

Annual Report 2023



Coimisiún
na Meán



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Foreword

A Chairde,

The ways people connect with each other and entertain themselves are changing, underpinned by technological transformation. Through linear broadcasting and on-demand services, people have more choice than ever before about what to watch or listen to. Beyond that, they can upload and share their own content to a huge range of online platforms and connect and interact with others doing the same.

While these changes bring huge benefits to consumers, they also give cause for caution. Digital services play an increasingly central role in all our lives, bringing both benefits and the risk of harm to users, especially children, who can easily encounter inappropriate content or behaviour online. The design and functions of online platforms can act as enablers for the spread of disinformation and misinformation, harming our democracy. Social media sites can be used to spread terrorist propaganda or illegal hate speech. The widespread availability of blockbuster content and the enjoyment it brings to viewers must be balanced against the need to develop and showcase programming that promotes our Irish linguistic, cultural and societal heritage.

On March 15th 2023, Coimisiún na Meán was established, further to the provisions of the Online Safety and Media Regulation Act 2022. The legislation sets out an ambitious set of responsibilities for us to fulfil. And since we were established, we have been working tirelessly to get our new organisation up and running and to develop and implement our new and updated regulatory regimes. We are committed to ensuring a thriving, diverse and safe online and media landscape. This means having a mix of different voices, opinions and sources of news. This means protecting children and all of us from harmful content.

Our first annual report covers the period from our establishment to December 31st 2023. The amount we have achieved in this short period, which you will read about in the following pages, is a testament to the quality and dedication of our staff, encompassing our preparations for Ireland's Online Safety Framework, our work on broadcasting regulation, and in media and sectoral development. We are at the start of our journey, but our path forward is clear.



L-R John Evans, Digital Services Commissioner; Niamh Hodnett, Online Safety Commissioner; Jeremy Godfrey, Executive Chairperson; Celene Craig, Broadcasting Commissioner; Rónán Ó Domhnaill, Media Development Commissioner.

About Coimisiún na Meán

Our Place in the Overall Media Landscape

One of the key recommendations of the Future of Media Commission Report was the establishment of a body with a regulatory and developmental function in respect of the media. The Digital Ireland Framework also commits to providing a modern, cohesive and well-resourced digital regulatory system.

An Coimisiún sits in a constantly evolving media landscape. The amount of time people spend consuming media is increasing, but the types of content they view and the channels they use to reach this content are shifting. While there is a distinction between the traditional broadcasting sector and the online world, and the regulatory frameworks that apply to them, many of the issues Coimisiún na Meán exists to address transcend any firm dividing lines between these sectors. The first priority of the Commissioners was to ensure that the organisational structure of Coimisiún na Meán was designed to reflect the interdependent and converging nature of the sectors we oversee.

While the changes in how people consume media are enabled and facilitated by technological developments, the drivers of change are consumer attitudes and habits. People have more choice than ever about what type of content to watch or engage with, and how to do it, be that through a television, tablet, laptop or smartphone. New methods of content delivery are blurring the lines between traditional broadcasting, on-demand content, and user-generated content. Our commitment to a thriving, diverse and safe media landscape is for the benefit of people across Ireland. To achieve this, we need a deep understanding of consumer preferences, technological advancements, and market trends. We also must build a clear understanding of the levers we possess to develop and implement positive changes in the media landscape, and when to use them. As part of our organisational design, we have established a Strategy and Research Function. This will give us the evidence base and deep understanding of the sectors we regulate and support that we need in order to effectively discharge our functions. We have a range of interventions available to us, ranging from traditional regulatory functions, such as the ability to carry out investigations and impose administrative sanctions, to positive interventions, such as our work under the Sound and Vision Scheme and future Journalism Schemes.

Another feature of the transforming media landscape is the cross-border nature of many services used by Irish consumers. As an organisation, the international dimension of our work is critical, and even in the early stages of our existence, we have been committed to international engagement, through European Union and international networks. While the exact nature of regulatory regimes in different countries will differ, having a shared understanding of the outcomes we are trying to produce and the tools available to us will be important to foster effective international cooperation. In particular, as many major tech companies have their EU headquarters in Ireland, Coimisiún na Meán plays, and will continue to play, a vital role in EU digital regulation.

Our Approach to People and Organisational Development

The human resources function within An Coimisiún, known as People & Organisational Development (OD), operates under the framework established by legislation governing public service appointments and human resource management practices. This provides the basis for ensuring fairness, transparency and efficiency in all HR activities. The work undertaken by People & OD function is a continuation from the Broadcasting Authority of Ireland (BAI) and has been significantly developed by the new team under Coimisiún na Meán. Our People & OD initiatives in 2023 have been aligned with the new organisation's critical objectives in the set-up phase, which included a focus on headcount growth of over 450%, the establishment of a strategic HR capability to support scaling at pace, and a key emphasis on culture and values, to support transformation and staff retention.

Activities undertaken in this period

During this reporting period, the People & OD function focused on several key areas to support the organisation through transformation and rapid growth. The focus in the initial months was on establishing a talent acquisition strategy, with robust processes and procedures; upgrading our onboarding, induction and probation processes; a strong focus on engagement and wellbeing, particularly in relation to existing staff of the former BAI as they navigated our complex change project; and reviewing and updating our HR policies to ensure compliance with statutory requirements and regulatory standards governing HR practices.

We have achieved significant recruitment success, developing a compelling Employee Value Proposition resulting in the doubling of our headcount, from 39 staff at the dissolution of the former BAI, to 78 staff by end December 2023. We successfully onboarded over 80% of our senior management positions during this period, all of whom attended our first Leadership Development Programme in DCU where we made significant progress on our purpose and values.

A new Human Resource Management System was procured, and the HR Operating Model was finalised, along with the successful recruitment of a number of key specialists in Organisational Development, Talent Acquisition and Internal Communications. This is to ensure that we have the skills, expertise and experience within our HR function to deliver the optimal Employee Experience for all of our staff, as we continue to grow at pace and take on the challenges of our new legislative remit.

We have completed a new organisational structure to deliver on our new remit, and our former BAI colleagues have been successfully realigned into this new model:



*Audiovisual media services

Looking ahead, our People & OD function is focused on Leadership Development, completing our Values Project to support a culture our people care about, refining our recruitment and onboarding strategies to ensure we continue to attract diverse talent pools and enhance our employee value proposition while ensuring alignment with our new organisational values. We are on target to reach a headcount of over 200 staff by mid-2024, and this will require an expansion of our training offerings, and investment in employee development to support career progression and organisational resilience.

Through these efforts, the People & OD function remains committed to driving organisational success by nurturing a skilled, engaged and values-driven workforce, strategically aligned with our mission and purpose.

International Engagement

International engagement was a key element of Coimisiún na Meán's work during the period under review. An overview of the wide range of activities undertaken in this area is set out below.

European Regulators Group for Audiovisual Media Services (ERGA)

Coimisiún na Meán continued to play a leading role in the European Regulators Group for Audiovisual Media Services (ERGA), the European Commission's expert advisory group on audiovisual regulatory matters. We retained our position on the ERGA Board when, in December 2023, Online Safety Commissioner Niamh Hodnett was elected to the Board of ERGA for 2024, replacing outgoing member, Broadcasting and On-Demand Commissioner Celene Craig.

A significant focus for ERGA during the review period concerned new and forthcoming regulatory files relevant to media regulators, including:

- ▶ the transposition and implementation of the AVMS Directive,
- ▶ the entry into force of the Digital Services Act (DSA),
- ▶ the strengthened Code of Practice on Disinformation, and
- ▶ the conclusion of negotiations between European co-legislators on the European Media Freedom Act (EMFA).

We contributed to a number of reports that were prepared and published in 2023, including papers on cross-border enforcement of media law, the regulation of vloggers, the implementation of Articles 13(1) and (2) of the AVMSD and a report on the implementation of the ERGA Memorandum of Understanding.

Through the year, we also fed into ERGA's position papers on the draft EMFA Regulation and the Regulation on the Transparency and Targeting of Political Advertising. Along with a number of other regulators, Coimisiún na Meán participated in a pilot monitoring exercise to test a new methodology for the strengthened Code of Practice on Disinformation.

European Platform of Regulatory Authorities (EPRA)

Coimisiún na Meán continued to be an active member of the European Platform of Regulatory Authorities ("EPRA") over the review period, particularly through the position of Coimisiún na Meán Director Stephanie Comey, who was re-elected to the Board of EPRA in 2023 and continues to drive the strategic direction of the network.

EPRA is the Europe-wide independent network of audiovisual regulators and comprises 55 regulatory authorities from 47 countries. It provides a forum for co-operation and the exchange of information and best practices between broadcasting regulators in Europe.

Coimisiún na Meán participated in two plenary meetings in 2023, held in Oslo (Norway) in May/June and Bucharest (Romania) in October. Both plenary meetings focused on two overarching themes as follows:

▶ **A media market for public good**

Discussions focused on a number of matters including the challenges faced by media outlets in the digital age, how to support the place of public interest media in the market, and the roles that the media and regulators can play to support a trustworthy media market.

▶ **The future of content delivery**

Matters for discussion over both plenary meetings included consideration of the challenges raised by new modes of content delivery and their impact on policy, regulation and regulators.

Global Online Safety Regulators (GOSRN)

On 29th May 2023, Coimisiún na Meán was formally accepted as a full member of the Global Online Safety Regulators Network (GOSRN). GOSRN is a global forum dedicated to supporting collaboration between online safety regulators, with a view to deepening cooperation across jurisdictions by sharing relevant information, best practice, experience and expertise, and support coordinated approaches to online safety issues. The Network was formally launched in Washington DC in November 2022, with the BAI having observer status pending establishment of Coimisiún na Meán.

Membership of GOSRN comprises the eSafety Commissioner (Australia), the Online Safety Commission (Fiji), Arcom (France), Korea Communications Standards Commission (Korea), Council for Media Services (Slovakia), Film and Publication Board (South Africa), and Ofcom (UK). A number of other regulators and organisations have observer status.

Media and Online Regulation Forum

Coimisiún na Meán continued to take part in the Media and Online Regulation Forum (MORF). Established in 2020, the MORF brings together regulators from Australia (ACMA), Canada (CRTC), the UK (Ofcom) and Ireland to informally discuss the adaptation and evolution of traditional content regulation frameworks to the digital age. This year, topics of discussion amongst MORF members included approaches to Video-on-Demand regulation and media plurality.

Other Coimisiún na Meán activities

Over the review period, Coimisiún na Meán continued to have significant international stakeholder engagement across a number of events, seminars and fora. These included bilateral meetings with international counterpart regulators and keynote speeches at international conferences highlighting the work of Coimisiún na Meán, particularly in the areas of Online Safety and the DSA.



Online Safety

Online Safety Code

One of the key duties of Coimisiún na Meán as the new regulator for media in Ireland is to develop an Online Safety Code for video-sharing platform services (“VSPS”). A VSPS is a type of online service where people can share videos and engage with a wide range of content and social features. The development of this Code is also necessary in order for Ireland to transpose into Irish law the Audiovisual Media Services Directive (“AVMSD”) – this governs EU-wide co-ordination of national legislation on all audiovisual media, including television, on-demand and VSPS. To that end, across 2023 Coimisiún na Meán undertook the following:

Development of e-Commerce Compliance Strategy

Further to Section 139ZF of the Broadcasting and Other Media Regulation Acts 2009 and 2022 (‘the Act’), Coimisiún na Meán published its e-Commerce Compliance Strategy in October 2023, relating to online safety codes, online safety guidance materials, and advisory notices. This sets out Coimisiún na Meán’s approach to ensuring that online safety codes, amongst other things, are consistent with the Digital Services Act. It was adopted following a public consultation on the draft Strategy.

Online Safety Code Call for Inputs

Coimisiún na Meán’s call for inputs launched in July 2023 and sought responses by 4th September 2023. The call for inputs document set out a number of issues and asked 23 related questions, covering priorities and objectives for the first Online Safety Code, the types of harms to be identified, the extent to which the Code should be detailed, synergies with the Digital Services Act, the types of content to be addressed, the types of online safety features to be mandated as part of the Code, the types of measures to be mandated in relation to service terms and conditions, content moderation, and complaints, as well as compliance, and other matters. Coimisiún na Meán received 55 written submissions from a wide range of interested parties. These submissions informed the development of the draft Online Safety Code and draft Statutory Guidance on the Code.

VSPS Online Harms Evidence Review

Coimisiún na Meán appointed management consultancy company, PA Consulting to undertake a literature review of available evidence pertaining to online harms on VSPS. This was provided to Coimisiún na Meán as independent, expert advice so as to inform Coimisiún na Meán’s approach to VSPS regulation. The report distils and analyses findings from multiple Irish, European, and international studies and publications, aiming to offer a balanced assessment while recognising the limitations of available data on some aspects of online harms.



The report includes a set of “harms profiles”, which summarise the available evidence about each of the harms in scope of the Act and of the AVMSD. These harms profiles include, amongst others, cyberbullying, eating/feeding disorders, suicide or self-harm, commercial communications (including advertising) and the impairment of the physical, mental, or moral development of children.

Surveys

In order to gather further information about the views of the public on the regulation of VSPS, Coimisiún na Meán appointed market research company IPSOS B&A to undertake two surveys on its behalf. The first survey focused on usage by the public of websites and apps that provide video. Questions addressed included the frequency of use of websites and apps and frequency of watching, sharing or uploading videos. The second survey was focused more on the potential harms caused by video content and regulatory responses to these potential harms. The impact of potential harms on certain groups in society was explored and respondents were also asked for their opinion on who should be responsible for protecting the public from harm online.

Consultation of the draft Online Safety Code and Related Matters

In December 2023, Coimisiún na Meán published a consultation document inviting views of the public and other interested stakeholders about the draft Online Safety Code, draft Statutory Guidance on the Code and the application of the Code to VSPS. The draft Code and Guidance was developed having had regard to the responses to the Call for Inputs and research undertaken by PA Consulting and IPSOS B&A. The draft Code sets out draft specific measures for VSPSs to implement to keep their users, especially children, safe online. This includes protecting children from harmful content, such as cyberbullying; online content that promotes or encourages a feeding or eating disorder; online content that promotes or encourages self-harm or suicide, as well as content such as incitement to hatred or violence, child sex abuse material and non-consensual intimate image-sharing.

Youth Advisory Committee

In December 2023, Coimisiún na Meán established its Youth Advisory Committee. Members of the Youth Advisory Committee were consulted on the draft Online Safety Code and on the application of the Code to Video-Sharing Platform Services.

The following organisations have nominated people to sit on the Youth Advisory Committee:

- ▶ BeLonG To
- ▶ Children's Rights Alliance
- ▶ CyberSafeKids
- ▶ Irish Heart Foundation
- ▶ Irish Second-Level Students' Union
- ▶ ISPCC
- ▶ Irish Traveller Movement
- ▶ National Parents Council
- ▶ National Youth Council of Ireland
- ▶ SpunOut
- ▶ Webwise

In line with the Broadcasting and Other Media Regulation Acts 2009 and 2022, at least half of the members of the Youth Advisory Committee are under the age of 25.

Designation of Video-Sharing Platform Services

Coimisiún na Meán must first “designate” online services before it can require them to comply with online safety codes. An Coimisiún can choose to designate services as “categories” (e.g. because they share similar characteristics) or as individual named services.

Designating video-sharing platform services was a key priority during 2023. To implement the Audiovisual Media Services Directive, An Coimisiún is obliged under S139G of the Broadcasting and Other Media Regulation Acts 2009 and 2022 to designate “video-sharing platform services” as a category of service and to seek out and designate individual named video-sharing platform services if the providers are established in Ireland.

Following a public consultation process, on the 11th of September 2023, An Coimisiún designated video-sharing platform services as a category of service that online safety codes can be applied to. An Coimisiún also designated ten (10) services as “named” video-sharing platform services following consultation with those providers. An Coimisiún's decision framework for designating named video-sharing platform services explains the processes it followed when doing so. An Coimisiún also procured an expert report on video-sharing platform services from PA Consulting to support this work.

The ten named video-sharing platform services An Coimisiún designated by December 31st 2023 were:

- ▶ Facebook
- ▶ Instagram
- ▶ YouTube
- ▶ Udemý
- ▶ TikTok
- ▶ LinkedIn
- ▶ X
- ▶ Pinterest
- ▶ Tumblr
- ▶ Reddit

Digital Services Act

The Digital Services Act (DSA) is EU-wide legislation that regulates online services like marketplaces, social networks, app stores, and online travel and accommodation platforms. It requires these online services to take steps to help make the internet safer for users by addressing harmful or illegal content on their sites. This legislation introduces rules that equally protect all users in the EU (including Ireland) both in regard to illegal goods, content or services and their fundamental rights. The DSA applies additional obligations to the largest services, known as Very Large Online Platforms and Very Large Online Search Engines. Because 13 of the 22 largest platforms in Europe are located in Ireland, including Tik Tok, X, Meta, Apple, Microsoft and Google, we will have an important role to play in the DSA system of regulation across Europe.

In 2023 An Coimisiún established the role of Digital Services Coordinator (DSC) and Commissioner and commenced hiring for teams in the Digital Services division. A structure of four Supervision teams, one Major Investigations team, and one Regulatory Operations team was established with the appointment of six Directors. Hiring commenced in 2023 and continues as we develop the teams and skills required for our functions.

Through coordination with the European Commission and other DSCs, An Coimisiún contributed and led in the development of processes and standards for the certification of Out Of Court Dispute Settlement Bodies, Trusted Flaggers, and Complaints Handling. Additionally, work was commenced on the launch and handling processes for a Contact Centre through which users can make complaints and queries. In 2024 we will continue to contribute to DSC-led working groups in the areas of Systemic Risk and Vetted Researchers.

In preparation for 2024 An Coimisiún started development of a Compliance Framework. The Framework outlines An Coimisiún's prevention, supervision, investigation and enforcement approach. This Framework includes processes and activities to discharge supervisory and enforcement responsibilities and powers relative to the DSA, the Broadcasting and Other Media Regulation Acts 2009 and 2022, and the EU Terrorist Content and Online Regulation.

In 2024 we will continue to build out our teams and expertise as we commence engagement with the online platform providers and intermediary service providers established in Ireland. Through this work we will refine our risk and compliance framework to better serve the safety of people in Ireland and the EU.

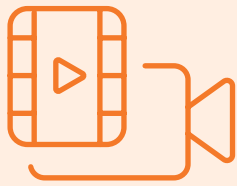
Terrorist Content Online Regulation

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 adopted legislation to formally appoint An Garda Síochána as Ireland's competent authority for issuing terrorist content removal orders on 31st May 2023 and Coimisiún na Meán as its competent authority to decide when platforms are exposed to terrorist content on 9th November 2023.

An Coimisiún engaged with several stakeholders during the year, including An Garda Síochána, Europol, the Department of Justice and competent authorities in other EU Member States to exchange views on how to implement TCOR and plans to operationalise TCOR in 2024 are at an advanced stage.



Broadcasting and Video-on-Demand

Public Service Media

As provided for in the Broadcasting and Other Media Regulation Acts 2009 and 2022, An Coimisiún has several responsibilities regarding Public Service Media (PSM) and associated broadcasters. This incorporates the assessment of RTE and TG4, their funding and operations in delivering against public service objects as defined in legislation.

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

Statutory Reviews

Given the evolving public service media landscape in the period concerning this report, some statutory work was deferred to 2024.

TG4 Annual Review of Performance and Public Funding 2022

The Annual Review of Performance and Public Funding (ARPPF) 2022 process for TG4 was finalised in late 2023. An Coimisiún issued formal correspondence reflecting the outcome of the review, whilst noting a planned comprehensive review of the current landscape in which the Irish language is used within the media sector more broadly. This review targets actions to improve the quality and diversity of Irish language media.

As in previous years, the review encompasses an assessment of the extent to which the broadcaster has fulfilled its commitments made in the relevant period having regard to its public service objects, and the adequacy or otherwise of public funding to enable the corporation to meet its public service objects. Communication Chambers assessed TG4's performance, directed by An Coimisiún and incorporating five thematic areas: Audiences: Impact and Reach, Content: High Quality and Distinctive, Transparency and Efficiency, Trust and Good Governance, Irish Language Promotion and Development.

Conclusions and recommendations included:

- ▶ TG4 broadly met its targets and obligations as set out in its annual statement of performance commitments.
- ▶ TG4 saw growth in its share of linear viewing, as well as robust growth against most digital metrics.

- ▶ TG4 received an increase of €7.3m in Budget for 2023 (ahead of the final Coimisiún na Meán report), with €3.3m specifically allocated for the establishment of the Cúla4 service.
- ▶ This has brought TG4's total public funding, currently, to €52.33m.
 - The €100,000 New Decade New Approach grant awarded to TG4 to promote the Irish language in Northern Ireland, the broadcaster ran a Video-On-Demand, radio, outdoor and print campaign between September and November 2022.
 - An Coimisiún supported the findings of the review and issued formal correspondence to the Minister reflecting this advice, whilst noting its undertaking of a comprehensive review of the current landscape in which the Irish language is used within the media sector more broadly. This review targets actions to improve the quality and diversity of Irish language media.

RTÉ Annual Review of Performance and Public Funding 2022 & Five- Year Review of Public Funding

The ARPPF 2022 process for RTÉ in terms of further recommendations was paused in 2023, pending further external reports to be delivered in 2023 / 2024 (as they relate to governance and culture). The Five-Year Review of Public Funding was also deferred to 2024, to allow for further clarity in the assessment and review. A timeline for these statutory provisions along with additional Public Service Media (PSM) framework development and future of funding workplans are detailed below.

Future of Public Service Media Policy and Oversight

Into 2024, further development in the Public Service Media (PSM) Workplan incorporates the support of a new Director of Public Service Media and the establishment of a Public Service Media Framework and Legislative Reform Working Group and Project Plan.

Public Service Media Framework and Legislative Reform

This project will drive the evolution of the oversight functions of An Coimisiún and seek to ensure appropriate reform of public funding and Part 7 provisions of the Broadcasting and Other Media Regulation Acts 2009 and 2022. Targets include the establishment of a new funding model, updated performance indicators and metrics for PSM broadcasters within a dynamic media landscape and establishing a public broadcasting and media sector that is more appropriately aligned to society and its needs.

Annual Review of Performance and Public Funding

The Annual Review processes for 2023 will continue incorporating the conclusion of the RTÉ 2022 process.

5 Year Review of Public Funding

A Five-Year review of Public Funding will also assess the adequacy of public funding since 2018, whilst consolidating insight into the continuing disruption within the landscape more broadly.

This project will also include An Coimisiún's statutory review of the Code of Fair-Trading Practice guidelines and assessment of Section 116 of the Broadcasting and Other Media Regulation Acts 2009 and 2022 as it relates to the operation of RTÉ's Independent Production Account (as recommended within the Future of Media Commission Report).

Prominence

Consultation and research on the commencement of Section 128(a) of the Broadcasting and Other Media Regulation Acts 2009 and 2022 as it relates to the "availability and prominence of public service programmes and services". Coimisiún na Meán has an evolving role in the designation of platforms incorporated within this provision, including the establishment of Codes & Rules and dispute handling procedure.

Editorial control for TG4 over its new services

An Coimisiún committed to examining the potential for TG4 to be given independent editorial control of Nuacht TG4 and to prepare a report for consideration by the Minister. This work commenced in Quarter 4 2023 and is ongoing and is expected to reach completion in Quarter 2 2024.

Licensing and Contractual Variations

Licensing activities across radio and television continued to form a key part of An Coimisiún's work in 2023. In line with the legislation, An Coimisiún's approach to licensing aimed to ensure a diversity and plurality of services reflective of the people of Ireland, including their languages, traditions, religious, and cultural diversity.

Commercial Radio Licensing Activities

In 2023 An Coimisiún continued to implement a Commercial Radio Licensing Plan initiated by the BAI in 2022. This plan involved the relicensing of fourteen commercial local radio services for which the sound broadcasting contracts were due to expire in 2023 and early 2024. In accordance with the legislative provisions, the BAI invoked the fast-track procedure for the relicensing of each of these services. By December 31st 2023, An Coimisiún had entered into new sound broadcasting contracts for five local broad-format radio services: Galway Bay FM, LMFM, Midwest Radio, WLR FM and Clare FM. Contract negotiations had commenced for an additional two services.



Details of the Commercial Radio Licensing Plan are set out in the table below.

Franchise Area	Service Type	Current Contractor	Station Name
County Mayo	Local broad-format	County Mayo Radio Ltd	Midwest Radio
County Galway	Local broad-format	Western Community Broadcasting Services Ltd	Galway Bay FM
Louth and Meath	Local broad-format	The Independent Broadcasting Corporation Ltd	LMFM
Waterford City and County	Local broad-format	South East Broadcasting Company Ltd	WLR FM
County Clare	Local broad-format	Clare Community Radio Holdings Plc	Clare FM
County Wexford	Local broad-format	SERB Radio Ltd	South East Radio
Cavan and Monaghan	Local broad-format	Midland Radio Group Ltd	Northern Sound
Longford, Roscommon and South Leitrim	Local broad-format	Midland Radio Group Ltd	Shannonside
County Wicklow	Local broad-format	East Cost Radio Ltd	East Coast FM
Dublin City & County	Youth music-driven (15-34years)	Capital Radio Productions Ltd	FM104
Dublin City & County	Music-drive (25-44years)	Bauer Audio Ireland Limited, general partner of Bauer Media Audio Ireland LP	98FM
County Tipperary	Local broad-format	County Tipperary Radio Ltd	Tipp FM
Cork City and County	Youth music-driven service (15-34years)	Siteridge Limited	Red FM
County Kildare	Local broad-format	County Kildare FM Radio Ltd	KFM



Commissioners, An Coimisiún staff, and representatives of Clare FM at their Sound Broadcast Contract signing in 2023.



Commissioners, An Coimisiún staff, and representatives of MidWest FM at their Sound Broadcast Contract signing in 2023.

Television (Virgin Media)

In March 2023, shortly before its dissolution, the BAI awarded a contract in principle to Virgin Media Television Limited for the provision of a national free-to-air Television Programme Service under Section 71 of the Broadcasting and Other Media Regulation Acts 2009 and 2022. An Coimisiún subsequently entered into contract negotiations with Virgin Media Television Limited, and signed a new 10-year contract with the broadcaster in July 2023 to operate the national free-to-air channels Virgin Media One and Two.

Contract Variations

As part of its operational activities, An Coimisiún continued to consider contract variation requests from broadcasters in 2023. These requests generally concern proposed changes to either the ownership and management information, or programming commitments set out in a broadcaster's contract. Proposed changes are considered having regard to the broadcaster's existing contractual commitments and relevant policies. A notable request considered during the year concerned the acquisition of iRadio by the Bauer Media Group. The proposed acquisition of iRadio was considered having regard to the Ownership and Control Policy, and An Coimisiún agreed to approve the acquisition subject to all other necessary regulatory approvals.

Temporary and Institutional Radio Services

Further to Section 68 of the Broadcasting and Other Media Regulation Acts 2009 and 2022, An Coimisiún may enter into contracts with applicants for the provision of temporary sound broadcasting services that operate for a short period of time. The two key types of temporary sound broadcasting services offered are: 1) those who operate a regular temporary radio service for up to a maximum 30 days in a 12-month period, and 2) those who operate a pilot community temporary radio service for up to a maximum of 100 days in a 12-month period.

In 2023 Coimisiún na Meán entered into 12 temporary sound broadcasting contracts. Four of these were for established pilot community groups, such as Finn Valley FM and Scariff Bay Community Radio, while eight were for established or new temporary services of 30 days or less. Examples of these are Radio Rí-Ra and Pride Vibes.

An Coimisiún also extended the contracts for institutional services at Cork University Hospital and the IRFU to allow for applications and decisions to be made on new 10-year institutional contracts.

Content Provision Contracts

Pursuant to section 71 of the Broadcasting and Other Media Regulation Acts 2009 and 2022, Coimisiún na Meán is empowered to enter a content provision contract with an applicant who wishes to supply a compilation of programme material for the purpose of inclusion as part of a multiplex, or for the purpose of it being transmitted as a broadcasting service in the State.

During the period of this review, Coimisiún na Meán received applications for two services, which were assessed and awarded contracts in principle, and are currently in advanced stages of contract negotiation. The services in question focus on coverage of a wide range of sports broadcasting.

VOD Registration

Background and Context

One of the obligations conferred on Coimisiún na Meán by the Broadcasting and Other Media Regulation Acts 2009 and 2022 was to establish and maintain a Register of Media Service Providers who are under the jurisdiction of the Irish State and provide audiovisual on-demand services as such services as defined in the Broadcasting and Other Media Regulation Acts 2009 and 2022. On 4 May 2023 An Coimisiún published its first iteration of Rules and Guidelines.

A lengthy transitional period was provided by the Broadcasting and Other Media Regulation Acts 2009 and 2022 to allow media service providers to become informed of the statutory requirements for notification and thereafter to enable those media service providers that are subject to registration to make the required notifications to An Coimisiún.

Engagement and Notification

From March to December 2023, there was ongoing and positive engagement between staff and media service providers in relation to the new notification requirements and the transposition of the Audiovisual Media Services Directive (AVMSD).

Key antecedents for registration include the matters specified within the statutory definition of an audiovisual on-demand media service, including principal purpose of the service, catalogue(s) of audiovisual on-demand content, editorial responsibility and jurisdictional conditions that determine services that are within scope. This engagement with media service providers informed An Coimisiún's policy approach to registration and updated Guidelines that will be published in 2024.

In 2023, staff undertook research and consulted widely with other media regulators, experts from the European Audiovisual Observatory, the European Regulators Group for Audiovisual Media Services (ERGA) and the European Platform of Regulatory Authorities (EPRA) to review and learn from approaches to registration and regulation taken in other jurisdictions.

The Register

Since the expiration of the transitional period, An Coimisiún has been subject to a statutory duty to publish and maintain a Register of Media Service Providers ("Register") that are subject to registration. Statutory notifications were received by 16 providers, incorporating 25 audiovisual on-demand services. An Coimisiún published its first Register of Media Service Providers on 30 November 2023.

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 generally come within the scope of the statutory definitions and are included on the current Register:

- ▶ Subscription-based on-demand audiovisual media services containing proprietary and/or third party content.
- ▶ Transactional-based services offering programmes to stream and/or download on an individual/bundle basis.
- ▶ Aggregated services that may incorporate a range of audiovisual on-demand services through a single user interface, website, app, or platform.
- ▶ ‘Media players’ that are usually associated with broadcasters that offer a catch-up service of content already broadcast, and/or content only available on the player, and/or box sets etc.

Next Steps

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 that are subject to registration have been included in the Register. The Register will be subject to changes and amendments on a continuing basis. Additional entries are likely to be made to the Register following the Commission’s consideration of notifications made after December 29th 2023, and as a result of the receipt of further information regarding existing audiovisual on-demand media services.

In 2024, An Coimisiún will continue to positively engage with media service providers within scope, including ‘relevant media service providers’ as defined by the Broadcasting and Other Media Regulation Acts 2009 and 2022. These services include dissociable sections of news and current affairs websites/apps that provide a catalogue of audiovisual on-demand content or other services that provide material (including programme, audio and audiovisual) consisting substantially of news and comment on current affairs.

Under the Broadcasting and Other Media Regulation Acts 2009 and 2022, registered providers are subject to specific duties, codes and rules, complaints procedures, European Works quotas and prominence obligations, and will form part of a compliance framework that will ensure a thriving, diverse and safe online and media landscape.

Complaints

Members of the public have a right to make a complaint if they believe they have seen or heard something broadcast or made available on an audiovisual on-demand (“VOD”) service that does not meet standards that are set out in statute (Part 3B of the Broadcasting and Other Media Regulation Acts 2009 and 2022) and/or in media service codes and rules. These standards relate to matters such as:

- ▶ Harm, offence, incitement, and authority of the State
- ▶ Unreasonable encroachment on a person’s privacy
- ▶ Fairness, objectivity and impartiality in news and current affairs; and
- ▶ Advertising prohibitions and time limits

The right to make a complaint is provided at section 48(1) of the Broadcasting and Other Media Regulation Acts 2009 and 2022. The commencement of the 2022 Act in March 2023 brought significant changes relating to the right to complain. These changes include:

- ▶ introducing a new complaint handling process linked to Coimisiún na Meán’s statutory powers of investigation;
- ▶ bringing VOD service providers within the same complaint handling framework as that for broadcasters;
- ▶ expanding the range of matters that can be complained of to include, among other things, access service provision (subtitling, Irish Sign Language and audio description), advertising time limits and minimum levels of news and current affairs coverage; and
- ▶ providing for a transitional complaint handling process for any complaints that were made but not resolved, decided upon or withdrawn by the commencement date.

Coimisiún na Meán focused first on complaints to be handled in a ‘transitional complaint handling process’. An Coimisiún prepared and published a Guide to the Transitional Complaints Process in May 2023, which described the procedures by which ‘transitional’ complaints would be handled. An Coimisiún then considered and decided upon those complaints and published its decisions on its website. A total of 23 complaints were decided upon, 2 of which were upheld (in whole or in part) and 21 were rejected.

A majority of complaints (67%) related to news and current affairs programming and were received under the Code of Fairness, Objectivity and Impartiality in News and Current Affairs. None of these complaints were upheld. The two upheld complaints were made against the Code of Programme Standards and the General Commercial Communications Code.

Code	Received	Upheld	Rejected
Code of Fairness, Objectivity and Impartiality	14	0	14
Code of Programme Standards	4	1	3
Code of Fairness, Objectivity and Impartiality & Code of Programme Standards	3	0	3
General Commercial Communications Code	2	1	1
Children's Commercial Communications Code	0	0	0
Total	23	2	21

Two-thirds of complaints received related to radio broadcasts and one-third related to television broadcasts. Nearly two thirds of all complaints were made against public service broadcasters (65%), with only two complaints upheld, one each against RTÉ One and TG4.

Broadcaster Type	Received	Upheld	Rejected
Radio	14	0	14
TV	9	2	7
Total	23	2	21

Broadcasting Service	Received	Upheld	Rejected
KCLR 96FM	1	0	1
LMFM	5	0	5
Newstalk 106-108FM	2	0	2
RTÉ 2FM	1	0	1
RTÉ One	7	1	6
RTÉ Radio 1	5	0	5
TG4	2	1	1
Total	23	2	21

Alongside handling ‘transitional’ complaints, An Coimisiún was preparing a new process for complaint handling and planning the establishment of a new contact centre in February 2024 for handling queries and logging complaints. An Coimisiún logged 46 complaints in 2023 which will be handled in accordance with a new complaint handling process to be put in place in Q2 2024.

Access Rules Compliance

Coimisiún na Meán’s Access Rules aim to promote the understanding and enjoyment of television programmes by people who are deaf or hard of hearing and people who are blind or vision impaired. The Rules set percentage targets and quality standards for the provision of access services (subtitling, Irish Sign Language (ISL) and audio description) by broadcasters. The Rules also require broadcasters to engage with access service users and to periodically report to An Coimisiún on compliance with the Rules.

Access Rules apply to:

- ▶ public service broadcasters - RTÉ (RTÉ One, RTÉ Two, RTÉ One +1, RTÉjr and RTÉ News), TG4 and Oireachtas TV
- ▶ commercial television services - Virgin Media (Virgin Media One, Virgin Media Two and Virgin Media Three); and
- ▶ community television services - Cork Community Television Limited (“CCTV”) and Dublin Community Television Society Limited (“DCTV”).

An Coimisiún monitored compliance with the Access Rules by broadcasters in the previous year, which included annual meetings with each of the broadcasters. There was broad compliance by broadcasters with the target levels of access service provision, their promotion of access services and engagement with access service users. However, An Coimisiún’s compliance report identified an ongoing issue with the quality of subtitling, particularly, on live programming. Access Rules compliance activity will focus on subtitling quality in 2024.



Media Development

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.

Coimisiún na Meán manages the administration of two funding schemes for broadcasting content / programming under the Broadcasting Fund further to the Broadcasting and Other Media Regulation Acts 2009 and 2022. The revenue of the fund comprises of 7% of the annual net receipts from television licence fees.

Two Schemes have been developed and operated to date:

1. The Archiving Scheme
2. Sound & Vision

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 covers programme material and advertisements broadcast in 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 Minister for consideration.

In 2023, with funding from the Archiving Scheme, RTÉ Archives made available to the public a collection of audio recordings originally held on acetate tapes and made between the late 1930s and early 1970s. Among the recordings are sound effects, performances, interviews and reports created for use in the production of radio programmes. There are also some news broadcasts and full programmes.

The collection was used in the production and recording of programmes on Radio Éireann. This collection is the earliest sound recording format held by RTÉ Archives, and the discs were used to record and broadcast content before the introduction of magnetic tape. This disc recording process was suited to capture sound on location as well as in a studio. The discs were usually made of aluminium with a coating of lacquer, and the audio signal was cut directly into a groove in the lacquer of a blank disc.

The full collection is [available to the public.](#)

Some highlights of the recordings include:



Opening of the Cork radio station 6CK (1927)

The earliest recording from the collection features the opening of the Cork radio station 6CK on the 26 April 1927.

“In opening the Cork station tonight, I hope to bring before the world a new and largely unexplored vein of Irish talent.”

(Minister for Posts and Telegraphs J.J. Walsh)

[LISTEN HERE](#)



Ireland Takes Wing: Aer Lingus Staff (1957)

One of a number of recordings of sound inserts made for ‘Ireland Takes Wing’, a documentary feature by Norris Davidson for the 21st year of Aer Lingus, broadcast 12 December 1957. It includes audio clips of Aer Lingus staff checking the bar and other supplies on board.

[LISTEN HERE](#)



Maud Gonne Recalls Evictions (1947)

Among the Irish and international figures featured in the recordings is the nationalist and political activist, Maude Gonne. Recorded in 1947, she recalls witnessing evictions in her youth and taking part in the Land War.

“I didn’t want to go to balls and parties anymore for I would have had to dance and eat with the evictors.”

[LISTEN HERE](#)



Provincial News Round Up (1957)

A local news report from with an international element that features Hungarian refugees who left their country following the Hungarian Uprising was crushed by Soviet forces in 1956. The refugees were housed at a former army camp in Knockalisheen in County Clare. The report here is from Provincial News Round Up in October 1957.

[LISTEN HERE](#)



Sean McBride jokes about the merits of radio (Wexford Festival 1952)

The merits of radio come up in a light-hearted debate at the 1952 Wexford Festival on the benefits to mankind of some technologies. The benefits of radio, the internal combustion engine and the gramophone are up for discussion and comparison.

Seán MacBride jokes that they are “disastrous” for mankind. Another participant says that radio is “an invention of the devil” that has “reduced people to a moronic state.”

[LISTEN HERE](#)

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.

Section 154(1) of the Broadcasting and Other Media Regulation Acts 2009 and 2022 provides that the An Coimisiún shall prepare and submit to the Minister a scheme or schemes for the granting of funds to support all or any of the following programming:

- a.** New television or sound broadcasting programmes, including feature films, animation and drama on Irish culture, heritage and experience, including -
 - (i)** History (including history relating to particular areas, groups or aspects of experience, activity or influence);
 - (ii)** Historical buildings;
 - (iii)** The natural environment;
 - (iv)** Folk, rural and vernacular heritage;
 - (v)** Traditional and contemporary arts;
 - (vi)** The Irish language;
 - (vii)** The Irish experience in European and international contexts;
- b.** New television or sound broadcasting programmes to improve adult or media literacy;
- c.** New television or sound broadcasting programmes which raise public awareness and understanding of global issues impacting on the State and countries other than the State;
- d.** Programmes under paragraphs (a), (b) and (c) in the Irish language and,
- e.** Such ancillary measures as are necessary to support schemes prepared under paragraphs (a), (b), (c) and (d) above.

Section 154(5) of the Act provides that the Authority, in preparing a scheme, may have regard to the developmental needs of community broadcasters.

Section 154(6) of the Act provides that the Authority, in preparing a scheme, shall have regard to the understanding and enjoyment of television programmes under the scheme by persons who are deaf or hard of hearing.

Sound & Vision 4 Activity (March – Dec 2023)

Coimisiún na Meán announced the outcomes of four funding rounds operated under Sound & Vision 4 during this period.

Round 47

Round 47, an open round, received 140 applications seeking funding of just over €12.8m. Of those, 96 projects were successful, with a total value of approximately €7.2m. This comprised funding for 67 radio projects and 29 TV projects.

Round 48

Round 48, a social benefit round open to community broadcasters only, offered funding of €645,000 to 17 community broadcasters nationwide to enhance social benefit content and activities for their communities. The package of recommendations will provide a diverse range of programme productions, outreach, and training activities for various community stations, groups, and individuals across the community broadcasting sector.



Presenter Ardal O'Hanlon in a scene from The Geneva Window – Through A Glass Darkly funded under Round 47 of Sound & Vision.

Round 49

Round 49, an open round, received 145 applications seeking funding of just over €15.9m. Of those, 57 projects were successful, with a total value of approximately €6.4m. This comprised funding for 35 radio projects and 22 TV projects.

Round 50

Round 50, a targeted round to support the independent commercial radio sector, approved €2.4m in funding for 29 projects to be broadcast on 32 stations. Commercial radio stations will use this funding to produce programmes covering a range of topics of interest to their listeners, agreed in consultation with the Independent Broadcasters of Ireland. The topics are Media Literacy, Digital Transformation, Gender, Equality, Diversity and Inclusion, and Developing Communities and Communities of Interest.

The funding offered to individual radio stations ranged from €35,000 to €95,000. Catherine Martin TD, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, made the funding available for this round of the scheme.

Future Rounds

In September 2023, An Coimisiún announced details of two further rounds of Sound & Vision 4.

Round 51 was an 'open' round of the Scheme launched in October with a closing date of 14th December. Thanks to Catherine Martin TD, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport, and Media, additional funding was available to support the production of content about and / or demonstrating equality, diversity, and inclusion, with a particular focus on integration and the voice of the new Irish communities. 165 applications were received by the closing date. Decisions are expected to be released in March 2024. In addition, Round 52 of the Scheme, a social benefit round aimed at community broadcasters, will open in January 2024.

Overview of Funding Recommended in this period

Round	Applications Received	Amount Requested	Successful Projects	Amount Recommended
Round 47 - Open Round	140	€12,839,328.26	96	€7,292,636.00
Round 48 - Social Benefit Round	17	€671,558.85	17	€654,262.00
Round 49 - Open Round	145	€15,914,591.61	57	€6,399,847.00
Round 50 - Commercial Radio Round	29	€2,564,610.00	29	€2,428,600.00
Grand Total	331	€ 31,990,088.72	199	€16,775,345.00

Applicant Type	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
Broadcaster	98	€3,827,133.68	65	€3,404,243.00	20%
Independent Producer	233	€28,162,955.04	134	€13,371,102.00	80%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Medium	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
Radio	221	€5,480,106.46	146	€4,111,721.00	25%
TV	110	€26,509,982.26	53	€12,663,624.00	75%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Broadcaster Type	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
Commercial	9	€2,982,050.00	7	€2,353,113.00	14%
Commercial	111	€3,250,568.64	84	€2,890,729.00	17%
Community	85	€1,810,117.77	39	€948,664.00	6%
PSB	115	€20,084,953.31	69	€10,582,839.00	63%
TBC	11	€3,862,399.00	-	-	0%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Audience	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
All adults	215	€18,615,341.79	131	€10,397,421.00	62%
<15	17	€4,377,494.36	12	€2,959,316.00	18%
Family	65	€5,684,473.18	37	€2,549,675.00	15%
15-34	15	€2,640,024.75	6	€530,256.00	3%
35-54	19	€672,754.64	13	€338,677.00	2%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Format	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
Documentary	176	€12,184,352.92	90	€5,703,071.00	34%
Drama	51	€8,294,314.09	27	€2,867,523.00	17%
Sector Development (Commercial Radio)	29	€2,564,610.00	29	€2,428,600.00	14%
Entertainment	39	€4,368,385.64	24	€2,327,950.00	14%
Animation	9	€2,883,897.47	5	€1,790,364.00	11%
Education	10	€1,022,969.75	7	€1,003,575.00	6%
Social Benefit	17	€671,558.85	17	€654,262.00	4%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Genre	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
Contemporary society	77	€9,597,235.94	33	€4,353,289.00	26%
Children's	24	€4,640,698.57	19	€3,485,848.00	21%
Arts/Culture	76	€5,504,850.84	46	€2,546,279.00	15%
Sector Development (Commercial Radio)	29	€2,564,610.00	29	€2,428,600.00	14%
History/Heritage	87	€6,182,345.26	43	€1,940,357.00	12%
Science/Nature/Environment	17	€2,302,382.26	10	€1,030,149.00	6%
Social Benefit	17	€671,558.85	17	€654,262.00	4%
Media Literacy	3	€411,407.00	1	€221,561.00	1%
Adult Literacy	1	€115,000.00	1	€115,000.00	1%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Programme Language	Applications Received	Amount Requested	Successful Projects	Amount Recommended	%
English	273	€22,348,378.75	166	€11,338,189.00	68%
Irish	23	€4,088,629.27	14	€2,678,915.00	16%
Bi-lingual	34	€5,458,080.70	18	€2,663,241.00	16%
Bi or multi-lingual (with English)	1	€95,000.00	1	€95,000.00	1%
Grand Total	331	€31,990,088.72	199	€16,775,345.00	100%

Notable Projects Offered Funding

- **Báite:**
Produced by Danú Media for TG4, this drama takes viewers back to the summer of 1975, when Peggy Casey, owner of the local pub, is fighting to keep her business and her family together. However, when a body is found in a nearby lake, her hopes appear to be dashed. This programme was developed through the Cine4 scheme to develop original feature films in the Irish language.

A scene from the Irish language drama Báite funded under Round 49 of Sound & Vision.





Dolores Keane at Carragh Cottage as featured in Dolores@70 funded under Round 47 of Sound & Vision

► **Dolores@70:**

In celebration of an extraordinary talent, where it came from, and those whom it touched, this programme, produced by Big Mountain Productions, traces Dolores Keane's career and life through the songs performed by family and guests at Carragh Cottage and with interviews of those who took inspiration from Dolores and her musical heritage.

► **Maddie + Triggs:**

Produced by Turnip and Duck Ltd for RTÉjr, this animated series follows the adventures of a little girl called Maddie, who is vision-impaired, and her doggy best friend Triggs and their lives in the colourful town of Higgledy-Piggledy.



Promo Image for Maddie + Triggs funded under Round 49 of Sound & Vision

► **Borders and Lies:**

Produced by Mind the Gap Films for Virgin Media One, this documentary focuses on media literacy and anti-immigration protests in Ireland and the role played by social media. Using real-life stories and expert analysis, it will look at the challenges and opportunities of media literacy in a digital era.



A scene from Spilt Mike featuring Cillian Sullivan as Bobby O'Brien and Danielle Galligan as Maura O'Brien, funded by Sound & Vision.

- ▶ **Douglas Stories:**
Produced by Cork Community Television, this documentary series will feature the older residents of the Cork suburb relating their stories of their lives there since the 1930s and how life has changed since then.
- ▶ **Untold Ireland:**
This documentary series to be produced by and broadcast on Newstalk FM will amplify the voices of sometimes marginalised communities from across Ireland, including members of migrant communities, the Traveller Community, people with disabilities and the LGBTQI community.
- ▶ **Spilt Milk:**
Produced by 925 Productions for broadcast on RTÉ One, this feature drama film follows eleven-year-old Bobby, a precocious and energetic boy obsessed with becoming a great detective like his hero television sensation Kojak. Set against the backdrop of 1980s working-class inner-city Dublin, Bobby and his pal Nell torment their family, friends, and neighbours as they set up their own private investigation enterprise. But when Bobby's own brother Oisín disappears, this story of innocence and adventure stumbles into the murky world of criminality and addiction.
- ▶ **Ransom '79:**
Produced by John Kelleher Media and for broadcast on Virgin Media, Ransom '79 tells the story of Irish reporter Charlie Bird and his determination to break one final story before his life is cut short by Motor Neurone Disease. Charlie's sources have given him a true crime story, one that had remained secret for decades, the attempt by a criminal gang to extort millions from the Irish government. The disease has already taken Charlie's voice, but through the use of technology means he can still do interviews using a voice app on his iPad. Even as his strength falters, he keeps chasing the story.



Charlie Bird and Colin Murphy pictured in a scene from Ransom '79, funded under Round 47 of Sound & Vision



Poster of *Ransom '79* documentary funded under Round 47 of Sound & Vision

- ▶ **The Lost Children of Tuam:**
Produced by Element Films for RTÉ One, this feature drama film will tell the story of how Catherine Corless, an amateur historian, uncovered the truth about the Tuam Mother and Baby Home and how her campaign provoked change in Ireland and beyond.
- ▶ **Listen to the Land Speak:**
Produced by Crossing the Line Productions, this two-parter for RTÉ One will see Manchán Magan bring viewers on a journey around Ireland like no other, revealing the profound knowledge and wisdom contained in our landscape and the myths and legends that have shaped our sensibilities.
- ▶ **In the Spotlight:**
Produced by Roy Connaughton for Athlone Community Radio, this project will follow the journey of local up-and-coming artists who need to return to the public eye since the pandemic. The culmination will be a live music performance, in which artists and bands will be given the opportunity to showcase their newly developed skills and gain experience on stage at a live event.
- ▶ **Neurosurgery: The Inside Story:**
Produced by Tyrone Productions for broadcast on Virgin Media One In this groundbreaking four-part series, we'll follow Beaumont Hospital's neurosurgeons and their colleagues who're on the cutting edge of treating conditions of the brain, spine, peripheral nerves, and cerebrovascular system in a job where the hours are long and intense, and the stakes are the highest they can be.



Dizzy Deliveries:

Produced by Macalla Teoranta for RTÉjr is the first children's TV Series in Ireland to feature Lámh sign language & embed it in its DNA. Join Joe the Deliveryman with magical powers and Ozzy the Robot & Depot Owner Aisling for more captivating adventures full of fun and laughter in Series 2. The series will continue the mission to encourage Lámh use and promote inclusivity.



Dizzy Deliveries 2 funded under Round 47 of Sound & Vision teaches children three key Lámh signs in a fun and interactive way.

Funding of Irish Language Content

Sound & Vision 4 provides funding to support the production of high-quality programmes in the Irish language and/or bilingually.

Looking at applications offered funding under the open rounds of the scheme operated during this reporting period, approximately 32% (€5.34m) of the funding awarded went to support the production of Irish language/bi-lingual projects covering a range of formats and genres in radio and television content, serving both adult and youth audiences.

Encouraging more women in key creative roles

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 assess and have access to 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 2023 though the Directory of Photography role still has a marked imbalance. A more detailed analysis is outlined in the Gender, Equality, Diversity and Inclusion section of this report.

Increasing access to Sound & Vision 4-funded programmes

All television projects funded by Sound & Vision 4 must facilitate the understanding and enjoyment of television programmes by audience members who are deaf or have hearing difficulties.

All television programmes, therefore, make provision for subtitling. Similarly, to facilitate access to programmes for audience members who are deaf, have hearing difficulties, are blind or have visual impairments, some funded programming must make provision for Irish Sign Language (ISL) for deaf or hearing-impaired persons and/or Audio Description (AD) for blind or visually impaired persons. Television drama and applications for children's television programmes must have at least one broadcast with AD and/or ISL, with the cost deemed an eligible expense and funded by the Scheme.

Funding is also available to applicants who wish to provide Irish Sign Language (ISL) and/or audio description (AD) services in other genres (e.g., Education, Documentary, Entertainment). The Scheme strongly encourages such applications.

Scheme Extension

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

Review of Sound & Vision 4

As section 158 of the Broadcasting and Other Media Regulation Acts 2009 and 2022 requires, a statutory review of the Scheme was undertaken in 2022 and concluded in 2023. The BAI appointed Oliver & Ohlbaum Associates (O&O). Their work included reviewing internal data, secondary research, a bespoke consumer survey, an online survey of producers, and stakeholder interviews. The completed review and the emerging recommendations were submitted to the Minister for consideration in September 2023. The research report and recommendations will be used by An Coimisiún when developing a successor funding scheme to Sound & Vision 4 in 2024.

Journalism Schemes

Preparatory work began in 2023 on the development of two journalism schemes in conjunction with the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media based on recommendations from the Report of the Future of Media Commission.

The schemes are being established to ensure that all people have access to news in their own areas and that the news they receive is trustworthy and accurate. The new journalism schemes are intended to be open to applications from journalists and media outlets, including broadcast, print, and online platforms, in both the Irish and English languages.

The Schemes are being established on an administrative basis thanks to funding secured by Catherine Martin, TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sports and Media.

European Works Content Levy

The Broadcasting and Other Media Regulation Acts 2009 and 2022 transpose into Irish Law Article 13 of Directive (EU) 2018/1808 of the European Parliament and of the Council of 14th November 2018 (the Audiovisual Media Services Directive (AVMSD)). In particular, 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.

Part 10, Section 159E of the Act grants Coimisiún na Meán the power 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 media service providers (MSPs) would be subject to this Levy. It enables Coimisiún na Meán, in consultation with Fís Éireann (Screen Ireland), to establish a fund and to award grants using the Levy proceeds.

In 2023, Coimisiún na Meán appointed Nordicity and Saffery LLP to provide extensive research and make recommendations on the feasibility of establishing and administering a levy and fund. On completion of the research project, Coimisiún na Meán will submit a report containing the recommendations to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media on the feasibility of such a levy and fund.

Sponsorship and Sectoral Learning and Development

Sponsorship Scheme

Coimisiún na Meán’s predecessor, the Broadcasting Authority of Ireland operated an annual Sponsorship Scheme to support media related events and activities. Following its establishment on the 15th March 2023, Coimisiún na Meán agreed to continue the Scheme and support the variety of events and initiatives awarded funding by the BAI shortly before its dissolution.

A total of €162,000 was offered to 23 projects. While initially awarded funding by the BAI, the successful projects were also suitably aligned to An Coimisiún’s Work Programme. Sponsorship funding supported the development of the media sector and helped raise awareness of the role and work of the new regulator, including its aim to develop a media landscape that is diverse, inclusive and fully representative of Irish society.

Sponsored events and activities between March and December 2023, such as the Galway Film Fleadh, Dublin International Film Festival and Catalyst Film Festival, helped to increase the prominence of audiovisual content for Irish audiences and promote diversity on screen. Separately, other sponsored events recognised the talent and creativity working across the Irish audiovisual and broadcasting industries, for example the IMRO Awards, Gradaim Chumarsáide an Oireachtais, and the Royal Television Society Awards.



A list of sponsored events and activities can be found below.

Animation Dingle Festival
BP, The Centenary of Ireland's First Licensed Radio Station
The Belfast Media Festival 2023
Catalyst International Film Festival 2023
Choice Music Prize
Cleraun Documentary Masterclasses
68th Cork International Film Festival – Documentary Programme
Dublin International Film Festival – Students Screenings and Workshops
FIAT/IFTA Media Management Seminar 2023
FÍS TV Summit
Fresh International Film Festival
Galway Film Fleadh & Fair
Harp Short Film & Screenplay Competition
IFI Spotlight & Irish Focus
20th Anniversary IFTA Awards
IMRO Radio Awards
Irish Animation Awards 2023
Gradaim Chumarsáide an Oireachtais 2023
Gradaim RTS 2023 / RTS Ireland Awards 2023
Shine Festival 2023
The National Student Media Awards (SMEDIAS)
Writers Guild of Ireland 2023 Zebbie Awards

Sectoral Learning and Development Programme

In 2023, An Coimisiún also continued to support the Sectoral Learning and Development Programme established by the BAI. The Programme supports industry networks and representative organisations to provide training and development support for the Irish broadcasting, audio and audiovisual sectors, and is aligned with the Broadcasting and Other Media Regulation Acts 2009 and 2022 which encourages training initiatives and activities in matters related to An Coimisiún's functions.

The Programme seeks to promote the sustainability of the broadcasting, audio and audiovisual sectors as well as their creativity and ongoing development through various activities and initiatives, including training workshops, seminars, mentorship programmes and masterclasses.

Overall €466,740 in funding was allocated across the Sectoral Learning and Development Programme in 2023 to networks and representative bodies, fostering creativity and innovation, and supporting training projects, and also diversity initiatives for gender, equality and inclusion and the Irish language.

Examples of the types of supports provided include:

- ▶ **Women on Air**
The provision of media, camera training and interview skills workshops for women.
- ▶ **Creative Europe Galway**
Alphapanda Film & TV Marketing Workshop to upskill producers, directors and other TV practitioners on latest innovative marketing tools, and an event for documentary filmmakers, providing information on production, co-financing and commissioning.
- ▶ **CRAOL**
The provision of training workshops in media literacy and AI and understanding marginalised communities at the annual Féile conference for the representative body for community radio in Ireland.
- ▶ **Screen Producers Ireland**
A sectoral update on industry sustainability including the albert Carbon Calculator, and seminars on Diversity, Equality & Inclusion in the industry.
- ▶ **Animation Skillnet, Animation Ireland and Screen Skillnet**
Support for the inaugural Culture Crush Conference, bring together professionals from industries such as Film, Animation, Immersive Technologies, Gaming, Music and Theatre for networking and mentorship. The theme of the 2023 conference was the intersection between Creativity and Technology.
- ▶ **Learning Waves Journalism Graduate Programme**
An Coimisiún continued to support the Graduate programme which contributes to the sustainability of the independent commercial radio sector by awarding journalism graduates with internships in local commercial radio stations across Ireland.

► **Oireachtas na Gaeilge**

Funding was provided to Oireachtas na Gaeilge to continue its work in support of the development of more Irish language programming across the broadcasting sector. Initiatives included support for a website, Gaelpro Raidió, that provides Irish language resources, a mentorship scheme for radio presenters, and scriptwriting workshops focusing on developing play scripts as Gaeilge for radio.

► **X-Pollinator**

Support was provided to X-Pollinator, the talent development network which focuses on addressing a lack of gender diversity in the Irish screen industry. An Coimisiún supported its annual networking event that seeks to inspire collaboration and facilitate the forging of creative teams and partnerships in support of the development and production of new work for the screen.

► **Women in Film and Television**

Funding was provided to the voluntary body that supports greater representation of women both on screen and behind the camera. Activities supported in 2023 included a short film showcase and networking event, a documentary panel at the Galway Film Fleadh, and a series of talks spotlight women from diverse backgrounds and issues facing women in the industry.

Below is a complete list of the organisations supported in 2023.

Organisation	Area of focus
CRAOL	Community Radio broadcasters
Community Television Association (CTA)	Community TV broadcasters
Learning Waves	Commercial Radio broadcasters
Screen Producers Ireland (SPI)	Audiovisual producers
Creative Europe Dublin	Audiovisual producers / companies
Women On Air	Advocacy group – gender and broadcasting
NUJ	Journalists, including Freelancers
Creative Europe Galway	Audiovisual producers / companies (regional / Irish language focus)
Women in Film & Television (WFT)	Advocacy group – gender and audiovisual sector
Cultural & Creative Industries Skillnet / Animation Ireland	Creative industries, including Animation, VFX, Games, Music, Theatre
Galway Film Centre	Audiovisual producers - regional

Organisation	Area of focus
Writers Guild of Ireland	Writers / screenwriters
IFTA	Audiovisual industry professionals
Screen Composers Guild of Ireland	Composers
ACE Producers	European Audiovisual Producers
Oireachtas na Gaeilge	Irish Language
X-Pollinator	Gender, Equality, Diversity & Inclusion
Gorm Media	Diversity & Inclusion
Film Ireland	Film journalists

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 in all its many forms. The Future of Media Commission made several recommendations to advance equality, diversity and inclusion across the media landscape. Specific actions for Coimisiún na Meán included the development of a Gender, Equality, Diversity and Inclusion Strategy for the Audio and Audiovisual sector and thereafter the development of Standards. The purpose is to support the Irish audio and audiovisual media sector in planning, developing and delivering a range of strategic activities and initiatives according to best practice, with a view to fostering a media landscape that is representative of and accessible to the diversity of Irish society.

Development of the Gender, Equality, Diversity and Inclusion Strategy

An Coimisiún engaged CommSol Communications Consultants to assist in the development of a draft Strategy. This work was informed by the BAI’s Gender Action Plan, its subsequent review and research previously commissioned that examined various aspects of gender, equality, diversity and inclusion.

Discussions with a range of stakeholders, took place during September-November 2023. Coimisiún na Meán also collected data via questionnaires distributed to the audio and audiovisual media sector in order to map their current strategies, plans, policies and activities. In November 2023, a written consultation on the Pillars, Principles and Actions of the Draft Strategy was carried out which elicited additional input.

It is envisaged that An Coimisiún will host a Gender, Equality, Diversity and Inclusion forum in January 2024 where stakeholders can share perspectives, discuss proposed solutions prior to the publication of the new Strategy. Coimisiún na Meán intends to stage a Gender, Equality, Diversity and Inclusion forum annually.

Development of the Gender, Equality, Diversity and Inclusion Standards

The development of Gender, Equality, Diversity and Inclusion Standards is expected to begin in Q1 2024. An Coimisiún will partake in wide stakeholder engagement and consultation and will conduct in-depth analysis of approaches and best practice in other jurisdictions, regulators, and relevant industries in the development of these Standards. On their introduction organisations in receipt of public funding from Coimisiún na Meán will be required to meet these standards.

Funding and Development

During 2023 Coimisiún na Meán 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.

Sound & Vision 4

Sound & Vision 4 is a programming support scheme that aims to support the creation of accessible programming that reflects Irish culture, history, language, and diversity, as well as programming with a cultural and/or community purpose for diverse Irish audiences.

During 2023, 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 Director of Photography still has a significant imbalance of females versus males. The statistics below comprise those figures collected from applications submitted to the two 'open' rounds of the scheme operated during this reporting period (Rounds 47 and 49).

	Producer	Director	Writer	DOP	Editor
Total Audiovisual Projects Offered Funding	51	51	51	51	51
Total Applicable Projects*	51	49	43	46	50
Female	34	23	27	9	34
Male	17	26	9	34	11
% of Females	67%	47%	63%	20%	68%

*Some applications submitted did not identify the role as being applicable to the project.

Sectoral Development and Sponsorship

A selection of support provided to organisations includes:

- ▶ Funding for Learning Waves, the training body for the independent radio sector to enhance the capacity of current Equality, Diversity and Inclusion (EDI) leads, to train in new EDI leads and strategically develop the network of EDI leads.
- ▶ Sponsorship of the Catalyst International Film Festival 2023, a film festival addressing under-representation in the film industry. Stories and storytellers who may struggle for visibility in the film industry and in mainstream film festivals are prioritised.
- ▶ Funding support for Screen Producers Ireland's Diversity, Equality and Inclusion seminar.
- ▶ Assisted Women in Film and Television Ireland to produce from 'Beyond the Pale 2', which aimed to spotlight women producers from diverse backgrounds.
- ▶ Support for Creative Europe Dublin in partnership with Gorm Media to stage their 'Bridging the Gap' Diversity & Inclusion panel discussion event.
- ▶ Support provided to X-Pollinator, a cross-disciplinary professional development and networking initiative for female, trans and non-binary talent setting out to help rapidly address gender diversity in the Irish screen industry to stage their annual networking event.
- ▶ Funding support for Galway Film Centre's 'Scéal to Set': a 2-day workshop and mentoring scheme for Irish language screenwriters and emerging directors wishing to work in the Irish language.
- ▶ Funding provided to the gender advocacy network, Women On Air who maintain and promote a Media Database to encourage more female and female-identifying subject experts to participate as on-air guests on radio and television. The database was enhanced in 2023, Irish Language competency can now be captured at the registration stage, enabling programme producers to search the database and source Irish speakers among those registered.

With the planned development and introduction of Gender, Equality, Diversity and Inclusion Standards for projects in receipt of funding from An Coimisiún greater advances are anticipated.

Reuters Digital News Report Ireland

In keeping with its commitment to media plurality, in June 2023, Coimisiún na Meán published the ninth edition of the Digital News Report for Ireland. Research for the Digital News Report is undertaken on an annual basis by the Reuters Institute for the Study of Journalism and includes 46 countries, making it the largest ongoing comparative study of news consumption in the world. The inclusion of Ireland in this global study is funded by Coimisiún na Meán and analysis of the Irish data is conducted by An Coimisiún's academic partner, the Institute for Future Media and Journalism (FuJO) at DCU. The report includes an analysis of International and Irish trends in online news consumption, as well as data examining news audiences trust in news and news brand analysis from year to year.



At launch for the Reuters Digital News Report for Ireland 2023 (LtoR): Rónán Ó Domhnaill, Media Development Commissioner for Coimisiún na Meán; Kevin Doyle, Group Head of News at Mediahuis Ireland; Deirdre McCarthy, Managing Director, RTÉ News & Current Affairs; Dr Richard Fletcher, Director of Research at Reuters Institute for the study of Journalism; Professor Colleen Murrell, DCU School of Communications; Dr Kirsty Park, DCU Institute for Media, Democracy and Society (FuJo), Broadcasting Commissioner for Coimisiún na Meán, Celene Craig.

This year's report found that more than half (58%) of digital news consumers in Ireland believe that publicly funded news services are 'quite' or 'very' important for society. The study also found that only a quarter of Irish people (25%) agree that it is better to have a human editor/journalist select or curate what they consume, while 31% believe that it is better to see news selected by an algorithm, based on their viewing history and preferences. However, more than half of Irish news consumers (53%) 'strongly agree' or 'tend to agree' that personalised news may cause them to miss important news stories, while 51% are 'very' or 'somewhat' concerned about encountering only those viewpoints which accord with their own.

An Ghaeilge

Irish Language Strategy and Mission of Coimisiún na Meán

The Irish language plays a central role in the work of Coimisiún na Meán, internally and in An Coimisiún's relationships with stakeholders across the media sector. As an organisation we are determined to ensure that the Irish language is heard and seen across all our media, and that the content and production values are as high as those in the English language.

Our Irish language mission is to promote and foster the provision of high quality, diverse and innovative Irish language programming for Irish audiences; and support the sustainability of Irish language broadcasters.

This reflects our statutory objectives to stimulate the provision of high quality, diverse and innovative programmes on broadcasting services, promote and stimulate the development of programmes in the Irish language and promote and encourage the use of the language by communications media operating in Ireland.

Our work activities, spanning across licensing, compliance, public service reviews, media development and funding and media literacy, aim to support the sustainability of Irish language media and production and foster and promote diverse and high-quality programming in the Irish language including new content for youth audiences.

Irish language broadcasters are included in the Gender, Equality, Diversity and Inclusion Strategy and several Irish language organisations and broadcasters were consulted during the drafting of this document. Coimisiún na Meán will publish this Strategy in 2024.

Coimisiún na Meán is also committed to implementing recommendations of the Future of Media Commission (“FoMC”) aimed at increasing the level and choice of high-quality Irish language content on Irish media.

Comprehensive Review of Irish Language Media

The FoMC report recommended that a comprehensive review of the provision of Irish language services across the media be undertaken. This Review will provide an analysis of Irish media, with a focus on content produced in the Irish language. The Review will examine how Irish language media captures aspects of Irish life including culture, politics, social issues and the economy.

The core objectives of the Review are to comprehensively assess the current Irish language media landscape and to develop a set of actionable recommendations to enhance the quality and diversity of Irish language media.

Initial work on this highly significant Review commenced in 2023, and will continue to be addressed by Coimisiún na Meán in 2024. Interim reports will be delivered throughout the Review.

Irish Language Advisory Committee

An Coimisiún fosters collaboration with Irish Language stakeholders through the Irish Language Advisory Committee. Its membership includes representatives from Coimisiún na Meán, Foras na Gaeilge, RTÉ, TG4, Oireachtas na Gaeilge, CRAOL, IBI, Screen Producers Ireland, and Raidió Rí-Rá.

This composition ensures a platform for addressing crucial issues within the Irish language broadcasting and audiovisual sector. Together, members collaborate positively to meet sectoral challenges and drive potential solutions.

Co-chaired with Foras na Gaeilge, the Committee facilitates:

- a.** sustainable partnerships;
- b.** a diverse range of research projects;
- c.** annual data collection relating to Irish language programming; and
- d.** developed proposals aimed at increasing in the range of Irish language programming as well Irish language skills training.

Our strategic and organisational goals in relation to Irish language are reflected in our Irish Language Action Plan carried over from the BAI. The Plan sets five key objectives and associated activities in support of the promotion and development of Irish language programming and broadcasting services in the Irish audio and audiovisual industry. In 2023, the Irish Language Advisory Committee continued to drive the achievement of the five key objectives:

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

The Committee is also a channel for sharing information and forging industry connections. In 2023, the Committee focussed on advancing the following initiatives and focal points:

- ▶ Enhancing awareness of career opportunities in the Irish Language media sector;
- ▶ Examining gaps in Irish language training provision and building connections between trainers and content producers;
- ▶ Developing Irish language skills and resources within the radio sector;
- ▶ Continuing to share information and news among member organisations; and
- ▶ Supporting media literacy and research activities.

In 2024, the Committee will play a key role in supporting An Coimisiún's Comprehensive Review of Irish Language Media. As part of this endeavour, we intend to revisit the Committee's terms of reference and expand its membership base. This expansion aims to ensure that both current and prospective members can actively contribute to this vital work.

Media Literacy Initiatives

Coimisiún na Meán has also conducted, in conjunction with Media Literacy Ireland (MLI), regular Media Literacy activities in Irish. Irish Language promotion has been a key objective for MLI, and there is Coimisiún na Meán representation on its Irish-language working group, which puts Gaeilge at the heart of media literacy activities. Among the achievements of the working group are:

- ▶ Ongoing development of an Irish language version of the Media Literacy Ireland website;
- ▶ Publication of an Irish language glossary of media literacy terminology;
- ▶ Hosting of an Irish language webinar on disinformation in collaboration with Raidió na Gaeltachta;
- ▶ Conduction of ‘Be Media Smart’ awareness campaign in Irish ‘Bíodh Tuiscint agat ar na Meáin’ as well as English;
- ▶ Development of Irish language version of ‘Workshop in a Box’ educational resource pack for schools and libraries and community learning facilitators.

National Youth Service Radio

The potential for an Irish language youth radio service that would be available on a hybrid FM and online basis has been the subject of some discussion in the Irish language radio community and wider cultural and political sector over many years. In 2023 Coimisiún na Meán proposed to further consider the potential for an Irish Language youth service, building on work previously undertaken by the BAI. This work will continue in 2024.

Sustainability

Coimisiún na Meán aims to promote high standards of environmental practices in the media sector. One way An Coimisiún does so is through support of the Broadcasting Sustainability Network. The Broadcasting Sustainability Network was established by the BAI in 2020 in conjunction with the broadcasting and media production sectors to encourage green, inclusive and economically resilient practices in the Irish broadcasting sector.

Co-ordinated by the independent contractor Sustainability Works, the Network brings together practitioners from across the Irish media sector. Activities organised in 2023 included ‘lunch and learn’ sessions for network members and their staff, which covered topics including biodiversity literacy for Irish broadcasters and the media’s role in sustainable development.

The network has its own website, sustainablemedia.ie and a members’ area will go live in 2024. In 2023 a decision was made to change the network’s name to “Sustainable Media Ireland” to reflect the future expansion of network membership. Initial expansion of the network will focus on the screen and print media industries.

Another way in which Coimisiún na Meán supports sustainability in the media sector is through its support of the albert Carbon Calculator. The calculator was introduced to Ireland in 2018 by Screen Greening Coalition, and supports film and television productions to work out the carbon footprint of a production. The albert calculator is designed not only to measure that footprint, but also to help productions take steps towards reducing it.

The Future of Media Commission Implementation Strategy recommended that Coimisiún na Meán liaise with other partners such as Fís Éireann on the establishment of a permanent certification process that would allow producers to measure their environmental impact. Following a comprehensive review, and engagement with stakeholders, it was agreed that the albert country partnership should be transferred from Screen Greening Coalition to Coimisiún na Meán. Work on this transition will begin in 2024.





User Engagement

Media Literacy

Coimisiún na Meán's statutory obligations in respect of media literacy are captured in the Broadcasting and Other Media Regulation Acts 2009 and 2022, which states that An Coimisiún shall; "encourage research, promote or endorse educational and training initiatives and activities, including in media literacy, and co-operate for that purpose with educational and training bodies, sporting bodies and community, local and representative bodies, and otherwise promote public awareness, knowledge and understanding, in relation to matters connected to its functions". Primarily, Coimisiún na Meán progresses this objective through its facilitation of the multi-stakeholder network Media Literacy Ireland (MLI) by way of funding and support for the network's activities and 2023 continued to be a busy and productive year in this area.

Media Literacy Ireland

MLI is an independent, informal alliance of organisations and individuals working together voluntarily to promote media literacy in Ireland. Its overarching objective is to empower Irish people with the skills and knowledge to make informed choices about the media content and services that they consume, create and disseminate – across all media platforms.

2023 proved to be a significant year for MLI within its four work strands: Coordination, Communication, Innovation and Promotion. Key areas of work included the roll out of the inaugural Media Literacy Ireland Awards programme, its fourth iteration of the annual Be Media Smart campaign and the introduction of a pilot training programme called "Workshop in a Box".

MLI Awards Programme

The Media Literacy Ireland Awards programme seeks to recognise projects, initiatives and contributions that have made an impact in the promotion of media literacy in Ireland. This involved significant engagement with MLI members and demonstrated the ongoing commitment and enthusiasm to bring MLI initiatives to fruition.

There were four categories and an award ceremony took place on 19th April 2023, where Media Development Commissioner Rónán Ó Domhnaill presented the prizes.

The winners were:

- ▶ Best Youth-Led Media Literacy Intervention: **TY Media Week (Learning Waves)**
- ▶ Best Media Literacy Intervention: **Alva's World**
- ▶ Media Literacy Media Champion: **The Journal Fact Checker Team**
- ▶ MLI Member Special Contribution: **Webwise**

Additionally, the Judging Panel offered a Special Recognition Award to **Joe Hoban** in acknowledgement of the outstanding creative and supportive work undertaken with the Be Media Smart campaign.



L-R: Susan Daly, The Journal Fact Checker; Eileen Culloty, Vice chair MLI – judge; Joseph Hoban, RTÉ; Rónán Ó Domhnaill, Media Development Commissioner, Coimisiún na Meán; Caitriona Mulcahy, Webwise; Stephanie Comey, Co-chair MLI / Coimisiún na Meán; Teresa Hanratty, Learning Waves; Gary Timpson, Alva's World; Ross Keane, MLI Steering Committee; Martina Chapman, MLI Coordinator.

Be Media Smart Campaign

MLI conducted its fourth iteration of the Be Media Smart Campaign between October and November 2023 to coincide with UNESCO's Global Media and Information Literacy Week. Awareness of the campaign was statistically high, from 15% in September to 23% in November. The campaign was supported by radio, television and print outlets, with the radio campaign in particular reaching 3.1 million listeners. There was an update to its dedicated website, with a new “ask the expert” section, as well as 5 recorded webinars on various themes of media literacy that can be watched back.



Pilot of Community Training Programme “workshop in a box”

Requests for media literacy training and confidence building around this topic became more numerous this year. As such, a ‘train the trainer’ programme was developed as part of the Be Media Smart campaign to provide teachers, librarians, community leaders and other learning facilitators with the resources they need to deliver a media literacy workshop. The aim of the workshop is to discuss best practice in engaging with digital media content and raise awareness of the issues caused by disinformation and its impact on society. Over 8 weeks, there was a series of 9 three- hour training sessions, which explained the resources in this toolbox. Demand for these workshops were high, with 118 attendees taking part.



Contact Centre

An Coimisiún has a range of responsibilities including dealing with queries and complaints in respect to its regulatory remit which extends to setting standards, rules and codes for the different types of media services under the jurisdiction of the Irish State.

During 2023, An Coimisiún outlined a vision for its contact management service, which is a quality user centric offering that is simple and easy to access and that evolves as its regulatory measures come into place.

An Coimisiún sought via public tender a partner to handle contacts from February 17th 2024, the date of full application of the EU Digital Services Act. The service will involve dealing with queries and logging complaints initially and undertaking triage with escalations to head office as relevant.

The Customer Contact Management Service Provider awarded the contract will be the first point of contact for all who contact the organisation through its multi-channel offering, Monday to Friday from 8am to 6pm, exclusive of public holidays. The contract is for an initial two-year period with an option for renewal up to a further two periods of one year each.

In respect to queries and complaints, there is a requirement to log every contact received, to triage them and assess if it is something that is within An Coimisiún's regulatory remit and if it is to then escalate to the head office complaints teams and to communicate same to the complainant.

Contact Channels will initially be voice, email and letters. It is expected that this will expand to webchat and Irish Sign Language (video).

Tenderers were required to confirm that they can provide the service through the English and Irish languages. The tender was published on 16th August 2023 and concluded on 21st December 2023.



Governance

Statement of Strategy

As provided for under Section 29 of the Broadcasting Act 2009 (as amended), 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. Following establishment, the Commission agreed its workplan, which covered the period from incorporation to end of Q1 2024 and published it in June 2023. This start-up phase work programme was based on priorities drawn from the legislative mandate, the Future of Media Commission report and Coimisiún na Meán's forthcoming designation as Ireland's Digital Services Coordinator. The start-up phase work programme was arranged into four pillars – online safety, broadcasting and VOD regulation, media development and organisational development.

Oversight Agreement

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

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.

Official Languages Act

As a newly established public body, Coimisiún na Meán continues to strive to meet the requirements of the Official Languages Acts 2003-2021. It is satisfied that it has complied with its obligations under the Acts during 2023 in relation to publication and communications requirements. It filed its 2023 return in compliance with section 10A, (Advertising by Public Bodies), of the Official Languages (Amendment) Act 2021 by the statutory deadline of 29th March 2024. In accordance with Part 16 of the Online Safety and Media Regulations Act 2022 Act (Dissolution and transitional provisions) it inherited the BAI's Irish Language Scheme.

Climate Action Roadmap

Public sector bodies must achieve at least a 51% reduction in greenhouse gas (GHG) emissions, and a 50% improvement in energy efficiency by 2030. This strategy will support all public sector bodies in achieving this aim. Under the Public Sector Climate Action Strategy 2023 – 2025 public bodies must also implement reporting and governance structures such as roadmaps, Climate and Sustainability Champions, and Green Teams to provide guidance in support of the Public Sector Climate Action Mandate. An Coimisiún initiated this process in 2023 building on previous climate mandates initiated by the BAI. This included the development of the first An Coimisiún Climate Action Roadmap which was completed and submitted to the Department in 2024.

Freedom of Information

A total of 31 Freedom of Information requests were received by An Coimisiún in the 9.5-month period from its establishment date in March to December 2023.

Protected Disclosures

An Coimisiún had a policy and procedures in place in 2023 for the receipt of Protected Disclosures. No Protected Disclosures were received in 2023.

Gender Balance, Diversity and Inclusion / IHREC

All public bodies in Ireland have 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). As An Coimisiún develops its first Strategy and commences that cycle, we will be assessing and setting out the equality and human rights issues relevant to our purpose and functions, and developing a framework for associated policies, plans and actions.

Existing processes and initiatives have included rigorous and fair recruitment processes with applications from diverse pool of candidates for the various competitions; a draft People Strategy developed with Equality, Diversity, Inclusion (EDI) and employee experience identified as two pillars of the strategy; events celebrating diversity (Pride, Women's Day). We are also working with Investors in Diversity on our EDI certification.

Coimisiún na Meán
Financial Statements
for the 9.5-month period
from 15 March to 31
December 2023



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Commission Information

Commissioners:

Jeremy Godfrey (Appointed 15 March 2023)
Celene Craig (Appointed 15 March 2023 and Term ended 14 March 2024)
Niamh Hodnett (Appointed 15 March 2023)
Rónán Ó Domhnaill (Appointed 15 March 2023)
John Evans (Appointed 24 July 2023)

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

Bankers

AIB
1-4 Baggot Street Lower
Dublin 2

Bank of Ireland
St Stephens Green
Dublin 2

Auditors

Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1

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 the BAI. 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 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.

Coimisiún na Meán is led by an Executive Chairperson and four Commissioners, collectively referred to as the Commission. Commissioners are appointed by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media pursuant to section 11 of the Act.

The powers and functions of the Commission are set out in section 7 of the Act. The Commission is accountable to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media 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.

During its first year of operation the Commission carried out its functions with reference to its Year 1 workplan. Its three-year Statement of Strategy is due to be finalised in 2024 and will guide its Workplan for 2025 and beyond.

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.

In 2024, a new governance framework for Coimisiún na Meán will be developed, which will include delegation of decision-making where appropriate to ensure efficiency and effectiveness.

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 the Coimisiún na Meán and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media 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 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. 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 period 15 March 2023 to 31st December 2023.

Statement of Strategy

Pursuant to section 29 of the Act, as soon as practicable after the establishment day, and thereafter not earlier than six months before and not later than three months before each third anniversary of 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.

The Commission agreed its workplan, which covered the period from incorporation to end of Q1 2024 and published it in June 2023. The Commission is in the process of preparing its 2025 – 2027 Statement of Strategy (including its strategic objectives).

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 four Commissioners who served during the financial period 15 March 2023 to 31 December 2023, 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	29/29
Celene Craig	Broadcasting	15/3/2023	14/3/2024	26/29
Niamh Hodnett	Online Safety	15/3/2023	14/3/2028	29/29
Rónán Ó Domhnaill	Media Landscape	15/3/2023	14/3/2028	28/29
John Evans	Digital Services	24/7/2023	23/7/2028	12/17

Celene Craig retired on 14 March 2024. A new commissioner has been appointed and is expected to take up her role in July 2024.

Audit and Risk Committee (“ARC”)

The Commission also established an ARC that currently comprises one Commissioner, one independent Chairperson and one independent member with financial expertise. 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 Commission intends to appoint an additional external member and an additional Commissioner to the ARC during 2024.

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 opposite details the appointment date for the ARC members who served during the financial period 15 March 2023 to 31 December 2023.

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

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	-	3/3
Niamh Hodnett	-	-	3/3
Ciara Lynch	-	-	1/1
	8	-	

*Ciara Lynch was appointed as a member of the ARC on 1 December 2023 at an annual stipend of €4,800.

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, NDP Delivery and Reform in relation to the disclosure of interests by Commission members and those procedures were adhered to by the Commission during the 9.5-month period.

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 appointed as of that date. 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media has appointed a new Commissioner with effect from July 2024.

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

The Commission has adopted the Code as published by the Department of Public Expenditure 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	2023 9.5-months
€60,000 - €69,999	4
€70,000 - €79,999	7
€80,000 - €89,999	3
€90,000 - €99,999	-
€100,000 - €109,999	-
€110,000 - €119,999	-
€120,000 - €129,999	-
€130,000 - €139,999	-
€140,000 - €149,999	3
€180,000 - €189,999	-
€190,000 - €199,999	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.

Consultancy Costs

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

	2023 9.5-months €'000
Legal Advice	1,502
Expert Advice	763
Market Research	301
Other	126
Total Consultancy costs	2,692
Consultancy costs capitalised	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	2,692
Total	2,692

Legal Costs and Settlements

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

	2023 9.5-months €'000
Legal Fees	-
Conciliation and arbitration payments	-
Settlements	-
Total	-

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023 9.5-months €'000
Domestic	14
Foreign	36
	50

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

Hospitality Expenditure

For the 9.5 months to 31 December 2023, 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.

	2023 9.5-months €'000
Employee Wellbeing Programme	13
	13

Statement of Compliance

On establishment of the Commission on 15th March 2023, the Commission adopted all policies from the Broadcasting Authority of Ireland. Due to the significant remit and role of the new 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).

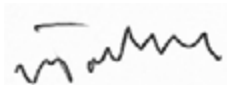
In the interest of transparency, the following weakness in internal control have been identified, all of which were escalated appropriately:

- ▶ During the year, a contract (totalling to €1.7m including VAT) that, at the time of tender, was below the threshold for mandatory advertising in the Official Journal of the European Union, exceeded the relevant threshold and therefore did not comply with current procurement legislation on tendering requirements. Coimisiún na Meán wound down the contract and has implemented strengthened controls to the overall procurement process, including improved planning processes, oversight, and monitoring. The matter was escalated to the ARC and Coimisiún na Meán continues to work toward full compliance with all relevant guidelines.
- ▶ During the year, due to system limitations associated with the transition from the BAI to Coimisiún na Meán and its new operating structure, it was not possible to produce management accounts in the required format for accurate reporting purposes. The Commission engaged the services of expert support to identify a remediation strategy and solutions. Significant progress has been made in ensuring appropriate management accounts are produced during 2024.
- ▶ The Commission has become aware that contract notices were not published for a number of framework contracts inherited by Coimisiún na Meán and used during the course of the year, of which the most significant was the framework for legal advice. It also transpired that one of the successful contractors under the legal advice framework had not signed the framework contract, though they had signed contracts for individual items of work, Coimisiún na Meán has since published contract award notices and intends to replace the BAI framework contracts with fresh frameworks following preparation of a procurement strategy.
- ▶ A Coimisiún na Meán Corporate Risk Register and a Governance Risk Register were implemented, but operational risk registers were not developed to capture and manage risks at operational level across the organisation. As the organisation has grown rapidly in the first nine months of operation, a significant governance project is currently being implemented to ensure an Internal Control Framework (or other such mechanisms) is put in place to capture all key controls and monitor their effectiveness on a periodic basis.

An internal audit review confirmed that the design of the processes covering expenditure – accounts payable and payroll – were satisfactory. However, due to system, staffing, and process limitations associated with the transition to the new operating structure, it was not possible to produce management accounts in the format required by Coimisiún na Meán during 2023.

The Commission has since engaged the services of expert advisors to review the mode of operation, structure and staffing of the Finance function. Consequent on that review, the Commission has made changes to the structure and staffing of its Finance and Governance functions and has embarked on a programme of updating its finance policies, procedures and systems. It has also embarked on an organisation-wide redesign of its governance framework, covering both corporate governance and operational governance.

With these initiatives, 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.



Jeremy Godfrey

Executive Chairperson

Date: 5 September 2024

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 ARC has been formally established and has an independent Chairperson and an independent member;
- ▶ Members of the 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 up to 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. Coimisiún na Meán is actively searching for an additional external independent member to meet the requirements of the Code. The ARC met three times in 2023.

The duties and responsibilities of the ARC, as set out in its terms of reference, 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 report the results of that 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 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.

Risk Management Framework

The Commission applied a Risk Management Framework to 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 and Framework are currently under review as part of a significant project being undertaken in 2024 to design and implement a robust internal control framework 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 is ongoing to ensure that Divisional Project/Operational Risk Registers are rolled out to identify risks associated with Coimisiún na Meán's project and operational areas. The completed registers will 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, but further work is required to update these to reflect the ongoing growth and expansion of the organisation as its workplan is rolled out. A risk appetite level has been identified for each of the risk themes and risk tolerances and related key risk indicators and related metrics have been established.

Risk was a standing agenda item at meetings of the Commission and the ARC. The Corporate Risk Register is reviewed by the Commission on a scheduled 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 significant 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.

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. However, it is recognised that this system requires further development to meet the reporting needs of the organisation. Plans are in place to address this.
- ▶ 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.

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. During the reporting period, breaches in procedures were identified as reported in the Governance report above. These matters were immediately escalated to the Commission and have also been notified to the ARC.

Review of Effectiveness

We confirm that the Commission conducted an annual review of the effectiveness of the internal controls on 24 June 2024 for its 2023 financial period. This review was informed by work carried out by senior management, the internal auditor, and the ARC. The review of the effectiveness of internal controls was presented to the ARC at the 27 June 2024 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 Internal Auditors were appointed to undertake a review of internal controls and this work commenced in March 2024. The final report was presented to the Commission along with a report on the work completed by ARC at the 24 June 2024 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 Notwithstanding the issues noted, the Commission has taken assurance from a “Satisfactory”² internal audit review of the design effectiveness of the Accounts Payable and Payroll financial controls, undertaken during 2023 as part of its internal audit plan.

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. 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 weaknesses in internal controls have been identified:

- ▶ During the year, a contract that, at the time of tender, was below the threshold for mandatory advertising in the Official Journal of the European Union, exceeded the relevant threshold and therefore did not comply with current procurement legislation on tendering requirements. Coimisiún na Meán wound down the contract and is implementing strengthened controls to the overall procurement process, including improved planning processes, oversight, and monitoring. The matter was escalated to the ARC and Coimisiún na Meán continues to work toward full compliance with all relevant guidelines.
- ▶ The Commission has become aware that contract notices were not published for a number of framework contracts inherited by Coimisiún na Meán and used during the course of the year, of which the most significant was the framework for legal advice. It also transpired that one of the successful contractors under the legal advice framework had not signed the framework contract, though they had signed contracts for individual items of work, Coimisiún na Meán has since published contract award notices and intends to replace the BAI framework contracts with fresh frameworks following preparation of a procurement strategy.

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.

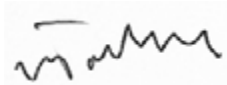
2 There is an adequate system of control designed to manage the risks associated with the audited area to an acceptable level, but several controls are not being consistently applied or are not operating effectively. The auditable area generally conforms to applicable policies and procedures, operating standards, and/or sound business practices. A satisfactory assurance rating indicates deficiencies which require corrective action to strengthen the control environment, to improve operational effectiveness and to ensure accomplishment of assigned performance/business objectives.

- ▶ During the year, due to system, process and staffing limitations associated with the transition from the BAI to Coimisiún na Meán and its new operating structure, it was not possible to produce management accounts in the format required by Coimisiún na Meán during 2023. This is being addressed in implementing the conclusions of the expert review of the mode of operation, structure and staffing of the Finance function.

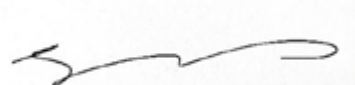
Further, as part of the review of effectiveness of internal controls referred carried out by the Internal Audit function, as referred to above, the following control weaknesses were identified:

- ▶ Several policies and procedures were carried forward from BAI as an interim solution and were not updated or refreshed to accurately reflect Coimisiún na Meán's specific approach and systems. Gaps were also identified in the provision of training or adequate communication of policies and procedures to all personnel.
- ▶ A Corporate Risk Register and a Governance Risk Register were implemented, but operational risk registers were not developed to capture and manage risks at operational level across the organisation.
- ▶ 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.



Jeremy Godfrey
Executive Chairperson
Date: 5 September 2024



John Evans
Commissioner
Date: 5 September 2024



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 period from 15 March 2023 to 31 December 2023 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 2023 and of its income and expenditure for the period 15 March 2023 to 31 December 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

Seamus McCarthy
Comptroller and Auditor General

6 September 2024

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.

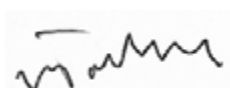
Statement of Income and Expenditure and Retained Revenue Reserves

For the period from 15 March to 31 December 2023

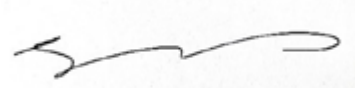
	Note	2023 9.5-months €'000
Income		
Levy income	2 (a)	4,191
Oireachtas Grant	2 (b)	8,355
Licensing Fees	3	69
Other income	4	887
Gross Income		13,502
Expenditure		
Salary costs	5	3,603
Retirement Benefit Costs		507
Audit and Risk Committee Fees		8
Consultancy Fees	7	2,841
Legal Fees	8	1,632
Administration Expenses	9	1,205
Auditors Remuneration		17
Grant & Development Payments	10	596
Premises & Related Expenditure	11	968
Bank Interest and charges		17
Depreciation	12	55
		11,449
Surplus Income over Expenditure		2,053
Refund of Levy	2 (a)	(1,683)
Transfer from/(to) Capital Account	16	(165)
Surplus after refund of Levy and transfer to capital account		205
Reserves transferred from BAI		300
Balance brought forward at 31 December		505

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

The Financial Statements were approved by the Commission on 5 September 2024 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



John Evans
Commissioner

Statement of Comprehensive Income

For the period from 15 March to 31 December 2023

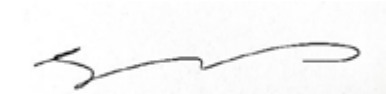
	2023 9.5-months €'000
Surplus after Refund of Levy	205
Experience loss on retirement benefit scheme liabilities	(2,252)
Changes in assumptions underlying the present value of retirement benefit scheme obligations	(726)
Total actuarial loss in the year	(2,978)
Adjustment to deferred Exchequer Retirement Benefit funding	2,978
Other Comprehensive Income for the year	205

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

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Jeremy Godfrey
Executive Chairperson



John Evans
Commissioner

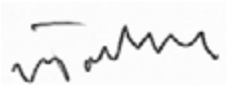
Statement of Financial Position

As at 31 December 2023


	Note	2023 31 December €'000
Fixed Assets		
Property, Plant and Equipment	12	194
Current Assets		
Receivables	13	1,060
Cash and cash equivalents	14	5,161
		6,221
Current Liabilities		
Payables (amounts falling due within one year)	15	(5,716)
Net Current Assets		505
Total Assets less Liabilities before Retirement Benefits		699
Deferred retirement benefit asset	18	17,532
Retirement benefit liabilities	18	(17,532)
Total Net Assets		699
Representing		
Retained Revenue Reserves		505
Capital Account	16	194
		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 5th September 2024 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



John Evans
Commissioner

Statement of Cash Flows

For the period from 15 March to 31 December 2023

	Note	2023 31 December €'000
Net Cash Flows from Operating Activities		
Surplus for the Period		205
Depreciation Charge	12	55
Addition of Fixed Assets	12	(220)
Transfer from Capital Account	16	165
Decrease in Receivables	13	506
Increase in Payables	15	1,628
Net Cash Inflow from Operating Activities		2,339
Increase in Cash and Cash Equivalents		2,339
Cash and Cash equivalents transferred from BAI		2,822
Cash and Cash equivalents at end of Period		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 9.5-month period and for the preceding year.

a. General Information

An Coimisiún was established under the OSMR Act 2022, with a head office at 1 Shelbourne Buildings, Shelbourne Road, Dublin 4. In accordance with the transition provisions of the OSMR Act 2022, 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 BAI.

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

	Total €'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

An Coimisiún’s primary objectives, as set out in Section 25 the Broadcasting Act 2009 (“2009 Act”), are as follows:

An Coimisiún in performing their functions, shall endeavour to ensure –

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

Without prejudice to the generality of *subsection (1)*, An Coimisiún –

- ▶ stimulate the provision of high quality, diverse and innovative programming by commercial, community and public service broadcasters and independent producers;
- ▶ facilitate public service broadcasters in the fulfilment of their public service objects as set out in this Act;
- ▶ promote diversity in control of the more influential commercial and community broadcasting services;
- ▶ provide a regulatory environment that will sustain independent and impartial journalism;
- ▶ provide a regulatory environment that will sustain compliance with applicable employment law;
- ▶ protect the interests of children taking into account the vulnerability of children and childhood to undue commercial exploitation;
- ▶ provide a regulatory environment that will facilitate the development of a broadcasting sector in Ireland that is responsive to audience needs and in particular is accessible to people with disabilities and
- ▶ promote and stimulate the development of Irish language programming and broadcasting services.

An Coimisiún in performing their functions, shall seek to ensure that measures taken –

- ▶ are proportionate having regard to the objectives set out in this section,
- ▶ are applied across the range of broadcasting services taking account of the degree of influence that the different types of broadcasting services are able to exert in shaping audience views in the State,
- ▶ are mindful of the objects, functions and duties set for public service broadcasters in Parts 7 and 8,
- ▶ will produce regulatory arrangements that are stable and predictable, and
- ▶ will readily accommodate and encourage technological development, and its application, by the broadcasting sector.

An Coimisiún is a Public Benefit Entity (PBE).

b. Statement of Compliance

The financial statements of An Coimisiún for the 9.5-month period ended 31 December 2023 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

c. Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the concurrence of the Minister for Public Expenditure, NDP Delivery and Reform pursuant to section 65 (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

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

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

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

Exchequer Funding

For the period from 15 March to 31 December 2023, An Coimisiún was also funded by the Exchequer to establish An Coimisiún until a new levy is in place in January 2024. Revenue is generally recognised on an accrual basis; one exception to this is in the case of Oireachtas Grant income which is recognised on a cash receipts basis.

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 the 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.

Interest Income

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

e. Property Plant and Equipment and Depreciation

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

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

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

f. Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that 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.

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 Tourism, Culture, Arts, Gaeltacht, Sport and Media (for the Model Scheme) and to the Department of Public Expenditure, NDP Delivery and Reform (for the Single Scheme).

The contributions for both schemes comprise an employee element along with an employer element. The employer contributions, paid by 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media with the agreement of the Department of Public Expenditure, NDP Delivery and Reform, that the Exchequer will meet the cost of benefits as they fall due.

An asset corresponding to the unfunded deferred liability for retirement benefit on the Single Public Service Pension Scheme is recognised on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and other provisions) Act 2012.

In substance, 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, NDP Delivery and Reform.

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

Schemes actuarial gains or losses

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

Schemes liabilities

Scheme liabilities represented by the present value of future payments earned 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. Income raised by An Coimisiún is subject to VAT.

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. 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 purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

(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.

(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.

(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 Tourism, Culture, Arts, Gaeltacht, Sport and Media or the Department of Public Expenditure, NDP Delivery and Reform, 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

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

The Levy Order came into operation on 17 January 2010. Aspects of this Levy Order were changed under the BAI Levy Amendment Order 2020 which came into operation on 1 January 2021.

Under the transitional provisions of the OSMR Act 2022 it was agreed that broadcasters would be levied for the budgeted expenditure of An Coimisiún's broadcasting-related activities for the calendar year 2023. The levy amount was based on An Coimisiún's budgeted expenditure for levy purposes for 2023 and broadcasters' qualifying income for 2022. The amount levied on broadcasters for the 9.5 months to 31 December 2023 was €4.19m.

A refund of €0.9m was refunded to broadcasters in respect of the 2022 levy year by means of a credit note in November 2023. An estimated refund of €2.12m has been provided for in the 12 months in respect of the 2023 levy year. €0.4m was reflected in the BAI accounts ending 14 March 2023, €1.68m is reflected in An Coimisiún accounts ending 31 December 2023.

b. Exchequer Funding

€10.5m in Exchequer funding was allocated for An Coimisiún through REV2023. In November 2023, An Coimisiún surrendered €2m funding to the Department of Tourism Culture Arts Gaeltacht Sport and Media. The remaining €8.5m was allocated as follows:

- ▶ €5.6m through the Vote of the Department of Tourism Culture Arts Gaeltacht Sport and Media, to cover costs associated with the implementation of the Acts and recommendations of the Future of Media Commission (FOMC), of which €0.15m relates to pre-establishment costs of An Coimisiún.
- ▶ €2.7m through the Department of Enterprise, Trade and Employment (DETE) Vote, to support the establishment of the Digital Services Coordinator (DSC) function in An Coimisiún.
- ▶ €0.2m through the Department of Justice Vote, to cover costs associated with the implementation of the Terrorist Content Online Regulation (TCOR).

3. Licensing Fees

	2023 9.5-months €'000
S71 licensing contracts	69
	69

4. Other Income

	2023 9.5-months €'000
Broadcasting Fund Income	667
Donated fixtures & fittings (Note 12.a)	220
	887

Other income includes expenditure incurred by An Coimisiún and which is recharged to the Broadcasting Fund. This includes salaries of €418k, general overheads of €238k and BFS sponsorship contribution of €75k.

5. Remuneration

a. Aggregate Employee Benefits

	2023 9.5-months €'000
Staff short-term benefits	3,293
Employer's contribution to social welfare	310
	3,603

In 2023, Staff Costs include €526k which is recharged to the Broadcasting Fund and is recognised in Other Income. There were 2 people working in An Coimisiún during 2023 employed via an agency. The gross cost to An Coimisiún in respect of agency personnel in the 9.5-month period to was €127k. The average number of persons employed by An Coimisiún (excluding Agency personnel) during the financial period was as follows:

	2023 9.5-months €'000
Senior Management	20
Other Staff	49
Actual Full-time Equivalent	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 €115k were made from staff salaries during the 9.5- month period and were submitted to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

c. Staff Short-Term Benefits

	2023 9.5-months €'000
Basic pay	3,293
Overtime	-
	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. In 2023, staff contributions to the Single Scheme totalled €88k. An Coimisiún's liability for employer contributions to the Single Scheme was €264k.

e. Key Management Personnel

Key management personnel in An Coimisiún during 2023 consisted of the Chairperson, four Commissioners and fifteen Directors. The total value of employee benefits for key management personnel is set out below:

	2023 9.5-months €'000
Salary	1,414
	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.

6. Chairperson's Remuneration

Chairperson

Jeremy Godfrey started his term as Chairperson on 15 March 2023 for a 5-year term. The Chairperson received a salary of €192,234 in the period. 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 2023.

7. Consultancy Fees

	2023 9.5-months €'000
Expert Advice	780
Market Research	301
Other	1760
	2,841

8. Legal Fees

	2023 9.5-months €'000
Legal Fees	1,632
	1,632

9. Administration Expenses

	2023 9.5-months €'000
Travel & Subsistence	50
Human Resources	228
Telephone & Postage	46
Office Expenses	137
Print and Advertising	81
Professional Affiliations & Subscriptions	57
Information Technology	526
Media Monitoring	5
Research	16
Translation	34
Internal Audit Fees	25
	1,205

10. Grant & Development Payments

	2023 9.5-months €'000
Network Funding	334
Broadcasting Innovation Scheme	47
Diversity/Gender	48
Sponsorship	167
	596

11. Premises & Related Expenses

	2023 9.5-months €'000
Rent, Rates, Service Charges & Building Maintenance	876
Security & Cleaning	66
Light & Heat	26
	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						
Assets transferred from BAI	3,883	400	56	633	2,630	164
Additions	220	-	-	220	-	-
Disposals	-	-	-	-	-	-
At 31.12.2023	4,103	400	56	853	2,630	164
Depreciation	3,842	382	52	633	2,623	164
Assets transferred from BAI						
Charge for the Period	55	18	4	26	7	-
Disposals	-	-	-	-	-	-
At 31.12.2023	3,909	400	56	659	2,630	164
Net Book Value At 31.12.2023	194	-	-	194	-	-

12.a. Non-Cash Transaction

On 15 of 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 2023, the landlord contributed a total of €220,360 worth of fit-out/furnishings towards the building at the leased accommodation. These costs were capitalised and amortised over the life of the 5-year lease.

13. Receivables

	31 December 2023 €'000
Trade Debtors	242
Prepayments	505
Broadcasting Fund	313
	1,060

14. Cash and Cash Equivalents

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

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

15. Payables (amounts falling due within one year)

	31 December 2023 €'000
Trade Creditors	1,105
Levy Refundable to Broadcasters -BAI	440
Levy Refundable to Broadcasters for the Period	1683
Superannuation Contributions	196
Accruals	1,140
Revenue Commissioners	294
Deferred Income	853
Other	5
	5,716

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.

16. Capital Account

	31 December 2023 €'000
Transferred from BAI	29
Transfer (to)/from Income and Expenditure Account:	
Funding of Asset Additions	220
Amortisation in line with Asset Depreciation	(55)
Transfer (to)/from Income and Expenditure Account	165
Balance as at 31 December 2023	194

17. Operating Leases

An Coimisiún occupied premises at 2-5 Warrington Place, Dublin 2, on which it holds a lease entered into in 2001 for 20 years. On 2 December 2021, a deed of variation was executed by An Coimisiún 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. Under this lease, rent payments amounting to €422,364 were made in the 9.5-month period to 31 December 2023.

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.

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.

The figures as at 31 December 2023 reflect the lease commitments due on these premises.

2-5 Warrington Place, Dublin 2

	31 December 2023 €'000
Under 1 Year	98
Between 2-5 Years	-
Over 5 Years	-
	98

1 Shelbourne Buildings, Shelbourne Road, Dublin 4

	31 December 2023 €'000
Under 1 Year	1,100
Between 2-5 Years	4,261
Over 5 Years	-
	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").

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 Tourism, Culture, Arts, Gaeltacht, Sport and Media with the consent of the Minister for Public Expenditure and Reform and formally came into operation on the 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media, 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 2023 is €17.53m. Under the arrangement in place, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media 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.

The results are set out below on an actuarial valuation of the pension liabilities in respect of An Coimisiún staff as at 31 December 2023. This valuation was carried out by a qualified independent actuary.

Principal Actuarial Assumptions

The principal actuarial assumptions were as follows:	2023
Rate of increase in salaries	3.35%
Rate of increase in pensions in payment	2.35%
Discount Rate	3.15%
Inflation Rate	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 2023 and 2043.

Year of attaining age 65	2023	2024
Life expectancy – male	22.1	24.3
Life expectancy – female	24.4	26.4

Analysis of Total Retirement Benefit Costs

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

	2023 €'000
Employer contribution paid to DTCAGSM/DPER	507
Current service cost	468
Interest on retirement benefit scheme liabilities	411
Adjustment to deferred retirement benefit funding	(879)
	507

Movement in net retirement benefit obligations during the financial year

	2023 €'000
Obligations transferred from BAI	14,472
Current service cost	468
Interest on retirement benefit scheme liabilities	411
Actuarial loss/(gain)	2,978
Benefits paid	(797)
Net retirement benefit obligation at 31 December	17,532

History of scheme liabilities and experience (gains)/losses

	31 December 2023 €'000
Defined benefit obligation	17,532
Deferred Pension Funding	(17,532)
Experience loss/(gains) on plan liabilities	2,978
Experience loss/(gains) as percentage of plan liabilities	17%

19. Capital Commitments

There were no capital commitments at 31 December 2023.

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, NDP Delivery and Reform 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 5 September 2024.

Broadcasting Fund
Financial Statements
for the year ended
31st December 2023



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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

Authority Members

Rosemary Day (term ended 14th March 2023)
Maeve McDonagh (term ended 14th March 2023)
Vivien McKechnie (term ended 14th March 2023)
Seán Ó Mordha (term ended 14th March 2023)
Denis Wolinski (term ended 14th March 2023)

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 the BAI.

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 2023, so as to give a true and fair view of the financial performance and financial position of the Fund.

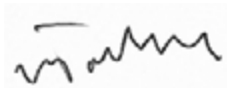
Details of Coimisiún na Meán’s governance and control systems and procedures are set out in Coimisiún na Meán’s statement on internal control and governance statement.

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 Communications, Climate Action and Environment after consultation with the Minister for Public Expenditure, NDP Delivery and Reform.
- ▶ Safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner



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 2023 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 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

6 September 2024

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.

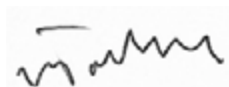
Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31st December 2023

	Note	2023 €'000	2022 €'000
Income			
Oireachtas Grant	3 (a)	13,570	14,770
Exchequer Funding	3 (b)	5,000	10,500
Interest Income		314	14
Recoupment of Income from Funded Projects	2	126	45
Total		19,010	25,329
Expenditure			
Grants and Awards	3	20,963	16,104
Staff Costs	5	526	698
Legal Fees		30	1
Bank charges and Interest Expense		7	18
Administration Costs	6	477	593
Audit Fee		9	9
Assessment Costs		59	71
Consultancy Costs	7	139	135
Total		22,210	17,629
(Deficit)/Surplus of Income over Expenditure		(3,200)	7,700
Balance at beginning of year		38,909	31,209
Balance at end of year		35,709	38,909

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

The Financial Statements were approved by the Commission on the 5 September 2024 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

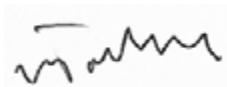
Statement of Financial Position

As at 31st December 2023

	Note	2023 €'000	2022 €'000
Current Assets			
Receivables	9	172	10
Cash and cash equivalents	8	19,179	21,803
Other short-term deposits	8	22,678	23,050
		42,029	44,863
Current Liabilities			
Payables (amounts falling due within one year)	10	(6,320)	(5,954)
Net Assets		35,709	38,909
Representing			
Retained Revenue Reserves		35,709	38,909
		35,709	38,909

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

The Financial Statements were approved by the Commission on the 5 September 2024 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

Statement of Cash Flows

For the year ended 31st December 2023

	2023	2022
	€'000	€'000
Net Cash Flows from Operating Activities		
(Deficit)/Surplus for Year	(3,200)	7,700
Returns on Investments	(314)	(14)
Increase in Receivables	(162)	(5)
Increase/(Decrease) in Payables	366	(2,412)
Net Cash Outflow from Operating Activities	(3,310)	5,269
Cash Flows from Investing Activities		
Interest Received	314	14
Movement in Short-term Deposits	372	(7,001)
Net Cash Flows for Investing Activities	686	(6,987)
Increase/(Decrease) in Cash and Cash Equivalents	(2,624)	(1,718)
Cash/Cash Equivalents at 1 January	21,803	23,521
Cash/Cash Equivalents at 31 December	19,179	21,803

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 2023 have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

c. Basis of Preparation

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

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 Tourism, Culture, Arts, Gaeltacht, Sport & Media, with the approval of the Minister for Public Expenditure, NDP Delivery and Reform, 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.

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

	2023	2022
	€'000	€'000
Recoupment of Income from Funded Projects	126	45

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

3. Broadcasting Funding Scheme

a. Oireachtas Grant

	2023	2022
	€'000	€'000
Oireachtas Grant	13,570	14,770

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 2023 Oireachtas Grant was included in subhead E6 of Vote 33 for the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

b. Exchequer Funding

	2023	2022
	€'000	€'000
Exchequer Funding	5,000	10,500

An Coimisiún awarded €1m to general funding which was dispersed in Round 47 Sound and Vision, €1.5m was to support programmes with a focus on Gender, Equality, Diversity and Inclusion (GEDI) and new voices/new communities and was disbursed in Round 49 and €2.5m under Round 50 of Sound and Vision which was a commercial radio funding round.

An Coimisiún received €5m in exchequer funding to support this initiative via the Minister for Tourism, Culture, Arts, Gaeltacht, Sport & Media in 2022 towards grants paid in 2023. In December 2023, €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.

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 and Vision Scheme

	2023	2022
	€'000	€'000
Opening Commitment Figure	23,792	18,062
Awards made	16,776	21,165
Grants paid	(20,583)	(15,280)
Grants repaid	-	-
Grants de-committed	(545)	(155)
Closing Commitment Figure	19,440	23,792

Archiving Awards Scheme

	2023	2022
	€'000	€'000
Opening Commitment Figure	2,349	3,173
Awards made	-	-
Grants paid	(380)	(824)
Grants de-committed	-	-
Closing Commitment Figure	1,969	2,349
Total Closing Commitments	21,409	26,141

Total grants paid were €20,963k (2022: €16,104k)

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 salaries of €526k (2022: €698k), general overheads of €238k (2022: €277k) and BFS sponsorship contribution of €75k (2022: €63k). The Broadcasting Fund recharge is detailed further in Notes 5 and 6 below.

5. Staff Costs

	2023	2022
	€'000	€'000
Wages and Salaries	418	555
Social Welfare Costs	38	50
Pension Costs	70	93
Staff Costs Recharged	526	698
Temporary Staff	-	-
Total Staff Costs	526	698

There are no employees directly employed by the Broadcasting Fund. Of the €526k, €418k was charged by An Coimisiún and €108k by BAI.

A number of Coimisiún na Meán employees spend a proportion of their time working on Fund-related matters. In 2023, this equated to 8 (2022:10.75) full-time equivalents.

6. Administration Costs

	2023	2022
	€'000	€'000
<i>Overheads:</i>		
Rent & Rates	133	169
Premises costs	49	52
Office expenses	39	29
Staff training	17	27
Subtotal overhead costs	238	277
Sponsorship	75	63
<i>Direct costs:</i>		
File Management/Archiving	133	155
Professional fees	-	15
Public Awareness	-	4
IT licence and support costs	25	77
Translation	2	1
Other	4	1
Subtotal direct costs	164	253
Total Administration Costs	477	593

The overhead costs charged to the Fund are based on the full-time equivalent of staff numbers working on the Fund as a percentage (in 2023, 12%; in 2022, 29%) of the total staff complement of An Coimisiún in the period. During 2023, €313k (2022: €340k) was recharged by Coimisiún na Meán to the Broadcasting Fund for administration expenditure relating to the Broadcasting Fund. Of the €313k, €249k was charged by An Coimisiún and €64k by BAI.

7. Consultancy

	2023	2022
	€'000	€'000
General	93	73
Auditing and Monitoring	46	62
	139	135

8. Deposits and Cash/cash equivalents

	2023	2022
	€'000	€'000
a. Short Term (maturity less than 3 months)	11,311	12,300
Other (maturity between 3 and 12 months)	22,667	23,050
Cash at bank and on hand	7,879	9,503
	41,857	44,853

Cash/cash equivalents

Movement in Short Term Deposits

Balance at 1st January	12,300	13,600
Gains/ (losses)	11	-
Disposals	(1,000)	(1,300)
Acquisitions	-	-
Cash at bank and on hand at 31st December	7,879	9,503
Cash and cash equivalents at 31st December	19,190	21,803

Movement in Other Short Term Deposits

b. Balance at 1st January	23,050	16,049
Gains/ (losses)	75	-
Disposals	(6,500)	-
Acquisitions	6,042	7,001
Balance at 31st December	22,667	23,050

9. Receivables

	2023	2022
	€'000	€'000
Accrued Interest	172	10
Other	-	-
	172	10

10. Payables

	2023	2022
	€'000	€'000
<i>(Amounts falling due within one year)</i>		
Coimisiún na Meán	320	954
Deferred Income Department of TCAGSM	6,000	5,000
	6,320	5,954

11. Capital Commitments

There were no capital commitments at 31st December 2023.

12. Approval of financial statements

The financial statements were approved by An Coimisiún at its meeting on the 5 September 2024.



Coimisiún
na Meán