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Commissioners' Foreword

2024 was our first full year of existence as Coimisiún na Meán. It was a year marked by notable progress across our full remit as we worked to develop and regulate a thriving, diverse, creative, safe and trusted media landscape. At the same time, we built our new Coimisiún na Meán team and organisational structure to take on a significant suite of new regulatory functions.

In the area of broadcasting, we introduced and operationalised new complaints-handling procedures, as required by legislation. We took the significant step of removing the moratorium on broadcast coverage of elections, reflecting the changes in the media landscape since the moratorium was first introduced in 1997. Following a call for inputs, we invoked a Fast-Track licensing procedure for 10 commercial regional and local radio services, ensuring that broadcasters could keep their audiences informed and entertained.



Left to right: John Evans (Digital Services Commissioner), Niamh Hodnett (Online Safety Commissioner), Jeremy Godfrey (Executive Chairperson), Aoife MacEvilly (Broadcasting and Video-on-Demand Commissioner), Rónán Ó Domhnaill (Media Development Commissioner).

Trust in media and interest in local news in Ireland remain high by international standards. We were delighted to develop the first two journalism funding schemes envisaged by the Future of Media Commission (FOMC). These two schemes, covering local authority and courts reporting, opened for applications in late 2024. Through our sponsorship and sectoral development schemes, we supported a range of learning and development activities for Ireland's audio and audiovisual sector. Our Sound & Vision Scheme awarded millions of euro worth of funding to a range of broadcasters and producers to produce content reflecting our culture and society. We published our Gender, Equality, Diversity and Inclusion (GEDI) Strategy for the media sector, working towards ensuring that there is a balance of people, voices, stories and lived experiences on our screens.

Commissioners' Foreword

We took several significant steps to fully implement our Online Safety Framework in 2024. We took on responsibilities for the EU Digital Services Act in February, developing a risk and compliance framework to allow us to operationalise the legislation. Following a public consultation on the Online Safety Code, the draft Code was submitted to the European Commission's Technical Regulations Information System (TRIS) process in May. Once this process concluded, we published the finalised Code in October and applied it to Video-Sharing Platform Services, adding it to our risk and compliance framework overseen by our Supervision Division. Under the Terrorist Content Online Regulation, we designated three hosting service providers as exposed to terrorist content, triggering obligations to undertake specific measures to minimise the spread of this type of content. With all three elements of the Online Safety Framework in place, we can now say that the era of self-regulation for online platforms has ended, replaced by effective regulation. Our focus now turns to holding services to account for how they comply with these binding rules. In this vein, we commenced our first horizontal review of platforms' compliance with illegal content reporting mechanisms.

Alongside these thematic work areas, we had a cross-cutting focus on elections in 2024, given the local, national and European elections. Our colleagues worked cross-functionally and with a range of external partners to ensure that we played our part in supporting democracy, electoral integrity, and people's right to exercise a free, fair and informed choice about how to cast their vote.

We also worked hard to support members of the public. Our contact centre opened on 19 February, providing advice and support to members of the public for issues relating to broadcasting or online safety. We launched our first public awareness campaign on users' rights under the Online Safety Framework, and we continued our long-standing work on media literacy.

Internally, we devoted significant time and effort to developing and embedding our values. We on-boarded a significant cohort of new joiners as we progress towards our target operating model, growing our headcount to 208 by the end of the year. Our people are at the heart of our success at Coimisiún na Meán, and we are grateful to them for their commitment and hard work in 2024, which is reflected in the detail of this annual report.

About Coimisiún na Meán

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Vision & Values

At the end of 2023, the Commissioners and Directors came together in a series of workshops to collectively articulate and agree upon our values and purpose, marking a defining moment in our journey as a new organisation. This process was essential in creating a strong foundation for our evolving culture, ensuring that every member of our organisation understands and aligns with our purpose, principles, and behaviours.

Led by the People & Organisational Development (POD) team, in partnership with the Commissioners and Directors, we embarked on a structured and inclusive process to design, agree, and embed our organisational values and behaviours.

This sets the standard for how we interact, collaborate, and deliver impact. Our Purpose Statement clearly defines our role.



Strategy Development

The Broadcasting and Online Safety and Media Regulation Acts provide that An Coimisiún shall prepare a three-year Strategy Statement. The process of developing the Strategy Statement for the period 2025 to 2027 inclusive began in May 2024 and included five key phases:

1. Information gathering and data analysis
2. Stakeholder consultation
3. Strategy drafting
4. Public consultation
5. Strategy finalisation and publication of Response to Consultation

Staff at all levels and from all divisions of the organisation took part in the consultation phase via an online survey, in-person meetings and an online consultation event. Key external stakeholders also generously shared their time and insights, including representatives of the broadcast and video-on-demand sectors, platform providers, young people and representatives of various youth advocacy bodies, representatives of the Irish language community, other regulators and European agencies.

On 6 November 2024, a four-week public consultation process began. The consultation invited comments regarding the following:

- The proposed Mission and Values of An Coimisiún and the extent to which they explain what we do (our mission), and our ambitions for the future (vision).
- Our proposed strategic outcomes, and the extent to which they are appropriate in the context of our role and the environment in which we are operating.
- Areas of work respondents would like to see us pursuing under one or more of the proposed strategic outcomes.
- Additional priorities that should be considered for inclusion in the final Strategy Statement.

A total of 12 submissions were received. The Strategy Steering Committee continued to lead the development of the Strategy with the intention to publish in early 2025.

Organisational Development

It was a pivotal year for Organisational Development (OD) at Coimisiún na Meán in 2024, with a strong focus on culture, leadership, and capability-building. Through a series of strategic initiatives, the OD function has played a key role in embedding our values, strengthening leadership, and enhancing employee engagement and wellbeing.

Our approach to OD is guided by three core priorities:

- Building a culture people care about
- Supporting leaders in collectively leading through change
- Investing in our people and teams



Organisational Development (continued)

Key Initiatives & Achievements



Employee Wellbeing & Support

- Launched a new Employee Assistance Program (EAP) with VHI to provide accessible, confidential support to employees.
- Developed and published a Traumatic Stress Management Guide to assist employees and managers in navigating challenging situations.
- Established an Employee Safeguarding Group to ensure a structured and proactive approach to employee health and wellbeing.
- Completed an Organisational Wellbeing and Safety Risk Assessment to inform future wellbeing initiatives.

Throughout the year, we successfully designed and delivered a range of initiatives that have strengthened the organisation's people-first culture, including:



Culture & Values

- Led the development and embedding of Coimisiún na Meán's new Organisational Values & Behaviours, ensuring alignment with our strategic vision.
- Redesigned and relaunched our Employee Forum, strengthening employee voice and engagement across the organisation.
- Introduced the Values-Centred Employee Recognition Programme, culminating in a year-end event celebrating employees who exemplify our organisational values.
- Commenced a Cultural Audit to provide an evidence-based foundation for ongoing culture development initiatives.



Leadership & Capability Development

- Developed and launched a new Learning & Development Policy to guide employees in accessing learning opportunities.
- Supported individual employees and teams with funding and development opportunities, enhancing skills across the organisation.
- Piloted an Executive Coaching Programme for 30 leaders to strengthen leadership capability.
- Delivered a diverse range of training and masterclasses, covering People Management, Resilience, Mental Health, Project Management, Business Writing, Governance, and Legislation.
- Facilitated interactive keynote events celebrating key EDI initiatives, including PRIDE, International Women's Day, and International Men's Day, reinforcing our commitment to building an inclusive and equitable workplace.

Organisational Development (continued)

Impact & Looking Ahead

In 2024 there were high levels of engagement with organisational-led programmes and initiatives, with example outputs including the following:

520

participants attended learning and development courses and masterclasses.

30

leaders took part in the pilot Executive Coaching Programme.

127

employees participated in keynote EDI events.

Feedback and data indicate that employees value the focus on learning, development, and wellbeing, and that the co-created organisational values and behaviours resonate strongly across the organisation.

Going forward, OD will continue to take a data-driven, evidence-based approach to employee capability development and culture-building, ensuring that Coimisiún na Meán remains a thriving, inclusive, and values-driven workplace.



Recruitment

2024 was a transformative year for recruitment at Coimisiún na Meán, marking a period of exceptional growth and success in talent acquisition.

At the start of the year, we had 79 staff members. By June, our headcount had more than doubled to 174, and by December, we had reached 209 employees, including Commissioners. This rapid expansion was achieved efficiently, demonstrating the strength of our employer brand and the appeal of our mission.

Our vision, mission, and purpose have been instrumental in attracting top talent, with over 3,000 applications received and 1,750 candidates signing up to express interest in future vacancies. The newly established Talent Acquisition team managed 50+ recruitment competitions, supported by third-party recruitment agencies, ensuring a streamlined and professional hiring process.

To equip hiring managers with the necessary skills, we facilitated extensive interview training and preparation. Over the course of the year, nearly 90 days of interviews were conducted, leading to 100+ accepted offers and the establishment of 122 candidate panels.

Efficiency & Process Optimisation

Our acceptance rate was notably higher than most public sector agencies, and we achieved an impressive average time-to-hire of just seven weeks—from job advertisement to offer acceptance. While delivering on large-scale recruitment needs, we also worked to refine and streamline hiring processes, ensuring alignment with public service recruitment standards, best practices, and transparency. A comprehensive review and update of our Talent Acquisition Policy was completed to reflect the needs of our evolving organisation.

A significant milestone in 2024 was the successful integration of former BAI staff into Coimisiún na Meán, with 39 staff members placed in roles aligned with their skills and preferences.

Strategic Workforce Planning & Future Growth

Our strong engagement with our parent department was pivotal in submitting a comprehensive business case to the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) for nearly 100 additional positions, supporting the next phase of our workforce expansion. This proactive workforce planning will be key to ensuring we have the capacity and expertise required to meet our regulatory and strategic objectives.

Commitment to Diversity, Equality & Inclusion (DEI)

As part of our commitment to Diversity, Equality, and Inclusion (DEI), we established a strategic partnership with the Open Doors Initiative and developed an action plan focused on driving meaningful DEI initiatives within recruitment and across the organisation.

2024 was a foundational year for building a strong, inclusive, and high-performing workforce—one that will continue to grow, evolve, and support the mission of Coimisiún na Meán in the years ahead.

Research

The Broadcasting Act 2009, as amended, provides that An Coimisiún shall “engage in evidence-based decision-making in the exercise of its functions, and promote evidence-based decision-making by those with which it consults”. The Research and Strategy unit has been established to support us in fulfilling our role as an evidence-based regulator. We conduct and commission reliable, high quality, ethical research to inform An Coimisiún’s deliberative and policy making processes. By making research publicly available, the Research and Strategy

unit also supports evidence-based decision-making by those whom we regulate, and by other stakeholders.

Each year, the Research and Strategy unit adopts a research programme guided by our strategic priorities.

Our 2024 research programme involved nine research projects. Each is summarised in the table below, together with an update in relation to the current status of that research at the time of this report.

Overview of research projects underway in 2024:

Name of project	Summary	Status
A literature review on social media usage and children’s mental health – and interventions aimed at promoting online safety and child wellbeing	This narrative literature review is an exploration of existing literature on whether there are any positive or negative impacts of social media usage on children and young people’s mental health and on their wellbeing more generally.	Ongoing: An earlier draft is currently being updated to reflect recent developments.

Research (continued)

Name of project	Summary	Status
Research on the online experiences of 2024 local election and general election candidates	This research is an exploration of the online experiences of local and general election candidates during the 2024 elections. It is examining, for example, whether candidates experienced certain types of behaviour online; the impacts of any such behaviours experienced on their campaigning or wellbeing; the impacts of any such behaviours on the wellbeing of their staff/family members; the likely impact of any such behaviours on their decision to run for election again in the future; and their knowledge and experiences of platforms' reporting processes.	Ongoing: The first phase of the research, which focuses on experiences of local election candidates, has concluded and analysis is underway. The second phase of the research, which focuses on the experiences of General Election candidates, due to be commenced in February 2025.
Assessment of developments in media ownership and control	This assessment will report on developments in media ownership and control over the relevant three-year period (2021-2023) and is a statutory requirement under the Competition Act 2002 (as amended).	Ongoing: An Coimisiún published a consultation paper on Developments in Media Plurality in Ireland 2021-2023 in November 2024. An assessment of responses is currently underway. A report is currently being drafted, which will be forwarded to the Minister for review before being laid before the Oireachtas.
Mixed methods research regarding media content that may cause harm or offence	This research is being conducted in collaboration with the Irish Film Classification Office (IFCO). It is examining public attitudes to media content and public awareness of, and perspectives regarding associated regulatory measures.	Ongoing: A literature review and the quantitative strand of the research (a survey of 1000 participants) has been completed. The qualitative strand of the research is underway; adult focus groups have been completed and focus groups with children are due to be commenced in March 2025 in partnership with the Office of the Ombudsman for Children.

Research (continued)

Name of project	Summary	Status
Mixed methods research on the broadcast on radio of music composed and performed by women.	<p>The research is an exploration of the nature and extent of the inclusion in radio content of music composed or performed by women. The project seeks to understand:</p> <ul style="list-style-type: none"> the nature of any standards and practices that may be appropriate to promote the broadcast on radio of music composed or performed by women and the types of policies and measures that might be needed to support the industry in complying with such standards and practices. 	<p>Ongoing: A literature review, and the qualitative strand of the research (participant interviews) has been completed.</p> <p>The quantitative strand of the research (programme content analysis) is underway, and it is anticipated that the report will be finalised in March 2025.</p>
Research in relation to sports media engagement, with a specific focus on gender inclusion.	<p>This is a collaborative research project with Sport Ireland focused on sports media consumption. It involves a survey of a nationally representative sample of 700 adults. This work supports two recommendations made by the Future of Media Commission regarding (a) the development of a strategic plan for sports broadcasting and promotion and (b) the development of a strategy to promote and enhance diversity and inclusion in sports reporting and broadcasting. This piece of research is the first in an ongoing collaborative relationship with Sport Ireland</p>	<p>Ongoing: At fieldwork stage.</p>

Research (continued)

Name of project	Summary	Status
Irish Language in Media review	This is a review of the provision of Irish language services and content across media.	Ongoing: As part of the research, a survey was conducted between June and July 2024. The survey sought the perspectives of approximately 1,200 people from national and Gaeltacht audiences, aged 18+, and examined public engagement, preferences, and perceptions regarding the relevance and effectiveness of Irish language media including television, radio, print media, and online media.
Reuters Digital News Report	Research for the Digital News Report is undertaken by the Reuters Institute for the Study of Journalism at the University of Oxford and is the largest ongoing comparative study of news consumption in the world. The Irish data forms part of the larger survey, which in 2024 was conducted in 47 markets. Ireland's participation is facilitated by An Coimisiún. Analysis of the Irish data was provided in 2024 by researchers from the DCU Institute for Future Media, Democracy and Society (FuJo).	Complete: Digital News Report Ireland, 2024 was published on 16 June 2024.

In addition, during the year the Research and Strategy team managed the process design and implementation of the vetted researcher process to comply with our obligations as a Digital Services Coordinator (DSC) under Article 40(4-11) of the Digital Services Act (DSA). The team also coordinated the development of our inaugural corporate strategy, including its stakeholder engagement and public consultation phases.

International Engagement

Coimisiún na Meán's programme of international engagement took on a more formal and structured shape in 2024, with the introduction of an International Affairs Team in March, when our first Director of International Affairs joined An Coimisiún.

In 2024, we successfully took up leading positions in all our regulatory networks, built up a small, dedicated team to manage our engagement and develop a more strategic approach to collaboration, sharing best practice, and advocating for regulatory coherence in the EU and globally.

International engagement comes into play most often with the regulation of cross-border services, primarily online platforms and Video Sharing Platform services. That means that in 2024 we prioritised engagement, cooperation and coordination in online safety and digital platform regulation, for example through taking a leading role in the European Board for Digital Services (EBDS), whose work is central to digital platform regulation in the EU; supporting Commissioners' conference appearances across Europe and in Asia and the US; and working with the European Commission directly to explore alignment on online safety regulation.

The European Board for Digital Services (EBDS) is an independent advisory group established under the DSA to ensure consistent application and enforcement of the DSA across the European Union. The EBDS is composed of Member States' Digital Services Coordinators (DSCs) and chaired by the European Commission, with the Commission also providing administrative and analytical support. The EBDS meets in person every two months with considerable working level engagement occurring between Board meetings. At the fifth EBDS board meeting on 20 June 2024, the Board established eight Working Groups (WGs) to support its work. These WGs assist and report to the Board. Each WG is assigned an area of topics relating to the DSA for which it contributes to the work of the Board, in particular in examining relevant specific questions and preparing documents for the Board. The initial scope and workstreams of the eight working groups, as approved by the Board, are outlined on the next page. An Coimisiún is vice-chair of two of those WGs, the only DSC to hold two vice-chair positions.

International Engagement (continued)

	Scope	Vice-Chair
WG1	Horizontal & Legal	IT (AGCOM)
WG2	Working Together	NL (ACM)
WG3	Content Moderation & Data Access	FR (Arcom)
WG4	Integrity of Information Space	SK (CMS)
WG5	Consumers and online marketplaces	DE (BNetzA)
WG6	Protection of Minors	IE (CnAM)
WG7	Orders and criminal issues	AT (KommAustria)
WG8	IT issues	IE (CnAM)

Digital Services Commissioner John Evans took a leading role in the EBDS. John takes the floor in each Board meeting, sharing our unique lessons from the first year as Ireland's DSC. We are active in all eight of the EBDS working groups, most notably vice-chairing WG6 (protection of children) and WG8 (IT issues) and participating in drafters' groups to develop products under WG3 (operational guidelines for DSCs on data access) and WG4 (election integrity toolkit). Under WG6, we are actively working to build children's rights into online safety practices. An Coimisiún's research team have made crucial contributions to the shaping of the Delegated Act on Data Access (Article 40 DSA), reflecting An Coimisiún's critical role in this complex process. We also work closely with our DSC colleagues and the European Commission to harmonise processes for complaints handling and sharing best practices from our work on certifying Out-of-Court Dispute Resolution services.



Broadcasting and VOD Commissioner Aoife MacEvilly with her fellow members of the new European Board for Media Services, which will begin its work in 2025.

The European Board for Media Services (EBMS), established by the European Media Freedom Act, is an independent advisory body at the European Union level composed of national regulatory authorities and bodies (NRAs) of the media and audiovisual sector. It builds upon and replaces the European Regulators' Group for Audiovisual Media Services, which was created in 2014. The Board started to operate in February 2025. Broadcasting and Video-on-Demand Commissioner Aoife MacEvilly represents Coimisiún na Meán on the EBMS.

International Engagement (continued)

In November Niamh Hodnett was elected Vice-Chair of the Global Online Safety Regulators' Network (GOSRN). This network brings together Online Safety regulators from around the world to build regulatory coherence and learn from emerging practice. As vice-chair we will be focusing a lot of our efforts on engagement with GOSRN's expert observers from academia and civil society. Niamh Hodnett also represented An Coimisiún on the Board of the European Regulators Group for Audiovisual (ERGA), which provided reports and advice on the implementation of the AVMS Directive and supported close cooperation between national regulators as they prepared to implement the European Media Freedom Act and transform ERGA into the European Board for Media Services in 2025.



Online Safety Commissioner Niamh Hodnett and Director of Codes and Rules Declan McLoughlin at a GOSRN meeting in London

John Evans attends the DSA Board meeting with the eSafety Commissioner Julie Inman Grant

International Engagement (continued)



Online Safety Commissioner Niamh Hodnett with fellow GOSRN representatives Gill Whitehead, Online Safety Group Director at Ofcom and Julie Inman Grant, eSafety Commissioner

In June Stephanie Comey was re-elected to the Board of our oldest network, the European Platform of Regulatory Authorities, where we work with Europe's media regulators. Stephanie now holds the role of Senior Vice-Chair and she runs the media literacy taskforce EMIL.

Numerous colleagues took the opportunity to raise awareness of our work at the EU level, speaking at high-profile conferences such as the Safer Internet Forum, the European Digital Media Observatory annual conference, the International Association of Privacy Professional and the CPDP (Computers, Privacy and Data Protection). 2024 also saw An Coimisiún's Commissioners introducing our work to global stakeholders and policymakers: our Executive Chairperson Jeremy Godfrey and Digital Services Commissioner John Evans both visited Washington DC in 2024, to meet senior figures from the Federal Trade Commission, US government, child protection bodies and civil society to outline our approach to platform supervision and online safety. Jeremy Godfrey also highlighted our work on tackling disinformation at the annual International Institute for Communications conference in Bangkok.

It was also a pleasure to host several incoming delegations this year – for example from the UK, Taiwan, Kosovo, USA, the Council of Europe, and Ethiopia – where we foregrounded our broadcasting, media literacy and media development work. And with the coming into force next year of the European Media Freedom Act and the future review of the Audiovisual Media Services (AVMS) Directive, 2025 will surely see more international activity in those areas, building on our focus on digital policy in 2024.



Online Safety Commissioner Niamh Hodnett with fellow ERGA Board Members

Governance

In 2024 Coimisiún na Meán continued to implement and develop our core corporate governance functions and policies in line with the Code of Practice for the Governance of State Bodies as well as other statutory functions.

A description of the Internal Controls framework, Audit and Risk management processes are included in the Governance Statement and Commissioners report in the Annual Financial Statements section of this report. A description of activity in a number of other core governance areas is outlined as follows:

Statement of Strategy

Coimisiún na Meán is required to prepare and submit to the Minister a three-year strategy statement as soon as practicable after the establishment day.

In November 2024, we published our draft 2025 – 2027 Strategy Statement for public consultation. The development of the draft was informed by our legislative mandate and our purpose also reflected extensive engagement with staff and a broad range of stakeholders. The draft Statement has been designed to help the organisation prepare strategically for the opportunities and challenges ahead, at national and European levels, and support the building of an organisation that is fit for purpose while growing rapidly.

In line with Section 29 of the Broadcasting Act 2009, An Coimisiún submitted a copy of its 2025 Work Programme to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Oversight Agreement

In October 2024, an updated Oversight Agreement was agreed between Coimisiún na Meán and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media during the reporting period. The Agreement provides for the achievement of proper and effective accountability of Coimisiún na Meán by establishing clear defined roles and responsibilities in accordance with our governing legislation, the Code of Practice for the Governance of State Bodies as well as other relevant provisions. Further information on Governance structures and processes within Coimisiún na Meán is included in the Governance Statement and Commissioners report in the Annual Financial Statements section of this report.

The Code of Practice compliance verification checklist was completed and submitted to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in October 2024.

Governance (continued)

Protected Disclosures

In accordance with the provisions of the Protected Disclosures (Amendment) Act 2022, it is the policy of An Coimisiún to ensure its employees can raise concerns about possible irregularities or wrongdoing, or other matters of concern related to the organisation.

Section 7 of the Protected Disclosures Act 2014 as amended (S.I. No. 524/2023) also prescribes the Chairperson of An Coimisiún as a prescribed person for external disclosures where the relevant wrongdoing is within the remit of our regulatory functions.

In 2024, we updated our Protected Disclosures policy and this is available on our website.

In line with statutory obligations, we returned PDA1 and PDA2 reporting forms to the Department of Public Expenditure, NDP Delivery & Reform in respect of 2024, as well as publishing an annual report in accordance with Section 22 of the Act.

Climate Action Roadmap

Our Public Sector Climate Action Mandate and Climate Action Plan (CAP) highlights our main climate action objectives and decarbonisation targets and is reviewed annually. We report annually on the following:

Greenhouse Gas Emissions

Coimisiún na Meán is committed to reducing its greenhouse gas (GHG) emissions by 51% by 2030, in line with public sector climate obligations. As outlined in the 2024 Climate Action Roadmap, baseline energy related carbon emissions were measured at 57,663 kg CO₂, based on data from the Broadcasting Authority of Ireland (BAI), with a 2030 reduction target of 24,061 kg CO₂. In 2024, total CO₂ emissions were 3.9% above the 57,663 kg CO₂ baseline. Progress toward the 24,061 kg CO₂ target has encountered challenges, particularly due to very significant organisational growth in the past 2 years with a substantially increased workforce in comparison to when the baseline was set, as well as a move to a larger premises. To bridge the gap to the 2030 target, Coimisiún na Meán is continuing to actively explore decarbonisation pathways, organisational measures and working with the landlord to identify opportunities to further improve the building's environmental performance, while carefully managing the impact of ongoing organisational expansion.

Energy Efficiency Performance

In 2024 our Energy efficiency improved slightly to 50%, meeting the 2030 target. Fossil CO₂ emissions dropped to 9,460 kg CO₂, successfully surpassing the 2030 target of 9,474 kg CO₂. This progress was driven by multiple initiatives, including the landlord's installation of a 48.0 kWp Solar PV system completed in 2024 and handed over to Coimisiún na Meán in early 2025. Although the PV system's benefits will appear fully in 2025 reporting, it marks a key step in reducing grid reliance and carbon emissions. Over the course of 2024, we also introduced PIR motion sensors in some areas, optimised AC systems, and upgraded to more energy-efficient water coolers and dishwashers. The installation of a Building Management System (BMS) further enhanced energy monitoring and control. Our sustainability measures, including water conservation, centralized recycling, reduced paper use, reused desks, and the provision of a secure bike store, also supported our improved performance. Together, these actions significantly strengthened our position between 2023 and 2024. With the PV system now operational and continued sustainability initiatives underway, we expect further improvements in future reporting years.

Governance (continued)

Implementation of the Mandate

The Public Sector Climate Action Mandate applies to all bodies covered by decarbonisation targets and categorises objectives under the headings of targets, people, way of working, and building and vehicles.

In 2024, An Coimisiún achieved a number of objectives:

- We produced our first Climate Action Roadmap and submitted it to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and the SEAI at the end of June 2024.
- We established a Green Team with cross-functional representatives and appointed a Climate and Sustainability Champion at Commissioner level. Our Internal All Staff meeting, Cad É An Scéal?, facilitated a successful 'Meet Your Green Team' presentation in September 2024. The presentation included an overview of waste management policies and a recruitment drive from new and recent joiners. The Green Team also carried out other activities such as a staff survey in order to support and guide the work of the Team.

Sustainability activities report

An Coimisiún submitted our mandatory statement on compliance with the Climate Action Mandate via the SEAI Monitoring and Reporting Portal in November 2024.

Compliance with Circular 1/2020: Procedures for offsetting the emissions associated with official air travel

An Coimisiún had procedures in place with regards to recording, monitoring and valuing emissions associated with official air travel usage during 2024 and we fulfilled the requirement to make a payment to the Fund Manager of the statutory Climate Action Fund related to these. Data was also reported via the SEAI Monitoring and Reporting Portal as required.

Our Green Team

The Coimisiún na Meán Green Team's purpose is to educate, enable, and empower colleagues and stakeholders to take meaningful climate action. The team is made up of representatives from every division of Coimisiún na Meán working together to create a greener future for all. Meetings take place on a monthly basis focusing on energy consumption and management, staff education and climate action targets. This is fully supported by senior management, our Climate Action Champion and Energy Performance Officer.

The key points in 2024 are as follows:

- Communications – regular informative and behavioural Intranet articles for staff including topics such as energy and recycling awareness; two workshops; presentations to all staff annually; notices placed around the office aimed at staff behaviour change; participation in the Reduce your Use campaign; and, spreading awareness among staff involved in procurement of Green Public Procurement requirements.
- A Climate Action Roadmap was put in place which sets out how we will meet the targets set out in the government's Climate Action Mandate, including our plans to reduce energy related emissions from our operations in line with the Climate Action Plan 2024.
- The Green Team has worked to increase the awareness among staff to use the correct bins and to reduce waste as far as possible. There has been a marked improvement in this area and the levels of recycling.

Governance (continued)

Official Languages Act

The Official Languages (Amendment) Act 2021 came into operation on 13 March 2023 with a number of enhancements regarding the use of the Irish language in public bodies. Some of these provisions include:

- An objective that by 2030 20% of new recruits to the public sector and the Civil Service be proficient in Irish.
- A provision to ensure that communications with a public body on social media are answered in the same language.
- A provision requiring public bodies to ensure that at least 20% of their annual advertising is in Irish.

In 2024, 25.2% of advertising by An Coimisiún was in the Irish language. An Irish language spend of 3.36% was recorded during the period.

We continue to endeavour to achieve all aspects of the Official Languages Act responsibilities and look forward to engaging on new initiatives over 2025, including the development of Irish Language standards.

Freedom of Information

The Freedom of Information Act 2014 allows members of the public access, on request, to records held by An Coimisiún which are not otherwise routinely made available. A total of 62 Freedom of Information (FOI) requests were received in 2024 which was an increase of 67% on the previous year. Three requests were granted in full, 35 were part-granted, 17 were refused (this includes where records did not exist), and 10 were withdrawn or dealt with outside of FOI. Over 50% of requests were received from journalists, with the rest being from individuals, complainants, civil or business interest groups.

We aim to continually expand categories of routinely published information as the organisation develops.

Irish Human Rights and Equality / Public Sector Duty

All public bodies in Ireland have a responsibility to promote equality, prevent discrimination and protect the human rights of their employees, customers, service users and everyone affected by their policies and plans. There are particular obligations called the Public Sector Equality and Human Rights Duty (Section 42 of the Irish Human Rights and Equality Act 2014).

An Coimisiún is committed to promoting and upholding equality and human rights, ensuring that our media landscape contributes to an open, democratic society. During 2024 we worked across a diverse range of areas to implement the core principles of these rights into our core organisational functions (internal and external) as they were being developed.

Internal key focus areas are outlined in the People and Organisational Development section as well as on our dedicated Equality, Diversity and Inclusion page on our website.

Governance (continued)

Externally, the upholding of fundamental rights was achieved through regulatory mechanisms and processes with the implementation of the Digital Services Act, the Online Safety Code, and the Terrorist Content Online Regulation (TCOR), as well as other organisational measures as outlined in this report.

In the coming year, An Coimisiún also intends to develop our section 42(2) *assess, address, report* framework with particular emphasis on specifying the plans, policies and actions we currently have or intend to implement. It is intended to set up a Public Sector Duty Steering Committee to oversee this.

Promoting Diversity and Inclusion

One of our core values is People Focus, and central to this is our commitment to prioritising inclusion and embracing the value that diversity brings. We believe in the importance of diverse perspectives and life experiences and recognise the unique contributions our employees make. Our goal is to create an open and inclusive environment where everyone feels valued and supported.

Equality, Diversity and Inclusion (EDI) is at the heart of our new People Strategy, a key enabler of our first Organisational Strategy. Aligned with our inaugural GEDI strategy for the media sector, EDI is a cornerstone of our organisational values.

As a new organisation, we have already made significant strides in embedding EDI into our work. We have achieved Bronze accreditation from the Irish Centre for Diversity, affirming our commitment to building a strong foundation for equity and inclusion. As set out above, we have also partnered with *The Open Doors Initiative* to further enhance our efforts in creating pathways to equitable employability for underrepresented communities.

Gender Pay Gap Report

We published our inaugural Gender Pay Gap Report in December 2024. As of June 2024, we reported no median gender pay gap. A mean pay gap of 9.18% was reported, reflecting a slight overrepresentation of men in senior roles relative to the overall female workforce.

While women make up 67% of the workforce and are well represented in all senior management roles, their presence is slightly lower in senior roles, including at the Commission level. The value of the mean is influenced by the effect of high and low salaries on the average. The Commission posts, being the highest-paid roles in the organisation, significantly impact the mean. On the snapshot date, one of these posts was vacant, but it has since been taken up by a female Commissioner. The Commission now comprises two female and three male Commissioners.

A copy of the report can be found on our website.

Governance (continued)

Other

A number of other new governance policy areas was developed in 2024:

Code of Business Conduct

The Code of Business Conduct sets out our commitment to the highest set of ethical principles and standards of conduct both internally and when engaging with the public and our stakeholders. In the second half of 2024, we commenced work on updating the Code and expect the finalised document to be published on our website in mid-2025.

Customer Service Charter

As a public sector organisation, Coimisiún na Meán is committed to providing a quality service to citizens and aims to do so by implementing a Customer Service Charter. During the review period, we developed a Charter which sets out the standards of service which can be expected of us, from both members of the public and staff of An Coimisiún.

It is expected that the Charter, and accompanying Action Plan, will be published in mid-2025.

Child Safeguarding

A new suite of policies including a Child Safeguarding Statement was developed and implemented, as well as a tiered training framework for all staff. A Designated Liaison Person, as well as Deputies, was appointed. This body of work ensures statutory compliance, operational readiness, and robust safeguarding protocols in accordance with the Children First Act 2015 and Children First National Guidance 2017.

PMO

In 2024, we continued our work on the development of the Programme Management Office function within Coimisiún na Meán. The PMO is responsible for overseeing the formation of the Work Programme for the organisation, identifying objectives to be achieved from our Strategic Plans, and developing a framework that defines how work is delivered across the organisation.

Over the course of 2024, we launched *Meitheal*, our delivery framework which provides a mechanism for starting new work and consistent processes for its delivery. We also supported the preparation of our 2025 Work Programme.

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Online Safety

Online Safety Code

Development

Ireland's first Online Safety Code for video-sharing platform services (VSPS) was published by Coimisiún na Meán on 21 October 2024.



The development of the Code was informed by:

- responses to the Call for Inputs on Developing Ireland's First Binding Online Safety Code for Video-Sharing Platform Services (July 2023);
- the Video-Sharing Platform Services Online Harms Evidence Review, undertaken by PA Consulting (the PA Harms Report) (September 2023);
- Online Safety Research 2023 (November 2023);
- responses to the public consultation on the draft Code (December 2023 to January 2024); and
- consultation with Coimisiún na Meán's Youth Advisory Committee (January 2024).

An Coimisiún notified the Code to the European Commission under a formal process under Directive (EU) 2015/1535 (the TRIS Directive) to ensure alignment with applicable EU law. An Coimisiún did not receive comments on the Code from the European Commission or other EU Member States.

Online Safety (continued)

Application

An Coimisiún determined on 17 October 2024 to apply the Code to:

- the category of VSPS; and
- to ten (10) named VSPS: Facebook, Instagram, LinkedIn, Pinterest, TikTok, Tumblr, Udemy, X, Reddit and YouTube.

As a result, VSPS providers must implement the requirements of:

- Part A of the Code by 19 November 2024; and
- Part B of the Code by 21 July 2025.

Obligations

The Code introduces obligations on video-sharing platforms to protect people, especially children, from harmful video and associated content, including:

- Prohibiting the uploading or sharing of harmful content on their services. Harmful content includes content that consists of or promotes cyberbullying, self-harm or suicide, eating or feeding disorders, incitement to hatred or violence, terrorism, child sex abuse material, racism and xenophobia.

- Using age assurance to prevent children from encountering pornography or gratuitous violence online and having age verification measures in place as appropriate.
- Providing parental controls for content which may impair the physical, mental, or moral development of children under 16.

These platforms will also have to ensure that they have ways for people to report content that breaks the rules, and act on those reports in line with their Terms and Conditions.

Guidance

An Coimisiún has developed Online Safety Guidance Materials, published in conjunction with the Code on 21 October 2024.

The guidance materials are non-binding. They establish expectations and recommendations as to the how the Code's provisions should work in practice.

The guidance materials are intended to assist service providers in their implementation of the Code to provide the required protections for children and the general public.

Digital Services Act

On 17 February the Digital Services Act (DSA) became fully applicable in Ireland. Since its designation as the Digital Services Coordinator (DSC) for Ireland, An Coimisiún actively engaged with entities within its regulatory remit to ensure compliance with the DSA. Under the thresholds and categories determined by the DSA, An Coimisiún has primary responsibility for services targeting users in the EU and established in Ireland with fewer than 45 million EU recipients and has shared competency with the European Commission for services with more than 45 million EU recipients.

As Ireland is the country of establishment for the majority of Very Large Online Platforms (VLOPs) An Coimisiún has put in place four supervision teams. Three of these teams are committed exclusively to VLOPs and the final team supervises all other services. This model allows for the teams to focus on high impact and high-profile services on an ongoing basis and allows them to quickly respond to and engage with emerging services that require attention.

Online Safety (continued)

The DSA assigns responsibility for different types of services to different entities. For mere conduits, caching services, and hosting services that are not online marketplaces An Coimisiún is the key regulator. For online marketplaces the CCPC is the responsible authority, and for Very Large Online Platforms and Search Engines the European Commission is the primary authority. Additionally, where a service is established in another European country the local Digital Services Coordinator is the key regulator. An Coimisiún has commenced regular engagement with other regulators and authorities, nationally and internationally, through bilateral meetings, working groups, and observations in order to develop working models and understanding of legislative issues. This approach to collaboration is essential to ensure queries, concerns, and complaints are transferred and received so that the appropriate authority is informed and supported.

The program of engagement includes transparency with service providers, efforts at developing service understanding, and assessments of basic compliance. This has been accomplished through a range of supervision activities described in section (vi).

Trusted flaggers and Out-Of-Court Dispute Settlement Bodies

The DSA provides for Digital Services Coordinators to award the status of Trusted Flagger to entities established in the state who meet the accreditation conditions set out in Article 22. Trusted flaggers are independent entities responsible for detecting potentially illegal content and alerting online platforms. They are experts at detecting certain types of illegal content online, such as hate speech or terrorist content, and notifying it to the online platforms. The notices submitted by Trusted Flaggers must be treated with priority by online platforms as they are expected to be more accurate than notices submitted by an average user. The DSC of the Member State of establishment of the applicant entity awards the trusted flagger status.

In February 2024, An Coimisiún published guidance and an application form to inform interested bodies of our assessment and decision-making process to determine whether an applicant meets the conditions of the Trusted Flagger status. During 2024, we engaged intensively with parties interested in the Trusted Flaggers status, by way of one-to-one meetings and an open-door information event held in September.

In October 2024, we also certified Appeals Centre Europe as an Out-of-Court Dispute Settlement (ODS) Body.

Terrorist Content Online

The Terrorist Content Online Regulation (TCOR) provides EU Member States with new powers to ensure online platforms address terrorist content more quickly and effectively. Every EU Member State must appoint competent authorities to exercise these powers. They include the power to issue special removal orders for terrorist content that platforms must address within one hour and the power to ensure platforms take specific measures if they become exposed to terrorist content, such as implementing new features. TCOR also contains safeguards to ensure platforms address terrorist content transparently, accurately and proportionately.

The government appointed An Garda Síochána as Ireland's competent authority for issuing terrorist content removal orders in May 2023 and Coimisiún na Meán was appointed as the competent authority to decide when platforms are exposed to terrorist content in November 2023 and to impose penalties on providers for contraventions of the Regulation in September 2024.

Online Safety (continued)

In 2024, we completed the operationalisation of the TCOR within the organisation. In June 2024, we published our Decision Framework on Hosting Service Provider Exposure to Terrorist Content. The decision framework describes the steps that An Coimisiún will follow when deciding if a hosting service provider is exposed to terrorist content.

We also commenced the development of a framework for the assessment of specific measures that hosting providers exposed to terrorist content online are required to submit as a result of An Coimisiún's decisions. In 2025, we will complete the development of this framework, which will enable us to determine whether the specific measures taken by providers comply with the requirements set out in the TCOR.

Compliance Framework

In 2024, we enhanced the Compliance Framework, which outlines our approach to prevention, supervision, investigation and enforcement. The framework includes processes and activities to discharge supervisory and enforcement responsibilities and powers relating to the DSA, the Broadcasting and Other Media Regulation Acts 2009 and 2022, and the EU Terrorist Content Online Regulation.

We also completed activities to enhance our approach to risk-based supervision of entities regulated under this legislation. The Compliance Framework supports the effective implementation of the Online Safety Framework, which makes digital services accountable for how they protect people, especially children, from harm online.

Platform Supervision Activity

Since its designation, An Coimisiún actively engaged with regulated entities within its regulatory remit to ensure compliance with the DSA. An Coimisiún has adopted a risk-based approach to supervision, whereby we focus our supervisory resources on entities which pose the greatest risks to online users, whilst maintaining supervisory presence across all intermediary service providers.

During 2024, An Coimisiún carried out a broad range of supervisory activities covering both above and below threshold entities. The most notable supervisory activities include:

- Sending 18 official requests for information (RFIs) to Very Large Online Platforms (VLOPs) and Very Large Online Search Engines (VLOSEs), as well as requesting information during our regular supervisory engagements, to examine compliance with Articles 12 and 16 of the DSA.

- Overseeing VLOPs' and VLOSEs' preparations for the local, European, and general elections, in relation to their obligation to assess and mitigate systemic risks relating to electoral integrity. Information integrity was a priority for 2024 and fed into this work. This involved two election roundtables with representatives from the regulated entities, other regulators, and civil society organisations. An Coimisiún also supported election roundtables in other Member States.
- Reviewing the Risk Assessments and Audits submitted by VLOPs and VLOSEs, which outline how they identify and address risks. We also gathered information from other DSCs and authorities, from civil society and from users to understand where platforms may be falling short.
- Commencing an ongoing programme of intermediary service provider identification and categorisation of services for non-VLOP/VLOSE entities. We used this information to engage with approximately 400 services to seek compliance with basic obligations, including points of contact for users, regulators, and transparency requirements.

Online Safety (continued)

- Developing an internal assessment questionnaire, applicable to all intermediary service providers, with a view to assessing compliance with specific obligations. This iterative tool has been and will continue to be updated to best reflect understanding of the DSA and any updated guidance. To date, this has led to engagement and compliance improvement with five Internet Service Providers, including national and international services. This work is ongoing with new assessments commencing each quarter.
- In 2024 An Coimisiún decided that three hosting service providers were exposed to terrorist content pursuant to Article 5(4): Meta Platforms Ireland Limited (“Meta”) (in respect of its services Facebook and Instagram), TikTok Technology Limited (“TikTok”) and Twitter International Unlimited Company (“X”). In 2024, An Coimisiún issued decisions of exposure to terrorist content online in respect of four hosting service providers.

An Coimisiún also continued to collaborate closely with the European Commission and other DSCs, including in the context of the European Board for Digital Services, to informally share mutually beneficial information on emerging risks, supervisory practice and specific issues such as elections,



protection of children and difficulties for users related to reporting illegal content.

During 2024, An Coimisiún received and accepted two requests for assistance under Article 66.3 of the DSA to assist the European Commission in their investigations.

Online Safety (continued)

Third-Party Co-Operation and Engagement

Engagement with an ecosystem of third parties from the public, private and third sectors is essential for our online safety work. Improving online safety requires a whole of society approach. The Competition and Consumer Protection Commission (CCPC) are a crucial partner in this work, as a competent authority for the purposes of the DSA. In May 2024, we signed a co-operation agreement with the CCPC, committing to fostering effective working relations, principally by promoting a culture of co-operation and collaboration.

We worked closely with An Garda Síochána through 2024. Most notably, in advance of the General Election, we jointly produced a candidate information pack, with advice and support for election candidates about how to stay safe online, how to report issues to platforms, and how to report issues to Coimisiún na Meán or An Garda Síochána.

In 2024, our Online Safety Commissioner Niamh Hodnett joined the Online Health Taskforce as an observer member. The Taskforce aims to develop a public health response to harms caused to children and young people by certain types of online activity.

We participate in several online safety events and initiatives, including Safer Internet Day, co-ordinated in Ireland by the Safer Internet Centre, a partnership between Webwise, ISPCC, National Parents Council, and Hotline.ie

We continued to work closely with the Department of Tourism, Arts, Culture, Gaeltacht, Sports and Media on the development of the National Counter-Disinformation Strategy throughout 2024.

Coimisiún na Meán sits on the Senior Officials Implementation and Oversight Group to implement the recommendations of the Task Force on Safer Participation in Political Life Report. Supporting safer participation has been integral to our work over the last year, for example with the development of the candidate information pack in collaboration with AGS, conducting research on candidates' experience online during elections and regular engagement with the online platforms based in Ireland inside and outside elections.



Online Safety Commissioner Niamh Hodnett speaking at Safer Internet Day 2024



Digital Services Commissioner John Evans with Garda Deputy Commissioner Shawna Coxon launching our candidate information pack ahead of the General Election

Broadcasting and video-on-demand

Licensing and contractual obligations

Community Media Licensing

The Broadcasting Act 2009 recognises community radio and community television as distinct media in Ireland. Community media organisations operate on a not-for-profit basis with an organisational structure that provides for membership, management, and operation primarily by community members. Their production activities are based on access and participation by community members and reflect that



community's special interests and needs. Community media can deliver a social benefit by enhancing the social, cultural, or economic life of communities or through community development, empowerment, and/or wellbeing that otherwise may not have been achieved.

In July 2024, An Coimisiún concluded the Community Radio Licensing Plan initiated by the former Broadcasting Authority of Ireland (BAI) in 2022 by awarding new 10-year community sound broadcasting contracts to *Athlone Community Radio* and *Dublin South FM*. These services will provide valuable resources for local news, cultural programming, and educational content and provide many social benefits to the communities they serve.

On 18 April 2024, An Coimisiún approved 2-year contract extensions for each of the community television services, Dublin Community TV (DCTV) and Cork Community TV (CCTV), to 28 April 2026. The contract extensions were approved to allow for the conclusion of research commissioned by the BAI comprising a survey among members of the communities served by the community television services in accordance with section 72(6) of the 2009 Act. The reports from the research were shared with the television services and will support future community television licensing plans to be commenced in 2025.

Broadcasting and video-on-demand (continued)

From a licensing perspective, the reviews positively outline the social benefits provided by the services to their respective communities and further highlight a key role of community media in delivering media plurality and media literacy.



Coimisiún na Meán Commissioners Jeremy Godfrey (Executive Chairperson) and Rónán Ó Domhnaill, (Media Development Commissioner), with Dublin South FM's chairperson Aileen Eglington, vice-chairperson Bryan Fox and Mike Purcell.



Coimisiún na Meán Commissioners Jeremy Godfrey and Rónán Ó Domhnaill, alongside Athlone Community Radio's Chairperson Alona Rock and Director Deirdre Ó Murchadha.

Spectrum Planning and Activities

Coimisiún na Meán liaises with UK and Irish broadcasters and regulatory bodies regularly to ensure a positive environment for the development of broadcasting services in Ireland. In 2024, coordination of the following frequencies was completed:

- 100.3MHz in north Tipperary – this will be used to enhance Today FM's coverage in this area.
- 107.1MHz in east Cavan and 107.9MHz in Cavan Town. These will improve Newstalk's coverage in the Cavan and north Meath areas.

These new frequencies will be implemented in 2025.

In 2024, spectrum planning was initiated to review FM usage and identify frequencies for transmission sites across the country to provide coverage to urban areas, transport routes and Gaeltacht areas. These new frequencies could facilitate new FM service(s) on a quasi-national and/or multi-city basis. This process will be undertaken before the Commission's planned review of its *Broadcasting Services Strategy* in 2025.

An Coimisiún approved network changes for several broadcasters in 2024. Highland Radio moved their Moville transmitter to a new location, Life FM and Spirit Radio moved their Cork City transmitters from the north side of the city to a site on the south side, and Newstalk implemented a new transmitter on 107.0MHz in Galway City to improve coverage in the city centre.

Temporary Licensing

Further to Section 68 of the Broadcasting Act 2009, Coimisiún na Meán may enter into contracts with applicants for the provision of temporary radio services. The two key types of temporary radio contracts that can be awarded are: 1) a contract for a radio service for a maximum of 30 days in a 12-month period and 2) a contract to operate a community radio service on a pilot basis for a maximum of 100 days in a 12-month period.

The first type of contract typically covers radio services related to one-off or seasonal special events, such as St. Patrick's Day Festivals, college radio, and religious, social, and cultural events or initiatives.

Broadcasting and video-on-demand (continued)

Community groups who want to pilot community services typically apply for 100-day radio contracts. Programming on the service should be community-focused, specifically address the interests of, and seek to provide a social benefit to, the community in the specified area. The service should be owned and controlled by a not-for-profit organisation whose structure primarily provides community members with membership, management, and operation.

From 1 January 2024 to 31 December 2024, Coimisiún na Meán entered 24 temporary sound broadcasting contracts. 10 were for established pilot community groups, while 14 were for temporary services of 30 days or less. The list of services licensed is as follows:

Temporary Sound Broadcasting Service (Up to 30 days)	Pilot Community Service (Up to 100 days)
Creative Audio Limited t/a The Sound of Ireland	Limerick City Community Radio
Raidió Rí-Rá	Cork City Community Radio
Heartbeat FM Radio Services t/a Eden FM	Ballina Community Radio
Munster Technological University t/a Bang FM	Kinvara Community Radio
The Simultaneous Interpretation Company Limited t/a TRA 2024 FM	Bere Island Community Radio
Christmas FM	Donegal Sounds t/a Owenea FM
City Broadcasting Limited t/a Pride Vibes	Loughrea Community Radio
Choice Broadcasting Limited - Classic Hits 80s	Ionad Ealaiona Iorras t/a Erris FM
STL-SAT Ireland Limited t/a Freedom FM	Scariff Bay Community Radio
AMBION GmbH (UEFA – F24)	Finn Valley Broadcasting CLG t/a Finn Valley FM
Cork Education Training Board t/a Juice FM	
8Radio	
Watch Tower Bible & Tract Society of Ireland 2024 Convention t/a JW Watchtower	
Blackrock College Radio	

Broadcasting and video-on-demand (continued)

In November 2024, An Coimisiún published new Guidelines for Aspirant Community Groups who have operated community radio services under pilot community radio contracts and who wish to enter into discussions with An Coimisiún about applying for a full-term radio contract. These are community groups who have operated pilot community temporary sound broadcasting contracts. “Pilot” community sound contracts allow groups to operate for a period of up to 100 days in 12 months, and it is expected that such community groups will aspire to apply for a full-term community sound broadcasting contract. The guidelines published are intended to assist aspirant community groups in understanding the milestones that should be achieved and the requirements that must be met before entering into discussions with An Coimisiún in relation to the advertisement of a sound broadcasting contract for a community in a specified area or a community of interest.

Commercial Licensing

In 2024, An Coimisiún continued implementing a Commercial Radio Licensing Plan initiated by the BAI in 2022. This plan involved the conclusion of sound broadcasting contract negotiations and contract signings with the following services:

- Local broad format: Tipp FM, East Coast FM and Kfm.
- Music driven services: FM104, 98FM, and Red FM.



Broadcasting and video-on-demand (continued)



Coimisiún na Meán Commissioners Rónán Ó Domhnaill and Jeremy Godfrey, alongside 98FM's Patricia Monahan and Chris Doyle.



Coimisiún na Meán Commissioners Rónán Ó Domhnaill and Jeremy Godfrey, alongside East Coast FM's Ciara O'Connor and Seán Ashmore.



Coimisiún na Meán Commissioners Celene Craig and Rónán Ó Domhnaill, alongside Shannonside/Northern Sound's Joao Soares and John O'Sullivan.



Coimisiún na Meán Commissioners Jeremy Godfrey and Rónán Ó Domhnaill, alongside Kfm's Clem Ryan and Seán Ashmore.



Coimisiún na Meán Commissioners Celene Craig and Rónán Ó Domhnaill, alongside Tipp FM's John Evans, Ruth Kiely and Ronan McManamy.



Coimisiún na Meán Commissioners Rónán Ó Domhnaill and Niamh Hodnett, alongside Red FM's Joe Dempsey, Kiela Brodigan and Chris Doyle.

Broadcasting and video-on-demand (continued)



Coimisiún na Meán Commissioners Rónán Ó Domhnaill and Niamh Hodnett, alongside FM104's Seán Barry, Padraig White, and Vivienne Nagle.

In March 2024, An Coimisiún initiated its Commercial Licensing Plan 2024. The Plan provided for the relicensing of 10 commercial regional and local radio services, the contracts for which will expire in March and April 2025 as follows:

Franchise Area	Service Type	Incumbent	Station Name
Dublin City & County	Music-driven service targeting the 15-34 year age group	Bauer Media Audio Ireland	Spin 1038
Counties Kilkenny and Carlow	Local broad-format service	CK Broadcasting Limited	KCLR 96FM
County Kerry	Local broad-format service	Raidió Chiarráí Teoranta	Radio Kerry
South East Region - Waterford City & County, South Tipperary, Counties Carlow, Kilkenny and Wexford	Music-driven service for the 15 - 34 age group	Bauer Media Audio Ireland	Beat 102-103
North Donegal	Local broad-format service	Donegal Highland Radio Limited	Highland Radio
Counties Laois, Offaly and Westmeath	Local broad-format service	Midland Community Radio Services Limited	Midlands 103
Sligo/ North Leitrim/ South Donegal	Local broad-format service	North West Broadcasting Limited	Ocean FM
Dublin City and County	Niche music-driven service	Star Broadcasting Limited	Sunshine 106.8
Cork City and County	Local music-driven service targeting the 25-44 age group	County Media Limited	Cork's 96FM
Cork City and County	Local broad-format service	County Media Limited	C103

Broadcasting and video-on-demand (continued)

This licensing process commenced with a call for expressions of interest from persons interested in operating sound broadcasting services in relevant franchise areas.

The call for Expressions of Interest was advertised in newspapers in the relevant local franchise areas with the largest circulation and/or in a national newspaper with the largest circulation. For each of the radio contracts advertised, the only Expression of Interest received was from the incumbent. An Coimisiún then published a statement of its intention to invoke the fast-track procedure under Section 67 of the 2009 Act and, per the requirements of the 2009 Act, allowed a further 28 days for other interested persons to express an interest in applying for a radio contract. At the end of the period, and having received no further submissions, An Coimisiún was permitted to invoke the Fast-Track licensing process for each service and, accordingly, invited each of the incumbents to submit a proposal to amend the terms of their respective radio contracts.

By 31 December 2024, An Coimisiún had entered into new sound broadcasting contract negotiations for four services: Midlands 103, Ocean FM, Sunshine 106.8 and Spin 1038. The relicensing of the remaining services in the plan will be progressed in Q1 2025.

Progress made towards increasing the accessibility of audiovisual media services to people with disabilities, and in particular, on progress made to achieve the intended outcomes relating to such accessibility set out in any media service rules for broadcasters and VOD

Accessibility

Subtitling, Irish Sign Language (ISL) and audio description are types of access services that make television and video-on-demand programmes available to a wider audience and support greater inclusivity in the media landscape. Access services facilitate the understanding and enjoyment of programmes by people who are deaf or hard of hearing, blind or vision impaired, and people who are hard of hearing and vision impaired.

Article 7 of the Audio-Visual Media Services Directive requires that media services are made continuously and progressively more accessible by persons with disabilities through proportionate measures. Section 460(5) of the Broadcasting Act 2009, as amended, provides for Coimisiún na Meán to prepare rules on access services.

Access Rules for television broadcasters set out percentage targets for the level of subtitling, ISL and audio description that must be provided by each broadcasting service in scope. The Rules also set out expectations regarding quality standards, promotion of access services, transmission of emergency information, requirements to consult with access service users and deal with queries/complaints about access services.

Compliance Monitoring and Stakeholder Engagement

Coimisiún na Meán monitors and enforces compliance with the Access Rules annually. This involves monitoring sample broadcast dates, analysing data/information provided by broadcasters and engaging with broadcasters and our two User Consultative

Broadcasting and video-on-demand (continued)

Panels. The Panels are comprised of deaf/hard of hearing and blind/vision impaired users of television access services, Disabled Persons Rights Organisations and disability representative groups. Through these Panels, Coimisiún na Meán learns about users' experience of access services directly from the users themselves.

In 2024, we published our report on 2023 access rules performance which found broad compliance by all broadcasters in achieving their targets and meeting their obligations for 2023. However, our engagement with access service users highlighted concerns about the quality of subtitling and ISL provision and the monitoring of that quality. We began scoping work on pilot research to explore what is meant, and understood, by 'quality' in subtitling and Irish Sign Language access service provision and how quality can be measured and assessed. We will begin participant-led, co-created research with access service users and representative organisations in 2025.

In the context of Coimisiún na Meán's more expansive remit compared to its predecessor organisation, we also explored how our engagement with access service users could evolve. Coimisiún na Meán sought views and input from our two Panels and from

the National Disability Authority on good practice methods to support and develop effective communication, consultation and involvement of access service users. An updated engagement structure was agreed and initiated in September 2024 and will continue into 2025.

Research & Outreach

Coimisiún na Meán participated in the ERGA (European Regulators Group for Audiovisual Media Services) Accessibility Workstream with our regulatory counterparts across the European Union. This focused on the role of regulators in encouraging accessibility, connecting existing obligations with the European Accessibility Act, examining accessibility measures and trends, and looking at future developments.

In 2024, Coimisiún na Meán joined the Steering Group of an Irish Research Council funded project coordinated by Dublin City University and Vision Ireland on 'The challenges of audio description in Ireland: Uniting Education, Users and Industry.' The project explores the availability of audio description in Higher Education, the entertainment industry, culture, art, and sport to inform development of Audio Description in Ireland.

Next steps

Coimisiún na Meán's first Media Service Code and Rules for Audiovisual On-Demand Media Service Providers came into effect in November 2024. This requires video-on-demand providers to prepare their first accessibility action plans which set out how they will make their services continuously and progressively more accessible to persons with disabilities. An Coimisiún will engage with video-on-demand providers on these plans in H1 2025.

The EU Accessibility Act comes into force on 28 June 2025. It introduces mandatory minimum accessibility requirements for a range of commonly used consumer products and services across various sectors, including digital products and services, transport, ecommerce, consumer banking, electronic communications and audio-visual media services. In Ireland, S.I. No. 636/2023 designates Coimisiún na Meán as the compliance authority responsible for ensuring that services providing access to audiovisual media services comply with the accessibility requirements outlined in the Accessibility Act. An Coimisiún will establish new compliance, complaints and enforcement functions for these services in 2025.

Broadcasting and video-on-demand (continued)

Registration of VOD Providers

The Register of Media Service Providers

An Coimisiún has a statutory duty to establish and maintain a Register of Media Service Providers. A media service provider is subject to registration if it is established in the State and provides one or more audiovisual on-demand services (video-on-demand / VOD). Registration is subject to a self-notification process and Part 3A of the Act provides An Coimisiún with enforcement powers where it appears to An Coimisiún that a media service provider has failed to notify its services.

Continuing the work commenced in 2023, An Coimisiún published a revised and expanded Register on 2 January 2024.

A wide array of service providers and VOD services are registered, from recognisable brands of Very Large Online Platforms (VLOPs), media players and catch-up services of commercial and public service broadcasters, on-demand sports providers, to VOD offerings of arthouse cinemas, with content spanning a range of genres including movies, TV series, sport, short-form news items, and educational content.



As a general guide, the following types of services can be expected to come within the scope of the statutory definitions generally and are included in the current Register:

- Subscription-based services containing proprietary and/or third-party content.
- Transactional-based services offering programmes to stream and/or download on an individual/bundle basis.

- Services that “aggregate” a range of audiovisual on-demand services and make these accessible through a single user interface, website, app, or platform.
- ‘Media players’ are typically associated with broadcasters that offer a catch-up service for content already broadcast, content only available on the player, box sets, etc.
- Dissociable sections of news websites/ apps that provide a catalogue of separate audiovisual content.

Broadcasting and video-on-demand (continued)

In 2024, additional media service providers were registered: DoyleUp Limited and Eiretainment Limited and their respective audiovisual on-demand services ClubberTV and Eiretainment, while one service provider, Sorrento Film and TV Limited, notified An Coimisiún of the cessation of its VOD service, *Volta*. This updated Register was published on 16 December 2024. The Register includes 17 media service providers and 26 audiovisual on-demand media services.

An Coimisiún has a continuing statutory obligation to ensure that the Register is up-to-date and accurate, which necessarily includes an obligation to ensure that all audiovisual media services subject to registration have been included in the Register. The Register will be subject to continuous changes and amendments. Additional entries are likely to be made to the Register following An Coimisiún's consideration of notifications made in 2025, as a result of receiving further information regarding existing audiovisual on-demand media services.

VOD Rules and Guidelines

In accordance with Part 3A of the 2009 Broadcasting Act, An Coimisiún may publish Registration Rules and Guidelines for Media Service Providers. In 2024, An Coimisiún published revised Registration Rules and Guidelines informed by research, consultation, and the experience of registration in 2023.

Registration Rules set out the information to be provided by media service providers in the notification for inclusion in the Register. It also sets out the statutory rules related to the review and correction of the Register by An Coimisiún; requests for further information by An Coimisiún; and directions by An Coimisiún to comply with relevant sections of the Act.

The Guidelines for Media Service Providers are intended to assist providers in operating and understanding the registration process. They also set out factors and indicators regarding applying statutory definitions and summarise the obligations of registered media service providers.

In 2025, An Coimisiún will publish a Decision Framework for VOD registration. The Framework will further explain to media service providers the step-by-step process An Coimisiún will employ to determine whether a service provider is subject to registration pursuant to Part 3A of the 2009 Act.

The Framework will be informed by Irish and European legislation, consultation, data-gathering, and independent research. It supports evidence-based, transparent, consistent, and proportionate decision-making by An Coimisiún in the exercise of its statutory functions.

Section 71

Pursuant to section 71 of the Broadcasting Act 2009 as amended, Coimisiún na Meán is empowered to enter into 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.

Broadcasting and video-on-demand (continued)

During 2024, An Coimisiún awarded five-year contracts to SIS Media Limited for four services: SIS Greyhound Channel, SIS World Racing (Europe), SIS World Racing (Spain), and SIS Independent Retail Service. SIS Media Limited is a 'business to business' supplier of 24/7 betting services to retail and online operators only, and the services provide betting operators with live feeds of horse racing and greyhound racing, supplemented by data via on-screen graphics, and targeting operators and retail customers in EEA territories, Spain, and Ireland.

A five-year contract was awarded to CSI Sports Networks Limited for the service CSI Fightsports, which broadcasts boxing, martial arts, and other Olympic-type contact sports in multiple countries worldwide.

In December 2024, Setanta Ukraine Limited was also awarded a ten-year contract for a new service: Setanta Sports Premium, an OTT digital subscription service providing a wide variety of sports content exclusively to Ukrainian audiences on pay-television platforms. The proposed commencement date is early January 2025.

Contractual Variations

Broadcasters may request variations to the programming commitments in their broadcasting contracts subject to the prior approval of An Coimisiún. An Coimisiún must also provide prior approval to significant changes to a broadcaster's ownership and control, board membership, senior management roles, or technical obligations. An Coimisiún considers these requests in line with the statutory provisions and relevant policies (e.g. Ownership and Control Policy, Media Plurality Policy, Broadcasting Services Strategy). In 2024, 36 contractual variations were approved; 26 of these related to changes in Ownership and Control, 9 related to changes in programme policy statements and one related to a technical change related to the broadcast area.

In 2024, An Coimisiún approved the sale of Beat 102-103, the regional music-driven youth radio station serving the south-east, to the Bauer Media Group. Approval was given with conditions attached in relation to programming and other matters.

Feasibility Study

In 2024 work continued on the BAI's feasibility study for an Irish language national youth service. An Coimisiún commissioned Oliver and Ohlbaum Associates (O&O) to undertake the feasibility study and related sectoral impact and public value assessment.

This work is built on a project initiated by the BAI's Irish Language Advisory Committee in 2021 and research undertaken by the BAI in partnership with Foras na Gaeilge with support from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. Two separate audience research projects were undertaken: Ipsos MRBI conducted quantitative research to explore the views of the 15-34 age group on their interest in and openness to listening to an Irish language station; and Bricolage undertook a qualitative study among Irish language communities to explore their audio and media habits and if there were any perceived gaps in Irish language content. These research reports were published in February 2023.

Broadcasting and video-on-demand (continued)

The Feasibility Study also responds to a recommendation of the Future of Media Commission (FOMC). The FOMC Report states that the Irish language has a unique and important position, that efforts to promote and preserve it must be a priority, and that more resources are required to ensure the quality and availability of Irish language programming.

O&O began fieldwork for the study, which included targeted stakeholder engagement and a public (audience) survey, in November 2024. The final report is due to be delivered to An Coimisiún in the summer of 2025 and will be presented to the Minister.

The Feasibility Study will deliver on An Coimisiún's statutory and strategic objective to ensure a viable, diverse, and sustainable Irish language media landscape and contribute to An Coimisiún's review of its Broadcasting Services Strategy in 2025-2026, which will set out its future licensing strategies and ensure that Irish audiences are served by a diverse range of broadcasting services.

Delivery of new Media Codes and Rules for Broadcasting & VOD

Changes to Broadcasting Codes and Rules

In 2024, we completed significant updates to our codes and rules for radio and television broadcasting. These changes were necessary to give effect to EU law under the revised Audiovisual Media Services Directive and account for other legislative changes, including the establishment of An Coimisiún as the new regulator for broadcasting. Between July and September 2024, we ran public consultations on these proposed changes. Broadcasters, interest groups, stakeholders, and members of the public all contributed submissions in response, and their feedback was invaluable in finalising the codes and rules. Full details of the consultations and the submissions received are available to view on our website. By December 2024, all of the new codes and rules were published and in effect, including the updated General Commercial Communications Code, Code of Programme Standards, Access Rules, and the Advertising, Teleshopping, Signal Integrity and Information Rules. This completed the transposition of the AVMS Directive in Ireland.

Engagement on Accessibility matters with Disabled Persons Representative Organisations & UCP

In September 2024, we hosted dedicated consultation meetings with Disabled Persons Representative Organisations and An Coimisiún's User Consultative Panel on the proposed changes to accessibility requirements for broadcasting and video-on-demand services under the Access Rules & VOD Code and Rules respectively. These meetings were an opportunity for us to engage directly with affected users on efforts to enhance their enjoyment of these services and incorporate their knowledge and experience into effective updated and new Rules.

Future review of the Broadcasting Codes and Rules

As part of our 2024 public consultations, we also invited the public to share their views on various issues that may be considered as part of a future review, such as the advertising of high fat, salt, and sugar products and infant formula. This consultation closed in December 2024 and received 34 submissions in response, which we are currently considering as part of An Coimisiún's future action plans.

Broadcasting and video-on-demand (continued)

New Code and Rules for Video-on-demand services

In November 2024, after completing a public consultation, we published the Audiovisual On-Demand Media Service Code & Rules, which marked the first time that video-on-demand (VOD) services have been subject to formal regulatory oversight by Coimisiún na Meán.

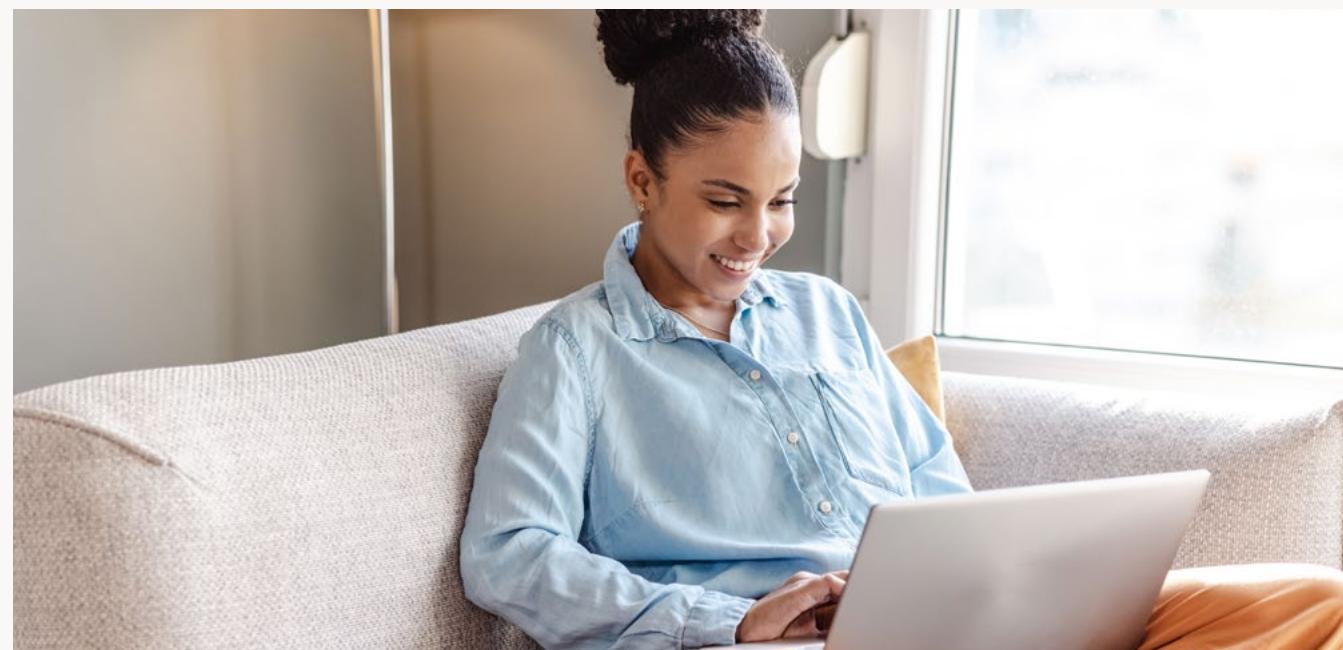
The Code and Rules introduce obligations for VOD providers to protect audiences from harmful content on their programme catalogue, to apply standards to commercial communications and product placement, and take proportionate measures to ensure their service is accessible. They apply to all VOD services based in Ireland which are listed in our Register of On-demand Service Providers, including RTÉ Player, Virgin Media Player, and Apple TV+.

Delivery of Public Service Media Statutory Reviews

As provided for in the Broadcasting Act 2009 (as amended), An Coimisiún has several responsibilities regarding Public Service Media (PSM) and associated broadcasters. This incorporates the assessment of RTÉ and TG4 in relation to their funding, operations and the fulfilment of their public service objects as defined.

Statutory provisions include:

- assessing the Annual Statements of Performance Commitments (ASPC) under Section 102(3) of the Act;
- conducting Annual Reviews of Performance and Public Funding (ARPPF) under Section 124(2);
- facilitating Five-Year Reviews of Public Funding (5YRPF) for PSM set out in Section 124(8);
- completing Sectoral Impact, Public Value (Sections 100 & 103) and Joint Venture Assessments (Section 104), when requested by the Minister.



Broadcasting and video-on-demand (continued)

The Broadcasting Act also provides for the licensing and oversight of Oireachtas TV.

Our work is platform-neutral and encompasses all services (television, radio, digital) provided by the public service media organisations. All services are required to be available, as far as is reasonably practicable, to the whole community of the island of Ireland, and to Irish communities living abroad.

Our workplan for 2024 was framed around three key areas of focus:

- Statutory Reviews
- Legislative Reform
- PSM Framework

Statutory Reviews

The following reviews were completed during 2024:

RTÉ Annual Review of Performance and Public Funding 2022

This process was temporarily paused to allow for wider reviews commissioned by both the Department and RTÉ into financial governance issues at RTÉ to be concluded. Consequently, the ARPPF 2022 for RTÉ was finalised in early 2024 and submitted to the Minister.

The review encompassed an assessment of the extent to which the broadcaster had fulfilled its commitments for 2022 having regard to its public service objectives, and the adequacy or otherwise of public funding to enable the corporation to meet its public service objectives.

Conclusions and recommendations for RTÉ included:

- It was noted that 2022 was a challenging year for RTÉ, with an under-performance in relation to its target commitments. Perception metrics fell and volume of consumption was also down.
- An Coimisiún acknowledged the funding received for 2023 and made further recommendations in relation to its areas of focus.

RTÉ and TG4 Annual Review of Performance and Public Funding 2023

The ARPPF 2023 for RTÉ and TG4 was conducted during 2024. A final report was submitted to the Minister on 16 July 2024.

As in previous years, the review encompassed an assessment of the extent to which the broadcasters fulfilled their commitments made in the relevant period having regard to their public service objectives, and the

adequacy or otherwise of public funding to enable the corporation to meet their public service objectives.

In a deviation from previous years, the 2023 process assessed the broadcasters' strategic plans for both 2024 and 2025, providing the Minister with interim and additional funding recommendations for these financial periods.

The report considered the commitments and compliance of both broadcasters, analysing retrospective and prospective funding requests, setting out wider market developments, and reporting on the use of the "New Decade, New Approach" funding received from the government.

Conclusions for RTÉ included:

- Notwithstanding RTÉ's recent issues relating to funding and governance, the broadcaster upheld its share of TV and radio consumption and notably grew with those aged under 55.
- Traditional linear TV viewing is a declining market with per-capita viewing down 15% since immediately before the COVID pandemic, and much greater falls for younger audiences. This factor also impacts negatively on RTÉ's income, since its commercial revenue is predominantly linear TV advertising.

Broadcasting and video-on-demand (continued)

- Digital consumption accounted for just 5% of time spent with RTÉ, making little impact on offsetting the decline in commercial revenue from falling linear TV advertising.
- RTÉ experienced continued declines in perception metrics. While some of these issues were exacerbated by the governance issues such as the 13% decline in licence fee sales compared to pre-crisis levels, not all could be attributed to the issues relating to financial governance. For example, those agreeing RTÉ has '*high quality content and services*' dropped from 72% to 58% over the three years, 2021-2023.
- RTÉ's news output has an above average trust rating amongst Public Service Broadcasters around the world and was only slightly down in 2023.

Conclusions for TG4:

- TG4 had a strong year for linear viewing and grew its viewing share from 1.8% to 2.1% over the previous three years. It also grew its share of younger audiences.
- In 2023, minutes watched on TG4 Player fell by 2% and Player viewing accounted for less than 2% of overall consumption.
- TG4 performed well in terms of perception of quality, with 81% agreeing it provides high quality content and services.

- Across TG4 performance commitments, six saw improvements, two were unchanged and five declined.
- While difficult to measure, there is an undoubtedly significant social and cultural benefit to its promotion of the Irish language not only through programme content but also through its use in schools and as an economic intervention in Gaeltacht areas.

Five-Year Review of Public Funding

Similarly to the ARPPF 2022, this review was paused for broader financial governance reviews by the Department and RTÉ to be completed. However, the Five-Year Review of Public Funding for the Public Service Media organisations, RTÉ and TG4 process was initiated at year end and will continue into 2025.

The scope of this review can be broken into three sections.

Firstly, a retrospective review of the performances and public funding of the PSMS since the last Five-Year Review in respect of the fulfilment of their public objectives. Particular attention will be given to the operation of the Independent Production Account in RTÉ in line with FOMC

recommendation 5.10 which called for a review of this account to feed into funding level recommendations.

Secondly, a prospective analysis of the PSM's costed strategies for the next three-year period paying particular attention to how appropriate their strategies are to help them fulfil their public objectives, with regard to current and evolving audience needs, technology and the wider media landscape.

And finally, recommend appropriate levels of public funding to best support and guide the PSM to both fulfil their public objectives and remain relevant in an increasingly fragmented and individualised media environment.

Sectoral Impact and Public Value Assessments

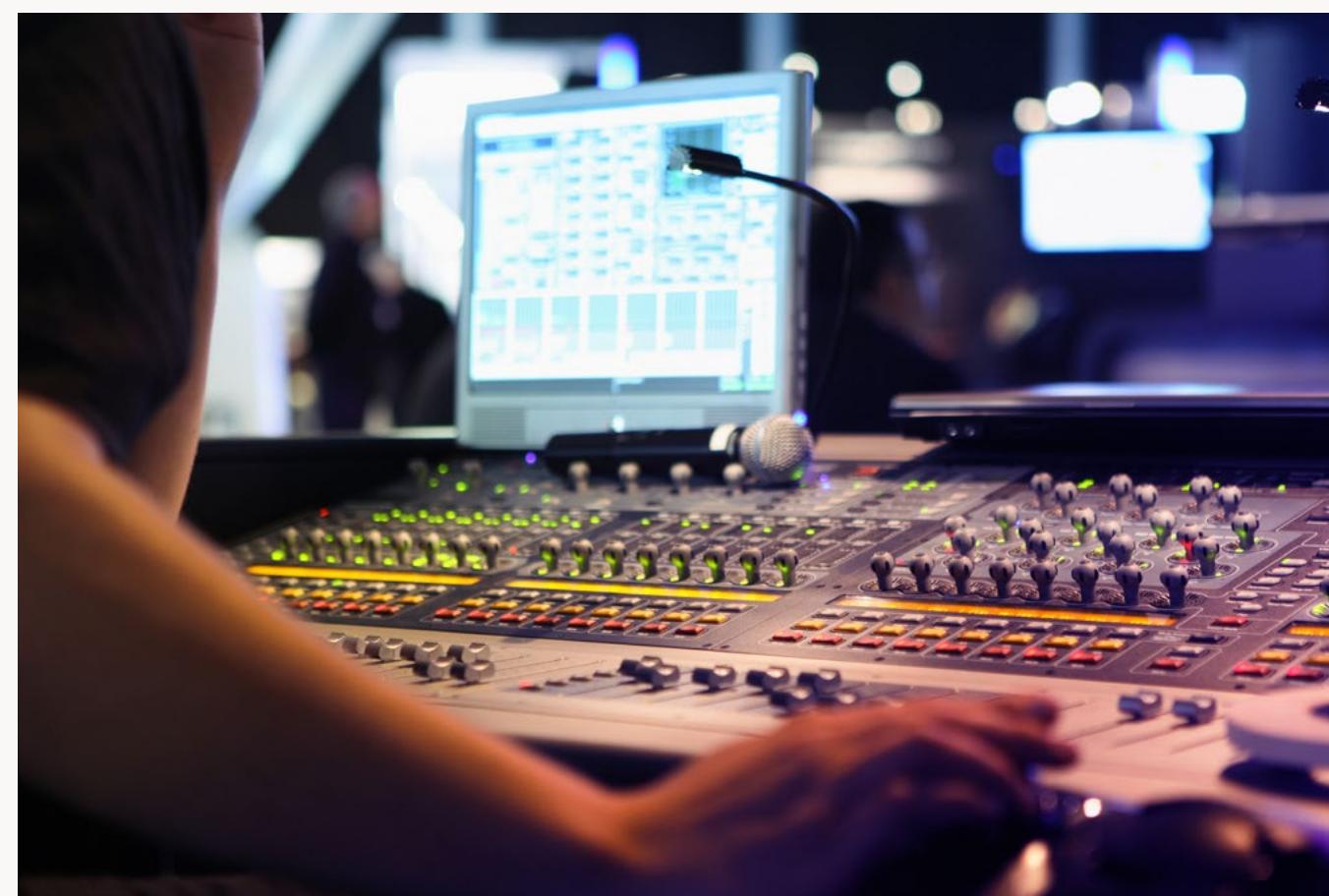
In December 2024, An Coimisiún received a request from the Minister for it to carry out a Sectoral Impact and Public Value Assessment on a request for consent received by RTÉ in relation to its planned closure of four of its digital radio stations. This report will be delivered in March 2025 as per the statutory deadline.

Broadcasting and video-on-demand (continued)

Input to Developing the New PSM Framework

During 2024, the PSM team liaised with the Department on an ongoing basis to offer input on proposed changes to the Broadcasting Act 2009 (as amended) culminating in the publication of the General Scheme of the Broadcasting (Amendment Bill) on 8 October, 2024, which affords An Coimisiún an expanded regulatory oversight role and resolves sequencing issues in the current legislative provisions for the public funding review process.

Under the revised system, An Coimisiún will develop a clear and transparent review methodology to assess the adequacy of public funding for the public service media providers every three years. The review methodology gives An Coimisiún, for the first time, the power to determine the framework for performance commitments, and outputs and associated financial inputs, performance indicators and metrics on a multi-annual basis. An Coimisiún will continue to carry out annual reviews of performance and adequacy of funding.



In addition, An Coimisiún will have further responsibilities in relation to RTÉ and TG4 Audience Councils, as part of a wider set of provisions to ensure their independence. The General Scheme also introduces corporate governance reform and transforms the Broadcasting Fund into a platform-neutral Media Fund.

The General Scheme implements recommendations by the Expert Advisory Committee (EAC), Future of the Media Commission (FOMC), and provisions of the European Media Freedom Act (EMFA).

Broadcasting and video-on-demand (continued)

The PSM team provided detailed feedback on the proposed system for assessing PSM performance and funding during the drafting stage. We have since escalated our relevant workflows, including our PSM Framework project which will provide the robust evidence base for the new review methodology outside of targeting and assessing other opportunities for the PSM Landscape into the future. We will be actively engaging with the public to understand what they want and need from Irish PSM.

Public Service Media Framework

The PSM Framework project began in September 2024. The project considers the potential changes to the funding model and the legislative/regulatory regime while interrogating the future of Irish PSM incorporating prominence (content of general interest) and audience priorities.

The cross-functional steering group established to provide input and shape the development of the project, including the work brief, met in September and December 2024.

The PSM Framework has four core objectives:

- Position the audience at the core of PSM as citizens, consumers, and co-creators of media
- Interrogate and futureproof PSM in an age of rapid technological change, audience fragmentation and changing consumption habits
- Drive long-term policy development and;
- Inform the evolving mission and strategic actions plans of Coimisiún na Meán.

The PSM Framework project Workstreams include:

- Audience Research
- Interrogation of Principles and Values that underpin PSM
- Establish framework for evolving regulatory role
- Understand and prepare for future technological changes and Innovation in distribution of PSM

Prominence (Content of General Interest) sits under the fourth “innovation” workstream.

Substantial scoping and informal engagement activities have been undertaken in 2024. An internal working group has also been established in relation to this specific objective. Subject to the making of the necessary Commencement Order relating to those sections of the Broadcasting Act 2009 by the Minister, we will move on to the next phase.

Stakeholder engagement was also a key aspect of the work across 2024, with inputs from other National Regulatory Authorities, National and International industry guilds and other local and international broadcast and media representatives.

Next Steps

As referenced, the next year will ensure the continuation of our key workstreams and establishment of further evidence bases and research that will inform our new regulatory role as it is established. Through our framework project we will ensure and champion a trusted, sustainable and innovative PSM into the future for all Irish audiences.

Broadcasting and video-on-demand (continued)

Review of broadcast moratorium

During 2022 and 2023 the Broadcasting Authority of Ireland (BAI, now Coimisiún na Meán) conducted a review of several of its statutory codes under what was then Section 45 of the Broadcasting Act 2009. The Code of Fairness, Objectivity and Impartiality in News and Current Affairs was considered as a part of this review and there were specific calls from stakeholders to review the moratorium during this process. As an outcome of this process, commencing in February 2024, Coimisiún na Meán undertook a review of the broadcast moratorium.

The broadcast moratorium was first included in broadcasting guidelines for the 1997 Presidential Election, a time when TV and radio were the main sources of news. Its original purposes were to allow voters a period of reflection before casting their votes, and to guard against voters being presented with new information or misinformation at the last minute when it was too late for it to be properly evaluated or discussed. With the growth in usage of online sources of news, there was a need to re-evaluate the utility of the broadcast moratorium.

The review itself included an examination of electoral silence periods in other countries, a survey of attitudes conducted with Ipsos B&A and a public consultation.

The outcome of the review was replacement of Broadcast Moratorium with an Additional Care Requirement for broadcasters during the Critical Election Period (the 24-hour period before the opening of polling stations and during the period when polling occurs). The new Additional Care Requirement, which replaces the Broadcast Moratorium, requires broadcasters to show additional care during the Critical Election Period. During the Critical Election Period, broadcasters should treat with extreme care information relating to the election that it believes, or has reason to believe, has been circulated with the intention of misleading or confusing voters or that is likely to mislead or confuse voters. The implementation of this additional care requirement is at the editorial discretion of the broadcaster. This may include the Broadcasters rebutting or correcting misconceptions arising from misleading information.

The Critical Election Period is reflected in Coimisiún na Meán's Guidelines in Respect of Broadcast Coverage of Elections and was in place for the General Election on November 29th.

Media Development

Journalism Schemes

In July 2024, Coimisiún na Meán launched two new funding schemes to support journalism. The **Local Democracy Reporting Scheme** and the **Courts Reporting Scheme** are aimed at supporting the media sector across Ireland and sustaining the production of high-quality journalism.

The schemes were established to ensure that people have access to news in their own areas and that the news they receive is trustworthy and accurate. They are also aimed at enhancing citizens' participation in local democracy and their understanding of the judicial system.

The Schemes were established on an administrative basis thanks to €6m funding secured by Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, Catherine Martin TD, and were devised in response to recommendations from the Report of the Future of Media Commission.

Grants awarded under the Schemes will fund new journalism roles - full-time and enhanced positions for local democracy and courts reporters - and also fund long-form public-interest journalism content. In this context, funding will assist media service providers to undertake in-depth focus pieces or series on a broad range of issues arising from coverage of local authorities/ other democratic forums, courts coverage, or related matters.

The launch of the Schemes followed a public consultation in April. Many submissions highlighted the Schemes' importance in sustaining a healthy democracy and informing and engaging citizens. The responses also generally expressed satisfaction with the approach proposed by An Coimisiún.



Media Development (continued)

All funded content is to be made freely available to the public not less than seven days after its initial publication and access will be facilitated by Coimisiún na Meán.

The new Journalism Schemes were open to applications from journalists and media outlets, including broadcast, print, and online platforms, in both Irish and English. To be eligible, applicants must have demonstrated editorial expertise, capacity and track record and must also be regulated entities or affiliated with regulated entities.

By the closing date, 30 September 2024, a total of 131 applications had been received, requesting a total of €9.08m in funding. The majority of the applications came from local newspapers, including long-established publishing groups, as well as from several online platforms, a dedicated courts reporting agency and a number of freelance journalists.

Applications were assessed by a panel of independent assessors in Q4 of 2024 and the funding decisions were ratified by Commissioners in December 2024. A total of 103 successful applications were offered funding.

GEDI Strategy

Gender, Equality, Diversity and Inclusion

Coimisiún na Meán is committed to ensuring that the media landscape is reflective of the diversity of Irish society, with equality of opportunity, access and representation to the fore. The Future of Media Commission made several recommendations to advance diversity, equity and inclusion across the media landscape. Several projects that aim to realise these recommendations were actioned in 2024.

On 3 July the inaugural Gender, Equality, Diversity and Inclusion (GEDI) strategy for the audio and audiovisual sector was launched by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin TD and members of An Coimisiún's GEDI Steering Committee. Among the actions outlined within the Strategy is the need for all audio and audiovisual media and media associations to publish their GEDI policies, plans and strategies.



Media Development Commissioner Rónán Ó Domhnaill and Executive Chair Jeremy Godfrey with Minister Catherine Martin, staff members and members of the GEDI Steering Committee at the launch of the GEDI Strategy

Media Development (continued)

Under the Strategy, Coimisiún na Meán expects media service providers to take steps to facilitate greater inclusion in the sector, including:

- facilitating the provision of training for staff on disability awareness and unconscious bias,
- enhancing the accessibility of workplaces and content
- examining the provision of paid internships and strategic mentorships for minority groups.

An annual self-assessment of how public service media and licensed broadcasters are progressing with the principles, actions and initiatives outlined in the Strategy will be undertaken.

GEDI Steering Committee

A GEDI Steering Committee was established as part of the GEDI Strategy; to assist us review the key actions contained in the Strategy and oversee the guidance it provides for the media sector. The first meeting took place on 3 July 2024 and was followed by a second on 9 October. External members of the committee whom we extend our sincere thanks to are:

- Margaret Ward
- Gareth Lee

- Teresa Hanratty
- Eleanor McSherry
- Leon Diop
- Emer O' Neill
- Colman Farrell

Development of Equality, Diversity and Inclusion Standards for Funding Schemes

Recommendation 2.4 of the FOMC pertains to the development of diversity standards for organisations in receipt of public funding. Following a request for quotes CommSol Consultants were engaged in November to work on the development of the Standards and assessment of the most appropriate framework for implementation. Some initial consultations took place with stakeholders. It was decided that the Sound & Vision 4 funding scheme would be the selected scheme for the planned implementation of the standards in Q4 2025 on a pilot basis.

EDI Monitoring, Data and Research

Coimisiún na Meán has been tasked with the collection and publication of consistent and comparable baseline EDI data by PSMs and Public Service Content Providers (PSCPs), aligning with the National Equality Data Strategy. Work on the initial analysis of potential options for implementation took place in Q4 2024.

Women in Music and Sound Broadcasting Research

Section 46N(4) (b) of the Online Safety and Media Regulation (OSMR) Act 2022 provides that media service codes may provide for “standards and practices to promote the broadcast in programmes broadcast on sound broadcasting services of music composed or performed by women”. An Coimisiún included in its GEDI Strategy a commitment to conduct research on women, music, and sound broadcasting and this research took place in 2024. The research was conducted by the internal Strategy and Research team with the report on findings expected in early 2025.

Mapping Career Pathways in the Media Sector

The FOMC identified the need for An Coimisiún to identify and map the current pathways to a career in the media sector. During 2024 we began working with key stakeholders on this initiative which included reviewing current education strategies, identifying barriers, and exploring new training and development opportunities. Our goal is to make these pathways accessible to all, with a particular emphasis on inclusivity and support for disadvantaged groups, ensuring that the media sector reflects and amplifies the diverse voices of Irish society. Work will be completed in 2025.

Media Development (continued)

Funding and Development

Throughout the year we continued to promote and support activities, events, initiatives, and the production of and accessibility to content that aims to progress gender, equality, diversity and inclusion in the audio and audiovisual sector. This support was via the Sound & Vision 4 Funding Scheme, the Sectoral Learning and Development Programme and Sponsorship Scheme.

Sound & Vision 4 Funding Scheme

During 2024, Sound & Vision 4 continued to deliver on its 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 the representation of women in five lead creative roles: Producer, Director, Writer, Director of Photography (DOP) and Editor. Overall, the data collected indicates that the scheme's continuing objective of encouraging more women continues to be effective, particularly in the key roles of Producer, Writer and Editor. As identified in previous reports, the role of DOP still has a significant imbalance of females versus males, albeit there is a positive trend in TV. The statistics below comprise those figures collected from applications submitted to the two 'open' rounds of the scheme operated during 2024.

Round	No. of TV Projects Offered Funding	Producer	Director	Writer	DOP	Editor
Round 51	27	85%	33%	67%	23%	67%
Round 53	35	80%	54%	41%	31%	60%

Sustainability

Coimisiún na Meán promotes high standards of environmental practices in the media sector.

Sustainable Media Ireland (SMI)

SMI is a sustainability network to promote and enable positive action on sustainability across Ireland's media sector. Established in 2020, the network is facilitated by Coimisiún na Meán and sees media organisations come together to learn, share knowledge, and partner on sustainability initiatives. A new 'members' area' was launched in 2024 and the network expanded to include representatives from screen, community and print media.

Media's Role in Sustainable Development – Accelerating progress on the SDGs

In February, Sustainable Media Ireland, supported by Coimisiún na Meán, hosted a discussion on the pivotal role of the media in accelerating progress on the Sustainable Development Goals (SDGs) with representatives of the media, government, business, and civil society.

Media Development (continued)

The event, hosted by network member RTÉ, was inspired by the broadcasters' participation in the *SDG Champions Programme*, run by the Department of the Environment, Climate and Communications (DECC).

Lunch & Learn: The network also hosted 3 Lunch & Learn online sessions covering a wide range of topics.

- September: Greening Your Operations: lessons from radio and TV
- October: Climate Content in the Irish Media: a panel discussion
- November: An update on albert in Ireland

BAFTA albert Carbon Calculator Project

The BAFTA albert carbon calculator and toolkit was introduced to Ireland in 2018 by Screen Greening Coalition. As recommended by the Future of Media Commission, Coimisiún na Meán worked with partners from the coalition along with Irish film and television stakeholders to establish a permanent certification process using the BAFTA albert calculator and toolkit in 2024.

An in-house business unit was set up to manage Irish partnership with BAFTA which will allow a wider range of TV and film productions to measure their carbon impact, benchmark by genre and take active steps to reduce it.

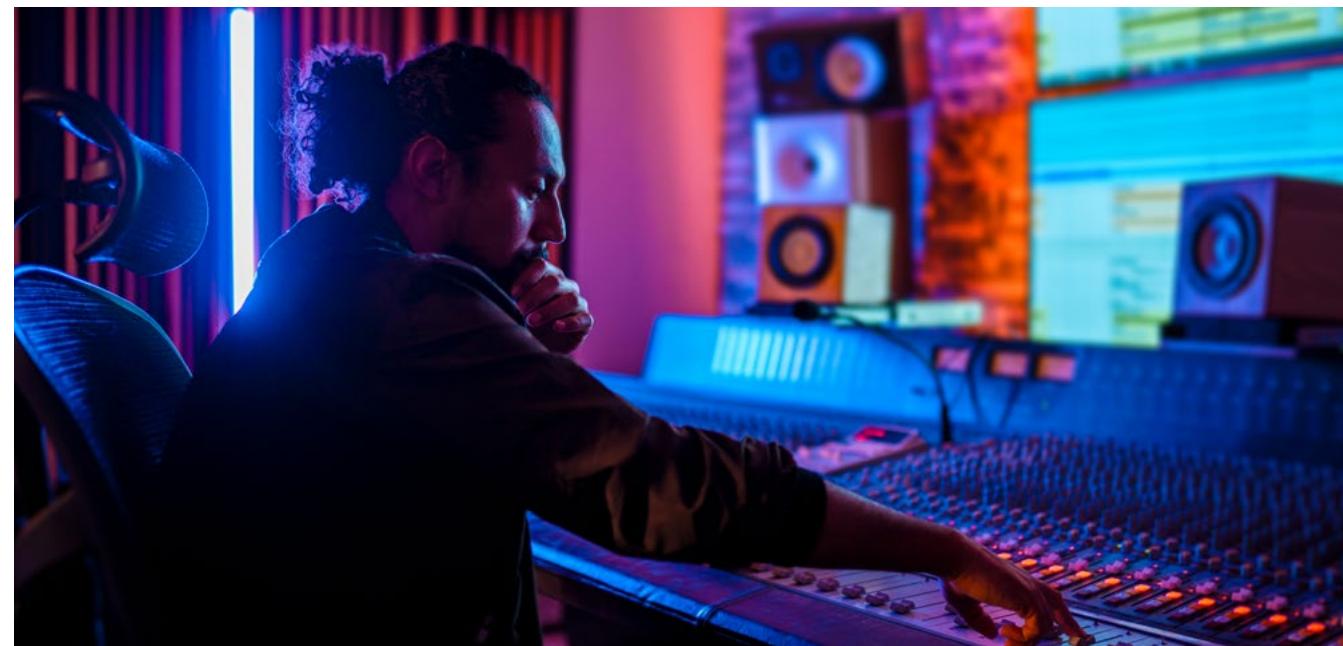
Sound & Vision Funding

The Broadcasting Fund

The Broadcasting Fund serves as a crucial tool for advancing several important strategic goals of Coimisiún na Meán. By expanding the availability and accessibility of culturally significant and Irish-language audio and audiovisual content for Irish audiences, the fund not only promotes creativity and innovation but also fosters greater sustainability within the broadcasting and independent production sectors. Moreover, the funding allocated from the fund actively

contributes to gender, equality, diversity and inclusion objectives, ensuring that voices from diverse backgrounds, including women and minority groups, are represented and supported within the industry.

We manage the administration of two funding schemes for broadcasting content / programming under the Broadcasting Fund further to the Broadcasting Act 2009. The revenue of the fund comprises 7% of the annual net receipts from television licence fees.



Media Development (continued)

Two Schemes have been developed and operated to date:

1. The Archiving Scheme
2. Sound & Vision 4

The Archiving Scheme

The Funding Scheme for the Archiving of Programme Material (“Archiving Scheme”) provides funding support for developing an archiving culture in the Irish broadcasting sector, which will contribute to preserving Ireland’s broadcasting heritage. The Scheme concerns programme material, and advertisements broadcast as a whole or in part or recorded for broadcast on radio and/or television.

A statutory review of the second iteration of the Archiving Scheme (“Archiving Scheme 2”), completed in 2022, assessed its operation, effectiveness, and impact. The outcomes and recommendations of that review have informed the development of the next Archiving Scheme by Coimisiún na Meán, “Archiving Scheme 3” which has been submitted to the Department for Ministerial consideration.

Sound & Vision 4

Sound & Vision 4 provides financial support to broadcasters and independent production companies to create diverse and culturally

relevant content across TV and Radio. One of the primary objectives of Sound & Vision 4 is to increase the availability and visibility of Irish-language programming and culturally significant content for audiences in Ireland and beyond. By doing so, the scheme plays a crucial role in preserving and promoting Ireland’s rich linguistic and cultural heritage. Sound & Vision 4 also contributes to the growth and sustainability of the broadcasting and independent production sectors by providing financial resources for developing, producing, and distributing high-quality audiovisual content. This support helps nurture creativity and innovation within the industry while facilitating the exploration of new formats and storytelling techniques.

Sound & Vision 4 in 2024

In 2024, we announced the outcomes of four (4) funding rounds operated under Sound & Vision 4.

Assessment panels assessed 403 applications seeking just over €45m in total funding. By year-end, the Scheme had offered funding of €22.7m to support the production of 210 projects.

In addition, a further round of Sound & Vision, round 55, was opened in October 2024, and 159 applications were received requesting total funding of €18.3 million. The outcomes from this round are expected to be announced in February 2025.

Round	Apps Assessed	Funding Requested	Apps Successful	Funding Offered
Round 51	165	€ 18,842,292.84	65	€ 7,906,612.00
Round 52 - Community Social Benefit Round	19	€ 721,582.70	19	€ 706,579.00
Round 53	175	€ 21,089,457.70	91	€ 10,186,082.00
Round 54 - Voices of Immigrant & new Irish Communities	44	€ 4,366,095.53	35	€ 3,961,240.00
Grand Total	403	€ 45,019,428.77	210	€ 22,760,513.00

Media Development (continued)

Round 51 - Decisions announced in April 2024

165 applications were assessed in this round, seeking just over €18.8m. An Coimisiún offered €7.9m of funding to support the production of 65 projects. This round included a strand of funding for programming focussing on gender equality, diversity, and the inclusion of new Irish communities and voices from additional exchequer funding secured by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, Catherine Martin TD.

Round 51 offered funding to support the production of 27 TV projects and 38 radio projects. 35% of the recommended funding (€2.7m) supported the production of Irish/bilingual projects, while 95% (€7.4m) went directly to the independent production sector.

Round 52 - Decision announced in April 2024

Round 52 was a Social Benefit Round specifically for Community Broadcasters and informed by the Community Media Policy and Social Benefit Framework. Just over €700k was offered to 19 Community Broadcasters who demonstrated how they use the funding to facilitate enhanced access to and representation of their respective communities and increase the range of

community participation in producing and distributing broadcast content. The funding also supported the community broadcasters, providing programming, training, and development opportunities for station staff and volunteers.

Round 53 - Decisions announced in September 2024

175 applications requesting over €21 million were submitted for consideration under Round 53 of the Scheme. An Coimisiún offered just over €10.1 million to support the production of 35 TV projects and 56 radio projects. 30% of the recommended funding (over €3 million) will support the production of Irish/bilingual projects, and 95% (over €9.6 million) will go directly to the independent production sector. The total funding allocation in round 53 included additional funding of €2 million secured Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, Catherine Martin TD, with 13 projects across television and radio being allocated funding for programming focused on children and young people.

Round 54 – Decisions announced in November 2024

44 applications seeking just over €4.3 million were assessed under Round 54 of the Scheme, which was a targeted round offering funding to support the production of

programming that will raise awareness of and explore the unique experiences and cultural values of new Irish communities while delivering a diverse range of high-quality culturally relevant content for audiences. Just over €3.9 million was offered to support the production of 35 projects. The funding for the round included an additional €2 million secured by Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, Catherine Martin TD.

Approximately 35% of the recommended funding will support the production of Irish/bilingual projects, and there are projects featuring a variety of other languages due to the nature of the Round. 97% of the funding (over €3.8 million) goes directly to the independent production sector.

Round 55 – Launched in October 2024, Closed on 28 November

Round 55 opened in October 2024 and closed on 28 November. An indicative budget of up to €6.4m is available for this Round. €1m of this amount is funding secured by Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, Catherine Martin TD. 159 applications are currently being assessed, seeking over €18.3 million.

Media Development (continued)

Overview of Funding Recommended

Medium	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Radio	255	€5,497,330.34	12%	127	€3,103,551.00	14%
TV	148	€39,522,098.43	88%	83	€19,656,962.00	86%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%
Medium	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Radio	255	€5,497,330.34	12%	127	€3,103,551.00	14%
TV	148	€39,522,098.43	88%	83	€19,656,962.00	86%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%
Service Type	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Commercial Radio	155	€3,720,789.61	8%	71	€1,803,048.00	8%
Commercial TV	13	€5,444,602.00	12%	10	€4,017,493.00	18%
Community Radio	69	€1,060,609.24	2%	34	€758,237.00	3%
Community TV	14	€794,616.94	2%	7	€378,672.00	2%
PSB Radio	31	€715,931.49	2%	22	€542,266.00	2%
PSB TV	98	€24,960,242.32	55%	66	€15,260,797.00	67%
To be Confirmed	23	€8,322,637.17	18%			0%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%

Media Development (continued)

Audience	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
<15	33	€8,205,471.03	18%	16	€3,299,921.00	14%
15-34	25	€6,050,182.30	13%	14	€3,665,612.00	16%
35-54	31	€2,148,435.29	5%	10	€882,129.00	4%
All adults	239	€21,438,048.63	48%	130	€11,328,439.00	50%
Family	75	€7,177,291.52	16%	40	€3,584,412.00	16%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%
Format	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Animation	23	€7,567,815.17	17%	10	€2,386,483.00	10%
Documentary	210	€16,009,876.80	36%	100	€8,673,115.00	38%
Drama	58	€10,220,029.26	23%	26	€4,415,419.00	19%
Education	25	€2,399,808.08	5%	17	€1,698,797.00	7%
Entertainment	68	€8,100,316.76	18%	38	€4,880,120.00	21%
Social Benefit (Community)	19	€721,582.70	2%	19	€706,579.00	3%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%

Media Development (continued)

Genre	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Arts/Culture	88	€6,309,120.49	14%	41	€2,533,985.00	11%
Children's	45	€9,916,628.32	22%	23	€4,300,385.00	19%
Contemporary society	143	€19,200,073.85	43%	75	€10,389,677.00	46%
History/Heritage	85	€5,841,214.40	13%	39	€3,034,381.00	13%
Media Literacy	4	€274,714.00	1%	3	€228,354.00	1%
Adult Literacy	2	€61,328.95	0%			0%
Science/Nature/Environment	17	€2,694,766.06	6%	10	€1,567,152.00	7%
Social Benefit (Community)	19	€721,582.70	2%	19	€706,579.00	3%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%

Programme Language	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
English	314	€31,097,439.27	69%	159	€15,461,396.00	68%
Bi or multi-lingual (with English)	7	€875,564.61	2%	5	€533,191.00	2%
Bi-lingual	45	€7,608,763.09	17%	23	€3,488,637.00	15%
Irish	37	€5,437,661.80	12%	23	€3,277,289.00	14%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%

Media Development (continued)

Applicant	Applications Assessed	Total Funding Requested	% of Total Requested	Successful Applications	Total Funding Recommended	% of Total € Recommended
Broadcaster	106	€3,359,027.09	7%	49	€1,909,476.00	8%
Independent Producer	297	€41,660,401.68	93%	161	€20,851,037.00	92%
Grand Total	403	€45,019,428.77	100%	210	€22,760,513.00	100%

Notable Projects Offered Funding in 2024

- **Welcome To Moore Street:** This TV series, to be broadcast on RTÉ, will provide an insight into modern-day Ireland through the lives, stories, and experiences of people living and working on one of the capital's most multi-cultural streets.
- **Joy to the World:** A radio documentary series to be broadcast on KCLR 96FM that celebrates Christmas with immigrant and New Irish Communities by incorporating their traditions, music, preparations, decorations, foods, and gift exchanges.
- **Election '24:** This documentary, to be broadcast on Oireachtas TV and made in collaboration with the Electoral Commission, will educate and inform viewers about our democratic process by following candidates and voters as they prepare for and participate in the 2024 General Election.

- **Ours to Protect: Series 2:** Over the course of a year, 16 commercial radio stations around the country will produce locally relevant programming to educate and inform listeners about climate change and climate action. This series builds on the learnings and success of a previously funded first series.
- **My Ireland Too:** A TV documentary series to be broadcast on Virgin Media Television about young asylum seekers and migrants navigating the challenges of building new lives in Ireland. The series aims to present an honest and authentic view of the migrant experience in Ireland.
- **Yesterday's Girl/Ar Ais Arís:** An Irish language drama series for younger viewers to be broadcast on TG4 about a trio of teen friends who accidentally bring back a young girl, Fiadh, from 11th-century Ireland to the present.
- **Mondays with Maddy:** This animation series to be broadcast on RTÉ Junior will explore the heartwarming bond between Maddy, an energetic six-year-old, and her lively 80-year-old grandad, who has dementia. Each episode follows the duo as they playfully get lost in the moment.
- **Alternatyva Alternayvai:** A documentary to be broadcast on Dublin City Television (DCTV) follows the development and performance of an opera while celebrating Lithuanian culture.
- **Mmanwu:** A radio drama to be broadcast on Newstalk that will delve into the complexities of maternal struggle, mental health, and the clash between tradition and modernity set against the vibrant backdrop of Dublin and Onitsha, Nigeria.

Media Development (continued)

- First Timers on The Front Line:** This TV series, to be broadcast on Virgin Media Television, will follow a group of trainees at National Ambulance Service training hubs across the country as they battle to save lives while getting their qualifications.

Examples of the projects funded under Round 52 Social Benefit Round for Community Broadcasters

- Ros FM** will build on training previously funded by Sound & Vision and offer QQI level 4 training to approximately 20 volunteers.
- Athlone Community Radio** will deliver QQI level 3 & 4 training to staff, volunteers, and community groups.
- Community Radio Youghal** will use the funding to increase engagement with local community service, St Raphael's, a facility for adults with disabilities.
- Community Radio Castlebar** will further develop its engagement with Spéire Nua, a group that works with ex-offenders, and the *Involve Youth Project*, which collaborates with Traveller youth.

- Flirt FM** will continue its successful 'Community Takeover' initiative, which has opened the airwaves to a range of community groups such as Foróige and Galway Autism Partnership by allowing them to produce and host their own programmes.

Funding of Irish Language Content

Sound & Vision 4 remains a vital funding source for producing Irish language/bilingual programming covering a range of formats and genres in radio and television content, serving both adult and youth audiences. In 2024, the scheme offered €6.7m in funding to such programmes, accounting for approximately 29% of the total funding offered.

Some notable projects include:

- Slán Le Rang a Sé:** An observational documentary series to be broadcast on RTÉ One following sixth-class pupils from Gaelscoil Choláiste Mhuire, one of the country's most diverse Gaelscoileanna, as they navigate the unique rite of passage of their final year in primary school.
- Blúiríní Osnádúrtha:** An Irish-language radio series to be broadcast on Raidió na Life, in which volunteers research and record Irish ghost stories from Dublin and beyond.

- Finscéalta Chiarraí:** Scéalta Miotasacha ón Ríocht: This radio documentary series to be broadcast on Radio Kerry will take listeners on a magical journey through Kerry's enchanting folklore and will be narrated by the vibrant voices of local school children in the Irish language.

- Ceol Comhraic 1798:** This documentary series, to be broadcast on TG4, will use the song tradition of the 1798 Rebellion to take viewers on a complex and fascinating journey that challenges conventional thinking and invites us to explore shared narratives regarding our history and the progression of our nation in a modern world.

- Clár sa Charr:** This radio feature series will air on 16 commercial radio stations over three months and features the voices of and conversations between adults and children from the area as they learn and practice their everyday Irish on the commute to and from school.

- Mo Shaol Do Shaol:** A series for younger viewers to be broadcast on Cúla4 in which two completely different people exchange hobbies and lives for one day.

Media Development (continued)

Encouraging and supporting more women in key creative roles

Sound & Vision 4 continued to deliver on its objective of encouraging and supporting more women in lead creative roles in programmes funded by the scheme. To assess and access data that captures trends over time, data from funded applications about the representation of women in five lead creative roles: Producer, Director, Writer, Director of Photography (DOP), and Editor is collected and analysed.

The positive trend of persons identifying as female in key creative roles continued in 2024, including a welcome increase in the Directory of Photography (TV). Of the 83 TV projects offered funding by the scheme in 2024, 80% of the producer roles and 47% of directors were listed as female. Of the 127 radio projects offered funding, 47% of the producer roles were female. A more detailed analysis is outlined in the Gender Equality, Diversity and Inclusion section of this report.

Accessibility of Sound & Vision Funded Programming

To facilitate the understanding and enjoyment of television programmes by people with visual and/or hearing difficulties, Sound & Vision requires that all funded TV programmes are made available with subtitles, at a minimum, and depending on the format of the funded programme, there are additional requirements to provide Audio Description (AD) and/or Irish Sign Language (ISL). An Coimisiún strongly encourages the provision of ISL and AD on as many funded TV projects as possible, and the scheme deems the costs relating to all access services as eligible.

In July 2024, the Sound & Vision team hosted an event at the Irish Film Institute in Dublin for programme-makers and broadcasters to discuss the provision of accessibility services on Sound & Vision-funded programmes. Over 40 independent producers and representatives from Community TV, RTÉ, TG4, Oireachtas TV, and Virgin Media attended the event. Each broadcaster presented an overview of their approach to providing access services and outlined their policies, procedures, and workflows. Two independent production companies

also provided case studies, sharing their practical experience of devising and incorporating access service provision into their programmes.

Sound & Vision funded 83 TV projects in 2024, and all projects provided subtitles. In addition, 68 will provide audio description, while 38 will provide Irish Sign Language.

European Works Content Levy

The Audio-Visual Media Services Directive (AVMSD) introduced the potential for European countries to impose financial obligations on media service providers that target audiences in their jurisdiction.

The Broadcasting Act 2009, as amended, transposes into Irish Law Article 13 of the AVMSD. Article 13(2) of the AVMSD gives European Union (EU) Member States the option to impose financial obligations on media service providers (MSPs) that target audiences within their borders, but which are based in another Member State.

Media Development (continued)

Part 10, Section 159E of the Act grants Coimisiún na Meán the power, subject to Ministerial approval, to establish a European Works levy (“levy”) for the purpose of funding a scheme to support the production of European Works. It also gives Coimisiún na Meán the power to determine which MSPs would be subject to this levy, and enables Coimisiún na Meán, in consultation with Fís Éireann (Screen Ireland), to establish a scheme and to award grants using the levy proceeds.

The Future of Media Commission Report - Implementation Strategy & Action Plan - recommended that Coimisiún na Meán *‘conduct research and make recommendations to the Minister in relation to the feasibility of the audio-visual content levy and fund’*. This process undertaken and completed as part of our 2024 workplan, and we will present this Feasibility Study for consideration by the Minister in 2025.

Sponsorship Awards and Sectoral Learning and Development

Sponsorship Scheme

Each year through our Sponsorship Scheme we promote Ireland’s media sector by supporting a range of media related events and activities. A total of €256,125 was offered to 29 successful applicants in 2024. The sponsored projects aligned well with our role as both a regulator and media development agency, raising awareness of the talent and creativity at work across Ireland’s media landscape, and supporting the availability

of a wide variety of content for audiences. Events and activities sponsored during the year include Culture Crush 2024; an industry event for professionals working in the cultural and creative sectors, and a host of festivals and events supporting journalism, music, and both radio and screen industries. Examples include Headline’s Mental Health Media Awards, the Choice Music Prize, Cork International Film Festival, and Animation Dingle.



Media Development (continued)

A list of sponsored activities can be found below.

Applicant	Event / Activity
Royal Television Society	The Gay Byrne Memorial Lecture
Oireachtas na Gaeilge	Gradaim Chumarsáide an Oireachtas 2024/ Oireachtas Media Awards
Belfast Media Festival	Belfast Media Festival
Cork International Film Festival	69th Cork International Film Festival - Documentary Programme
David Reid	Choice Music Prize
Dublin Business Innovation Centre	Culture Crush 2024
DCU Anti-Bullying Centre	Children & Young People's Assembly on Online Bullying
Dingle Animation Festival Ltd	Animation Dingle
Dublin International Film Festival	DIFF
Fresh Film	IYFTY's Regional Finals Fresh International Film Festival
Galway Film Fleagh CLG	Galway Film Fleadh & Fair
Galway Film Resource Centre	FÍS TV Summit
Generation Y	The National Student Media Awards 2024 (SMEDIAs)
Gorm Media DAC	The GORM Gathering.
Harp Media	Harp Short School Training & Film Competition
Irish Film Institute	IFI Spotlight & Irish Focus
IFTA Academy CLG	21st Anniversary - IFTA Awards Ceremony

Media Development (continued)

Applicant	Event / Activity
IBI	IMRO Radio Awards
Kilkenny Animated Festival	Kilkenny Animated Festival
Philip Kidd	KinoD
Screen Directors Guild of Ireland	Exploring Reality - Documentary Training
Sky Ireland	RTS Ireland TV Awards 2024
Catlayst International Film Festival CLG	Catalyst International Film Festival 2024
The Irish Animation Awards	Animation Ireland Conference 2024
The Radharc Awards	The Radharc Trust
The Writers Guild of Ireland	Zebbie Awards 2024
Athlone Community Radio	Training Workshop on media literacy
Rockfinch Limited	Indie Info 2024
Headline Shine	Mental Health Media Awards
Wildcard Distribution	Sponsorship of Kneecap Oscars Campaign

Media Development (continued)

Sectoral Learning and Development Programme

In 2024 we also continued to support organisations working in media to deliver a range of training, learning and development activities under our Sectoral Learning and Development Programme. €536,500 was allocated to a variety of projects supporting training and development across Ireland's media sector.

Initiatives supporting the sustainability of our broadcasting sector included a journalism graduate internship programme from Learning Waves, and development activities for community radio operated by representative organisations CRAOL and the Community Television Association. Support was also provided for a leadership programme for those working in the creative industries and workshops on virtual production, film-financing and documentaries assisted those working in the audio-visual industry.

In addition, An Coimisiún continued to support the promotion of Irish language media via work undertaken by Oireachtas na Gaeilge, and our commitment to gender, equality, diversity and inclusivity in media was reflected in funding for a range of initiatives. Examples in this regard include the Women in Film and Television Short Film Showcase and GORM Media's Close-Up Programme providing media training for those from minority and ethnically diverse backgrounds.

A complete list of the organisations whose activities were supported in 2024 is set out below.

Organisations - 2024

Ace Producers

Near FM

CRAOL

X-Pollinator

Creative Europe Dublin and Creative Europe Galway Media Desk

Oireachtas Na Gaeilge

Community Television Association

Writers Guild of Ireland

Film Ireland

Celtic Media Festival

Furthr

Women on Air

Gorm Media

LW Journalism Graduate Programme

IFTA

Screen Composers Ireland

Learning Waves

Screen Producers Ireland

NUJ

Women in Film and Television

Media Development (continued)

Irish Language

In line with recommendations of the Future of Media Commission, Coimisiún na Meán advanced a Comprehensive Review of Irish Language Media in 2024 to assess the current landscape and develop recommendations to strengthen the sector. This Review considers how Irish language media reflects Irish life, including culture, politics, social issues, and the economy, with a focus on developing actionable measures to enhance content provision.

Significant progress was made during the year, including the delivery of interim reports and the completion of a national survey designed to capture audience insights on Irish language media. The findings provide valuable data on the availability, diversity, and reach of Irish language content across platforms.

A project team was appointed through a competitive tender process to advance the next stages of the Review.

Their work includes:

- An in-depth analysis of existing Irish language content provision.
- Stakeholder engagement with key organisations and sectoral representatives.
- Identifying strategic opportunities to enhance the visibility and sustainability of Irish language media.

This work will continue in 2025, with further consultation and reporting contributing to the development of a comprehensive set of recommendations to ensure a strong future for the sector.

Publication of the 'Irish Language in Media' Survey

In December 2024, Coimisiún na Meán published the findings of the Irish Language in Media survey, a research project developed from the outset by the organisation. The survey gathered insights into the presence of Irish across the media sector, identifying strengths, challenges, and opportunities for growth.

The findings will inform policy development, funding strategies, and the ongoing Comprehensive Review of Irish Language Media, ensuring decision-making is guided by robust data and sectoral engagement.

Irish Language Advisory Committee

The Irish Language Advisory Committee remains a key forum for collaboration between Coimisiún na Meán and stakeholders, including Foras na Gaeilge, RTÉ, TG4, Oireachtas na Gaeilge, CRAOL, Independent Broadcasters of Ireland, Screen Producers Ireland, Conradh na Gaeilge and Raidió Rí-Rá. In 2024, the Committee focused on:

- Supporting the Review of Irish Language Media, playing a role in the progression of its different stages.
- Expanding its membership to ensure broader sectoral representation.
- Addressing gaps in training provision for Irish language media professionals.
- Enhancing career awareness initiatives to encourage greater participation in the sector.

As discussions continue into 2025, Coimisiún na Meán and Foras na Gaeilge will explore how the Committee's format can evolve to remain an effective forum for collaboration and sectoral development.

Media Development (continued)

Irish Language Youth Radio Feasibility Study

Building on previous discussions within the Irish language media sector, Coimisiún na Meán continued work in 2024 on assessing the feasibility of a hybrid FM and online Irish-language youth radio service.

A team of consultants was appointed following a competitive tender process, with work commencing in late 2024. This phase of the study involves:

- Stakeholder engagement with industry, cultural bodies, and policymakers.
- Market analysis to assess feasibility and demand.
- Reviewing potential service models to determine the most viable approach for developing a dedicated youth-focused Irish language radio service.

The findings will inform recommendations on the potential development of a national Irish language youth radio service.

A strong Irish language media sector is essential to ensuring that Ireland's media landscape reflects and strengthens Ireland's cultural identity. Coimisiún na Meán is dedicated to promoting the sustainability, visibility, and growth of high-quality Irish language content across all platforms.

We will continue to support the growth and visibility of Irish language media through research, policy development, funding, and collaboration. By working closely with the sector, we aim to ensure that Irish media language thrives in an ever-evolving landscape.



User Support & Engagement



User Education & Media Literacy

To align with the initiation of the Digital Services Act in February 2024, the Media Literacy and User Education and the Communications teams ran a public awareness campaign called 'Spot it. Flag it. Stop it.' from February-March 2024. This campaign encouraged the public to report illegal content to the platforms where they first saw it.

2024 was a very busy year for elections, at local, national and European level. To raise awareness of the remit of Coimisiún na Meán and supports for electoral candidates encountering harmful or illegal



content online, we developed two electoral information packs. The first pack was launched in time for the local and European elections in June and the second pack was created in collaboration with an Garda Síochána and it was ready for the general election in November. The resources were well received and create a backdrop for supporting electoral integrity.

In 2024, we also launched our first ever educational resources for secondary school students called '*Rights, Rules, Reporting Online*'. Aimed to be used in subjects like CSPE, SPHE and Politics and Society, these resources comprise two videos, a poster, an infographic, FAQs for students, scenarios and a detailed lesson plan for teachers and educators. These resources live on our updated website. Every secondary school in Ireland received a poster, an infographic and a letter of introduction so they could work with their students on the issues of rights and rules online. We also followed up with a campaign to ensure that teachers were aware of these resources. The videos from this campaign were especially well received on Snapchat and TikTok, with posts on these channels driving more than 15,000 clicks through to our website. Our resource takes a rights approach and aims to raise awareness for young people that new rules exist online that supports their online rights.

User Support & Engagement (continued)



Finally, in line with our statutory duty to promote media literacy initiatives, we continued to fund and facilitate the work of the Media Literacy Ireland (MLI) network by helping it with logistics, coordination and secretariat support. We helped run talks in public libraries on the topic of media literacy and following a successful pilot in 2023, 2024 saw the launch of the MLI Awards at the kind invitation of Virgin Media Studios in November. Many shining examples of media literacy projects across the country were celebrated and rewarded. The MLI conference also took place in December with a theme of '*Media Literacy from the Cradle to the Grave*', reflecting the lifelong learning characteristics of media literacy and included a keynote address from Dr Leo Pekkala from the National Audiovisual Institute (KAVI) in Finland.



Director of Policy Anne-Marie Pollock and Director of User Support & Engagement Stephanie Comey take part in a panel discussion at the MLI conference in December.



Establishment of new decision-making framework for handling broadcasting and Video-On-Demand (VOD) Complaints

Complaints handling supports our mission for developing and regulating a diverse, safe and trusted media landscape. It is a way for the public to hold broadcasters and video-on-demand providers to account where they believe there has been a breach of content standards and accessibility requirements. This accountability builds responsible conduct by broadcasters and video-on-demand providers, balancing the important rights of freedom of expression and editorial independence with the need to protect the interests of the audience and the public.

Members of the public have a right to complain to the broadcaster or video-on-demand provider if they have seen or heard something they believe does not meet the required standards. This right is provided at section 47(1) of the Broadcasting Act 2009, as amended. The public also has a right to complain to Coimisiún na Meán, which is provided at section 48 of the 2009 Act. We generally advise complainants to make their complaint to the broadcaster or video-on-demand provider in the first instance as this is usually the quickest way for a complaint to be responded to. If a complainant is not satisfied with the response, they can refer their complaint to us.

User Support & Engagement (continued)

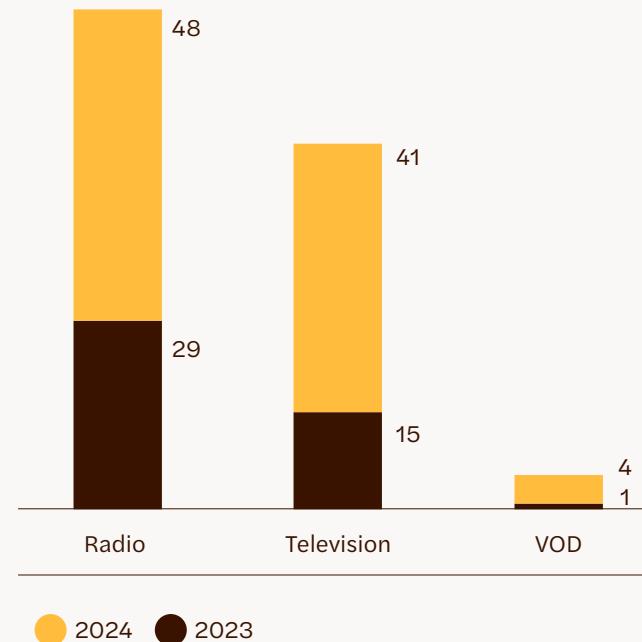
Our key focus in the first half of 2024 was to establish a new complaints-handling process, replacing a process operated by Coimisiún na Meán's predecessor organisation, the BAI. The Online Safety and Media Regulation (OSMR) Act 2022 introduced significant changes to the overall process for considering complaints and an expansion of scope to cover more matters and services. These changes are:

- A new screening process for the Commission to dismiss a complaint, refer it back to the service provider or refer it for further consideration.
- A new formal process for investigating suspected breaches raised by a complaint, which may result in financial sanctions for the service provider.
- Bringing video-on-demand providers within scope of complaints.
- An expansion of the range of matters that can be complained of, e.g. access services, advertising time limits and news and current affairs quotas.

A new process was put in place by the end of H1 2024 and a webform for members of the public to make a complaint was developed in H2 and launched in December 2024.

Broadcasting and Video-On-Demand Complaints

In July 2024, the Commission began making its first decisions on complaints that had been registered and held while the new process was in development. These included complaints made in 2023.



From March 2023 to December 2024, Coimisiún na Meán accepted 138 valid complaints across the following service types:

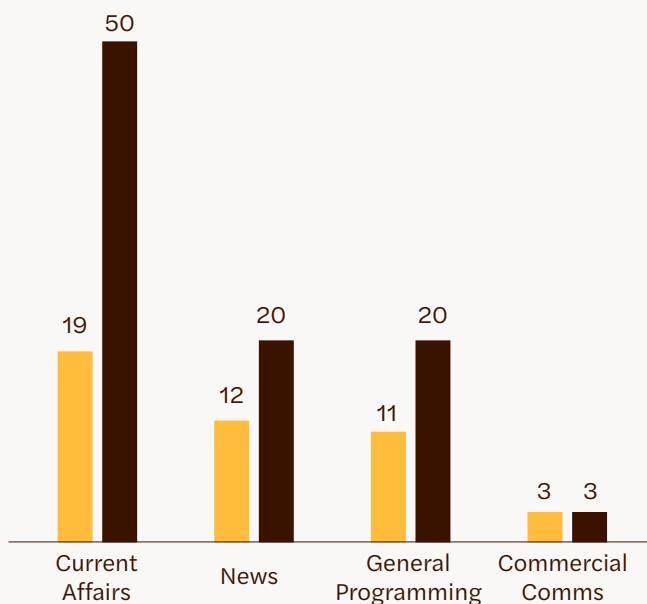
- 2023: 29 radio broadcasts, 15 television broadcasts and 1 video-on-demand programme
- 2024: 48 radio broadcasts, 41 television broadcasts, 4 video-on-demand programmes

Of the valid complaints received in this period, RTÉ broadcasts and video-on-demand services, accounted for 77% of the complaints accepted. LMFM accounted for 6% of the complaints accepted, Newstalk 106-108FM accounted for 4%, Virgin Media Television accounted for 2% and other regulated radio stations accounted for the remaining 11%.

User Support & Engagement (continued)

Complaint Categories

The majority of complaints were about current affairs programmes. This was followed by news programming and general programming, with equal numbers of complaints accepted for both. Commercial communications received the fewest complaints.



● 2024 ● 2023

The most common topics/issues complained about are:

- 13% - Irish Governance & Politics
- 12% - Conflict in Gaza
- 9% - Profanity, Sexism & Drug references
- 8% - Abortion
- 6% - LGBTQ+
- 4% - Healthcare
- 4% - Animal Welfare
- 3% - Immigration

The remaining 41% comprised single topics/issues.

In current affairs programming, issues relating to fairness, objectivity and impartiality are of most concern to complainants. These complaints often included multiple components, including matters such as harm, undue offence, likely to promote or incite to crime, likely to incite violence or hatred, or undermine the authority of state.

For news, complaints mainly concerned whether the reporting and presentation of news was done in an objective and impartial manner and without any expression of the broadcaster's or provider's own views. Complaints are also included matters such as, accuracy, the presentation/misrepresentation of views and facts, and acknowledgment and correction of significant mistakes.

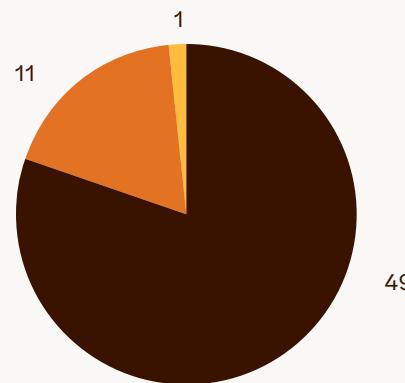
In general programming, complainants are concerned about content they believe to have caused harm and/or offence, be likely to promote or incite to crime, be likely to incite violence or hatred, or to undermine the authority of state. Complainants are also concerned with principles from the Code of Programme Standards, predominantly respect for community standards, importance of context, protection from harm, respect for persons and groups in society and the protection of the public interest.

User Support & Engagement (continued)

Commission Decisions

From July to December 2024, the Commission decided upon 61 complaints over 7 meetings. The Commission decides whether to:

- Refer the complaint back to the service provider to be considered in its complaint handling process; or
- Dismiss the complaint, if it meets certain criteria; and, if not doing either of those,
- Refer the complaint to be considered for investigation.



- Dismiss the complaint pursuant to section 48(4)(a) of the Broadcasting Act 2009, as amended.
- Refer the complaint to an authorised person to be considered for investigation, pursuant to section 48(5) of the Broadcasting Act 2009, as amended.
- Refer the complaint to the broadcaster for consideration under its code of Practice for Complaint Handling, pursuant to section 48(3) of the Broadcasting Act 2009, as amended.

The 11 complaints to be considered for investigation will be decided upon in 2025.

The Commission will decide upon the remaining complaints received in 2024 by early Q2 2025. Decisions will also be made on whether to investigate the 11 complaints which have been referred for such consideration by the Commission. We will review complaints handled and decisions made, assess trends and develop insights. We plan to communicate these to the public and industry to support compliance with standards and public awareness and understanding of our decision making.

Complaints received under the Digital Services Act (DSA)

Article 53 of the Digital Services Act establishes the right of recipients of intermediary services, or any mandated organisation or association acting on their behalf, to lodge a complaint against providers of these intermediary services alleging an infringement of the DSA. Complaints should be directed to the Digital Services Coordinator (DSC) in the Member State where the recipient of the service is located or established. Coimisiún na Meán is the Digital Services Coordinator designated in Ireland.

The DSC will assess the complaint and, where appropriate, forward it to the DSC in the Member State where the provider of the intermediary services is established, possibly accompanied by an opinion. If the complaint falls under the responsibility of a different authority within the same Member State, the DSC will transfer the complaint to the appropriate relevant authority.

An Coimisiún processes complaints falling within its own jurisdiction in line with the DSA, as well as its own national legislation, the Broadcasting and Online Media Regulation Acts 2009-2022, as amended. Under the 2009 Act, An Coimisiún must carry a number of steps in relation to a complaint. This includes an initial assessment of the complaint, a further assessment of the complaint, and notification to both the complainant and the intermediary service provider (ISP) of its proposed action and final decision on the complaint. An Coimisiún also seeks representations from the ISP on its proposed action, and considers those representations in advance of making a final decision. Given the number of ISPs based in Ireland, complaint numbers are significant in our jurisdiction.

User Support & Engagement (continued)

The DSA came into force on 17 February 2024, and since then An Coimisiún has been building a DSA complaints team, as well as processes and procedures for handling complaints.

In February 2024, An Coimisiún began the intake of DSA complaints at a national level, as well as via the EU information sharing system, AGORA. The complaints received from other member states are transmitted to us by the DSC of origin.

Our DSA complaints team have collaborated with DSC colleagues across the EU in order to establish effective processes for the transmission of these complaints and is also working actively in the European Board for Digital Services to develop agreed complaint-handling procedures between DSCs.

As part of our role as a new regulator, we continue to engage with both complainants and platforms to ensure understanding of our processes and their implementation in line with the legislation. This is very valuable to the work of An Coimisiún and helps to establish a mutual understanding of the DSA complaints process under the Broadcasting and Online Media Regulation Acts 2009-2022.

In 2024, An Coimisiún received 322 potential DSA complaints for assessment.

Of the 322 complaints received by An Coimisiún for assessment in 2024, 68 were submitted by complainants located in Ireland. The remaining 254 complaints were transmitted to An Coimisiún from DSCs in other Member States as the complaint related to an ISP established in Ireland. Of these, 82 complaints were transmitted to An Coimisiún from the German DSC, with a further 39 being transmitted from the Dutch DSC. A full breakdown of where complaints were transmitted from is outlined below:

Digital Services Coordinator transmitted from	No. of complaints
Germany DSC	82
Netherlands DSC	39
Finland DSC	33
Denmark DSC	19
Austria DSC	13
Greece DSC	11
Czechia DSC	8
Portugal DSC	8
Belgium DSC	7
Sweden DSC	7
Hungary DSC	6
Slovakia DSC	4
Estonia DSC	3
Italy DSC	3

Digital Services Coordinator transmitted from	No. of complaints
Luxembourg DSC	3
Malta DSC	3
Spain DSC	3
Bulgaria DSC	1
Slovenia DSC	1
Total	254

During 2024, An Coimisiún transmitted one complaint to another DSC as it related to an ISP that is established there.

Digital Services Coordinator transmitted to	No. of complaints
Germany DSC	1
Total	1

User Support & Engagement (continued)

Of the 322 complaints received by An Coimisiún for assessment in 2024, it was determined that 12 of these related to articles of the DSA that fall under the competency of the Competition and Consumer Protection Commission (CCPC). Accordingly, these 12 complaints were transmitted to the CCPC as the Competent Authority.

An Coimisiún will continue to process DSA complaints into the future, in close alignment with other DSCs and the European Commission. Complaint information will form an important part of how we supervise and regulate platforms in the future.

Contact Centre

The Contact Centre, managed by our User Experience team, launched in February 2024 with a clear vision: to provide a structured, efficient, and informed service for users navigating complaints related to the Online Safety Framework, broadcasting codes and rules, and general inquiries in relation to the support and development of the Irish media sector. It has a quality user-centric offering that is simple and easy to access and has evolved as regulatory measures have come into place. The Contact Centre has a

range of responsibilities including dealing with queries and complaints through the contact channels of voice, email, and letters through the English and Irish languages. Each contact to the centre is logged, triaged and assessed to ascertain if the query is within An Coimisiún's regulatory remit or if an alternative resource, be it another regulator or public service should assist the user and relevant advice is provided.

The Contact Centre responded to approximately 1,400 queries between February and December 2024, with an average of 3-5 interactions per query due to the increasing complexity of queries. Our User Experience team responsible for the Contact Centre undertakes significant work in gathering evidence, advising users, and escalating valid complaints which involves conducting deep preliminary and validity assessments before escalating cases to the Complaints teams. A process for escalated cases due to complex and sensitive issues was established at the launch of the Contact Centre and this ensures these cases are addressed promptly and effectively to support users. Where appropriate the process for escalated cases has necessitated collaboration with stakeholders such as Hotline.ie and An Garda Síochana.

During 2024, extensive work was completed in developing processes, improving case handling, and ensuring high-quality engagement with users. Additionally, the Contact Centre has provided data-driven insights into user behaviours, emerging risks, and recurring issues across platforms. This data has also been able to provide real-world example of how users experience social media platforms, illustrating the complexity of user interactions, the impact of the Contact Centre's work and informing An Coimisiún's and the European Commission's regulatory remit.

The Contact Centre is open Monday to Friday from 8am to 6pm, exclusive of public holidays. It is planned in future that the channels of communication will expand to webchat and Irish Sign Language (video).

User Support & Engagement (continued)

Youth Advisory Committee

Established in December 2023, the Youth Advisory Committee is a statutory committee of Coimisiún na Meán under the Broadcasting Act 2009 (as amended). Its role is to assist and advise the Commission on matters relating to young people, ensuring their interests and perspectives are considered in decision-making by the Commission.

The Committee comprises representatives from 11 organisations that work with and/or on behalf of children and young people, alongside 13 youth members aged 18-24. This membership ensures a diverse range of perspectives and lived experiences inform Coimisiún na Meán's work.

Following an initial meeting in December 2023, the Committee convened quarterly throughout 2024. Discussions aligned with key areas of Coimisiún na Meán's work programme, with the Committee providing valuable input on:

- The Online Safety Code and its application
- The review of the broadcast moratorium
- Educational resources for young people, teachers and parents
- Experiences of online hate for information-gathering purposes

To mark its first full year, the Committee undertook an evaluation in December 2024, reflecting on their experiences and providing feedback to shape its future development. The Youth Advisory Committee continues to operate as a key instrument for gaining insights on the experiences of children and young people, contributing to the establishment of a media landscape that upholds the rights, wellbeing and development of children and their safe engagement with content.

Members of our Youth Advisory Committee.



Financial Statements

for the year ended 31
December 2024

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Commission Information

Commissioners: Jeremy Godfrey
Celene Craig (Term ended 14 March 2024)
Niamh Hodnett
Rónán Ó Domhnaill
John Evans
Aoife MacEvilly (Appointed 22 July 2024)

Address: 1 Shelbourne Buildings
Shelbourne Road,
Dublin 4, D04 NP20

Solicitors	William Fry LLP 2 Grand Canal Square Dublin 2	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 2
	Beauchamps LLP Riverside Two Sir John Rogerson Quay Dublin 2	McCann Fitzgerald Riverside One Sir John Rogerson's Quay Dublin 2
	Byrne Wallace 88 Harcourt Street St Kevin's Dublin 2	Philip Lee 7/8 Wilton Terrace Dublin 2

Bankers	AIB 1 – 4 Baggot Street Lower Dublin 2	Bank of Ireland St Stephens Green Dublin 2
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Auditors	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1
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Governance Statement and Commissioners Report

Coimisiún na Meán was established with effect from 15 March 2023 further to the provisions of the Online Safety and Media Regulation Act 2022 (“OSMR Act 2022”). The OSMR Act 2022 was signed into law on 10 December 2022. In accordance with the transition provisions of the OSMR Act 2022, the former Broadcasting Authority of Ireland (“BAI”) was dissolved when Coimisiún na Meán was established. Coimisiún na Meán assumed the functions, assets, liabilities and staff of the BAI and all references to the BAI in all contracts and other legal instruments were henceforth construed as references to Coimisiún na Meán. At the date of establishment, all functions that immediately before the establishment day which were vested in the BAI or statutory committees were transferred to Coimisiún na Meán. Part 16 of the OSMR Act 2022 provided for the transfer of staff, functions, assets and liabilities to the Commission.

Coimisiún na Meán operates primarily in accordance with the Broadcasting Act 2009, as amended (“the Act”).

In addition to undertaking the functions of the BAI as the regulator for broadcasting in Ireland, Coimisiún na Meán is responsible for the regulatory framework for online safety, the regulation of broadcasting and audiovisual on-demand services, and for supporting and developing the media sector in Ireland.

Coimisiún na Meán is led by an Executive Chairperson and four Commissioners, collectively referred to as the Commission.

Members of the Commission are appointed by the Minister for Culture, Communications and Sport pursuant to section 11 of the Act.

The powers and functions of Coimisiún na Meán are set out in section 7 of the Act. The Commission is accountable to the Minister for Culture, Communications and Sport and is responsible for ensuring good governance. It performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues.

Pursuant to section 14 of the Act, the Chairperson shall carry on, manage, and control the staff, administration and business of the Commission. The Chairperson performs his functions subject to such policies as may be determined from time to time by the Commission and in line with the Commission’s Statement of Strategy and Workplan which is required to be drawn up and adopted by the Commission pursuant to section 29 of the Act. Section 27 of the Act requires the Chairperson to provide evidence to the Dáil Éireann Committee, when requested, on the regularity and propriety of the Commission’s transactions, the economy and efficiency of its resource use, the effectiveness of its operations, and any relevant issues in reports by the Comptroller and Auditor General.

In its first full year of operation, Coimisiún na Meán carried out its functions with reference to its annual work programme, submitted to the Minister further to Section 29(7) of the Act.

Governance Statement and Commissioners Report (continued)

In the second half of 2024, Coimisiún na Meán focused on the development of its first Strategy Statement. The Statement, covering the period 2025 – 2027 was published in April 2025.

The Commission may delegate the performance of non-reserved functions to a Commissioner, or to a member of the staff of the Commission, on such terms and conditions as it may determine, and the Commissioner or member of the staff of the Commission shall be accountable to the Commission for the performance of that and in line with the specific provisions set out in section 8 of the Act. During the reporting period, no delegations of functions were made, and all decisions were taken by the Commission.

Coimisiún na Meán is also responsible for the administration of the Broadcasting Fund and the authorisation of transactions on the Broadcasting Fund. The governance arrangements and control procedures within Coimisiún na Meán also apply to the Broadcasting Fund.

An oversight agreement was in place between Coimisiún na Meán's and the Department of Culture, Communications and Sport during the reporting period. In addition, there was a memorandum of understanding in place covering Coimisiún na Meán responsibility under circular 13/2014 in respect of Exchequer funding.

Commission Responsibilities

The functions and objectives of the Commission are set out in the Act. The specific and reserved decision-making responsibilities of the Commission are set out in the Coimisiún na Meán Schedule of Matters Reserved for Decision of the Commission. Standing items considered by the Commission include:

- Consideration and approval of the draft minutes of the previous meeting
- Declarations of Interest
- Matters concerning the functions and business of Coimisiún na Meán

As necessary, the Commission considers

- Matters relating to the achievement of Coimisiún na Meán's strategic objectives
- Minutes of the Audit and Risk Committee
- Risk updates
- Reserved matters

Section 26 of the Act requires the Commission to keep all proper books and records of account of all income and expenditure of Coimisiún na Meán and of the sources of such income and the subject matter of such expenditure, and of the property, assets, and liabilities of Coimisiún na Meán. The Commission is also required to keep and to account for all such special accounts as required in section 26 of the Act, and as the Commission, with the consent of

the Minister, or the Minister may from time to time direct should be kept.

In preparing these financial statements, Coimisiún na Meán 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 Coimisiún na Meán 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 Commission is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements of Coimisiún na Meán and the Broadcasting Fund comply with sections 26, 27, and 28 of the Act. The maintenance and integrity of the corporate and financial information on Coimisiún na Meán's website is the responsibility of the Commission.

The Commission is also responsible for safeguarding the assets of Coimisiún na Meán and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Governance Statement and Commissioners Report (continued)

The Commission considers that the financial statements of Coimisiún na Meán give a true and fair view of the financial performance and the financial position of Coimisiún na Meán for the year ended 31 December 2024.

Statement of Strategy and work programme

Pursuant to section 29 of the Act, as soon as practicable after the establishment day, the Commission is responsible for the preparation and submission to the Minister of a strategy statement for the three-year period immediately following the year in which the statement is submitted.

In the second half of 2024, Coimisiún na Meán commenced the development of its first Strategy Statement. Following a comprehensive public consultation and stakeholder engagement process, the 2025 – 2027 Strategy Statement was published in April 2025. The Strategy Statement was accompanied by a 2025 Work Programme which lists priority projects across Coimisiún na Meán's remit of online safety, media sector development and regulation.

In 2024, Coimisiún na Meán carried out its functions with reference to its annual work programme, submitted to the Minister further to Section 29(7) of the Act

Commission Structure

Pursuant to the provisions of section 11 of the Act, the Commission shall consist of a chairperson and such number of other whole-time members, not being less than three nor greater than six, as the Minister determines.

The Chairperson and each of the other Commissioners were appointed by the Minister on the recommendation of the Public Appointments Service.

The table below details the appointment date for the Chairperson and Commissioners who served during the financial year ended 31 December 2024, and a schedule of attendance at the Commission meetings.

Commissioner	Role	First Appointed	Expiry Date	Attendance
Jeremy Godfrey	Chairperson	15/3/2023	14/3/2028	49/57
Celene Craig	Broadcasting	15/3/2023	14/3/2024	9/9
Niamh Hodnett	Online Safety	15/3/2023	14/3/2028	39/57
Rónán O'Domhnaill	Media Development	15/3/2023	14/3/2028	50/57
John Evans	Digital Services	24/7/2023	23/7/2028	38/57
Aoife MacEvilly	Broadcasting and Video-on-Demand	22/7/2024	21/7/2029	29/29

Celene Craig retired on 14 March 2024.

Aoife MacEvilly was appointed on 22 July 2024.

Governance Statement and Commissioners Report (continued)

Audit and Risk Committee (“ARC”)

The Commission also established an ARC, which during 2024 comprised two Commissioners, one independent Chairperson and one independent member with financial expertise. The Commission appointed an additional external member to the ARC in January 2025. The role of the ARC is set out in terms of reference approved by the Commission and its purpose is to assist the Commission in relation to its responsibilities pursuant to the Broadcasting and Other Media Regulations Acts 2009 and 2022 (“BOMRA”) and the Code of Practice for the Governance of State Bodies 2016 (“the Code”), such as risk, internal control, and associated assurance. The terms of reference provide for total membership of not more than six people, being a maximum of two Commissioners and a maximum of four independent external members.

The ARC, which is independent of the Executive Chairperson of the Commission and management of Coimisiún na Meán, ensures that Coimisiún na Meán’s internal control systems, including its risk and audit activities, are monitored actively and independently. The ARC minutes are reviewed by the Commission after each meeting and the ARC reports formally, in writing, annually.

The table below details the appointment date for the ARC members who served during the financial year ended 31 December 2024.

Member	Role	First Appointed	Expiry Date
Patricia Byron	Independent Chairperson	25/05/2023	31/12/2025
Niamh Hodnett	Commissioner	25/05/2023	31/12/2025
Ciara Lynch	Independent Financial Member	01/12/2023	30/11/2026
Aoife MacEvilly	Commissioner	12/09/2024	11/09/2027

Schedule of Attendance, Fees, and Expenses

A schedule of attendance at the ARC for the Period is set out below, including the fees and expenses received by each member.

Audit and Risk Committee	Fees € '000	Expenses € '000	Attendance
Patricia Byron	8	-	5/5
Niamh Hodnett	-	-	5/5
Ciara Lynch	5	-	5/5
Aoife MacEvilly	-	-	2/2
	13	-	

Governance Statement and Commissioners Report (continued)

Conflicts of Interest

The Commission had adopted procedures in accordance with the provisions of BOMRA and the guidelines issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to the disclosure of interests by Commission members and those procedures were adhered to by the Commission during the year.

Key Personnel Changes

Coimisiún na Meán was established with effect from 15 March 2023 further to the provisions of the OSMR Act 2022. The Commission structure outlined above shows the key personnel and their appointment dates.

Celene Craig, previously CEO of the BAI, was appointed as Broadcasting Commissioner for a fixed term of one year and stepped down on the expiry of her term on 14 March 2024. Following a competition conducted pursuant to section 11 of the Act, the Minister for Culture, Communications and Sport appointed Aoife MacEvilly as Broadcasting and Video-on-Demand Commissioner with effect from 22 July 2024.

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

The Commission has adopted the Code as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in August 2016. The following disclosures are required by the Code:

Employee (including Commissioners) Short-Term Benefits Breakdown

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

Range of total employee benefits From - To	2024 12 months	2023 9.5-months
€60,000 - €69,999	19	4
€70,000 - €79,999	12	7
€80,000 - €89,999	10	3
€90,000 - €99,999	8	-
€100,000 - €109,999	15	-
€110,000 - €119,999	3	-
€120,000 - €129,999	-	-
€130,000 - €139,999	-	-
€140,000 - €149,999	-	3
€180,000 - €189,999	3	-
€190,000 - €199,999	-	1
€250,000 - €259,999	1	-

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.

Governance Statement and Commissioners Report (continued)

Consultancy Costs

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

	2024 12-months € '000	2023 9.5-months € '000
Legal Advice	2,958	1,632
Expert Advice	402	780
Market Research	321	301
Other Consultancy Fees	52	109
Total Consultancy costs	3,733	2,822
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	3,733	2,822
Total	3,733	2,822

Legal Costs and Settlements

The table opposite provides a breakdown of amounts recognised as expenditure in the reporting period for legal costs relating to legal proceedings, settlements and conciliation and arbitration payments. This does not include expenditure incurred in relation to general legal advice received by the Commission which is disclosed in Consultancy costs above.

	2024 12-months € '000	2023 9.5-months € '000
Legal Costs relating to legal proceedings	2,858	-
Settlements	-	-
Conciliation and arbitration payments	-	-
Total	2,858	-

Legal Costs relating to legal proceedings reflects costs associated with four legal actions. This includes an estimate of liabilities that may arise to third parties, in respect of legal actions notified prior to year-end as outlined in note 15.

Due to the nature of its operations the Commission is involved in legal actions, principally judicial review proceedings on its decisions.

Governance Statement and Commissioners Report (continued)

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 12-months € '000	2023 9.5-months € '000
Domestic	21	14
Foreign	183	36
	204	50

Employees travel and subsistence expenditure is recorded as an Administrative Cost.

Hospitality Expenditure

The Statement of Income and Expenditure includes hospitality expenditure. The Code of Practice for the Governance of State Bodies requires costs relating to the Employee Wellbeing Programme to be included under this category.

	2024 12-months € '000	2023 9.5-months € '000
Employee Wellbeing Programme	84	13
	84	13

Statement of Compliance

Due to the significant remit and role of the Commission, the Commission continues to develop and embed new structures, governance, risk management procedures, and revised policies and procedures to ensure compliance with the principles of the Code of Practice for the Governance of State Bodies (2016).

In the interest of transparency, the following weakness in internal control has been identified, which was escalated appropriately:

- A Coimisiún na Meán Corporate Risk Register was implemented, but divisional risk registers were not developed to capture and manage risks at operational level across the organisation until December 2024. Significant work initiated in 2024 has been done to ensure an Internal Control Framework is in place to capture all key controls and monitor their effectiveness on a periodic basis. This has now been completed and approved by the Commission.



Jeremy Godfrey
Executive Chairperson
Date: 27 November 2025

Statement on Internal Control

Scope of Responsibility

On behalf of Coimisiún na Meán, we acknowledge the responsibility which the Commission has for ensuring that an effective system of internal control is maintained and operated in respect of Coimisiún na Meán and the Broadcasting Fund. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies.

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.

Coimisiún na Meán is continuing to establish defined structures to govern, administer and record the System of Internal Controls (“SIC”). Although these structures are evolving in nature, due to the changes in the newly established organisation, these structures provided basic governance mechanisms for Coimisiún na Meán’s operation. These may be summarised as follows:

- Coimisiún na Meán is led by an Executive Chair and four Commissioners;
- An Audit and Risk Committee with a formal terms of reference was in place during 2024 with an independent Chairperson and an independent member. An additional independent member was appointed in January 2025;
- Members of Senior Management are being appointed to key roles; and
- A Corporate Risk Register has been developed and is regularly updated.

Subject to the provisions of the Act, the Commission is independent in the performance of its functions. It is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The ultimate decision-makers in Coimisiún na Meán are the team of Commissioners which comprises five members, including an Executive Chairperson.

In 2023, Coimisiún na Meán established an ARC comprising one Commissioner, an external independent Chairperson and one independent external member with financial and audit expertise to meet the requirements of the Code. Coimisiún na Meán added a second Commissioner to the ARC in 2024 and appointed an additional external member to the ARC in January 2025. The ARC met five times in 2024.

Statement on Internal Control (continued)

The duties and responsibilities of the ARC, as set out in its terms of reference which were updated and approved by the Commission in 2024, are to support the Commission in their responsibilities for issues of risk, control, and governance by reviewing the comprehensiveness of assurances in meeting the Commission's and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

The ARC advises the Commission on:

- the strategic processes for risk, internal control, and governance;
- the accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;
- adequacy of management response to issues identified by audit activity, including external audit's management letter of representation;

- assurances relating to the management of risk and corporate governance requirements for the State body;
- (where appropriate) proposals for tendering for either internal or external audit services or for purchase of non-audit services from contractors who provide audit services;
- anti-fraud policies, protected disclosure processes, and arrangements for special investigations; and

The ARC also periodically reviews its own effectiveness and reports the results of the review to the Commission.

The day-to-day management, control, and direction of Coimisiún na Meán are the responsibility of the Executive Chairperson, Commissioners and the Senior Management Team. The Commissioners act as a collegiate leadership and decision-making body for Coimisiún na Meán. The Senior Management Team and staff must follow the strategic direction set by the Commission and should ensure that all have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

The development of a Corporate Risk Register and Project/Operational Risk Registers are a requirement of the interim Risk Management Policy. The Policy clearly outlines that the Coimisiún na Meán Chief Risk Officer along with Senior Management Team, Managers and all Staff have responsibility for risk management, and that all Coimisiún na Meán's employees have a responsibility to highlight to Management, manage any risks relating to their area of work, and to contribute to the control process to mitigate those identified risks to an acceptable level. A Risk Management Framework Policy was developed and adopted by An Coimisiún in 2025, replacing the interim Risk Management Policy.

Statement on Internal Control (continued)

Risk Management Framework

The Commission applied a Risk Management Framework to the Coimisiún na Meán's operational and strategic activities. The framework consisted of the Coimisiún na Meán (Interim) Risk Management Policy, its (Interim) Risk Appetite Statement and its Corporate Risk Register along with accountability measures in place via periodic reporting of risk throughout the organisation.

The (Interim) Risk Management Policy provided the overall framework for risk management in Coimisiún na Meán. This is an updated version of the BAI's Risk Management Policy which was adopted on an interim basis by Coimisiún na Meán.

The (Interim) Risk Management Policy provided a risk control framework for Coimisiún na Meán which ensures risk-based decision-making, having regard to the risk appetites and related tolerances identified in the Risk Appetite Statement. The (Interim) 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.

The (Interim) Risk Management Policy was reviewed as part of a significant project which commenced in 2024 to design and implement a robust internal control framework and a Risk Management Framework Policy reflecting the risk profile, needs and complexity of the new organisation.

Risk and Control Framework

A Corporate Risk Register is in place which identifies the principal corporate and strategic risks and uncertainties facing Coimisiún na Meán and these have been identified, evaluated and graded according to their significance. Work was initiated in 2024 and completed in 2025 to ensure each of the new seven Divisions have an appropriate Divisional Risk Register. The completed registers detail the controls and additional actions considered necessary to mitigate and manage risks identified.

The risk management systems also include Coimisiún na Meán's (Interim) Risk Appetite Statement adopted on establishment. The Statement identifies risk themes for Coimisiún na Meán, however further work has been carried out in 2025 to develop a new

Risk Appetite suitable for an expanded organisation. A risk appetite level has been identified for each of the risk categories and risk tolerances and is set out in the new Risk Appetite Statement. Risk was an agenda item at Commission meetings each quarter and at each ARC meeting. The Corporate Risk Register is reviewed by the Commission on a quarterly basis and is reviewed by the ARC at each meeting.

Control Framework

As outlined above, Coimisiún na Meán operated using a legacy control framework inherited, on its establishment, from the BAI. It is recognised that the framework for internal controls and the risk management practices inherited from the BAI are not fit for purpose for Coimisiún na Meán. There is further work to do to devise governance processes and controls both for corporate governance purposes and to govern the operational processes that underpin delivery of Coimisiún na Meán's new functions. However, a new Internal Controls Framework has been developed for An Coimisiún in 2025.

Statement on Internal Control (continued)

Although these structures are evolving in nature, the structures in place and inherited from the BAI provided basic governance mechanisms for Coimisiún na Meán's operation during the period. These controls included the following:

- Financial responsibilities have been assigned at management level with corresponding accountability,
- There is a budgeting process to compile an annual budget that is kept under review by the Commission.
- 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.

Internal Audit

Coimisiún na Meán, has outsourced its internal audit function. Internal Audit is responsible to the ARC for providing independent and objective evaluation of risk management, control, and governance processes. Internal Audit examines the adequacy, efficiency and effectiveness of systems, people, and processes to identify potential risks and areas for improvement.

The internal audit function continues to work closely with the ARC to ensure that a risk-based programme of work is agreed. An internal audit framework and plan was agreed by the ARC and Commission in 2024.

Procurement

We confirm that Coimisiún na Meán has a Procurement policy in place and the associated procedures are being updated to reflect the growth in the organisation to ensure compliance with current procurement rules and guidelines.

Review of Effectiveness

We confirm that Coimisiún na Meán conducted an annual review of the effectiveness of the internal controls for its 2024 financial period. This review was informed by work carried out by senior management, the internal auditor, and the ARC. The Internal Auditors were appointed to undertake a review of internal controls and this work commenced in February 2025. The review of the statement of internal controls was presented to the ARC at the 20 March 2025 meeting.

The Code of Practice for the Governance of State Bodies states the review of internal controls should be conducted as soon as possible after the end of the financial period under review, and no later than three months after the period end. The final report was presented to the Commission along with a report on the work completed by ARC at the 27 November 2025 meeting.

Issues noted as part of this review are detailed in the next section below. However, the review of the System of Internal Controls received a rating of "Limited."¹

¹ There are weaknesses in the system of control, which are such that there is limited assurance that the risks associated with this audited system are being effectively managed. Controls are not being consistently applied or are not operating effectively. The auditable area fails to conform adequately to applicable policies and procedures, operating standards, and/or sound business practices. A limited assurance rating indicates deficiencies that jeopardise accomplishment of assigned performance/business objectives and require prompt correction to meet acceptable standards.

Statement on Internal Control (continued)

In addition to the above, the Commission also engaged a third party to undertake a detailed review and assessment of the resourcing and structure of its Finance unit during 2024. The Commission has made changes to the structure and staffing of its Finance and Governance functions and is currently reviewing and addressing other recommendations from that report.

Internal Control Issues

In the interests of transparency, the following weakness in internal control has been identified:

- A Coimisiún na Meán Corporate Risk Register was implemented, but divisional risk registers were not developed to capture and manage risks at operational level across the organisation until December 2024. Significant work initiated in 2024 has been done to ensure an Internal Control Framework is in place to capture all key controls and monitor their effectiveness on a periodic basis. This has now been completed and approved by the Commission.

As part of the review of effectiveness of internal controls carried out by the internal audit function, the following weaknesses were identified:

- Several policies and procedures had not been drafted nor updated to accurately reflect current requirements and practices within Coimisiún na Meán. Gaps were also identified in the provision of training or adequate communication of policies and procedures to all staff
- A Corporate Risk Register was established; operational risk registers were not developed to capture and manage risks at operational level across the organisation until late in 2024.
- A comprehensive Internal Control Framework (or other such mechanisms) was not in place to capture all key controls and monitor their effectiveness on a periodic basis.

The Commission has accepted the audit findings and associated recommendations and has committed to an enterprise-wide plan to close the control gaps identified. The Commission has also since approved Divisional Risk Registers as well as an Internal Control Framework.



Jeremy Godfrey
Executive Chairperson
Date: 27 November 2025



Aoife MacEvilly
Commissioner
Date: 27 November 2025

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Coimisiún na Meán

Opinion on the financial statements

I have audited the financial statements of Coimisiún na Meán for the year ended 31 December 2024 as required under the provisions of section 26 of the Broadcasting Act 2009 (as amended). 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 Coimisiún na Meán at 31 December 2024 and of its income and expenditure for 2024 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 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 Commissioners' 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.

Paula O'Connor
For and on behalf of the
Comptroller and Auditor General

2 December 2025

Report of the Comptroller and Auditor General (continued)

Appendix to the report

Responsibilities of Coimisiún na Meán

As detailed in the governance statement and Commissioners' report, the Commissioners are responsible for

- the preparation of annual financial statements in the form prescribed under section 26 of the Broadcasting Act 2009 (as amended)
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 26 of the Broadcasting Act 2009 (as amended) to audit the financial statements of Coimisiún na Meán 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 Coimisiún na Meán'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 Coimisiún na Meán 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 31 December 2024

	Note	2024 Television programme service Levy € '000	2024 Sound broadcasting service Levy € '000	2024 AudioVisual on-demand media service Levy € '000	2024 Designated online service Levy € '000	2024 Intermediary service Exchequer € '000	2024 Hosting service Exchequer € '000	2024 Broadcasting Fund Exchequer € '000	2024 12 months Grand Total € '000	2023 9.5 months Total € '000
Income										
Levy Income	2 (a)	4,090	2,603	5,127	16,210	-	-	-	28,030	4,191
Oireachtas Grant	2 (b)	-	-	-	-	11,309	500	-	11,809	8,355
Licensing Fees	3	65	-	-	-	-	-	-	65	69
Other Income	4	3	1	2	7	5	-	1,605	1,623	887
Gross Income		4,158	2,604	5,129	16,217	11,314	500	1,605	41,527	13,502
Expenditure										
Salary costs	5	1,891	998	299	3,124	5,363	183	888	12,746	3,603
Retirement Benefit Costs		265	138	42	452	737	26	118	1,778	507
Audit & Risk Committee Fees		2	1	-	8	7	-	-	18	8
Professional & Consultancy Fees	7	344	304	95	669	1,413	44	287	3,156	2,841
Legal Fees	8	(21)	9	262	4,183	1,221	165	(3)	5,816	1,632
Administration Expenses	9	353	254	94	1,417	1,633	77	244	4,072	1,205
Auditors Remuneration		2	1	-	7	6	1	9	26	17
Grant & Development Payments	10	293	370	16	-	-	-	-	679	596
Premises & Related Expenditure	11	283	107	44	1,038	877	63	57	2,469	968
Bank Interest and charges		13	4	2	46	40	3	2	110	17
Depreciation	12	5	2	1	19	16	1	2	46	55
Total Expenditure		3,430	2,188	855	10,963	11,313	563	1,604	30,916	11,449
Surplus / (Deficit) of Income over Expenditure		728	416	4,274	5,254	1	(63)	1	10,611	2,053
Refund of Levy	2 (a)	(731)	(419)	(4,275)	(5,264)	-	-	-	(10,689)	(1,683)
Transfer from/(to) Capital Account	16	3	3	1	10	8	1	2	28	(165)
Surplus / (Deficit) after refund of Levy and transfers		-	-	-	-	9	(62)	3	(50)	205
Surplus brought forward at start of the period									505	300
Surplus at 31 December									455	505

Statement of Income and Expenditure and Retained Revenue Reserves (continued)

The Statement of Cash Flows and Notes 1-21 form part of these Financial Statements.

The Financial Statements were approved by the Commission on 27 November 2025 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Comprehensive Income and Expenditure

For the year ended 31 December 2024

	2024 12-months € '000	2023 9.5-months € '000
(Deficit) / Surplus after Refund of Levy	(50)	205
Experience loss on retirement benefit scheme liabilities	(7,895)	(2,252)
Changes in assumptions underlying the present value of retirement benefit scheme obligations	2,959	(726)
Total actuarial loss in the period	(4,936)	(2,978)
Adjustment to deferred Exchequer Retirement Benefit funding	4,936	2,978
Other Comprehensive (Expenditure) / Income for the period	(50)	205

The Statement of Cash Flows and Notes 1-21 form part of these Financial Statements.

The Financial Statements were approved by the Commission on 27 November 2025 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Financial Position

As at 31 December 2024

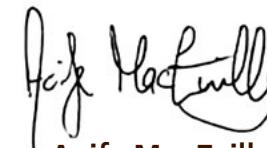
	Note	31 December 2024 € '000	31 December 2023 € '000
Fixed Assets			
Property, Plant and Equipment	12	166	194
Current Assets			
Receivables	13	4,209	1,060
<u>Cash and cash equivalents</u>	14	12,430	5,161
		16,639	6,221
Current Liabilities			
Payables (amounts falling due within one year)	15	(16,184)	(5,716)
Net Current Assets		455	505
Total Assets less Liabilities before Retirement Benefits		621	699
Deferred retirement benefit asset	18	22,187	17,532
<u>Retirement benefit liabilities</u>	18	(22,187)	(17,532)
Total Net Assets		621	699
Representing			
Retained Revenue Reserves		455	505
<u>Capital Account</u>	16	166	194
		621	699

The Statement of Cash Flows and Notes 1-21 form part of these Financial Statements.

The Financial Statements were approved by the Commission on 27 November 2025 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 12-months € '000	2023 9.5-months € '000
Net Cash Flows from Operating Activities			
(Deficit) / Surplus for the Period		(50)	205
Depreciation Charge	12	46	55
Addition of Fixed Assets	12	(18)	(220)
Transfer (from)/to Capital Account	16	(28)	165
(Increase) / Decrease in Receivables	13	(3,149)	506
Increase in Payables	15	10,468	1,628
Net Cash Inflow from Operating Activities		7,269	2,339
 Increase in Cash and Cash Equivalents			
Cash and Cash equivalents at start of the period		5,161	2,822
Cash and Cash equivalents at end of period		12,430	5,161

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Coimisiún na Meán (“An Coimisiún”) are set out below. They have all been applied consistently throughout the year and the preceding period.

(a) General Information

An Coimisiún was established under the Online Safety and Media Regulation Act 2022 (OSMR Act), with a head office at 1 Shelbourne Buildings, Shelbourne Road, Dublin 4. In accordance with the transition provisions of the OSMR Act, the BAI was dissolved when Coimisiún na Meán was established. Coimisiún na Meán assumed the functions, assets, liabilities and staff of the BAI and all references to the BAI in all contracts and other legal instruments were henceforth construed as references to the Coimisiún na Meán.

The following is a summary of the assets and liabilities that transferred to Coimisiún na Meán from the BAI in March 2023.

	15 March 2023 € '000
Fixed assets	29
Cash at bank	2,822
Receivables	1,566
Current liabilities	(4,088)
Retirement benefit liability	(14,472)
Deferred retirement benefit funding	14,472
Value of assets transferred from BAI	329

Capital and Reserves

Capital accounts	29
Retained revenue reserves	300
	329

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Coimisiún na Meán is Ireland's agency for developing and regulating a thriving, diverse, creative, safe and trusted media landscape.

We undertake the functions of the previous Broadcasting Authority of Ireland (BAI) regulating and supporting the development of media in Ireland and we enforce the Online Safety and Media Regulation Act 2022 (OSMR Act), the EU Digital Services Act (DSA) and the Terrorist Content Online Regulation (TCOR) in Ireland.

An Coimisiún's mission is to regulate, support and develop a media landscape that underpins fundamental rights and fosters an open, democratic and pluralistic society.

(b) Statement of Compliance

The financial statements of An Coimisiún for the year ended 31 December 2024 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).

(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 Culture, Communications and Sport with the concurrence of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation pursuant to section 26 (1) & (2) of the OSMR Act 2022.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to An Coimisiún financial statements.

(d) Income

Levy Income

The primary source of An Coimisiún's income was generated from an industry levy as required under section 21 of the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022. The levy is used to fund the expenses of the operation of the functions of An Coimisiún and is based on budgeted expenditure for the given financial year.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Under Section 21 (11) of the 2009 Act, any surplus of income, from levies imposed in respect of a levy period, over the expenses properly incurred by the Commission in that period and its working capital requirements in that period shall either

1. be retained by the Commission to be offset proportionately against subsequent levy obligations of the providers on whom the levy was imposed, or
2. be refunded proportionately to those providers.

The basis of the calculation of the 2024 levy is detailed in the S.I. No. 657/2023 - Broadcasting Act 2009 (Section 21) Levy Order 2023 and S.I. No. 175/2024 - Broadcasting Act 2009 (Section 21) Levy Order 2024 and is accounted for on an accrual basis.

Exchequer Funding

For the year ended 31 December 2024, An Coimisiún was also funded by the Exchequer to establish the Digital Services Coordinator (DSC) function and the implementation of the Terrorist Content Online Regulation until new levies were put in place in January 2025. Revenue from the Oireachtas Grant is generally recognized on a cash basis. However, when pre-funding is received, the Commission may defer recognition until the year for which the funding is intended.

Licensing Fee Income

Further to the provisions of the 2009 Act, An Coimisiún was responsible for the awarding of contracts for television and radio services on a variety of platforms. In general, An Coimisiún 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 An Coimisiún pursuant to the statutory provisions. Under the new OSMR Act 2022 these contracts will now fall under the Levy.

Other Income

Other Income is recognised on an accrual basis.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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	20% per annum
Leasehold Improvements	10% per annum
Audio/Technical Equipment	33% 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 An Coimisiún 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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(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 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

An Coimisiún operates the following defined pension schemes in respect of employees:

Employees appointed before 1 January 2013 are members of An Coimisiún 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 An Coimisiún, with pension benefits payable by the Exchequer. An Coimisiún's arrangements have a number of specific characteristics:

An Coimisiún makes agreed contributions to the Department of Culture, Communications and Sport (for the Model Scheme) and to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (for the Single Scheme).

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

The contributions for both schemes comprise an employee element along with an employer element. The employer contributions, paid by An Coimisiún, for the Model Scheme amount to 16.66% of gross pay. The employer contribution paid by An Coimisiún to the Single Scheme amount to three times the employee contribution.

There is a commitment from the Department of Culture, Communications and Sport with the agreement of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, 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, An Coimisiún considers that the obligation to pay pension benefits remains with An Coimisiún, but that the Exchequer will provide An Coimisiún with sufficient funds to settle any such obligations as they fall due, on the basis that An Coimisiún pays over employees' and the employer's contributions at rates specified by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Schemes liabilities

Scheme liabilities represented by the present value of future payments earned by An Coimisiún 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 18.

(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

An Coimisiún is not liable for Corporation Tax.

An Coimisiún has charged VAT on the levies it issues to media providers since it commenced operations in March 2023. An Coimisiún has now received tax advice that its' supplies should be outside the scope of VAT. An Coimisiún has ceased to apply VAT on the levies it issues from 1 January 2025

(l) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the period.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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.

(a) Going Concern

Part 16 of the OSMR Act 2022 outlines the dissolution and transition provisions related to the establishment of An Coimisiún. At the date of establishment, all functions that immediately before the establishment day which were vested in the BAI were transferred to An Coimisiún. This part of the OSMR Act 2022 also provided for transfer of staff, functions, assets and liabilities to An Coimisiún. While the BAI was dissolved on 14 March 2023, there is no material uncertainty regarding An Coimisiún's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, An Coimisiún 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 An Coimisiún was unable to continue as a going concern.

(b) 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 purposes 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.

(c) Depreciation and Residual Values

An Coimisiún 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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(d) Provision for Doubtful Debts

An Coimisiún makes an estimate of the recoverable value of debtors and other receivables. An Coimisiún 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.

(e) Provisions

An Coimisiún 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.

(f) 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:

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(g) Deferred Pension Funding

An Coimisiún 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 Culture, Communications and Sport or the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, An Coimisiún has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

2. Levy and Exchequer Funding

(a) Industry Levy

Pursuant to Section 21 of the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022 (the “Act”), Coimisiún na Meán has the power to impose a levy order on:

- Providers of audiovisual media services;
- Providers of sound broadcasting services; and
- Providers of designated online services.

The terms of this Levy, including the method of calculation, are set out in Statutory Instrument S.I. No. 175/2024 - Broadcasting Act 2009 (Section 21) Levy Order 2024. The Levy Order came into operation on 1 May 2024, replacing S.I. No. 657/2023 - Broadcasting Act 2009 (Section 21) Levy Order 2023 which came into effect on 1 January 2024.

The levy amount was based on An Coimisiún’s budgeted expenditure for levy purposes for 2024. The amount levied amounted to €28.03m (2023: €4.19m for the 9.5 months to 31 December 2023).

A levy refund of €2.1m was refunded to broadcasters in respect of the 2023 levy year by means of credit notes processed in December 2024. An estimated refund of €10.7m has been provided for in respect of the 2024 levy year.

Notes to the Financial Statements (continued)

2. Levy and Exchequer Funding (continued)

(b) Exchequer Funding - Oireachtas Grants

€11.809m in Exchequer funding was allocated for An Coimisiún. The funding was allocated as follows:

- €11.309m through the Department of Enterprise, Tourism and Employment (DETE) Vote, to support the establishment of the Digital Services Coordinator (DSC) function in An Coimisiún.
- €0.5m through the Department of Justice, Home Affairs and Migration Vote, to cover costs associated with the implementation of the Terrorist Content Online Regulation (TCOR).

3. Licensing Fees

	2024 12-months € '000	2023 9.5-months € '000
S71 licensing contracts	65	69
	65	69

4. Other Income

	2024 12-months € '000	2023 9.5-months € '000
Broadcasting Fund Income	1,605	667
Donated fixtures & fittings (Note 12.a)	18	220
	1,623	887

Other income includes expenditure incurred by An Coimisiún and which is recharged to the Broadcasting Fund. This includes staff costs of €1,006k and non-pay expenditure of €599k.

Notes to the Financial Statements (continued)

5. Remuneration

(a) Aggregate Employee Benefits

	2024 12-months € '000	2023 9.5-months € '000
Staff short-term benefits	11,544	3,293
Employer's contribution to social welfare	1,202	310
	12,746	3,603

Staff Costs for the period include €1,006k which is recharged to the Broadcasting Fund and is recognised in Other Income.

There were 6 people (2023: 2 people) working in An Coimisiún during the period employed via an agency. The gross cost to An Coimisiún in respect of agency personnel in the period was €170k (2023: €127k).

The average number of persons employed by An Coimisiún (excluding Agency personnel) during the financial period was as follows:

	2024 12-months No.	2023 9.5-months No.
Senior Management	34	20
Other Staff	122	49
Actual Full-time Equivalent	156	69

(b) Additional Superannuation Contribution

From 1 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 deductions of €311k (2023: €115k) were made from staff salaries during the period and were submitted to the Department of Culture, Communications and Sport.

Notes to the Financial Statements (continued)

5. Remuneration (continued)

(c) Staff Short-Term Benefits

	2024 12-months € '000	2023 9.5-months € '000
Basic pay	11,544	3,293
Overtime	-	-
	11,544	3,293

There were no termination payments made during the period.

(d) Single Public Service Pension Scheme (Single Scheme)

Pensionable public servants appointed on or after 1 January 2013 join the Single Scheme, which is an average salary, defined benefit scheme. Staff contributions to the Single Scheme in the period totalled €440k (2023: €88k). An Coimisiún's liability for employer contributions to the Single Scheme in the period was €1,320k (2023: €264k).

(e) Key Management Personnel

Key management personnel in An Coimisiún during the period consisted of the Chairperson, four Commissioners and thirty-one Directors. The total value of employee benefits for key management personnel is set out below:

	2024 12-months € '000	2023 9.5-months € '000
Salary	3,934	1,414
	3,934	1,414

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

Notes to the Financial Statements (continued)

6. Chairperson's Remuneration

Jeremy Godfrey started his term as Chairperson on 15 March 2023 for a 5-year term. The Chairperson received a salary in the period of €250,272 (2023: €192,234). The Chairperson is a member of the Single Public Service Pension Scheme. The Chairperson did not receive any performance related payment or any other kind of benefit in kind in the period.

7. Professional & Consultancy Fees

	2024 12-months € '000	2023 9.5 months € '000
Expert Advice	402	780
Market Research	321	301
Other Consultancy Fees	52	109
Professional Fees	2,381	1,651
	3,156	2,841

Professional Fees can be classified as “business as usual” in line with the Code of Practice for the Governance of State Bodies.

8. Legal Fees

	2024 12-months € '000	2023 9.5 months € '000
Legal Advice	2,958	1,632
Legal Costs relating to Legal Proceedings	2,858	-
	5,816	1,632

Legal Costs relating to Legal Proceedings include an estimate of liabilities that may arise to third parties, in respect of legal actions notified prior to year-end. Further information is provided in note 15.

Notes to the Financial Statements (continued)

9. Administration Expenses

	2024 12-months € '000	2023 9.5 months € '000
Travel & Subsistence	204	50
Human Resources	1,324	228
Telephone & Postage	90	46
Office Expenses	755	137
Print and Advertising	143	81
Professional Affiliations & Subscriptions	229	57
Information Technology	1,072	526
Media Monitoring	5	5
Research	-	16
Translation	105	34
<u>Internal Audit Fees</u>	<u>145</u>	<u>25</u>
	4,072	1,205

10. Grant & Development Payments

	2024 12-months € '000	2023 9.5 months € '000
Grant & Development Payments		
Network Funding	413	334
Broadcasting Innovation Scheme	52	47
Diversity/Gender	32	48
<u>Sponsorship</u>	<u>182</u>	<u>167</u>
	679	596

Notes to the Financial Statements (continued)

11. Premises & Related Expenses

	2024 12-months € '000	2023 9.5 months € '000
Premises & Related Expenses		
Rent, Rates, Service Charges & Building Maintenance	2,173	876
Security & Cleaning	221	66
<u>Light & Heat</u>	<u>75</u>	<u>26</u>
	2,469	968

12. Property, Plant and Equipment

	Total € '000	Computer Software & Equipment € '000	Office Equipment € '000	Fixtures & Fittings € '000	Leasehold Improvements € '000	Audio/Technical Equipment € '000
Cost						
At 31.12.2023	4,103	400	56	853	2,630	164
Additions	18	-	-	18	-	-
Disposals	-	-	-	-	-	-
At 31.12.2024	4,121	400	56	871	2,630	164
Depreciation						
At 31.12.2023	3,909	400	56	659	2,630	164
Charge for the Period	46	-	-	46	-	-
Disposals	-	-	-	-	-	-
At 31.12.2024	3,955	400	56	705	2,630	164
Net Book Value						
At 31.12.2024	166	-	-	166	-	-
At 31.12.2023	194	-	-	194	-	-

Notes to the Financial Statements (continued)

12. Property, Plant and Equipment (continued)

12.a. Non-Cash Transaction

On 15 June 2023, a lease agreement was entered into for new office premises at Shelbourne Road. As part of the lease incentive, the landlord agreed to pay for fit out work up to an aggregate of €250,000. Once installed, any such tenant's fit-out/furnishing shall belong absolutely to the tenant, subject to the terms of the lease. As of 31 December 2024, the landlord has contributed a total of €238,120 (2023: €220,360) worth of fit-out/furnishings towards the building at the leased accommodation. These costs were capitalised and are being amortised over the life of the 5-year lease.

13. Receivables

	31 December 2024 € '000	31 December 2023 € '000
Trade Debtors	1,271	242
Prepayments	557	505
Broadcasting Fund	1,367	313
Revenue Commissioners	1,014	-
	4,209	1,060

14. Cash and Cash Equivalents

	31 December 2024 € '000	31 December 2023 € '000
Short Term Deposits	277	277
Cash at Bank	12,153	4,884
	12,430	5,161

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

Notes to the Financial Statements (continued)

15. Payables (amounts falling due within one year)

	31 December 2024 € '000	31 December 2023 € '000
Trade Creditors	1,304	1,105
Levy Refundable	10,689	2,123
Superannuation Contributions	201	196
Accruals	2,843	1,140
Revenue Commissioners	775	294
Deferred Income	358	853
Other	14	5
	16,184	5,716

Accruals include a provision of €1,053,831 for liabilities that may arise to third parties, in respect of two legal actions notified prior to year-end. The provision is based on an assessment of the probable costs of defending known actions to the extent that such costs can be reliably estimated. An Coimisiún is satisfied that it has made the best estimate of the appropriate provision in the financial statements for the likely outcome, the provision may be subject to revision from time to time as more information becomes available.

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.

Notes to the Financial Statements (continued)

16. Capital Account

	31 December 2024 € '000	31 December 2023 € '000
Opening Balance	194	29
<i>Transfer (to)/from Income and Expenditure Account:</i>		
Funding of Asset Additions	18	220
Amortisation in line with Asset Depreciation	(46)	(55)
Transfer (to)/from Income and Expenditure Account	(28)	165
Balance as at 31 December	166	194

17. Operating Leases

The Broadcasting Authority of Ireland (“BAI”) occupied premises at 2-5 Warrington Place, Dublin 2, on which it held a lease entered into in 2001 for 20 years. On 2 December 2021, a deed of variation was executed by BAI and the landlord of the premises, Davy Ireland, which extended the term of the lease by a further two years to 7 December 2023. The annual rent remained unchanged at €530,000 per annum. On 25 October 2023, An Coimisiún and the landlord of the premises entered into another deed of variation to extend the lease to the 7 March 2024. The annual rent remained unchanged at €530,000 per annum. Under this lease, rent charges amounting to €97,555 were incurred in relation to the current year (2023: €422,364).

An Coimisiún signed a 5-year lease with IPUT plc on 15th June 2023 for a premises at 1 Shelbourne Buildings, Shelbourne Road, Dublin 4, D04 NP20. The annual rent is €1.1m per annum. The premises will serve as a temporary location until An Coimisiún finds permanent offices. An Coimisiún moved to 1 Shelbourne Buildings in January 2024.

Notes to the Financial Statements (continued)

17. Operating Leases (continued)

The figures as at 31 December 2024 reflect the lease commitments due on these premises.

	31 December 2024 €,000	31 December 2023 €,000
2-5 Warrington Place, Dublin 2		
Under 1 Year	-	98
Between 2-5 Years	-	-
Over 5 Years	-	-
	-	98
<hr/>		
1 Shelbourne Buildings, Shelbourne Road, Dublin 4		
Under 1 Year	1,100	1,100
Between 2-5 Years	3,161	4,261
Over 5 Years	-	-
	4,261	5,361

18. Retirement Benefit Costs

Retirement Benefits

An Coimisiún operates the following defined pension schemes in respect of employees:

Employees appointed before 1 January 2013 are members of An Coimisiún's 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 1 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").

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

An Coimisiún is a statutory body, established under the OSMR Act 2022. Section 18 of the Act provides that An Coimisiún shall make a scheme or schemes for granting of superannuation benefits to, and in respect of, its staff members subject to Ministerial approval.

An Coimisiún's Superannuation Scheme and its Spouses & Children's Pension Scheme (compulsory with membership of the main scheme) were operated on an administrative basis until 15 June 2017. The Scheme was sanctioned by the Minister for Culture, Communications and Sport with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and formally came into operation on the 16 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 1 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, An Coimisiún makes an annual contribution to the Department of Culture, Communications and Sport, which has undertaken to provide funding to An Coimisiún to pay retirement benefits as they fall due. An Coimisiún has adapted the treatment and disclosures required by FRS 102 to reflect the arrangements in operation.

The pension liability at 31 December 2024 is €22.19m (2023: €17.53m). Under the arrangement in place, the Department of Culture, Communications and Sport will reimburse in full the pension liability of An Coimisiún, as and when those liabilities fall due for payment. An Coimisiún recognises its right to the reimbursement as a separate asset.

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

The results are set out below on an actuarial valuation of the pension liabilities in respect of An Coimisiún staff as at 31 December 2024. This valuation was carried out by a qualified independent actuary.

Principal Actuarial Assumptions

The principal actuarial assumptions were as follows:

	2024	2023
Discount Rate	3.50%	3.15%
Salary increases	3.15%	3.35%
Pension increases	2.65%	2.85%
Inflation Rate	2.15%	2.35%

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 2024 and 2044.

Year of attaining age 65	2024	2044
Life expectancy – male	21.7	23.0
Life expectancy – female	24.1	25.5

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

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:

	2024 € '000	2023 € '000
Employer contribution paid to DTCAGSM / DPENDR	1,778	507
Current service cost	1,295	468
Interest on retirement benefit scheme liabilities	545	411
<u>Adjustment to deferred retirement benefit funding</u>	<u>(1,840)</u>	<u>(879)</u>
	1,778	507

Movement in net retirement benefit obligations during the financial year

	2024 € '000	2023 € '000
Opening Balance	17,532	14,472
Current service cost	944	468
Interest on retirement benefit scheme liabilities	545	411
Actuarial loss	4,936	2,978
Plan participants' contributions	629	-
Benefits paid	<u>(2,399)</u>	<u>(797)</u>
Net retirement benefit obligation at 31 December	22,187	17,532

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

History of scheme liabilities and experience (gains)/losses

	31 December 2024 € '000	31 December 2023 € '000
Defined benefit obligation	22,187	17,532
Deferred Pension Funding	(22,187)	(17,532)
Experience loss on plan liabilities	7,895	2,252
Experience loss as percentage of plan liabilities	36%	13%

19. Capital Commitments

There were no capital commitments at 31 December 2024.

20. Related Party Disclosure

An Coimisiún has adopted procedures in accordance with the provisions of the OSMR Act 2022 and the guidelines issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to the disclosure of interests by An Coimisiún and those procedures were adhered to by An Coimisiún during the period.

There were no transactions in the Period in relation to An Coimisiún's activities in which any members had any beneficial interest. Please refer to Note 6 for the Chair details.

21. Approval of Financial Statements

The financial statements were approved by An Coimisiún at its meeting on 27 November 2025.

The Broadcasting Fund Financial Statements

For the year ended 31st
December 2024

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Commission Information

Commissioners:

Jeremy Godfrey (Executive Chairperson)
Celene Craig (Term ended 14th March 2024)
Niamh Hodnett
Rónán Ó Domhnaill
John Evans
Aoife MacEvilly (Appointed 22 July 2024)

Solicitors

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

Bankers

AIB
1-4 Baggot Street Lower
Dublin 2

Auditors

Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1

Statement of Responsibilities

Coimisiún na Meán was established with effect from 15th March 2023 further to the provisions of the Broadcasting and Other Media Regulations Acts 2009 and 2022 (“BOMRA”). In accordance with the transition provisions of BOMRA, the former Broadcasting Authority of Ireland (“BAI”) was dissolved when Coimisiún na Meán was established. Coimisiún na Meán assumed the functions, assets, liabilities and staff of the BAI and all references to the BAI in all contracts and other legal instruments were henceforth construed as references to Coimisiún na Meán.

Coimisiún na Meán operates primarily in accordance with Broadcasting Act 2009 as amended (“the Act”).

In addition to assuming the functions of the BAI as the regulator for broadcasting in Ireland, Coimisiún na Meán has been required to establish a regulatory framework for online safety, and to update the regulation of television broadcasting and audiovisual on-demand services.

Pursuant to the terms of the Act, Coimisiún na Meán is responsible for the control and management of the Broadcasting Fund. An Coimisiún manages and controls a current account and an investment account as per Section 157 (2) of the Act. An Coimisiún 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 An Coimisiún 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 An Coimisiún’s Investment Policy.

Coimisiún na Meán is also responsible for preparing financial statements of the Broadcasting Fund for the year 1st January to 31st December 2024, so as to give a true and fair view of the financial performance and financial position of the Fund.

Details of Coimisiún na Meán’s governance and control systems and procedures are set out in Coimisiún na Meán’s statement on internal control and governance statement.

Statement of Responsibilities (continued)

In preparing the financial statements, An Coimisiún 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.

Coimisiún na Meán 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 Act and are in a form approved by the Minister for Culture, Communications and Sport after consultation with the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- Safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Jeremy Godfrey
Executive Chairperson
Date: 27 November 2025



Rónán Ó Domhnaill
Commissioner
Date: 27 November 2025

Report of the Office of the Comptroller and Auditor General



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 2024 as required under the provisions of section 157 of the Broadcasting Act 2009 (as amended). 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 2024 and of its income and expenditure for 2024 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 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 of the Broadcasting Fund. This comprises the annual report and statement of responsibilities. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Paula O'Connor
For and on behalf of the
Comptroller and Auditor General

2 December 2025

Report of the Office of the Comptroller and Auditor General (continued)

Appendix to the report

Responsibilities of Coimisiún na Meán

As detailed in the statement of responsibilities, the Commissioners are responsible for

- the preparation of annual financial statements in the form prescribed under section 157 of the Broadcasting Act 2009 (as amended)
- 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 (as amended) 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 2024

	Note	2024 € '000	2023 € '000
Income			
Oireachtas Grant	3 (a)	13,270	13,570
Exchequer Funding	3 (b)	6,000	5,000
Interest Income		340	314
<u>Recoupment of Income from Funded Projects</u>	2	111	126
Total		19,721	19,010
Expenditure			
Grants and Awards	3	18,927	20,963
Staff Costs	5	1,006	526
Legal Fees		(3)	30
Bank charges and Interest Expense		3	7
Administration Costs	6	302	477
Audit Fee		9	9
Assessment Costs		103	59
<u>Professional & Consultancy Costs</u>	7	185	139
Total		20,532	22,210
Deficit of Income over Expenditure		(811)	(3,200)
Balance at beginning of year		35,709	38,909
Balance at end of year		34,898	35,709

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

The Financial Statements were approved by the Commission on 27 November 2025 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

Statement of Financial Position

As at 31st December 2024

	Note	2024 € '000	2023 € '000
Current Assets			
Receivables	9	128	172
Cash and cash equivalents	8 (a)	40,875	19,179
Other short-term deposits	8 (b)	1,262	22,678
Total Deposits and Cash/cash equivalents	8	42,137	41,857
Total Current Assets		42,265	42,029
Current Liabilities			
Payables (amounts falling due within one year)	10	(7,367)	(6,320)
Net Assets		34,898	35,709
Representing			
Retained Revenue Reserves		34,898	35,709
		34,898	35,709

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

The Financial Statements were approved by the Commission on 27 November 2025 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

Statement of Cash Flows

For the year ended 31st December 2024

	2024 € '000	2023 € '000
Net Cash Flows from Operating Activities		
Deficit for the Year	(811)	(3,200)
Returns on Investments	(340)	(314)
Decrease / (Increase) in Receivables	44	(162)
Increase in Payables	1,047	366
Net Cash Outflow from Operating Activities	(60)	(3,310)
Cash Flows from Investing Activities		
Interest Received	340	314
Movement in Short-term Deposits	21,416	372
Net Cash Flows for Investing Activities	21,756	686
Net Increase/(Decrease) in Cash and Cash Equivalents	21,696	(2,624)
Cash and Cash Equivalents at 1 January	19,179	21,803
Cash and Cash Equivalents at 31 December	40,875	19,179

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Coimisiún na Meán (“An Coimisiún”) 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. Section 60 of The Online Safety and Media Regulation Act 2022 was introduced transferring management of the Fund to Coimisiún na Meán.

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

(b) Statement of Compliance

The financial statements of the Broadcasting Fund for the year ended 31 December 2024 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).

(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 Culture, Communications and Sport, with the concurrence of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, in accordance with Section 157 of the Act.

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) Deposits and Cash/Cash Equivalents

As required under Section 157(4) and (6) of the Act, 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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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, An Coimisiún retained the surplus funds on deposit with commercial banks and in Treasury Notes with the NTMA.

Cash consists of cash on hand and in bank.

(e) Income (television licence fee)

Pursuant to Section 156 of the Broadcasting Act 2009, the Minister for Culture, Communications and Sport, with the approval of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, may pay to An Coimisiún 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.

(f) 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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Performance-related conditions include a provision for the recoupment of a grant from revenues generated by the grantee until such a time as An Coimisiún 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.

(g) 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

	2024 € '000	2023 € '000
Recoupment of Income from Funded Projects	111	126

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 ten productions previously funded. Amounts recouped are accounted for on a cash receipts basis.

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme

(a) Oireachtas Grant

	2024 € '000	2023 € '000
Oireachtas Grant	13,270	13,570

Under the Act, An Coimisiún 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 2024 Oireachtas Grant was included in subhead E6 of Vote 33 for the Department of Culture, Communications and Sport.

(b) Exchequer Funding

	2024 € '000	2023 € '000
Exchequer Funding	6,000	5,000

An Coimisiún recognised Exchequer Funding of €6m in the current year relating to Sound & Vision Scheme amounts received in 2023 for use in 2024.

In 25 November 2024, €6m was received from the Exchequer which was separate and in addition to the 7% of net receipts of the television licence. This is included in deferred income in Note 10.

(c) An Coimisiún 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 Act, which requires a review of the operations, effectiveness and impact of any funding scheme was conducted in 2023 and was submitted to the Minister in September 2023.

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme (continued)

The second scheme operated by An Coimisiún 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 Act, 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

	2024 € '000	2023 € '000
Opening Commitment Figure	19,440	23,792
Awards made	22,751	16,776
Grants paid	(18,386)	(20,583)
Grants repaid	-	-
Grants de-committed	(560)	(545)
Closing Commitment Figure	23,245	19,440

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme (continued)

Archiving Awards Scheme

	2024 € '000	2023 € '000
Opening Commitment Figure	1,969	2,349
Awards made	-	-
Grants paid	(541)	(380)
Grants de-committed	-	-
Closing Commitment Figure	1,428	1,969
 Total Closing Commitments	 24,673	 21,409

Total grants paid in the year were €18,927k (2023: €20,963k)

4. Broadcasting Fund Recharge

The Broadcasting Fund recharge relates to expenditure incurred by Coimisiún na Meán and which is recharged to the Broadcasting Fund. This includes staff costs of €1,006k (2023: €526k) and non-pay expenditure of €599k (2023: €721k).

5. Staff Costs

	2024 € '000	2023 € '000
Wages and Salaries	810	418
Social Welfare Costs	77	38
Pension Costs	119	70
Staff Costs Recharged	1,006	526
Temporary Staff	-	-
Total Staff Costs	1,006	526

There are no employees directly employed by the Broadcasting Fund.

Notes to the Financial Statements (continued)

**5. Staff Costs
(continued)**

A number of Coimisiún na Meán employees spend a proportion of their time working on Broadcasting Fund-related matters. In 2024, this equated to 15 (2023:8) full-time equivalents.

6. Administration Costs

	2024 € '000	2023 € '000
<i>Overheads:</i>		
Rent & Rates	36	133
Premises costs	22	49
Office expenses	30	39
Subscriptions	13	-
Staff recruitment, training & development	78	17
Travel and subsistence	12	-
Subtotal overhead costs	191	238
 <i>Sponsorship</i>	 -	 75
 <i>Direct costs:</i>	 	
File Management/Archiving	10	133
Public Awareness	17	-
IT licence and support costs	65	25
Design, Printing and Publications	6	-
Translation	6	2
Other	7	4
Subtotal direct costs	111	164
Total Administration Costs	302	477

Administration Costs includes direct costs and overheads recharged by Coimisiún na Meán to reflect expenditure incurred relating to the Broadcasting Fund. The recharge methodology takes account of factors such as staff numbers, direct expenditure, and other operational indicators.

Notes to the Financial Statements (continued)

7. Professional & Consultancy Costs

	2024 € '000	2023 € '000
<u>General</u>	185	93
<u>Auditing and Monitoring</u>	-	46
	185	139

8. Deposits and Cash/cash equivalents

	2024 € '000	2023 € '000
Short Term (maturity less than 3 months)	31,073	11,300
Other (maturity between 3 and 12 months)	1,262	22,678
Cash at bank and on hand	9,802	7,879
	42,137	41,857

(a) Movement in Cash/cash equivalents

	2024 € '000	2023 € '000
Balance at 1st January	11,300	12,300
Gains	346	-
Disposals	-	(1,000)
Acquisitions	19,427	-
Cash at bank and on hand at 31st December	9,802	7,879
Cash and cash equivalents at 31st December	40,875	19,179

Notes to the Financial Statements (continued)

8. Deposits and Cash/cash equivalents (continued)**(b) Movement in Other Short-Term Deposits**

	2024 € '000	2023 € '000
Balance at 1st January	22,678	23,050
Gains	1	86
Disposals	(21,417)	(6,500)
Acquisitions	-	6,042
Balance at 31st December	1,262	22,678

9. Receivables

	2024 € '000	2023 € '000
Accrued Interest	128	172
Other	-	-
	128	172

10. Payables (Amounts falling due within one year)

	2024 € '000	2023 € '000
Coimisiún na Meán	1,367	320
Deferred Income Department of CCS	6,000	6,000
	7,367	6,320

11. Capital Commitments

There were no capital commitments at 31st December 2024.

12. Approval of financial statements

The financial statements were approved by An Coimisiún at its meeting on 27 November 2025.

Contact Us

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