuil sé mí-oiriúnach glacadh leis go leanfaidh sé i bhfeidhm, agus
- a shonrú cibé acu leanadh na caighdeáin chuntasaíochta is infheidhme, faoi réir aon imeachtaí ábhartha a nochtadh agus a mhínítear sna ráitis airgeadais.

Tá an Bord freagrach as taifid chuntasaíochta leordhóthanacha a choinneáil a nochtann, le cruinneas réasúnach tráth ar bith, a seasamh airgeadais agus a chuireann ar a gcumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 26 den Acht. Tá an Bord freagrach as cothabháil agus ionracas na faisnéise corparáideach agus airgeadais ar láithreán gréasáin an CN.

Tá an Bord freagrach as an plean bliantúil agus an buiséad a cheadú. Rinneadh meastóireacht ar fheidhmíocht an CN faoi threoir an phlean bliantúil agus an bhuiséid an 30 Samhain 2017.

Tá an Bord freagrach freisin as a chuid sócmhainní a chosaint agus dá bhrí sin céimeanna réasúnacha a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann ráitis airgeadais an CN léargas fíor agus cothrom ar fheidhmíocht airgeadais agus ar staid airgeadais an CN an 31 Nollaig 2017.

## Struchtúr Bhoird

Tá Bord an CN comhdhéanta de Cathaoileach, agus ocht ngnáthchomhalta, a cheapann an tAire Cultúir, Oidhreachta agus Gaeltachta iad uile. Ceapadh comhaltaí an Bhoird ar feadh tréimhse trí nó cúig bliana agus bualadh siad ar bhonn dhá mhí. Taispeánann an tábla thíos an tréimhse ceapacháin do bhaill reatha:

## Oifigí Bhoird an CN agus Téarmaí 2016 - 2021

Ainm	Téarma	Dáta Cheapacháin
Maura McGrath (Chairperson)	5 bhli	24 Meitheamh 2016
James Cavanagh	4 bhli	24 Meitheamh 2016
Rebecca Gageby	4 bhli	24 Meitheamh 2016
Gerard Gillen	4 bhli	24 Meitheamh 2016
Eleanor McEvoy	3 bhli	24 Meitheamh 2016
Máire O'Connor	5 bhli	24 Meitheamh 2016
Michael O'Donovan	3 bhli	24 Meitheamh 2016
John Reynolds	3 bhli	24 Meitheamh 2016
Don Thornhill	5 bhli	24 Meitheamh 2016

Thosaigh an Bord ar Athbheithniú ar Éifeachtacht agus Meastóireacht an Bhoird i mí na Samhna 2017 agus críochnaíodh é i mBealtaine 2018.

Bhunaigh an Bord ceithre choiste, mar seo a leanas:

- Coiste Iniúchta agus Riosca: tá cúigear ball den Bhord comhdhéanta de.** Is é ról an Choiste Iniúcháireachta agus Riosca (CIR) ná tacú leis an mBord maidir lena chuid freagrachtaí maidir le saincheisteanna a bhaineann le riosca, rialú agus rialachas agus le dearbhú comhlachaithe. Tá an CIR neamhspleách ó bhainistíocht airgeadais na heagraíochta. Go háirithe, cinníonn an Coiste go ndéantar monatóireacht ghníomhach agus neamhspleách ar na córais rialaithe inmheánacha lena n-áirítear gníomhaíochtaí iniúchta. Tuairiscíonn an CIR chuig an mBord tar éis gach cruinnithe, agus go foirmiúil i scríbhinn go bliantúil. Is iad baill an Choiste Iniúchta agus Riosca: Máire O'Connor (Cathaoirleach), Michael O'Donovan, John Reynolds, Don Thornhill agus Des Quigley (ball seachtrach). Bhí 7 gcruinniú den CIR ann i 2017.
- Coiste Acmhainní Daonna Straitéiseach, Forbartha Eagraíochta, Feidhmíochta agus Cumas ("CADS"):** tá trí chomhalta den Bhord ann. Is é ról an CADS tacú leis an mbord ina bhfreagrachtaí chun treoir a sholáthar, agus tacaíocht a thabhairt d'fhorbairt eagraíochtúil an CN. Is iad baill an choiste seo: Michael O'Donovan (Cathaoirleach), Rebecca Gageby agus Gerard Gillen. Bhí 5 chruinniú den CADS ann i 2017.
- Forbairt an Choiste um Pleanáil Áitiúil agus Caipitil an CN ("FCPAC"):** tá ceathrar comhalta Boid ann. Is é ról an FCPAC treoir agus tacaíocht a sholáthar d'athfhorbairt an CN. Is iad baill an choiste seo: Rebecca Gageby (Cathaoirleach), James Cavanagh, Eleanor McEvoy agus John Reynolds. Bhí 6 chruinniú den FCPAC i 2017.
- Coiste Clár, Foghlama & Rannpháirtíochta ('CCFR'):** tá ceithre chomhalta boird ann. Is é ról an CCFR forbheathnú straitéiseach a ghlacadh ar chláir cheolchoirme agus foghlama agus rannpháirtíochta mar thaca le misean an CN. Is iad baill an choiste seo: Rebecca Gageby (Cathaoirleach), James Cavanagh, Eleanor McEvoy agus John Reynolds. Ní raibh aon chruinnithe den CCFR in 2017 mar a bunaíodh é ar an 30 Samhain 2017.

## Sceideal An Bhláinteacht, Táillí Agus Costais

	Board	CIR	CADS	FCPAC	CCFR	Costais
<b>Líon na gCruinnithe</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>6</b>	<b>0</b>	
Maura McGrath (Cathaoirleach)	7					€1,425
James Cavanagh	5			4		€0
Rebecca Gageby	6		5	6		€0
Gerard Gillen	5		4			€0
Eleanor McEvoy	6			5		€0
Máire O'Connor	6	7				€0
Michael O'Donovan	6	5	5			€0
John Reynolds	6	7		5		€0
Don Thornhill	6	3				€0

Ní gheobhaidh aon bhall den bhord stiúirthóirí táille.

## Nochtaí Ag Teastáil Faoi Chód Cleachtais Don Rialachas Comhlachtaí Stáit (2016)

Tá an Bord freagrach as a chinntiú go gcomhlíonann an CN riachtanais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit ("an Cód"), mar a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Éilítear nochtadh áirithe ag an gCód agus atá i gcorp na tuarascála seo.

### Caiteachas Ospidéal

Áirítear sa Ráiteas Ioncaim agus Caiteachais an caiteachas fáilteachais seo a leanas:

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Fáilteachas Foirne	4,360	5,261
Fáilteachais Chliaint	635	419
<b>Iomlán</b>	<b>4,995</b>	<b>5,680</b>

### Costais Chomhairliúcháin

Molann an Cód Treorach don Tuarascáil Bhliantúil agus na Ráitis Airgeadais (Samhain 2016) go n-aithnítear costais chomhairliúcháin lena n-áirítear costas ar comhairle sheachtrach don bhainistíocht agus fág amach feidhmeanna 'gnó-is gnáth' a sheachfhoinsigh.

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Comhairle Dí	16,276	23,391
Comhairle Airgeadais / Achtúireach	5,000	2,000
Caidreamh Poiblí / Margaíocht	27,605	112,237
Acmhainní duine	2,000	7,957
Feabhsú Gnó	28,500	0
Eile	7,044	1,500
<b>Iomlán</b>	<b>86,425</b>	<b>147,085</b>

### Ráiteas Ar Chomhlánú

Ghlac an Bord an Cód Cleachtais um Rialachas Comhlachtaí Stáit (2016) agus tá nósanna imeachta curtha i bhfeidhm chun comhlíonadh an Chóid a chinntiú. Bhí an CN comhlíonta go hiomlán leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit do 2016.

### Síniú Ar Leas An Bhoird



**Maura McGrath**

Cathaoirleach an Bhoird



**Máire O'Connor**

Cathaoirleach an Choiste Iniúchta & Riosca

Dáta: 18 Meitheamh 2018

# RÁITEAS AR RIALÚ INMHEÁNACH

Thar ceann an Cheoláras Náisiúnta, an Ceoláras Náisiúnta ('an CN'), agus i ndáil leis an mbliain dar críoch 31 Nollaig 2017, aithníonn an Bord a fhreagracht as a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Tógann an fhreagracht seo riachtanais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit 2016 ('Cód') agus is mian linn a dhearbhu go nglacfar leis an gCód, agus go gcomhlíontar an Cód.

## Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal inghlactha seachas é a dhíchur. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnta agus gan dearbhú iomlán a sholáthar go bhfuil sócmhainní cosanta, idirbhearta údaraithe agus taifeadta i gceart agus go gcuirtear cosc nó brath ar earráidí nó neamhrialtachtaí ábhartha ar bhealach tráthúil.

Tá an córas rialaithe inmheánaigh, a thagann le treoir arna eisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, curtha i bhfeidhm ag an CN don bhliain dar críoch 31 Nollaig 2017 agus suas go dtí dáta faofa na ráiteas airgeadais.

## Cumas chun Riosca a Láimhseáil

Tá Coiste Iniúchta agus Riosca ag an CN ('CIR') ina bhfuil ceathrar comhaltaí den Bhord agus ball amháin seachtrach, le saineolas airgeadais agus iniúchóireachta. Tháinig an CIR le chéile seacht n-uaire i 2017.

Bhunaigh an CN feidhm iniúchta inmheánaigh freisin a bhfuil acmhainní dóthain ann agus déanann sé clár oibre a aontaíodh leis an CIR.

D'fhorbair an CIR beartas bainistíochta riosca don Bhord a leagann amach a n-ualach riosca, tá na próisis bainistíochta riosca i bhfeidhm agus sonraítear ról agus freagrachtaí na foirne maidir le riosca.

Tá an polasaí eisithe don fhoireann go léir a bhfuiltear ag súil leo a bheith ag obair laistigh de bheartais bainistíochta riosca an CN, chun bainistiú a thabhairt ar bhainisteoirí maidir le rioscaí atá ag teacht chun cinn agus laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

## Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an CN a aithníonn agus a thuairiscíonn príomhrioscaí agus na gníomhaíochtaí bainistíochta atá á nglacadh chun dul i ngleic leis na rioscaí sin agus, a mhéid is féidir.

Tá clár riosca i bhfeidhm a aithníonn na príomhrioscaí atá os comhair an CN agus aithníodh, measúnófar agus gradamar iad sin de réir a thábhacht. Tá cathaoirleach an fhóraitim um bhainistiú riosca freagrach as an CIR a thabhairt cothrom le dáta ar aon teagmhais agus / nó athruithe ábhartha ar an gclár riosca gach ráithiúil. Déantar gach riosca ar an gclár a athbhreithniú dhá uair sa bhliain ar a laghad. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sonraíonn an clár riosca na rialacháin agus na gníomhaíochtaí a theastaíonn chun rioscaí a mhaolú agus sannadh d'fhreagracht as oibriú na rialuithe do bhaill foirne ar leith. Dearbhaíonn an Bord go bhfuil timpeallacht rialaithe ina bhfuil na heilimintí seo a leanas i bhfeidhm:

- na príomhchóisis doiciméid láimhe maidir le beartais agus nósanna imeachta airgeadais,
- tugadh freagrachtaí airgeadais ar leibhéal bainistíochta le freagracht fhreagrach, there is an appropriate budgeting



- go bhfuil córas buiséadaithe cuí ann le buiséad bliantúil atá á choinneáil faoi athbhreithniú ag an mbainistíocht shinsearach,
- tá córais ann atá dírithe ar shlándáil na gcóras faisnéise agus teicneolaíochta cumarsáide a áirithiú,
- tá córais ann atá dírithe ar shlándáil na gcóras faisnéise agus teicneolaíochta cumarsáide a áirithiú.

### Monatóireacht agus Athbhreithniú leanúnach

- Bunaíodh nósanna imeachta foirmiúla chun próisis rialaithe monatóireachta a dhéanamh, agus déantar easnaimh rialaithe a chur in iúl dóibh siúd atá freagrach as gníomh ceartaitheach agus leis an mbainistíocht agus leis an mBord, nuair is iomchuí, ar bhealach tráthúil.

Deimhnímid go bhfuil na córais monatóireachta leanúnacha seo a leanas i bhfeidhm:

- aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomh-rialuithe sin agus tuairisciú ar aon easnaimh a aithníodh,
- bunaíodh socruithe tuairiscithe ag gach leibhéal ina bhfuil an fhreagracht as bainistíocht sannta, agus,
- go bhfuil athbhreithnithe rialta ag bainistíocht shinsearach ar fheidhmíocht thréimhsiúil agus bliantúil agus ar thuairiscí a léiríonn feidhmíocht i gcoinne buiséid / réamhaisnéisí.

### Soláthar

Deimhníonn an Bord go bhfuil nósanna imeachta ag an CN chun a chinntiú go gcomhlíontar rialacha agus treoirínte soláthair reatha, agus go bhfuil an CN tar éis cloí leis na nósanna imeachta sin le linn 2017 ón fhaisnéis atá ar fáil dó.

### Athbhreithniú ar Éifeachtacht

Deimhníonn an Bord go bhfuil nósanna imeachta ag an CN chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Is é obair nan-iniúcháirí inmheánacha agus seachtracha, an CIR a dhéanann maoirseacht ar a gcuid oibre, agus an bhainistíocht shinsearach laistigh den CN atá freagrach as forbairt agus cothabháil an airgeadais inmheánaigh a dhéanann monatóireacht agus athbhreithniú CN ar éifeachtacht an chórais rialaithe inmheánaigh. creat rialaithe.

Rinne an CIR thar ceann an Bhoird athbhreithniú bliantúil ar éifeachtacht bhainistiú rioscaí agus rialuithe inmheánacha do 2017 agus dhearbhaigh siad a leordhóthanacht don Bhord.

### Saincheisteanna um Rialú Inmheánach

Níor aithníodh aon laigí sa rialú inmheánach maidir le 2017 a éilíonn nochtadh sna ráitis.

### Síniú Ar Son An Bhoird



**Maura McGrath**

Cathaoirleach an Bhoird



**Máire O'Connor**

Cathaoirleach an Choiste Iniúchta & Riosca

Dáta: 18 Meitheamh 2018

# TUARISC NA INIÚCHÓRA



## AN TARD REACHTAIRE CUNTAS AGUS CISTE TUARASCÁIL LE CUR FAOI BHRÁID THITHE AN OIREACHTAIS

### An Ceoláras Náisiúnta

#### Tuairim faoi na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais an Cheolárais Náisiúnta don bhliain dar críoch an 31 Nollaig 2017 de réir mar a cheanglaítear faoi fhorálacha alt 26 den Acht um Fhorais Chultúir Náisiúnta (an Ceoláras Náisiúnta), 2015. Tá an méid seo a leanas sna ráitis airgeadais comhdhéanta

- an ráiteas ar ioncam agus caiteachas
- an ráiteas ar ioncam cuimsitheach
- an ráiteas ar an staid airgeadais
- an ráiteas ar shreafaí airgeadais agus
- na nótaí gaolmhara, achoimre ar bheartais chuntasaíochta shuntasacha san áireamh.

Is é mo thuairim go dtugtar sna ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, ar dhliteanais agus ar staid airgeadais an Cheolárais Náisiúnta an 31 Nollaig 2017 agus ar a ioncam agus a chaiteachas don bhliain 2017 de réir an Chaighdeáin um Thuairisciú Airgeadais (CTA) 102 - Caighdeán um Thuairisciú Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann.

#### Béim an ábhair - cistiú sochair scoir iarchurtha

Gan mo thuairim a cháiliú ar na ráitis airgeadais, tarraingím aird ar Nóta 23 (b). Aithníonn an Ceoláras Náisiúnta sócmhainn maidir le cistiú sochair scoir iarchurtha - luach reatha an chistithe a mheastar a chuirfidh an Stát ar fáil amach anseo chun dliteanais sochair scoir a chomhlíonadh de réir mar a bheidh siad dlite. Is éard atá i gceist leis an gcóireáil chuntasaíochta seo ná go ndéanfar aon ioncam a ghinteann an Ceoláras Náisiúnta ar an gcéad dul síos i leith na gcostas reatha agus go gcomhlíonfaidh an cistiú Stáit aon easnamh reatha nó easnamh sa todhchaí in acmhainní, lena n-áirítear dliteanais sochair scoir amach anseo.

#### Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchadh (CIIanna) mar a d'fhógair Eagraíocht Idirnáisiúnta na nInstitiúidí Iniúchta Uachtaraí. Déantar cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san aguisín leis an tuarascáil seo. Tá mé neamhspleách ar an gCeoláras Náisiúnta agus chomhlíon mé mo chuid freagrachtaí eitice eile de réir na gcaighdeán. Creidim go bhfuil an fhianaise iniúchta a fuair mé dóthanach agus cuí chun bunús a thabhairt do mo thuairim.

#### Tuairisc ar eolais seachas na ráitis airgeadais, agus ar cheisteanna eile

Tá eolas áirithe eile curtha i láthair ag an gCeoláras Náisiúnta mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an tuarascáil bhliantúil, an ráiteas rialachais agus tuarascáil na gComhaltaí Boird agus an ráiteas maidir le rialú inmheánach. Déantar cur síos ar mo chuid freagrachtaí a thuairiscíú maidir leis an eolas seo, agus ar cheisteanna áirithe eile a thuairiscíú trí eisceacht, san aguisín leis an tuarascáil seo. Níl aon rud agam le thuairisciú ina leith sin.

**Patricia Sheehan**

Thar ceann agus ar son  
An tArd-Reachtair Cuntas agus Ciste  
An 29 Meitheamh 2018

# AGUISÍN LEIS AN TUARASCÁIL

## Freagrachtaí chomhaltaí an Bhoird

Leagann an ráiteas rialachais agus tuarascáil na gcomhaltaí Boird freagrachtaí do bhaill an Bhoird amach. Tá comhaltaí an Bhoird freagrach as

- ullmhú na ráiteas airgeadais san fhoirm atá forordaithe faoi alt 26 den Acht um Fhorais Chultúrtha Náisiúnta (An Ceoláras Náisiúnta), 2015
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cothrom de réir FRS 102
- rialtacht na n-idirbheart a chinntiú
- measúnú a dhéanamh ar cheart úsáid a bhaint as bonn gnóthais leantaigh cuntasaióchta, agus
- an rialú inmheánach den sórt sin a chinnfidh siad is gá chun go bhféadfar ráitis airgeadais a ullmhú saor ó mhíríteas ábhartha, cibé acu mar gheall ar chalaois nó ar earráid.

## Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 26 den Acht um Fhorais Chultúir Náisiúnta (An Ceoláras Náisiúnta), 2015 chun ráitis airgeadais an Cheolárais Náisiúnta a iniúchadh agus tuairisc a thabhairt orthu le Tithe an Oireachtais.

Is é mo chuspóir agus an t-iniúchadh á dhéanamh ná dearbhú réasúnta a fháil maidir le cibé acu an bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha de bharr calaoise nó earráide. Ardleibheál de dhearbhu is ea an dearbhú réasúnach, ach ní ráthaíocht é go n-aimseoidh iniúchadh a dhéantar i gcomhréir leis na Cllanna mí-thuairisc ábhartha i gcónaí nuair atá sé ann. Is féidir le míráitis eascairt as calaois nó earráid agus meastar go bhfuil siad ábhartha más rud é go bhféadfaí súil a bheith leis go réasúnta go mbeadh tionchar acu ar chinntí eacnamaíocha na n-úsáideoirí a rinneadh ar bhonn na ráiteas airgeadais seo, ar bhonn aonair nó ina n-iomláine.

Mar chuid d'iniúchadh de réir na Cllanna, déanaim breithiúnas gairmiúil a fheidhmiú agus aighneacht ghairmiúil a choinneáil ar feadh an iniúchta. Agus é sin á dhéanamh,

- Sainaithním agus déanaim measúnú ar na rioscaí a bhaineann le míshonrú ábhartha na ráiteas airgeadais, mar gheall ar chalaois nó ar earráid;
- dearaim agus tugaim faoi nósanna imeachta iniúchta atá freagrúil do na rioscaí sin; agus faighim fianaise iniúchta atá dóthanach agus cuí chun bonn a sholáthar faoi mo thuairim. Is airde an baol nach mbraithí míshonrú ábhartha de bharr calaoise ná riosca mar thoradh ar earráid, mar go bhféadfadh claonadh, brionnú, easnaimh d'aon turas, mífhaisnéis, nó gabháil treise ar rialú inmheánach.
- faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchta a dhearadh is cuí sna himthosca, seachas ar mhaithe le tuairim a nochtadh maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasaióchta a úsáideadh agus réasúnacht na meastachán cuntasaióchta agus an nochtadh ghaolmhair.
- Bainim tatal as oiriúnacht na húsáide a baineadh as an mbonn gnóthais leantaigh cuntasaióchta agus, bunaithe ar an bhfianaise iniúchta a fuarthas, as cé acu an ann nó nach ann do neamhchinnteacht ábhartha a bhaineann le himeachtaí nó coinníollacha a d'fhéadfadh cumas an Cheolárais Náisiúnta a chur faoi amhras suntasach i dtaobh leanúint ar aghaidh mar ghnóthas leantach. Má bhainim an tatal as gurb ann do neamhchinnteacht ábhartha, ní mór dom aird a tharraingt i mo thuairisc ar an nochtadh gaolmhair sna ráitis airgeadais nó, má tá nochtadh den sórt sin neamhleor, mo thuairim a mhodhnú. Tá mo thátail bunaithe ar an bhfianaise iniúchta a fuarthas a fhad le dáta mo thuarascála. Féadfaidh imeachtaí nó coinníollacha amach anseo a chur faoi deara, áfach, nach leanfaidh an Ceoláras Náisiúnta ar aghaidh mar ghnóthas leantach.
- Déanaim measúnú ar chur i láthair, struchtúr agus ábhar iomlán na ráiteas airgeadais, lena n-áirítear an nochtadh, agus cibé acu an léiríonn nó nach léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bheadh a bhaineann cur i láthair cothrom amach.

Déanaim cumarsáid leis na daoine siúd atá faoi chúram rialachais maidir le scóip phleanáilte agus uainiú an iniúchta agus torthaí iniúchta suntasacha, i measc nithe eile, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaithním le linn m'iniúchta.

### **Eolas seachas na ráitis airgeadais**

Ní chuimsíonn mo thuairim faoi na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair sna ráitis sin, agus ní léiríim aon chineál de thátaí dearbhaithe ina thaobh.

I dtaca le m'iniúchadh ar na ráitis airgeadais, Ceanglaítear orm faoi na Cllanna an t-eolas eile a chuirtear i láthair a léamh agus, é sin á dhéanamh agam, chun breithniú a dhéanamh ar cé acu an bhfuil nó nach bhfuil an fhaisnéis eile neamhréireach go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó más cosúil go bhfuil sé neamhshonraithe go ábhartha ar bhealach eile. Más rud é, bunaithe ar an obair a rinne mé, go mbainim an tátal as go ndearnadh míshonrú- ábhartha ar an eolas eile seo, ceanglaítear orm é sin a thuairisciú..

### **Ag tuairisciú ar ábhair eile**

Déanaim m'iniúchadh trí thagairt a dhéanamh do na breithniúcháin speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistíocht agus lena n-oibriú. Tuairiscím má tá ábhair ábhartha ann maidir leis an mbealach ina ndearnadh gnó poiblí.

Lorgaím fianaise a fháil faoi rialtacht na n-idirbheart airgeadais i gcaitheamh an iniúchta. Tuairiscím má tá aon chás ábhartha ann nach bhfuil airgead poiblí curtha i bhfeidhm ar na cuspóirí atá beartaithe nó i gcás nach raibh idirbhearta i gcomhréir leis na húdaráis a rialaíonn iad.

Tuairiscím freisin trí eisceacht más rud é, dar liomsa,

- ní bhfuair mé an fhaisnéis agus na mínithe go léir a theastaigh uaim le haghaidh m'iniúchta, nó
- níor leor na taifid chuntasaíochta chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- ní raibh na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

## Ráiteas Ar Ioncaim Agus Caiteachas Don Bhliain Dar Críoch 31 Nollaig 2017

	Notáí	2017 €	Feabh/Noll 2016 €
<b>IONCAM</b>			
Deontas Stáitchiste	5	2,449,000	2,426,250
Ioncam ó Bholscaireacht Féin		1,705,101	2,063,370
Amúchadh ar Dheontas Caipitil	16	275,580	223,915
Maoiniú Iarchurtha Glan do Phinsin	23a	590,690	399,011
Ioncam	6	3,051,403	2,647,763
<b>Ioncam iomlán</b>		<b>8,071,774</b>	<b>7,760,309</b>
<b>Caiteachas</b>			
Costais Foirne	7	(2,886,357)	(2,527,684)
Costais Phinsin	23a	(692,000)	(502,000)
Costais Bholscaireacht	8	(2,936,753)	(3,514,741)
Costais Bhunaithe	9	(753,171)	(739,554)
Costais Riaracháin	10	(445,465)	(389,862)
Dímheas	12	(279,525)	(232,620)
<b>Caiteachas iomlán</b>		<b>(7,993,271)</b>	<b>(7,906,461)</b>
<b>BARRACHAS / (EASNAMH) ROIMH LEATHREASAÍ</b>		<b>78,503</b>	<b>(146,152)</b>
Aistriú ón gCúlchiste Orgánach	18	-	5,086
Brabús ar dhiúscairt sócmhainní seasta		-	8,900
<b>BARRACHAS / (EASNAMH) DON TRÉIMHSE INA DHIAIDH LEATHREASAÍ</b>	11	78,503	(132,166)

GACH IONCAIM AGUS CAITEACHAS DON BHLIAIN AG BHAINT LE GHNÍOMHAÍOCHTAÍ A LEANÚN AG AN DÁTA TUARASCÁIL

TÁ NA NÓTAÍ AGUS NA RÁITIS AIRGEADAIS AR SÚRTHA AIRGID TIONLACAIN MAR CHUID LÁRNACH DE NA RÁITIS AIRGEADAIS

CEADAIGH NA RÁITIS AIRGEADAIS AG AN BHOIRD AR 29 MÁRTA 2018 AGUS SÍNITHE AR A SHON AG: -



**Maura McGrath**  
Cathaoirleach



**Máire O'Connor**  
Ball den Bhor

Dáta: 18 Meitheamh 2018

## Ráiteas Ar Ioncam Cuimsitheach Don Bhliain Dar Críoch 31 Nollaig 2017

	Notaí	2017 €	Feabh/Noll 2016 €
Barrachas / (Easnamh) don tréimhse tar éis na leithreasáí		78,503	(132,166)
Brabús / (Caillteanas) achtúireach ar dhliteanais phinsin	<b>23c</b>	271,000	(1,960,000)
Coigeartú ar shochmhainn maoinithe pinsin iarchurtha	<b>23b</b>	(271,000)	1,960,000
Barrachas / (Easnamh) Cuimsitheach iomlán don tréimhse		<u>78,503</u>	<u>(132,166)</u>

TÁ IONCAIM AGUS CAITEACHAS IOMLÁN DON BHLIAIN AG BHAINT LE GHNÍOMHAÍOCHTAÍ LEANÚNACH AG AN DÁTA TUARASCÁIL

TÁ NA NÓTAÍ TIONLACAIN AGUS NA RÁITIS AIRGEADAIS AR SHREABHADH AIRGID MAR CHUID LÁRNACH DE NA RÁITIS AIRGEADAIS

CEADAIGH NA RÁITIS AIRGEADAIS AG AN BHOIRD AR 29 MÁRTA 2018 AGUS SÍNITHE AR A SHON AG: -



**Maura McGrath**  
Cathaoirleach



**Máire O'Connor**  
Ball den Bhor

Dáta: 18 Meitheamh 2018

## Ráiteas Ar An Seasamh Airgeadais Don Bhliain Dar Críoch 31 Nollaig 2017

	Notáí	2017	2017	2016	2016
		€	€	€	€
<b>Sócmhainní Seasta</b>					
Réadmhaoín, Planda agus Trealamh	<b>12</b>		864,920		679,846
<b>Sócmhainní reatha</b>					
Infhaighte agus Réamhíocaíochtaí	<b>13</b>	328,099		283,967	
Airgead Tirim agus Comhionannas Airgid		5,098,634		4,999,913	
		<u>5,426,733</u>		<u>5,283,880</u>	
<b>Iníochta: méideanna dlite laistigh de bhliain amháin</b>	<b>14</b>	<u>(4,476,977)</u>		<u>(4,210,053)</u>	
<b>Glanshocmhainní Reatha</b>			<u>949,756</u>		<u>1,073,827</u>
<b>Sócmhainní Iomlán Iúide Dliteanais Reatha</b>			1,814,676		1,753,673
<b>Sochair Scoir</b>					
Oibleagáidí Sochair Scoir	<b>23c</b>	(10,395,701)		(10,076,011)	
Sochar Scoir Iarchurtha Sócmhainn Maoinithe	<b>23b</b>	<u>10,395,701</u>		<u>10,076,011</u>	
			-		-
<b>Glanshocmhainní Iomláin</b>			<u>1,814,676</u>		<u>1,753,673</u>
<b>Cúlchistí</b>					
Aistriú Rannpháirtíochta	<b>3</b>		-		1,570,230
Cúlchistí I & E a Oscailt			1,438,064		-
Barrachas / (Easnamh) don Tréimhse			78,503		(132,166)
Cúlchistí Eile	<b>15</b>		<u>298,109</u>		<u>315,609</u>
<b>Cúlchistí Iomlán</b>			<u>1,814,676</u>		<u>1,753,673</u>

TÁ NA NÓTAÍ TIONLACAIN AGUS NA RÁITIS AIRGEADAIS AR SHREABHADH AIRGID MAR CHUID LÁRNACH DE NA RÁITIS AIRGEADAIS

CEADAIGH NA RÁITIS AIRGEADAIS AG AN BHOIRD AR 29 MÁRTA 2018 AGUS SÍNITHE AR A SHON AG: -



**Maura McGrath**  
Cathaoirleach



**Máire O'Connor**  
Ball den Bhord

Dáta: 18 Meitheamh 2018

## Ráiteas Ar Shreabhadh Airgeadais Don Bhliain Dar Críoch 31 Nollaig 2017

	2017	Feabh/Noll 2016
	€	€
<b>SREABHADH AIRGEADAIS Ó GNÍOMHAÍOCHTAÍ OIBRIÚCHÁIN AGUS AISTRÍÚ AR BHUNÚ</b>		
Barrachas Oibriúcháin / (Easnamh)	78,503	(132,166)
Ús a Fuarthas	(26,721)	(26,151)
(Brabús) ar dhiúscairt sócmhainní seasta inlámhsithe	-	(8,900)
Dímheas	279,525	232,620
Amúchadh ar Dheontais Chaipitil	(275,580)	(223,915)
Aistriú ón gCúlchiste Orgánach	-	(5,086)
(Méadú) / Laghdú ar Infhaighteachtaí	(44,132)	297,279
(Laghdú) / Méadú in Iníochta Iníochta	(39,905)	695,891
(Laghdú) / Méadú i gCúlchistí eile	(17,500)	32,969
Airgead tirim agus coibhéisí airgid a aistríodh ón Chomhlacht Cheoláras Náisiúnta Teoranta	-	4,102,321
<b>Glanshreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>	<b>(45,810)</b>	<b>4,964,862</b>
<b>SREABHADH AIRGEADAIS Ó GNÍOMHAÍOCHTAÍ INFHEISTÍOCHTA</b>		
Íocaíochtaí le Sócmhainní Seasta Inlámhsithe a fháil	464,599	392,062
Deontais Chaipitil a Fuarthas	(464,599)	(392,062)
Arna dhéanamh ó Dhíol Sócmhainní Inlámhsithe	-	8,900
Ús a Fuarthas	26,721	26,151
<b>Glan-insreabhadh airgid ó ghníomhaíochtaí infheistíochta</b>	<b>26,721</b>	<b>35,051</b>
<b>(DEARADH) / CÚNAMH IN AIRGEAD AGUS IOMLÁNACHA AIRGEADAIS SA CHRÍOMH</b>	<b>(19,089)</b>	<b>4,999,913</b>
<b>AIRGEAD TIRIM AGUS COIBHÉISÍ AIRGID AR 1 EANAIR 2017</b>	<b>4,999,913</b>	<b>-</b>
<b>AIRGEAD TIRIM AGUS COIBHÉISÍ AIRGID AG CRÍOCH NA BHLIANA</b>	<b>4,980,824</b>	<b>4,999,913</b>



# NÓTAÍ AR NA RÁITIS AIRGEADAIS

## 1. Polasaí Chuntasáíochta

Seo a leanas na polasaithe suntasacha cuntasáíochta arna nglacadh ag an CN a cuireadh i bhfeidhm go comhsheasmhach i rith na bliana: -

### 1.1. Ráiteas Chomhlíonadh

Ullmhaíodh ráitis airgeadais an CN don bhliain dar críoch 31 Nollaig 2017 de réir FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn a d'éisíodh ag an Chomhairle um Thuairisciú Airgeadais (CTA), mar a d'fhógair Cuntasóirí Cairte Éireann.

### 1.2. Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais faoin gcoinbhinsiún costais stairiúil. Tá na ráitis airgeadais san fhoirm atá ceadaithe ag an mBord, le comhthoilíú an t-Aire Cultúir, Oidhreachta agus an Ghaeltachta agus comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe. Is eintiteas sochair phoiblí é an CN agus tá stádas cánach carthanúil aige.

### 1.3. Aireadra

*i Aireadra Feidhmiúil agus Láithreoireachta*

Déantar na míreanna a n-áirítear sna ráitis airgeadais a thomhas ag baint úsáide as aireadra na timpeallachta eacnamaíochta príomhúla ina n-oibríonn an CN ("an t-airgeadra feidhmiúil"). Cuirtear na ráitis airgeadais i láthair in Euro, arb é atá i gceist le feidhmiú agus cur i láthair an chomhlachta agus tá sé léirithe ag siombail "€".

*ii Idirbhearta agus Iarmhéideanna*

Aistrítear idirbhearta airgeadra coigríche isteach san aireadra feidhme ag baint úsáide as na rátaí malairte ag dhátaí na n-idirbheart. Ag deireadh gach tréimhse déantar míreanna airgeadaíochta airgeadra coigríche a aistriú ag baint úsáide as an ráta deiridh.

### 1.4. Ioncam

Aithnítear ioncam sa mhéid go bhfaighidh an CN an ceart chun machnamh a dhéanamh mar mhalairt ar a fheidhmíocht agus nach bhfuil cáin bhreisluacha eisiach aige.

Aithnítear ioncam ó sholáthar seirbhísí sa tréimhse chuntasáíochta ina ndéantar na seirbhísí agus is féidir toradh an chonartha a mheas go hiontaoifa.

### 1.5. Deontais Stáitchiste

Aithnítear deontais stáitchiste na gCoimisinéirí Ioncaim sa Ráiteas Ioncaim & Caiteachais má tá dearbhú réasúnta ann go bhfaighte an deontas agus go gcomhlíontaigh an CN leis na coinníollacha go léir atá i gceangal leis.

Tá an deontas comhdhéanta de i) eilimintí reatha agus ii) caipitil. Sonraítear an deontas reatha san Ráiteas Ioncaim agus Caiteachais agus tá an deontas caipitil luaite ag nóta 16. Cuirtear deontais chaipitil i bhfeidhm maidir le shealbhú ar seasta. Déantar deontais chaipitil amúchadh leis an Ráiteas Ioncaim agus Caiteachais thar an tréimhse chéanna ina ndéantar na sócmhainní bunúsacha a dhímheas.

### 1.6. Maoin, Gléasra agus Trealamh agus Dímheas

Luaitear sócmhainní inláimhsithe ag costas lúide dímheas carntha.

Ríomhtar an muirear dímheasa chun luach leabhar gach Sócmhainn Seasta a dhíscríobh i rith a ghnáthréoil ionchais ar bhonn líne dhíreach ag na rátaí seo a leanas: -

Athrú ar Áitreabh Léasachta	-	10 go 50 bliain
Orgán Píob	-	25 Bliain
Steinway Pianoforte & Eile		
Ionstraimí Ceoil	-	5 Bliain
Córas Sonraí Ríomhaireachta	-	5 Bliain
Oifig, Lónadóireacht &		
Trealamh Eile	-	5 Bliain
Amplifiers agus Córas Cainteoirí	-	5 Bliain
Córas Teileafóin	-	5 Bliain
Console Meascadh	-	5 Bliain

## Lagú

Déantar athbhreithniú ar shócmhainní maidir le lagú nuair a léiríonn imeachtaí nó athruithe in imthosca nach féidir an méid iompair a ghnóthú. Aithnítear caillteanas lagaithe don mhéid is mó ná an méid inghnóthaithe atá ag an méid sócmhainní iompair.

Is é an méid inghnóthaithe is airde ar luach cóir sócmhainne lúide costais a dhíol agus a luach in úsáid. Sainmhínítear luach in úsáid mar luach reatha na sreabhadh airgid amach anseo a gheobhaidh tú mar thoradh ar úsáid na sócmhainní.

Má mheastar go mbeidh méid inghnóthaithe na sócmhainne níos ísle ná an méid iompair, laghdaítear an méid iompair go dtí an méid inghnóthaithe.

Má dhiúltaíonn caillteanas lagaithe ina dhiaidh sin déanfar méid iompair na sócmhainne a mhéadú go dtí an meastachán athbhreithnithe ar a mhéid inghnóthaithe ach amháin sa mhéid nach mó ná an méid iompair athbhreithnithe ná an méid iompair a socraíodh (glan ar dhímheas) ná Aithníodh caillteanas lagaithe i dtréimhsí roimhe seo. Aithnítear aisiompú caillteanas laga sa ráiteas loncaim agus caiteachais.

### 1.7. Infhaighte

Is éard atá in infhaighte ná trádáil agus féichiúnaithe eile. Aithnítear foráil maidir le neamhghabháil infhaighte nuair a bhíonn fianaise oibiachtúil ann nach mbeidh an CN in ann na méideanna go léir atá dlite a bhailiú. Is é méid an tsoláthair an difríocht idir an méid sócmhainní iompair agus an luach in-aisghabhála measta.

### 1.8. Airgead Tirim and Comhionannas Airgid

Áiríonn airgead tirim agus coibhéisí airgid airgead tirim ar láimh, taiscí éilimh agus infheistíochtaí gearrthéarmacha eile le háiseanna bunaidh de thrí mhí nó níos lú. Taispeántar rótharraingtí bainc laistigh d'iasachtaí i ndlíteanais reatha ar an ráiteas staid airgeadais.

### 1.9. Iníochta

Is éard atá iníochta ná creidiúnaithe trádála agus eile agus déantar iad a rangú mar dhlíteanais reatha má tá íocaíocht dlite laistigh de bhliain amháin nó níos lú. Mura bhfuil, tugtar iad mar dhlíteanais neamh-reatha.

### 1.10. Forálacha

Aithnítear forálacha nuair a bhíonn oibleagáid dhlíthiúil nó thorthúil ag an CN mar gheall ar imeachtaí anuas: is dócha go mbeidh gá le heis-sreabhadh acmhainní an oibleagáid a réiteach; agus is féidir méid na hoibleagáide a mheas go hiontaoifa.

Déantar forálacha a thomhas ag luach reatha an chaiteachais a mheastar a theastaíonn uaidh chun an oibleagáid a réiteach.

### 1.11. Teagmhais

Aithnítear dlíteanais theagmhasacha, a eascraíonn mar thoradh ar imeachtaí anuas, nuair a) is dócha go mbeidh eis-sreabhadh acmhainní ann nó go bhféadfaí méid a thomhas go hiontaoifa ag an dáta tuairiscithe nó b) nuair a dheimhníonn an imeachtaí neamhchinnte sa todhchaí a tharlóidh nó a tharlaíonn nach bhfuil faoi rialú na heagraíochta go hiomlán. Déantar dlíteanais theagmhasacha a nochtadh sna ráitis airgeadais mura bhfuil dóchúlacht eis-sreabhadh acmhainní iniompartha.

Ní aithnítear sócmhainní teagmhasacha ach sna ráitis airgeadais nuair is dócha go mbeidh insreabhadh sochar eacnamaíoch ann.

### 1.12. Sochair Fostaithe

Cuireann an CN raon sochair ar fáil d'fhostaithe. Aithnítear sochair ghearrthéarmacha, lena n-áirítear pá saoire agus sochair neamh-airgeadaíochta eile, mar chostas sa tréimhse ina bhfuarthas an tseirbhís. Caithfear an caiteachas ar phinsin agus cnapshuimeanna a bhaint amach ó acmhainní an Cheolárais mar a thagann siad iníochta. Cuirfear an caiteachas seo san áireamh agus an Deontas bliantúil á ríomh.

### 1.13 Cúlchiste Athfhorbartha Caipitil

Chinn an Ceoláras Náisiúnta cúlchiste athfhorbartha caipitil a bhunú agus is é an cuspóir atá leis ná costais athfhorbartha an Halla a mhaoiniú amach anseo. Tá gach cinneadh maidir le húsáid an chúlchiste seo faoi réir cheadú an Bhoird. Féach Nóta 17.

## 2. Tríomhtháíochtaí Agus Meastóirí Cuntasaíochtaí Criticiúla

Éilíonn ullmhú na ráiteas airgeadais seo na stiúrthóirí breithiúnais, meastacháin agus boinn tuisceana a dhéanann dífead do chur i bhfeidhm polasaithe agus méideanna tuairiscithe sócmhainní agus dliteanais, ioncaim agus caiteachais a dhéanamh. Déantar breithiúnas leanúnach ar bhreithiúnais agus ar mheastacháin agus tá siad bunaithe ar thaithí stairiúla agus ar fhachtóirí eile, lena n-áirítear ionchais ar imeachtaí sa todhchaí a chreidtear a bheith réasúnach faoi na himthosca.

Déanann an CN meastacháin agus boinn tuisceana maidir leis an todhchaí. Ní fhéadfaidh na meastacháin chuntasaíochta mar thoradh ar an toradh iarbhrí a bhaineann leis. Pléitear thíos na meastacháin agus na boinn tuisceana a bhfuil riosca suntasach acu a bhaineann le coigeartú ábhartha ar mhéideanna iompair sócmhainní agus dliteanais laistigh den chéad bhliain airgeadais eile.

### a) Saol úsáideach eacnamaíoch a bhunú chun críocha dímheasa sócmhainní seasta

Cuimsíonn sócmhainní seasta cuid ábhartha de na sócmhainní iomlána. Braitheann an muirear dímheasa bliantúil go príomha ar shaolré úsáideach eacnamaíoch úsáideach gach cineál sócmhainne agus meastacháin ar luachanna iarmharacha. Féadfaidh tionchar suntasach a bheith ag athruithe i saolré úsáideach sócmhainne ar tháillí dímheasa agus amúchta don tréimhse. Tá mionsonraí ar shaolré eacnamaíoch úsáideach measta san áireamh sna polasaithe cuntasaíochta.

## 3. Aistriú Ar Rainpháirtíocht

Ar 1 Feabhra 2016 bunaíodh an Ceoláras Náisiúnta mar chomhlacht reachtúil. Ar an dáta sin aistríodh gníomhaíochtaí an chomhlachta réamhtheachtaí (An Ceoláras Náisiúnta, The National Concert Hall Company Limited) chuig Ceoláras National an Ceoláras Náisiúnta agus b'ionann agus €1,570,230.

## 4. Ionstraimí Airgeadais

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<i>Sócmhainní airgeadais atá ionstraimí fiachais arna dtomhas ar chostas</i>		
Fiachóirí trádála	81,590	121,222
Féichiúnaithe eile	246,509	162,745
Airgead Tirim ag Comhionannas Airgid	5,098,634	4,999,913
<i>Dlíteanais airgeadais arna dtomhas ar chostas</i>		
Creidiúnaithe trádála	358,680	431,525
Deontais chaipitil iarchurtha	780,012	590,993
Rótharraingt bainc	117,810	-
Ard-áirithintí agus taiscí	1,670,202	1,755,154

## 5. Deontais Státchiste

B'ionann deontais ón Státchiste a fuarthas ó fhotheideal A5 den Roinn Cultúir, Oidhreacht agus Gaeltachta don tréimhse chuntasaíochta dar críoch 31 Nollaig 2017 ná € 2,449,000 (2016 - € 2,426,250). Ina theannta sin bhí luach na ndeontas caipitil a fuarthas ó fhotheideal A5 don bhliain dar críoch 31 Nollaig 2017 ná €451,886 (2016 - €410,807).

## 6. Ioncam Eile

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Hire Áiseanna Halla	922,662	769,648
Cíos RTÉ	584,775	513,669
Coimisiúin	534,719	437,940
Urraíocht an Chláir Oideachais agus Fáltais ghaolmhara	385,148	330,902
Cairde / Corparáidí / Síntiúis Dhaonchairde	291,176	282,299
Cíos Lónadóireachta	177,673	164,698
Ioncam ilghnéitheach	155,250	148,607
	<b>3,051,403</b>	<b>2,647,763</b>

## 7. Costais Foirne

### Líon na bhfostaithe

Ba iad meánlíon na bhfostaithe i rith na bliana ná:

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>Number</b>	<b>Number</b>
Tacaíocht Ceolchoirm	76	77
Riarachán	28	26
	<u>104</u>	<u>103</u>

### Costais fostaíochta

	<b>€</b>	<b>€</b>
Pá agus tuarastail	2,624,551	2,298,195
ÁSPC (CE)	261,806	229,489
	<u>2,886,357</u>	<u>2,527,684</u>

Níor íocadh aon ragobair leis an mbainistíocht. Ní íocann liúntais leis an mbainistíocht nó le foireann eile. Soláthraíonn baill an Bhoird a gcuid seirbhísí ar bhonn pro-bono. Mar an príomhchinnteoir bainistíochta agus an seoltán chun treoracha an Bhoird a dhéanamh, tá pacáiste luach saothair an POF mionsonraithe ag Nóta 20. Tugtar mionsonraí ar na raonta tuarastail don POF agus do na gráid bhainistíochta araon ag Nóta 21.

## 8. Costais Bholscaireachta

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Clár Oideachais	209,781	203,293
Costais ó Foghlaim agus Scrúdú	207,685	185,615
Fógraíocht agus Bolscaireachta	342,812	352,747
Costas na Bholscaireacht Fhéin	2,128,876	2,725,721
Muirir Cártaí Banc agus Creidmheasa	47,599	47,365
	<u><b>2,936,753</b></u>	<u><b>3,514,741</b></u>

## 9. Establishment Expenses

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Glanadh agus Sláinteachas	149,715	129,475
Solas agus Teas	186,548	171,986
Árachas	18,553	18,113
Cíos agus Rátaí	13,412	11,796
Slándála	45,025	39,321
Tiúnadh Pianó	31,296	28,216
Costais Ilchineálacha	86,566	85,775
Deisiúcháin agus Athnuachana	222,056	254,872
	<u><b>753,171</b></u>	<u><b>739,554</b></u>

**10. Costais Riaracháin**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Priontáil agus Páipéarachas	50,631	33,757
Táillí Gairmiúla	113,165	81,366
Postáil	66,179	60,519
Teileafón	50,467	40,577
Costais Cathaoirleach / Stiúrthóirí	1,425	1,499
Costais Oibríúcháin an Bhoird & na gCoistí	4,143	4,688
Earcaíocht foirne agus costais gníomhaireachta	159,455	167,456
	<b>445,465</b>	<b>389,862</b>

**11. Moladh Oibríochta / (Costais)**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Luaitear Barrachas Oibríúcháin / (Easnamh) tar éis muirir:		
Táillí Iniúchta	16,000	15,000
Dímheas ar shócmhainní inláimhsithe - atá faoi úinéireacht	279,525	232,620
agus tar éis creidiúnú:		
Brabús ar dhiúscairt sócmhainní seasta inláimhsithe	-	8,900
Deontas Stáitchiste	2,449,000	2,426,250

**12. Réadmhaoin, Planda Agus Trealamh**

	Iarmhéid Oscailte	Breiseáin	Diúscairtí	Deiridh
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>COSTAS</b>				
Amplitheoirí agus Córas Cainteoirí	846,116	49,756	-	895,872
Athruithe ar Áitribh Léasacha	368,129	72,950	-	441,079
Orgán Píobáin	735,460	-	-	735,460
Córas Sonraí Ríomhaireachta	1,713,073	178,768	-	1,891,841
Lónadóireacht Oifige agus Trealamh Eile	2,519,547	141,351	-	2,660,898
Steinway Pianoforte agus Ionstraimí Ceoil Eile	577,852	21,774	(5,468)	594,158
Córas Teileafóin	155,001	-	-	155,001
Console Meascadh	194,132	-	-	194,132
	<b>7,109,310</b>	<b>464,599</b>	<b>(5,468)</b>	<b>7,568,441</b>
<b>DÍMHEAS</b>				
Amplitheoirí agus Córas Cainteoirí	811,463	20,070	-	831,533
Athruithe ar Áitribh Léasacha	279,626	11,240	-	290,866
Orgán Píobáin	715,978	4,771	-	720,749
Córas Sonraí Ríomhaireachta	1,590,573	76,839	-	1,667,412
Lónadóireacht Oifige agus Trealamh Eile	2,284,825	108,694	-	2,393,519
Steinway Pianoforte agus Ionstraimí Ceoil Eile	432,405	44,610	(5,468)	471,547
Córas Teileafóin	146,190	2,153	-	148,343
Console Meascadh	168,404	11,148	-	179,552
	<b>6,429,464</b>	<b>279,525</b>	<b>(5,468)</b>	<b>6,703,521</b>
	31.12.16			31.12.17
Glanluach Leabhar	679,846			864,920

Aistríodh sócmhainní chuig an gcomhlacht nua ar an lá bunaidh 1 Feabhra 2016 agus tugadh tuairisc orthu ('Aistriú Rannpháirtíochta') sa Ráiteas Airgeadais (leathanach 24). Níl aon léas foirmiúil ann do na foirgnimh a bhfuil an Ceoláras Náisiúnta lonnaithe. Tá úsáid ag na Ceoláras Náisiúnta ar na foirgnimh ó Oifig na nOibreacha Poiblí ar chomaoin bliantúil ainmniúil de € 100.

### 13. Debtóirí

	<b>2017</b>	<b>2016</b>
	€	€
Fiachóirí trádála	81,590	121,222
Réamhíocaíochtaí	246,509	162,745
	<b><u>328,099</u></b>	<b><u>283,967</u></b>

### 14. Íocaíochtaí: Méideanna Dlíte Lastuigh De Bhliain Amháin

	<b>2017</b>	<b>2016</b>
	€	€
Creidiúnaithe trádála	358,680	431,525
ÍMAT / ÁSPC / MSU	86,609	89,528
CBL	9,847	29,256
Scéim Aoisliúntais Céilí & Leanaí	205,571	192,461
Scéim AVC	159,366	159,366
Fabhruithe	446,639	423,498
Ioncam larchurtha	642,241	538,272
Deontais Chaipitil larchurtha (Nóta 16 gluaiseachtaí mionsonraí thar an tréimhse)	780,012	590,993
Rótharraingt bainc	117,810	-
Áirithintí agus Taiscí Arda	1,670,202	1,755,154
	<b><u>4,476,977</u></b>	<b><u>4,210,053</u></b>

### 15. Cúlchistí Eile

	<b>2017</b>	<b>2016</b>
	€	€
Cúlchiste Oideachais agus For-rochtana (Nóta 18 mionsonraí ar ghluaiseacht thar an tréimhse)	31,014	48,514
Cúlchiste Athfhorbartha Caipitil (Nóta 17 gluaiseachtaí mionsonraithe thar an tréimhse)	267,095	267,095
	<b><u>298,109</u></b>	<b><u>315,609</u></b>

Ar 8 Márta 2007 rinne Ann Sophie Mutter ceolchoirm a thugadh na fáltais sin don Cheoláras Náisiúnta le húsáid go heisiach as a Chlár Oideachais agus For-rochtana.

### 16. Gluaiseacht Ar Deontais Chomhlachtaithe Curtha Siar

	<b>2017</b>	<b>2016</b>
	€	€
Iarmhéid Oscailte	590,993	-
Aistriúchán Cinne ón CN Co. Teoranta chuig an CN mar Chomhlacht Reachtúil (Nóta 3)	-	422,851
Deontais Chaipitil larchurtha a scaoiltear chuig an gCuntas Ioncaim agus Caiteachais	(275,580)	(223,915)
Gluaiseachtaí Eile	12,713	(18,750)
Deontais Chaipitil a Fuarthas	451,886	410,807
Iarmhéid Deiridh amháin ar an 31 Nollaig 2017	<b><u>780,012</u></b>	<b><u>590,993</u></b>

**17. Cúlchiste Caipitil Athfhorbairt**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Iarmhéid Oscailte	267,095	-
Aistriúchán Cinne ón CN Co. Teoranta chuig an CN mar Chomhlacht Reachtúil (Nóta 3) (Nóta 3)	-	245,360
Síntiúis a Fuarthas	-	21,735
Caiteachas Tabhairthe	-	-
Iarmhéid Deiridh ar 31 Nollaig 2017	<b>267,095</b>	<b>267,095</b>

**18. Athmhuintearais Ar Ghluaiseacht I gCúlchistí Eile**

	<b>Orgán</b>	<b>Oideachas &amp; For-rochtana</b>	<b>Iomlán</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Iarmhéid Oscailte	-	48,514	48,514
Scaoileadh an Chúlchiste	-	(17,500)	(17,500)
Síntiúis Chaipitil Faighte	-	-	-
Iarmhéid Deiridh	<b>-</b>	<b>31,014</b>	<b>31,014</b>

**19. Luach Saothair An Chathaoirligh 2017**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Luach Saothair an Chathaoirligh	-	-

**20. Tuarastal An Phríomhoifigeach Feidhmiúcháin**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Tuarastal an Phríomhfheidhmeannúcháin	106,032	95,160

Cuimsíonn tuarastal an Phríomhoifigeach Feidhmiúcháin ("POF" thuas) ranníocaíocht de 11% den oll-thuarastal ag an Halla Cheolchoirm Náisiúnta lena scéim aoisliúntais phríobháideach. Ní bhfuair an POF aon luach saothair bhreise; níl íocaíochtaí a bhaineann le feidhmíocht, sochair nó ar shlí eile.

## 21. Uimhir Fostaithe Le Catagóirí Tuarastail

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	€	€
<b>Catagóir Tuarastail</b>		
€60,000 to €69,999	1	6
€70,000 to €79,999	6	0
€80,000 to €89,999	0	0
€90,000 to €99,999	0	1
€100,000 to €109,999	1	0
<b>Iomlán</b>	<b>8</b>	<b>7</b>

## 22. Taisteal And Tóscáil

Taisteal & Cothabháil Déantar an caiteachas a chatagóiriú mar seo a leanas: -

	<b>2017</b>	<b>2016</b>
	€	€
<b>Teaghlaigh</b>		
Bord	1,425	1,377
Fostaithe	3,609	2,196
<b>Idirnáisiúnta</b>		
Bord	Nil	Nil
Fostaithe	5,483	10,577
<b>Iomlán</b>	<b>10,517</b>	<b>14,150</b>

## 23. Costais Cuntas Réiteach

(a) Is é costas na sochair scoir a sheirbheáil don tréimhse ná € 692,000 (2016: € 502,000). Tá sé seo comhdhéanta de na costais seirbhíse reatha de € 501,000 atá leagtha amach in alt (c) thíos mar aon leis an ús ar dhliteanas scéime sochair scoir de € 191,000. Áirítear ar an glanchistiú iarchurtha do phinsin an maoiniú inghnóthaithe maidir le pinsin na bliana reatha de € 692,000 níos lú deontas stáit chun pinsin de € 101,310 a íoc. Rinneadh figiúirí comparáideacha áirithe don tréimhse a ath-aicmiú agus a athdháileadh ar bhonn na bliana sin.

### (b) Sócmhainn Maoinithe Sochar Scoir Iarchurtha

Aithníonn an Halla Cheolárais Náisiúnta na suimeanna sin mar shócmhainn a fhreagraíonn don dliteanas iarchurtha neamh-mhaoinithe le haghaidh sochair scoir ar bhonn roinnt imeachtaí. Áirítear leis na himeachtaí seo an bonn reachtúil maidir le bunú an Halla Cheolárais Náisiúnta ar 1 Feabhra 2016; aistriú na ndliteanas pinsin ón iar-Chuideachta an CN chuig an CN mar chomhlacht reachtúil; comhfhreagras ón Roinn Cultúir, Oidhreacht agus Gaeltachta go bhfuil tuiscint réasúnta ann go dtuigeann sé ón Stát go gcosnóidh sé na costais atá ag fiacha pinsin an CN amach anseo agus an beartas agus na cleachtais atá i bhfeidhm faoi láthair sa tseirbhís phoiblí i ndáil le costais phinsin na gcomhlachtaí poiblí sa todhchaí a thairfeadh agus a mhaoiniú.



**(c) Gluaiseacht in Oibleagáidí Sochair Sainithe**

	<b>2017</b>	<b>Feabh/Noll 2016</b>
	<b>€</b>	<b>€</b>
Oibleagáid Sochar Scoir Glan - 1 Eanáir 2017	(10,076,011)	(7,717,000)
Costas Iomlán Seirbhíse na bhFostaithe	(501,000)	(330,000)
Glan-Ús ar Dhliteanas Sainmhínithe	(191,000)	(172,000)
Gnóthachan / (Caillteanas) achtúireach le linn na tréimhse	271,000	(1,960,000)
Pinsin Íochta sa Bhliain	101,310	102,989
<b>Oibleagáid Liúntas Sochair Scoir amhail an 31 Nollaig 2017</b>	<b><u>(10,395,701)</u></b>	<b><u>(10,076,011)</u></b>

**(d) Cur síos Ginearálta ar Scéimeanna**

Is socrú pinsin tuarastail deiridh na sochair shainithe é Scéim Aoisliúntais Foirne Náisiúnta 1987, le sochair a shainmhínítear trí thagairt do Scéim Aoisliúntais Foirne Náisiúnta an Cheolárais 1987 agus do na rialacháin reatha "múnla" scéime na hearnála poiblí.

Soláthraíonn an scéim pinsean (1 / 80ú in aghaidh na bliana seirbhíse), cnapshuim ar scor (3 / 80ú in aghaidh na bliana seirbhíse) agus pinsin céilf agus leanaí.

Is gnáth-aoisláithre an duine é an gnáth-aois scoir, le teidlíocht chun dul ar scor gan laghdú achtúireach ó aois 60.

Méadú pinsin, faoi réir ceadú ón Aire, de réir na méaduithe pá ábhartha atá infheidhme maidir le foireann na seirbhíse. Tá méadú ar phinsin den sórt sin éifeachtach ó na dátaí céanna le méaduithe pá.

Cé go leanann an scéim de bheith ag feidhmiú faoi théarmaí Scéim Aoisliúntais Foirne Náisiúnta an Cheolárais 1987, níor bunaíodh a bunú fós faoi reacht. Is socrú aoisliúntais sochair shainithe neamh-mhaoinithe é an scéim le sochair is iníoctha ar bhonn íoc-mar-leat-ó chroí-mhaoiniú an CN.

De réir Alt 20 d'Acht na nInstitiúidí Cultúrtha Náisiúnta (Ceoláras Náisiúnta) 2015 ("Acht") tháinig dliteanas pinsin na Cuideachta an CN ón lá bunaithe ar 1 Feabhra 2016, dliteanas an CN. Soláthraíonn an t-alt seo freisin go mbeidh na sochair aoisliúntais a bhronntar, nó i ndáil le duine aistrithe, faoi réir cibé téarmaí agus coinníollacha nach bhfuil chomh fabhrach leis nó léi ná na téarmaí agus na coinníollacha maidir le deonú na sochar sin faoi an scéim aoisliúntais nó an socrú a bhaineann leis an duine sin díreach roimh an lá bunaithe.

Caithfear na caiteachais ar phinsin agus cnapshuimeanna a chomhlíonadh ó acmhainní an CN mar a thagann siad iníoctha. Cuirtear an caiteachas seo san áireamh agus deontas an chomhlachta á ríomh.

Feidhmíonn an CN an Scéim Pinsean Seirbhíse Poiblí Aonair a bhaineann leis an bhfoireann go léir a chuaigh isteach san earnáil poiblí mar iontrálaithe nua an 1 Eanáir 2013 nó dá éis. Is scéim pinsean sochair shainithe é a chinn an CN le linn a chuid oibleagáidí scoir sochar sainithe a mheas de réir FRS 102. Íoctar ranníocaíochtaí sochair scoir fostaíochta don scéim seo le cuntas sochair scoir Stáit. Feidhmíonn an scéim ar bhonn íoc-le-táille atá iníoctha ó chroí-mhaoiniú an CN. Aithnítear an figiúr sainithe oibleagáide sochair a bhaineann leis an Scéim Aonair mar €140,000 (2016: €90,000). Tá an figiúr seo san áireamh sna figiúirí iomlána oibleagáidí sochair sainithe de €10,395,701 (2016: €10,076,011) i Nóta 23 (c).

Tá an modheolaíocht mheastóireachta a úsáideadh bunaithe ar luacháil iomlán achtúireach arna dhéanamh ag achtúire neamhspleách cáilithe agus riachtanais Chaighdeán Tuairiscithe Airgeadais 102 á gcur san áireamh chun dliteanas na scéimeanna a mheas amhail an 31 Nollaig 2017.

Ba iad seo a leanas na príomhbhoinn tuisceana achtúireacha: -

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Ráta Lascaine	1.98%	1.90%
Bollsciú praghais	1.93%	1.90%
Méaduithe Tuarastail	2.93%	2.90%
Méaduithe Pinsin Stáit	1.93%	1.90%
Méaduithe Pinsin Glactha	2.43%	2.40%

### Ionchas Saoil

Ligeann an bás mortlaíochta go sainráite feabhsúcháin ar ionchas saoil le himeacht ama, ionas go mbeidh ionchas saoil ag scor ag brath ar an mbliain ina mbainfidh ball aois scoir amach. Taispeánann an tábla thíos an ionchas saoil do bhaill a bhaint amach 65 bliana d'aois in 2017 agus 2037.

<b>Bliain Atá Aois 65</b>	<b>2017</b>	<b>2037</b>
Ionchas saoil - fireann (i mblianta)	21.20	23.70
Ionchas saoil - baineann (i mblianta)	23.70	25.80

### (e) Gnóthachan Achtúireach / (Caillteanas)

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Caillteanas Taithí ar Shochair Scoir sa tréimhse	271,000	(160,000)
Caillteanas achtúireach ag eascairt as Buntáistí um Athrú ar Dhliteanas Luachála	-	(1,800,000)
<b>Gnóthachan / (Caillteanas) Achtúireach Iomlán don tréimhse dar críoch 31 Nollaig 2017</b>	<b>271,000</b>	<b>(1,960,000)</b>

### 24. Ceadú Na Ráitis Airgeadais

Cheadaigh an Bord na ráitis airgeadais ar 29 Márta 2018.