



ÚDARÁS
CRAOLACHÁIN
NA hÉIREANN

BROADCASTING
AUTHORITY
OF IRELAND

Annual Report **2022/2023**

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About the BAI

The Broadcasting Authority of Ireland (“the BAI”) was established under the Broadcasting Act 2009 (“the 2009 Act”) on 1st October 2009. Pursuant to the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022, (“the 2022 Act”), the Broadcasting Authority of Ireland was dissolved on 14th March 2023 and its staff and functions were transferred to Coimisiún na Meán, the new statutory media regulator established under the 2022 Act by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Ms. Catherine Martin, TD. Coimisiún na Meán has been established as the body responsible for overseeing the regulation of broadcasting and video-on-demand services and for introducing a new regulatory framework for online safety, implementing the revised Audiovisual Media Services Directive (“AVMSD”) into Irish law and for supporting the development of the wider media sector in Ireland. This report comprises the last Annual Report and Accounts of the BAI and covers the period 1st January 2022 to 14th March 2023, when the BAI was dissolved.

The 2009 Act charged the BAI with a range of general and specific objectives and specified that its constituent parts, in performing their functions, should “endeavour to ensure:

- that the number and categories of broadcasting services made available in the State by virtue of this Act best serve the needs of the people of the island of Ireland, bearing in mind their languages and traditions and their religious, ethical, and cultural diversity;
- that the democratic values enshrined in the Constitution, especially those relating to rightful liberty of expression, are upheld; and,
- the provision of open and pluralistic broadcasting services.”

The 2009 Act also set out a range of other objectives for the Authority, which included:

- stimulating the provision of high quality, diverse, and innovative programming;
- facilitating public service broadcasters in the fulfilment of their public service objects;
- promoting diversity of control in the commercial and community broadcasting sectors; and
- providing a regulatory environment that would:
 - sustain independent and impartial journalism;
 - sustain compliance with employment law;
 - protect the interests of children;
 - facilitate a broadcasting sector which is responsive to audience needs and accessible to people with disabilities; and
 - promote and stimulate the development of Irish language programming and broadcasting services.

This report is structured on the strategic themes of the BAI Strategy Statement 2021-2023:

- Promoting Plurality and Diversity
- Achieving Excellence and Accountability
- Leadership in Change
- Empowering Audiences
- Enhancing Innovation and Sectoral Sustainability.

The BAI consisted of the Authority, two statutory committees – the Contract Awards Committee and the Compliance Committee – and the Executive Staff. The Authority appointed a standing committee (“the Finance Audit and Risk Committee”) to oversee finance, audit, and risk matters. The BAI Executive supported the management, administration, and implementation of the functions and decisions of the Authority, the Contract Awards Committee and the Compliance Committee.

Chief Executive Review

This report comprises the last annual report and accounts of the Broadcasting Authority of Ireland. It covers a 15-month period from 1st January 2022 up to the dissolution of the BAI on 14th March 2023. The Online Safety and Media Regulation Act 2022, which amended the Broadcasting Act 2009, was enacted in November, preparing the way for the dissolution of BAI and the establishment of the new media regulatory body. On 15th March 2023, the functions and staff of the BAI transitioned into the newly established, statutory media regulator, Coimisiún na Meán.

Following enactment of the legislation in late 2022, in February 2023, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Ms. Catherine Martin, TD, signed a Ministerial order which provided for the formal establishment of Coimisiún na Meán on a statutory basis with effect from 15th March 2023.

The fifteen months covered by this report reflect a period of intense activity for the Authority, involving not only the continued implementation of the BAI's statutory functions and strategic objectives, but also involving extensive preparations to ensure a smooth transition to Coimisiún na Meán. Over the review period, the BAI continued to work closely with Department officials on a range of matters in preparation for the establishment of Coimisiún na Meán. Regular formal meetings and working groups were convened to discuss the transition of BAI staff and functions to the Commission, and to undertake preparatory work to operationalise the new regulatory body. This close cooperation intensified in the lead up to Coimisiún na Meán's establishment on 15th March.

The Chairperson and Commissioners designate met in January 2023 and formally took up their roles on 13th February. While my own role as CEO of the BAI continued until the dissolution of the Authority, it was an honour to be appointed by the Minister as Broadcasting Commissioner for the first year of the Commission's existence.

This report details all BAI's activities during this time, but a number of highlights include:

- Engagement with the **Oireachtas Committee on Tourism, Culture, Arts, Sport and Media**, on the topic of future business models and the long-term vision for the Irish media sector (television and film).
- The BAI also engaged with the **Oireachtas Joint Committee on Environment and Climate Action** in late 2022 to discuss the role of media and communications in actioning climate change.
- **Future of Media Commission (FOMC)**: the BAI participated in the Implementation Group charged with preparing an Implementation Strategy and Action Plan for the recommendations set out in the FOMC Report, which was approved by Cabinet and published in January 2023.
- **European Media Freedom Act (EMFA)**: in March 2022, the BAI responded to the European Commission's consultation on the Media Freedom Act (aimed at increasing the transparency and independence of media markets, combatting direct state interference in media organisations, ensuring the independence of public service media, and ensuring consistency of regulatory standards for a healthy media sector in Europe), and, subsequently, contributed actively to the development of ERGA's position in relation to the EMFA proposal.

- **Expert Group on an Individual Online Complaints Mechanism:** in March 2022, the BAI made a detailed submission to the public consultation conducted by the Expert Group established by the Minister to examine the possibility of providing for an individual complaints' mechanism in the Online Safety and Media Regulation Bill 2022.
- **BAI Change Management Programme for Staff:** in anticipation of the enactment of the Online Safety and Media Regulation legislation and the establishment of the new Coimisiún na Meán, throughout the reporting period, the Office of the CEO and Senior Management Team of the BAI, working together as the Transition Leadership Team, commenced the implementation of a Staff Change Management Programme in July 2021. This Programme had three principal strands: Staff Communications, Staff Training and Development and a Culture Audit.
- **Media Literacy:** at the 2022 MLI Annual Conference, the BAI launched a Pilot Programme for Media Literacy awards, recognising projects, initiatives and contributions that have made an impact in the promotion of media literacy in Ireland. Funded by the BAI, MLI's redesigned website – www.medialiteracyireland.ie – was also launched during the year, with an exclusive members' section to facilitate networking, as well as hosting news, events, and other valuable media literacy information for the wider public.
- **Reuters Digital News Report 2022:** the BAI continued its participation once again in 2022 in the Reuters International Digital News Report and produced a more detailed report in respect of the Ireland data which was launched in June 2022.
- **Broadcasting Funding Scheme:** the BAI's Sound & Vision Scheme awarded €21m under five funding rounds during the reporting period. Representing an increase in funding of €4.8m on the 2021 period, the funding rounds comprised two open application rounds and three rounds targeting specific content themes: Irish Music, Irish Language and Climate Action & Change. Irish language and bi-lingual projects accounted for 35% (€7.3m) of total funding awards in the period. An extension of the S&V Scheme until March 2024 was secured. A statutory review of the BFS Archiving Scheme, assessing the operation, effectiveness and impact of the scheme, was completed and submitted to the Minister, which will inform the next scheme to be prepared by Coimisiún na Meán.

In concluding this last Annual Report of the Broadcasting Authority of Ireland, I would like to express my thanks to a number of people. Firstly, to the Chairpersons and Members of the Authority, Compliance Committee, Contract Awards Committee and Finance, Audit and Risk Committee, who served since the BAI was first established in 2009. As well as being a real pleasure to work with, the commitment of all those who implemented faithfully the statutory functions and duties of the BAI was exceptional. I very much appreciated the support, co-operation and contribution of the BAI's many stakeholders in the Irish and European media landscape. The sector endured and thrived through many challenging times, benefitting from the spirit of endeavour and collaboration that was evident throughout the years. It was an honour for me to act as BAI CEO through the last few years of its life, and to lead BAI staff during a period of major change in the transformation and integration of our functions and resources into the new Commission. I could not have done so without the outstanding support of my BAI colleagues. I have no doubt that their commitment, knowledge, professionalism and expertise will make a major contribution to the future work and success of Coimisiún na Meán.



Celene Craig
BAI CEO

The Authority

While extant, the Authority had overall responsibility for the operation and functioning of the BAI, which included setting the strategic direction of the organisation. The Authority had nine members, five of whom were appointed by Government on the nomination of the Minister. The four remaining members were appointed by Government following a selection process conducted by the Joint Oireachtas Committee with responsibility for broadcasting matters.

The table below reflects the membership of the Authority and meeting attendance from 1st January 2022 to 14th March 2023.

| Member | Meetings 2022 | Meetings 2023 |
|-----------------------------------|---------------|---------------|
| Ms. Mary Curtis | 10/11 | |
| Mr. Alan McDonnell | 11/11 | |
| Ms. Grace Smith | 09/10 | |
| Mr. Seán Ó Mórdha | 10/12 | 04/04 |
| Mr. Denis Wolinski | 11/12 | 04/04 |
| Dr. Rosemary Day | 12/12 | 04/04 |
| Professor Emeritus Maeve McDonagh | 08/11 | 04/04 |
| Ms. Vivien McKechnie | 11/12 | 04/04 |

On 1st December 2022, Mary Curtis' term of office as Authority member expired and, in accordance with the statutory provisions of the Act, her term of office as Chairperson also ceased on that date. On 1st December, the terms of office of Authority members Grace Smith and Alan McDonnell also expired.

The Authority's key responsibilities included the regulation of public, commercial and community radio and television services, the making of broadcasting codes and rules, and the provision of funding for programmes and archiving relating to Irish culture, heritage, and experience.

Over the course of this review period, the Authority continued to progress its strategic objectives in line with its Strategy Statement 2021-2023. Key activities in this regard are set out in this Report under the five key strategic themes of the Strategy. In the period, particular emphasis was given to leading staff and preparing the organisation for its transition and integration into Coimisiún na Meán.

Compliance Committee

The Compliance Committee was responsible for monitoring and enforcing compliance, investigating complaints and preparing a number of statutory reports. The Committee had eight members; four of whom were appointed by Government on the nomination of the Minister, while the remaining four were appointed by the Authority, comprising two nominees from the Authority members and two nominees from the BAI Executive.

The table below reflects the membership of the Committee and attendance for 2022.

| Member | Meetings 2022 |
|--------------------------------------|---------------|
| Professor Kevin Rafter (Chairperson) | 7/7 |
| Ms. Eileen Maher | 7/7 |
| Mr. Nigel Heneghan | 6/7 |
| Ms. Orlaith Carmody | 6/7 |
| Professor Emeritus Maeve McDonagh | 5/7 |
| Ms. Mary Curtis | 0/7 |
| Ms. Stephanie Comey | 5/7 |
| Mr. Andrew Robinson | 6/7 |

The terms of office of Professor Kevin Rafter and Ms. Orlaith Carmody ended on 19th January 2023. The terms of office of Ms. Eileen Maher and Mr. Nigel Heneghan ended on 16th February 2023. The Compliance Committee did not meet in 2023 before it became inquorate on 16th February 2023.

In accordance with its statutory functions, Compliance Committees activities included:

- Deciding on complaints made by members of the public in relation to broadcaster adherence to broadcasting codes and standards;
- Reviewing broadcaster performance in complying with statutory duties and contractual obligations, in support of the BAI's licensing activity;
- Reporting on compliance by television broadcasters with their obligations under the BAI Access Rules; and
- Reporting compliance by television broadcasters with their obligations to broadcast a minimum percentage of European works and independent European works.

Contract Awards Committee

The Contract Awards Committee implemented licence application processes for broadcasting services. The Committee had eight members; four of whom are appointed by Government on the nomination of the Minister, while the remaining four were appointed by the Authority, which comprised two nominees from the Authority members and two nominees from the BAI Executive.

The table below reflects the membership of the Committee and attendance from 1st January 2022 to 14th March 2023.

| Member | Meetings 2022 | Meetings 2023 |
|---------------------------------|---------------|---------------|
| Mr. Ercus Stewart (Chairperson) | 11/11 | 03/03 |
| Mr. John Hogan | 09/11 | 03/03 |
| Ms. Clodagh O'Donnell | 10/11 | 03/03 |
| Ms. Helen Shaw | 09/11 | 03/03 |
| Mr. Seán Ó Mórdha * | 07/10 | - |
| Dr. Rosemary Day* | 07/10 | - |
| Ms. Clare Diamond** | 10/11 | - |
| Mr. Declan McLoughlin | 09/11 | 03/03 |
| Ms. Anne Louise O'Donovan** | - | 02/03 |

* Term of Office ended in November 2022

** Term of office ended in December 2022. In her place, the Authority nominated Ms. Anne Louise O'Donovan as a BAI Executive member of the Contract Awards Committee

The main activities of the Contract Awards Committee over the review period included:

- Implementation of licensing plans for commercial and community television and radio services as directed by the Authority;
- Consideration of applications for content provision contracts; and
- Consideration of applications for temporary, institutional and pilot community sound broadcasting contracts.

Finance, Audit and Risk Committee

The Finance, Audit and Risk (FAR) Committee was established as a standing committee of the Authority. Its duties and responsibilities encompassed systems of internal control, external and internal audit, risk management and financial control. The Committee's membership comprised three members of the Authority and an independent, non-executive member.

The table below reflects the membership of the Committee and meeting attendance from 1st January 2022 to 14th March 2023.

| Member | Meetings 2022 | Meetings 2023 |
|--|---------------|---------------|
| Ms. Vivien McKechnie (Chairperson) | 5/5 | 1/1 |
| Mr. Denis Wolinski | 5/5 | 1/1 |
| Mr. Dermot O'Riordan (Independent Non-Executive) | 5/5 | 1/1 |
| Ms. Grace Smith | 5/5 | - |

As Grace Smith's term of office on the Authority ended on 1st December 2022, her term of office on the Finance Audit and Risk Committee also ended on that date.

The FAR Committee undertook a range of activities over the course of the review period, these included:

- Oversight of the system of internal controls, including BAI and Broadcast Fund financial statements, external audit and internal audit;
- Liaison with the Office of the Comptroller and Auditor General and with Internal Auditors;
- Consideration of Internal Audit Reports; and
- Risk Management activities including oversight of BAI's Corporate Risk Register.

BAI Executive Staff

The Executive staff supported the work of the Authority, its standing Finance, Audit and Risk Committee and the statutory Compliance and Contract Awards Committees.

The BAI's work was guided by the Office of the Chief Executive, which consisted of the CEO and two Assistant CEOs. The Office was supported by a Senior Director and a team of senior managers who, in conjunction with the Office of the Chief Executive, oversaw the implementation of strategy and planning for the organisation as a whole. The BAI operated a matrix structure whereby staff worked flexibly across all areas of activity according to business needs.

On 13 February 2023, the Executive Chairperson of Coimisiún na Meán, the Media Development Commissioner and Online Safety Commissioner were appointed by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Ms. Catherine Martin, TD, to the BAI on an interim basis, pending the formal establishment of Coimisiún na Meán on 15th March 2023.

A list of all staff employed by the BAI on 14th March 2023 is set out below:

Commissioners of Coimisiún na Meán (appointed pending establishment of the Commission):

Executive Chairperson of Coimisiún na Meán:

Jeremy Godfrey

Media Development Commissioner:

Rónán Ó Domhnaill

Online Safety Commissioner: Niamh Hodnett

BAI Office of the CEO:

Chief Executive: Celene Craig

Assistant CEO: Stephanie Comey

Assistant CEO: Clare Diamond

Principal Officers:

Ciaran Kissane*, Anne O'Brien and Anne Louise O'Donovan.

Senior Managers:

Liam Boyle, Elizabeth Farrelly, Brian Furey, Patrick Goodliffe, Sally Kennedy, Declan McLoughlin, Louise McLoughlin, Neil O'Brien and Andrew Robinson.

Managers:

Deborah Molloy Bergin, Gillian Collins, Philip Cooper, Laura Forsythe, Sarah Herron**, Teresa Kearns, Sara McNamara, Fionnuala Murphy and Roger Woods.

Executive Officers:

Jill Caulfield, Colm Coyne, Lucy Cuddihy, Jennifer Gilson, Caroline Keville, Martina Mimmagh, Aoife Molloy, Kevin Morgan, Marie Murphy, Sinéad Owens, Annette Stone and Deborah Wade.

Clerical Officers:

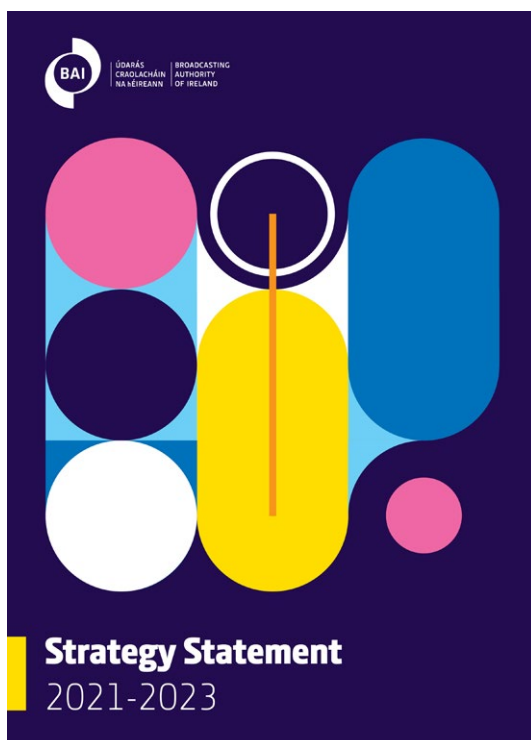
Barry Casey, Ita Fitzmahony, Katelin Fleming and Jessica Scott.

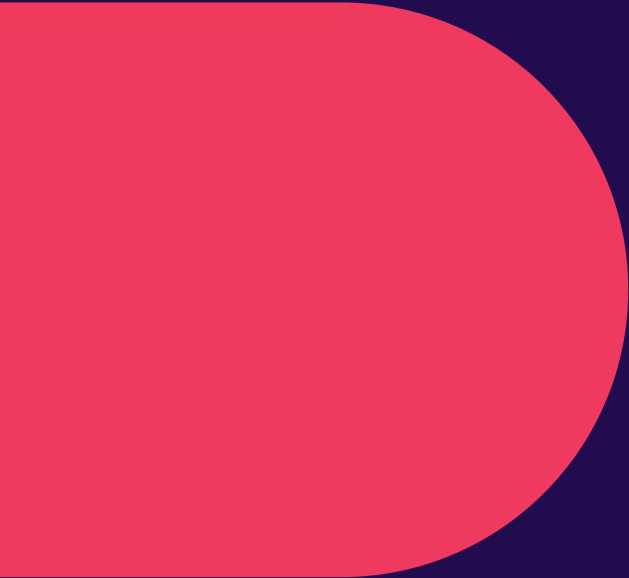
* On secondment from 6th March 2023

** On Career Break

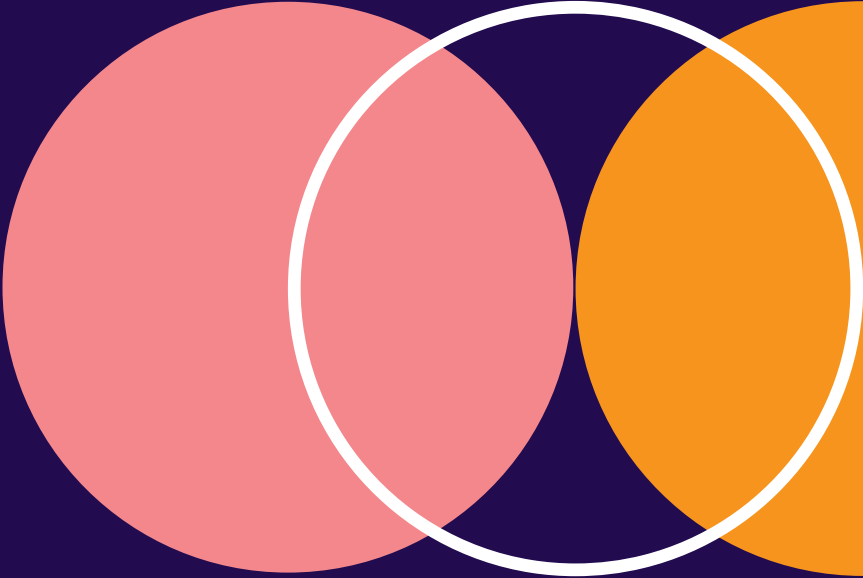
BAI Strategy Statement 2021-2023

Over the course of the review period, the BAI continued to progress its work on the implementation of its strategic objectives as set out in its Strategy Statement 2021-2023, over five overarching strategic themes and fifteen high-level objectives. This annual report on activities for this period is set out according to these themes, objectives and related outcomes. All five themes are of equal importance and are directed towards the achievement of the BAI's strategic vision, which provides for "An Irish media landscape that reflects and shapes who we are."





Strategic Theme 1:
**Promoting Diversity
and Plurality**



| Strategic Objective | Outcome |
|--|--|
| 1. Facilitate a mix of voices, opinions and sources of news and current affairs in audio and audiovisual media which enhances democratic debate and active citizenship in Ireland. | The mix of voices, opinions and sources of news and current affairs content available for audiences is strong and trust in journalism is sustained and upheld. |
| 2. Increase the production, availability and prominence of relevant audio and audiovisual content for all Irish audiences. | The range and sources of culturally relevant audio and audiovisual content, including content in the Irish language, available to audiences has increased. |
| 3. Foster a media landscape that is representative of, and accessible to, the diversity of Irish society. | Irish audio and audiovisual media are more diverse in terms of content, those involved in its production and in on-air presentation. |
| 4. Foster and promote quality programming in the Irish language. | Quality Irish language content, including news and current affairs and content for youth audiences, is available on a variety of media. |

The BAI undertook a number of activities in support of the above. Key highlights in 2022/23 were:

(A) Media Plurality

Introduction

One of the central themes of the BAI's Strategy Statement was Plurality and the BAI sought to ensure the plurality of media sources in Ireland which allowed for a mix of voices and opinions for audiences. Media Plurality in Ireland is underpinned by legislation primarily through the Broadcasting Act 2009 and was supported through the BAI's Plurality Policy (2019) and its Ownership and Control Policy (2019). During the review period, the BAI undertook a wide range of activities that promoted and shaped debates about the plurality of the media in Ireland and these are outlined below.

Media Ownership Database

The BAI continued to provide funding for the Media Ownership database. The database, an online resource, provides information about ownership of, and shareholdings in, Irish media companies. It offers a structured and searchable reference database of media businesses that serve Irish audiences, using definitions in the BAI's Media Plurality Policy. It was commissioned by the BAI in 2020 and is designed and maintained by the School of Communications at Dublin City University. Information on the website was used to help inform the BAI's report on the impact of media ownership changes on the plurality of media ownership in the State during the period 2018-2020.

BAI Licensing Activity

The BAI's licensing activities, a key driver of media plurality, were underpinned by the Broadcasting Act 2009 and the objectives set out in the BAI's Broadcasting Services Strategy. It was the aim of the BAI to ensure that the number and categories of broadcasting services in the State best served the needs of the people of the island of Ireland, bearing in mind their languages, traditions, religious, ethical and cultural diversity.

The BAI undertook a range of licensing activities over the period of review: 1 January 2022-14 March 2023. These activities are outlined below.

Commercial Radio and Television Licensing Activities

Radio

In 2022, the BAI's Contract Awards Committee ("Committee") commenced the implementation of the 2022 Commercial Radio Licensing Plan. This Plan involved the licensing of fourteen (14) commercial local radio services with sound broadcasting contracts due to expire in 2023 and early 2024. The Committee invited Expressions of Interest for the services concerned, after which a fast-track licensing process was initiated further to section 67 of the Broadcasting Act 2009.

Fast-track proposals from broadcasting services in the Plan were submitted in January and February 2023, and assessments of three of these were completed by the dissolution date of 14th March 2023. Details of the 2022 Commercial Radio Licensing Plan are set out in the table below.

| Franchise area | Service Type | Current Contractor | Station Name | License Expiry |
|---------------------------|--------------------|--|---------------|----------------|
| County Mayo | Local broad-format | County Mayo Radio Ltd | Midwest Radio | 23/07/2023 |
| County Galway | Local broad-format | Western Community Broadcasting Services Ltd | Galway Bay FM | 17/08/2023 |
| Louth and Meath | Local broad-format | The Independent Broadcasting Corporation Ltd | LMFM | 27/08/2023 |
| Waterford City and County | Local broad-format | South East Broadcasting Company Ltd | WLR FM | 07/09/2023 |

| Franchise area | Service Type | Current Contractor | Station Name | License Expiry |
|---------------------------------------|--|--|-----------------------------|----------------|
| County Clare | Local broad-format | Clare Community Radio Holdings Plc | Clare FM | 09/09/2023 |
| County Wexford | Local broad-format | SERB Radio Ltd | South East Radio | 15/10/2023 |
| Cavan and Monaghan | Local broad-format | Midland Radio Group Ltd | Northern Sound ¹ | 16/10/2023 |
| Longford, Roscommon and South Leitrim | Local broad-format | Midland Radio Group Ltd | Shannonside | 16/10/2023 |
| County Wicklow | Local broad-format | East Cost Radio Ltd | East Coast FM | 25/10/2023 |
| Dublin City & County | Youth music-driven (15-34 years) | Capital Radio Productions Ltd | FM104 | 30/10/2023 |
| Dublin City & County | Music-driven (25-44 years) | Bauer Audio Ireland Limited, general partner of Bauer Media Audio Ireland LP | 98FM | 31/10/2023 |
| County Tipperary | Local broad-format | County Tipperary Radio Ltd | Tipp FM | 19/11/2023 |
| Cork City and County | Youth music-driven service (15-34 years) | Siteridge Limited ² | Red FM | 15/01/2024 |
| County Kildare | Local broad-format | County Kildare FM Radio Ltd | KFM | 16/01/2024 |

¹ Northern Sound and Shannonside operate under the same sound broadcasting contract.

² The Red FM service was recently acquired by the Bauer Media Group. The acquisition was considered and approved by the BAI in November 2022.

In December 2022, the Authority approved the 2023 Commercial Radio Licensing Plan, comprising ten sound broadcasting services with contracts due to expire during 2024.

Details of this Plan are outlined below:

| Franchise area | Service Type | Current Contractor | Station Name | License Expiry |
|---|--|--|----------------|----------------|
| Dublin City & County | Music-driven service targeting 15-34 years age group | Bauer Audio Ireland Limited, general partner of Bauer Media Audio Ireland LP | Spin 103.8 | 5/04/2024 |
| Counties Kilkenny and Carlow | Local broad-format service | CK Broadcasting Limited | KCLR | 21/04/2024 |
| County Kerry | Local broad-format service | Raidió Chiarraí Teoranta Limited | Radio Kerry | 9/07/2024 |
| South East Region - Waterford City & County, South Tipperary, Counties Carlow, Kilkenny and Wexford | Music-driven service for 15 - 34 age group | WKW FM Limited | Beat FM | 30/09/2024 |
| North Donegal | Local broad-format service | Donegal Highland Radio Limited | Highland Radio | 30/09/2024 |
| Counties Laois, Offaly and Westmeath | Local broad-format service | Midlands Community Radio Services Limited | Midlands 103 | 30/09/2024 |
| Sligo/ North Leitrim/ South Donegal | Local broad-format service | North West Broadcasting Limited | Ocean FM | 30/09/2024 |

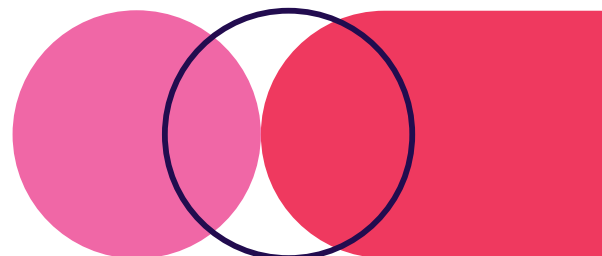
| Franchise area | Service Type | Current Contractor | Station Name | License Expiry |
|------------------------|--|---------------------------|--------------|----------------|
| Dublin City and County | Niche music-driven service – easy listening | Star Broadcasting Limited | Sunshine | 30/09/2024 |
| Cork City and County | Local music-driven service targeting 25-44 age group | County Media Limited | Cork's 96 FM | 31/10/2024 |
| Cork City and County | Local broad-format service | County Media Limited | C103 | 31/10/2024 |

Television

On 5th October 2022, the BAI invited applications for the provision of a national free-to-air Television Programme Service Contract service, further to Section 70 of the Broadcasting Act 2009.

One application was received from the existing contractor, Virgin Media Television Limited. Virgin Media Television operates the channels Virgin Media One and Two and Virgin Media One + 1 under its current Television Programme Service contract, in addition to Virgin Media Three, Four and More under separate content provision contracts.

Following completion of the assessment process by the BAI's Contract Awards Committee, Virgin Media Television Limited was awarded the contract in principle in March 2023 and contract negotiations commenced. It is expected that contract negotiations will conclude in 2023.



Community Radio

Community radio continued to play a key role in ensuring plurality of content and voices for audiences in Ireland. At dissolution date, the BAI had 22 licensed community and community of interest sound broadcasting services. During the review period, the BAI granted extensions to the contract term expiry dates for a number of such services in order to ensure the efficient and effective operation of the relevant licensing and contract negotiation processes required for each service. The BAI also awarded a new 10-year contract, in principle, to Athlone Community Radio.

Temporary Radio

Further to Section 68 of the Broadcasting Act 2009, the BAI may enter into contracts with applicants for the provision of sound broadcasting services that operate for a short period of time. From the 1st of January 2022 to 14th of March 2023, the BAI entered into 25 temporary sound broadcasting contracts. Ten of these were for established or new pilot community groups, while 15 were for temporary services of 30 days or less. The list of services licensed is as follows:

| Pilot Community Service | Temporary Service (up to 30 days) |
|--|---|
| Cork City Community Radio | Family World Ltd t/a Family FM |
| Donegal Sounds (Owenea FM) | Creative Audio Productions Ltd |
| Bere Island Community Radio | MTU t/a Bang FM |
| Loughrea Community Radio (New service) | Easy Radio Ltd |
| Scariff Bay Community Radio | STL-SAT Ireland Ltd t/a Freedom FM |
| Kinvara FM | National Irish Language Theatre of Ireland (drive-in event) |
| Finn Valley FM | Christmas FM |
| Limerick City Community Radio | Choice Broadcasting Ltd – Classic Hits 80s |
| Ballina Community Radio | CETB – Juice FM |
| Erris FM | Blackrock College |
| | Raidió Rí-Rá |
| | Double R Media (drive-in event) |
| | PBM Productions Ltd t/a Diffusion Events (drive-in event) |

Pilot Community Service**Temporary Service (up to 30 days)**

IRFU

Heartbeat Services – Eden FM

Content Provision Contracts

Pursuant to section 71 of the 2009 Act, the BAI was empowered to enter a content provision contract with an applicant who wishes to supply a compilation of programme material for the purpose of inclusion as part of a multiplex, or for the purpose of it being transmitted as a broadcasting service in the State. During the period of this review, following receipt of applications, assessment by the Contract Awards Committee and the awarding of contracts in principle, the BAI executed 19 separate contracts for a range of services. The services include a portfolio of services provided by the Discovery/Warner Group, sport services operated by the Setanta Group in Europe and the Philippines, and the Virgin Media Four service for the Irish audience.

In 2022, the BAI also terminated the following content provision contract services by mutual consent: FreeSports, BoxNation, LaLiga TV and QYOU TV.

Contract Variations

Processing contract variation requests from the broadcasters who have been awarded broadcasting contracts by the BAI has been an important part of our work over many years. Requests are generally received for changes in the operational arrangements of broadcasters, and for changes in management, ownership or programming commitments. During the period under review, and following consideration of relevant contractual terms, commitments and policies, the BAI processed and approved 47 contract variation requests. The majority of these (34) related to ownership and control matters such as the appointment of new directors and/or shareholding changes. The remaining requests (11) concerned programming matters, such as adjustments to broadcast hours, music and news programming changes. Examples of some of the requests considered are set out below.

- The introduction of opt-out advertising and opt-out programming by the multi-city music service Classic Hits;
- The acquisition of Red FM by the Bauer Media Group;
- Derogation from the statutory news and current affairs requirements (20%) for Dublin music service FM104, and facilitating a 15% station commitment to news and current affairs over the total broadcast day; and
- The appointment of a new Chief Executive to the local broad-format service, Galway Bay FM.

Reuters Digital News Report

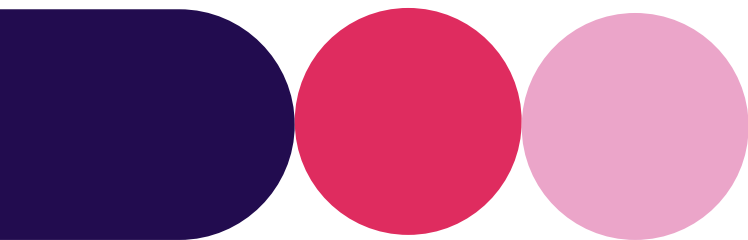
In June 2022, the eighth edition of the Digital News Report for Ireland was published by the BAI in conjunction with its academic partner, the Institute for Future Media and Journalism (FuJO) at DCU. The report was compiled by researchers at FuJO who analysed data from the Global Reuters Digital News study and the inclusion of Ireland in the global report continued to be funded by the BAI. The Reuters Study aims to understand how global audiences consume news and the Irish report includes an analysis of international and Irish trends from year to year.

The 2022 report found that the smartphone was the first choice for news in the morning in Ireland with 35% of respondents citing it as their 'go to' device to access news. However, radio was also a popular choice and 31% of news consumers in Ireland said they get their first news of the day from the radio, a figure far higher than those in the UK (17%) or the EU average of 19%. Other key findings indicated that levels of public trust in news remains high, but many Irish consumers continue to be concerned about 'fake news'/misinformation.

Separately, the BAI supported additional analysis of the Reuters Digital News data which resulted in the publication of two separate Diversity reports examining news consumption and gender, as well as news consumption and migrant groups in Ireland. Further details of these reports are highlighted in the Diversity section of this Annual Report.

EU Rule of Law Report 2022

For the third year, the BAI provided information to the European Commission's 2022 EU Rule of Law Report. The report supports and monitors the rule of law across EU Members States and works on a yearly cycle to examine rule of law issues including Media Pluralism and Freedom. The BAI has been consulted in this regard since 2020. The 2022 report was again generally positive about Media Pluralism and Freedom and noted a number of highlights including the steps taken by Ireland to mitigate the financial burden on media outlets caused by the pandemic and referenced the additional €4.9m allocated through the BAI's Sound and Vision Scheme for the Covid-19 funding rounds.



(B) Increasing the availability of audiovisual content

Broadcasting Funding Schemes

The Broadcasting Fund aims to increase public access to high-quality television and radio programmes in the English and Irish languages and to fund the archiving of programme material made for broadcast, which preserves a historic record of Irish culture, heritage, and experience. The Broadcasting Fund is financed through 7% of the annual net receipts from television licence fees.

The grant schemes currently operating under the fund are Sound & Vision 4, which supports the funding of programming and ancillary measures and Archiving Scheme 2, which provides funding for the development of an archiving culture in the Irish broadcasting sector which contributes to the preservation of Ireland's broadcasting heritage and experience.

The Broadcasting Fund is pivotal in progressing many of the BAI's key strategic objectives. While they increase the availability and visibility of culturally relevant and Irish-language audio and audiovisual content for Irish audiences, the schemes also support the enhancement of creativity and innovation and greater sustainability within the broadcasting and independent production sectors.

Sound & Vision 4

While the Broadcasting Fund financial statements are prepared for each calendar year, the Sound & Vision 4 update provided below is for the period 1st January 2022 – 14th March 2023.

2022 activities

In 2022, the BAI announced the outcomes of five (5) funding rounds operated by the Scheme. A total of 360 applications were assessed by assessment panels seeking total funding of €47m. By year-end, the Scheme had offered funding totalling €21.1m to 182 projects. This represented an increase of €4.8 million when compared to 2021.

| Round | No. of Successful Applications | Funding Offered |
|--|--------------------------------|--------------------|
| Round 42 - Open Round | 74 | €6,371,130 |
| Round 43 - Open Round | 58 | €6,007,793 |
| Round 44 – Climate Change & Climate Action | 25 | €4,845,520 |
| Round 45 - Irish Music Sector | 10 | €1,960,548 |
| Round 46 - Irish Language | 15 | €1,979,916 |
| Grand Total | 182 | €21,164,907 |

Round 42 – An open funding round with total funding awards of c.€6.4m.

This round offered funding to support the production of 74 radio and television projects.

Round 43 – An open funding round with total funding awards of c.€6m.

This round offered funding to support the production of 58 radio and television projects.

Round 44 – A focused round funding programmes dealing with Climate Action and Climate Change with total funding awards of c.€5m.

This round was designed to support broadcasters and programme makers around the country to produce and broadcast content that raises awareness of climate change and promotes action and behavioural change to combat it. The round was co-funded by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and the Department of Environment, Climate and Communications, and delivered on a government commitment as part of the Climate Action Plan 2021. A total of 25 radio and television projects were offered funding.

Round 45 – A focused round to fund programmes that support the Irish Music Sector with total funding awards of c.€2m.

This round, operated at the request of Minister Catherine Martin, TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, was explicitly for projects that would support the development of new radio and television programmes to support the live music sector in Ireland. The round also required applications to demonstrate gender equality of at least 50% in the leadership roles amongst performers and within the creative production team. A total of 10 projects were offered funding.

Round 46 – A focused round to support programmes in the Irish Language with a total funding of c.€2m.

This round, operated at the request of Minister Catherine Martin, TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, specifically targeted projects that would support the development of new radio and television programmes in the Irish language.

The round also required applications to demonstrate gender equality of at least 50% in the leadership roles amongst performers and within the creative production team. A total of 15 projects were offered funding.

Diversity of audience is a key criterion in the assessment process of applications to the Scheme, and this is reflected in the spread of programmes funded across audiences during the review period. Sound & Vision 4 supports a wide range of programming that serves diverse audiences across TV and radio broadcasting.

A breakdown for Radio/TV, Broadcaster Type, Audiences and Programme Language

| Medium | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|--------------------------------|-------------------------|--------------------|
| Radio | 109 | €2,359,817 | 11.1% |
| TV | 73 | €18,805,090 | 88.9% |
| Grand Total | 182 | €21,164,907 | 100.0% |

| Broadcaster Type | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|--------------------------------|-------------------------|--------------------|
| Commercial | 70 | €6,612,268 | 31.2% |
| Community | 25 | €448,965 | 2.1% |
| PSB | 87 | €14,103,674 | 66.6% |
| Grand Total | 182 | €21,164,907 | 100.0% |

| Audiences | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|--------------------------------|-------------------------|--------------------|
| <15 | 21 | €3,762,657 | 17.8% |
| 15-34 | 8 | €2,412,469 | 11.4% |
| 35-54 | 14 | €1,296,875 | 6.1% |
| All adults | 102 | €10,398,337 | 49.1% |
| Family | 37 | €3,294,569 | 15.6% |
| Grand Total | 182 | €21,164,907 | 100.0% |

| Project Format | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|--------------------------------|-------------------------|--------------------|
| Animation | 6 | €1,902,177 | 9.0% |
| Documentary | 103 | €7,983,704 | 37.7% |
| Drama | 25 | €3,930,330 | 18.6% |
| Education | 11 | €1,324,464 | 6.3% |
| Entertainment | 37 | €6,024,232 | 28.5% |
| Grand Total | 182 | €21,164,907 | 100.0% |

| Project Genre | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------------------|--------------------------------|-------------------------|--------------------|
| Arts/Culture | 49 | €4,135,301 | 19.54% |
| Children's | 19 | €3,379,233 | 15.97% |
| Contemporary society | 50 | €7,385,133 | 34.89% |
| History/Heritage | 37 | €1,850,958 | 8.75% |
| Science/Nature/ Environment | 27 | €4,414,282 | 20.86% |
| Grand Total | 182 | €21,164,907 | 100.0% |

| Project Language | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|--------------------------------|-------------------------|--------------------|
| Bi-lingual | 19 | €3,113,560 | 14.71% |
| English | 131 | €13,844,294 | 65.41% |
| Irish | 32 | €4,207,053 | 19.88% |
| Grand Total | 182 | €21,164,907 | 100.0% |

2023 activities

The BAI announced two further rounds of the Scheme in late 2022. These are detailed below.

Round 47 – An open funding round with total funding awards of c.€7.29m.

This round offered funding to support the production of 67 radio and 29 TV projects.

Round 48 – A focused funding round to support social benefit activities.

This round was open to the community radio sector and, for the first time, the community TV sector. A total of c.€654k was awarded to 17 projects in this round.

Review of the Scheme

It was the practice of the BAI to review the operation, effectiveness and impact of its funding schemes every three years as required by section 158 of the Broadcasting Act 2009.

In 2022, Oliver & Ohlbaum Associates (O&O) were appointed by the BAI to undertake a statutory review of Sound & Vision 4. Their work included a review of internal BAI data, secondary research, a bespoke consumer survey, an online survey of producers, and stakeholder interviews. The review will be of great assistance in informing Coimisiún na Meán’s deliberations regarding any new funding scheme/s.

Extension of the Scheme

In March 2023, Minister Catherine Martin, TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media confirmed an extension to the operation of Sound & Vision 4 for a period of 12 months until 31 March 2024.

This extension will provide certainty and continuity of funding for the broadcasting sector, while also allowing time for Coimisiún na Meán to complete a review of the Scheme that could inform the development of a new Media Fund as recommended by the Future of Media Commission.

Archiving Scheme 2

The BAI launched the second iteration of the Archiving Scheme (“Archiving Scheme 2”) in 2018. The purpose of funding archiving initiatives is to preserve Ireland’s broadcasting tradition and to secure a record of Irish culture, heritage and experience by supporting the development of an archiving culture in the Irish broadcasting sector. A statutory review of the Scheme was completed in 2022 that assessed the operation, effectiveness and impact of the Scheme. The outcomes and recommendations of that review will inform the development of the next Archiving Scheme by Coimisiún na Meán.

Encouraging more women in key creative roles

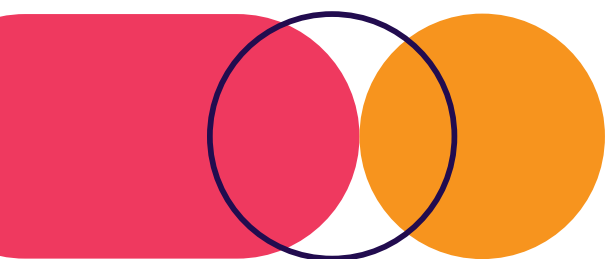
In the period under review, Sound & Vision 4 continued to deliver on the BAI's objective of encouraging more women to be appointed to lead creative roles in programmes funded by the Scheme. To support this, the Scheme collects data from funded applications about women in a leadership role in audiovisual productions and includes the roles of Director, Producer, Writer, Editor and Director of Photography. Two rounds of the Scheme in 2022 also included a requirement that applications demonstrated gender equality of at least 50% in the leadership roles amongst performers and within the creative production team.

| | Producer | | | Director | | | Writer | | | DOP | | | Editor | | |
|----------------------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 |
| Female | 45 | 42 | 54 | 23 | 18 | 32 | 29 | 23 | 41 | 5 | 10 | 15 | 26 | 34 | 50 |
| Male | 14 | 9 | 19 | 34 | 32 | 38 | 20 | 13 | 10 | 36 | 28 | 43 | 18 | 12 | 11 |
| Total Applicable | 59 | 52 | 73 | 58 | 52 | 70 | 50 | 37 | 51 | 51 | 45 | 58 | 57 | 51 | 61 |
| % Women in Key Role | 76% | 81% | 74% | 40% | 35% | 46% | 58% | 62% | 80% | 10% | 22% | 26% | 46% | 67% | 82% |

As seen in the above table, except for the Producer role in 2022, there was a significant increase in the percentage of women in key creative roles for successful audiovisual applications in 2022 compared to 2021 and 2020. Overall, the data collected indicates that the continuing BAI objective of encouraging more women continues to be effective, particularly in the key roles of Writer, Editor and Director.

Funding of Irish Language content

The Sound & Vision 4 Scheme was pivotal in delivering quality Irish language content for Irish audiences in 2022. Approximately 35% (€7.3m) of the funding awarded by the Authority in 2022 went to Irish language/bi-lingual projects covering a range of formats and genres in radio and television content, serving both adult and youth audiences.



| Format | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|---------------------------------------|--------------------------------|---------------------------|
| Animation | 3 | €1,080,000 | 14.75% |
| Documentary | 30 | €3,189,975 | 43.58% |
| Drama | 4 | €891,909 | 12.18% |
| Education | 3 | €570,531 | 7.79% |
| Entertainment | 11 | €1,588,198 | 21.69% |
| Grand Total | 51 | €7,320,613 | 100.00% |

| Genre | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------------------|---------------------------------------|--------------------------------|---------------------------|
| Arts/Culture | 16 | €1,891,312 | 25.84% |
| Children's | 7 | €1,672,097 | 22.84% |
| Contemporary society | 11 | €2,054,773 | 28.07% |
| History/Heritage | 11 | €844,401 | 11.53% |
| Science/Nature/ Environment | 6 | €858,030 | 11.72% |
| Grand Total | 51 | €7,320,613 | 100.00% |

| Audience | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|--------------------|---------------------------------------|--------------------------------|---------------------------|
| <15 | 9 | €1,803,930 | 24.64% |
| 15-34 | 6 | €1,946,469 | 26.59% |
| 35-54 | 1 | €5,498 | 0.08% |
| All adults | 23 | €1,991,970 | 27.21% |
| Family | 12 | €1,572,746 | 21.48% |
| Grand Total | 51 | €7,320,613 | 100.00% |

| Channel | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|---|---------------------------------------|--------------------------------|---------------------------|
| Athlone Community Radio | 1 | €15,000 | 0.20% |
| Clare FM | 1 | €5,498 | 0.08% |
| Connemara Community Radio | 2 | €25,296 | 0.35% |
| Galway Bay FM | 1 | €20,833 | 0.28% |
| IBI Stations | 1 | €111,000 | 1.52% |
| Radio Kerry | 3 | € 24,321 | 0.33% |
| Raidió na Life | 2 | €12,374 | 0.17% |
| RTÉ Junior/Chill | 1 | €20,206 | 0.28% |
| RTÉ One | 5 | €889,540 | 12.15% |
| RTÉ Raidió na Gaeltachta | 7 | €314,454 | 4.30% |
| RTÉjr | 2 | €538,112 | 7.35% |
| TG4 | 21 | €4,454,679 | 60.85% |
| TV drama or Animation (broadcaster to be confirmed) | 1 | €345,000 | 4.71% |
| Virgin Media Two | 1 | €500,000 | 6.83% |
| WLR FM | 2 | €44,300 | 0.61% |
| Grand Total | 51 | €7,320,613 | 100.00% |

(C) Diversity of Irish Society in the Broadcast Media

Introduction

The promotion of increased representation of the diversity of Irish society in Irish Broadcasting was a key role for the BAI. During the review period, the BAI undertook a wide range of activities in support of this strategic objective, including research, training initiatives, funding opportunities and events that look to support more diverse representation in Irish Broadcasting. A summary of the key activities is set out below.

The BAI Gender Action Plan including Stakeholder Evaluation

In March 2023, the BAI published the review of its Gender Action Plan. This two-part review included a Stakeholder Evaluation Report undertaken by research consultants, CommSol, which assessed the BAI's contribution to gender equality in the audiovisual sector. The results of the evaluation which were first published in March 2022, included a wide range of stakeholder feedback on the Gender Action Plan and on diversity and inclusion. Overall, CommSol found that the BAI made a 'very positive and real contribution to encouraging the development of gender initiatives in the audiovisual sector'.

In addition to the CommSol report, the review of the Gender Action Plan also included a broader internal analysis of the entirety of the work completed by the BAI since the publication of the Plan. This internal analysis highlighted that, together with key industry partners, a significant amount of work had been undertaken under the four pillars of the BAI's Gender Action Plan: data collection and publication, the promotion of high-quality research, the development of gender initiatives and enhancing accountability processes. Key successes included:

- The collection of gender data in respect of key creative roles in funding applications to the BAI's Sound & Vision Scheme has given greater visibility to the importance placed on ensuring the inclusion of women in the sector. This type of data collection has also led to a marked increase in the number of projects with women in key creative roles receiving funding under the Scheme.
- Projects such as the specialist 'Women's Stories' round of Sound & Vision in 2019 set about to change narratives and challenge the status quo both on and off air and screen. It resulted in 70% of radio projects and 100% of television projects funded including at least one woman's narrative in each project.
- BAI-supported projects, such as X-Pollinator, set up to address the lack of gender diversity in the Irish screen industry.
- The activities of Women on Air and Women in Film and Television (WIFT), supported by the BAI enabled greater opportunities for women working, and accessing work, in the audio and audiovisual sector.

- Collaboration in research projects with third-level institutes such as Dublin City University, University College Dublin, MIC University of Limerick and Maynooth University delivered invaluable insights for the BAI into the challenges faced by women in terms of representation in the media and in opportunities in the audio and audiovisual sector.

Despite the many successes of the BAI's Gender Action Plan, the review also highlighted some of the challenges women continue to face in the film, television and radio industries. The plan also suggested next steps for the new media regulator, (Coimisiún na Meán), including a proposal for the development of a Gender, Equality, Diversity and Inclusion Strategy.

Funding Diversity Research

In 2022/2023, the BAI supported additional analysis of the Reuters Digital News data which resulted in the publication of two separate Diversity reports as follows:

- In January 2022 the BAI published research examining the role of gender and diversity in media consumption in Ireland and internationally. The research, entitled '*Digital News Report: Gender & Diversity in Ireland 2016-2021 & Internationally 2021*' examined gender aspects of interest and participation in news, as well as perception of gender in the news. Where possible, the research also examined these matters in the context of socio-economic class categories. Key findings noted that Irish women are more likely than Irish men to share news. However, Irish men are more likely to share their opinion and comment on news stories. In addition, education levels also played a role in trust in news material on social media. Those who had low education levels are more likely to trust news material they see on social media, compared with those with high or medium levels of education, who appeared to be more sceptical of such content.
- A qualitative research report into the attitudes of first generation Nigerian and Polish migrants to Irish news media was published in March 2023. The '*Attitudes towards news media in Ireland: Perspectives from Nigerian and Polish migrants*' project sought to broaden knowledge around news and media consumption in Ireland by understanding some of the patterns of consumption through the lens of Polish and Nigerian migrants who moved to Ireland over the past two decades. The three key aims of the project were to: 1) Document the attitudes and consumption habits of migrant populations towards Irish news media; 2) Understand some of the barriers and potential solutions to news consumption among these populations in Ireland; 3) Capture these insights through the participants' own words and individual experiences.

(D) Irish Language

Irish Language Action Plan

The BAI's Irish Language Action Plan was a key deliverable under the BAI's strategic objective to 'foster and promote quality programming in the Irish Language'. The Plan set out the key objectives and proposed activities in support of the promotion and development of Irish language programming and broadcasting services in the Irish audio-visual industry. The Plan addressed five key areas as follows:

- Supporting, developing and promoting Irish language programming and stations through Licensing and Broadcast Funding initiatives;
- Fostering Irish Language partnerships;
- Supporting Research;
- Collecting Data; and
- Enhancing accountability processes, including compliance monitoring and reporting.

The Plan's objectives were progressed through various work strands of the BAI, including Sound & Vision, the Archiving Scheme, the Sectoral Learning & Development Programme, Sponsorship Funding, and BAI Licensing and Compliance activities. Key activities undertaken between 1 January 2022 and 14 March 2023 are highlighted below.

Irish Language Advisory Committee

The Irish Language Advisory Committee was established as an initiative of the BAI Irish Language Action Plan, with the aim of developing and promoting initiatives to help increase the level of Irish available to audiences on both radio and television services. Committee initiatives aimed at supporting the achievement of the five key objectives of the Irish Language Action Plan. The Committee met on a quarterly basis and was co-chaired by BAI and Foras na Gaeilge. Membership of the Committee comprised Irish language stakeholders and industry representatives, and the Committee's ongoing support and interaction ensured that key stakeholders were not only aware of the Plan but were also involved in its implementation.

The Committee met four times in 2022, and progressed the following initiatives:

- Research to explore interest in, and the potential for, an Irish-language radio service for young people aged 15-34;
- Promoting Irish Language production/development opportunities and resources to address sectoral needs;
- Sharing information on news from the sector and the potential for collaborative initiatives being run by member organisations.

The Committee had its first meeting of 2023 in March, and discussed areas of focus for the year ahead, including ongoing promotion of Irish Language activities and resources to address sectoral needs, information-sharing on news from the sector and examining the potential for collaborative initiatives being run by member organisations. It is the intention of the Committee to continue a full programme of activities under Coimisiún na Meán during 2023.

Irish Language Youth Radio Research

One of the activities of the Irish Language Advisory Committee had been to explore interest in, and the potential for, a hybrid model Irish language youth radio station (i.e., via FM and digital broadcasting). In 2022, a two-phased research project was commissioned by the BAI and Foras na Gaeilge with support from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. Field work was carried out in 2022 and two research reports were published on 15 February 2023. The first phase of the research was undertaken by Ipsos MRBI. This quantitative research was conducted via an omnipoll among a national representative sample of the 15-34 demographic. Participants were asked about their interest in, and openness to listening to, an Irish language station, as well as their motivation for listening. The research report published also included an analysis of JNLR and other secondary data on, *inter alia*, FM and audio listenership. The report is available to download from the [BAI website](#).

The second phase of the research was undertaken by Bricolage and comprised a qualitative research study among the intended core audience for the service i.e., native and fluent young Irish speakers as well as those with a very good competency in Irish who would access Irish language media on a regular basis. The research explored in more detail the type of audio content that this age group is interested in, their media habits, the type of audio content (both English and Irish) they listen to and would like to listen to, and perceived gaps in Irish language content. The Bricolage report is available to download on the [BAI website](#).

Funding of Irish Language content

The BAI's Sound & Vision Scheme 4 played an enhanced role in delivering quality Irish language content for Irish audiences during the review period, in particular with the inclusion of a funding round targeted specifically at Irish language programming at the request of Catherine Martin, TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media. Further details are set out under sub-section (B) above.

Fostering Irish Language partnerships

The BAI's Sectoral Learning and Development Programme supported diversity initiatives, including those in and/or promoting the Irish language. The 2022 period saw the continuation of *Glúin Nua*, a partnership project between BAI, TG4, Northern Ireland Screen's Irish Language Broadcasting Fund, Údarás na Gaeltachta and Gréasán na Meán Skillnet. The initiative provides a commissioning fund and mentorship opportunities to support new talent in the Irish audiovisual industry. Under the Scheme, mentees were matched up with a production company and mentor and were supported in the development of innovative and original Irish-language content for audiences in the 16-34 age bracket.

In July 2022, *Glúin Nua* projects were showcased at the Galway Film Fleadh, and completed projects are available via TG4's online platforms. The project is still ongoing with the final series due for completion in 2023.

New series developed through *Glúin Nua* included:

- Gaylgeoirí (MOC)
- Mise, Mé Féin agus M'Aghaidh (Big Mountain)
- Bí an Réabhlóid (Aisling)
- Istigh Liom Féin (Aniar)
- Na 2020's (Paper Owl)

Encouraging more Irish language content

The BAI continued to work in partnership with Oireachtas na Gaeilge to develop and promote Irish language resources for broadcasters and engaged with CRAOL and IBI in particular to support Irish language skills development among station practitioners and encourage more frequent use of Irish on programmes.

In 2022, work continued on the development of online resources for those broadcasting in Irish on radio stations throughout Ireland. Oireachtas na Gaeilge received Sectoral Learning & Development funding for the following activities:

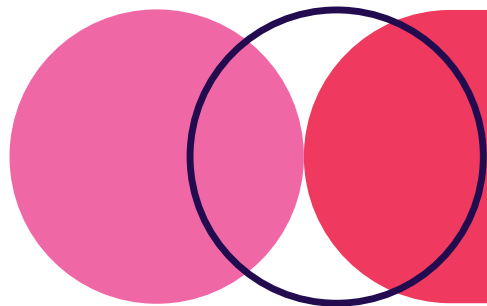
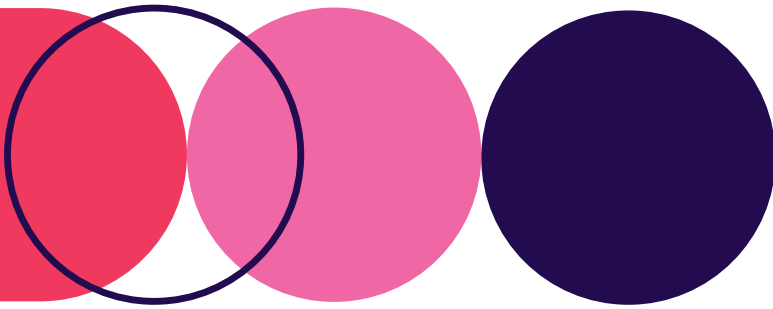
- Gaelpro Raidió – rebranding of Aerthonnta, Eolaire and the Central Information Portal so that all resources are accessible through a single website.
- Mentorship scheme for radio presenters in community and commercial stations: the scheme puts in place a formal support structure for presenters to receive guidance from designated mentors in the Irish language programming they are undertaking, with the aim of developing and enhancing the presenter's broadcasting experience. The mentorship scheme is aimed at two groups: firstly, presenters who are already broadcasting a programme on community or commercial radio; and secondly, people who are interested in starting out in broadcasting.
- Scriptwriting workshops – Oireachtas ran a series of skills development workshops on writing Irish language scripts for radio drama. To encourage and incentivise participation, a new competition and prize fund was provided for **Script Raidió** as part of the 2022 Oireachtas Literary Competition. The best plays from the competition will be selected for professional recording and will be made available free of charge to radio stations to boost their Irish language programming. As of March 2023, three radio dramas had been recorded.

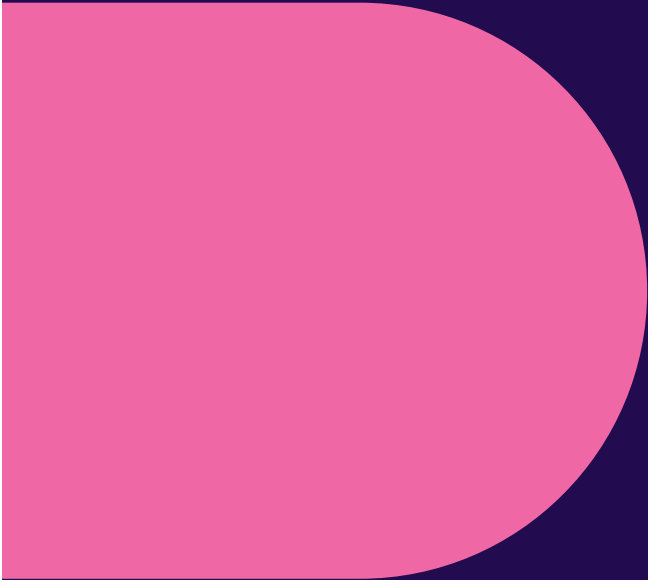
In February 2023, Oireachtas na Gaeilge received additional BAI funding for the above activities, and there are plans to further develop the Irish language resources available online with the inclusion of an Upload and Programme-sharing Facility and a Repository for Irish Language Content on the *GaelPro Raidió* resource portal. An evaluation of the pilot mentorship scheme will also be undertaken so that feedback/recommendations can inform a future iteration of the scheme.

To encourage broadcasters to use Irish language learning materials and build on their language skills, the BAI and Oireachtas na Gaeilge delivered a showcase of *Gaelpro Raidió* resources as part of an IBI seminar for commercial broadcasters in June 2022. The BAI also funded the development and delivery of an Irish language workshop for community station volunteers (Irish Language beginners) to encourage and help them to create their own Irish language content. The workshop was held in November 2022 and was delivered by Irish language broadcaster, Sinéad Ní Uallacháin.

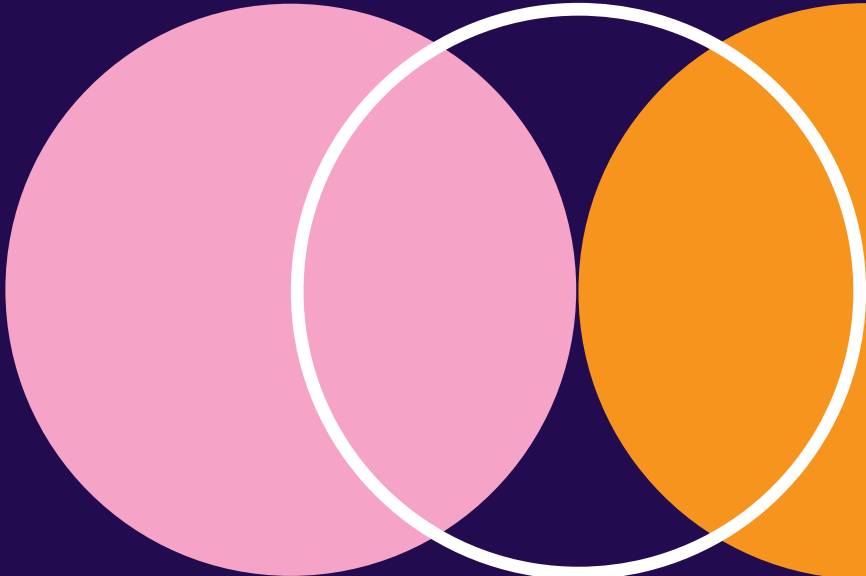
Collecting data on Irish Language content

The Irish Language Data Collection project, commenced in 2021, was another initiative undertaken by the BAI under the Irish Language Action Plan. The project seeks to gather and collate data on a regular basis about the quantity and range of Irish and bilingual programming available to audiences on radio and television, and to identify opportunities for future development. Over time, data collected will serve as a measuring and mapping tool for assessing the level of Irish language and bilingual programming across broadcast services. It is hoped that the project will enhance industry and public awareness of Irish/bilingual programming.





Strategic Theme 2:
**Achieving Excellence
and Accountability**



| Strategic Objective | Outcome |
|--|--|
| 1. Regulate to achieve a responsible and accountable broadcasting sector. | <p>The BAI is a trusted regulator by all stakeholders.</p> <p>The broadcasting sector demonstrates strong accountability and responsibility.</p> |
| 2. Lead, model and promote high standards of environmental, economic, and social practice in line with the UN Sustainable Development Goals (SDG). | <p>The BAI has established transparent practices and reporting mechanisms which demonstrate high engagement by the BAI with the UN SDGs.</p> <p>The BAI has facilitated the Broadcasting Sector in developing a Sustainability Network that demonstrates sound awareness of, and participation in, SDG practice.</p> |
| 3. Demonstrate and promote high standards of governance practice in line with the Code of Practice for the Governance of State Bodies (COPGSB). | The BAI has established transparent practices and reporting mechanisms which demonstrate a high level of compliance by the BAI with the COPGSB. |
| 4. Improve regulatory practices to reduce regulatory burden. | Regulation is proportionate and serves the public interest. |

Through its regulatory work, the BAI sought consistently to demonstrate high standards of governance practice and to role model these in all its activities. During the review period, the BAI continued to focus on effective corporate governance and ensuring it remains in full compliance with the requirements of the 2016 Code of Practice for the Governance of State Bodies.

In modelling these governance standards, the BAI also sought to regulate to achieve a responsible and accountable broadcasting sector.

(A) Compliance and Accountability

Achieving a responsible and accountable broadcasting sector

The BAI sought to ensure the achievement of a responsible broadcasting sector by ensuring compliance by broadcasters with their statutory and contractual obligations. The BAI sought to monitor, encourage and promote a culture of compliance in the broadcasting sector and to provide safeguards for audiences. Further information on the activities of the BAI during the review period are set out below.

Statutory Reporting

Public Service Broadcasters

As provided for in the Broadcasting Act 2009, the BAI had a number of responsibilities with regard to the Public Service Broadcasters (PSBs), RTÉ and TG4. These included reviewing Annual Statements of Performance Commitments, conducting Annual Reviews of Performance and Public Funding, conducting Five-Year Reviews of Funding for the PSBs and the completion of Sectoral Impact Assessments, when requested by the Minister. These functions will continue under Coimisiún na Meán.

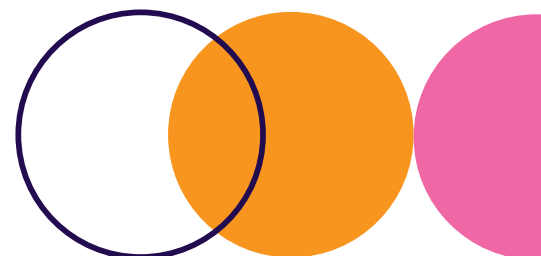
A range of PSB compliance activities was completed during the review period, including the provision of feedback to both PSBs on their Annual Statements of Performance Commitments and the completion of the BAI Annual Review of Performance and Public Funding of the PSBs in 2021, including recommendations in respect of public funding. A report in this regard was submitted to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, in line with the BAI's statutory duties. The BAI also conducted a Sectoral Impact Assessment and a Public Value Review of a proposal by TG4 to operate a new children's television service, Cúla4 and a separate TG4+1 service.

2022 Annual Review of Performance and Public Funding of RTÉ and TG4

The BAI reviewed the performance of both RTÉ and TG4 against their commitments and considered the adequacy of public funding available for both PSBs to meet their respective objectives. The review was undertaken by Communications Chambers on behalf of the BAI. The BAI supported the findings of the review which concluded that:

- While not having succeeded in fulfilling all commitments as set out in their annual statements of performance commitments, both PSBs broadly met their targets and obligations - in light of the lingering effects of Covid-19 and ongoing uncertainty regarding public funding.
- The consultants concluded that the PSBs' existing strategies are robust and reflect market conditions and challenges.
- In terms of the overall format and makeup of the PSBs' Performance Commitments, the BAI noted both broadcasters' efforts to streamline their respective commitments and targets in recent years.

With regard to TG4, the review concluded that the broadcaster had recently received increases in funding, and these have enabled it to sustain its perception metrics. The BAI noted that Government decisions since 2017 have increased TG4's public funding incrementally year-on-year, with €5.94m of the €6m per annum recommendation awarded in 2021. On this basis, the BAI recommended that a balance of €0.06m be paid to TG4 in the 2022 period. However, the BAI also noted that the Government decision to award €4.2m to TG4 in Budget 2022, more than adequately takes account of the BAI's recommended increase for TG4.



In the case of RTÉ, the BAI recommended a funding increase of €20m per annum – being the €30m per annum recommendation made by the BAI in its Five-year Review of Public Funding 2018-2022, less previous and planned public funding increases awarded by Government in the 2019 and 2020 periods, totalling €10m per annum. While this recommendation took account of the Government’s increase of €9m in public funding in 2020, it also took account of the decline in funding to RTÉ due to subsequent reductions in licence fee sales of €8.9m in 2020 and a further €0.5m in 2021, thereby creating a shortfall of €20m per annum on the BAI’s recommended annual public funding increase of €30m per annum.

Sectoral Impact Assessment and Public Value Review of Cúla4 & TG4+1

Section 103 of the 2009 Act requires the BAI to provide advice to the Minister, should RTÉ or TG4 propose a new service or a variation to an existing service. The BAI was requested by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (“DTCAGSM”) in June 2022 to conduct a Sectoral Impact Assessment (“SIA”) and Public Value Review (“PVR”) in respect of a submission from TG4 proposing to establish a new standalone children’s channel, “Cúla 4”, and new +1 service for TG4.

Consultants Communications Chambers prepared two reports on behalf of the BAI, one covering the SIA and one on the PVR. The reports were submitted to the Minister and were subsequently published together with the Minister’s decision on the Department’s website.

BAI Access Rules

The [BAI Access Rules](#) require public service, commercial and community broadcasters to meet subtitling targets, consult with user groups, and promote access to their services for people who are deaf, hard of hearing, partially sighted or blind. In addition, RTÉ and Virgin Media Television must also provide some Irish Sign Language and Audio Description on some of their channels, while Oireachtas TV is also required to provide Irish Sign Language.

Access Rules Report

The BAI Access Rules set out the steps broadcasters must take to promote the understanding and enjoyment of broadcasting services by people who are deaf, hard of hearing, partially sighted or blind. The Access Rules provide for the following:

- Subtitling targets for public service, commercial and community broadcasters
- Irish Sign Language and Audio Description targets for certain RTÉ and Virgin Media broadcasting services
- Irish Sign Language targets for Oireachtas TV
- Requirements for broadcasters to consult with user groups, representing the views of people who use access services
- Requirement for broadcasters to promote their access services

The BAI engaged with representatives of access service users (through “User Consultative Panels”) and broadcasters and monitored and reported annually on broadcasters’ compliance with the Access Rules. The User Consultative Panels provide the user perspective and opinions on the quality and

reliability of subtitles, audio description, and Irish Sign Language. There are two User Consultative Panels, one for the deaf and hard of hearing community who use subtitles and Irish Sign language, and the other for the visually impaired community who use Audio Description technology.

Access Rules Compliance in 2021

In 2022, the BAI met with each broadcaster regarding their performance in 2021 and with the two User Consultative Panels, on two occasions, to discuss the ongoing quality of access provision.

In April 2022, the Compliance Committee of the BAI considered the annual Access Rules Compliance Report which assessed the performance of broadcasters and their compliance with the Access Rules in 2021.

The Compliance Committee was broadly satisfied with the performance of RTÉ, TG4, Oireachtas TV, DCTV and CCTV, their compliance with the Access Rules, and with the proposals made by each of the broadcasters for the provision of access services for compliance with the Access Rules in 2022.

The Committee found that Virgin Media had not met the subtitling and Irish Sign Language targets for some of its channels. The BAI engaged with the broadcaster with a view to bringing the relevant broadcasting services into compliance with the Access Rules by the end of 2022. This is to be monitored and reported on in 2023.

The Committee also emphasised the importance of broadcasters meeting with users to ascertain their views on access service provision.

Performance in 2022

In early 2023, the BAI undertook and completed monitoring of broadcasters' compliance with Access Rules in 2022. The annual Access Rules Compliance Report will be prepared and considered by Coimisiún na Meán.

(B) Governance Practice

Demonstrating a high level of compliance with COPGSB

The BAI submitted its Annual Report and Financial Statements 2021 in full compliance with the Code of Practice for the Governance of State Bodies (COPGSB). In addition, the BAI's COPGSB Compliance Checklist was returned to the Department and approved with no issues arising.

Providing Access to Records

The Freedom of Information Act 2014 allows members of the public to request access to records held by the BAI but which are not routinely published. The BAI's Freedom of Information Publication Scheme was prepared under section 8 of the FOI Act 2014. The Scheme describes different kinds of information the BAI holds with links to relevant webpages.

Freedom of Information Requests 2022 and 2023

The BAI received 15 Freedom of Information requests in 2022 and a further five (5) FOI requests and one Access to Information on the Environment (AIE) request in 2023 up to and including 14th March 2023. There were no information requests awaiting a response upon the dissolution of the BAI and the establishment of Coimisiún na Meán.

Freedom of Information Requests 2022 and 2023

2022

15

In 2022, the BAI received 15 Freedom of Information requests.

The following decisions had been made regarding these requests.

4

Part-Granted

4

Refused

7

Processed outside of the formal FOI Process (with the consent of the requester).

Of those received in 2022:

5

Individuals (in a personal capacity)

6

Journalists

2

Businesses

2

Interest Groups

2023

5

In 2023, the BAI received 5 Freedom of Information requests.

The following decisions had been made regarding these requests:

3

Part-Granted

2

Refused

Of those received in 2023:

4

Individuals (in a personal capacity)

1

Interest Groups

For the single AIE request received in 2023 the BAI decided to part-grant the request. The request was from a journalist.

Compliance

During the review period, the BAI continued to implement its Compliance Plan. The Plan, approved by the Compliance Committee in June 2022, comprised the following activities:

- Statutory reports
- Public Service Broadcasting Obligations
- Design and roll-out of broadcaster annual self-reporting return
- Educational resources on BAI Codes and Rules
- Ad-hoc complaints and queries

Broadcasting Funding Scheme Governance

In managing and awarding 7% of the Television Licence Fee via its Broadcasting Funding Scheme, the BAI ensured high governance standards in the administration of the Scheme to benefit all stakeholders. Emphasis was placed on compliance practices to ensure the successful delivery of projects by contractors in line with funding agreements.

Contractors were regularly monitored for compliance with the terms of their funding contracts by BAI staff and by way of independent audits. All television projects, and a proportion of radio projects that receive funding, were systematically and independently assessed, following completion, against the programme delivery requirements to ensure compliance with the original programme specification and treatment requirements as set down in the funding contract. In addition, reviews of final cost statements and the programme materials took place annually. Independent audit reports were submitted for consideration to the BAI Finance Audit and Risk Committee.

Irish Language Scheme III

The Official Languages Act 2003 requires that public bodies prepare and implement a language scheme detailing services to be provided through Irish, English and bilingually. Language schemes remain in force for a period of three years. In February 2020, the BAI published its third Language Scheme which runs to February 2023. Under this scheme, the BAI committed to increasing the use of Irish on all BAI social media communications, especially in relation to BAI Irish language activities, increasing the number of press releases made available bilingually, endeavouring to deliver more speeches/presentations through Irish and making copies of these available on request. In year three of the Scheme (2022), the BAI committed to issuing all press releases bilingually (100%).

In December 2021, the Official Languages Act was amended, placing new statutory obligations on all public bodies regarding the Irish language. The first of these new obligations came into effect on 10 October 2022 and relates to advertising in the Irish language. Section 10A of the Official Languages (Amendment) Act 2021, requires all public bodies to deliver at least 20% of their annual advertising in Irish. In this regard, at least 5% of the annual advertising budget spend must be conducted with Irish language media outlets. The Irish language team and the BAI Communications team attended several online information seminars organised by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, in conjunction with Oifig an Choimisinéara Teanga in relation to the new statutory requirements.

The BAI was fully compliant with the Official Languages Act and continued to deliver on its Irish Language commitments. It has received positive feedback from Irish language organisations and stakeholders that the Irish Language was very visible in BAI communications, and that its commitment to the language was strong. Press releases were issued bilingually, and research documentation was been made available in Irish where it related to Irish language matters. In the years prior to its dissolution, the BAI developed terminology glossaries for circulation to external translators in order to facilitate translation and ensure consistency in preparation of documents such as the Annual Report. The BAI Irish Language team provided an in-house service for shorter translations and the team also provided proofing services for external translations.

BAI staff attended Irish language training and, on an informal basis, use of Irish was incentivised and encouraged among staff with staff events taking place on a monthly basis, in addition during Seachtain na Gaeilge and on other special occasions.

(C) Lead, model and promote high standards of environmental, economic, and social practice

BAI Sustainable Development Goals ('SDG') Action Plan

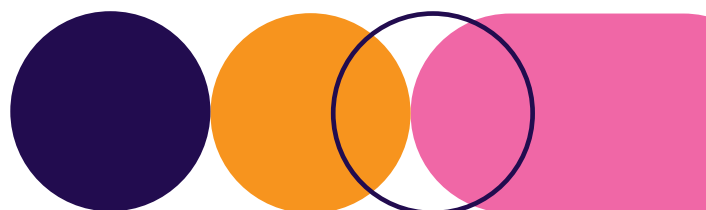
Across 2022, the Authority engaged in a wide range of activities intended to support its commitment to lead, model and promote high standards in environmental, social and economic practice.

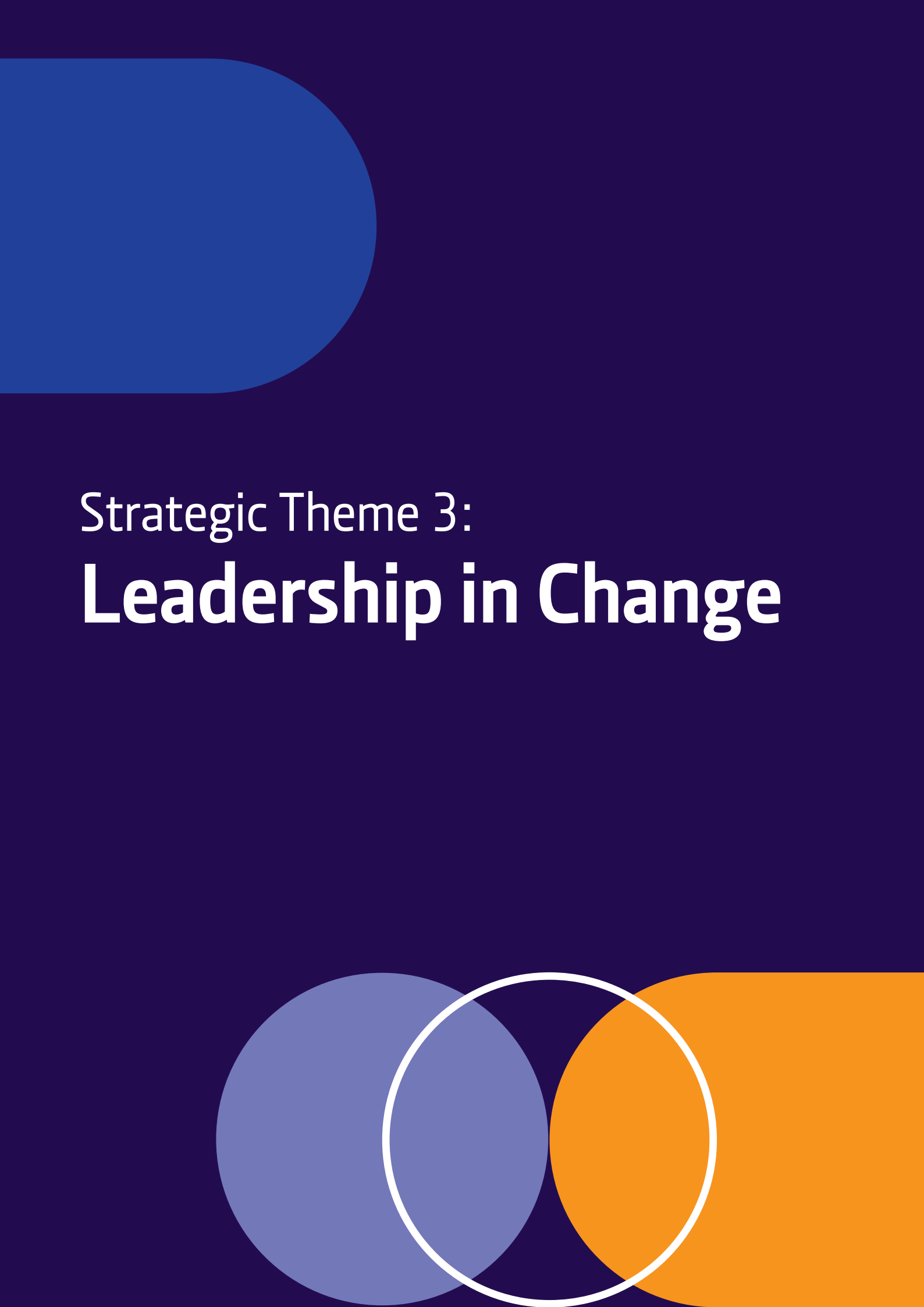
This included the completion of both the BAI SDG Action Plan and BAI Climate Mandate, both of which were published at the end of 2022. The other key activities undertaken included support for the Broadcasting Sustainability Network, the *albert* Carbon toolkit in conjunction with the Screen Greening Coalition and implementation of the BAI Public Sector Duty Action Plan 2021-2022. The role of the media regulator is expected to be enhanced and developed in 2023 and beyond to have regard to the recommendations contained in the Report of the Future of Media Commission which envisages an important duty for Coimisiún na Meán in supporting sustainability in the Irish media sector.

Broadcasting Sustainability Network

Launched in late 2020, the Broadcasting Sustainability Network was established by the BAI in conjunction with the broadcasting and media production sectors to encourage green, inclusive and economically resilient practices in the Irish broadcasting sector. Under the guidance of the Network's Steering Group, the 2022 Network work plan was implemented. Activities included a workshop on diversity, inclusion and equality, a 6-week climate literacy training course in conjunction with the DCU Centre for Climate and Society and the development of the Network website - sustainablemedia.ie.

By the end of 2022, the Charter of the Network had 42 signatories and now has engagement from nearly all of the broadcasting sector and from major television production makers. In each case, engagement has been either via signing the Charter or through representation on the Network's Steering Group via industry representatives.





Strategic Theme 3:
Leadership in Change

| Strategic Objective | Outcome |
|--|--|
| 1: Lead debate and influence policy development on the future legislative and regulatory framework for digital and broadcasting media services. | (1) The BAI has used its knowledge and expertise in collaborating with national and international stakeholders in developing the future regulatory regime for broadcast and online platforms and in evolving its digital media policies to meet audience and user needs. (2) The BAI is viewed by stakeholders as an informative, authoritative, and influential voice on media regulation. |
| 2: Respond, adapt to, and communicate on, developments in the wider environment, anticipating and assessing organisational, sectoral and audience impacts. | BAI stakeholders have confidence in regulatory responses that are evidence-based, timely and proportionate. |
| 3: Lead staff, review and transform the BAI's policies, practices, and processes in preparation for integration into the new Coimisiún na Meán. | The BAI has a strong leadership, learning and performance culture and an agile, motivated, and informed workforce, which will support the BAI in its full integration into the new Coimisiún na Meán. |

Leadership in change, as a strategic theme, continued to be a key focus for the organisation over the course of 2022 and up to BAI dissolution in March 2023. Both the internal and external elements of this theme were significantly advanced during the review period.

An overview of the wide range of activities undertaken in support of these strategic objectives are set out below.

(A) Engagement on the Future Regulatory Regime

OSMR Bill 2022

The Online Safety and Media Regulation Bill was initiated on 25th January 2022 and progressed through both Seanad Éireann and Dáil Éireann over the course of the year, with enactment on 10th December 2022. Over this period, the BAI continued to support the Department in the legislative development process.

In February 2023, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Ms. Catherine Martin, TD, signed a Ministerial order which provided for the establishment of Coimisiún na Meán on a statutory basis with effect from 15th March 2023.

Engagement with Oireachtas Joint Committees

In December 2022, the BAI appeared before the Oireachtas Joint Committee on Environment and Climate Action to discuss the role of media and communications in actioning climate change. At the meeting, the BAI briefed the Committee on the actions it had undertaken to promote environmental sustainability and to support broadcasters in fulfilling their public duty to keep audiences at community, local and national levels informed about climate change and its impact. These included the launch of the Broadcasting Sustainability Network, Sound & Vision 4, and BAI support for the adoption of the Albert Carbon Calculator.

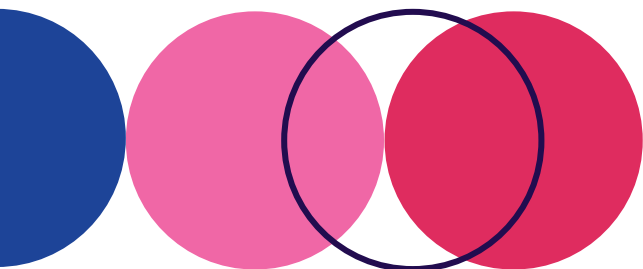
In January 2023, the BAI appeared before the Oireachtas Joint Committee on Tourism, Culture, Arts, Sport and Media to discuss future business models and the long-term vision for the media sector (television and film). The BAI highlighted its own initiatives to support sustainability in the sector, including Funding Schemes, Sectoral Learning and Development initiatives, and contributing to debates on the future legislative and regulatory frameworks for digital and broadcasting media services.

Engagement with the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

Over the review period, the BAI continued to work closely with Department officials on a range of matters in preparation for dissolution and establishment of Coimisiún na Meán. Regular formal meetings and working groups were convened to discuss a range of matters including the transition of BAI staff and functions to Coimisiún na Meán, and undertaking preparatory work to establish and operationalise the new regulatory body pursuant to the Online Safety and Media Regulation Act 2022. This close cooperation intensified in the lead up to Coimisiún na Meán establishment date with the convening of weekly meetings to discuss transition matters.

Engagement with the Department of Enterprise, Trade and Employment

Reflecting the significant responsibilities planned for Coimisiún na Meán as the Digital Services Coordinator, pursuant to the Digital Services Act (“DSA”), BAI representatives commenced a series of regular engagements with officials from the Department of Enterprise, Trade and Employment to discuss the forthcoming legislation.



Future of Media Commission

The Report of the Future of Media Commission was published by Government in July 2022. Following publication, an implementation group was established to draw up and oversee an implementation plan in respect of the Report's recommendations. The BAI was represented on the implementation group which was chaired by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and included representatives of the Departments of the Taoiseach; Finance; Public Expenditure, NDP Delivery and Reform; Justice; Enterprise, Trade and Employment.

Following consideration of each of the proposals set out in the Future of Media Commission Report, the Group developed an Implementation Strategy and Action Plan which was approved by Cabinet and published in January 2023. A number of the activities set out in the Action Plan will fall to be progressed by Coimisiún na Meán.

European Regulators Group for Audiovisual Media Services (ERGA)

As Ireland's designated representative, the BAI continued to actively participate in the European Regulators Group for Audiovisual Media Services (ERGA), the European Commission's advisory group on audiovisual regulatory matters throughout the period under review.

The BAI participated across all three sub-groups and associated action groups during the review period. A summary of the significant activities for 2022 are set out below.

Sub-group 1: Consistent implementation and enforcement of the AVMSD framework

The work programme for 2022 sought to build on the work undertaken in recent years in seeking to strengthen cooperation and support regulators in their new roles and tasks deriving from the revised AVMSD framework. Particular focus in 2022 was given to the following:

- Monitoring compliance by video-sharing platforms with the measures to be adopted under Article 28b of the Directive and to assessment of the effectiveness of such measures;
- Assessing the activities of Vloggers and how to regulate their commercial communications;
- Exploring how algorithms and recommendation systems could ensure the appropriate prominence of audiovisual media services of general interest (Article 7a) as well as the prominence of European works (Article 13(1)).

It is expected that the findings of the research, and the broader experiences of European National Regulatory Authorities in the implementation of the AVMSD, should prove to be of significant value to Coimisiún na Meán as it gives effect to the implementation of the AVMSD in Ireland.

Sub-group 2: Completion of the EU regulatory framework relevant for media

Continuing the work of ERGA undertaken in both 2020 and 2021, Sub-group 2 was concerned with following and feeding into the legislative and non-legislative discussions on issues of concern for media regulators. Of particular focus for 2022 was:

- The development of ERGA's position in relation to the proposal for a European Media Freedom Act (EMFA);
- The monitoring of EU policy discussions about the DSA and continued promotion of ERGA's views on the DSA through the triilogue stage of the legislative development process;
- The preparation of a review of ERGA, and consideration of proposals on the future of the Regulators Group in order to maintain its continued relevance and effective functioning in the evolving regulatory framework.

Further information on these legislative proposals are set out below.

Sub-group 3: Countering disinformation and strengthening democracy in the digital environment

Sub-group 3 also sought to build on the work of previous years in taking an active role in discussions on future disinformation policy in the EU and becoming a key player in the oversight of platforms when applying the Code of Practice on Disinformation. The Sub-group was divided into three Taskforces, with the following areas of focus:

- (i) Disinformation narratives related to the war of Russia on Ukraine
- (ii) Code of Practice on Disinformation
- (iii) EU proposal for regulation on transparency and targeting of political advertising.

In support of the work of Sub-group 3, the BAI agreed to take part in a pilot monitoring project for the European Commission's revised Code of Practice on Disinformation.

Action Group 1: Implementation of the Memorandum of Understanding

The action group on the implementation of the Memorandum of Understanding between ERGA members continued into 2022. Its focus was on monitoring and supervising the consistent application of the MoU with particular focus on the emerging cross-border cases and the identification of potential areas for further cooperation between National Regulatory Authorities.

EPRA

The BAI continued to participate in the European Platform of Regulatory Authorities ("EPRA") which is the Europe-wide independent network of audiovisual regulators. EPRA comprises 55 regulatory authorities from 47 countries and provides a valuable setting for co-operation and exchange of information and best practices between broadcasting regulators in Europe.

The BAI was represented at both plenary meetings in 2022, in Antwerp (Belgium) and in Antalya (Turkey). Themes which were explored at the meetings included dis/misinformation, plurality & trust, AI, Media Literacy and Minors & Advertising.

BAI Executive member, Stephanie Comey, continued her term on the Board of EPRA for 2022.

Digital Services Act

The Digital Services Act (“DSA”) entered into force on 16th November 2022. The DSA creates new obligations for online platforms to reduce harms and counter risk online, introduces strong protections for users’ rights online, and places digital platforms under a unique new transparency and accountability framework.

The Act will apply to very large online platforms (“VLOPS”) and very large online search engines (“VLOSES”) four months after their designation as ‘very large’, on 25th August 2023, and it will apply to all other online services from 17th February 2024.

In March 2022, the Government decided to designate Coimisiún na Meán as the Digital Services Coordinator under the DSA. It is expected that legislation giving effect to these responsibilities will be progressed during 2023.

EMFA

In early 2022, the European Commission launched an open public consultation on the European Media Freedom Act (EMFA). The overall purpose of the EMFA proposal is to ensure the integrity and independence of the EU media market by increasing the transparency and independence of media markets, combatting direct state interference and ensuring the independence of public service media, and ensuring consistency of regulatory standards for a healthy media sector in Europe.

The BAI submitted a response to the public consultation process in March 2022. Subsequently, the BAI was very active in contributing to the the development of ERGA’s position in relation to the EMFA proposal, particularly in respect of the future role of ERGA.

The EMFA proposal was adopted by the European Commission in September 2022, and it is expected that the triologue stage of the legislative development process will commence in the second half of 2023.

Digital Regulators Group

Over the course of the review period, the BAI continued to engage with ComReg, the Competition and Consumer Protection Commission and the Data Protection Commission under the umbrella of the *Digital Regulators Group* (“DRG”). The DRG meets regularly to identify areas of regulatory commonality and challenge, with a view to maximising the coherence of digital and regulatory structures, and to support a wider Irish regulatory co-operation framework.

The group also established regular meetings with Senior Officials from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media; the Department of Enterprise, Trade and Employment and the Department of the Taoiseach to discuss Digital Regulation in Ireland and how regulators could potentially support the implementation of the National Digital Strategy (2022).

Expert Group on an Individual Complaints Mechanism

In January 2022, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Ms. Catherine Martin, TD, established an Expert Group to examine the possibility of providing for an individual complaints mechanism in the Online Safety and Media Regulation Bill 2022.

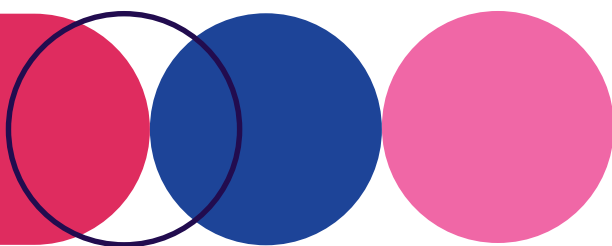
In March 2022, the BAI made a submission to the Expert Group's public consultation on an Individual Complaints Mechanism. In its submission, the BAI noted that an Individual Complaints Mechanism for content on online platforms would need to be adequately resourced and scoped appropriately in order to function effectively. The BAI also noted that it strongly supported the systemic regulatory framework for online safety, as set out in the OSMR Bill, and believe this approach may assist in supporting the objectives of addressing harms which impact on individuals.

The report of the Expert Group was published in September 2022. It concluded that a mechanism allowing an individual to submit a complaint directly to Coimisiún na Meán would be feasible but that Coimisiún na Meán should introduce an individual complaints mechanism on a phased basis, prioritising those complaints where the online content in question relates to children.

The Expert Group also emphasised that it would not be practicable for Coimisiún na Meán to begin operating the individual complaints mechanism in the short-term and that it should not be established until an Coimisiún's Online Safety Code/s were in place and operational and the systematic regulation of the complaints handling processes of regulated online services have become well-established. The Report also stressed that an individual complaints mechanism should not be introduced unless and until the necessary human and other resources were in place in Coimisiún na Meán.

Other BAI activities

Over the period of the review, the BAI continued to have significant stakeholder engagement across a number of events, seminars and fora. These included meetings with Ofcom (UK), Arcom (FR) and a New Zealand Study Delegation, along with ongoing participation in the Global Online Safety Regulators Network, the Television Broadcasters in Ireland Group, Audiovisual Ireland, the Media and Online Content Regulators Forum, and the Economic Regulators Network.



(B) BAI Change Management Programme for Staff

Staff Change Management Programme

In anticipation of the enactment of the Online Safety and Media Regulation Bill and the establishment of the new Coimisiún na Meán, the Office of the CEO and Senior Management Team of the BAI, working together as the Transition Leadership Team, commenced the implementation of a Staff Change Management Programme in July 2021. This Programme had three principal strands:

- (i) A Staff Communications Plan. The Plan, developed in consultation with staff, explained *inter alia*, how the organisation would communicate, consult, and engage with staff about the Transition programme.
- (ii) The BAI Training & Development Plan 2021-2022 which evolved from the BAI Strategic Plan 2021–2023 aimed to deliver training under the five main strategic themes, also taking into account the skills requirements of the organisation to support the successful establishment and operationalisation of Coimisiún na Meán.
- (iii) BAI Culture Audit: An advisory culture audit was included in the BAI's Internal Audit Plan. Staff participation and representation across all grades and workstreams in this audit was key to maximising the value of this audit.

Regular information events via hybrid and in-person townhall meetings, drop-in clinics and workshops took place. Staff were regularly updated on all transition-related matters via newsletters, CEO briefings etc.

Staff training and development was always a key component of the BAI culture. The culture of the organisation supported and encouraged individuals to take on new challenges and to adopt a learning dimension to their overall work mix. This suited the matrix organisational structure as well as providing potential career pathways for individuals.

Throughout the review period, the organisation continued with the implementation of an ambitious two- year, in-house training and development plan, in addition to, and to complement, staff attendance at external courses and training. The aim of this Plan was to enhance organisational knowledge, skills and capacity and prepare staff for integration into An Coimisiún and included a separate wellbeing programme.

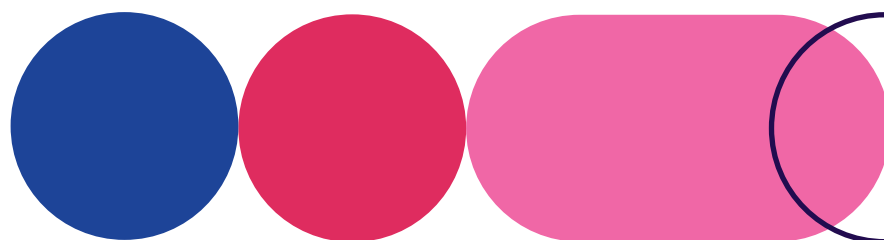
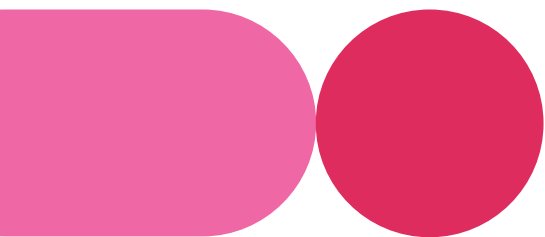
Organisation-wide training in 2022 continued a series of HR workshops commenced in 2021 on Staff Policies and new legislation/codes of practice such as the Right to Disconnect. Wellbeing sessions on resilience, workplace bullying, Right to Disconnect, social media awareness and mental health awareness received very positive feedback.

Training also aimed to deliver on skills and knowledge enhancement and included Interview Skills training, Performance Management training, Plain English and Excel training, further AVMSD and legislative updates, IHREC workshops, and media literacy updates. Diversity and Inclusion related training and initiatives supported the BAI's 'Bronze' accreditation programme with the Irish Centre for Diversity and Inclusion.

A series of workshop and briefing sessions, delivered by external experts, were also held to update and enhance organisational knowledge on a range of online media and policy issues arising from the implementation of the OSMR Bill 2022.

In 2022, the BAI's internal auditors EY conducted Phase 1 of an Advisory Culture Audit. The fieldwork for Phase 2 was completed in Quarter 1 2023. Phase 1 included an assessment of the BAI's "as was" formal and informal culture and considered BAI policies, processes and systems which are typically aligned to culture as well as BAI values and behaviours.

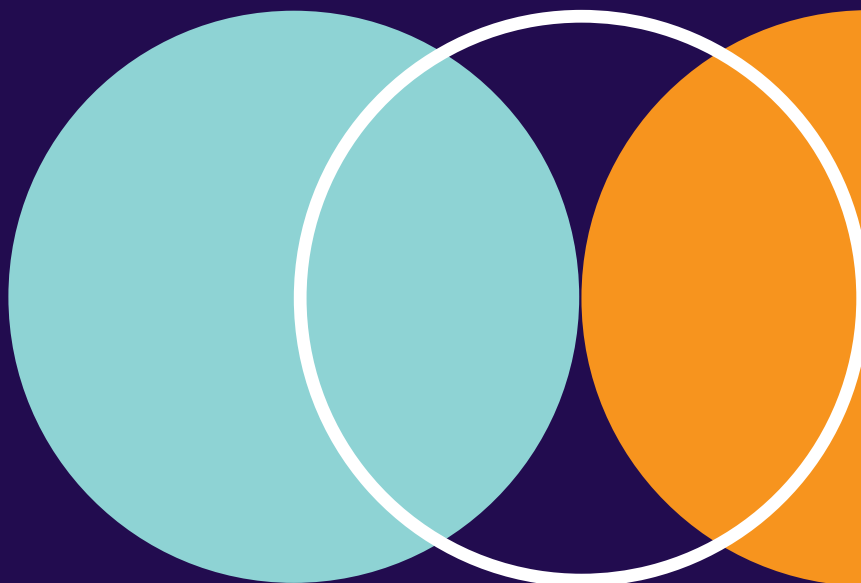
Arising from the assessment of the 'as is' culture in Phase 1, recommendations will be made on new initiatives or elements of the BAI's existing cultural framework which the BAI believes should be increased or decreased accordingly. The purpose of Phase 2 was to assist the BAI in determining its view on the design of the Cultural Framework for An Coimisiún and to produce a potential roadmap for embedding this over a medium-term period. Although the desired culture of the new organisation is a matter for An Coimisiún itself to determine, it is hoped that the findings and recommendations from the BAI audit will make a valuable contribution to this work. Fieldwork for both stages encompassed staff workshops and surveys (prepared by the BAI's internal auditors EY), one-on-one interviews and desk research.





Strategic Theme 4:

Empowering Audiences



| Strategic Objective | Outcome |
|--|---|
| 1: Enhance the understanding, engagement, and participation of the public in the media landscape and promote media literacy. | Audiences in Ireland are more connected to, informed and engaged with, audio and audiovisual content. |
| 2: Inform and engage the public and BAI stakeholders on the review and revision (as appropriate) of BAI Codes, Rules and Policies. | (1) Public knowledge and understanding of BAI Codes and Rules, and the values underpinning them, is enhanced. (2) There is increased public participation in the BAI's regulatory processes. |

The three key areas which supported the achievement of this BAI strategic theme and associated objectives were Media Literacy, Broadcasting Codes and Rules, and public participation in the BAI's regulatory processes. These are elaborated hereunder.

(A) Promoting Media Literacy

The BAI's statutory obligations in respect of media literacy were captured in its Strategy Statement under the 'Empowering Audiences' theme. The related objective committed to "enhance the understanding, engagement and participation of the public in the media landscape and promote media literacy." The BAI progressed this objective through its facilitation of Media Literacy Ireland ("MLI") by way of funding and support for the organisation's activities and 2022 continued to be a busy and productive year in this regard.

Media Literacy Ireland

Media Literacy Ireland (MLI) is an independent, informal alliance of organisations and individuals working together voluntarily to promote media literacy in Ireland. Its overarching objective is to empower Irish people with the skills and knowledge to make informed choices about the media content and services that they consume, create and disseminate – across all media platforms. 2022 proved to be a productive year for MLI, with the alliance growing in terms of membership and awareness of its activities. Membership grew from 245 to 300 during the year and much of the interaction and engagement between members and stakeholders continued online, to facilitate accessibility and participation. MLI delivered five webinars during the year, covering a range of relevant matters such as funding, creative practices, evaluation of media literacy interventions and media literacy and young people. Other key areas of work included the design and development of a Media Literacy Awards programme and the redesign and launch of the MLI website.

MLI Annual Conference

The 2022 MLI Annual Conference took place as a hybrid event on the 15th of December 2022 in Cork City. The event marked five years since MLI was established and the conference theme of 'Meaningful Media Literacy' offered a moment of reflection about MLI's achievements to date, and where efforts would need to be deployed next. With over 20 speakers participating on the day, highlights of the Conference included the launch of the Awards programme and the website, and panel discussions and presentations on a range of topics including media literacy education in the U.S.A, the changing nature of the online environment and online conspiracy movements, and equity in media literacy.

MLI Awards Programme

Launched at the 2022 MLI Annual Conference, the Awards pilot programme seeks to recognise projects, initiatives and contributions that have made an impact in the promotion of media literacy in Ireland. This involved significant engagement with MLI members and demonstrated the ongoing commitment and enthusiasm of members to bring MLI initiatives to fruition. Such engagement, coupled with the potential for the Awards programme to grow in scope and raise awareness of the value of media literacy activities, aligned well with the BAI's strategic objective of helping to measure audience and stakeholder engagement with MLI initiatives.

Media Literacy Ireland Website – www.medialiteracyireland.ie

Funded by the BAI, the redesigned website was launched at the 2022 MLI Annual Conference. The site has an exclusive members' section to facilitate networking, and hosts valuable information for the wider public, including news and events, and training and development sections. While just recently launched, feedback received to date has been very positive in relation to the upgrade and members are actively volunteering and contributing to the success and management of the website.

2023 activities

The continued planning of the MLI Awards programme was a significant focus for the MLI Network into 2023. The closing date for applications was February 2023 and an Awards event was planned for mid-April. The aim of the MLI Awards programme is to recognise and raise awareness of the work being undertaken in Ireland to promote media literacy.

Alongside the Awards, preparation also began on the webinar events for 2023, as well as the continuous work on the Media Literacy Ireland's website. This is a key feature supporting members' engagement with the network as well as providing essential communication pertaining to media literacy initiatives and development, both at home and abroad.

IFI Media Literacy Film Initiative

The BAI supported an Irish Film Institute (IFI) initiative to make media literacy related films available to schools. The project planned to see two relevant films made available on the IFI platform via a code for participating schools, and a webinar with students to discuss the issues raised. The films are 'Trust Me', a documentary about how media and the lack of media literacy is affecting people's perspectives of the world, and 'Sweat', which follows the life of a fitness motivator and social media influencer.

Participation in European Fora

Separately to its work in MLI, the BAI continued to be actively involved in media literacy through a number of European fora. The BAI represented Ireland on the European Commission's Media Literacy Expert Group and on the media literacy taskforce chaired by EPRA. Stephanie Comey spoke at a UNESCO event and at a joint European Commission and EPRA event to mark Global Media Literacy Week.

(B) Codes and Rules

BAI broadcasting codes and rules and the BAI broadcasting complaints function combined to support audience enjoyment, understanding, and interaction with audiovisual content over the review period.

Broadcasting Complaints

During the period 1st January 2022 to 14th March 2023, the BAI continued its consideration and determination of complaints relating to programming, advertising and sponsorship broadcast on Irish licensed radio and television stations.

This process assisted the public's right to make a complaint about content that they believe had not met the required standard as set out in the Broadcasting Act 2009 and/or in the BAI Codes. Complaints were submitted initially to the relevant broadcaster and later referred to the BAI, if a complainant was not satisfied with the broadcaster's response.

In 2022, the BAI received a total of 218 complaints of which 164 were deemed invalid, with one complaint withdrawn by the complainant before adjudication. Of the 54 valid complaints received, three (3) were later also invalidated. The number of valid complaints was down from 148 received in 2021, a large proportion of which related to complaints covering the Covid-19 Pandemic. During 2022, the BAI considered a total of 81 complaints of which 43 were assessed by the Compliance Committee and 38 by the BAI's internal Executive Complaints Forum. The processing of 10 complaints was ongoing at the end of 2022.

In 2023, up until the dissolution of the BAI on 14th March, the BAI had considered a total of 12 complaints, which were assessed by the BAI's internal Executive Complaints Forum with all complaints rejected. On the transition date, there were 24 complaints for determination, which were the subject of the new transitional complaints process i.e., complaints relating to broadcasts in the 1st January-14th March 2023 period which will be assessed by Coimisiún na Meán. In addition, the BAI received fifteen invalid complaints for the period 1st January to 14th March 2023. In common with previous years, the majority of complaints, 33, related to matters of fairness, objectivity and impartiality in news and current affairs content. Fourteen (14) complaints related to programme standards and 14 complaints were registered under both fairness, objectivity and impartiality and programme standards, while the remaining two complaints referred to both the children's and the general commercial communication codes.



2022/23 Complaints Total 63

| | |
|--|-----------|
| Code of Fairness, Objectivity & Impartiality in News & Current Affairs (COFOI) | 33 |
| Code of Programme Standards (COPS) | 14 |
| COFOI & COPS | 14 |
| General Commercial Communications Code & Children's Commercial Communications Code | 02 |
| Total | 63 |


Complaints Processed and Resolved

| | |
|---|------------|
| Upheld by Compliance Committee | 0 |
| Rejected by Compliance Committee | 43 |
| Rejected by Executive Complaints Forum | 51 |
| Resolved (prior to consideration by ECF/CC) | 1 |
| Invalid complaints | 176 |
| Total | 271 |

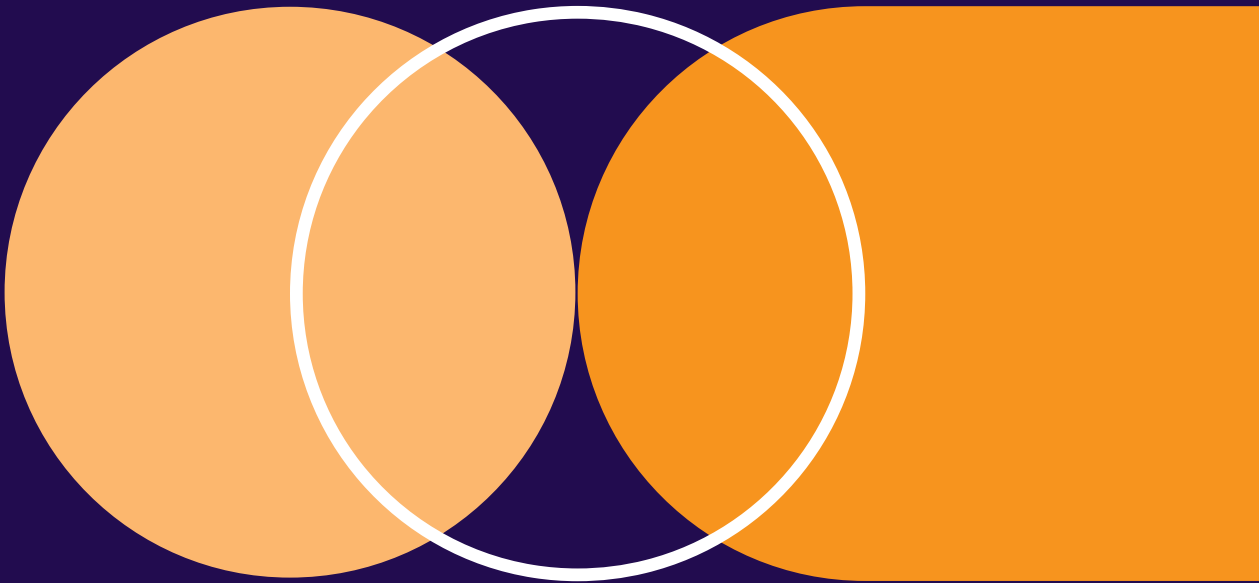
Audio-Description Production Practices Research

Throughout 2022, work continued on the BAI-funded research in relation to Audio Description (AD) production processes, entitled 'Investigating a Standardised Approach to Setting Audio Description Dip Values'. This research is being undertaken by Kieran Lynch (IADT) in partnership with Óran O'Neill (RTÉ). The research examines inconsistencies in industry AD production processes, focused on the end user experience, how this experience can be improved, and how greater consistency can be brought to Audio Description services.

The first stage of the research, an international industry survey on current AD production practices, was completed by February 2022. The second stage was completed in November 2022, which involved the development of a set of experiments to benchmark current standards in the mixing and production of AD content. The final stage of the research project comprises audience listening tests on proposed Dip Value settings for AD in Q1 2023. The final research report is expected in April/May 2023.



Strategic Theme 5:
**Enhancing Innovation
and Sectoral
Sustainability**



| Strategic Objective | Outcome |
|--|--|
| 1: Enhance creativity and innovation as distinctive features of the Irish audio and audiovisual sectors. | Creativity and innovation are a focus of the BAI's sectoral support activities (including the Broadcasting Funding Scheme and BAI Sectoral Development). |
| 2: Support the achievement of enhanced financial sustainability for the Irish audio and audiovisual sectors. | The long-term viability of the Irish audio and audiovisual sectors has been enhanced by BAI initiatives in this area. |

The Strategic Objectives under this theme were central to the work of the BAI and were progressed through a wide range of funding and sectoral support initiatives. These included Sectoral Learning and Development, the Broadcasting Funding Scheme and other activities such as sponsorship funding.

The BAI's [Sectoral Learning and Development Policy](#) set out the organisation's approach in fostering and maintaining a culture of learning and development within the audiovisual sector in Ireland. The Policy provided a framework for the BAI to plan, support, measure and evaluate the continued growth and development of the sector, through a variety of training, learning and development activities and approaches within its statutory and strategic remit.

Central to the implementation of this Policy was the provision of funding to a range of industry networks in support of their various learning and development activities. The BAI also operated funding schemes targeted at community broadcasters and temporary services and administered innovation schemes to support new training, learning and development initiatives in partnership with experts in the sector. Through these activities, the BAI created innovative and strategic alliances and promoted a culture of learning and development in the broadcasting sector.

Sectoral Learning & Development funding activities supported the financial sustainability of the sector at grassroots level; many of the networks receiving funding were voluntary organisations whose sole or primary funding support was from the BAI, and such funding facilitated them in delivering training, building skills, and providing networking opportunities, thus strengthening the sector from the ground up.

In 2022 and in Q1 2023 funding support was provided for the following schemes and activities:

Network Funding

The funding allocated to industry networks by the BAI helped to promote collaboration and the building of strategic partnerships for a sustainable approach to learning and development in the sector. Activities were varied and included: developing and delivering training courses and workshops, hosting awards ceremonies, seminars, and conferences, undertaking research, running mentoring programmes and providing peer support and networking events.

2022 Funding

In 2022, the BAI allocated Network Funding of **€349,930** to 16 networks that jointly served a diverse range of sectoral interests, including community and commercial broadcasters, independent producers and production companies, journalists, directors, animators, and gender equality advocates. A list of Network Funding recipients is provided here:

BAI Network Funding Recipients

CRAOL

Learning Waves

Community Television Association (CTA)

Creative Europe Desk Ireland – Media Office Dublin

Creative Europe Desk Ireland – Media Office Galway

Screen Producers Ireland (SPI)

Women on Air

National Union of Journalists (NUJ)

Women in Film & Television Ireland

Animation Skillnet and Animation Ireland

Writers Guild of Ireland (WGI)

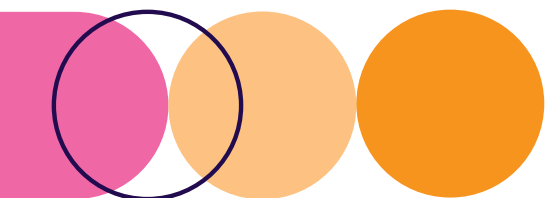
Galway Film Centre

IFTA

Screen Composers Guild of Ireland (SDGI)

Screen Skillnet

ACE Producers



Below is a sample of network activities supported and funded by the BAI in 2022:

- **CRAOL**

CRAOL's learning and development plan included activities such as Féile, National Community Radio Day, provision of helpdesk and governance supports to stations, and skills and experience workshops for trainers and volunteers in member stations. The funding also allowed CRAOL to employ the services of a project co-ordinator, and a part-time governance advisor and bookkeeper. In 2022, CRAOL began work to create a robust series of online learning and skills development modules, the CRAOL Broadcasting Academy, which is to be developed, built on, and rolled out to the Community sector across a three-year period. When complete, it aims to be a creative and innovative means to address CRAOL's ongoing training, learning and development needs.

- **Learning Waves**

In 2022, Learning Waves engaged in a number of key activities which supported diversity and sectoral sustainability. Work progressed on the development of a Toolkit of EDI resources and guidelines in collaboration with the Irish Centre for Diversity and Inclusion. Training for Equality and Diversity Leads was rolled out across the sector, alongside Inclusive Leadership and Unconscious Bias training. An EDI survey was issued in November 2022 with results to be launched in 2023. Learning Waves also designed, developed and rolled out a six-week training programme on Environmental Sustainability in conjunction with Sustainability Works. The programme was delivered in June and July of 2022 and a feedback session was held with participants in November 2022. The programme will be run again in 2023 and will reflect the feedback from the 2022 participants.

- **Community Television Association**

The Community Television Association held its annual Community Television Festival in Cork in November 2022 on the theme of 'Visibility, Equality & Sustainability'. Other funded activities included 'Tales from the Rails', a reminiscence project on how the Railway has played a pivotal role in migration. A skills development workshop was also held on mobile phone filming for Community TV which looked at visual storytelling and news gathering on a mobile phone and examined techniques and resources to help achieve high quality footage and editing.

- **Animation Skillnet/Animation Ireland and Screen Skillnet**

The above networks submitted a partnership proposal to run two follow-on programmes that had been initiated in 2021. The Diverse Writers Programme (Phase 2) was focused on participants who identify as diverse and gave attendees an overview of the practical realities and the creative possibilities of writing for children's TV. The Freelancers Guide to Tax was rolled out as a series of events (webinars, tax clinics with workshops and one-to-one sessions) to support new entrants to the animation and screen industry in filing tax returns. The clinics aimed to give priority to participants from D&I groups for whom tax returns may present more of a challenge.

- **Women in Film & Television Ireland**

Women in Film & Television Ireland hosted a broad range of events in 2022. The network continued its successful online masterclass series, which was also released in podcast form to enhance accessibility. The series included a chat with DOP, Kate McCullough, a discussion on 'Autism and making films', an online panel celebrating WFT Filmmakers, and a talk on Adaptation with Suzanne Allain. There were over 200 attendees across all talks, and hundreds more plays on the podcast.

A changemaker series 'In Conversation' acknowledged and celebrated women who have been to the fore in efforts to promote and advance other women in the screen industries, both nationally and internationally. Speakers included Sophie Hyde and Helene Granqvist. Other events included a panel event on 'Parenting, Caring and the Film industry' at the Galway Film Fleadh on 6 July, and the WFT Short Film Showcase, an annual screening and networking session which celebrates artistic work created by members, which took place on 7th December in the IFI.

2023 Network Funding

In February 2023, the BAI offered a total of **€360,000** to the following 15 networks: CRAOL; Learning Waves; Community Television Association (CTA); Creative Europe Dublin; Creative Europe Galway; Screen Producers Ireland; Women On Air; National Union of Journalists; Women in Film & Television Ireland; Writers Guild of Ireland; Galway Film Centre; IFTA; Screen Composers Guild of Ireland; ACE Producers and a joint submission from Animation Skillnet, Animation Ireland and Screen Skillnet. The funding will be used to roll out a range of activities throughout the year to support sustainability, learning and development across the audiovisual and media sectors. Proposed activities include:

- National Community Radio Day celebrations and CRAOL Féile, Awards and AGM
- Community Television Festival / Skills Development workshops (CTA)
- Equality and Diversity Awareness / Environmental Sustainability initiatives (Learning Waves)
- Industry Sustainability / EDI / Skills Development / Working with Children (SPI)
- Creative Europe Dublin Networking events / Diversity and Inclusion Panel with Gorm Media
- Media Interview training / Gender & Diversity Inclusion event series (Women On Air)
- Spring / Autumn Freelance Fora and Podcast series (NUJ Ireland)
- Creative Europe Galway Film & TV Marketing workshop / Documentary Production event
- Short Film Showcase / Panel events / Online masterclasses (Women in Film & TV Ireland)
- Animation Skillnet / Animation Ireland / Screen Skillnet business development workshops
- All Abilities Casting workshops / Irish language screenwriting workshop (Galway Film Centre)
- Skills development workshops / Project Pitching / Panel events (Writers Guild of Ireland)
- Dynamic / Diverse 1-day EDI conference (IFTA)
- Screen Composers Guild of Ireland skills development workshops and networking events
- ACE Animation Special diversification training for film / TV producers (ACE Producers)

Community Broadcasting Support Scheme

The BAI Community Broadcasting Support Scheme (CBSS) was open to all BAI-licensed Community and Community of Interest radio and television broadcasters. The Scheme offered funding support to enable broadcasters to undertake projects that will advance the organisational development of their stations, for example, reviewing station policies and procedures, staff training, building links with the community, and sharing best practice. The Scheme has a funding allocation of €20,000 for 2023 and accepts applications on a rolling basis.

Temporary Radio Services Support Scheme

This Support Scheme provided funding to temporary radio services for training, development and/or evaluation activities up to a maximum of €500 per station. In 2022, Kinvara Community Radio received €400 through the BAI's Temporary Radio Services Support Scheme to develop a training video for station volunteers. Christmas FM received €500 to support radio production training which was delivered to station volunteers in the service which brings Christmas-themed music to listeners, as well as supporting the station's substantial charity activities each December. The Scheme had an overall allocation of €1,500 for 2023 and accepts applications on a rolling basis.

The Innovation Fund

The BAI's Innovation Fund was aligned to the BAI's Strategic Theme of *Enhancing Innovation & Sectoral Sustainability*, with a strategic objective to "enhance creativity and innovation as distinctive features of the Irish audio and audiovisual sectors". In January 2022, the BAI approved Innovation Funding of €47,000 for the following initiative:

- **Learning Waves Journalism Graduate Programme 2022**

In 2022, Learning Waves Skillnet was awarded Innovation Scheme funding to run a new iteration of the Journalism Graduate Programme. The 2022 programme offered placements to ten graduates, providing successful candidates with an opportunity to receive mentorship, hands-on training, personal development and content creation opportunities while working in one of the country's independent commercial radio stations. For the 2022 programme, a total of €47,000 was awarded to Learning Waves, constituting a significant funding increase which benefitted the interns directly and helped to contribute towards their living expenses while they undertook their placements.

There was significant interest in the 2022 scheme among stations and students, and the participating broadcasters and graduates were chosen following a competitive selection process. The Journalism Graduate Programme was officially launched in November 2022. Placements were offered for five months in the following stations: Newstalk (including 'Off the Ball'), Radio Kerry, Midwest Radio, Ocean FM, Galway Bay FM, Shannonside FM, iRadio, Midlands 103 and Tipp FM.

- **Learning Waves Journalism Graduate Programme 2023**

In February 2023, Learning Waves was awarded follow-on funding of €47,000 to run the Journalism Graduate Programme once again in 2023; each iteration of the programme is informed by evaluation of its predecessor and incorporates any relevant recommendations. In addition, the 2023 programme built in new elements in response to international research and in keeping with the creativity and additionality associated with the Innovation Scheme.

Reuters Digital News research (2022) indicated a need to reach Gen Z with engaging news content, which is deliverable on multiple platforms, in order to provide news in a way that is accessible to, and connected with, younger audiences. Recognising this need, the 2023 Graduate Programme proposal aims to support graduates in creating news content for multiple platforms, particularly on platforms from which Gen Z are obtaining their news and content. It is planned once again to offer 10 graduate placements on the programme, whereby successful candidates will receive mentorship, hands-on training, personal development and content creation opportunities while working in one of the country's independent commercial radio stations.

- **Screen Producers Ireland / IADT Research relating to Factual Programming**

In February 2023, €16,740 was awarded to Screen Producers Ireland (SPI) and the National Film School at the Institute of Art Design and Technology (IADT) who are collaborating to conduct multi-disciplinary research examining the factual programming sector of the audio-visual industry in Ireland. The research aims to build an accurate picture of the form, nature and commercial impact of factual programming in Ireland, so that SPI and other stakeholders can advocate for, plan, and ensure the sustainability of, factual programming into the future. The research is divided into three distinct phases (Scoping Phase; Research Phase; Write-up Phase), and current funding will support the scoping phase of the research.

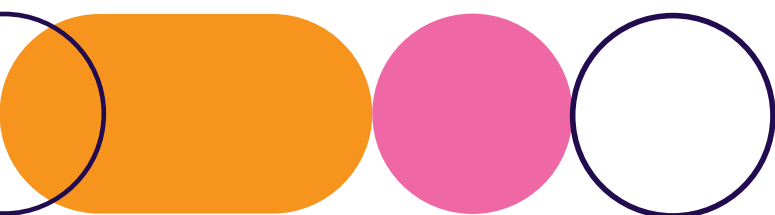
The Diversity Fund

Since 2020, a sub-budget of Sectoral Learning & Development annual funding was allocated on an annual basis to provide specific support to projects promoting diversity. The funding aimed to support new initiatives in the areas of Irish Language, Gender Equality, Diversity & Inclusion, and to reflect additional BAI commitments in these areas. Between 1 January 2022 and 14 March 2023, Sectoral Learning & Diversity funding was provided to Oireachtas na Gaeilge, X-Pollinator and the Shine Festival. Oireachtas na Gaeilge-funded activities are outlined in the Irish Language section of this report. X-Pollinator and Shine initiatives are detailed in the Gender and Diversity section.

BAI Sponsorship Scheme

The annual BAI Sponsorship Scheme continued to facilitate increased content availability and visibility across the regions. It also focused on events and activities that promoted diversity and plurality and enhance innovation and sectoral sustainability.

Under the 2022 sponsorship programme, the BAI awarded **€149,500** to 23 projects that took place over the year.



For 2023, the BAI allocated **€167,500** to 23 projects. These included:

Animation Dingle

BP, The Centenary of Ireland's First Licensed Radio Station

Catalyst International Film Festival 2023

Choice Music Prize

68th Cork International Film Festival - Documentary Programme

FÍS TV Summit

Fresh International Film Festival

Galway Film Fleadh & Fair

Harp Short Film & Screenplay Competition

IFTA Awards

IMRO Radio Awards

Irish Animation Awards 2023

Gradaim Chumarsáide an Oireachtais 2023

The Radharc Awards 2023

Gradaim RTS 2023 / RTS Ireland Awards 2023

Shine Festival 2023

The National Student Media Awards (SMEDIAS)

Sustainability

Sound & Vision

Central to achieving the BAI's strategic objective of supporting the sustainability of the sector and enhancing creativity and innovation is providing funding and other support through Sound & Vision funding. The Scheme is a significant and vital funding source for the broadcasters and independent production sectors.

In 2022, of the €21.1m offered to support content production, €19.6m (92.6%) of this went directly to Independent Producers across TV and Radio, up from c.€13m in 2021.

| Applicant Type | No. of Successful Applications | Funding Amounts Offered | % of Overall Total |
|----------------------|--------------------------------|-------------------------|--------------------|
| Broadcaster | 29 | €1,551,917 | 7.33% |
| Independent Producer | 153 | €19,612,990 | 92.67% |
| Grand Total | 182 | €21,164,907 | 100.00% |

Television

Public Service Broadcasters

All 56 projects recommended for funding that will be broadcast on Public Service Television Services will be produced by Independent Production Companies totalling **€13.4m**.

Commercial TV

Virgin Media Channels will broadcast fourteen (14) projects funded by the Scheme, all of which will be produced by Independent Producers with funding of **€5.1m**.

Community TV

Independent producers submitted all four (4) projects recommended for funding that will be broadcast on community TV, totalling **€240,522**.

Radio

Public Service Radio

All thirty-one (31) projects being offered funding for broadcast on Public Service Radio broadcasters will be made by Independent Producers with total funding of **€650,090**.

Commercial Radio

Fifty-seven (57) projects offered funding will be broadcast on Commercial radio. Of these, 13 were submitted directly by broadcasters and accounted for **€878,754** (including two applications by IBI). This amount represents a significant increase in funds allocated to projects being produced by and for broadcast on commercial radio and can be attributed to the collective approach being taken by IBI stations to submit joint applications to the Scheme. In addition, Commercial Radio Broadcasters supported a further forty-four (44) projects, being offered funding by the Scheme of **€622,530** for production by Independent Producers.

Community Radio

Twenty-one (21) projects offered funding will be broadcast on Community Radio. Of these, 14 were submitted directly by broadcasters and accounted for **€182,976** of the total amount funded. Community Radio stations supported seven other projects that Independent Producers will produce on their behalf, totalling **€41,707**.

Funding Creativity and Innovation

The funding of projects that promote and deliver creativity and innovation are key qualitative aspects of the Sound & Vision funding application process. Additional funding rounds in 2022 again resulted in increased production and availability of programming for Irish audiences, including the offer of funding to several new initiatives, e.g. the year-long climate-focussed 'Ours to Protect' series for broadcast on 24 commercial stations nationwide, a new Irish music awards scheme 'Uprising' for broadcast on Virgin Media, and the six-part drama 'Obituary' which was conceived, developed and written in the West of Ireland.

Cine 4

Cine 4 is a joint initiative between the BAI, TG4 and Screen Ireland to develop original feature films in the Irish language. Since 2017, the Scheme has acted as a springboard for several award-winning and critically acclaimed projects to be made for release in cinemas and broadcast on TG4.

Of particular note in 2022 were the many awards and accolades that films funded by the Scheme obtained, including the selection of 'Foscadh' by the Irish Film and Television Academy (IFTA) as Ireland's entry for the Oscars' Best International Feature Film category. Another film 'Róise & Frank' won numerous awards, including Best Ensemble at Dublin International Film Festival and scooping the Audience Award winner at both the Santa Barbara and Sonoma International Film Festivals. In addition, 'An Cailín Ciúin' has become the highest-grossing Irish-language film of all time around the world and the first Irish-language drama to gross €1m at the Ireland and UK box offices. In December, it was announced that the film was shortlisted for an Oscar in the Best International Feature Film category. 'An Cailín Ciúin' was also nominated in two categories – Best Film Not In The English Language and for Best Adapted Screenplay at the 2023 BAFTAs.

BAI Organisational Structure

The implementation of the BAI Strategy Statement and related workplans were overseen and monitored by the Office of the Chief Executive (OCEO). The OCEO was supported by a team of senior managers at Principal Officer and Assistant Principal grades who also drove the implementation of strategy and who oversaw work planning for the organisation as a whole. The BAI operated a matrix structure whereby staff worked flexibly across all areas of activity according to business needs. This matrix structure enabled staff to gain useful skills and exposure to new areas of work on an ongoing basis, enhancing organisation knowledge and capacity.

A key challenge for the BAI as it prepared for transition to the new Coimisiún na Meán was its level of staff resources. In 2022, the BAI reorganised its leadership team, expanding the Office of the CEO from the Chief Executive and Deputy Chief Executive to the Chief Executive and two Assistant Chief Executives. By dissolution date on 14th March 2023, two additional Principal Officers had been appointed.

In preparation for, and in support of, the establishment of Coimisiún na Meán, the BAI was requested by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media to recruit 17 positions to support the new Corporate Governance Function of An Coimisiún. This recruitment commenced in January 2023 and by 15th March 2023, a new Director of Governance and Finance and a Head of Facilities had been recruited to An Coimisiún.

Access / Disability

In 2022, 17% of BAI employees declared a disability in line with the definition set out in the Disability Act 2005. The BAI continued to support all employees, including employees with long-term conditions, with services such as the Employment Assistance Programme, modified hours or work patterns if required, and specific accommodation regarding geographical location in the building and/or specialised furniture. Furthermore, for employees requiring support for mental health issues, the BAI consistently extended the EAP support available to meet employee requirements and provided other supports such as Occupational Health Assessments and special leave. The BAI building is wheelchair-friendly and the hybrid working arrangements have also supported staff with accommodation needs.

As part of its Disability support activities in 2022, the BAI organised staff workshops and training sessions in disability awareness and inclusion. These included Deaf Awareness and ISL Act Awareness training and Positive Mental Health workshops. In October 2002, Jack Kavanagh who is a member of the Board of Directors of the National Disability Authority provided a talk to staff on personal resilience. The BAI also provided information programmes on, and engaged all staff in, our Diversity and Inclusion work and IHREC-related work and policies in 2022.

Public Sector Equality and Humans Rights Duty

The Irish Human Rights and Equality Commission Act 2014 introduces a positive duty on public bodies to have due regard to human rights and equality issues. This is a legal obligation, contained in Section 42 of the Irish Human Rights and Equality Act 2014. The objectives and functions of the BAI as set out in the Broadcasting Act, 2009 speak directly to equality and protection of human rights such as freedom of expression, protection of minors, accessibility and disability equality, right to privacy, right to an effective remedy, right to education, and the right to protection from discrimination. Promotion of equality, the elimination of discrimination and protection of human rights are therefore at the heart of our work and our values which include fairness, independence, expertise and accountability.

In that context, the BAI continued implementation of its Public Sector Duty Action Plan 2021-22 during this period. This included funding for research on audio description, the implementation and evaluation of the Authority's Gender Action Plan as well as participation by staff in training to support diversity, inclusion and equality as well as the implementation of the Action Plan. Training was focused on a number of topics, these included improving staff awareness and understanding with respect to the deaf community, Plain English training and wellbeing training for staff dealing with issues such as mental health and resilience. A progress report will be produced in the context of the development by Coimisiún na Meán of its own Public Sector Duty Action Plan.

Promoting Diversity and Inclusion

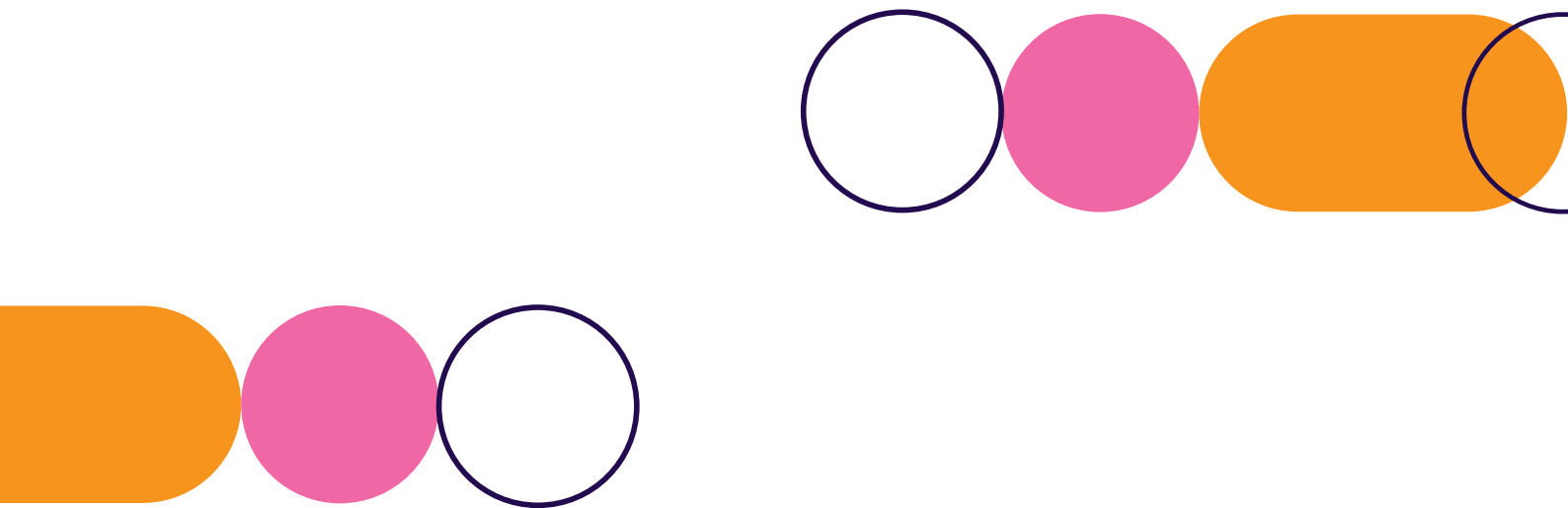
During the review period, the BAI developed an Equality, Diversity, and Inclusion Policy which set out how the BAI will achieve its aims of promoting equality, diversity and inclusion as an employer and in the way that we engage as a public body with our stakeholders.


As set out in the Policy, the BAI is committed to promoting equality and fairness and combating discrimination. We believe in giving a voice to all of our staff, regardless of our differences, and in valuing diversity for the very real benefits which it generates. These benefits include staff morale and wellbeing, job satisfaction, organisational performance, the maintenance of dignity at work and the prevention of bullying, harassment, and discrimination.

The BAI also achieved a Bronze Investors in Diversity EDI Mark from the Irish Centre for Diversity.

Oversight agreement with Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

An Oversight Agreement between the BAI and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media was executed during the review period, fulfilling the requirements set out in Section 8.4 of the Code of Practice for the Governance of State Bodies.





Broadcasting Authority of Ireland
Financial Statements
For the 14.5-month
period ended
14th March 2023

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Authority Information

Authority Members

Mary Curtis (term ended 01.12.22)
 Rosemary Day (term ended 14.03.23)
 Maeve McDonagh (term ended 14.03.23)
 Alan McDonnell (term ended 01.12.22)
 Vivien McKechnie (term ended 14.03.23)
 Seán Ó Mordha (term ended 14.03.23)
 Grace Smith (term ended 01.12.22)
 Denis Wolinski (term ended 14.03.23)

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Philip Lee
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Beauchamps LLP
 Riverside Two
 Sir John Rogerson Quay
 Dublin 2

McCann Fitzgerald
 Riverside One
 Sir John Rogerson's Quay
 Dublin 2

Bankers

Ulster Bank
 130 Baggot Street Lower
 Dublin 2

Bank of Ireland
 St Stephens Green
 Dublin 2

AIB
 1 – 4 Baggot Street Lower
 Dublin 2

Auditors

Comptroller and Auditor General
 3A Mayor Street Upper
 Dublin 1

Governance Statement and Authority Members Report

Online Safety and Media Regulation Act

The Online Safety and Media Regulation (OSMR) Act 2022 was signed into law on 10 December 2022. Following its commencement by the Minister on 15th March 2023, the Act dissolved the Broadcasting Authority of Ireland (BAI) and established Coimisiún na Meán as the body responsible for overseeing the regulation of broadcasting and video-on-demand services and introducing the new regulatory framework for online safety, implementing the revised Audiovisual Media Services Directive into Irish law and for supporting the development of the wider media sector in Ireland.

Part 16 of the OSMR Act 2022 outlines the dissolution and transition provisions related to the establishment of Coimisiún na Meán. At the date of establishment, all functions that immediately before the establishment day which were vested in the Authority or the statutory committees were transferred to the Commission. This part of the Act also provided for transfer of staff, functions, assets and liabilities to the Commission. The functions of the Commission are set out in Part 7 of the OSMR Act 2022.

The final set of Financial Statements of the BAI are presented for the 14.5-month period 1st January 2022 to 14th March 2023. As all functions, staff, assets and liabilities are now transferred to the Commission, in accordance with the above provisions, these accounts are prepared on a going concern basis and do not reflect any provisions relating to the dissolution. In accordance with the statutory provisions, the Broadcasting Fund financial statements continue to be prepared on a calendar basis and the audited accounts for the year ended 31st December 2022 were signed by the Commission on 14 September 2023.

Governance

The Broadcasting Authority of Ireland (“BAI”) was established under the Broadcasting Act 2009 (“the Act”). The functions of the Authority are set out in section 26 of this Act. The Authority was accountable to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and was responsible for ensuring good governance. It performed this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. Day-to-day management of the BAI was the responsibility of the Chief Executive who was appointed pursuant to section 14 of the Act. He/she was accountable to the Authority for the functions delegated to him/her by the Authority and for the efficient and effective management of the administration of the Authority and the BAI’s two statutory committees, the Contract Awards Committee and the Compliance Committee. The Chief Executive performed his/her functions subject to such policies as may be determined from time to time by the Authority and in line with the Authority’s Statement of Strategy, drawn up and adopted by the Authority pursuant to section 29 of the Act. The Chief Executive may delegate his or her functions to a member of staff of the Authority, subject to such conditions he considers appropriate.

The BAI was also responsible for the administration of the Broadcasting Fund and the authorisation of transactions on the Fund. The governance arrangements and control procedures within the BAI applied to the Broadcasting Fund.

An oversight agreement was in place between the BAI and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media during the reporting period. A new oversight agreement between Coimisiún na Meán and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media is now in place with effect from 15th March 2023.

Authority Responsibilities

The functions and objectives of the Authority are set out in the Act. The specific and reserved decision-making responsibilities of the Authority and each statutory committee are set out in the BAI's Schedule of Matters Reserved for Decision of the Authority and Statutory Committees. Standing items considered by the Authority include:

- Consideration and approval of the draft minutes of the previous meeting
- Declarations of Interest
- Matters concerning the functions and business of the BAI pursuant to the Act
- Matters relating to the achievement of the BAI's strategic objectives
- Minutes of meetings of the Contract Awards Committee and the Compliance Committee
- Minutes of the Finance, Audit and Risk Committee
- Risk Updates
- Reserved matters

Section 37(2) of the Broadcasting Act 2009 ("the Act") requires the Chief Executive, under the direction of the Authority, to keep all proper books and records of account of all income and expenditure of the Authority and of the sources of such income and the subject matter of such expenditure, and of the property, assets and liabilities of the Authority. He/she is also required to keep and to account to the Authority for all such special accounts as required by part 10 of the Act, and as the Authority, with the consent of the Minister, or the Minister may from time to time direct should be kept.

In preparing these financial statements, the Authority was required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority 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 Authority was 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 of the BAI and the Broadcasting Fund comply with section 37(2) of the Act. The maintenance and integrity of the corporate and financial information on the BAI's website was the responsibility of the Authority.

The Authority was also responsible for safeguarding the assets of the BAI and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Strategy

The Authority was responsible for approving the Statement of Strategy (including its strategic objectives) and a three-year work plan and three-year budgetary estimates. The BAI's most recent Strategy Statement was launched in early 2021, covering the period 2021-2023 in line with the statutory provisions set out in section 29 of the Broadcasting Act 2009. In addition to setting out the Authority's Vision, Mission and Values, the statement included Strategic Objectives under five strategic thematic headings, as follows:

1. Promoting Plurality and Diversity
2. Achieving Excellence and Accountability
3. Leadership in Change
4. Empowering Audiences
5. Enhancing Innovation and Sectoral Sustainability

The Commission considers that the financial statements of the Broadcasting Authority of Ireland give a true and fair view of the financial performance and the financial position of the Broadcasting Authority of Ireland at 14th March 2023.

Authority Structure

The Authority consisted of a maximum of nine members, one of whom is appointed as Chairperson. The Authority members were appointed by Government on the nomination of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media pursuant to Section 8 of the Act. Each member of the Authority held office for such a term as the Minister specifies when making the appointment, subject to the provisions of Section 9 of the Act.

On 23rd November 2021, the Cabinet approved the appointment of Mary Curtis as the new BAI Chairperson. The Chairperson position had been vacant since the expiration of the term of the previous Chair on 1st December 2020. On 1st December 2022 Mary Curtis' term of office as Authority member expired and in accordance with the statutory provisions of the Act, her term of office as Chairperson also ceased at that date. On 1st December the terms of office of two further Authority members also expired. In accordance with the Act, none of these members could be reappointed as all had served two terms of office, the maximum permitted.

The table below details the appointment date for the eight members of the Authority who served during the financial period January 2022 to March 14th 2023.

| Authority Member | Role | First Appointed | Reappointed | Expiry Date |
|------------------|-----------------|-----------------|-------------|-------------|
| Alan McDonnell | Ordinary Member | 02/12/2014 | 02/12/2019 | 01/12/2022 |
| Grace Smith | Ordinary Member | 02/12/2014 | 02/12/2019 | 01/12/2022 |
| Denis Wolinski* | Ordinary Member | 17/02/2015 | 22/12/2020 | 14/03/2023 |
| Seán Ó Mordha* | Ordinary Member | 17/02/2015 | 22/12/2020 | 14/03/2023 |
| Rosemary Day* | Ordinary Member | 17/02/2015 | 22/12/2020 | 14/03/2023 |
| Maeve McDonagh* | Ordinary Member | 17/02/2015 | 22/12/2020 | 14/03/2023 |
| Mary Curtis | Ordinary Member | 13/01/2017 | 02/12/2019 | 01/12/2022 |
| Vivien McKechnie | Ordinary Member | 20/03/2018 | | 14/03/2023 |

*Was not a member of the Authority between 16th February and 22nd December 2020

Section 6 of the Act also established two statutory committees as follows:

1. Contract Awards Committee: this Committee comprised up to eight members. Pursuant to section 8 of the Act, four of the members were appointed by Government on the nomination of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and four members were appointed by the Authority; being two members of the Authority and two members of the staff of the Authority. The functions of the Contract Awards Committee are set out in Section 27 of the Act.

2. Compliance Committee: this Committee comprised eight members. Pursuant to section 8 of the Act, four of the members were appointed by Government on the nomination of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and four members were appointed by the Authority; being two members of the Authority and two members of the staff of the Authority. The functions of the Compliance Committee are set out in Section 28 of the Act.

Finance, Audit and Risk Committee

The Authority also established a Finance, Audit and Risk (FAR) Committee which was comprised of three Authority members and one independent member with financial expertise. The role of the Finance, Audit and Risk Committee ("FAR") is set out in terms of reference approved by the Authority and its purpose was to assist the Authority in relation to its responsibilities pursuant to the Act and the Code of Practice for the Governance of State Bodies such as risk, internal control and associated assurance.

The FAR Committee, which was independent of the Chief Executive and management of the BAI, ensured that the BAI's internal control systems, including its risk and audit activities, were monitored actively and independently. The FAR Committee reported to the Authority after each meeting, and formally in writing annually.

In the 14.5-month period to 14th March 2023, the members of the FAR were Vivien McKechnie, Grace Smith (until 1st December 2022) and Denis Wolinski. Dermot O'Riordan had been appointed as an independent member to serve from 1st September 2017 for a three-year term and was reappointed for a further three-year term from September 2020.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Authority and Committee meetings for the 14.5 months to 14th March 2023 is set out below including the fees and expenses received by each member.

| | Fees | Expenses | Attendance |
|--|---------|----------|------------|
| | € | € | |
| Authority Members | | | |
| Alan McDonnell | 7,083 | - | 11/11 |
| Grace Smith | 7,083 | - | 10/11 |
| Denis Wolinski | 9,272 | 876 | 15/16 |
| Seán Ó Mordha | 9,272 | - | 14/16 |
| Rosemary Day | - | 7,011 | 16/16 |
| Maeve McDonagh | 9,272 | 365 | 13/16 |
| Mary Curtis | 11,473 | - | 10/11 |
| Vivien McKechnie | 9,272 | - | 15/16 |
| Compliance Committee | | | |
| Kevin Rafter | - | - | 7/7 |
| Nigel Heneghan | 8,690 | - | 6/7 |
| Orlaith Carmody | 8,108 | - | 6/7 |
| Maeve McDonagh | - | - | 5/7 |
| Eileen Maher | 9,619 | - | 7/7 |
| Andrew Robinson | - | - | 6/7 |
| Stephanie Comey | - | - | 5/7 |
| Contract Awards Committee | | | |
| Ercus Stewart | 14,286 | - | 14/14 |
| John Hogan | 9,184 | - | 12/14 |
| Clodagh O'Donnell | 9,184 | - | 13/14 |
| Seán Ó Mordha | - | - | 7/10 |
| Helen Shaw | 9,272 | - | 12/14 |
| Rosemary Day | - | - | 7/10 |
| Clare Diamond | - | - | 10/11 |
| Declan McLoughlin | - | - | 9/11 |
| Finance, Audit and Risk Committee | | | |
| Denis Wolinski | - | - | 6/6 |
| Dermot O'Riordan | - | - | 6/6 |
| Grace Smith | - | - | 5/6 |
| Vivien McKechnie | - | - | 6/6 |
| | 131,070 | 8,252 | |

One member of the current Authority (Rosemary Day) and one member of the Compliance Committee (Kevin Rafter) did not receive a Member Fee under the One Person One Salary (OPOS) arrangements.

Conflict of Interest

In the normal course of business, the BAI may approve the award of contracts and grants to undertakings in which Authority and/or Committee Members are employed or otherwise interested.

The Authority had adopted procedures in accordance with the provisions of the Broadcasting Act 2009 and the guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform in relation to the disclosure of interests by Authority and/or Committee Members and those procedures were adhered to by the Authority and Committees during the 14.5-month period.

Members of the Authority who also serve as the Authority's nominees on the statutory Contract Awards Committee recused themselves as a matter of course from all deliberations and decisions relating to recommendations for the award of contract, made by the Contract Awards Committee to the Authority.

The BAI complied with the provisions of the Broadcasting Act 2009 and the Department of Public Expenditure, NDP Delivery and Reform guidelines covering situations where interests are declared. In each case, the Member did not receive documentation on a licence application, complaint or issue arising, nor did the Member participate in, or attend decisions on, the matter, once the Member became aware of a conflict and/or had declared an interest in the matter.

Key Personnel Changes

Authority: On 23rd November 2021, the Cabinet appointed Mary Curtis, Authority member, as Chairperson of the Authority. On 1st December 2022 the terms of office of three Authority members, Alan McDonnell, Grace Smith and Mary Curtis expired. As each of them had completed two terms of office, they could not be reappointed. Due to the expiry of Mary Curtis' term of office as a member of the Authority, her position as Chairperson could not be continued.

Contract Awards Committee: Executive member Clare O'Sullivan's term of appointment ended on 8th December 2022. The Executive vacancy was filled by Anne Louise O'Donovan who was appointed on the same date.

Finance Audit and Risk Committee: The November 2022 meeting was Grace Smith's final meeting as member of the FAR in advance of the expiry of her term of office as member of the Authority on 1st December 2022.

Disclosures Required by Code of Practice for the Governance of State Bodies

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

Employee Short-Term Benefits Breakdown

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

| Range of total employee benefits | | To 14.03.23 | 2021 |
|----------------------------------|------------|-------------|------|
| From | To | | |
| €60,000 | - €69,999 | 6 | 2 |
| €70,000 | - €79,999 | 4 | 2 |
| €80,000 | - €89,999 | 4 | 7 |
| €90,000 | - €99,999 | 1 | - |
| €100,000 | - €109,999 | 5 | - |
| €110,000 | - €119,999 | 3 | - |
| €120,000 | - €129,999 | - | 2 |
| €130,000 | - €139,999 | - | - |
| €170,000 | - €179,999 | 1 | 0 |

For the purposes of this disclosure, short term employee benefits in relation to services rendered during the reporting period include salary, overtime, allowances and other payments made on behalf of the employee but exclude employers PRSI.

Consultancy costs

| | 2023 14.5 months € '000 | 2021 € '000 |
|--------------------------|-------------------------------|----------------|
| Auditing & Monitoring | 61 | 35 |
| Policy, Codes and Rules | 347 | 243 |
| General Consultancy | 213 | 203 |
| Total Consultancy | 621 | 481 |

| | 2023 14.5 months € '000 | 2021 € '000 |
|----------------------------------|-------------------------------|----------------|
| Legal Advice (General in nature) | 97 | 84 |
| | 97 | 84 |

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

| | 2023 14.5 months € '000 | 2021 € '000 |
|------------------------------------|-------------------------------|----------------|
| Authority/Committee Members | | |
| Domestic | 8 | - |
| Foreign | - | - |
| | 8 | - |
| Employees | | |
| Domestic | 8 | 1 |
| Foreign | 37 | - |
| | 45 | 1 |

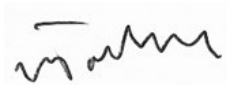
Note that in the Financial Statements Authority and Committee Member travel and subsistence expenditure paid directly to Authority/Committee members is recorded as an Authority/Committee Members' Fees & Expenses (14.5 months to March 2023: €6k; 2021:€Nil) and Employees travel and subsistence expenditure is recorded as an Administrative Cost (14.5 months to March 2023: €45k; 2021: €1k).

Hospitality Expenditure

For the 14.5 months to March 2023, the Statement of Income and Expenditure includes hospitality expenditure of €10k (€4k in 2021). This included €10k for staff hospitality (€4k in 2021) and €Nil for client hospitality (€Nil in 2021). The Code of Practice for the Governance of State Bodies requires costs relating to the Employee Wellbeing Programme to be included under this category.

Statement of Compliance

The Authority 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 Broadcasting Authority of Ireland was in compliance with the Code of Practice for the Governance of States Bodies during 2022 and the 2.5 months to 14th March 2023.



Jeremy Godfrey

Executive Chairperson

10th October 2023

Statement on Internal Control

Scope of Responsibility

On behalf of the Broadcasting Authority of Ireland, we acknowledge the responsibility which the Authority's had for ensuring that an effective system of internal control was maintained and operated in respect of the Broadcasting Authority of Ireland and the Broadcasting Fund. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform was in place in the Broadcasting Authority of Ireland for the 14.5-month period ended 14th March 2023 and in Coimisiún na Meán up to the date of approval of the financial statements.

The Broadcasting Authority of Ireland had a Finance, Audit and Risk Committee ("FAR") comprising three Authority members and one external member with financial and audit expertise. The FAR Committee met four times in 2022 and once, for its final meeting in February 2023.

Risk Management Framework

The Authority applied its Risk Management Framework to the BAI's operational and strategic activities. The framework consisted of the BAI's Risk Management Policy, its Risk Appetite Statement and its Corporate and Project/Operational Risk Registers along with accountability measures in place via periodic reporting of risk throughout the organisation.

The Risk Management Policy provided the overall framework for risk management in the BAI. An updated version of the BAI's Risk Management Policy has now been adopted on an interim basis by Coimisiún na Meán. Specifically, the Policy:

- Links risk to the organisation's strategic objectives;
- Provides a clear and explicit risk policy statement with appropriate risk management objectives;
- Articulates the manner in which risk will be identified and classified;
- Requires that risk assessment is completed by identifying, describing and estimating the various risks that will impact on the Authority and sets out the tools, processes and structures that will give this practical effect;

- Describes the risk reporting process to ensure full visibility of all identified risks and the actions planned to deal with the risks;
- Sets out roles and responsibilities of the Authority, BAI statutory committees and BAI staff with regard to risk management;
- Sets out an implementation and monitoring plan that ensures that BAI staff fulfil their responsibilities regarding risk and the agreed actions;
- Sets out what supports are in place to maintain a risk-aware culture (e.g. training).

The BAI's Risk Management Policy provided a risk control framework for the BAI which ensures risk-based decision-making, having regard to the risk appetites and related tolerances identified in the Risk Appetite Statement. The policy outlines the processes in place to identify, assess and report key risks as well as the internal controls and ongoing actions being taken to manage and, to the extent possible, to mitigate those risks. The Risk Management Policy details the roles and responsibilities of staff as it relates to risk management and includes risk ownership and risk escalation criteria and procedures.

Risk and Control Framework

A Corporate Risk Register is in place which identifies the principal corporate and strategic risks and uncertainties facing the Broadcasting Authority of Ireland, and now An Coimisiún, and these have been identified, evaluated and graded according to their significance. In addition, the Project/Operational Risk Register identifies risks for the BAI's (An Coimisiún's) project and operational areas. The registers detail the controls and additional actions considered necessary to mitigate and manage risks identified.

The risk management systems also include the BAI (now An Coimisiún's) Risk Appetite Statement. The Statement identifies risk themes for the BAI which link to projects and operations as guided by the organisation's Strategy Statement 2021-2023. A risk appetite level has been identified for each of the risk themes and risk tolerances and related key risk indicators and related metrics have been established.

Risk was a standing agenda item at meetings of the Authority, the Finance, Audit and Risk Committee, the Senior Management Team, the Operations Team, and the Middle Management Team. It continues to be for meetings of the Commission, the Senior Management Team and the Middle Management Team. The Corporate Risk Register and the Risk Appetite Statements are reviewed by the Finance, Audit and Risk Committee at each meeting. The Committee also reviewed the Operational Risk Register bi-annually. In accordance with the Risk Management Policy, the registers and Risk Appetite Statement are reviewed on a scheduled basis (as set out in the Risk Management Policy) by the Authority (now the Commission), the Senior Management Team and the BAI's Operational and Middle Management Teams.

In 2022, a number of updates were made to the risk framework. Firstly, the Corporate Risk Register underwent a detailed review and update having regard to the National Risk Assessment 2021/2022 and being mindful of significant organisational changes due as a result of the forthcoming dissolution of the BAI and the establishment of Coimisiún na Meán.

The revised register was operationalised in February 2022. Secondly, the BAI Risk Appetite Statement was also reviewed and updated with the revised statement setting risk appetite for a wider range of organisational operations and activities. The revised statement was operationalised in October 2022. With the review of the Risk Management Policy in 2021, all key documents making up the risk and control framework have now been reviewed in detail and subsequently updated.

Control Framework

We confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented,
- Financial responsibilities have been assigned at management level with corresponding accountability,
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- There are systems aimed at ensuring the security of the information and communication technology systems,
- There are systems in place to safeguard the assets, and
- Control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

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 Authority, 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 financial management has been assigned, and
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets.

Internal Audit

The BAI, and now Coimisiún na Meán, has outsourced its internal audit function which is adequately resourced and conducts a risk-based programme of work agreed with the FAR Committee. Internal Audit was responsible to the FAR for providing independent and objective evaluation of risk management, control and governance processes within BAI. Internal Audit examined the adequacy, efficiency and effectiveness of systems, people, and processes to identify potential risks and areas for improvement. During 2022, one operational audit on the administration of the Sound and Vision Scheme was completed by the Internal Auditor. Findings and recommendations were reported to the Finance, Audit and Risk Committee. No audits have yet taken place in 2023 but Coimisiún na Meán's Audit and Risk Committee, when established, will develop an internal audit plan for the remainder of the year.

Procurement

We confirm that the Broadcasting Authority of Ireland has procedures in place to ensure compliance with current procurement rules and guidelines and that during the 14.5-month period to 14th March 2023 the BAI complied with those procedures.

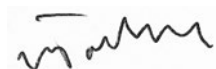
Review of Effectiveness

We confirm that the BAI had procedures to monitor the effectiveness of its risk management and control procedures. The BAI's monitoring and review of the effectiveness of the system of internal controls was informed by the work of the internal and external auditors, the FAR Committee which oversaw their work, and the senior management within the BAI responsible for the development and maintenance of the internal control framework.

We confirm that the Authority conducted an annual review of the effectiveness of the internal controls for 2022. This review was informed by work carried out by the BAI Executive, the internal auditor and the Finance, Audit and Risk Committee. The review of the effectiveness of internal controls was presented to the FAR at the February 2023 meeting. The Code of Practice for the Governance of State Bodies states the review of internal controls should be presented to the Authority within 3 months. As the Authority was dissolved on 14th March 2023 BAI was not able to follow the guidelines within the Code. The review of internal controls was presented to the Commission along with a report on the work completed by FAR at the 14th September 2023 meeting.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 or the 2.5 months to 14th March 2023 that require disclosure in the financial statements.



Jeremy Godfrey
Executive Chairperson
10th October 2023



Celene Craig
Commissioner
10th October 2023



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Broadcasting Authority of Ireland

Opinion on the financial statements

I have audited the financial statements of the Broadcasting Authority of Ireland (now dissolved) for the period from 1 January 2022 to 14 March 2023 as required under the provisions of section 66 of the Online Safety and Media Regulation Act 2022. The financial statements were prepared by Coimisiún na Meán. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Broadcasting Authority of Ireland at 14 March 2023 and of its income and expenditure for the period 1 January 2022 to 14 March 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Broadcasting Authority of Ireland and of Coimisiún na Meán 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

Coimisiún na Meán has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Authority 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.

Seamus McCarthy
Comptroller and Auditor General

12 October 2023

Appendix to the report

Responsibilities of the Authority and Coimisiún na Meán

The Broadcasting Authority of Ireland was dissolved on 14 March 2023 and its assets, liabilities and staff transferred to Coimisiún na Meán.

The governance statement and Authority members' report sets out the respective responsibilities of the Authority and Coimisiún na Meán for

- the preparation of annual financial statements in the form prescribed under section 37 of the Broadcasting Act 2009
- 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 66 of the Online Safety and Media Regulation Act 2022 to audit the financial statements of the Broadcasting Authority of Ireland and to report thereon to the Houses of the Oireachtas.

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

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

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

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting.
- and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

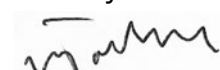
Statement of Income and Expenditure and Retained Revenue Reserves

For the year 14.5 month period ended 14th March 2023

| | Note | 2023 14.5 months € '000 | 2021 12 months € '000 |
|--|-------|----------------------------------|--------------------------------|
| Income | | | |
| Levy | 2 | 6,732 | 5,210 |
| Licensing Fees | 3 | 109 | 67 |
| Other Income | 4 | 1,209 | 837 |
| Gross Income | | 8,050 | 6,114 |
| Expenditure | | | |
| Staff Costs | 5 | 3,044 | 2,443 |
| Retirement Benefit Costs | 17(c) | 426 | 331 |
| Authority/Committee Members' Fees & Expenses | | 139 | 111 |
| Consultancy Fees | 7 | 621 | 481 |
| Legal Expenses | | 97 | 84 |
| Advertising | | 105 | 27 |
| Administrative Expenses | 8 | 414 | 363 |
| Auditors' Remuneration | | 17 | 15 |
| Grant & Development Payments | 9 | 557 | 582 |
| Premises & Related Expenses | 10 | 1,766 | 771 |
| Depreciation | | 12 | 41 |
| Bad Debts | | 1 | 4 |
| Bank Interest and Charges | | 11 | 20 |
| | | 7,210 | 5,273 |
| Surplus Income over Expenditure | | 840 | 841 |
| Refund of Levy | 2 | (1,405) | (812) |
| Surplus after refund of Levy | | (565) | 29 |
| Transfer to/(from) Capital Account | 15 | 12 | 38 |
| Retained Revenue Reserve | | | |
| Balance at the beginning of the year | | 853 | 786 |
| Surplus after refund of Levy and transfer from capital account | | (553) | 67 |
| Balance at the end of the year | | 300 | 853 |

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

The Financial Statements were approved by the Commission on 10th October 2023 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Celene Craig
Commissioner

Statement of Comprehensive Income

For the year ended 14.5 month period ended 14th March 2023

| | 2023 | 2021 |
|--|--------------|--------------|
| | €'000 | €'000 |
| Surplus after Refund of Levy | (553) | 67 |
| Experience gain/(loss) on retirement benefit scheme liabilities | (1,342) | 728 |
| Changes in assumptions underlying the present value of retirement benefit scheme obligations | 8,169 | (1,127) |
| Total actuarial (loss)/gain in the year | 6,827 | (399) |
| Adjustment to deferred Exchequer Retirement Benefit funding | (6,827) | 399 |
| Other Comprehensive Income for the year | (553) | 67 |

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

The Financial Statements were approved by the Commission on 10th October 2023 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Celene Craig
Commissioner

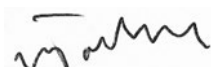
Statement of Financial Position

As at 14th March 2023

| | Note | 2023 € '000 | 2021 € '000 |
|---|------|----------------|----------------|
| Fixed Assets | | | |
| Property, Plant and Equipment | 11 | 29 | 41 |
| Current Assets | | | |
| Receivables | 12 | 1,566 | 592 |
| Cash and cash equivalents | 13 | 2,822 | 2,549 |
| | | 4,388 | 3,141 |
| Current Liabilities | | | |
| Payables (amounts falling due within one year) | 14 | (4,088) | (2,288) |
| | | (4,088) | (2,288) |
| Net Current Assets | | | |
| | | 300 | 853 |
| Total Assets less Liabilities before Retirement Benefits | | | |
| | | 329 | 894 |
| Deferred retirement benefit asset | 17 | 14,472 | 19,994 |
| Retirement benefit liabilities | 17 | (14,472) | (19,994) |
| Net Assets | | | |
| | | 329 | 894 |
| Representing | | | |
| Retained Revenue Reserves | | 300 | 853 |
| Capital Account | 15 | 29 | 41 |
| | | 329 | 894 |

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

The Financial Statements were approved by the Commission on 10th October 2023 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Celene Craig
Commissioner

Statement of Cash Flows

For the 14.5 month period ended 14th March 2023

| | 2023 | 2021 |
|---|--------------|--------------|
| | € '000 | € '000 |
| Net Cash Flows from Operating Activities | | |
| Surplus for Year | (553) | 67 |
| Depreciation Charge | 12 | 41 |
| Transfer from Capital Account | (12) | (38) |
| Decrease/(Increase) in Receivables | (974) | 1,410 |
| (Decrease)/Increase in Payables | 1,800 | (465) |
| Net Cash Inflow /(Outflow) from Operating Activities | 273 | 1,015 |
| Cash Flows from Financing Activities | | |
| Loan Drawdown | - | - |
| Cash Flows for Investing Activities | | |
| Payments to acquire Property, Plant and Equipment | - | (3) |
| Increase/(Decrease) in Cash and Cash Equivalents | 273 | 1,102 |
| Cash/Cash Equivalents at beginning of the year | 2,549 | 1,537 |
| Cash/Cash Equivalents at end of year | 2,822 | 2,549 |

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Broadcasting Authority of Ireland are set out below. They have all been applied consistently throughout the 14.5-month period and for the preceding year.

a) General Information

The Broadcasting Authority of Ireland was established under the Broadcasting Act 2009, with a head office at 2-5 Warrington Place, Dublin 2. The Broadcasting Authority of Ireland's primary objectives, as set out in Section 25 of the Broadcasting Act 2009, are as follows:

1. The Authority and the statutory committees, in performing their functions, shall endeavour to ensure –
 - a. that the number and categories of broadcasting services made available in the State by virtue of this Act best serve the needs of the people of the island of Ireland, bearing in mind their languages and traditions and their religious, ethical and cultural diversity;
 - b. that the democratic values enshrined in the Constitution, especially those relating to rightful liberty of expression, are upheld, and
 - c. the provision of open and pluralistic broadcasting services.
2. Without prejudice to the generality of *subsection (1)*, the Authority, and the statutory committees, shall –
 - a. stimulate the provision of high quality, diverse and innovative programming by commercial, community and public service broadcasters and independent producers;
 - b. facilitate public service broadcasters in the fulfilment of their public service objects as set out in this Act;
 - c. promote diversity in control of the more influential commercial and community broadcasting services;
 - d. provide a regulatory environment that will sustain independent and impartial journalism;
 - e. provide a regulatory environment that will sustain compliance with applicable employment law;
 - f. protect the interests of children taking into account the vulnerability of children and childhood to undue commercial exploitation;
 - g. provide a regulatory environment that will facilitate the development of a broadcasting sector in Ireland that is responsive to audience needs and in particular is accessible to people with disabilities and

- h. promote and stimulate the development of Irish language programming and broadcasting services.
3. The Authority and the statutory committees, in performing their functions, shall seek to ensure that measures taken –
- a. are proportionate having regard to the objectives set out in this section,
 - b. are applied across the range of broadcasting services taking account of the degree of influence that the different types of broadcasting services are able to exert in shaping audience views in the State,
 - c. are mindful of the objects, functions and duties set for public service broadcasters in Parts 7 and 8,
 - d. will produce regulatory arrangements that are stable and predictable, and
 - e. will readily accommodate and encourage technological development, and its application, by the broadcasting sector.

The Broadcasting Authority of Ireland is a Public Benefit Entity (PBE).

b) Statement of Compliance

The financial statements of the Broadcasting Authority of Ireland for the 14.5-month period ended 14th March 2023 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.

c) Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the concurrence of the Minister for Public Expenditure, NDP Delivery and Reform pursuant to section 37(4) of the Broadcasting Act 2009.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Broadcasting Authority of Ireland's financial statements.

d) Income

Levy Income

The Authority's main source of income was generated from a levy raised on public service broadcasters and broadcasting contractors as required under section 33 (1) of the Broadcasting Act 2009. The levy is used to fund the expenses of the operation of the Authority and the statutory committees and is based on budgeted expenditure for a given financial year.

Under Section 33(5) of the Broadcasting Act 2009, any surplus of levy income over the expenses incurred by the Authority in the discharge of its functions relevant to that levy in a particular financial year shall either be retained by the Authority to be offset against levy obligations for the subsequent year or be refunded proportionately to the providers of broadcasting services on whom the levy is imposed.

The basis of the calculation of the levy is detailed in the Broadcasting Act 2009 (Section 33) Levy Order 2010 (S.I. no 7/2010) and SI 521/2020 Levy (Amendment) Order and is accounted for on an accrual basis.

Licensing Fee Income

Further to the provisions of the Broadcasting Act 2009, the Authority was responsible for the awarding of contracts for television and radio services on a variety of platforms. In general, the Authority entered into two kinds of contracts with broadcasting operators as follows:

- Broadcasting Contracts; and
- Content Provision Contracts

Licensing fees may be payable by applicants for contracts and by contractors to the BAI pursuant to the statutory provisions. Such fees may vary from time to time in line with the Authority's policies and strategies.

Other Income

Other Income is recognised on an accrual basis.

Interest Income

Interest Income is recognised on an accrual basis using the effective interest method.

e) Property Plant and Equipment and Depreciation

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

| | |
|-------------------------------|---------------|
| Computer Software & Equipment | 33% per annum |
| Office Equipment | 20% per annum |
| Fixtures and Fittings | 10% per annum |
| Leasehold Improvements | 10% per annum |
| Audio/Technical Equipment | 33% per annum |
| Motor Vehicles | 25% per annum |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life. If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

f) Receivables

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

g) Operating Leases

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

h) Employee Benefits

i. Short-term Benefits

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

ii. Retirement Benefits

Nature of Schemes

The Broadcasting Authority of Ireland operates the following defined pension schemes in respect of employees:

- Employees appointed before 1st January 2013 are members of the BAI Superannuation Scheme and its Spouses and Children's' Pension Scheme. These scheme structures are based on the Public Service Model (the "Model Scheme").
- Employees appointed after 1st January 2013 are members of the Single Public Service Pension Scheme, which provides consumer price index-linked defined benefit pensions based on career-average pay (the "Single Scheme").

The schemes are unfunded by the Authority, with pension benefits payable by the Exchequer. The Authority's arrangements have a number of specific characteristics:

- The Authority makes agreed contributions to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (for the Model Scheme) and to the Department of Public Expenditure, NDP Delivery and Reform (for the Single Scheme).
- The contributions for both schemes comprise an employee element along with an employer element. The employer contributions, paid by the Authority, for the Model Scheme amount to 16.66% of gross pay. The employer contribution paid by the Authority to the Single Scheme amount to three times the employee contribution.

- There is a commitment from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media with the agreement of the Department of Public Expenditure, NDP Delivery and Reform, that the Exchequer will meet the cost of benefits as they fall due.
- An asset corresponding to the unfunded deferred liability for retirement benefit on the Single Public Service Pension Scheme is recognised on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and other provisions) Act 2012.

In substance, the Authority considers that the obligation to pay pension benefits remains with the Authority, but that the Exchequer will provide the Authority with sufficient funds to settle any such obligations as they fall due, on the basis that the Authority pays over employees' and the employer's contributions at rates specified by the Minister for Public Expenditure, NDP Delivery and Reform.

Accordingly, the financial statements recognise both a deferred pension benefit obligation and a deferred exchequer pension funding receivable and full details of Superannuation benefit payments are included in the financial statements as an expenditure item and there is a corresponding income representing Exchequer Retirement Benefit.

Schemes actuarial gains or losses

Actuarial gains or losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised for the year in which they occur, and a corresponding adjustment is recognised to the balance for deferred exchequer retirement benefit funding. Pension costs in the statement of income and expenditure and retained revenue reserves comprise the employer's contribution in the year.

Schemes liabilities

Scheme liabilities represented by the present value of future payments earned by Authority employees to date are measured on an actuarial basis using the projected unit method. Pension costs reflect pension benefits earned by employees. The amount to be included in the financial statements for the deferred exchequer benefit funding amount is estimated at an amount equal to the estimate of the obligation for the pension scheme liabilities.

Further information on the schemes is provided in note 17.

i) Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

j) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at rates of exchange ruling at the reporting date.

k) Taxation

The Authority is not liable for Corporation Tax. Income raised by the Authority is subject to VAT.

I) Critical Accounting Judgements and Estimates

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

Going Concern

Part 16 of the OSMR Act 2022 outlines the dissolution and transition provisions related to the establishment of Coimisiún na Meán. At the date of establishment, all functions that immediately before the establishment day which were vested in the Authority or the statutory committees were transferred to the Commission. This part of the Act also provided for transfer of staff, functions, assets and liabilities to the Commission. While the BAI was dissolved on 14th March 2023, there is no material uncertainty regarding Coimisiún na Meán's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, Coimisiún na Meán considers it appropriate to prepare these financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if Coimisiún na Meán was unable to continue as a going concern.

Impairment of Property, Plant and Equipment

Tangible Fixed Assets that are subject to amortisation 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 asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

The Authority has reviewed the asset lives and associated residual values of all fixed asset classes, and, in particular, the useful economic life and residual values of fixtures and fittings and have concluded that asset lives, and residual values are appropriate.

Provision for Doubtful Debts

The Authority makes an estimate of the recoverable value of debtors and other receivables. The Authority uses estimates based on historical experience in determining the level of debts which may not be collected. These estimates include such factors as the current rating of the debtor, the ageing profile of debtors and historical experience. The level of provision required is reviewed on an on-going basis. The fair value of debtors in the financial statements approximate to their carrying amounts.

Provisions

The Authority makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- i. the discount rate, changes in the rate of return on high-quality corporate bonds;
- ii. future compensation levels, future labour market conditions; and
- iii. health care cost trend rates, the rate of medical cost inflation in the relevant regions.

Deferred Pension Funding

The Authority recognises amounts owing from the State for the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation schemes, and the policy and practice in relation to funding public service pensions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media or the Department of Public Expenditure, NDP Delivery and Reform, the Authority has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

2. Levy

Industry Levy

Section 33 of the Broadcasting Act 2009 requires the Authority to recoup the expenses properly incurred by the Authority and the statutory committees in the performance of their functions through the imposition of a levy or charge on public service broadcasters and broadcasting contractors. The terms of this Levy, including the method of calculation, are set out in Statutory Instrument No.7 of 2010, Broadcasting Act 2009 (Section 33) Levy Order 2010 (the 'Levy Order').

On 22nd January 2010, in exercise of the powers conferred on it by Section 33 of the Broadcasting Act 2009, the Authority published the Levy Order. The Levy Order came into operation on the 17th January 2010. Aspects of this Levy Order were changed under the BAI Levy Amendment Order 2020 which came into operation on 1st January 2021.

The amount levied on broadcasters in 2022 was €5.33m. The levy amount was based on the Authority's budgeted expenditure for levy purposes for 2022 and broadcasters' qualifying income for 2021.

Under the transitional provisions of the OSMR Act 2022 it was agreed that broadcasters would be levied for the budgeted expenditure of BAI and Coimisiún na Meán broadcasting-related activities for the calendar year 2023. The levy amount was based on the Authority's budgeted expenditure for levy purposes for 2023 and broadcasters' qualifying income for 2022. The amount levied on broadcasters for the 2.5 months to 14th March 2023 was €1.4m.

Each year, the Authority conducts a levy reconciliation to compare the amount levied on broadcasters against the actual levy charge. For the 2022 levy year, this reconciliation will be carried out when the 2022 Authority expenditure for levy purposes has been approved and broadcasters have provided their actual qualifying income for 2021. Broadcasters will be subsequently issued with an invoice or a credit note for this adjustment. For the 2023 levy year, this reconciliation will be carried out by Coimisiún na Meán when the 2023 Authority and Coimisiún na Meán broadcasting-related expenditure for levy purposes has been approved and broadcasters have provided their actual qualifying income for 2022. Broadcasters will be subsequently issued with an invoice or credit note for this adjustment.

The levy reconciliation processes for 2021 was carried out during 2022. The 2021 Financial Statements recognised a refund of €812k. This included Exchequer funding of €389k which had been received to fund the estimated shortfall incurred resulting from the Q1 and Q2 levy waiver for independent radio broadcasters. The total levy refunded to television broadcasters was €647,629. It was agreed with the Department that the balance of €147k would be redistributed across independent radio and television broadcasters as part of the 2021 levy reconciliation process. This was completed in September 2022.

A refund of €965k is due to broadcasters in respect of the 2022 levy year. An estimated refund of €440k has been provided for in the 14.5 months financial statements in respect of 2.5 months of the 2023 levy year. This will be adjusted at the end of 2023 when the full amount of expenditure relating to broadcasting-related activities is known. The 2022 estimated refund and the provision for the estimated refund for 2.5-month period in 2023 are recognised in the March 2023 Statement of Income and Expenditure and Retained Revenue Reserves.

3. Licensing Fees

| | 2023 14.5 months €'000 | 2021 €'000 |
|-------------------------|---------------------------------------|-----------------------|
| S71 licensing contracts | 109 | 67 |
| | 109 | 67 |

4. Other Income

| | 2023 14.5 months | 2021 |
|--------------------------|---|--------------|
| | €'000 | €'000 |
| Broadcasting Fund Income | 1,209 | 837 |
| | 1,209 | 837 |

Of the €1,209 other income received €1,038 related to the 2022 financial year. Other income includes expenditure incurred by the Broadcasting Authority of Ireland and which is recharged to the Broadcasting Fund. This includes salaries of €805k (2021: €521k), general overheads of €295k (2021: €206k), BFS sponsorship contribution of €91k (2021: €79k) and investment advice €18k (2021: €13k).

5. Remuneration

a) Aggregate Employee Benefits

| | 2023 14.5 months | 2021 |
|---|-----------------------------------|---------------|
| | € '000 | € '000 |
| Staff short-term benefits | 2,775 | 2,241 |
| Employer's contribution to social welfare | 269 | 202 |
| | 3,044 | 2,443 |

In 2022, Staff Costs include €805k (2021: €521k) which is recharged to the Broadcasting Fund and is recognised in Other Income. In the period 1st January to 14th March 2023, Staff Costs include €107 which is recharged to the Broadcasting Fund and is recognised in Other Income. There were 2 people (2021: 3) working in the BAI during 2022 employed via an agency. In the 2.5-month period 1st January 2023 to 14th March 2023, there were 2 working in the BAI employed via an agency. The gross cost to the BAI in respect of agency personnel in the 14.5-month period to 14th March 2023 was €31k (2021: €106k). The average number of persons employed by the Authority (excluding Agency personnel) during the financial period was as follows:

| | 2023 14.5 months € '000 | 2021 |
|--|--|-------------|
| Senior Management | 9.00 | 9 |
| Other Staff | 25.50 | 26 |
| Actual Full-time Equivalent | 34.50 | 35 |
| Actual Full-time Equivalent at 14th March & 31st December | 34.50 | 35 |
| Employment Control Framework (ECF) at 14th March & 31st December | 35 | 35 |

b) Additional Superannuation Contribution

From 1st January 2019 onwards, members of public services defined benefit pension schemes pay an Additional Superannuation Contribution (ASC) arising from the Public Stability Agreement (2018 – 2020) and the Public Pay and Pensions Act 2017. ASC has replaced the Pension-Related Deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution. ASC deductions of €20,367 (2021: €82,561) were made from staff salaries during the 14.5-month period and were submitted to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

c) Staff Short-Term Benefits

| | 2023 14.5 months € '000 | 2021 € '000 |
|-----------|--|------------------------------|
| Basic pay | 2,775 | 2,241 |
| Overtime | - | - |
| | 2,775 | 2,241 |

There were no termination payments made during the period.

d) Single Public Service Pension Scheme (Single Scheme)

Pensionable public servants appointed on or after 1st January 2013 join the Single Scheme, which is an average salary, defined benefit scheme. In 2022, staff contributions to the Single Scheme totalled €30,427 (2021: €28,902). The BAI's liability for employer contributions to the Single Scheme was €91,282 (2021: €86,707).

For the 2.5 months to 14th March 2023, staff contributions to the Single Scheme totalled €9.5k. The BAI's liability for employer contributions to the Single Scheme was €28.5k for the same period.

e) Key Management Personnel

Key management personnel in the Broadcasting Authority of Ireland during 2022 consisted of the Chief Executive two assistant CEOs and the six members of the Senior Management Team. The total value of employee benefits for key management personnel, including the salary of the former Chief Executive (for 2021), is set out below:

| | 2023 14.5 months € '000 | 2021 € '000 |
|--------|--|------------------------------|
| Salary | 1,005 | 863 |
| | 1,005 | 863 |

Total value of employee benefits for key management personnel shown for the 14.5 months above includes €831k for the 12 months to 31st December 2022 and €174k for the 2.5 months to 14th March 2023.

This does not include the value of retirement benefits earned in the period. A number of the key management personnel are members of the Broadcasting Authority of Ireland pension scheme and their entitlements in that regard do not extend beyond the terms of the Single Scheme or the Model Scheme.

6. Chief Executive's Remuneration

Total Remuneration

| | 2023 2.5 months € '000 | 2021 € '000 |
|-------------|---------------------------------|----------------|
| Former CEO | - | 60 |
| Current CEO | 172 | 79 |
| | 172 | 139 |

Employer Superannuation Contributions

| | 2023 2.5 months € '000 | 2021 € '000 |
|-------------|------------------------------|----------------|
| Former CEO | - | 9 |
| Current CEO | 29 | 13 |
| | 29 | 22 |

The former and current Chief Executives' pension entitlements do not extend beyond those standard entitlements of the Public Sector Model Scheme. No bonus was paid to either the Chief Executive or the former Chief Executive in 2021 or 2022.

7. Consultancy Fees

| | 2023 14.5 months | 2021 |
|-------------------------|-----------------------------------|---------------|
| | € '000 | € '000 |
| Auditing & Monitoring | 61 | 35 |
| Policy, Codes and Rules | 347 | 243 |
| General Consultancy | 213 | 203 |
| | 621 | 481 |

8. Administrative Expenses

| | 2023 14.5 months | 2021 |
|---|-----------------------------------|---------------|
| | € '000 | € '000 |
| Travel & Subsistence | 46 | 1 |
| Human Resources | 127 | 147 |
| Telephone & Postage | 46 | 35 |
| Office Expenses | 54 | 27 |
| Professional Affiliations & Subscriptions | 48 | 36 |
| Information Technology | 93 | 117 |
| | 414 | 363 |

In the 14.5 months to March 14th 2023, staff foreign travel of €37k (2021: €Nil); staff domestic travel of €8k (2021: €1k) and non-staff travel costs of €1k (2021: €Nil) are included in Travel & Subsistence costs. Costs of €17k (2021: €4k) relating to staff and other BAI catering are included in Office Expenses.

9. Grant & Development Payments

| | 2023 14.5 months | 2021 |
|---------------------------------------|-----------------------------------|---------------|
| | € '000 | € '000 |
| Network Funding | 352 | 321 |
| Broadcasting Innovation Scheme | 32 | 45 |
| Community Broadcasting Support Scheme | - | 5 |
| Diversity/Gender | 48 | 54 |
| Media Research Funding Scheme | (1) | - |
| Sponsorship | 126 | 157 |
| | 557 | 582 |

10. Premises & Related Expenses

| | 2023 14.5 months | 2021 |
|---|-----------------------------------|---------------|
| | € '000 | € '000 |
| Rent, Rates, Service Charges & Building Maintenance | 1,623 | 671 |
| Security & Cleaning | 111 | 86 |
| Light & Heat | 32 | 14 |
| | 1,766 | 771 |

11. Property, Plant and Equipment

| | Total | Computer Software & Equipment | Office Equipment | Fixtures & Fittings | Leasehold Improvements | Audio/ Technical Equipment |
|------------------------|---------------|--|-----------------------------|------------------------------------|-----------------------------------|---|
| | € '000 | € '000 | € '000 | € '000 | € '000 | € '000 |
| Cost | | | | | | |
| At 01.01.2022 | 3,883 | 400 | 56 | 633 | 2,630 | 164 |
| Additions | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| At 14.03.2023 | 3,883 | 400 | 56 | 633 | 2,630 | 164 |
| Depreciation | | | | | | |
| At 01.01.2022 | 3,842 | 375 | 51 | 632 | 2,620 | 164 |
| Charge for 14.5 months | 12 | 7 | 1 | 1 | 3 | - |
| Disposals | - | - | - | - | - | - |
| At 14.03.2023 | 3,854 | 382 | 52 | 633 | 2,623 | 164 |
| Net Book Value | | | | | | |
| At 01.01.2022 | 41 | 25 | 5 | 1 | 10 | - |
| At 14.03.2023 | 29 | 18 | 4 | - | 7 | - |

12. Receivables

| | 2023 | 2021 |
|----------------------|---------------|---------------|
| | € '000 | € '000 |
| Debtors | 1,352 | 44 |
| Department of TCAGSM | 144 | - |
| Prepayments | 70 | 180 |
| Broadcasting Fund | - | 366 |
| Others | - | 2 |
| | 1,566 | 592 |

The fair values of debtors and prepayments approximate to their carrying amounts. All debtors are due within one year. Debtors are shown net of impairment in respect of doubtful debts.

13. Cash and cash equivalents

| | 2023 | 2021 |
|---------------------|--------------|--------------|
| | € '000 | € '000 |
| Short Term Deposits | 279 | 279 |
| Cash at Bank | 2,543 | 2,270 |
| Total | 2,822 | 2,549 |

Short term deposits have maturities of less than 3 months and are rolled over on maturity.

14. Payables (amounts falling due within one year)

| | 2023 | 2021 |
|---------------------------------|--------------|--------------|
| | € '000 | € '000 |
| Trade Creditors | 404 | 38 |
| Levy Refundable to Broadcasters | 1,405 | 959 |
| Superannuation Contributions | 135 | 68 |
| Accruals | 1,085 | 489 |
| Revenue Commissioners | 451 | 419 |
| Deferred Income | 421 | 315 |
| Broadcasting Fund | 187 | - |
| | 4,088 | 2,288 |

Tax and social insurance are subject to the normal terms of the relevant legislation. No interest was due at the financial year end. The terms of accruals are based on underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest-free and repayable on demand.

15. Capital Account

| | 2023 | 2021 |
|---|-------------|-------------|
| | € '000 | € '000 |
| Balance as at 1st January | 41 | 79 |
| Transfer (to)/from Income and Expenditure Account: | | |
| Funding of Asset Additions | - | 3 |
| Amortisation in line with Asset Depreciation | (12) | (41) |
| Transfer (to)/from Income and Expenditure Account | (12) | (38) |
| Balance as at 14th March 2023 & 31st December 2021 | 29 | 41 |

16. Operating Leases

The Authority occupies premises at 2-5 Warrington Place, Dublin 2, on which it holds a lease entered into in 2001 for 20 years. On 2nd December, 2021, a deed of variation was executed by the BAI and the landlord of the premises, Davy Ireland, which extended the term of the lease by a further two years to 7th December 2023. The annual rent remained unchanged at €530,000 per annum. Under this lease, rent payments amounting to €640,417 were made in the 14.5-month period to 14th March 2023 (2021: €530,000).

Lease Commitments

| | 2023 | 2021 |
|-------------------|----------------|------------------|
| | € | € |
| Under 1 Year | 385,389 | 530,000 |
| Between 2-5 Years | - | 495,151 |
| Over 5 Years | - | - |
| | 385,389 | 1,025,151 |

17. Retirement Benefit Costs

a) Retirement Benefits

The Broadcasting Authority of Ireland operates the following defined pension schemes in respect of employees:

- Employees appointed before 1st January 2013 are members of the BAI Superannuation Scheme and its Spouses and Children's Pension Scheme. These scheme structures are based on the Public Service Model (the Model Scheme).

- Employees appointed after 1st January 2013 are members of the Single Public Service Pension Scheme, which provides consumer price index-linked defined benefit pensions based on career-average pay (the “Single Scheme”).

The Broadcasting Authority of Ireland is a statutory body, established under the Broadcasting Act 2009. Section 16 of the Act provides that the Authority shall make a scheme or schemes for granting of superannuation benefits to, and in respect of, its staff members subject to Ministerial approval. The Broadcasting Authority of Ireland’s Superannuation Scheme and its Spouses & Children’s Pension Scheme (compulsory with membership of the main scheme) were operated on an administrative basis until 15th June 2017. The Scheme was sanctioned by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the consent of the Minister for Public Expenditure and Reform and formally came into operation on the 16th June 2017. The former scheme provides retirement benefits (lump sum and pension) to staff members, and death gratuity benefits in respect of death in service. The latter scheme provides pension benefits for the surviving spouses and dependent children of deceased members. Both schemes are unfunded, defined benefit, superannuation schemes.

The Single Public Service Pension Scheme (Single Scheme) is the defined benefit pension scheme for pensionable public servants appointed on or after 1st January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse’s and children’s pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

As described in the accounting policy, the Broadcasting Authority of Ireland makes an annual contribution to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, which has undertaken to provide funding to the Authority to pay retirement benefits as they fall due. The Authority has adapted the treatment and disclosures required by FRS 102 to reflect the arrangements in operation.

The pension liability at 31st December 2022 is €14.472m (2020: €19.994m). Under the arrangement in place, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media will reimburse in full the pension liability of the Authority, as and when those liabilities fall due for payment. The Authority recognises its right to the reimbursement as a separate asset.

The results are set out below on an actuarial valuation of the pension liabilities in respect of Authority staff as at 31st December 2022. This valuation was carried out by a qualified independent actuary.

b) Principal Actuarial Assumptions

| The principal actuarial assumptions were as follows: | 2023 | 2021 |
|--|-------|-------|
| Rate of increase in salaries | 3.60% | 2.50% |
| Rate of increase in pensions in payment | 2.70% | 2.00% |
| Discount Rate | 3.60% | 1.25% |
| Inflation Rate | 2.60% | 1.50% |

The mortality basis adopted 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 (age 65). The table below shows the life expectancy for members attaining 65 in 2022 and 2042.

| Year of attaining age 65 | 2023 | 2043 |
|--------------------------|------|------|
| Life expectancy – male | 22.1 | 24.3 |
| Life expectancy - female | 24.4 | 26.4 |

c) Analysis of Total Retirement Benefit Costs

Total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves in respect of retirement benefit costs consist of the following:

| | 2023 | 2021 |
|---|------------|------------|
| | €'000 | €'000 |
| Employer contribution paid to DTCAGSM/DPER | 426 | 331 |
| Current service cost | 1,034 | 830 |
| Interest on retirement benefit scheme liabilities | 358 | 150 |
| Adjustment to deferred retirement benefit funding | (1,392) | (980) |
| | 426 | 331 |

d) Movement in net retirement benefit obligations during the financial year

| | 2023 | 2021 |
|--|---------------|---------------|
| | €'000 | €'000 |
| Opening balance | 19,994 | 18,864 |
| Current service cost | 1,034 | 830 |
| Interest on retirement benefit scheme liabilities | 358 | 150 |
| Actuarial Loss/(Gain) | (6,827) | 399 |
| Benefits paid | (87) | (249) |
| Net retirement benefit obligation at 31st December | 14,472 | 19,994 |

e) History of scheme liabilities and experience (gains)/losses

| | Financial year ending in | | | | | |
|--|--------------------------|----------|----------|----------|----------|----------|
| | 14.03.23 | 2021 | 2020 | 2019 | 2018 | 2017 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Defined benefit obligation | 14,472 | 19,994 | 18,864 | 15,666 | 12,092 | 11,491 |
| Deficit | (14,472) | (19,994) | (18,864) | (15,666) | (12,092) | (11,491) |
| Experience loss/(gains) on plan liabilities | 1,342 | (728) | (439) | (1,501) | (216) | 358 |
| Experience gains as percentage of plan liabilities | 9% | (4%) | (2%) | (10%) | (1.8%) | 3.4% |

18. Capital Commitments

There were no capital commitments at 14th March 2023.

19. Related Party Disclosure

The Authority has adopted procedures in accordance with the provisions of the Broadcasting Act 2009 and the guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform in relation to the disclosure of interests by Authority and/or Committee Members and those procedures were adhered to by the Authority and Committees during the year.

There were no transactions in the year in relation to the Authority's activities in which any Authority members had any beneficial interest. Please refer to Note 6 for the Chief Executive details and to the Governance Statement and Authority Members Report for Authority Members fees and expenses.

20. Approval of Financial Statements

The financial statements were approved by the Commission at its meeting on 14th September 2023.



The Broadcasting Fund
Financial Statements
For the year ended
31st December 2022

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Authority Information

Authority Members

Mary Curtis (term ended 01.12.22)
 Rosemary Day
 Maeve McDonagh
 Alan McDonnell (term ended 01.12.22)
 Vivien McKechnie
 Grace Smith (term ended 01.12.22)
 Seán Ó Mordha
 Denis Wolinski

Solicitors

Byrne Wallace
 88 Harcourt Street
 Dublin 2

Hayes Solicitors
 Lavery House
 Earlsfort Terrace
 Dublin 2

Ivor Fitzpatrick & Company
 Solicitors
 44-45 St Stephen's Green
 Dublin 2

Philip Lee
 7/8 Wilton Terrace
 Dublin 2

Bankers

Ulster Bank
 130 Baggot Street Lower
 Dublin 2

1 – 4 AIB
 Baggot Street Lower
 Dublin 2

Auditors

Comptroller and Auditor General
 3A Mayor Street Upper
 Dublin 1

Statement of Responsibilities

Pursuant to the terms of the Broadcasting Act 2009, the Broadcasting Authority of Ireland is responsible for the control and management of the Broadcasting Fund. The Authority manages and controls a current account and an investment account as per Section 157 (2) of the Act. The Authority manages the current account for the day to day running of the Broadcasting Fund, including the receipt of income under Section 156 (2)/(3) of the 2009 Act, payment of Grants and Awards under schemes of the Broadcasting Fund and any expenditure incurred by the Authority for the operation of the Broadcasting Fund.

Monies not required to meet the current liabilities of the Broadcasting Fund are paid into the investment account. These monies are invested in line with the Authority's Investment Policy.

The Broadcasting Authority of Ireland is also responsible for preparing financial statements of the Broadcasting Fund for the year 1st January to 31st December 2022, so as to give a true and fair view of the financial performance and financial position of the Fund.

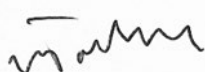
Details of the Broadcasting Authority of Ireland's governance and control systems and procedures are set out in the Broadcasting Authority of Ireland's statement on internal control and governance statement.

In preparing the financial statements, the Authority is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Fund 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 Broadcasting Authority of Ireland is responsible for:

- Keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Fund and enabling it to ensure that the financial statements comply with section 157(8) of the Schedule to the Broadcasting Act 2009 and are in a form approved by the Minister for Communications, Climate Action and Environment after consultation with the Minister for Public Expenditure, NDP Delivery and Reform.
- Safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Jeremy Godfrey
Executive Chairperson
22nd June 2023



Celene Craig
Commissioner
22nd June 2023



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Broadcasting Fund

Opinion on the financial statements

I have audited the financial statements of the Broadcasting Fund for the year ended 31 December 2022 as required under the provisions of section 157 of the Broadcasting Act 2009. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Broadcasting Fund at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Broadcasting Authority of Ireland 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 Broadcasting Authority of Ireland has presented certain other information together with the financial statements of the Broadcasting Fund. This comprises the annual report (including the governance statement and the Authority 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.

Mary Henry
For and on behalf of the
Comptroller and Auditor General

23 June 2023

Appendix to the report

Responsibilities of Authority members

As detailed in the statement of responsibilities, the Authority members are responsible for

- the preparation of annual financial statements in the form prescribed under section 157 of the Broadcasting Act 2009
- 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 157 of the Broadcasting Act 2009 to audit the financial statements of the Broadcasting Fund and to report thereon to the Houses of the Oireachtas.

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

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

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

- I 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 Broadcasting Fund'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 Broadcasting Fund to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31st December 2022

| | Note | 2022 € '000 | 2021 € '000 |
|---|-------|----------------|----------------|
| Income | | | |
| Oireachtas Grant | 3 (a) | 14,770 | 14,759 |
| Exchequer Funding | 3 (b) | 10,500 | 3,900 |
| Interest Income | | 14 | - |
| Recoupment of Income from Funded Projects | 2 | 45 | 68 |
| Total | | 25,329 | 18,727 |
| Expenditure | | | |
| Grants and Awards | 3 | 16,104 | 14,642 |
| Staff Costs | 5 | 698 | 521 |
| Legal Fees | | 1 | 7 |
| Bank charges and Interest Expense | | 18 | - |
| Administration Costs | 6 | 593 | 488 |
| Audit Fee | | 9 | 8 |
| Assessment Costs | | 71 | 69 |
| Consultancy Costs | 7 | 135 | 47 |
| Total | | 17,629 | 15,782 |
| Surplus of Income over Expenditure | | 7,700 | 2,945 |
| Balance at beginning of year | | 31,209 | 28,264 |
| Balance at end of year | | 38,909 | 31,209 |

The Statement of Cash Flows and Notes 1-12 form part of these Financial Statements.

The Financial Statements were approved by the Commission on the 22nd June 2023 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson
22nd June 2023



Celene Craig
Commissioner
22nd June 2023

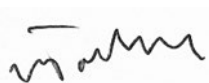
Statement of Financial Position

As at 31st December 2022

| | Note | 2022 € '000 | 2021 € '000 |
|--|------|----------------|----------------|
| Current Assets | | | |
| Receivables | 9 | 10 | 5 |
| Cash and cash equivalents | 8 | 21,803 | 23,521 |
| Other short term deposits | 8 | 23,050 | 16,049 |
| | | <u>44,863</u> | <u>39,575</u> |
| Current Liabilities | | | |
| Payables (amounts due within one year) | 10 | (5,954) | (18,366) |
| | | <u>38,909</u> | <u>31,209</u> |
| Net Assets | | | |
| | | <u>38,909</u> | <u>31,209</u> |
| Representing | | | |
| Retained Revenue Reserves | | 38,909 | 31,209 |
| | | <u>38,909</u> | <u>31,209</u> |

The Statement of Cash Flows and Notes 1–12 form part of these Financial Statements.

The Financial Statements were approved Authority on the 23rd June 2022 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson
22nd June 2023



Celene Craig
Commissioner
22nd June 2023

Statement of Cash Flows

For the year ended 31st December 2022

| | 2022 | 2021 |
|--|----------------|---------------|
| | € '000 | € '000 |
| Net Cash Flows from Operating Activities | | |
| Surplus for Year | 7,700 | 2,945 |
| Returns on Investments | (14) | - |
| Decrease/(Increase) in Receivables | (5) | 65 |
| Increase in Payables | (2,412) | 4,106 |
| Net Cash Inflow from Operating Activities | 5,269 | 7,116 |
| Cash Flows from Investing Activities | | |
| Interest Received | 14 | - |
| Invested in Short-term Deposits | (7,001) | 2,701 |
| Net Cash Flows for Investing Activities | (6,987) | 2,701 |
| Net Increase in Cash and Cash Equivalents | (1,718) | 9,817 |
| Cash/Cash Equivalents at 1st January | 23,521 | 13,704 |
| Cash/Cash Equivalents at 31st December | 21,803 | 23,521 |

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Broadcasting Authority of Ireland (BAI) in respect of the Broadcasting Fund are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Broadcasting Fund was set up under the Broadcasting Funding Act 2003, and it was previously managed by the Broadcasting Commission of Ireland. Under the Broadcasting Act 2009, management of the Fund transferred to the Broadcasting Authority of Ireland.

The **BAI** is responsible for the administration of the Broadcasting Fund and the authorisation of transactions on the Fund. The governance arrangements and control procedures within the BAI apply to the Fund.

b) Statement of Compliance

The financial statements of the Broadcasting Fund for the year ended 31 December 2022 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.

c) Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport & Media, with the concurrence of the Minister for Public Expenditure, NDP Delivery and Reform, in accordance with Section 157 of the Broadcasting Act 2009.

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

d) Income (television licence fee)

Pursuant to Section 156 of the Broadcasting Act 2009, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport & Media, with the approval of the Minister for Public Expenditure, NDP Delivery and Reform, may pay to the Authority out of monies provided by the Oireachtas for the purposes of grants under a scheme and any administration of, or reasonable expenses relating to, a scheme, in respect of each financial year, an amount being equal to 7 per cent of net receipts in that year in respect of television licence fees.

Net receipts, in relation to the receipt of television licence fees, means the total receipts less any expenses in respect of those receipts certified by the Minister as having been incurred by him or her in that year in relation to the collection of the fees.

This income is accounted for on a cash receipts basis.

e) Grants

Grants under the Broadcasting Funding Scheme impose specific future performance-related conditions on the recipients. These are recognised as an expense only when the grantee has fulfilled all performance-related conditions attaching to the award of the grant. Grant commitments represent funding approvals where the grantee has yet to fulfil the conditions attached to the grant.

Performance-related conditions include a provision for the recoupment of a grant from revenues generated by the grantee until such a time as the Authority has recouped its grant investment. Recoupment of Income from Funded Projects is outlined in Note 2.

In certain circumstances, grant amounts paid in previous years are repaid by the grantee as the grantee is unable to fulfil the grant conditions. The grant expenditure recognised in the Statement of Income and Expenditure and Retained Revenue Reserves is net of grant amounts repaid in the year.

f) Critical Accounting Judgements and Estimates

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

Going concern

There is no material uncertainty regarding the Broadcasting Fund's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the Broadcasting Fund considers it appropriate to prepare financial statements on a going concern basis.

2. Recoupment of Income from Funded Projects

| | 2022 | 2021 |
|---|--------|--------|
| | € '000 | € '000 |
| Recoupment of Income from Funded Projects | 45 | 68 |

A recoupment clause is included in Sound & Vision contracts to allow for the grant to be repaid if the project is a commercial success. The above monies reflect a portion of grants repaid during the year in relation to three productions previously funded. Amounts recouped are accounted for on a cash receipts basis.

3. Broadcasting Funding Scheme

a) Oireachas Grant

| | 2022 | 2021 |
|-----------------|--------|--------|
| | € '000 | € '000 |
| Oireachas Grant | 14,770 | 14,759 |

Under the Broadcasting Act 2009, the Authority is required to prepare a scheme or schemes for the payment of grants to support, inter alia, certain television and radio programmes and the development of archiving of programme material produced in the State. These grants are funded out of an amount of 7% of net receipts of television licence fees. The 2021 Oireachtas Grant was included in subhead E6 of Vote 29 for the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

b) Exchequer Funding

| | 2022 | 2021 |
|-------------------|--------|--------|
| | € '000 | € '000 |
| Exchequer Funding | 10,500 | 3,900 |

The BAI awarded €6.4m under Round 42 of Sound and Vision. This was an Open funding round and the BAI received €1.5m in exchequer funding to support this initiative via the Minister for Tourism, Culture, Arts, Gaeltacht, Sport & Media.

The BAI awarded €6m under Round 43 of Sound and Vision.

Further to a request from, and the securing of additional funding of €9m by, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, the BAI implemented funding rounds for Climate Change & Climate Action (Round 44), Live Music Programmes (Round 45) and Irish Language Programmes (Round 46). Of this €9m, €2.5m was received from the Department of Environment, Climate and Communications (DECC) to support the Climate Change & Climate Action round.

The €2.5m received from DECO and €8m received from the Exchequer were separate and in addition to the 7% of new receipts of the television licence. The €2.5m from DECO was received in 2022. The additional Exchequer funding of €8m was received in 2021 and had been included in deferred income in the 2021 end of year financial statements of the Broadcasting Funding Scheme.

c) The BAI currently operates two approved Schemes

The first of these is the **Sound & Vision 4 Scheme (“the Scheme”)**. The Scheme was originally approved by the European Commission, initially from 2005-2009 and then from 2009-2012. The current Scheme falls under section 54 of the General Block Exemption Regulation (GBER) and does not require European Commission approval. The Regulation covers aid to schemes for audio-visual works below the threshold of €50m per scheme per year.

Further to Section 158 (1) of the Broadcasting Act 2009, which requires a review of the operations, effectiveness and impact of any funding scheme, the Authority initiated a review of the Scheme in Q4 2022. This review will be undertaken by an independent research company and concluded in Q1 2023.

The second scheme operated by the BAI is the **Funding Scheme for the Archiving of Programme Material (“Archiving Scheme”)**. It is designed to provide funding support for the development of an archiving culture in the Irish broadcasting sector which contributes to the preservation of Ireland’s broadcasting heritage. It is concerned with programme material only broadcast in whole or in part, or recorded for broadcast, on radio and/or television, and includes programmes and advertisements. There have been two Archiving Schemes to date; Archiving Scheme 1 and Archiving Scheme 2, which were operational from May 2012 - April 2016 and April 2018 – December 2022 respectively. Also further to Section 158(1) of the Broadcasting Act 2009, an independent review of the operation, effectiveness and impact of Archiving Scheme 2 was conducted in 2022 and the subsequent report was submitted to the Minister in September 2022.

d) Broadcasting Fund Commitments

Sound & Vision Scheme

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | € '000 | € '000 |
| Opening Commitment Figure | 18,062 | 17,061 |
| Awards made | 21,165 | 16,335 |
| Grants paid | (15,280) | (14,197) |
| Grants re-paid | | |
| Grants de-committed | (155) | (1,137) |
| Closing Commitment Figure | 23,792 | 18,062 |

Archiving Awards Scheme

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | € '000 | € '000 |
| Opening Commitment Figure | 3,173 | 3,618 |
| Awards made | | |
| Grants paid | (824) | (445) |
| Grants de-committed | | |
| Closing Commitment Figure | 2,349 | 3,173 |
| Total Closing Commitments | 26,141 | 21,235 |

Total grants paid were €16,104k (2021: €14,642k)

4. Broadcasting Fund Recharge

The Broadcasting Fund recharge relates to expenditure incurred by the Broadcasting Authority of Ireland and which is recharged to the Broadcasting Fund. This includes salaries of €698k (2021: €521k), general overheads of €277k (2021: €206k), BFS sponsorship contribution of €63k (2021: €79k) and investment advice expenditure of €13k (2021: €13k). The Broadcasting Fund recharge is detailed further in Notes 5 and 6 below.

5. Staff Costs

| | 2022 | 2021 |
|-------------------------------------|------------|------------|
| | € '000 | € '000 |
| Wages and Salaries | 555 | 418 |
| Social Welfare Costs | 50 | 33 |
| Pension Costs | 93 | 70 |
| Staff Costs Recharged to BAI | 698 | 521 |
| Temporary Staff | - | - |
| Total Staff Costs | 698 | 521 |

There are no employees directly employed by the Broadcasting Fund.

A number of Broadcasting Authority of Ireland employees spend a proportion of their time working on Fund-related matters. In 2022, this equated to 10.75 (2021:8) full-time equivalents.

6. Administration Costs

| | 2022 | 2021 |
|-----------------------------------|------------|------------|
| | € '000 | € '000 |
| Overheads: | | |
| Rent & Rates | 169 | 135 |
| Premises costs | 52 | 39 |
| Office expenses | 29 | 10 |
| Staff training | 27 | 22 |
| Subtotal overhead costs | 277 | 206 |
| Sponsorship | 63 | 79 |
| Direct costs: | | |
| File Management/Archiving | 155 | 141 |
| Professional fees | 15 | 13 |
| Public Awareness | 4 | 5 |
| IT licence and support costs | 77 | 38 |
| Translation | 1 | 5 |
| Other | 1 | 1 |
| Subtotal direct costs | 253 | 203 |
| Total Administration Costs | 593 | 488 |

The overhead costs charged to the Fund are based on the full-time equivalent of staff numbers working on the Fund as a percentage (in 2022, 29 %; in 2021, 23%) of the total staff complement of the BAI in the period. During 2022, €340k (2021: €285k) was recharged by the Broadcasting Authority of Ireland to the Broadcasting Fund for administration expenditure relating to the Broadcasting Fund.

7. Consultancy

| | 2022 | 2021 |
|-------------------------|------------|-----------|
| | € '000 | € '000 |
| General | 73 | 15 |
| Auditing and Monitoring | 62 | 32 |
| | 135 | 47 |

8. Deposits and Cash/Cash equivalents

| | 2022 | 2021 |
|---|---------------|---------------|
| | € '000 | € '000 |
| a. Short Term (maturity less than 3 months) | 12,300 | 13,600 |
| Other (maturity between 3 and 12 months) | 23,050 | 16,049 |
| Cash at bank and on hand | 9,503 | 9,921 |
| | 44,853 | 39,570 |
| Cash/cash equivalents | | |
| Movement in Short Term Deposits | | |
| Balance at 1st January | 13,600 | 13,705 |
| Additions | - | - |
| Withdrawals | (1,300) | (105) |
| Cash at bank and on hand at 31st December | 9,503 | 9,921 |
| Cash and cash equivalents at 31st December | 21,803 | 23,521 |
| b. Movement in Other Short Term Deposits | | |
| Balance at 1st January | 16,049 | 18,750 |
| Additions | 7,001 | - |
| Withdrawals | - | (2,701) |
| Balance at 31st December | 23,050 | 16,049 |
| c. As required under Section 157(4) and (6) of the Broadcasting Act 2009, monies standing to the credit of the current account and not required to meet current liabilities shall be paid into the investment account of the Fund. | | |

Monies in the investment account of the Fund that are not required to meet current and prospective liabilities of that account shall be invested and the investments shall be realised or varied from time to time as occasion requires and the proceeds of any such realisation, and any income received in respect of monies invested, shall be paid into the investment account of the Fund.

In the period of account, the Authority retained the surplus funds on deposit with commercial banks and in Treasury Notes with the NTMA.

9. Receivables

| | 2022 | 2021 |
|------------------|-----------|----------|
| | € '000 | € '000 |
| Accrued Interest | 10 | 5 |
| Other | - | - |
| | 10 | 5 |

10. Payables

| | 2022 | 2021 |
|--|---------------|---------------|
| (Amounts falling due within one year) | € '000 | € '000 |
| Broadcasting Authority of Ireland | 954 | 366 |
| Deferred Income Department of TCAGSM | 5,000 | 8,000 |
| | 5,954 | 8,366 |

11. Capital Commitments

There were no capital commitments at 31st December 2022.

12. Approval of financial statements

The financial statements were approved by the Commission at its meeting on the 22nd June 2023.


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