



Coimisiún
na Meán

Annual Report 2025



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Joint Foreword

This was a year of continued development and consolidation for Coimisiún na Meán as we advanced our role as Ireland's media regulator and development agency. We hit a key milestone during the year with the publication of our inaugural Statement of Strategy. This set out a clear vision for a thriving, diverse, creative, safe and trusted media landscape, alongside six Strategic Outcomes to guide our work. While the

Strategy was only published during the year, it has already shaped how we approach and plan our work. Across all of our activity, we remain focused on delivering meaningful outcomes for the public. Whether through protecting children and adults online, supporting democratic participation, or enhancing trust in media, our work is grounded in the public interest and in the rights and expectations of audiences.

Rónán Ó Domhnaill
(Media Development
Commissioner)



Niamh Hodnett
(Online Safety Commissioner)



Jeremy Godfrey
(Executive Chairperson)



Aoife MacEvilly
(Broadcasting and Video-on-
Demand Commissioner)



John Evans
(Digital Services Commissioner)



Joint Foreword

Collaboration remains central to our approach. In 2025, we strengthened our work with domestic partners through the Digital Regulators Group, and played an active role in European and international regulatory networks. This engagement supports regulatory coherence and ensures that Coimisiún na Meán continues to contribute meaningfully to the development of policy and practice in areas such as online safety, media pluralism and platform accountability.

Supporting a sustainable and vibrant media sector continues to be a core part of our mandate. During 2025 we made substantial progress in our media development functions. Through the Sound & Vision scheme and our journalism funding programmes, including the launch of the News Reporting Scheme, we supported the production of a wide range of high-quality content and helped underpin the continued provision of public interest journalism across the country.

These interventions are essential in supporting plurality, strengthening democratic discourse, and ensuring that audiences have access to diverse and trusted sources of information. Alongside this, we continued to support innovation and development across the sector, including through digital transformation initiatives, skills and training programmes, and support for community media. These activities reflect our commitment not only to regulating the media landscape, but also to enabling it to adapt and thrive.

In 2025, An Coimisiún was designated as a national regulatory authority under the European Media Freedom Act, took on new roles under the Regulation on Transparency and Targeting of Political Advertising, and continued our preparations for responsibilities under the EU AI Act. These developments underline both the breadth of our remit and the importance of ensuring coherent, effective regulation across an increasingly complex media and online landscape.

2025 was also a year of significant organisational development, both in terms of people and structures. We continued to build the corporate functions that underpin our work as an efficient and effective regulator. This included progress across our people strategy, governance frameworks, ICT systems, data capability and organisational culture. Strengthening these foundations is essential to ensuring that we can deliver on our statutory responsibilities in a way that is transparent and proportionate.

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Publication of 3-year Strategy

Section 29 of the OSMRA provides that An Coimisiún shall produce a three-year Strategy Statement, following a period of public consultation, setting out our objectives and how we intend to achieve them. At the start of the year, we were continuing our consideration of feedback received from the public consultation process on the draft Strategy Statement published in November 2024. We published a Response to Consultation document setting out the key issues and suggestions emerging from the

submissions and explaining our response to them. The final Strategy Statement, launched in April 2025, sets out our vision for the media landscape in Ireland, as well as six strategic outcomes which bring that vision into sharper focus.

Following publication, we began to consider the types of processes and structures that will best support us in monitoring and reporting on progress. We have identified three broad domains in which will monitor impact. They are:



Harm Reduction

- This relates to a reduction in the levels of harm that may be caused through engaging with media and media content.



Benefit Enhancement

- This relates to the potential of media to deliver benefits or positive outcomes for audiences and platform users and for society more broadly.



Public Empowerment

- This encompasses enhanced agency and understanding among the public in engaging with media content and sources.

This report sets out some examples of progress made towards each of our Strategic Outcomes, with reference to these three domains. We are working to establish appropriate structures and processes to support our ongoing monitoring and reporting activity.

Domestic & International Regulatory Networks

In 2025, An Coimisiún continued its leadership of the Digital Regulators Group (DRG), which commenced in September 2024. The DRG comprises four regulators with remit in the digital space: Coimisiún na Meán, the Data Protection Commission, the Commission for Communications Regulation and the Competition and Consumer Protection Commission. In 2025, the DRG focused on four key areas: common messaging to the public, Ireland's Presidency of the Council of the European Union, engagement with key stakeholders and collaboration between DRG members.

The most notable achievements under the aegis of the DRG in 2025 include:

- The Short Guide to Digital Regulation, aimed at supporting the public with common queries and complaints in the digital regulation space in Ireland.
- Cooperation Agreement and Statement on Children between An Coimisiún and the Data Protection Commission.
- Input into the development of the National Digital and AI Strategy.

Continuous engagement with and proactive participation in the activities of the International Network for Digital Regulation Cooperation.

Coimisiún na Meán's programme of international engagement in 2025 played a central role in our first organisational Strategy, ensuring that An Coimisiún was able to play a leading role in the European regulatory framework and collaborate and cooperate with others to deliver on our priority outcomes.



Domestic & International Regulatory Networks (continued)

This meant that our activities continued to prioritise online safety and digital platform regulation, but, with the coming into force of the European Media Freedom Act and the future review of the Audiovisual Media Services (AVMS) Directive on the horizon, we scaled up activity in 2025 in those areas.

In 2025, we consolidated our leading positions in all our regulatory networks and expanded our dedicated team to manage our engagement and develop a more strategic approach to collaboration, sharing best practice, and advocating for regulatory coherence in the EU and globally. International engagement comes into play most often with the regulation of cross-border services, primarily online platforms and Video Sharing Platform services. We therefore continued to concentrate on the European Board for Digital Services (EBDS), whose work is central to digital platform regulation in the EU, and expanded our efforts in the European Board for Media Services (EBMS), where we led efforts on regulators' cooperation. In parallel, we supported Commissioners' conference appearances across Europe and in Asia and the US; worked with the European Commission directly to explore alignment on online safety regulation; and started to build new relationships with the EU institutions,

especially the European Parliament. As geopolitical developments created new challenges, we continued to welcome engagement that allowed us to clarify our responsibilities to respect freedom of expression and our commitment to working towards a thriving, diverse, creative, safe and trusted media landscape.

The European Board for Digital Services (EBDS) is an independent advisory group established under the DSA to ensure consistent application and enforcement of the DSA across the European Union. The EBDS is composed of Member States' Digital Services Coordinators (DSCs) and chaired by the European Commission, with the Commission also providing administrative and analytical support. The EBDS meets in person every two months with considerable working level engagement occurring between Board meetings. Eight Working Groups (WGs) support its work and report to the Board. Each WG is assigned a set of thematic, legal or operational topics relating to the DSA on which it contributes to the work of the Board, in particular developing harmonised regulatory processes, identifying common enforcement priorities and forming shared legal thinking. The initial scope and workstreams of the eight working groups, as approved by the Board.

Digital Services Commissioner John Evans represents An Coimisiún at each Board meeting, sharing our unique lessons as Ireland's DSC and representing our positions and interests. We are active in all eight of the EBDS working groups, most notably:

- Vice-chairing WG6 (protection of children) and WG8 (IT issues): An Coimisiún is the only DSC to hold two vice-chair positions.
- In 2025, we actively participated in drafters' groups to develop resources and outputs: under WG1 (common legal interpretations); WG2 (complaints-handling best practice); WG3 (operational guidelines for DSCs on data access); and WG4 (election integrity toolkit).
- Under WG6, we actively worked to build children's rights into online safety practices, and helped launch the coordinated EBDS action on pornographic services.
- An Coimisiún's research team made crucial contributions to the shaping of the Delegated Act on Data Access (Article 40(4) DSA), reflecting An Coimisiún's critical role in this complex process.
- We also work closely with our DSC colleagues and the European Commission to share best practices from our work, for example on certifying Out-of-Court Dispute Resolution services.

Domestic & International Regulatory Networks (continued)



Digital Services Commissioner John Evans and Chairperson Jeremy Godfrey attended the first Anniversary European Digital Services Board meeting in Brussels

In addition, Aoife MacEvilly was elected to the Steering Group of the EBMS, which coordinated the operationalization and governance of the EBMS, in anticipation of the operationalisation of its important work implementing the European Media Freedom Act. Coimisiún na Meán also supported the work of a number of other working groups and workstreams, influencing policy considerations for the review of the Audio Visual Media Services Directive.

The European Board for Media Services (EBMS), established by the European Media Freedom Act, is an independent advisory body at the European Union level composed of national regulatory authorities and bodies (NRAs) of the media and audiovisual sector. The EBMS, which officially began its work in 2025, builds upon and replaces the European Regulators' Group for Audiovisual Media Services established in 2014. Broadcasting and Video-on-Demand Commissioner Aoife MacEvilly represents Coimisiún na Meán on the EBMS and in February 2025 attended the first Plenary session of the Board in Brussels.

Throughout 2025, Coimisiún na Meán led the EBMS Working Group on Internal and External Regulatory Cooperation, with key deliverables including:

- Developing and implementing procedural arrangements for structured cooperation mechanisms under EMFA and producing a report on performance and application of the mechanisms in 2025
- Finalising a document with the list of criteria related to measures concerning media services from outside the Union and hosting a workshop on the implementation of Article 17 EMFA
- Seeking expressions of interest and developing the list of stakeholders participating in the Article 12 EMFA consultation mechanism, along with a discussion paper on the application of this mechanism
- Meetings with international organisations



VOD Commissioner Aoife MacEvilly attends the first plenary session of the European Board for Media Services in Brussels

Domestic & International Regulatory Networks (continued)

In November, An Coimisiún hosted the annual in-person meeting of the Global Online Safety Regulators Network (GOSRN) where Online Safety Commissioner Niamh Hodnett was elected as Chair of GOSRN for 2026. This network brings together Online Safety regulators from around the world to build regulatory coherence and learn from emerging practice. As Chair, we will be focusing a lot of our efforts on building the network's membership and observer network, establishing further regulatory coherence in areas such as protection of children and efforts to combat CSAM as well as representing the forum externally at key events and forums.



Global Online Safety Regulators Network (GOSRN) annual in-person meeting hosted in Coimisiún na Meán Offices



In May Stephanie Comey was elected as the Chairperson of our oldest network, the European Platform of Regulatory Authorities, where we work with Europe's media regulators. In her chairmanship, Stephanie has continued to emphasise the importance close cooperation between independent regulatory authorities, sharing expertise and promoting a supportive, practical approach to media regulation in Europe.

Director of User Education Stephanie Comey elected Chair of EPRA

Domestic & International Regulatory Networks (continued)

In 2025 we also dedicated time to introducing our organization to the European Parliament (EP), co-hosting an event with Irish MEPs and appearing at a number of EP events to highlight our work in implementing the DSA, and prioritized engagement with the civil society community, through our participation in numerous dialogues and events hosted by the likes of the Institute for Strategic Dialogue, Centre for Democracy and Tech and Article 19, as well as our work to facilitate CSO engagement with the EBDS. 2025 also saw An Coimisiún's Commissioners promoting our work to global stakeholders and policymakers: our Online Safety Commissioner Niamh Hodnett spoke on a panel at Trustcon in San Francisco along with several other public engagements.

Online Safety
Commissioner
Niamh Hodnett
speaking at
TrustCon in San
Francisco



She also visited the Silicon Valley headquarters of some of our largest regulated entities to reiterate our regulatory priorities and concerns. John Evans took to the stage of the United Nations Internet Governance Forum in Oslo to promote the importance of human rights to our regulatory approach and mandate, and presented our approach to DSA supervision at the International Institute of Communication's Annual Conference in Colombia, and our Executive Chairperson Jeremy Godfrey spoke to a cross-sectoral regulatory audience about child online safety at the first annual Digital Policy Leadership Navigate conference. An Coimisiún was also represented at a senior level at major multistakeholder conferences such as RightsCon and UNESCO's ASEAN Platform Governance conference.

Domestic & International Regulatory Networks (continued)

As we saw in 2024, the world continues to take an interest in our work here, and 2025 saw the world coming to Ireland in ever greater numbers. It was a pleasure to host many incoming delegations across the year from a variety of countries such as France, the Netherlands, Denmark, Iceland, New Zealand, Estonia, Moldova, Finland, Montenegro and Georgia – where we foregrounded our broadcasting, media literacy, regulatory development and media development work.



Delegation of Kosovan Regulators Visit Coimisiún na Meán.



Online Safety Commissioner, Niamh Hodnett, and the Australian eSafety Commissioner, Julie Inman Grant signing the MoU

We were very pleased to have signed a Memorandum of Understanding (MoU) with the Australian eSafety Commissioner. By collaborating in this way, we'll increase expertise around digital regulation and online safety through exchange of information, data, and methodologies. This important MoU was signed by our Online Safety Commissioner, Niamh Hodnett, and the Australian eSafety Commissioner, Julie Inman Grant.

Domestic & International Regulatory Networks (continued)

Working groups EBDS

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



Working groups EBMS

	Scope	Vice-Chair
WG1	Audiovisual media matters	BE (CSA)
WG2	Pluralism and media markets	FR (Arcom)
WG3	Media business environment	IT (AGCOM)
WG4	Evolution of the regulatory framework	DE (DLM)
WG5	Integrity of the information space	SK (CMS)
WG6	Internal and external cooperation	IE (CnaM)

Corporate Development

Alongside the continued evolution of our regulatory and media development functions, we continued to invest in our corporate services to ensure that we can discharge our responsibilities effectively and efficiently.

In 2025, the ICT team completed an interim two year ICT Strategy, aligned with the organisation's strategy. This strategy set out a series of initiatives and a delivery roadmap designed to strengthen our position as one of the five key strategic enablers — *“Processes, systems, and data. We will invest in, build and operate robust and secure processes and systems.”*

Our ICT strategy and delivery roadmap focus on continuing to establish the foundational building blocks required for a scalable, secure, and resilient infrastructure and applications architecture. Over the past year, we made considerable progress in securing our environment, deploying our IT service management platform, and engaging with internal business units to reinforce our role as a strategic partner across the organisation.



Corporate Development (continued)

The ICT team collaborated closely with colleagues in the Data and Analytics team to develop and implement the necessary policies and controls that underpin effective data management and compliance. This foundational work will enable the Data and Analytics Team to build a well governed and sustainable data infrastructure to underpin all our regulatory functions.

Coimisiún na Meán is primarily funded by means of a levy on regulated entities, and in accordance with Section 21(4) of the Broadcasting Act 2009, An Coimisiún must seek to ensure that levy income is sufficient to meet its expenses incurred and working capital requirements where those expenses and requirements are not met through other means. Each year a detailed annual Work Programme is developed which comprises planned operational and project activities.

The estimated expenditure and working capital for the organisation as a whole, and by sector are then finalised and published, along with information on the basis and assumptions associated with the cost estimates. Individual levies by service provider are calculated based on formulas in the Levy Order.



An Coimisiún continues to review the levy process to ensure it remains appropriate and operationally efficient. We engage through consultation with regulated entities on any significant proposals or changes to the operation of the levy. An Coimisiún published a Consultation document on the 2026 Levy Order, which was open from 2 September to 1 October 2025. A *Response to Consultation* document was published in December setting out a summary of An Coimisiún's response to the issues raised.

Through 2025 An Coimisiún has reduced the complexity of the Levy Assurance process by requiring the certified statements at the initial information request stage, meaning that service providers are no longer required to first submit their required data at the start of a levy year followed by a certified statement confirming this data a year later.

The process through which levy data from service providers is captured was enhanced through an automated, end-to-end solution using Microsoft 365 tools. The Finance team can now issue sector-specific Information Request Notices via Microsoft Forms, with dynamically tailored questions based on service type. Builtin validation ensures data integrity at source. These enhancements came into effect for the 2026 Levy Period onwards.

Organisational Development

In 2025, we continued to build our organisational capacity and culture to support the delivery of our statutory remit and the Commission's first Statement of Strategy.

We launched the Athrú People Strategy at our inaugural Town Hall, setting a clear direction for how we grow, support and develop our people. This marked a significant step in shaping a modern, values-led organisation.



We secured sanction for 98 new posts, bringing our total sanctioned headcount to 303, enabling planned organisational growth and strengthening critical capabilities.



Our filled positions increased from 194 at the start of the year to 252 by year end.



We maintained a strong employer brand, attracting over 3,800 applications across 100 recruitment competitions.

Organisational Development (continued)

We made substantial progress in organisational development. This included advancing work across culture, wellbeing, capability development and learning supports. We also strengthened our governance by establishing our first Equality, Diversity and Inclusion (EDI) Committee and publishing our first EDI Annual Plan.

We continued to professionalise our people processes. We updated key policies, digitised core manager processes and introduced management standards to support consistent and effective people management across the organisation.

A key focus in 2025 was our organisational culture. We completed and published an Organisational Culture Assessment Report and developed a Culture Action Plan for 2025–2027, now in implementation. This work is helping us to clearly understand our current culture, define our desired future state, and identify the actions needed to close the gap.



Impact

This programme of work is strengthening our organisational foundations, and delivering on our role as one of five Delivery Enablers set out in our Statement of Strategy. It is enabling us to scale sustainably, support our people more effectively, and align our culture and capabilities with our strategic ambitions.



Next steps

In 2026, we will continue to implement the Athrú People Strategy and Culture Action Plan, embed our EDI commitments, and further enhance leadership capability and organisational effectiveness.

Preparation for New Functions

The European Media Freedom Act

The European Media Freedom Act (EMFA) is an EU regulation establishing new rules to protect media pluralism and independence across the European Union, and to ensure that media service providers can operate more easily across borders.

On 4 February 2025, Coimisiún na Meán was formally designated as the National Regulatory Authority (NRA) in Ireland with responsibility for coordinating certain provisions of the Act, by virtue of European Union (Media Freedom Act) Regulations 2025 (S.I. No. 22 of 2025).

EMFA supports media pluralism and editorial independence in a number of ways, including:

- Protecting editorial independence
- Protecting journalistic sources, including against the use of spyware
- Ensuring the independent functioning of public service media
- Enhancing transparency of media ownership
- Safeguarding media against unjustified online content removal by very large online platforms
- Introducing a right of customisation of the media offer on devices and interfaces
- Guaranteeing transparency around the allocation of public funds for state advertising.
- Ensuring Member States provide an assessment of the impact of key media market concentrations on media pluralism and editorial independence
- Boosting transparency in audience measurement for media service providers and advertisers.



Preparation for New Functions (continued)

Work completed in 2025

Certain provisions of EMFA came into force on 8 August 2025. Other elements require transposition into Irish law, including through the Media Regulation Bill and the Broadcasting (Amendment) Bill. An Coimisiún's work on EMFA implementation in 2025 spanned two distinct streams: giving effect to provisions that came directly into force in August 2025 and preparing the national legislative framework for provisions requiring domestic transposition.

In respect of provisions that came into force on 8 August 2025, An Coimisiún undertook preparatory work including across the following areas:

- Supporting media service providers against unjustified online content removal by very large online platforms.
- EMFA also established the European Board of Media Services (EBMS), an independent advisory body composed of representatives of the National Regulatory Authorities of EU Member States, including An Coimisiún. Since its establishment, An Coimisiún has been an active participant in the work of the EBMS, contributing to the promotion of the effective and consistent application of EU media law, including EMFA and the Audiovisual Media Services Directive.

In parallel, An Coimisiún progressed work on establishing the national legislative basis for provisions requiring transposition, including through engagement with the Media Regulation Bill and related instruments which will confer new obligations and powers on An Coimisiún. This work addressed the following areas:



Enhancing transparency of media ownership through the development of the mediaownership.ie database and the Media Ownership Monitor, coordinated in conjunction with DCU.



Developing a framework to support a right of customisation of the media offer on connected devices and interfaces.



Building a framework to ensure transparency for public expenditure on state advertising.



Developing assessment frameworks for the impact of media market concentrations on media pluralism and editorial independence and preparing for our new role in assessing media mergers.

Preparation for New Functions (continued)

AI Act

The AI Act is a European Union Regulation which is designed to provide a high level of protection to people's health, safety and fundamental rights, and to promote the adoption of human-centric, trustworthy AI.

It will provide a harmonised regulatory framework for AI systems placed on the market, or deployed, in the EU, and takes a risk-based approach with different rules applied to those subject to the regulation, based on the types of AI systems used.

To ensure Ireland's implementation of the Regulation Government has decided to designate a number of State bodies as competent authorities under the AI Act. These cross a range of sectors, and it is intended that established sectoral regulators will have a key role in implementation, supported by a central coordinating authority, the National AI Office.

In 2025, Coimisiún na Meán engaged with Government to examine what role we can play in implementing the AI Act in Ireland, and in July, a Government decision was made to designate a number of bodies as Market Surveillance Authorities (for the purposes of the Regulation).

Assuming this role forms part of our evolving regulatory remit and will support us in striving towards our strategic outcomes and supporting a healthy media landscape.

Across the second half of 2025, we worked with Government to explore the scope of our role in enforcing the Regulation and look forward to the publication of legislation which will support this and national implementation of the regulation in 2026.

In preparing for our new role as a Market Surveillance Authority under the EU AI Act, we have:

- Supported the development of the General Scheme of the Regulation of AI Bill
- Taken part in the National AI Act Implementation Committee and Working Groups
- Acted as an observer to EU AI Board sub-groups
- Engaged with Government in responding to the digital omnibus on AI
- Provided input to the Joint Oireachtas Committee on AI on "AI, truth and democracy".

Having also been notified as a Fundamental Rights Authority (FRA) for the purposes of Article 77 of the EU AI Act in 2024, we have also begun preparations for the assumption of this role in 2026, through engagement with other FRAs and relevant Government departments.

Preparation for New Functions (continued)

Transparency and Targeting of Political Advertising

Regulation (EU) 2024/900 on the Transparency and Targeting of Political Advertising (“TTPA”) introduces harmonised EU rules to make political advertising easier to recognise, to identify who is behind it, and to constrain the use of personal data for targeting and ad delivery. It requires political advertisements across all media (including online and print) to be clearly labelled and provide a link to a transparency notice containing certain information relating to the advertisement.

The Regulation became applicable on 10 October 2025 and was given effect in Ireland under the European Union (Political Advertising) Regulations 2025 (S.I. 474/2025), which designated Coimisiún na Meán as a competent authority. Our remit covers supervision of compliance with the obligations in Articles 7 to 17 of the TTPA by certain providers, which include:

- intermediary service providers;
- television and radio broadcasters;
- audiovisual on-demand service providers; and
- video-sharing platforms.



An Coimisiún Toghcháin is designated as competent authority in respect of entities not falling within our supervisory remit. The Data Protection Commission is the competent authority for Articles 18 and 19, which govern targeting and ad delivery.

In advance of the Statutory Instrument coming into operation, we engaged closely with the relevant Government Departments on the functions to be assigned to us. We further engaged with An Coimisiún Toghcháin

and the Data Protection Commission to establish the groundwork for future cooperation between the three competent authorities. At a European level, we contributed to discussions on the application of the TTPA with our counterpart regulators in the EU through the European Board for Media Service and European Board for Digital Services. In July 2025, we responded to the European Commission’s public consultation on its draft guidelines to support implementation of the TTPA.

Preparation for New Functions (continued)

Broadcasting (Amendment) Bill

The Broadcasting (Amendment) Bill is national legislation which aims to strengthen corporate governance arrangements for public service media (PSM) providers, reform the system for assessing the performance and public funding of RTÉ and TG4 which will convert the Broadcasting Fund to a platform-neutral media fund known as Ciste na Meán.

The Bill gives effect to recommendations of the Future of the Media Commission (FOMC), implements actions arising from the Independent Review of the Governance and Culture of RTÉ, and provides for measures to safeguard the independence of PSM providers in accordance with Article 5 of the European Media Freedom Act (EMFA).

The revised General Scheme of the of the Broadcasting (Amendment) Bill was approved by Government and published on 8 May 2025. It was submitted to the Joint Oireachtas Committee (JOC) on Arts, Media, Communications, Culture and Sport for pre-legislative scrutiny on 14 May 2025.

Coimisiún na Meán provided a written submission to the JOC on 6 June 2025 and appeared in public session on 10 June 2025. An Coimisiún also engaged with the Department throughout the legislative process.

The legislation provides for an enhanced, more dynamic and integrated role for Coimisiún na Meán.

In preparing for our enhanced role, in 2025 An Coimisiún undertook a range of activities to inform our approach to the new legislative requirements, including quantitative and qualitative audience research and desk-based research to develop a robust evidence base.

We will continue to work closely with a wide range of stakeholders as we seek to develop constructive and consultative processes.

Strategic Outcomes

An Coimisiún's inaugural Strategy Statement sets out its vision for the media landscape, and the six Strategic Outcomes that bring that vision into sharper focus. In essence, these describe the 'north star' that An Coimisiún aspires towards.



Children

A media landscape that upholds the rights, wellbeing and development of children and their safe engagement with content



Diversity and Inclusion

A media landscape that promotes the values of justice, equality, diversity and inclusion



Irish Culture and Media

A media landscape that is sustainable, pluralistic and participative, and that reflects and shapes who we are as a society



Democracy

A media landscape that supports democracy and democratic values, underpins civic discourse, and reduces the impact of disinformation



Trust

A media landscape that consumers can trust and where they are protected from exploitation and fraud



Public safety

A media landscape that strengthens public health and safety

Strategic Outcomes (continued)

We aim to achieve these outcomes over the long-term, and we are seeking to make substantial progress towards these outcomes over the period of this Strategy Statement. We do, however, aim to make substantial progress towards them, and wish to see impact under three broad domains:



Harm Reduction

- This relates to a reduction in the levels of harm that may be caused through engaging with media and media content.



Benefit Enhancement

- This relates to the potential of media to deliver benefits or positive outcomes for audiences and platform users and for society more broadly.



Public Empowerment

- This encompasses enhanced agency and understanding among the public in engaging with media content and sources.

Impact under these domains requires collaboration with a wide range of stakeholders. We are working with fellow regulators and using our delivery tools to influence participants in the media landscape to bring about change. Our contribution to progress in Year 1 is outlined below under each of the six outcomes. We expect that some activities and outputs will generate medium and long-term impact across more than one outcome. In such cases, we have included them here under just one outcome, to avoid repetition.

Strategic Outcomes (continued)



Children

The media landscape affects the rights, wellbeing and development of children, and our Strategy Statement aims to ensure that children in Ireland and beyond can benefit from the positive aspects of media, while also being protected from its potential harms. Specifically, we aspire towards a media landscape that upholds children's rights and their safe engagement with content.

For its part, in 2025, An Coimisiún delivered a range of outputs and activities to contribute in the Harm Reduction domain, including the following:

- Issuing a statutory information notice to X in June, compelling it to provide information relating to its compliance with the Online Safety Code
- Opening an investigation into two online platforms, TikTok and LinkedIn, regarding the potential/suspected non-compliance of their mechanisms for reporting illegal content with the Digital Services Act

- Conducting research with children and young people as part of a wider research project on audience attitudes to harmful and offensive media content
- Signing a Cooperation Agreement with the Data Protection Commission on matters of common interest such as upholding the rights of children

Much of An Coimisiún's work also aimed to support change in the Public Empowerment domain, including the empowerment of both children and parents. Some examples include:

- The launch of a nationwide radio, print and social media campaign raising awareness among the public about harmful content online and how to report it, and their rights under Ireland's Online Safety Framework, particularly regarding the protection of children and young people.



Strategic Outcomes (continued)



Democracy

Independent, high-quality editorial decision-making, journalism and content creation are essential to a functioning liberal democracy.

These need to be defended and promoted, now more than ever. Through our Democracy Strategic Outcome, we aspire towards a media landscape that supports democracy and democratic values, underpins civic discourse and reduces the impact of disinformation.

During 2025, several of the activities and outputs we delivered contributed to the Harm Reduction domain. Specifically:

- We sought to mitigate the potential harm to electoral candidates, including through the delivery of research on the online experiences of candidates in the 2024 Local and General Elections in Ireland, which included policy reflections. Coimisiún na Meán and others will act on these to support safer participation in political life.
- We continued our partnership with An Garda Síochána in the production of Candidate Information Packs to support election candidates in Presidential and Seanad elections to understand their rights

online and offering guidance on dealing with harmful or illegal content. Recognising the increasing abuse and harmful behaviour journalists are facing, and the threat this can pose to freedom of expression and democracy, we also created a Journalist Information Pack in collaboration with the National Union of Journalists (NUJ).

- We have also sought to empower the public and enhance benefits to the public and wider society through efforts to enhance understanding of the need to defend democracy and of the impact of disinformation. This includes through our participation in the delivery of the National Counter-Disinformation Strategy, published in April 2025. This sets out a range of actions to support implementation of the Strategy, a number of which will be led by Coimisiún na Meán, including supporting research, advancing knowledge of effective media literacy strategies, and delivery of funding schemes. We have also sought to enhance public agency to make free and informed choices about participation in civic discourse and the exercise of their democratic rights.
- Funding awarded under the Local Democracy and Courts Reporting Schemes resulted in the creation or enhancement of more than 100 full and part-time journalist roles across the 26 counties. These schemes

help ensure editorial independence and freedom of expression are protected, and a wide variety of political views are lawfully expressed, while also promoting citizens' engagement with local democratic fora and the judicial system on a local and regional basis.

- The News Reporting Scheme was launched in August to provide funding for media to cover news matters which are under-reported (or are at risk of under-reporting) across a wide range of themes, including rural affairs, marginalised communities, impact of EU decisions on Ireland and projects countering mis- and dis-information.
- Our Guidelines in respect of Broadcast Coverage of Electoral Events, published in September, provided direction for broadcasters on how to achieve fairness, objectivity and impartiality in their coverage of electoral events.
- Similarly, the launch in November of the News & Current Affairs Independent Commercial Television Scheme aimed to support independent commercial television in tackling issues critical to, and supportive of, a healthy democracy, including public affairs and addressing disinformation/misinformation.

Strategic Outcomes (continued)



Trust

Through the Trust Outcome, An Coimisiún aspires towards a media landscape where consumer rights are upheld, and consumers are protected from fraudulent and exploitative media content. Our work in contributing to this outcome in 2025 focused on strategic planning and direction setting, internal capacity building, and cooperation with external partners to drive

impact across all three domains. A significant development during the year was that Part B of the Online Safety Code came into effect from July, entailing the application of detailed obligations for video-sharing platform service providers in relation to audiovisual commercial communications on their services. In that context, we continued to prioritise our cooperation with Ireland's Advertising Standards Authority and the European Advertising Standards Alliance in relation to commercial communications.

We also joined the National Anti-Fraud Forum convened by the Banking and Payments Federation of Ireland. Significantly, the Central Bank of Ireland (CBI) was certified as a Trusted Flagger under the Digital Services Act in May. This empowers CBI to identify, detect and notify online platforms of illegal content related to fraud and scams and intellectual and commercial rights infringements. By doing this, we have legally obliged such platforms to prioritise reports from CBI and deal with them in a timely manner.



Strategic Outcomes (continued)

Irish Culture and Media (ICM)

When people engage with media, they want and expect to see a diverse range of content that reflects and champions their culture and values, and the growing diversity and interests of contemporary Irish society. In turn, the media shapes our culture, values and society. As such, the relationship between the media landscape and our society and culture can be described as symbiotic and dynamic, where each continuously influences and reshapes the other.

The ICM Strategic Outcome recognises the diverse interests and preferences of Irish audiences and their centrality in the media landscape in Ireland. It sets out our aspiration towards a media landscape that is valued by Irish society, economically and environmentally sustainable and underpinned by innovation, creativity and inclusivity. In line with its statutory obligations, An Coimisiún also wishes to ensure a diversity of media ownership, and plurality of production, distribution and delivery channels.

During the year, we contributed to that outcome by:

- Consulting with the public on the future of public service media, to ensure that it continues to serve the needs of Irish audiences.
- Supporting a one-year DAB (Digital Audio Broadcasting) trial to expand the diversity of services available for Irish audiences, test DAB+ technology, and explore its potential benefits for broadcasters and listeners.
- Conducting research on audience attitudes to harm in broadcast media to inform the development of Codes and our approach to complaints handling
- Supporting the production of culturally valuable broadcast content, including content in the Irish language, by funding 29 TV and 59 radio projects under Round 55 of the Sound and Vision funding scheme
- Awarding funding to support training and development initiatives for the media sector. The 29 organisations funded represented commercial and community media; industry specific groups such as producers, animators, and journalists; and advocacy organisations for gender, equality and inclusion, and promotion of the Irish language.
- Funding a variety of media sector events and activities, including film festivals, an animation festival, awards events and a conference on radio and TV broadcasting.
- Launching a Digital Transformation Scheme to support media organisations to innovate and transition to the digital information environment
- Advising the Minister on the feasibility of an audiovisual content levy and fund.
- Contributing to Irish and European policy discussions to promote a free, independent and culturally relevant media sector and ensure its continued connection with Irish society.

Strategic Outcomes (continued)

Diversity and Inclusion (D & I)

The D & I Strategic Outcome sets out An Coimisiún's aspirations for a media landscape that promotes the values of justice, equality, diversity, and inclusion. In practice, this has implications in terms of the production and consumption of content. It would mean that people, in all their diversity, are enabled to express their lawful views, be their authentic selves in all forms of media, and access and enjoy content that caters to their diverse needs and interests. It would also mean that content inciting hate or violence on the grounds of protected characteristics, or using grossly offensive language to cause distress, would be less prevalent. More broadly, it would mean greater public awareness of the impact of hate, aggression, exclusion, or othering, and of the importance of digital civility.



Our activities and outputs under this heading in 2025 sought to make impact in the Harm Reduction domain, including:

- supervising compliance with Ireland's online safety framework (DSA, TCO & Online Safety Code), seeking behavioural change that will support a reduction in the prevalence of incitement to hatred and violence for people with protected characteristics, and
- the delivery of a focused programme of work to build understanding of key harms such as misogyny, racism and systemic amplification of online hate.

Other programmatic activities sought to contribute in terms of Benefit Enhancement or Public Empowerment. For example:

- the implementation of the Gender Equality, Diversity and Inclusion (GEDI) Strategy
- support for training and development initiatives through the Media Skills and Development programme fund, and
- the delivery of a programme of work to update the Public Service Media Framework.

Strategic Outcomes (continued)

Public Safety

The Public Safety Strategic Outcome is framed in broad terms as “a media landscape that strengthens public health and safety”. Our work to contribute to this outcome is focused within the *Harm Reduction* domain.

- In 2025, we continued our work supervising hosting service providers under the Terrorist Content Online (TCO) regulation that are considered ‘exposed to terrorist content’.
- In addition, in October, we published further decisions that WhatsApp Ireland Limited (in respect of the service Channels), and Pinterest are exposed and must now take specific measures to mitigate against the dissemination of terrorist content on their services.
- We also began a programme of work focused on the ‘apex’ harm of CSAEM (Child Sexual Abuse and Exploitation Material) with a view to strategically leveraging our role and developing our capacity in respect of Article 28 DSA.
- Throughout 2025, we continued to develop our response capacity regarding threats of violence and incitement to violence online, unlawful civil disorder targeted at marginalised groups, and integration within An Coimisiún’s incident response protocols.



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Media Development

The Media Development division of Coimisiún na Meán carries out a range of activities that support the creation of content for audiences that reflects Irish society. We encourage and support learning and development in the sector, work with stakeholders to advance gender equality, diversity and inclusion, administer funding schemes to support journalism and digital transformation and support the Irish film and television industry to reduce the environmental impact of production and create content that supports a vision for a sustainable future.



Irish Language

In 2025, Coimisiún na Meán continued its work to support and strengthen Irish-language media through research, stakeholder engagement and targeted sectoral supports.

Comprehensive Review of Irish Language Media

Building on work undertaken in 2024, Coimisiún na Meán advanced the Comprehensive Review of Irish Language Media throughout 2025. As recommended by the Future of Media Commission, the Review examined the provision of Irish-language media services and content across the media landscape and identified opportunities to strengthen the sustainability, visibility and development of Irish-language media.

The Review considered how Irish-language media reflects Irish life, including culture, language, education and public discourse, and examined the quality, diversity and accessibility of Irish-language content across television, radio, print, podcasts and digital media. It was informed by an extensive programme of research and stakeholder engagement involving broadcasters, producers, representative organisations, public bodies and other stakeholders from across the sector.

A key milestone in this engagement programme was Forum Plé on the Future of Irish-Language Media, hosted by Coimisiún na Meán in partnership with University College Dublin in March 2025. The forum brought together broadcasters, producers, policymakers, researchers and other stakeholders to discuss the provision of Irish-language media services and content and to explore future opportunities and challenges for the sector. The event provided an important platform for discussion, knowledge-sharing and networking, helping to inform the final stages of the Review.

The final report arising from the Comprehensive Review of Irish Language Media was received by Coimisiún na Meán in late 2025. Drawing on extensive research, consultation and analysis, the Review provides an important evidence base to inform future policy development and supports for Irish-language media. Preparatory work also commenced on the establishment of a dedicated Irish-language function within Coimisiún na Meán.

Recruitment for a Head of Irish Language began during the year, marking an important step in the development of this new function. The role will provide leadership for the organisation's Irish-language activities, including policy development, research, stakeholder engagement and the implementation of future actions arising from the Comprehensive Review of Irish Language Media. Additional recruitment is planned as part of the continued development of this function.

The receipt of the final Review report, together with the establishment of enhanced organisational capacity in this area, provides a strong foundation for the next phase of work, including consideration of the Review's findings and recommendations and the development of implementation plans.

Irish Language (continued)

Irish Language Advisory Committee

The Irish Language Advisory Committee continued to provide strategic guidance and advice to Coimisiún na Meán throughout 2025. The Committee remains an important forum for collaboration between Coimisiún na Meán and stakeholders from across the Irish-language media sector, including representatives from broadcasting, production, language planning and cultural organisations.

During the year, the Committee contributed to discussions relating to the Comprehensive Review of Irish Language Media and

provided valuable insight on priorities and opportunities for the sector. The Committee will continue to engage with Coimisiún na Meán on matters arising from the Review and on the future development of Irish-language media.

Supporting awareness of careers and opportunities within Irish-language media also remained an important priority during the year. As part of Seachtain na Gaeilge 2025, Coimisiún na Meán participated in Aonach Gaeilge at University College Dublin, engaging with students and Irish speakers on opportunities to use Irish in professional settings and promoting career pathways within the media sector.



Mairéad Nic Gabhann, Media Development Manager and member of ILAC, with students visiting An Coimisiún's stand at Aonach Gaeilge UCD – Gaeilge sa Ghnáthshaol, February 2025.



Mairéad Nic Gabhann, Media Development Manager and member of ILAC, and Cormac Ó Dubhláine, Coordinator of the Gaeilge sa Ghnáthshaol 2025 Organising Committee, at Aonach Gaeilge UCD – Gaeilge sa Ghnáthshaol, February 2025

Sectoral Supports highlighting Irish language

Coimisiún na Meán continued to support the development of Irish-language media through its funding programmes in 2025.

Support was provided to organisations working to promote and strengthen Irish-language media, content creation and professional development across the sector. This included funding for Oireachtas na

Gaeilge to support Irish-language media development initiatives, Storyhouse to support activities relating to Irish-language filmmaking, and CRAOL to deliver training and development opportunities relevant to community and Irish-language broadcasting.

These initiatives contributed to the visibility, sustainability and ongoing development of Irish-language media and supported opportunities for content creators, broadcasters and media professionals working through Irish.

Journalism Schemes

In 2025, Coimisiún na Meán launched the News Reporting Scheme (NRS), the third journalism funding scheme established in response to recommendations from the Report of the Future of Media Commission, all of which are aimed at supporting the media sector and enhancing the production of high-quality journalism on a platform-neutral basis.

The NRS, which received funding of €4m from the Department of Culture Communications and Sport for 2025 supports the reporting of news matters that are under-provided for or are at risk of under-provision. Themes addressed in the scheme include rural affairs, marginalised communities, the impact of EU decisions on Ireland and projects countering mis- and dis-information.

The NRS opened on August 15 following a targeted sector consultation and attracted:



91

applications from across the media landscape including from print, online and commercial radio.



62

Following a rigorous assessment process, a total of 62 projects were approved for funding.



Journalism Schemes (continued)



2025 also saw the second round of the Local Democracy Reporting Scheme and the Courts Reporting Scheme, for which six million euro was made available and a total of 120 projects were approved for funding.

The first articles funded under Round 1 of the Journalism Schemes became available in September via the dedicated portal established to host the funded content, which can be found at journalismschemes.cnam.ie

Digital Reuters News Report

The Reuters Institute Digital News Report is the world's largest international comparative survey of the major trends in digital news consumption. The Irish data forms part of the larger survey, and the subsequent Irish Report has become an essential annual publication for the media sector. Coimisiún na Meán funds Ireland's participation in the Digital News Report survey, undertaken by the Reuters Institute at the University of Oxford, and commissions Dublin City University to produce the Irish report. The research underpins our strategic outcomes of Democracy and Irish Media and Culture, by providing a detailed understanding of issues such as trust and engagement with news, concerns around misinformation and the use of AI in news production. 2025 was An Coimisiún's eleventh year supporting the Digital News Report Ireland.

GEDI Strategy

Gender, equality, diversity and inclusion is central to our work, and July marked the first anniversary of our three-year GEDI Strategy for the audio and audio visual sector. In April we held the inaugural GEDI forum, which was attended by key stakeholders including representatives from licenced broadcasters and public service media, industry representatives, advocacy groups, NGOs and government agencies.



The purpose of the Forum, which is an annual commitment of the GEDI strategy is to provide a platform for discussion, engagement, the sharing of best practice, case studies, insights from lived experience and research, all to support the advancement of GEDI in the media.

Highlights from the day-long event included panel discussions on how inclusive casting and lived experience can enhance storytelling and the importance of diverse voices and stories as well as perspectives from emerging voices and what creates barriers to careers in media.

We also held a fireside conversation with Siobhán McKenna, EDI Policy Lead at the Department of Public Expenditure to explore the importance of EDI data to drive change and accountability.

We also presented our research on women in music radio, entitled *Ceol na mBan ar an Raidió*.

Full details of this research can be found here: [Ceol na mBan ar an Raidió - Women and Music in Sound Broadcasting - Coimisiún na Meán](#)

Our steering committee assist us to review the key actions contained in the GEDI Strategy and oversee the guidance it provides for the media sector. The committee consists of three internal employees and seven external members:

- Eleanor McSherry
- Margaret Ward
- Gareth Lee
- Emer O' Neill
- Colman Farrell
- Teresa Hanratty
- Leon Diop

We extend our sincere thanks to the committee for its work, support and guidance throughout the year.

In 2025 we also continued our work on the development of an appropriate framework to introduce diversity standards for funding schemes and a pilot will be implemented in 2026.

Community Media

An action of the Future of Media Commission Implementation plan was for an Coimisiún to determine the optimal form of support for Ireland's community media sector.

Work began on this research in 2025 and will conclude in 2026. A new community media scheme for the sector is due to be launched in 2026.

Sustainability (albert index)



BAFTA albert partnership launch

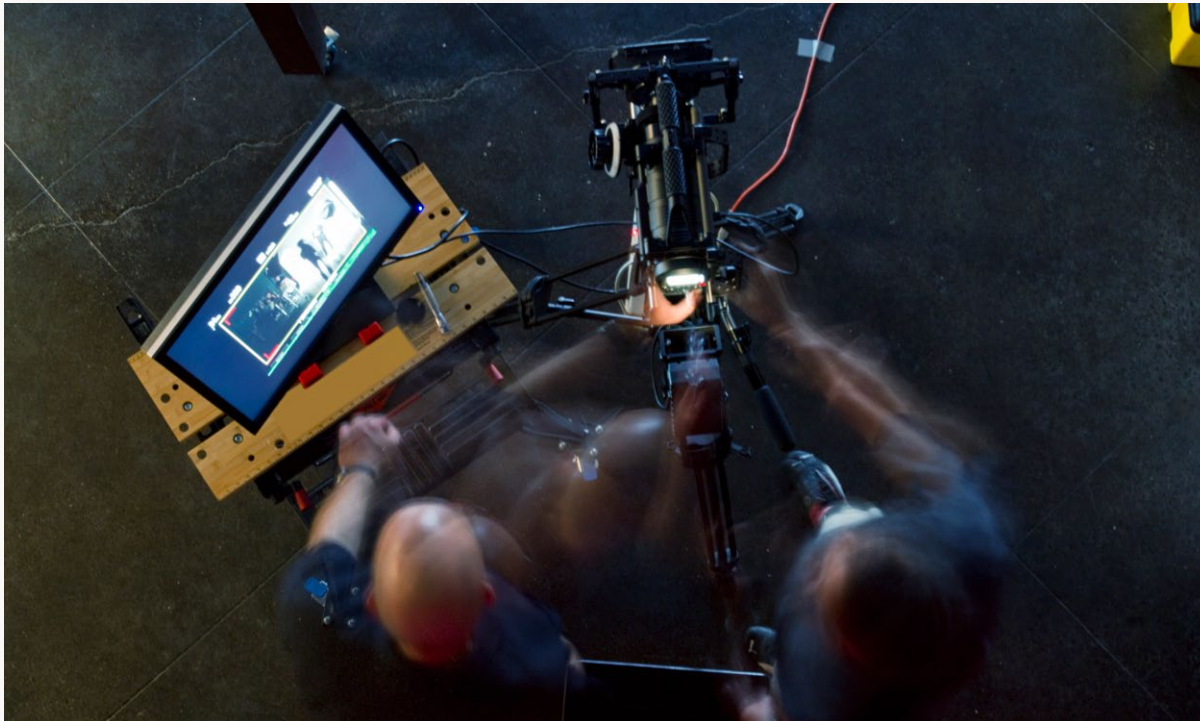
Coimisiún na Meán reached an important milestone in our commitment to fostering a media industry that is both environmentally and socially responsible in March 2025 when a partnership agreement between Coimisiún na Meán and BAFTA ALBERT carbon calculator toolkit was launched for the Irish film and television industry. The calculator supports the film and television industry in reducing the environmental impact of production.

The partnership provides access to regionally tailored training and support throughout the certification process. The Media Development team has worked closely with broadcasters, production companies, and sustainability advisors to help build confidence and expertise in using this tool effectively.

Sustainable Media Ireland

Sustainable Media Ireland (SMI) brings the Irish media sector together to learn, share knowledge and experience, and partner on sustainability initiatives and campaigns. In January 2025 Virgin Media hosted the annual SMI conference with support from the Coimisiún na Meán Media Development team.

Members of the network came together to discuss the role media plays in climate action in a new political cycle. Keynote speaker was Mary Robinson, first woman President of Ireland, former UN High Commissioner for Human Rights, former Chair of The Elders, and passionate advocate for climate justice and gender equality.



Sustainability (albert index) (continued)

Lunch & Learn Series:

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

- **AI, Data Centres and Ireland** with Dr. Ciarán O'Carroll of TUD and Screen Ireland, and Conor O'Carroll, investigative journalist with The Journal.
- **Underwater filmmaker Ken O'Sullivan**
Ken O'Sullivan gives an insight into his work filming and diving in oceans around the world.
- **Ours to Protect**
Behind the microphone on the unique Irish radio project that brings together 23 Irish stations to create audio content on climate change and the environment.

Sinéad Crowley,
Director Media
Development
in conversation
with keynote
speaker Mary
Robinson at
Virgin Media
Television
Studios
(28th January
2025)



Sustainable
Media Ireland
Steering Group

Sound & Vision Funding

The Broadcasting Fund

The Broadcasting Fund serves as a crucial tool for advancing several important strategic goals of Coimisiún na Meán. By expanding the availability and accessibility of culturally significant and Irish-language audio and audiovisual content for Irish audiences, the fund not only promotes creativity and innovation but also fosters greater sustainability within the broadcasting and independent production sectors. Additionally, the funding allocated from the fund actively contributes to gender, equality, diversity and inclusion objectives, ensuring that voices from diverse backgrounds, including women and minority groups, are represented and supported within the industry.

We manage the administration of two funding schemes for broadcasting content / programming under the Broadcasting Fund further to the Online Safety and Media Regulation Act 2022, (“the Act”). The revenue of the fund comprises of 7% of the annual net receipts from television licence fee receipts.

Two Schemes have been developed and operated to date:

1. The Archiving Scheme

2. Sound & Vision 4

The Archiving Scheme

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

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

Sound & Vision 4

Sound & Vision 4 provides financial support to broadcasters and independent production companies to create diverse and culturally relevant content across TV and Radio. One of the primary objectives of Sound & Vision 4 is to increase the availability and visibility of Irish-language programming and culturally significant content for audiences in Ireland and beyond. By doing so, the scheme plays a crucial role in preserving and promoting Ireland’s rich linguistic and cultural heritage.

Sound & Vision 4 also contributes to the growth and sustainability of the broadcasting and independent production sectors by providing financial resources for developing, producing, and distributing high-quality audiovisual content. This support helps nurture creativity and innovation within the industry while facilitating the exploration of new formats and storytelling techniques.

Sound & Vision Funding (continued)

Sound & Vision 4 in 2025

In 2025, we announced the outcomes of three (3) funding rounds operated under Sound & Vision 4.

Assessment panels assessed 365 applications seeking just over €40.5m in total funding. By year-end, the Scheme had offered funding of €14.2m to support the production of 160 projects.

In addition, a further round of Sound & Vision, round 58, was opened in October 2025, and 172 applications were received requesting total funding of €20.2 million. The outcomes from this round are expected to be announced in March 2026.

Funding Round	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered
Round 55 - Open Round	159	€ 18,295,258.45	84	€ 7,079,580.00
Round 56 - Open Round	183	€ 21,449,778.24	57	€ 6,459,673.00
Round 57 - Social Benefit Round	23	€ 802,912.53	19	€ 742,176.00
Grand Total	365	€ 40,547,949.22	160	€ 14,281,429.00

Round 55 - Decisions announced in March 2025

159 applications were assessed in this round, seeking just over €18.2m. An Coimisiún offered €7.079m of funding to support the production of 84 projects. This amount included additional exchequer funding of €1million secured by the Minister for Culture, Communications and Sport. Round 55 offered funding to support the production of 25 TV projects and 59 radio projects. Almost 35% of the funding will support the production of Irish-language or bilingual content and nearly a quarter of the funding was allocated to projects aimed at children and young people, helping to ensure the production of a wide range of programming for all age-groups. 92% of the funding was offered to projects submitted by independent producers.

Round 56 - Decisions announced in September 2025

183 applications requesting over €21.4 million were submitted for consideration under Round 56 of the Scheme. An Coimisiún offered just over €6.4 million to support the production of 18 TV projects and 39 radio projects. Just over €2.9 million or nearly 46% was allocated to Irish language or bilingual projects for broadcast on a range of channels. 97% of the funding was offered to projects submitted by independent producers, including €750,000 for independent radio producers.

Sound & Vision Funding (continued)

Round 57 - Decisions announced in June 2025

Round 57 was a Social Benefit Round specifically for Community Broadcasters and informed by the Community Media Policy and Social Benefit Framework. Just over €742k was offered to 19 Community Broadcasters who demonstrated how they would use the funding to facilitate enhanced access to and representation of their respective communities and increase the range of community participation in producing and distributing broadcast content. The funding also supported the community broadcasters, providing programming, training, and development opportunities for station staff and volunteers.

Round 58 – Launched in October 2025

Round 58 opened in October 2025 and closed on 27 November. 172 applications seeking total funding of just over €20m were received by the closing date and funding decisions are expected in March 2026. The funding allocated in this round will include an additional €1.4m of exchequer funding secured by the Minister for Culture, Communications and Sport.

Overview of Funding Recommended

Medium	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
Radio	232	€ 4,375,411.14	115	€ 2,360,703.00	17%
TV	133	€ 36,172,538.08	45	€ 11,920,726.00	83%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Programme Format	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
Animation	18	€ 6,179,991.00	4	€ 1,486,000.00	10%
Documentary	184	€ 11,921,541.26	75	€ 4,391,001.00	31%
Drama	59	€ 13,392,328.77	24	€ 3,903,008.00	27%
Education	18	€ 1,070,776.43	7	€ 643,846.00	5%
Entertainment	63	€ 7,180,399.23	31	€ 3,115,398.00	22%
Social Benefit Round	23	€ 802,912.53	19	€ 742,176.00	5%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Sound & Vision Funding (continued)

Overview of Funding
Recommended

Programme Genre	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
Arts/Culture	90	€ 8,174,149.68	39	€ 2,584,663.00	18%
Children's	34	€ 8,106,839.85	18	€ 3,428,207.00	24%
Contemp. society	93	€ 15,133,242.95	29	€ 4,010,752.00	28%
Education	1	€ 9,444.00			0%
History/ Heritage	95	€ 5,479,366.05	37	€ 1,375,233.00	10%
Media Literacy	5	€ 353,035.00	3	€ 273,340.00	2%
Science /Nature/ Environment	24	€ 2,488,959.16	15	€ 1,867,058.00	13%
Social Benefit	23	€ 802,912.53	19	€ 742,176.00	5%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Programme Language	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
English	271	€ 26,513,444.42	119	€ 8,681,129.00	61%
Irish	32	€ 5,278,360.50	17	€ 2,549,689.00	18%
Bi-lingual	58	€ 8,656,727.80	22	€ 2,979,003.00	21%
Bi or multi-lingual (with English)	4	€ 99,416.50	2	€ 71,608.00	1%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Sound & Vision Funding (continued)

Overview of Funding Recommended

Target Audience	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
<15	28	€ 6,781,847.85	15	€ 3,155,740.00	22%
15-34	21	€ 2,709,570.55	9	€ 811,397.00	6%
35-54	36	€ 5,025,904.95	13	€ 1,341,961.00	9%
All adults	190	€ 20,190,318.28	75	€ 5,932,588.00	42%
Family	67	€ 5,037,395.06	29	€ 2,297,567.00	16%
Social Benefit	23	€ 802,912.53	19	€ 742,176.00	5%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Service Type	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
Commercial Radio	127	€ 2,539,399.71	53	€ 1,053,686.00	7%
Commercial TV	8	€ 3,034,523.00	6	€ 2,204,287.00	15%
Community Radio	78	€ 1,183,349.84	45	€ 853,654.00	6%
Community TV	12	€ 766,443.04	4	€ 267,815.00	2%
PSB Radio	27	€ 652,661.59	17	€ 453,363.00	3%
PSB TV	84	€ 22,254,832.04	34	€ 9,148,624.00	64%
Not Applicable	29	€ 10,116,740.00	1	€ 300,000.00	2%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Applicant Type	Total Applications Assessed	Total Funding Requested	Total Applications Successful	Total Funding Offered	%
Broadcaster	108	€ 2,696,617.54	49	€ 1,417,352.00	10%
Independent Producer	257	€ 37,851,331.68	111	€ 12,864,077.00	90%
Total	365	€ 40,547,949.22	160	€ 14,281,429.00	100%

Sound & Vision Funding (continued)

Notable Projects Offered Funding in 2025

- **A Day in May** – This documentary, produced by John Kelleher Media for broadcast on Oireachtas TV will reflect on the 10th anniversary of the 2015 Marriage Referendum. Playwright Colin Murphy will revisit a diverse cross-section of the Irish LGBT community that Charlie Bird had met with 10 years before, for his book *A Day in May*. The programme aims to understand how the 2015 Marriage Referendum came about and what we can learn from it today.
- **Try!** – Produced by Pipedream Productions, for broadcast on Virgin Media One, Try! is a portrait of four diverse characters who smash stereotypes and overcome obstacles, on and off the field, on their journey to the Mixed Ability Rugby World Cup in Pamplona in June 2025. This inspiring story of inclusion stars four players, with and without disabilities, working and playing together to achieve their dream of winning the World Cup.
- **One Sweet Hour** – For broadcast on RTÉ, this drama feature film about an ageing Elvis impersonator who finally faces his demons as he tours the canals of the Midlands by boat with his long-lost, brother, who has recently quit his life in a monastery. The film will be directed by Declan Recks, written by Eugene O'Brien, and produced by Samson Films.
- **Wordsmith** – Produced by Padraic Flaherty and for broadcast on Clare FM, this documentary will explore the life and legacy of Edna O'Brien, the author of novels, plays, and short stories who was born in Co. Clare. Her works, including the banned trilogy *The Country Girls*, reshaped the modern Irish narrative.
- **Misinformation Nation** – Produced by Virgin Media and for broadcast on Virgin Media One, this docuseries explores misinformation in the digital age in Ireland and the impact it is having on society at large.
- **Lí Ban: The Quest for Mídeann** – A second series of the thrilling bi-lingual adventure anime for 7-9 year-olds will be produced by Paper Owl Films Limited for broadcast on Cúla 4. The Lí Ban story-verse expands with a mission to rescue Mídeann from the evil Balor. It features brand new yet ancient myths, fierce foes and Celtic magic, with one young girl and her faithful friend at their heart, brave, noble, and determined to triumph.
- **Rath Dara Community College Music Project** – In this three-part series for community radio station, Phoenix FM, listeners follow Transition Year students in a Dublin DEIS school on a music composition journey. With support from professionals, they brainstorm themes and genres, compose, perform, record, mix their music piece and promote their music online.
- **Anam na Mara** – An Irish language documentary produced by Venom Films for broadcast on TG4 will look at the powerful and ultra-competitive world of currach racing. Amidst gruelling regattas, we follow a group of men from an isolated Irish-speaking community who row for far more than medals and bragging rights.
- **Poetic Keys: An Ode to County Clare** – this series celebrates Clare's rich poetry, which will be paired with music by one of Ireland's finest traditional pianists. Rooted in local heritage, this fusion of verse and melody deepens the emotional resonance of each piece, bringing Clare's spirit vividly to life. Produced by Padraic Flaherty for broadcast on Clare FM.
- **Do Not Watch Alone** – a captivating, entertaining and stylish anthology drama series for children. Ten modern day tales of fantastical, enthralling age-appropriate narratives that are designed to foster a greater understanding and appreciation of Irish culture, heritage and experience among younger audiences. Produced by Firebrand Productions for broadcast on RTÉ 2
- **Irish Music Month 2025** – an initiative by Hot Press and the Independent Broadcasters of Ireland (IBI) to support Irish artists. It involves participating radio stations across Ireland significantly increasing airplay for Irish music and artists. Produced by Hot Press for broadcast on a range of commercial radio stations.

Sound & Vision Funding (continued)

- **Brain Doctors 2** – Brain Doctors follows a new year in the life of the neurology department in Beaumont Hospital and the extraordinary medical and support staff who work every day to save the lives of their patients while dealing with a pressure at work that few of us can imagine. Produced by Tyrone Productions for broadcast on Virgin Media One.
- **Lessons in Awe** – a radio series in collaboration with a Child and Adolescent Psychotherapist. Topics will include family, community, sport, nature, play and courage. Produced by and for broadcast on Radio Kerry.
- **The Yank** – On an exchange programme with An Garda Síochána in Galway, senior NYPD detective Nora Hill is drawn into a murder investigation of a young female climate activist in Connemara headed by Superintendent Walter Folan. As she investigates, she is forced to face her own trauma & put those closest to her at risk. Produced by Keeper Pictures for broadcast on RTÉ One.
- **Talking Stuff About Media** – Working with Coláiste Dhúlaigh, this project brings together a group of students to discuss various aspects of media literacy with academics, journalists and experts in the field. During the series students will be challenged to reduce their screen time and their time on social media. Produced by and for broadcast on Near FM.



- **Seeding the Future** – Seeding the Future is an exciting new feature documentary, using a novel letter writing approach, to capture a mosaic of contemporary voices all asking the same fundamental question: 'In these times of ecological crisis, how can we tap into the transformative power of community to seed a better future?' Produced Anú Pictures for broadcast on DCTV.
- **Doodle Girl Series 2** – Doodle Girl presents an imaginative, creative and often weird world contained inside a sketchbook. Our hero Doodle Girl returns for a second series with her magic pencil to explore, make friends, and of course, doodle! Produced by Studio Meala for broadcast on RTÉjr.

Examples of the projects funded under Round 57 Social Benefit Round for Community Broadcasters include:

- **Athlone Community Radio** plans to produce a comprehensive community directory featuring 240 ten-minute programmes with local groups and clubs. Each segment will highlight a different group, explain what they do, and how people can get involved. This will promote visibility, accessibility, and participation across a wide spectrum of community organisations.

Sound & Vision Funding (continued)

- **Castlebar Community Radio** will use the funding to celebrate 30 years on air by producing a vibrant mix of programming, including live music performances and sports documentaries. The station will also deliver training for staff and volunteers, enhancing skills and fostering community engagement. They will collaborate with diverse local groups, prioritising social inclusion and providing a platform for voices that are often unheard.
- **Claremorris Community Radio** aims to deepen community participation, access, and local ownership through its 'Voices of Claremorris' project. This initiative features five diverse activities designed to enrich the station's current programming and strengthen its role as a platform for community expression and engagement.
- **Cork Community TV** will collaborate with local community education providers to explore and develop educational programming grounded in the principles of community education. As part of this initiative, the station will produce a pilot programme in partnership with Gael-Taca and An Grúpa Forbartha Gaeilge, aimed at encouraging the use of the Irish language and promoting cultural engagement.
- **DCTV** will produce twenty, 30-minute programmes and online content in collaboration with community groups from Dublin City Council's Public Participation Network. The project will provide participants with training and development opportunities in content production with the aim of enhancing their skills to make content about themselves in the future.
- **Near FM** has been awarded funding to expand its community-focused work in training, production, outreach, and providing work experience. Building on a proven model, the station will foster creativity and connection through structured engagement, including the ongoing series Candid Conversations, which features members of the African diaspora sharing their experiences in Ireland.
- **Phoenix FM** will deliver social benefit through an inclusive, hands-on training programme, expanding on work developed with its flagship show, D15 Today. The initiative will boost community participation through outreach, training, and supported broadcasting by engaging underrepresented groups and giving voice to the diverse communities of Dublin.
- **Raidió na Life** sought funding to support a part-time Cúntóir Forbartha (Development Assistant) to work alongside the station's current Oifigeach Forbartha & Oiliúna (Development & Training Officer). This role will support volunteer training through Irish and contribute to the development of Irish-language programming such as Beo Beoga and Abair Leat which will benefit the Irish-speaking community.
- **Ros FM** will produce over 500 hours of content across nine distinct programming strands; each designed to amplify underrepresented voices and deliver meaningful social benefit. Funding for a part-time Development Officer will enhance community outreach and support volunteer recruitment.
- **Youghal Community Radio** will bring radio production into the community through structured engagement with schools, residential centres, and work experience programmes. Four dedicated projects will promote social inclusion and cohesion, strengthen partnerships and deepen the station's impact across the community.

Sound & Vision Funding (continued)

Funding of Irish Language Content

Sound & Vision 4 remains a vital funding source for producing Irish language/bilingual programming covering a range of formats and genres in radio and television content, serving both adult and youth audiences. In 2025, the scheme offered €5.5m in funding to such programmes, accounting for approximately 39% of the total funding offered.

Some notable projects include:

- **Crá Sraith 2** – Mistéir, marú agus fear faoi bhrú. Déanann Crá Sraith 2 iniúchadh ar shaol pearsanta agus gairmiúil fhorfheidhmithe an dlí i dtír gan dlí is faoi bleachtaire atá faoi oiliúint (Conall) Crá Sraith 2, tá sé ag éalú ó na rudaí a rinne sé san am a chuaigh thart. Is sraith í le greann dorchá, cór, casadh agus cásanna go leor. Léirithe ag Meangadh Fíbin le craoladh ar TG4.
- **Cuan an Cheoil 6** – is sraith ceoil é Cuan an Cheoil le 10 eapasóid 90-nóiméad le mórcheoltóirí na Gaeilge, taifeadta beo i Stiúideo Cuan sa Spidéal, le duine de mhór-phearsaí ceoil na hÉireann, Liam Ó Maonlaí mar láithreoir agus é i mbun ceoil agus comhrá leis na haíonna. Atmaisféar teolaí, pearsanta, machnamhach le scoth an cheoil, comhrá agus amhránaíochta ó phlúr na gceoltóirí. Léirithe ag Stiúideo Cuan le craoladh ar RTÉ Raidió na Gaeltachta.

- **Dilín ag Damhsa** – sraith réamhscoile úrnua, agus nuálach is ea Dilín ag Damhsa. Molann Dilín do leanaí idir 3-5 bliana d'aois a gcorp a bhogadh, a gcuid scileanna comhórdaithe & luaile a fhorbairt, agus Gaeilge a labhairt. Gluaiseacht atá ann go príomha, fite fuaite le mitiseolaíocht, cultúr, agus teanga na hÉireann i ngach uile casadh, céim, agus tuisle. Léirithe ag Macalla le craoladh ar Cúla 4.

Encouraging and supporting more women in key creative roles

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

The positive trend of persons identifying as female in key creative roles continued in 2025, including a welcome increase in the Directory of Photography (TV). Of the 45 TV projects offered funding by the scheme in 2025, 65% of the producer roles and 70% of director roles were listed as female.

53%

Of the 115 radio projects offered funding, 53% of the producer roles were listed as female.



Accessibility of Sound & Vision Funded Programming

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

Sound & Vision Funding (continued)

Sound & Vision offered funding to 45 TV projects in 2025, and all projects will be broadcast with subtitles. In addition, 39 have proposed to provide audio description, while 33 have proposed to provide Irish Sign Language.

European Works Content Levy

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

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

Section 159E of the Broadcasting Act 2009 grants Coimisiún na Meán the power, subject to Ministerial approval, to establish a European Works levy (“levy”) for the purpose of funding a scheme to support the production of European Works. It also gives Coimisiún na Meán the power to determine which media service providers (MSPs) would be subject to this levy, and enables Coimisiún na Meán, in consultation with Fís Éireann (Screen Ireland), to establish a scheme and to award grants using the levy proceeds.

The Future of Media Commission Report - Implementation Strategy & Action Plan recommended that Coimisiún na Meán ‘conduct research and make recommendations to the Minister in relation to the feasibility of the audio-visual content levy and fund’. The Feasibility Study was submitted to the Minister for consideration in 2025.



Sponsorship Awards & Sector Learning and Development

In 2025 we continued to support media related events through our Sponsorship Scheme. This scheme enables us to promote the breadth of work taking place across the media sector, recognise the creativity and talent of the industry and support access to high quality content. A total of €336,000 was awarded to 32 successful applicants for media events across Ireland that align with our media development role and overall strategy. Examples of sponsored events include Radio Days - a conference for the commercial radio industry, the Local Ireland Media Awards and Shine Mental Health Media Awards recognising excellence in journalism, and the Catalyst International Film Festival, promoting diverse representation in the film industry. A full list of sponsored events can be found below.

Applicant	Event
Dingle Animation Festival	Animation Dingle Festival 2025
Irish Animation Awards	Irish Animation Awards & Meitheal Summit
Kilkenny Animated	Kilkenny Animated Festival
RTS	Gay Bryne Memorial Lecture
RTS & Virgin Media	RTS Awards
IFTA Academy	IFTA Awards
Ardán	Fís TV Summit
Writers Guild of Ireland	Zeebies Awards
Harp Media Limited	Short Film & Screen play competition
NUJ	Freelance Forum
Shine t/a Headline	Mental Health Media Awards
Local Ireland	Local Ireland Media Awards
IBI	IMRO Awards
IBI& Learning Waves	Radio Days Conference
UCC	Broadcast to Podcast – 100 years of Radio Conference
Belong to Youth Services	It's Our Social Media 2025
Celtic Media Festival	Celtic Media Festival 2025
GCN:Gay Community News	GCN Gala Awards
GORM Media	GORM Gathering 2025
Gaze Film Festival	Gaze International LGBTQIA+ Film Festival 2025
HerSport Ltd	Her Sport Awards

Sponsorship Awards & Sector Learning and Development (continued)

Applicant	Event
Catalyst	Catalyst Film Festival 2025
DIFF	Dublin International Film Festival
Fastnet	Fastnet Film Festival 2025
Fresh Film	Fresh International Film Festival
Galway Film Fleadh	Galway Film Fleadh 2025
IFI	Spotlight Series
Beta Festival	Beta Festival 2025
Dublin Business Innovation Centre t/a Furthr	Culture Crush
Institute of Advertising Practitioners in Ireland (IAPI)	Beyond Compliance Creating a Culture of Inclusion
David Reid	Choice Music Awards 2025

Sectoral Learning and Development Programme 2025

During the year we also provided funding to help organisations deliver training and development activities that support the sustainability, capacity and upskilling of the media sector. We also support activities, events and initiatives that aim to progress gender, equality, diversity and inclusion in the audio and audio visual sector.

€550,000

was allocated to 29 successful applicants under our Sectoral Learning and Development Programme.

Examples of projects funded include a screen writing programme and panel discussion on Irish language film-making as part of the Storyhouse festival, a training course for early- to mid-career media makers from under-represented groups from GORM Media, and a pilot initiative to equip newsroom staff with essential skills to recognise and manage trauma effectively, from Mediastrong.

Sponsorship Awards & Sector Learning and Development (continued)

A review of the Sectoral Learning and Development Programme was also undertaken during the year, in advance of establishing a revised programme reflecting our wider remit. A new Media Skills and Development Programme and related Policy was then developed. This new Programme adopts a platform neutral approach and seeks to progress our strategic aims through the provision of funding support for training and development activities across the media sector. An inaugural funding round was opened in October 2025.

A list of organisations whose training and development activities supported in 2025 is set out below.

Ace Producers	X- Pollinator
Atlantic Academy Ltd t/a Acadamh Atlantach	Learning Waves
Belfast Film Festival Ltd	Creative Europe Galway
Catalyst International Film Festival	Creative Europe Dublin
Oireachtas na Gaeilge	Mediastrong
Community Television Association	Craol
Cork International Film Festival	Screen Composers Guild
Dublin Business Innovation Centra t/a Furthr	Women in Film and Television
DCU Centre for Climate and Society	Women On Air
Emerging Film-makers	Screen Producers Ireland
European Audio Visual (EurAV)	Storyhouse Festival
GORM Media	The Irish Film & Television Academy
Green Wave Digital Ltd t/a Film Ireland	Writers Guild of Ireland
Harp Media Ltd	

Broadcasting & Video-on-demand

Broadcasting & VOD Complaints

Complaint handling supports our commitment to ensuring that the media landscape contributes to an open, democratic and diverse society. Complaint handling empowers the public to hold broadcasters and video-on-demand providers to account where they believe there has been a breach of content standards and accessibility requirements. This accountability builds responsible conduct by broadcasters and video-on-demand providers, balancing the important rights of freedom of expression and editorial independence with the need to protect the interests of the audience and the public.

Section 47(1) of the Broadcasting Act 2009, as amended obliges broadcasters and video on demand providers to consider complaints from members of the public that they have seen or heard something that they believe does not meet the required standards.

The public also has a right to complain to Coimisiún na Meán, which is provided at section 48 of the 2009 Act. We generally advise complainants to make their complaint to the broadcaster or video-on-demand provider in the first instance as this is usually the quickest way for a complaint to be responded to. If a complainant is not satisfied with the response, they can refer their complaint to us.

Broadcasting and Video-On-Demand Complaints

Our key focus for the first half of 2025 was to process the remaining complaints that had been registered and held while the new complaints handling process, replacing a process operated by Coimisiún na Meán's predecessor organisation, the BAI, was being established. The Commission began making its first decisions on these complaints in July 2024. Between January and June 2025, 84 complaints that had been held during establishment were processed and decided upon by the Commission.

From January 2025 to December 2025, Coimisiún na Meán accepted 54 new, valid complaints across the following service types, and decided upon 48 of these complaints. The remaining 4 complaints were decided upon in Q1 of 2026:

29

Radio broadcasts

24

Television broadcasts

1

Video-On-Demand programme

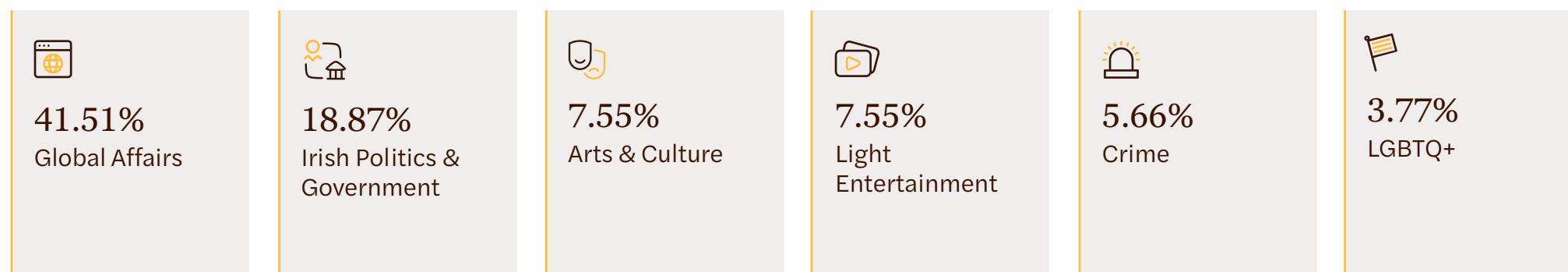
Of the 54 new, valid complaints received in this period, RTÉ broadcasts accounted for 75.93% of the complaints accepted. Newstalk 106-108FM accounted for 12.96%, Virgin Media Television accounted for 5.56%, and Highland Radio, Red FM, and Radio Nova accounted for 1.85% respectively.

Broadcasting and video-on-demand (continued)

Complaint Categories

The majority of complaints were about current affairs programmes. This was closely followed by news programmes and then general programming. No complaints were made regarding commercial communications.

The most common topics/issues complained about are:



The remaining 15.09% comprised of single topics/issues.

In current affairs programming, issues relating to fairness, objectivity and impartiality are of most concern to complainants. The complaints often include multiple components, including matters such as accuracy, the presentation/misrepresentation of views and facts, expression of broadcaster's or provider's own views, harm, undue offence and incitement to hatred or violence.

For news programming, complaints mainly concerned accuracy, the presentation/misrepresentation of views and facts, whether the news was reported in an objective and impartial manner and without any expression of the broadcaster's or provider's own views. Complaints were also concerned with harm and offence and incitement or promotion to crime.

In general programming, complaints were concerned with content believed to have caused harm and/or offence and with respect for persons and groups in society.

Commission Decisions

From January to December 2025, the Commission decided upon 125 complaints over 14 meetings. The Commission decided whether to:

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

Broadcasting and video-on-demand (continued)

Authorised Person Decisions

In 2025, 14 complaints were referred by the Commission to be considered by authorised persons for investigation. Authorised persons may make one of the following decisions:

- No reason to suspect a contravention
- Reason to suspect a contravention but not direct an authorised officer to commence an investigation
- Reason to suspect a contravention and direct an authorised officer to commence an investigation

10 complaints were decided on by authorised persons during the 2025 period.

There was one decision that there was no reason to suspect a contravention.

There were 9 decisions that there was a reason to suspect a contravention:

5



complaints – the authorised person decided not to commence an investigation into the suspected contravention on the basis of measures proposed or undertaken by the broadcaster to address the issues in the complaint.

4



complaints – the authorised person did not direct any further action.



Reporting

During 2025, the Complaints team began work on a comprehensive report on all complaints accepted and decided upon from 15 March 2023 to 5 December 2025 for publication in 2026. The Complaints team will continue to analyse and report on complaint volumes, trends and outcomes on a regular basis.

Licensing and Contractual Variations

Community Media Licensing

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

Community media can deliver social benefits by enhancing the social, cultural, or economic life of communities, or by advancing community development, empowerment, and/or well-being that might otherwise not be achieved

Community Radio (FM)

In December 2025, Ros FM and Scariff Bay FM were awarded 10-year Community Sound Broadcasting Contracts.

This was the first Community Sound Broadcasting Contract awarded to Scariff Bay FM. Prior to this, the station had been operating since 2015 under temporary and pilot community sound broadcasting contracts. The new contract allows the applicant to broadcast to the communities it serves in rural East Clare for a 10-year period.

RosFM began broadcasting in 2004, serving local communities in Roscommon Town and its environs. The station now broadcasts from its new studios at The Cube building on the Lanesborough Road, Roscommon.

From left to right: Coimisiún na Meán Commissioner Aoife MacEvilly, RosFM Chairperson Bernard Kearney and RosFM Secretary Martina Dockery.



Coimisiún na Meán Commissioner Aoife MacEvilly, members of the Broadcast Licensing team, Elaine King and Oisín Kelly, Coimisiún na Meán, alongside Pat O’Brien, Jim Collins, Tom Hanley and the team from Scariff Bay FM.

Licensing and Contractual Variations (continued)

Community Television

In October 2025, the Commission published its Community Television Licensing Plan, which provides for the relicensing of two existing community TV services, Cork Community Television (CCTv) and Dublin Community Television (DCTV). Members of the Licensing team met with representatives from both stations.

CRAOL Feile

The annual CRAOL Feile took place in Cork in October 2025. An Coimisiún's staff presented on our community licensing process for aspirant community groups and Community Television Licensing.

Community Radio Day

We supported the 10th National Community Radio Day on Friday, 20 June. Organised by CRAOL – the Community Radio Forum of Ireland – the day honoured the dedication and contribution of community radio volunteers, staff, and supporters across the country. The 2025 event was hosted in partnership with West Limerick 102FM, under the theme: “Community Radio – The Third Pillar: Democratic Broadcasting in Action.” With a focus on volunteering and participation in community radio, with a particular emphasis on Gender, Equality, Diversity, and Inclusion, highlighting the vital role community radio plays in amplifying diverse voices and reflecting Ireland's evolving society.



Elaine King & Philip Cooper (CnaM) with Emma Bowell, Eddie Noonan (CCTv) and Deirdre Hunt (CRAOL Project Coordinator).

Licensing and Contractual Variations (continued)

Spectrum Planning and Activities

Coimisiún na Meán works closely with UK and Irish broadcasters and regulatory bodies to ensure a positive environment for the development of broadcasting services in Ireland. In 2025, coordination of the following frequency was completed:

107.3 MHz in Dublin – antenna pattern restrictions were removed, allowing an additional high-power service to cover the Dublin area.

Spectrum planning that commenced in 2024 continued throughout 2025 to identify new frequencies and reconfigure existing internationally agreed frequencies to allow for the introduction of new FM service(s) on a quasi-national and/or multi-city basis.



An Coimisiún approved network changes for several broadcasters in 2025.

Today FM	The main Dublin transmitter on 101.8MHz moved from vertical to mixed polarisation to improve coverage in dense urban areas.
	A new transmitter was implemented on 100.3MHz to improve coverage in north Tipperary
Spirit Radio	A new transmitter on 100.4MHz was installed to cover Cavan Town and environs
Newstalk	The east Cavan transmitter moved from 107.4 to 107.1MHz to improve coverage in the local area

Licensing and Contractual Variations (continued)

DAB+ Trial

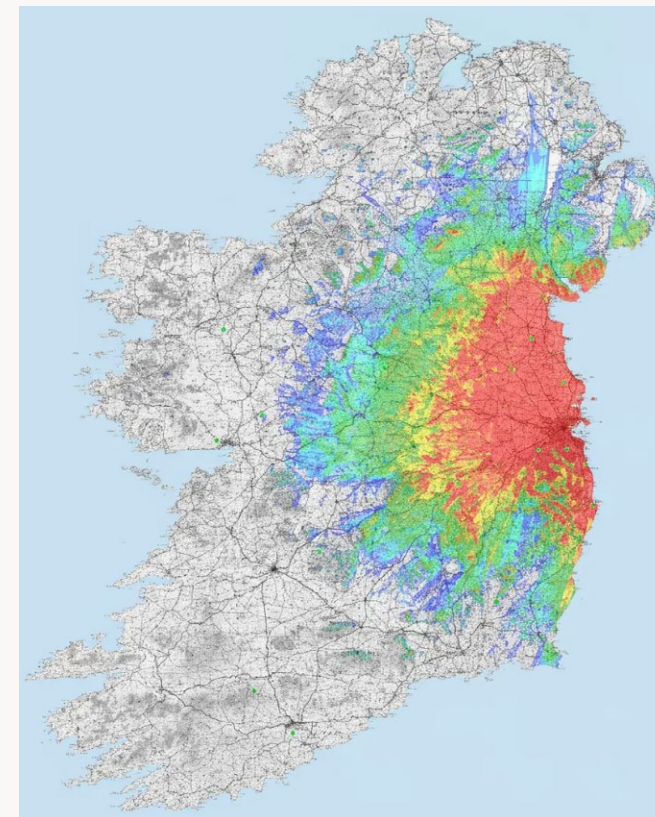
In December 2024, An Coimisiún supported a new Digital Audio Broadcasting (“DAB”) Trial, licensed by ComReg. The Trial was operated by Foothold Communications t/a FáilteDAB.

The Test & Trial Ireland¹ Licence supports innovation and the development of wireless communications using Ireland’s radio spectrum. The licence may only be issued where, in ComReg’s opinion, there is scope for a full operational licence for the service under trial to be issued in the radio spectrum concerned.

The Trial, which launched at the end of April 2025, is licensed to operate for 365 days. It consists of six transmission sites with high-power assignments facilitating transmission in Dublin City and County and is available in parts of the Commuter Belt, extending into Leinster. This initial network’s coverage is focused on overlapping and synchronous coverage within the Leinster area, with the potential to further this coverage to other parts of Ireland within the trial period. An indicative coverage map is below:

The Trial includes the simulcasting of some National and Dublin FM radio services and 22 new trial services under content provision contracts awarded by An Coimisiún. Within the music services, there is significant variety, including niche, era-, and genre-specific services spanning all the decades to address the preferences of different age cohorts. Speech programming covers social affairs, culture, sports, children’s entertainment, podcasts, documentaries and youth-targeted topics. The Irish language station Rí Rá is also available. Other services are aimed at listeners who wish to delve deeper into a specific genre of content or format, for example, documentaries in the form of podcasts.

An Coimisiún supported the trial as it aligns with many of its own strategic and licensing objectives, including enhancing plurality and diversity, broadening listener choice, encouraging creativity and innovation, supporting growth and sustainability, promoting Irish cultural and linguistic diversity, and serving underserved audiences with a particular focus on the youth audiences. By enhancing access to media content, the trial also supports greater representation and inclusivity, fostering a more dynamic and diverse media ecosystem.



DAB Trial Coverage Map

The Trial is expected to be renewed for a further 12-month period from April 2026, with geographic expansion being explored to enable more broadcasters to participate and bring DAB+ to audiences in other parts of the country.

Licensing and Contractual Variations (continued)

At the end of 2025, the following services were available on DAB+.

8Radio	Onic Hits
Bob FM	Onic Innovator
Eirewave	Onic Kids
Energy Dance	Onic RNB
Freedom FM	Onic Rock
GHR	Q102
GoLoud	Radio Maria
Lazer Hits	Raidió Rí Rá
Newstalk	Rewind
Nova Classic Rock	SPIN 1038
Onic 80s	Spirit Radio
Onic 90s	Sunshine Soul
Onic Alternative	Today FM
Onic Country	UCB
Onic Gold	

Temporary Licensing

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

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

Community groups seeking to pilot community broadcasting services typically apply for 100-day radio contracts. Programming on the service must be community-focused, address the specific interests and needs of the community within the defined franchise area, and seek to provide a social benefit to that community. The service must be owned and controlled on a not-for-profit basis and be structured to ensure that members or the community are afforded meaningful participation in the service’s membership, management, and operations.

Licensing and Contractual Variations (continued)

From 1 January to 31 December, An Coimisiún entered into 19 temporary broadcasting contracts. Nine were for established pilot community groups, while 10 were for temporary services of 30 days or less.

Temporary Sound Broadcasting Service (Up to 30 days)	Pilot Community Service (Up to 100 days)
Bang FM	Limerick City Community Radio
Hide FM	Together FM
Cork Cathedral Family of Parishes	Owenea FM
Watch Tower Bible	Bere Island Community Radio
Eden FM	Cork City Community Radio
Freedom FM	Erris FM
Juice FM	Loughrea Community Radio
Black Rock College Radio	Finn Valley FM
Christmas FM	Scariff Bay Community Radio
Lazer Hot Hits	



Coimisiún na Meán Commissioner Aoife MacEivilly, alongside the team from Christmas FM

An Coimisiún has awarded Christmas FM, an annual charitable endeavour, with a temporary broadcasting contract to facilitate broadcasting on FM throughout December. In 2025, Christmas FM also broadcast on DAB and celebrated raising €254,000, bringing its total to €1,000,000 since 2022. The money raised will support Barnardos, Barretstown, Make-A-Wish Ireland, and a range of children’s charities around Ireland, with a local community focus through the Community Foundation Ireland.

Licensing and Contractual Variations (continued)

Commercial Licencing

In 2024, a Commercial Licensing Plan was initiated to highlight and plan for the renewal of commercial licenses and was carried out through early 2025, resulting in the signing of new contracts for 10 commercial services.

Commercial Services Licensed in 2025

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

Licensing and Contractual Variations (continued)



Left to Right: Commissioner Rónán Ó Domhnail and Kiela Brodigan (SPIN 1038), Commissioner Aoife MacEivilly, Chris Doyle (CEO Bauer), and Joe Dempsey from SPIN 1038.



Gabrielle Cummins (Beat CEO) and the team from Beat with Oisín Kelly and Michael Brett (An Coimisiún)



Left to Right: Commissioners John Evans and Jeremy Godfrey, alongside Padraic White, Kieran McGeary and the team from Cork's 96FM and C103



Commissioners John Evans and Jeremy Godfrey, alongside Gerry Rabbitte, Fionnuala Rabbitte and the team from Highland Radio



Commissioners Rónán Ó Domhnail and Aoife MacEivilly, alongside John Purcell, Paddy Halpenny and the team from KCLR

Licensing and Contractual Variations (continued)

Radio Days Ireland

An Coimisiún took part in Radio Days Ireland, a two-day conference held on 27th and 28th March 2025 at the Gibson Hotel, Dublin. The event is a joint initiative by Learning Waves Skillnet, the training body for the independent commercial radio sector in Ireland and IBI, the Independent Broadcasters of Ireland.

Elizabeth Farrelly, Oisín Kelly, Michael Brett, Martina Mimmagh, Clare Diamond, and Aoife MacEvilly at the Radiodays Ireland conference

The conference provides a platform for discussion, networking, and learning about the latest trends shaping the future of audio broadcasting.



Commissioner Aoife MacEvilly in the panel discussion with Patricia Monaghan (RTÉ) and Sean Barry (Onic) on Sustaining Radio's Future.

Launching the event, from left to right: Dr Finola Doyle-O'Neill (UCC Organiser), Matt Cooper (Today FM), Kevin Bakhurst & Patricia Monahan (RTÉ), Aoife MacEvilly & Clare Diamond (Coimisiún na Meán) and Michael Kelly, Independent Broadcasters of Ireland.



Looking ahead to a celebration of 100 Years of Radio

An Coimisiún was delighted to sponsor 100 years of Radio – From Broadcast to Podcast. The unique event was announced in November 2025 and will celebrate the rich history of Irish radio broadcasting over the past century. The two-day event will be hosted by University College Cork from 29 – 30 January 2026.

Licensing and Contractual Variations (continued)

Irish Language Youth Focussed Service – Feasibility Study

In 2024, An Coimisiún commissioned Oliver and Ohlbaum Associates Ltd (O&O) to undertake a Feasibility Study in relation to the establishment of an Irish language radio station on a hybrid (FM and digital) basis. This work and research build on previous projects by the former Broadcasting Authority of Ireland (Ipsos and Bricolage) and implement a recommendation in the Future of Media Commission's Report regarding Irish-language provision in the media and engagement with youth audiences.

In May, An Coimisiún submitted the report to the Minister with its own recommendations, which are presently under consideration.

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

AVMS and Accessibility

Access Services and Access Rules

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

Article 7 of the Audio-Visual Media Services Directive requires that media services are made continuously and progressively more accessible by persons with disabilities through proportionate measures. Section 46O(5) of the Broadcasting Act 2009, as amended, provides for Coimisiún na Meán to prepare rules on access services.

Access Rules for television broadcasters set out percentage targets for the level of subtitling, ISL and audio description that

must be provided by each broadcasting service in scope. The Rules also set out expectations regarding quality standards, promotion of access services, transmission of emergency information, requirements to consult with access service users and deal with queries/complaints about access services.

Accessibility Action Plans

Broadcasters subject to the Access Rules and video-on-demand providers registered in Ireland are required to prepare an accessibility action plan under the Access Rules and Media Service Code and Rule for VOD services. Accessibility action plans require providers to set out the steps they will take to make their services continuously and progressively more accessible through the provision of access services. During 2025, we engaged with broadcasters and VOD providers, issued guidance materials and received the first plans.

Licensing and Contractual Variations (continued)

AVMS Compliance Monitoring and Stakeholder Engagement

Coimisiún na Meán monitors and reports on compliance by television broadcasters with the Access Rules annually. This involves monitoring sample broadcast output, analysing data/information provided by broadcasters and engaging with broadcasters and our two User Consultative Panels (UCPs). In 2025, we published our report on 2024 access rules performance which found broad compliance by all broadcasters in achieving their targets and meeting their obligations for 2024. Also during 2025, we recruited new staff to support our access monitoring activity, providing increased recording and analysis capacity.

Our UCPs are comprised of Deaf/hard of hearing and blind/vision impaired users of access services, Disabled Persons Rights Organisations and disability representative groups. Through these UCPs, Coimisiún na Meán learns about users' experience of access services directly from users themselves. During 2025, we agreed and implemented an engagement framework which broadened the range of matters on which we engage with users, expanded our UCP membership and increased the frequency of engagement.

Learning from the UCPs guided the scope and direction of participant-led research into the quality of subtitling and ISL that will commence in 2026 and the evolution of our monitoring approach and methodology.

European Accessibility Act

The European Accessibility Act came into force on 28 June 2025, with Coimisiún na Meán designated as a competent authority responsible for ensuring that services providing access to audiovisual media services comply with the accessibility requirements set out in S.I. No. 636 of 2023.



During 2025, Coimisiún na Meán scoped and commenced the implementation of its compliance, complaints and enforcement functions, including the development of regulatory frameworks and processes to support effective oversight. This design and set up of functions will continue in 2026.

VOD Registration and delivery of new Media Codes and Rules for VOD providers

An Coimisiún has a statutory duty to maintain a Register of Media Service Providers (the Register). A media service provider is subject to registration if it is established in the State and provides one or more audiovisual on-demand media services (video-on-demand). Registration is subject to a self-notification process.

In February, following consultation with media service providers, An Coimisiún updated the [Registration Rules and Guidelines](#) for Media Service Providers. A [Decision Framework](#) for VoD registration was published in May 2025. Taken together, these documents clearly set out the statutory requirements applicable to media service providers and explain the step-by-step process that An Coimisiún follows to determine whether a service provider is subject to registration pursuant to Part 3A of the 2009 Act.

In 2025, An Coimisiún added one media service provider to the Register; SSBL Ltd in respect of its service *LOITV*. In addition, the service Microsoft Movies & TV was removed from the Register. As of year-end, the [Register](#) listed 26 VoD services from 18 media service providers. The Register is published on our website.

Section 71

Pursuant to section 71 of the Broadcasting Act 2009, An Coimisiún is empowered to enter into a content provision contract with an applicant who wishes to supply a compilation of programme material for the purpose of inclusion as part of a multiplex or for the purpose of it being transmitted as a broadcasting service in the State or to other European States.

In July 2025, An Coimisiún awarded a 10-year contract for the subscription-based television sports services Premier Sports 1 & 2. Content includes soccer, rugby, and tennis, and provides coverage of worldwide sports events, including the English Premier League, the Champions Cup, and the Wimbledon Tennis Championships. Also in July 2025, the Commission approved an extension to the Virgin Media Three contract.

Delivery of Public Service Media Performance Reviews

Introduction

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

Statutory provisions include:

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

The Broadcasting Act also provides for the establishment and oversight of Oireachtas TV, including the role of Coimisiún na Meán in carrying out 5-yearly reviews of the adequacy of public funding or otherwise of Funding of the service.

The revised [General Scheme of a Broadcasting \(Amendment\) Bill \(“General Scheme”\)](#) published April 2025 provides for significant changes to PSM regulation, including an enhanced role for Coimisiún na Meán.

2025 Work Focus

2025 saw continued progress across the three key focus areas of our workplan:

- Statutory Reviews
- Legislative Reform
- PSM Framework

Delivery of Public Service Media Performance Reviews

The following reviews were completed in 2025:

RTÉ and TG4 Annual Review of Performance and Public Funding

The Annual Review of Performance and Public Funding (ARPPF) 2024 for RTÉ and TG4 was conducted during 2025. A final report was submitted to the Minister on July 14th, 2025.

The review encompassed an assessment of the extent to which each 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.

The process was supported by independent assessment and evidence gathered by our assigned consultants Oliver & Ohlbaum Associates Ltd (O&O). O&O assessed RTÉ and TG4’s performance. The work was directed by An Coimisiún and focused on four key areas: Review of market trends, each individual PSM’s performance against 2024 commitments and adequacy of 2025 commitments, and a review of the adequacy of public funding for Public Service Media which included a funding recommendation for 2026 and 2027.

Delivery of Public Service Media Performance Reviews (continued)

Conclusions for RTÉ included:

- Although public funding increased by 15% between 2023 and 2024 (as measured by RTÉ's financial statements), this was lower than both the level recommended by Coimisiún na Meán and the sum requested by RTÉ.
- RTÉ grew its TV share (+2.3%) and its radio share (+0.4%) and its weekly reach of all services remained stable. RTÉ also saw welcome growth in visits to its portfolio of digital products (+15.9%).
- Declining audience trust in RTÉ as an institution (-11%) remains a key concern.
- Overall, RTÉ met or nearly met 95% of targets in 2024. RTÉ revised and restructured its commitments in 2024, aligning with the five areas of its New Direction strategy. Most of the targets were quantitative and measurable, supporting transparency and accountability, with some rebased for more effective tracking following on from the governance challenges of 2023.

- Coimisiún na Meán recommended delivering on the current committed funding levels, at a minimum, of €240m for 2026 and €260m for 2027, along with additional funding of €15m per year to alleviate risk to cash reserves, to assist with implementation of RTÉ's strategy and to better support RTÉ's long-term future.
- Coimisiún na Meán also recommended continued support for the VEP programme and continued adoption of a long-term, strategic approach to RTÉ's funding – specifically, a commitment to maintain multi-annual funding cycles of at least three years.

Conclusions for TG4 included:

- TG4 public funding increased by c.9% between 2023 and 2024.
- TG4 met its TV audience share target, continuing its modest but steady viewing share growth from 1.8% in 2020 to 2.2% in 2024. TG4 met or surpassed targets for online and on-demand services such as TG4 Player and cross-platform video views of TG4 content but failed to hit several targets focusing on younger audiences, with most Cúla4 metrics below target.



Delivery of Public Service Media Performance Reviews (continued)

- TG4 performed well in terms of perception of quality, with 85% in agreement that TG4 provides high quality content and services.
- Out of forty-five performance targets, TG4 met or surpassed twenty-seven (60%), almost met eight (18%) and fell short on ten (22%). The key focus area with the highest level of success was 'Funding & Scale' where all five targets were met.
- Coimisiún na Meán recommended an increase in funding over 2025 levels to €66.34m (2026) and €67.525 (2027). The recommendation should enable TG4 to expand on its identified priority areas including Cúla4 and the first phase of independent Nuacht operations.
- Coimisiún na Meán also supported the recommendation that TG4 should receive multi-annual funding investment, which will drive a greater level of clarity and focus in defining a wider approach and strategy.

Five-Year Review of Public Funding

The Five-Year Review of Public Funding for the Public Service Media organisations, RTÉ and TG4, was paused in 2023 for the completion of broader financial governance reviews by the Department and RTÉ. The Five-Year Review of Public Funding was initiated in 2024, with the final report submitted to the Minister on June 30th, 2025.

This review assessed the adequacy of public funding for PSM over the 2018–2024 period and explored the strategic challenges facing RTÉ and TG4 from 2025 to 2027. It drew on An Coimisiún's regulatory oversight, including annual performance reviews, and was supported by detailed independent analysis undertaken by Communications Chambers, Ltd.

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

Firstly, a retrospective review of the performances and public funding of the PSMs since the last Five-Year Review in respect of the fulfilment of their public objects. Particular attention was given to the operation of the Independent Production Account in RTÉ in line with the FOMC recommendation 5.10 which called for a review of this account to feed into funding level recommendations.

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

And finally, a recommendation of appropriate levels of public funding to best support and guide the PSMs to both fulfil their public objects and remain relevant in an increasingly fragmented and individualised media environment.

Conclusions and recommendations for RTÉ included:

- There are three core issues that are critical to RTÉ's future. Its funding position, the implementation of the Voluntary Exit Programme (VEP), and its organisational agility.
- Central to the success of RTÉ's strategy is the VEP. The reduction in workforce is critical for freeing up resources to invest in increased independent content commissioning, which is a key element of RTÉ's New Direction Strategy. Coimisiún na Meán recommended that the Government continue to support the trajectory of the VEP programme.
- The funding allocated to RTÉ for 2025, though welcomed, falls short of both what the PSM organisation requested and what An Coimisiún recommended.

Delivery of Public Service Media Performance Reviews (continued)

- The inclusion in the updated General Scheme of support for the Future of Media Commission's recommendation that RTÉ spend at least 25% of its public funding on independent production by 2027 could threaten RTÉ's operational stability if it has inadequate resources to deliver the necessary structural flexibility.
- An Coimisiún supports the shift toward an independent commissioning-led model but maintains concerns—particularly around the limited focus on Children's content—and stresses that adequate funding is essential for RTÉ to fully realise its hybrid-production public service media ambitions.
- Coimisiún na Meán recommended delivering on the current committed funding levels, at a minimum, of €240m for 2026 and €260m for 2027, along with additional funding of €15m per year to help stabilise the organisation and support its long-term future.
- Coimisiún na Meán also recommended continued adoption of a long-term, strategic approach to RTÉ's funding – specifically, a commitment to maintain multi-annual funding cycles of at least three years.

Conclusions for TG4 included:

- TG4's distinctive programming supports core Irish-speaking communities and enriches the wider national media landscape through high-quality Irish Language content.
- TG4's strategic shift to offering more educational resources for language acquisition highlights a growing tension between TG4's statutory public service remit and its current tactical direction; while such activities certainly progress wider Government Irish Language policies, they do not always clearly align with TG4's objects as set out in statute.
- Initiatives like Cine4, Cúla4, and TG4 Foghlaim offer clear cultural value, but their purpose should remain grounded in TG4's core function as a media content provider.
- Coimisiún na Meán recommended consolidation and strengthening of TG4's audience strategy, to better reach and serve Irish Language audiences. TG4 would do well to link standalone content strands into a more cohesive and overarching audience strategy underpinned by more evidence-based research insights and informed by more robust metrics.

- While TG4 has made significant inroads on cross-platform investment to maximise audience accessibility and reach beyond the linear space, continued evolution of its distribution strategy will aid future growth. There may be benefit in streamlining disparate offerings such as BLOC, Molscéal, etc., to ensure a consistent tone of voice and brand messaging across platforms.
- Overall, TG4 should maintain clarity of purpose, rooted in its statutory role, while adapting to serve a digitally fluent and diverse national audience.
- Coimisiún na Meán recommended an increase in funding over 2025 levels to €66.34m (2026) and €67.525 (2027). The recommendation should enable TG4 to expand on its identified priority areas including Cúla4 and the first phase of independent Nuacht operations.
- Coimisiún na Meán also supported the recommendation that TG4 should receive multi-annual funding investment, which will drive a greater level of clarity and focus in defining a wider approach and strategy.

Delivery of Public Service Media Performance Reviews (continued)

Nuacht conclusions:

- Recommendation 7.1 of the FOMC report states that “TG4 should have independent editorial control over its news services. This will allow for greater plurality in news coverage and allow TG4 to provide an enhanced service to its audiences.”
- Following a multi-criteria analysis (MCA) conducted by An Coimisiún in 2024, it was decided to include the Nuacht TG4 transition to editorial independence within the scope of the Five-Year Review to help drive progress.
- As part of this review, both RTÉ and TG4 were tasked with agreeing on a roadmap and headline costings to inform future planning and funding decisions. Talks are ongoing in this respect.

Sectoral Impact and Public Value Assessments

Closure of RTÉ's Digital Radio Services:

In December 2024, An Coimisiún received a request from the Minister to carry out a Sectoral Impact and Public Value Assessment on a request for consent received by RTÉ in relation to its planned closure of four of its digital radio stations. This report was delivered on March 10th, 2025, as per the 90-day statutory deadline.

An Coimisiún assessed RTÉ's decision to discontinue four digital radio services, focusing on criteria in Section 100(2) of the Act. An Coimisiún supported RTÉ's proposal, recognising that the broader public value gained from consolidating resources and enhancing content output outweighs any potential public deficit.

Following consideration of RTÉ's proposal and Coimisiún na Meán's Sectoral Impact and Public Value Assessment, the Minister granted consent to RTÉ to proceed with the closure.

RTÉ's Disposal of Interest in GAAGO:

RTÉ submitted a proposal to the Minister under section 104 seeking consent for the disposal and sale of its shareholding and interest in the Joint Venture Company GAAGO Media Ltd to the GAA.

The Department on behalf of the Minister formally requested An Coimisiún's opinion on the proposal. The Minister also requested An Coimisiún's view on appropriate terms and conditions that might be attached to the consent, as provided for in section 104(5).

Analysis work was conducted in-house by An Coimisiún, and the review assessed the proposed dissolution of interest for:

- Consistency with existing permissions of the Corporation
- Consistency with the Objects of the Corporation
- Consistency with the published strategy of the Corporation
- Consistency with State aid rules

Coimisiún na Meán was satisfied that the proposal met the relevant tests and found no strong grounds to withhold consent for the disposal of the JV.

Mindful of the relative constraints, Coimisiún na Meán also deemed RTÉ's proposed use of the proceeds to deliver key aspects of its Statement of Strategy to be appropriate and compliant with EU State aid rules and the Public Spending Code.

Development of Public Service Media Framework

Legislative Reform

Coimisiún na Meán continued to engage in a consultative process with the Department of Culture, Communications and Sport regarding the General Scheme of the Broadcasting (Amendment) Bill, published on 8 October 2024 and revised on 10 April 2025.

The General Scheme provides for significant changes to PSM regulation, including an enhanced role for Coimisiún na Meán. It gives effect to recommendations of the Future of Media Commission (FoMC), insofar as they are consistent with the Government decision of 24 July 2024 regarding the funding of PSM, and with Article 5(3) of the European Media Freedom Act (EMFA) concerning funding procedures for PSM providers.

Under the new regulatory regime, reviews of the adequacy of public funding for PSM providers will be prepared by Coimisiún na Meán every three years (rather than every five years). These reviews will include three-year performance commitments and output targets for each PSM provider and will be based on a review methodology subject to public consultation.

The General Scheme also revises the provisions relating to annual performance reviews and the assessment of the adequacy of public funding, with a view to ensuring greater accountability and transparency.

Coimisiún na Meán appeared before the JOC in June 2025, following a written submission in May 2025. Coimisiún na Meán underlined the importance of a sustainable, well-funded PSM to Irish society and welcomed constructive reforms to the existing legislation.

Public Service Media Framework

The PSM Framework project began in September 2024 and work continued across 2025.

The PSM Framework provides the critical evidence base required both for An Coimisiún's evolving statutory role and for An Coimisiún to advocate for future (EU and national) policy changes, champion audience needs and support the evolution of agile PSM organisations fit to meet the rapidly changing demands of the digital age.

The PSM Framework has four core objectives:

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

Development of Public Service Media Framework (continued)

The PSM Framework project workstreams include:



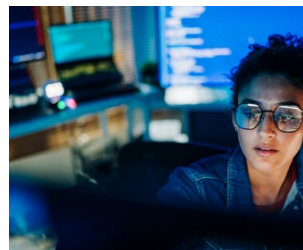
Audience/
Public



Principles &
Values



Future
Oversight



Innovation

An Coimisiún invited the Irish public to have their say on the future of public service media through a Call for Inputs, which was open from 28 March to 23 May 2025. The Call explored what people want, need and value in Irish PSM, as well as what they would like to see more of in the future.

The Call for Inputs was available in both English and Irish and was hosted on EUSurvey, the European Commission's online survey management tool. It was open to all and promoted across relevant Coimisiún na Meán channels.

This engagement phase was followed by a nationally representative online survey of

1,009 people aged 18 and over living in the Republic of Ireland. The survey explored media usage and audience attitudes, with fieldwork taking place between 6 and 20 October 2025.

The survey was conducted by Red C Research & Marketing Ltd. It was a cross-functional initiative also involving the Research & Strategy and Licensing teams.

Coimisiún na Meán will continue to develop its evidence base in 2026 through:

- qualitative focus group discussions with adults (18+), and
- a bespoke research project examining Irish children's engagement with PSM.

Findings from all phases of research and engagement will inform:

- Coimisiún na Meán's position paper mapping Irish audiences' specific wants and needs and setting out the principles and values central to the future delivery of PSM in Ireland (targeting publication in 2026)
- the development of a new review methodology for assessing PSM performance and public funding, as provided for in the General Scheme (to submit to Minister 2027) Coimisiún na Meán is committed to better understanding and championing the needs of the Irish public as its role as a regulator continues to evolve.

Next Steps

The next year will ensure the continuation of our key workstreams. Development of the new review methodology will be delivered utilising findings from all PSM Framework project workstreams to create a robust evidence base and a comprehensive suite of metrics combining audience and public perception data, as well as economic/ financial, and public/social impact data and targets to deliver on the requirements of the General Scheme and ensure EMFA alignment.

Delivery of Broadcasting Services Strategy

In late 2025, An Coimisiún commenced a review of the Broadcast Services Strategy (“BSS”).

One of the BSS’s key aims is to facilitate the development of a responsible, vibrant, responsive, and sustainable independent broadcasting sector that will serve the needs of the people of the island of Ireland, taking into account the increasing cultural diversity of audiences. Maintaining plurality of ownership, content, and viewpoint in broadcasting services is also essential. The objectives of the BSS are increasingly important in the fast-evolving present-day media ecosystem.

This review will include:

- An economic and market analysis examining market maturity, dynamics, economic, regulatory, and technological factors, evolving business models, revenue sustainability, current trends and likely drivers of change and potential for new content and delivery models.
- Upcoming national and European legislative reform.
- The needs and preferences of audiences in the present day to plan for an optimum mix of national, regional, local, community, and niche broadcasting/hybrid services.

The review is expected to be completed by March 2026, and the findings will inform the development of a new Strategy, expected to be published towards the end of 2026.

Contractual Variations

Broadcasters are required to request approval of significant contractual variations, for example, to their ownership and control structures. An Coimisiún considers these requests in line with the statutory provisions and related policies (e.g., the Ownership and Control Policy, the Media Plurality Policy, and the Broadcasting Services Strategy).

In 2025, 51 total contract variations were approved by An Coimisiún: 31 Ownership & Control, 19 Programming, and one Technical.

An Coimisiún approved changes in the ownership of Galway Bay FM and South East Radio. These ownership changes also required media merger notifications to the Competition and Consumer Protection Commission and the Department.



Media Pluralism

An Coimisiún has a number of powers, functions and responsibilities to uphold freedom of expression and ensure pluralism of the media. It developed a draft Media Pluralism Policy in 2025, which is intended to provide clarity on Coimisiún na Meán's understanding of media pluralism, and how media pluralism will guide the activities of the organisation.

To safeguard and promote media pluralism, the draft Policy outlines the importance of public service media, quality and independent journalism, informed choice and access to media, and innovation and inclusion in the media landscape. The draft Policy also describes a number of factors that An Coimisiún may use to measure media pluralism, including the viability of media services, concentration in media markets, and representation in media content.

An Coimisiún conducted a public consultation in September and October 2025 on its draft Policy. An Coimisiún received 12 submissions to its consultation from the public, media service providers, online platform providers, representative associations, and academia. An Coimisiún expects to publish the final Policy in 2026.

Online Safety

Compliance Framework for Online Safety

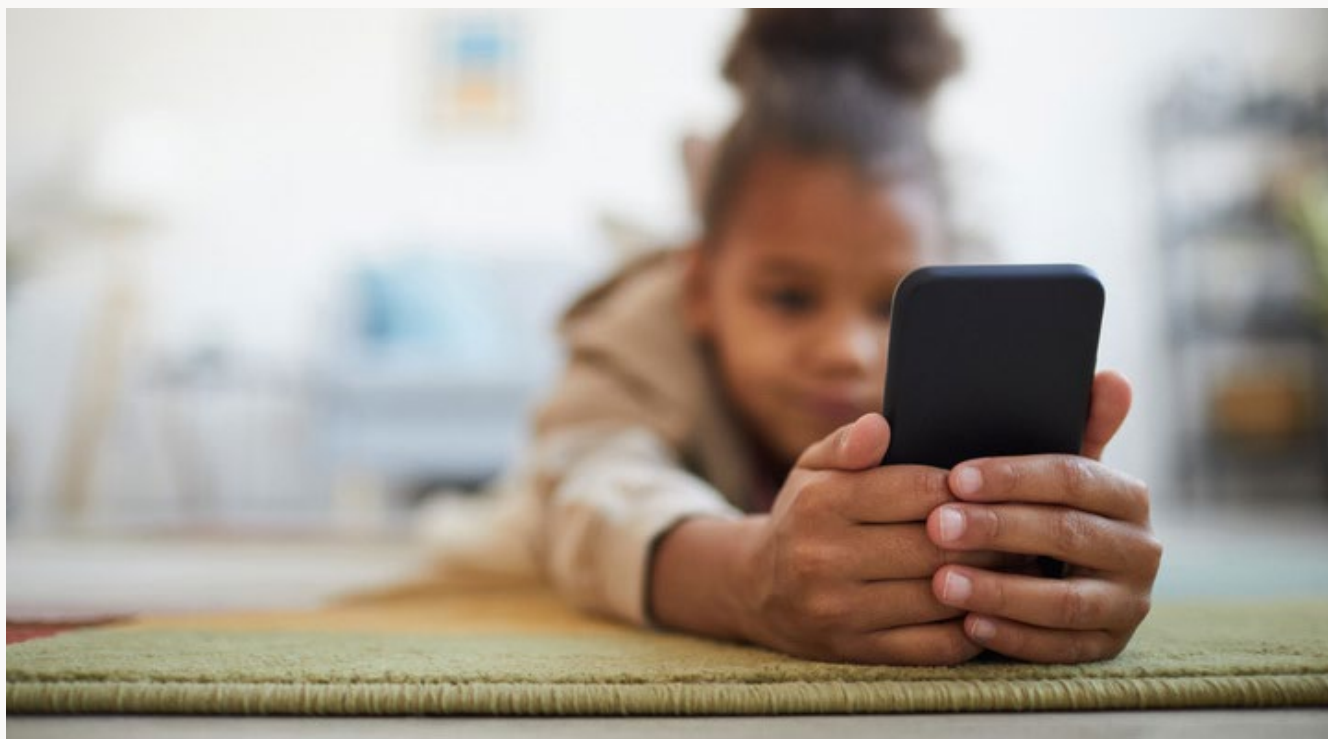
The Compliance Framework represents the way in which An Coimisiún supervises, inspects, investigates and enforces compliance with the DSA, TCOR and the Online Safety Code. It sets out the key elements that are required to implement the Online Safety Framework, such as governance arrangements, roles and responsibilities and processes underpinning prevention, supervision, inspection, investigation, enforcement, reporting and communication activities.

In 2025, An Coimisiún focused on progressing the full implementation of the risk-based approach to supervision, which is an integral part of our Compliance Framework. We have also assessed a number of online platforms to identify the ones who pose the greatest risk to online users, and work is in train to continue this assessment in 2026 on an increased number of online platforms.

Platform Supervision activity

In 2025, DSCs and other competent authorities engaged in a range of supervision and enforcement activities, complemented by various international and national initiatives, both formal and informal, aimed at fostering compliance, enhancing cooperation, and ensuring the effective implementation of the DSA.

In 2025, An Coimisiún actively engaged with regulated entities within its regulatory remit to ensure compliance with the DSA. An Coimisiún has adopted a risk-based approach to supervision, whereby it focuses its supervisory resources on entities which pose the greatest risks to online users, whilst maintaining supervisory presence across all intermediary service providers.



Online Safety (continued)

During 2025, An Coimisiún carried out a broad range of supervisory activities covering both VLOPS/VLOSES, and other intermediary service providers (ISPs) established in Ireland. The most notable supervisory activities include:

- Following the opening of a review in 2024 into the compliance of a number of online providers with Article 16 of the DSA, An Coimisiún has requested information from several of those based in Ireland - including VLOPS - to ensure that people have a right to report content that they suspect to be illegal, through an accessible and user-friendly reporting mechanism. This review has resulted in several actions in 2025, such as enhanced engagement, Requests for Information (RFIs), Supervisory concern letters, and also the opening of two investigations (into two VLOPs). Some providers have made significant changes to their reporting mechanisms for illegal content following engagement with An Coimisiún. An Coimisiún is currently assessing these changes for their effectiveness.
- Focusing on DSA Article 28 Guidelines on the protection of minors, and our Guidelines implementation strategy. Protection of minors being a priority area for An Coimisiún:
 - We have initiated a project to review and engage with platforms established in Ireland (excluding VLOPS) on the implementation of the Minor Protection Guidelines and compliance with Article 28. This will continue in 2026 and includes proactive compliance checks and intensified regulatory dialogue.
 - In collaboration with the European Commission and other DSCs, we commenced a coordinated action on pornographic platforms, with each DSC focusing on nationally established services. In 2025 this included the identification and jurisdictional mapping of relevant services established in Ireland, and initial outreach.
- Overseeing VLOPs and VLOSEs' preparations for the Irish Presidential election, in relation to their obligation to assess and mitigate systemic risks relating to electoral integrity. This involved an election roundtable with representatives from the regulated entities, other regulators, and civil society organisations. An Coimisiún also supported election roundtables in other Member States.
- In 2025, the Supervision team conducted four rounds of basic compliance assessments on identified online platforms. These assessments considered the publication of AMARs, the availability of Single Point of Contact information, the transparency information on advertising, and the publication of Transparency Reports. Where compliance was not identified we engaged with online platforms to see improvements or to notify them of the obligations.
- Other supervisory activity was conducted in 2025 in accordance with our risk-based approach, focusing on priority providers and thematic areas of concern. This included enhanced engagement, sending out RFIs and supervisory concern letters, and other outreach.
- Reviewing the Risk Assessments and Audits submitted by VLOPS and VLOSES which outline how they identify and address risks as well as their compliance with the standard obligations and general implementation of the DSA.
- Maintaining regular engagement with other national bodies, as is relevant to the performance of An Coimisiún's duties, in relation to the supervision of intermediary service providers under the DSA. This includes the CCPC, the Data Protection Commission, An Garda Síochána, the Electoral Commission, the Department of Enterprise, Trade and Employment, the Department of Justice and the Central Bank of Ireland.

Online Safety (continued)

In addition, during 2025 An Coimisiún used all reasonable endeavours to compile a register of the relevant intermediary service providers established in Ireland.

In 2025, An Coimisiún continued to collaborate closely with the European Commission and other DSCs, including in the context of the European Board of Digital Services, to informally share mutually beneficial information on emerging risks, supervisory practice and specific issues such as elections, protection of children and difficulties for users related to reporting illegal content.



Trusted Flaggers, Out-of-Court Dispute Settlement Bodies and Vetted Researchers

In 2025, An Coimisiún awarded Trusted Flagger status to one entity, The Central Bank of Ireland, and published an [Information Note](#) regarding the decision to award the status to this entity. The Central Bank's designated area of expertise is financial scams and fraud, including the provision and/or offer of financial services without authorisation. The duration of the status is three years, commencing 2 April 2025 to 2 April 2028.

An Coimisiún has taken a proactive approach to raising awareness of the Trusted Flagger status by way of individual and collective information sessions with a wide range of stakeholders. In December 2025, An Coimisiún held a Trusted Flagger event which provided a forum for participants to gather and share insights and experience related to Trusted Flagger status, activities and challenges.

In 2025 An Coimisiún did not reject any ODS body applications and did not revoke any certifications pursuant to Article 21 of the DSA. An Coimisiún certified one ODS body in 2025, namely the Appeals Centre Europe ("ACE").

During 2025, An Coimisiún engaged regularly with the certified ODS body, Appeals Centre Europe Ace as well as other stakeholders involved in the implementation of the ODS process including VLOPs established in Ireland, DSCs in other member states, the European Board for Digital Services and the ODS bodies certified in other jurisdictions. The aim of these engagements was to work collaboratively to address some of the challenges arising from the practical implementation of Article 21.

During 2025, An Coimisiún held information sessions regarding the right to redress under the DSA, including the right to engage with the ODS process, with a broad range of key stakeholders including state agencies, peer regulators and NGOs.

Online Safety (continued)

Vetted Researchers

The Research and Strategy team lead the implementation and operationalisation of the Vetted Researcher (VR) process to comply with our obligations as a Digital Services Coordinator (DSC) under Article 40(4-11) of the Digital Services Act (DSA). Together with fellow DSCs and the EC, working through Working Group 3 of the EBDS, the VR team at An Coimisiún progressed principles of cooperation to ensure the smooth operation of this novel provision, the first such data access mechanism in the world. Following the publication of the Delegated Act on Data Access in July 2025, the provision came into force on Oct 29th, and the first applications were submitted for assessment.

Investigations

An Coimisiún's Investigations Team commenced a formal investigation into the provider of the X online platform (X), under the EU Digital Services Act (DSA) on the 12 November 2025. The investigation is ongoing and is assessing whether X has contravened Article 20 of the DSA. The investigation arose from concerns held by An Coimisiún's Platform Supervision Team, regarding X's compliance with Article 20 of the DSA. These concerns were supplemented by information provided by an NGO, HateAid and a user complaint. The investigation is ongoing.

On the 2 December 2025 An Coimisiún commenced two formal investigations into the TikTok and LinkedIn platforms, under the EU Digital Services Act (DSA). The investigations are assessing whether these platforms have contravened Articles 16(1), 16(2)(c) and Article 25 of the DSA. The investigations had their genesis in a review, commenced by the Platform Supervision Division, in September 2024, concerning online providers' compliance with Article 16 of the DSA. Article 16 concerns the 'Notice and Action' mechanisms which providers are required to have in place to allow people to report content that they suspect to be illegal. The investigations are ongoing.

During 2025 An Coimisiún continued to assist the European Commission with 2 investigations and following requests for assistance under Article 66.3 of the DSA, during 2024.

Complaints

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

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

In 2025, An Coimisiún received 855 DSA related complaints. An Coimisiún transmitted 6 complaints to Autoriteit Consument en Markt (ACM) as DSC for Netherlands, 1 complaint to Bundesnetzagentur für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen (BNetzA) as DSC for Germany, and 1 complaint to the Post- och telestyrelsen as DSC for Sweden. An Coimisiún also transmitted 2 complaints that concerned Articles 30 and 31 of the DSA to the CCPC.

During the reporting period, the Competition and Consumer Protection Commission (CCPC), in its capacity as a competent authority under the DSA, contributed to the supervision and enforcement framework coordinated by An Coimisiún.

User Support & Engagement



User Education & Media Literacy

Safer Internet Day takes place every February and is a key date in the online safety calendar. We supported this by coordinating a radio campaign promoting the Safer Internet Day messages in February. We also participated in a webinar for parents organised by Webwise where we discussed children's rights online and our regulatory work supporting online safety.

A significant aspect of our work is our engagement with stakeholders. In 2025, we met a high number of stakeholders, particularly in the education and youth worker sectors. It was important for us to understand the challenges encountered by these workers and to spread awareness of the role of Coimisiún na Meán.



Report harmful
and illegal
content online



Consider
parental
controls



Allow access
only when
old enough



Talk to
your child

Scenarios for Parents



When to Report to Coimisiún na Meán

1 Online hate

My child showed me an awful video that came up in their recommender systems about someone saying racist and insulting things about immigrants. Can I report this? What do I do here? Is this illegal?



From listening to stakeholders, we understood that our key audiences were parents and young people. To support them, we therefore developed a parent's pack that outlined the role of Coimisiún na Meán and a clear articulation of people and young people's rights online, as well as our four main messages to parents. We also developed a 'scenario' guide for parents that highlighted 8 different scenarios relating to online safety and the role Coimisiún na Meán plays in this. In addition, we launched our first parent campaign, running our 'Rights Rules Reporting' video in cinemas over the month of July.

2025 saw Ireland's first presidential election in 14 years. Our research indicated that election candidates, as well as journalists, suffer from online abuse. We developed a journalist pack in collaboration with the National Union for Journalists (NUJ) and An Garda Síochána.

User Support & Engagement (continued)

This pack offered practical options for journalists faced with online abuse and detailed the various supports available to them. Our posters were sent to media outlets and local courts.

Our public awareness campaign this year targeted parents and young people and began in November, with a clear message: *'Harmful content is unacceptable. Report it to the online platform where you see it'*. Accompanying this campaign on print, radio and social media were guides and videos that looked at how to report harmful and illegal content on 5 platforms – Facebook, Instagram, X, YouTube and TikTok. These guides are available on our website.

Finally, our team continued to fund and facilitate the Media Literacy Ireland (MLI) network this year. The inaugural Disinformation Forum in collaboration with MLI and EDMO Ireland was officiated by Minister Patrick O'Donovan and took place in Mary Immaculate College, Limerick, in June. Targeted at local and community media, this roundtable event looked at countering disinformation through media literacy collaborations. The MLI Awards returned to Virgin Media Studios in October where a record breaking 41 applications entered to secure 5 awards. Finally, the annual MLI conference was held in Dublin in November with a theme of 'Media Literacy – supporting communities, fostering citizenship, promoting democracy'.



Contact Centre

The Contact Centre, managed by the User Experience Team continues to evolve and support An Coimisiún's regulatory remit as additional regulatory measures have come into place. It continues to provide a structured, efficient, and informed service for users navigating complaints related to the Online Safety Framework, broadcasting regulations, and general inquiries. We are responsible for the Contact Centre, undertaking substantial work in advising users, and escalating valid complaints which necessitate extensive preliminary and validity assessment.

User Support & Engagement (continued)

During 2025, the Contact Centre responded to ~2,800 queries, with an average of 4-5 interactions per query and expanded its channels of communication to include Irish Sign Language (video). Contacts received through the Contact Centre provide valuable data-driven insights into user experiences, emerging risks and issues which represent the intricacies of user interactions in the Irish Media Sector. The management of escalated cases due to complex and sensitive issues continues to develop, ensuring cases are attended to both promptly and effectively to support users.

The Contact Centre provides a quality user centric offering that is simple and easy to access, and it has a range of responsibilities including dealing with queries and complaints through the contact channels of voice, email, and letters through the Irish and English languages. It is anticipated that Braille will be added as an additional channel of communication during 2026. The Contact Centre is open Monday to Friday from 8am to 6pm, exclusive of public holidays.

Youth Advisory Group

The Youth Advisory Committee is a statutory Committee of Coimisiún na Meán. Established in 2023, its role is to assist and advise the Commission on matters relating to young people. The Committee comprises representatives of 11 organisations working with and/or on behalf of children and young people and includes youth members aged 18 to 24. Perspectives and experiences shared by members of the Committee inform Coimisiún na Meán's work and the Commission's decision-making.

The Committee convened quarterly throughout 2025 and provided valuable input on several areas relating to Coimisiún na Meán's work programme:

- Public service media
- Media plurality
- Broadcasting services strategy
- Irish language review
- Strengthening the protection of children from online harm
- Right to redress under the Digital Services Act

In November 2025, two young people from the Committee also took part in a Youth Ambassadors panel as part of the Global Online Safety Regulators Network's annual in-person meeting. This panel was co-designed with the young people and focused on three topics – the role of regulation, digital literacy, and AI and chatbots.

The Committee continues to operate as a core instrument for Coimisiún na Meán to gain insights into children and young people's experiences on important matters concerning the establishment of a media landscape that upholds children's rights, wellbeing and development and their safe engagement with content.

Governance

Oversight agreement

The Code of Practice for the Governance of State Bodies requires robust and effective governance arrangements between parent Departments and State Bodies under their aegis. In April 2025, an updated Oversight Agreement was agreed between Coimisiún na Meán and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. The agreement seeks to achieve proper and effective accountability of Coimisiún na Meán by establishing clearly defined roles and responsibilities in accordance with our governing legislation, the Code of Practice for the Governance of State Bodies as well as other relevant provisions.

Further information on Governance structures and processes within Coimisiún na Meán is included in the Governance Statement and Commissioners report in the Annual Financial Statements section of this report.

The Code of Practice compliance verification checklist was completed and submitted to the Department of Culture, Communications and Sport in November 2025.

Protected Disclosures

In accordance with the provisions of the Protected Disclosures (Amendment) Act 2022, it is the policy of An Coimisiún to ensure its employees can raise concerns about possible irregularities or wrongdoing, or other matters of concern related to the organisation. Section 7 of the Protected Disclosures Act 2014 as amended (S.I. No. 524/2023) also prescribes the Chairperson of An Coimisiún as a prescribed person for external disclosures where the relevant wrongdoing is within the remit of our regulatory functions.

In line with statutory obligations, we returned PDA1 and PDA2 reporting forms to the Department of Public Expenditure, Infrastructure, Public Service Reform, and Digitisation in respect of 2025, as well as publishing an annual report in accordance with Section 22 of the Act.

An Coimisiún maintains external reporting channels and procedures for receiving and managing protected disclosures.

Climate Action Roadmap

The Public Sector Climate Action Mandate and Climate Action Plan (CAP) sets out decarbonisation and energy efficiency targets for public sector bodies to 2030.

We report on our progress towards these targets annually, and actively work on these as well as broader sustainability goals, particularly through our Green Team.

Greenhouse Gas Emissions

The baseline energy related carbon emissions of An Coimisiún were measured at 57,663 kg CO₂, based on data from our predecessor organisation the Broadcasting Authority of Ireland (BAI) 2016-2018 average, with a 2030 reduction target to 17,655 kg CO₂. In 2025, total CO₂ emissions were recorded at 72,994kg CO₂. Progress toward the 2030 target has encountered challenges, particularly due to very significant organisational growth in the past 3 years with a substantially increased workforce (FTE 40 staff to 268 staff) in comparison to when the baseline was set, as well as a move to a larger premises.

Governance (continued)

To bridge the gap to the 2030 target, we are continuing to actively explore decarbonisation pathways, organisational measures and working with the landlord to identify opportunities to further improve the building's environmental performance, while carefully managing the impact of ongoing organisational expansion. During 2025, a full energy audit and thermal survey of the building were completed, identifying opportunities to improve energy performance, including HVAC inefficiencies, ageing plant and control systems, and areas of heat loss. In response, optimisation of the Building Management System (BMS) has been undertaken, along with the installation of PIR sensors in meeting rooms to reduce unnecessary energy use.

Energy Efficiency Performance

Based on our 2025 data, overall energy performance has improved by 34.6% relative to the 2009 baseline, leaving a gap of 15.4 percentage points to the 2030 target. As outlined above, the findings of our 2025 energy audit and thermal imaging survey will assist the organisation in identifying future energy management and building efficiency measures across the organisation.

Climate Action Mandate

In 2025 An Coimisiún produced out second Climate Action Mandate that was submitted to the Department Culture, Communications, and Sport as well as the SEAI in October 2025. We also submitted our mandatory 2025 statement on compliance with the Climate Action Mandate via the SEAI Monitoring and Reporting Portal in April 2026.

Our Green Team continued to work proactively in driving forward the sustainability agenda with a number of staff presentations, seminars, and communications including on waste management and wildlife/biodiversity. Sustainable and Active Travel were a priority for the Green Team in 2025 beginning with an all-staff Modal Survey followed by a submission to the National Transport Authority Smarter Travel Mark.

In December 2025, Coimisiún na Meán was awarded the silver certification mark recognising our commitment to changing attitudes and behaviours regarding walking, cycling and public transport usage, by implementing measures that facilitate, support and encourage sustainable travel options for staff and visitors. A broad range of measures are now in place including regular free Bike Service Clinics for staff facilitated at our Shelbourne Road offices.

Compliance with Circular 1/2020:

Procedures for offsetting the emissions associated with official air travel An Coimisiún had procedures in place with regards to recording, monitoring and valuing emissions associated with official air travel usage during 2025 and we fulfilled the requirement to make a payment to the Fund Manager of the statutory Climate Action Fund related to these. Data was also reported via the SEAI Monitoring and Reporting Portal as required.

Official Languages Act

We continue to strive to meet the requirements of the Official Languages Acts 2003 – 2021. We are satisfied that we have complied with our obligations in 2025 in relation to publication and communications requirements.

In 2025, 40% of advertising by An Coimisiún was in the Irish language, exceeding the 20% requirement. Similarly, an Irish language spend of 10.4% was recorded during the 2025 period.

We continue to endeavour to achieve all aspects of the Official Languages Act responsibilities and look forward to engaging on new initiatives over 2026, including the development of Irish Language standards.

Governance (continued)

Freedom of Information

The Freedom of Information Act 2014 allows members of the public access, on request, to records held by An Coimisiún which are not otherwise routinely made available. A total of 102 Freedom of Information (FOI) requests were processed and decisions issued in 2025. The volume of FOI requests received in 2025 showed an increase of 69% from the previous year.

Seven requests were granted in full in 2025, 53 were part-granted, 25 were refused (this includes where records did not exist), 16 were withdrawn or dealt with outside of FOI and 1 was transferred to another FOI Body. Over 56% of requests were received from journalists, with the rest being from individuals, complainants, civil or business interest groups.

Risk Management

During 2025, further steps were taken to build a robust risk management framework, with the adoption of a Risk Management Framework Policy, a Risk Appetite Statement, and an Internal Control Framework Policy. Divisional Risk Registers were formally established along with frequent periodic reviews, and accountability measures further enhanced with the application of the 3 Lines of Defence Model.

Additional information on the above can be found in the Statement on Internal Control in this report.

Code of Business Conduct

In November 2025, we published our revised Code of Business Conduct. The Code sets out our commitment to the highest set of ethical principles and standards of conduct both internally and when engaging with the public and our stakeholders. Through the Code, we seek to promote confidence and trust in the organisation so that we can effectively deliver on our organisational vision for a thriving, diverse, creative, safe and trusted media landscape. A copy of the Code can be found on our website.

Customer Services Charter

We are committed to providing a quality service to citizens and aims to do so by implementing a Customer Service Charter. In July 2025, we published our revised Customer Services Charter. The Charter sets out the standards of service which can be expected of us, both as a member of the public and as a staff member of the organisation.

The Charter is accompanied by a Customer Service Charter Action Plan which lays out our commitments under each of the 12 Guiding Principles for Quality Customer Service and sets out how we will evaluate and consult on the achievement of those commitments. A copy of both documents can be found on our website.

Irish Human Rights and Equality / Public Sector Duty

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

Governance (continued)

An Coimisiún is committed to promoting and upholding equality and human rights. The principles have been embedded into our core functions as a policy maker, employer and service provider.

Our first Strategy Statement 2025 – 2027, published in April, sets out our mission to “regulate, support and develop a media landscape that underpins fundamental rights and fosters an open, democratic and pluralistic society.” One of our core strategic outcomes is diversity and inclusion. Internal key focus areas are outlined in the People and Organisational Development section along with our dedicated Equality, Diversity and Inclusion page on our website.

Over the course of 2026, we intend to develop our section 42(2) assess, address, report framework with particular emphasis on specifying the plans, policies and actions we currently have or intend to implement. It is intended to set up a Public Sector Duty Steering Committee to oversee this.

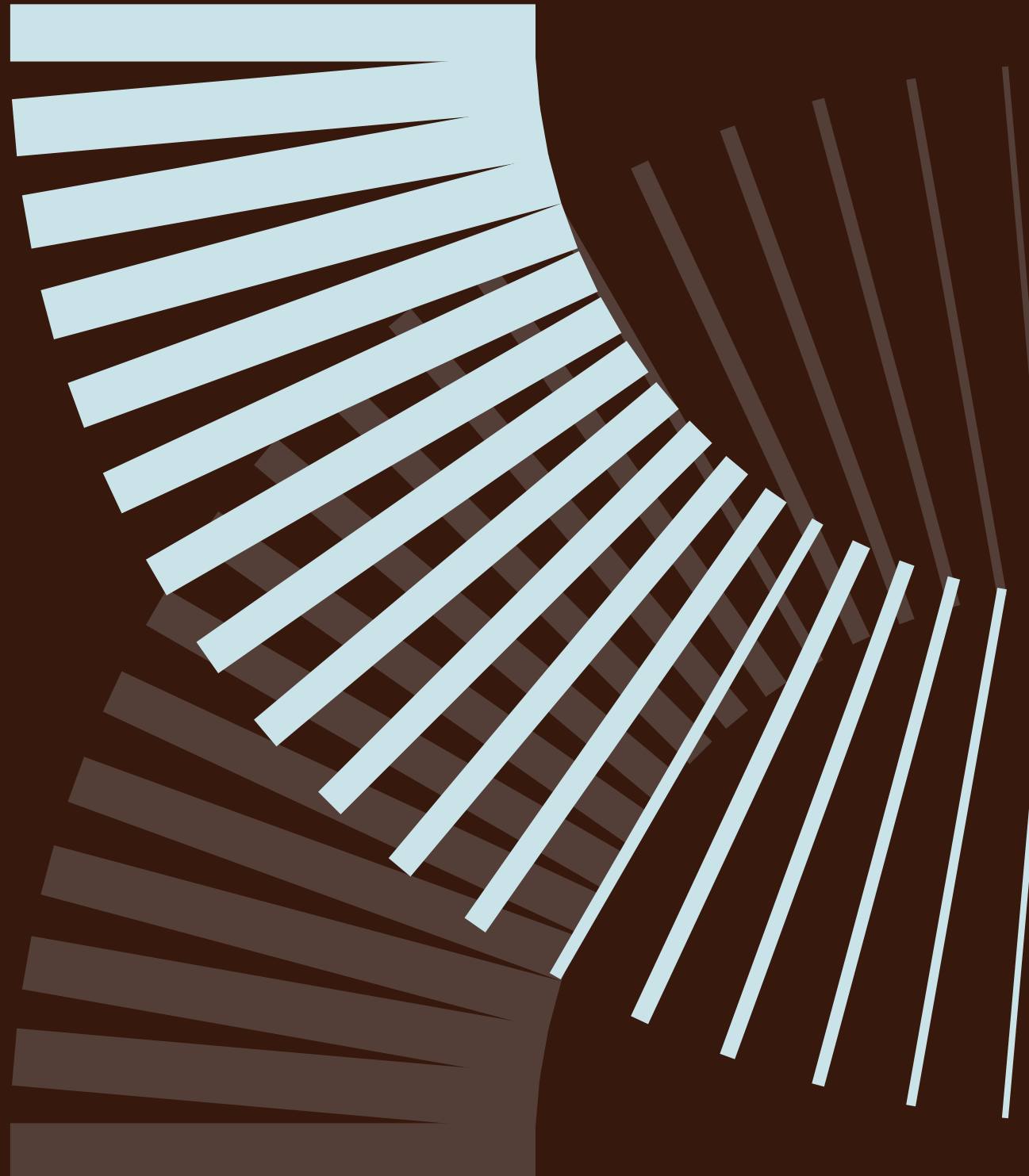
Gender Pay Gap Report

Our second Gender Pay Gap Report was published in November 2025. Our 2025 report shows encouraging progress, with a reduction in the mean gender pay gap to 5.5%. The median gap has moved to 8.4%, reflecting changes in the composition to our workforce over the past year.

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



Financial Reporting: Financial Statements of Coimisiún na Meán and The Broadcasting Fund



Coimisiún na Meán Financial Statements

for the year ended
31 December 2025

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Commission Information

Commissioners:	Jeremy Godfrey Aoife MacEvilly John Evans Niamh Hodnett (resigned 21 June 2026) Rónán Ó Domhnaill	
Address:	1 Shelbourne Buildings Shelbourne Road, Dublin 4, D04 NP20	
Solicitors	William Fry LLP 2 Grand Canal Square Dublin 2 Beauchamps LLP Riverside Two Sir John Rogerson Quay Dublin 2 Byrne Wallace 88 Harcourt Street St Kevin's Dublin 2	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 2 McCann Fitzgerald Riverside One Sir John Rogerson's Quay Dublin 2 Philip Lee 7/8 Wilton Terrace Dublin 2
Bankers	AIB 1 – 4 Baggot Street Lower Dublin 2	Bank of Ireland St Stephens Green Dublin 2
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.

Coimisiún na Meán operates primarily in accordance with the Broadcasting Act 2009, (“the Act”). It was amended by the Online Safety and Media Regulation Act 2022 and amended by the Digital Services (Levy) Act 2024 and further amended by section 17 of the Courts, Civil Law, Criminal Law and Superannuation (Miscellaneous Provisions) Act 2024, together the Act.

Coimisiún na Meán is responsible for the regulatory framework for online safety, the regulation of broadcasting and audiovisual on-demand services, and for supporting and developing the media sector in Ireland.

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

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

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

Coimisiún na Meán published its first Strategy Statement in April 2025. The Strategy, covering the period 2025 – 2027, was accompanied by an annual work programme setting out the priority projects that will commence or advance during the calendar year. Coimisiún na Meán’s annual work programme was submitted to the Minister further to Section 29(7) of the Act.

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

Governance Statement and Commissioners Report (continued)

Commissioner or member of the staff of the Commission shall be accountable to the Commission for the performance of that and in line with the specific provisions set out in section 8 of the Act. During the reporting period, no delegations of functions were made, and all decisions were taken by the Commission.

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

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

Commission Responsibilities

The functions and objectives of the Commission are set out in the Act. The specific and reserved decision-making responsibilities of the Commission are set out in the Coimisiún na Meán Schedule

of Matters Reserved for Decision of the Commission. Standing items considered by the Commission include:

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

As necessary, the Commission considers

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

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

In preparing these financial statements, Coimisiún na Meán was required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that Coimisiún na Meán will continue in operation; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

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

Governance Statement and Commissioners Report (continued)

The Commission considers that the financial statements of Coimisiún na Meán give a true and fair view of the financial performance and the financial position of Coimisiún na Meán for the year ended 31 December 2025.

Statement of Strategy and work programme

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

Coimisiún na Meán published its first Strategy Statement, covering the period 2025-2027, in April 2025. The development of the Strategy Statement was informed by a comprehensive public consultation and stakeholder engagement process. The Strategy Statement was accompanied by a 2025 Work Programme which lists priority projects across Coimisiún na Meán’s remit of online safety, media sector development and regulation.

In 2025, Coimisiún na Meán carried out its functions with reference to its annual work programme, submitted to the Minister further to Section 29(7) of the Act

Commission Structure

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

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

The table below details the appointment date for the Chairperson and Commissioners who served during the financial year ended 31 December 2025, and a schedule of attendance at the Commission meetings.

Commissioner	Role	First Appointed	Expiry Date	Attendance
Jeremy Godfrey	Executive Chairperson	15/3/2023	14/3/2028	44/61
Niamh Hodnett	Online Safety Commissioner	15/3/2023	14/3/2028*	51/61
Rónán O’Domhnaill	Media Development Commissioner	15/3/2023	14/3/2028	53/61
John Evans	Digital Services Commissioner	24/7/2023	23/7/2028	52/61
Aoife MacEvilly	Broadcasting and Video-on-Demand Commissioner	22/7/2024	21/7/2029	54/61

*Niamh Hodnett resigned on 21 June 2026.

Governance Statement and Commissioners Report (continued)

Audit and Risk Committee (“ARC”)

Coimisiún na Meán established an Audit & Risk Committee (ARC) in its first year of operation. In 2025, there were five members of the ARC, comprising an independent Chairperson, two independent external members and two members of the Commission.

The role of the ARC is set out in terms of reference approved by the Commission and its purpose is to assist the Commission in relation to its responsibilities pursuant to the Broadcasting and Other Media Regulations Acts 2009 and 2022 (“BOMRA”) and the Code of Practice for the Governance of State Bodies 2016 (“the Code”), such as risk, internal control, and associated assurance. The terms of reference provide for total membership of not more than six people, being a maximum of two Commissioners and a maximum of four independent external members.

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

The table below details the appointment date for the ARC members who served during the financial year ended 31 December 2025.

Member	Role	First Appointed	Expiry Date
Patricia Byron	Independent Chairperson	25/5/2023	31/12/2025*
Aoife MacEvilly	Commissioner	12/9/2024	11/9/2027
Niamh Hodnett	Commissioner	25/5/2023	31/12/2025
Ciara Lynch	Independent External Member	01/12/2023	30/11/2026
Ann McGarry	Independent External Member	31/01/2025	30/01/2028

*In 2025, the Chairperson was reappointed for a further two-year period to 31/12/2027.

Schedule of Attendance, Fees, and Expenses

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

	Fees €'000	Expenses €'000	Attendance
Audit and Risk Committee			
Patricia Byron	8	-	5/5
Aoife MacEvilly	-	-	4/5
Niamh Hodnett	-	-	5/5
Ciara Lynch	6	-	5/5
Ann McGarry	5	-	5/5
	19	-	

Governance Statement and Commissioners Report (continued)

Conflicts of Interest

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

Key Personnel Changes

The Commission structure outlined above shows the key personnel and their appointment dates. Niamh Hodnett resigned from her role as Online Safety Commissioner on 21 June 2026.

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

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

Employee (including Commissioners) Short-Term Benefits Breakdown

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

Range of total employee benefits From – To	2025	2024
€60,000 - €69,999	27	19
€70,000 - €79,999	10	12
€80,000 - €89,999	44	10
€90,000 - €99,999	8	8
€100,000 - €109,999	17	15
€110,000 - €119,999	8	3
€120,000 - €129,999	3	-
€130,000 - €139,999	-	-
€140,000 - €149,999	-	-
€180,000 - €189,999	1	3
€190,000 - €199,999	3	-
€250,000 - €259,999	1	1

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

Governance Statement and Commissioners Report (continued)

Consultancy Costs

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

	2025 € '000	2024 € '000
Legal Advice	2,733	2,958
Expert Advice	141	402
Market Research	300	321
Other Consultancy Fees	-	52
Total Consultancy costs	3,174	3,733
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	3,174	3,733
Total	3,174	3,733

Legal Costs and Settlements

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

	2025 € '000	2024 € '000
Legal Costs relating to legal proceedings	6,265	2,858
Settlements	9	-
Conciliation and arbitration payments	-	-
Total	6,274	2,858

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

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

Governance Statement and Commissioners Report (continued)

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2025 € '000	2024 € '000
Domestic	28	21
Foreign	233	183
	261	204

Travel and subsistence expenditure, which includes travel and subsistence for Commissioners, is recorded as an Administrative Cost.

Hospitality Expenditure

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

	2025 € '000	2024 € '000
Employee Wellbeing Programme	90	84
	90	84

Statement of Compliance

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



Jeremy Godfrey
Executive Chairperson
Date: 26 June 2026

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 adequately safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

Coimisiún na Meán continues to develop defined structures to govern, administer and record the System of Internal Controls ("SIC"). As the organisational headcount now reaches 300 staff, these structures continue to evolve and mature, and provide good foundational governance mechanisms for Coimisiún na Meán's operations. These may be summarised as follows:

- Coimisiún na Meán is led by an Executive Chair and four Commissioners;
- An Audit and Risk Committee with a formal terms of reference has been in place since 2024 with an independent Chairperson and two independent members, one of which was appointed in January 2025;
- A number of Chief Officer Senior Management appointments to key roles have been made during 2025 and further appointments are to follow;
- A Corporate Risk Register and Divisional Risk Registers are in place and are regularly reviewed and updated.
- A dedicated Senior Management body has been established to specifically oversee and further develop areas of governance and risk.
- Quarterly reporting of risk management activities to the ARC and Commission.
- A multi-year risk based internal audit plan has been established to provide independent assurance over the control environment.

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.

Statement on Internal Control (continued)

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; and
- anti-fraud policies, protected disclosure processes, and arrangements for special investigations;

The ARC met five times in 2025.

In line with the Code of Practice for the Governance of State Bodies, the ARC periodically reviews its own effectiveness. It also provides the Commission with an Annual Report summarising its conclusions from the work it has done during the year.

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.

Risk Management Framework

The Commission applied a risk management framework to the Coimisiún na Meán's operational and strategic activities. The framework consisted of the Coimisiún na Meán's Risk Management Framework Policy, a newly adopted Risk Appetite Statement, Risk Registers, along with accountability measures in place via periodic reporting of risk throughout the organisation.

The Risk Management Framework Policy was developed and adopted by An Coimisiún in June 2025, replacing the previous interim Risk Management Policy. The Policy clearly outlines that the Coimisiún na Meán Head of Governance & Risk along with Commissioners, Senior Management Team, and all Staff have responsibility for risk management, and that all Coimisiún na Meán's employees have a responsibility to highlight to Management any risks relating to their area of work, and to actively contribute to the control process to mitigate those identified risks to an acceptable level.

Statement on Internal Control (continued)

An integral part of the framework is the widely applied 3 Lines of Defence Model, which helps to structure the different roles and responsibilities for the management of risk in the organisation and further enhances accountability.

The Policy and supporting documentation were the outcome of an organisational wide initiative to establish processes and procedural documentation to help better support the overall management of risk. A clear risk taxonomy was also established that reflected the risk profile, needs and complexity of the changing organisation.

Risk and Control Framework

A Corporate Risk Register is in place which identifies the principal corporate and strategic risks facing Coimisiún na Meán and these have been identified, evaluated and graded according to their significance. During 2025, each Division have established a Divisional Risk Register, to ensure that risks that are predominately at divisional level are appropriately recorded and managed. The completed registers detail the controls and additional actions considered necessary to mitigate and manage risks identified.

The risk management systems also include Coimisiún na Meán's Risk Appetite Statement, which was established in June 2025, replacing a previous interim version. A risk appetite level has been identified for each of the risk categories and risk tolerances and is set out in the Statement. Risk management activities was an agenda item at Commission meetings each quarter and at each ARC meeting during 2025. The Corporate Risk Register is reviewed by the Commission on a quarterly basis and is also reviewed by the ARC at their regular meetings.

Control Framework

Coimisiún na Meán initially operated using a legacy control framework inherited on its establishment from the BAI. Given the substantially increased scale of An Coimisiún, that framework was no longer fit-for-purpose.

During 2025, progress was made in establishing routines, processes and procedural documentation to create a control framework suitable for the size and complexity of the organisation. Processes and controls both for corporate governance purposes and to govern the operational processes that underpin delivery of Coimisiún na Meán's new functions have been put in place.

An Internal Control Framework Policy was approved in June 2025. Work continues to further embed the new control processes and routines across the organisation. Key processes and underlying controls are now in operation, including;

- Financial responsibilities have been assigned at management level.
- There is a budgeting process to compile an annual budget that is kept under review by the Commission.
- There are systems aimed at ensuring the security of the information and communication technology systems.
- Periodic reviews of risk management activities and risk registers are conducted by both the Commission and the ARC.
- Internal and external assurance providers conduct independent reviews of the control environment. These reviews are reported to both the Commission and the ARC.
- There are systems in place to safeguard the assets.
- 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.
- The rollout of dedicated GRC software to support and centralise the organisation's governance and risk management activities.

Statement on Internal Control (continued)

Internal Audit

Coimisiún na Meán, has outsourced its Internal Audit function. Internal Audit reports to the ARC and is responsible 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 multi-year programme of work is agreed. Four Internal Audits were presented to the ARC in 2025.

A new Internal Audit provider was appointed during 2025. Since appointment, two Internal Audits commenced during the year.

Procurement

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

Review of Effectiveness

Coimisiún na Meán conducted an annual review of the effectiveness of the internal controls for its 2025 financial period. This review was informed by work carried out by senior management, the internal auditor, and the ARC. A Statement of Internal Control – Internal Audit Report was presented to the ARC at its 19 March 2026 meeting. The report, and associated ARC observations, were presented to the Commission at its 26 March 2026 meeting.

Outcome of Internal Control Review

In accepting the audit findings, and noting the observations of the ARC, the Commission has acknowledged that there were weaknesses in internal control systems which require attention and remediation in order to increase their effectiveness.

In particular, the Commission noted control weaknesses in the following areas; user access governance, core financial and payment controls, governance and maintenance of policies and procedures, IT asset and lifecycle management control, planning and analysis of procurement activities and data protection.

The Commission has accepted the associated audit recommendations. It has implemented immediate actions where required. It has also committed to a plan to address any remaining control gaps identified during the review. Over the course of 2026 and 2027, the Commission will be implementing a new Finance System to meet current and future organisational needs, which will further strengthen internal controls.



Jeremy Godfrey
Executive Chairperson

Date: 26 June 2026



Aoife MacEvilly
Commissioner

Date: 26 June 2026

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Coimisiún na Meán

Opinion on the financial statements

I have audited the financial statements of Coimisiún na Meán for the year ended 31 December 2025 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 2025 and of its income and expenditure for 2025 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

Coimisiún na Meán has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Commissioners' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

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

29 June 2026

Report of the Comptroller and Auditor General (continued)

Appendix to the report

Responsibilities of Coimisiún na Meán

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

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

Responsibilities of the Comptroller and Auditor General

I am required under section 26 of the Broadcasting Act 2009 (as amended) to audit the financial statements of Coimisiún na Meán and to report thereon to the Houses of the Oireachtas.

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Coimisiún na Meán's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause Coimisiún na Meán to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2025

	Note	2025 Television programme service Levy € '000	2025 Sound broadcasting service Levy € '000	2025 AudioVisual on-demand media service Levy € '000	2025 Designated online service Levy € '000	2025 Intermediary service Levy € '000	2025 Hosting service Levy € '000	2025 Broadcasting Fund Administration Exchequer € '000	2025 Exchequer Funded Activities Exchequer € '000	2025 Total € '000	2024 Total € '000
Income											
Levy Income	2 (a)	4,434	2,655	2,020	18,201	21,892	2,383	-	-	51,585	28,030
Oireachtas Grant	2 (b)	-	-	-	-	-	-	-	6,980	6,980	11,809
Licensing Fees	3	76	9	-	-	-	-	-	-	85	65
Other Income	4	1	1	-	4	4	-	2,126	2	2,138	1,623
Gross Income		4,511	2,665	2,020	18,205	21,896	2,383	2,126	6,982	60,788	41,527
Expenditure											
Salary costs	5	1,434	1,150	751	5,611	6,767	724	1,401	373	18,211	12,746
Retirement Benefit Costs	18	226	184	118	847	1,017	110	227	58	2,787	1,778
Audit & Risk Committee Fees		1	1	1	7	8	1	-	-	19	18
Professional & Consultancy Fees	7	549	361	198	1,358	2,608	220	109	210	5,613	3,156
Legal Fees	8	94	27	64	2,175	6,332	248	5	62	9,007	5,816
Administration Expenses	9	295	230	153	1,511	1,829	227	338	113	4,696	4,072
Auditors Remuneration		1	1	-	7	7	1	9	-	26	26
Grant & Development Payments	10	551	368	6	72	59	5	-	2,987	4,048	679
Premises & Related Expenditure	11	91	55	65	807	880	92	36	34	2,060	2,469
Bank Interest and charges		-	-	2	8	3	1	-	-	14	110
Depreciation	12	2	1	1	15	16	2	1	1	39	46
Total Expenditure		3,244	2,378	1,359	12,418	19,526	1,631	2,126	3,838	46,520	30,916
Surplus / (Deficit) of Income over Expenditure		1,267	287	661	5,787	2,370	752	-	3,144	14,268	10,611
Refund of Levy	2 (a)	(1,267)	(287)	(662)	(5,798)	(2,382)	(754)	-	-	(11,150)	(10,689)
Transfer from/(to) Capital Account	16	-	-	1	11	12	2	1	-	27	28
Surplus / (Deficit) after refund of Levy and transfers		-	-	-	-	-	-	1	3,144	3,145	(50)
Surplus brought forward at start of the period										455	505
Surplus at 31 December										3,600	455

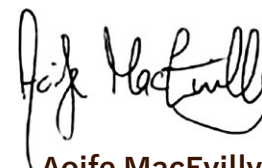
Statement of Income and Expenditure and Retained Revenue Reserves (continued)

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

The Financial Statements were approved by the Commission on 26 June 2026 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Comprehensive Income and Expenditure

For the year ended 31 December 2025

	2025 €'000	2024 €'000
Surplus / (Deficit) after Refund of Levy	3,145	(50)
Experience loss on retirement benefit scheme liabilities	(6,354)	(5,967)
Changes in assumptions underlying the present value of retirement benefit scheme obligations	6,188	2,959
Total actuarial loss in the period	(166)	(3,008)
Adjustment to deferred Exchequer Retirement Benefit funding	166	3,008
Other Comprehensive Income / (Expenditure) for the period	3,145	(50)

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

The Financial Statements were approved by the Commission on 26 June 2026 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Financial Position

As at 31 December 2025

	Note	31 December 2025 € '000	31 December 2024 € '000
Fixed Assets			
Property, Plant and Equipment	12	139	166
Current Assets			
Receivables	13	9,692	4,209
Cash and cash equivalents	14	26,743	12,430
		36,435	16,639
Current Liabilities			
Payables (amounts falling due within one year)	15	(32,835)	(16,184)
Net Current Assets		3,600	455
Total Assets less Liabilities before Retirement Benefits		3,739	621
Deferred retirement benefit asset	18	25,311	22,187
Retirement benefit liabilities	18	(25,311)	(22,187)
Total Net Assets		3,739	621
Representing			
Retained Revenue Reserves		3,600	455
Capital Account	16	139	166
		3,739	621

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

The Financial Statements were approved by the Commission on 26 June 2026 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Aoife MacEvilly
Commissioner

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 €'000	2024 €'000
Cash Flows from Operating Activities			
Surplus / (Deficit) for the Period		3,145	(50)
Depreciation Charge	12	39	46
Transfer from Capital Account	16	(27)	(28)
Increase in Receivables	13	(5,483)	(3,149)
Increase in Payables	15	16,651	10,468
Net Cash from Operating Activities		14,325	7,287
Cash Flows from Investing Activities			
Addition of Fixed Assets	12	(12)	(18)
Net Cash from Investing Activities		(12)	(18)
Net Increase in Cash and Cash Equivalents		14,313	7,269
Cash and Cash equivalents at start of the period		12,430	5,161
Cash and Cash equivalents at end of period		26,743	12,430

Notes to the Financial Statements

1. Accounting Policies

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

(a) General Information

An Coimisiún was established under the Online Safety and Media Regulation Act 2022 (OSMR Act), with a head office at 1 Shelbourne Buildings, Shelbourne Road, Dublin 4.

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

An Coimisiúns undertakes the functions of regulating and supporting the development of media in Ireland and we enforce the Online Safety and Media Regulation Act 2022, the EU Digital Services Act (DSA), the Terrorist Content Online Regulation (TCOR) and the European Accessibility Act (EEA) in Ireland.

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

(b) Statement of Compliance

The financial statements of An Coimisiún for the year ended 31 December 2025 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 accrual’s method of accounting and under the historical cost convention in the form approved by the Minister for Culture, Communications and Sport with the concurrence of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation pursuant to section 26 (1) & (2) of the OSMR Act 2022.

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(d) Income

Levy Income

The primary source of An Coimisiún's income was generated from an industry levy as required under section 21 of the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022, section 4 of the Digital Services (Levy) Act 2024 and further amended by section 17 of the Courts, Civil Law, Criminal Law and Superannuation (Miscellaneous Provisions) Act 2024. The levy is used to fund the expenses of the operation of the functions and working capital requirements of An Coimisiún and is based on budgeted expenditure for the given financial year.

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

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

The basis of the calculation of the 2025 levy is detailed in the S.I. No. 698/2024 - Broadcasting Act 2009 (Section 21) Levy (No. 2) Order 2024 and is accounted for on an accrual 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 An Coimisiún pursuant to the statutory provisions. Under the new OSMR Act 2022 these contracts now fall under the Levy.

Notes to the Financial Statements (continued)

1. Accounting Policies
(continued)

Exchequer Funding

For the year ended 31 December 2025, An Coimisiún was also funded by the Exchequer to establish the European Accessibility Act (EEA) and the European Media Freedom Act (EMFA) functions. Revenue from the Oireachtas Grant is recognised on a cash basis.

An Coimisiún also receives funding for the Local Democracy Reporting Scheme, the Court Reporting Scheme, the Supports for Digital Transformation Scheme, and the News Reporting Scheme (collectively known as “The Journalism Schemes”).

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(ii) Retirement Benefits

Nature of Schemes

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

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

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

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

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

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 25% of gross pay for employees paying Class A PRSI and 30% for those paying Class D PRSI. The employer contribution paid by An Coimisiún to the Single Scheme amount to three times the employee contribution.

There is a commitment from the Department of Culture, Communications and Sport with the agreement of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, that the Exchequer will meet the cost of benefits as they fall due.

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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

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

Schemes actuarial gains or losses

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

Schemes liabilities

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

Further information on the schemes is provided in note 18.

(i) Capital Account

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(j) Foreign Currencies

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

(k) Taxation

An Coimisiún is not liable for Corporation Tax.

An Coimisiún charged VAT on the levies it issued to media providers from when it commenced operations in March 2023 up until the end of 2024. An Coimisiún then received tax advice that its' supplies should be outside the scope of VAT. An Coimisiún ceased to apply VAT on the levies it issues since 1 January 2025

(l) Critical Accounting Judgements and Estimates

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

(b) Impairment of Property, Plant and Equipment

Tangible Fixed Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

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

(c) Depreciation and Residual Values

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

(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.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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

Notes to the Financial Statements (continued)

2. Levy and Exchequer Funding

(a) Industry Levy

Pursuant to Section 21 of the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022 and amended by section 4 of the Digital Services (Levy) Act 2024 (together the “Act”), Coimisiún na Meán has the power to impose a levy order on:

- Providers of audiovisual media services;
- Providers of sound broadcasting services;
- Providers of designated online services;
- Intermediary service providers; and
- Hosting service providers.

The terms of this Levy, including the method of calculation, are set out in Statutory Instrument S.I. No. 175/2024 - Broadcasting Act 2009 (Section 21) Levy Order 2024. The Levy Order came into operation on 1 January 2025, replacing S.I. No. 175/2024 - Broadcasting Act 2009 (Section 21) Levy Order 2024 which came into effect on 1 May 2024.

The levy amount was based on An Coimisiún's budgeted expenditure for levy purposes for 2025. The amount levied amounted to €51.58m (2024: €28.03m).

An estimated refund of €11.15m was provided for in respect of the 2025 levy year (2024: €10.69m).

(b) Exchequer Funding - Oireachtas Grants

Exchequer funding of €6.98m was allocated for An Coimisiún (2024: €11.809m). The funding was allocated as follows:

- €150K through the Department of Culture, Communications and Sport in relation to the European Accessibility Act (EAA)
- €52K through the Department of Culture, Communications and Sport to cover costs associated with the European Media Freedom Act (EMFA)
- €6.778m through the Department of Culture, Communications and Sport to cover costs associated with the Local Democracy Reporting Scheme, the Court Reporting Scheme, the Supports for Digital Transformation Scheme, and the News Reporting Scheme (collectively known as “The Journalism Schemes”).

Notes to the Financial Statements (continued)

2. Levy and Exchequer Funding (continued)

(c) Exchequer Funding - Commitments
Journalism Scheme

	2025 € '000	2024 € '000
Opening Commitment Figure	-	-
Awards made	5,680	-
Grants paid	(2,982)	-
Grants de-committed	(613)	-
Closing Commitment Figure	2,085	-

3. Licensing Fees

	2025 € '000	2024 € '000
S71 licensing contracts	85	65
	85	65

4. Other Income

	2025 € '000	2024 € '000
Broadcasting Fund Income	2,126	1,605
Donated fixtures & fittings (Note 12.a)	12	18
	2,138	1,623

Other income includes expenditure incurred by An Coimisiún and which is recharged to the Broadcasting Fund. This includes staff costs of €1,629k (2024: €1,006k) and non-pay expenditure of €497k (2024: €599k).

Notes to the Financial Statements (continued)

5. Remuneration

(a) Aggregate Employee Benefits

	2025 € '000	2024 € '000
Staff short-term benefits	16,463	11,544
Employer's contribution to social welfare	1,748	1,202
	18,211	12,746

Staff Costs for the period include €1,629k (2024: €1,006k) which is recharged to the Broadcasting Fund and is recognised in Other Income.

There was 1 person (2024: 6 people) working in An Coimisiún during the period employed via an agency. The gross cost to An Coimisiún in respect of agency personnel in the period was €21k (2024: €170k).

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

	2025 No.	2024 No.
Senior Management	36	34
Other Staff	237	122
Actual Full-time Equivalent	273	156

(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 €433k (2024: €311k) were made from staff salaries during the period and were submitted to the Department of Culture, Communications and Sport.

Notes to the Financial Statements (continued)

5. Remuneration (continued)

(c) Staff Short-Term Benefits

	2025 € '000	2024 € '000
Basic pay	16,463	11,544
Overtime	-	-
	16,463	11,544

There was no termination payments made during the period.

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

Pensionable public servants appointed on or after 1 January 2013 join the Single Scheme, which is an average salary, defined benefit scheme. Staff contributions to the Single Scheme in the period totalled €665k (2024: €440k). An Coimisiún's liability for employer contributions to the Single Scheme in the period was €1,992k (2024: €1,320k).

(e) Key Management Personnel

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

	2025 € '000	2024 € '000
Salary	4,418	3,934
	4,418	3,934

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

Notes to the Financial Statements (continued)

6. Chairperson's Remuneration

Jeremy Godfrey started his term as Chairperson on 15 March 2023 for a 5-year term. The Chairperson received a salary in the period of €258,453 (2024: €250,272). The Chairperson is a member of the Single Public Service Pension Scheme. The Chairperson did not receive any performance related payment or any other kind of benefit in kind in the period.

7. Professional & Consultancy Fees

	2025 € '000	2024 € '000
Expert Advice	141	402
Market Research	300	321
Other Consultancy Fees	-	52
Professional Fees	5,172	2,381
	5,613	3,156

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

8. Legal Fees

	2025 € '000	2024 € '000
Legal Advice	2,733	2,958
Legal Costs relating to Legal Proceedings	6,265	2,858
Settlements	9	-
	9,007	5,816

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

Notes to the Financial Statements (continued)

9. Administration Expenses

	2025 € '000	2024 € '000
Travel & Subsistence	261	204
Human Resources	883	1,324
Telephone & Postage	16	90
Office Expenses	361	755
Print and Advertising	284	143
Professional Affiliations & Subscriptions	538	229
Information Technology	1,592	1,072
Media Monitoring	6	5
Conference Fees	29	-
Public Awareness	436	-
Translation	122	105
Internal Audit Fees	168	145
	4,696	4,072

10. Grant & Development Payments

	2025 € '000	2024 € '000
Grant & Development Payments		
Network Funding	49	413
Broadcasting Innovation Scheme	(6)	52
Community Broadcasting Support Scheme	20	-
Sectorial Learning Funding Scheme	459	-
Diversity/Gender	8	32
Journalism Schemes	2,985	-
Sponsorship	533	182
	4,048	679

Notes to the Financial Statements (continued)

11. Premises & Related Expenses

	2025 € '000	2024 € '000
Premises & Related Expenses		
Rent, Rates, Service Charges & Building Maintenance	1,777	2,173
Security & Cleaning	207	221
Light & Heat	76	75
	2,060	2,469

12. Property, Plant and Equipment

	Total € '000	Computer Software & Equipment € '000	Office Equipment € '000	Fixtures & Fittings € '000	Leasehold Improvements € '000	Audio/Technical Equipment € '000
Cost						
At 31.12.2024	4,121	400	56	871	2,630	164
Additions	12	-	-	12	-	-
Disposals	-	-	-	-	-	-
At 31.12.2025	4,133	400	56	883	2,630	164
Depreciation						
At 31.12.2024	3,955	400	56	705	2,630	164
Charge for the Period	39	-	-	39	-	-
Disposals	-	-	-	-	-	-
At 31.12.2025	3,994	400	56	744	2,630	164
Net Book Value						
At 31.12.2025	139	-	-	139	-	-
At 31.12.2024	166	-	-	166	-	-

Notes to the Financial Statements (continued)

12. Property, Plant and Equipment (continued)

12.a. Non-Cash Transaction

On 15 June 2023, a lease agreement was entered into for new office premises at Shelbourne Road. As part of the lease incentive, the landlord agreed to pay for fit out work up to an aggregate of €250,000. Once installed, any such tenant's fit-out/furnishing shall belong absolutely to the tenant, subject to the terms of the lease. As of 31 December 2025, the landlord has contributed a total of €249,726 (2023: €238,120) worth of fit-out/furnishings towards the building at the leased accommodation. These costs were capitalised and are being amortised over the life of the 5-year lease.

13. Receivables

	31 December 2025 € '000	31 December 2024 € '000
Trade Debtors	2,155	1,271
Prepayments	542	557
Broadcasting Fund	5,919	1,367
Revenue Commissioners	1,076	1,014
	9,692	4,209

14. Cash and Cash Equivalents

	31 December 2025 € '000	31 December 2024 € '000
Short Term Deposits	277	277
Cash at Bank	26,466	12,153
	26,743	12,430

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

Notes to the Financial Statements (continued)

15. Payables (amounts falling due within one year)

	31 December 2025 € '000	31 December 2024 € '000
Trade Creditors	65	1,304
Levy Refundable	21,839	10,689
Superannuation Contributions	300	201
Accruals	9,556	2,843
Revenue Commissioners	723	775
Deferred Income	312	358
Other	40	14
	32,835	16,184

Levy refundable of €21.84m includes estimated levy refunds of €11.15m in respect of the 2025 levy year and €10.69m in respect of the 2024 levy year. Levy refundable amounts are returned to levy payers following completion of An Coimisiún's annual Levy reconciliation process, but the Levy reconciliation process for the 2024 levy year had not been completed prior to year-end.

Accruals include a provision of €5.84m for liabilities that may arise to third parties, in respect of a number of legal actions notified prior to year-end. The provision is based on an assessment of the probable costs of defending known actions to the extent that such costs can be reliably estimated. An Coimisiún is satisfied that it has made the best estimate of the appropriate provision in the financial statements for the likely outcome, the provision may be subject to revision from time to time as more information becomes available.

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

Notes to the Financial Statements (continued)

16. Capital Account

	31 December 2025 € '000	31 December 2024 € '000
Opening Balance	166	194
<i>Transfer (to)/from Income and Expenditure Account:</i>		
Funding of Asset Additions	12	18
Amortisation in line with Asset Depreciation	(39)	(46)
Transfer to Income and Expenditure Account	(27)	(28)
Balance as at 31 December	139	166

17. Operating Leases

An Coimisiún signed a 5-year lease agreement on 15th June 2023 for a premises at 1 Shelbourne Buildings, Shelbourne Road, Dublin 4, DO4 NP20. The annual rent is €1.1m per annum (excluding VAT). An Coimisiún moved to 1 Shelbourne Buildings in January 2024.

The figures as at 31 December 2025 reflect the lease commitments due on these premises.

	31 December 2025 € '000	31 December 2024 € '000
1 Shelbourne Buildings, Shelbourne Road, Dublin 4		
Under 1 Year (excluding VAT)	1,100	1,100
Between 2-5 Years (excluding VAT)	1,601	3,161
Over 5 Years (excluding VAT)	-	-
	2,701	4,261

Notes to the Financial Statements (continued)

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 Culture, Communications and Sport with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and formally came into operation on the 16 June 2017. The former scheme provides retirement benefits (lump sum and pension) to staff members, and death gratuity benefits in respect of death in service. The latter scheme provides pension benefits for the surviving spouses and dependent children of deceased members. Both schemes are unfunded, defined benefit, superannuation schemes.

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

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

As described in the accounting policy, An Coimisiún makes an annual contribution to the Department of Culture, Communications and Sport, which has undertaken to provide funding to An Coimisiún to pay retirement benefits as they fall due. An Coimisiún has adapted the treatment and disclosures required by FRS 102 to reflect the arrangements in operation.

The pension liability at 31 December 2025 is €25.31m (2024: €22.19m). Under the arrangement in place, the Department of Culture, Communications and Sport will reimburse in full the pension liability of An Coimisiún, as and when those liabilities fall due for payment. An Coimisiún recognises its right to the reimbursement as a separate asset.

The results are set out below on an actuarial valuation of the pension liabilities in respect of An Coimisiún staff as at 31 December 2025. This valuation was carried out by a qualified independent actuary.

Principal Actuarial Assumptions

The principal actuarial assumptions were as follows:

	2025	2024
Discount Rate	4.50%	3.50%
Salary increases	3.10%	3.15%
Pension increases	2.60%	2.65%
Inflation Rate	2.10%	2.15%

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

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 2025 and 2045.

Year of attaining age 65

	2025	2045
Life expectancy – male	22.0	23.3
Life expectancy – female	24.3	25.7

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:

	2025 €'000	2024 €'000
Employer contribution paid to DCCS / DPENDR	2,787	1,778
Current service cost	1,556	944
Interest on retirement benefit scheme liabilities	771	545
Adjustment to deferred retirement benefit funding	460	289
	2,787	1,778

Notes to the Financial Statements (continued)

18. Retirement Benefit Costs (continued)

Movement in net retirement benefit obligations during the financial year

	2025 €'000	2024 €'000
Opening Balance	22,187	17,532
Current service cost	1,556	944
Interest on retirement benefit scheme liabilities	771	545
Actuarial loss	166	3,008
Plan participants' contributions	826	629
Benefits paid	(195)	(471)
Net retirement benefit obligation at 31 December	25,311	22,187

History of scheme liabilities and experience (gains)/losses

	31 December 2025 €'000	31 December 2024 €'000
Defined Benefit Obligation	25,311	22,187
Deferred Pension Funding	(25,311)	(22,187)
Experience loss on plan liabilities	6,354	5,967
Experience loss as percentage of plan liabilities	25%	27%

Notes to the Financial Statements (continued)

19. Capital Commitments

There were no capital commitments at 31 December 2025.

20. Related Party Disclosure

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

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

21. Approval of Financial Statements

The financial statements were approved by An Coimisiún at its meeting on 26 June 2026.

The Broadcasting Fund Financial Statements

For the year ended
31 December 2024

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Commission Information

Commissioners:

Jeremy Godfrey (Executive Chairperson)
Aoife MacEvilly
John Evans
Niamh Hodnett (resigned 21 June 2026)
Rónán Ó Domhnaill

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.

Coimisiún na Meán operates primarily in accordance with Broadcasting Act 2009 (“the Act”). It was amended by the Online Safety and Media Regulation Act 2022 and amended by the Digital Services (Levy) Act 2024 and further amended by section 17 of the Courts, Civil Law, Criminal Law and Superannuation (Miscellaneous Provisions) Act 2024, together the Act.

Coimisiún na Meán is responsible for the regulatory framework for online safety, the regulation of broadcasting and audiovisual on-demand services, and for supporting and developing the media sector in Ireland.

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 2025, 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 Culture, Communications and Sport after consultation with the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- Safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Jeremy Godfrey
Executive Chairperson

Date: 26 June 2026



Rónán Ó Domhnaill
Commissioner

Date: 26 June 2026

Report of the Office of the Comptroller and Auditor General



Ard Reachtair 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 2025 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 2025 and of its income and expenditure for 2025 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

29 June 2026

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

Appendix to the report

Responsibilities of Coimisiún na Meán

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

- the preparation of annual financial statements in the form prescribed under section 157 of the Broadcasting Act 2009 (as amended)
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under 157 of the Broadcasting Act 2009 (as amended) to audit the financial statements of the Broadcasting Fund and to report thereon to the Houses of the Oireachtas.

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Broadcasting Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Broadcasting Fund to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31st December 2025

	Note	2025 € '000	2024 € '000
Oireachtas Grant	3 (a)	13,828	13,270
Exchequer Funding	3 (b)	11	6,000
Interest Income		306	340
Recoupment of Income from Funded Projects	2	59	111
Total		14,204	19,721
Expenditure			
Grants and Awards	3	20,277	18,927
Staff Costs	5	1,629	1,006
Legal Fees		5	(3)
Bank charges and Interest Expense		1	3
Administration Costs	6	373	302
Audit Fee		9	9
Assessment Costs		73	103
Professional & Consultancy Costs	7	36	185
Total		22,403	20,532
Deficit of Income over Expenditure		(8,199)	(811)
Balance at beginning of year		34,898	35,709
Balance at end of year		26,699	34,898

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

The Financial Statements were approved by the Commission on 26 June 2026 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

Statement of Financial Position

As at 31st December 2025

	Note	2025 € '000	2024 € '000
Current Assets			
Receivables	9	22	128
Cash and cash equivalents	8 (a)	35,829	40,875
Other short-term deposits	8 (b)	11,978	1,262
Total Deposits and Cash/cash equivalents	8	47,807	42,137
Total Current Assets		47,829	42,265
Current Liabilities			
Payables (amounts falling due within one year)	10	(21,130)	(7,367)
Net Assets		26,699	34,898
Representing			
Retained Revenue Reserves		26,699	34,898
		26,699	34,898

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

The Financial Statements were approved by the Commission on 26 June 2026 and signed on its behalf by:



Jeremy Godfrey
Executive Chairperson



Rónán Ó Domhnaill
Commissioner

Statement of Cash Flows

For the year ended 31st December 2025

	2025 € '000	2024 € '000
Net Cash Flows from Operating Activities		
Deficit for the Year	(8,199)	(811)
Returns on Investments	(306)	(340)
Decrease in Receivables	106	44
Increase in Payables	13,763	1,047
Net Cash Inflow / (Outflow) from Operating Activities	5,364	(60)
Cash Flows from Investing Activities		
Interest Received	306	340
Movement in Short-term Deposits	(10,716)	21,416
Net Cash (Outflow) / Inflow for Investing Activities	(10,410)	21,756
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,046)	21,696
Cash and Cash Equivalents at 1 January	40,875	19,179
Cash and Cash Equivalents at 31 December	35,829	40,875

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 2025 have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

(c) Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Culture, Communications and Sport, with the concurrence of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, in accordance with Section 157 of the Act.

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

(d) Deposits and Cash/Cash Equivalents

As required under Section 157(4) and (6) of the Act, monies standing to the credit of the current account and not required to meet current liabilities shall be paid into the investment account of the Fund.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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

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

Cash consists of cash on hand and in bank.

(e) Income (television licence fee)

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

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

This income is accounted for on a cash receipts basis.

(f) Grants

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

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

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

(g) Critical Accounting Judgements and Estimates

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

Going concern

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

2. Recoupment of Income from Funded Projects

	2025 € '000	2024 € '000
Recoupment of Income from Funded Projects	59	111

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

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme**(a) Oireachtas Grant**

	2025 € '000	2024 € '000
Oireachtas Grant	13,828	13,270

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 2025 Oireachtas Grant was included in subhead E6 of Vote 33 for the Department of Culture, Communications and Sport.

(b) Exchequer Funding

	2025 € '000	2024 € '000
Exchequer Funding	11	6,000

An Coimisiún recognised Exchequer Funding of €11K in the current year relating to the News and Current Affairs Commercial Television Scheme.

(c) An Coimisiún currently operates two approved Schemes.

The first of these is the Sound & Vision 4 Scheme (“the Scheme”). The Scheme was originally approved by the European Commission, initially from 2005-2009 and then from 2009-2012. The current Scheme falls under section 54 of the General Block Exemption Regulation (GBER) and does not require European Commission approval. The Regulation covers aid to schemes for audio-visual works below the threshold of €50m per scheme per year. Further to Section 158 (1) of the Act, which requires a review of the operations, effectiveness and impact of any funding scheme was conducted in 2023 and was submitted to the Minister in September 2023.

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme (continued)

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

(d) Broadcasting Fund Commitments

Sound & Vision Scheme

	2025 € '000	2024 € '000
Opening Commitment Figure	23,245	19,440
Awards made	14,281	22,751
Grants paid	(20,038)	(18,386)
Grants repaid	5	-
Grants de-committed	(122)	(560)
Closing Commitment Figure	17,371	23,245

Notes to the Financial Statements (continued)

3. Broadcasting Funding Scheme (continued)

Archiving Awards Scheme

	2025 € '000	2024 € '000
Opening Commitment Figure	1,428	1,969
Awards made	-	-
Grants paid	(244)	(541)
Grants de-committed	-	-
Closing Commitment Figure	1,184	1,428
Total Closing Commitments	18,555	24,673

Total grants paid in the year were €20,277k (2024: €18,927k)

4. Broadcasting Fund Recharge

The Broadcasting Fund recharge relates to expenditure incurred by Coimisiún na Meán and which is recharged to the Broadcasting Fund. This includes staff costs of €1,629k (2024: €1,006k) and non-pay expenditure of €497k (2024: €599k).

5. Staff Costs

	2025 € '000	2024 € '000
Wages and Salaries	1,278	810
Social Welfare Costs	124	77
Pension Costs	227	119
Staff Costs Recharged	1,629	1,006
Temporary Staff	-	-
Total Staff Costs	1,629	1,006

There are no employees directly employed by the Broadcasting Fund.

A number of Coimisiún na Meán employees spend a proportion of their time working on Broadcasting Fund-related matters. In 2025, this equated to 19 (2024:15) full-time equivalents.

Notes to the Financial Statements (continued)

6. Administration Costs

	2025 € '000	2024 € '000
<i>Overheads:</i>		
Rent & Rates	30	36
Premises costs	5	22
Office expenses	10	30
Subscriptions	40	13
Staff recruitment, training & development	66	78
Travel and subsistence	19	12
Subtotal overhead costs	170	191
<i>Direct costs:</i>		
File Management/Archiving	18	10
Public Awareness	32	17
IT licence and support costs	119	65
Design, Printing and Publications	21	6
Translation	9	6
Other	4	7
Subtotal direct costs	203	111
Total Administration Costs	373	302

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

Notes to the Financial Statements (continued)

7. Professional & Consultancy Costs

	2025 € '000	2024 € '000
General	36	185
	36	185

8. Deposits and Cash/cash equivalents

	2025 € '000	2024 € '000
Short Term (maturity less than 3 months)	9,964	31,073
Other (maturity between 3 and 12 months)	11,978	1,262
Cash at bank and on hand	25,865	9,802
	47,807	42,137

(a) Movement in Short Term Deposits

Balance at 1st January	31,073	11,300
Gains	286	346
Disposals	(24,657)	-
Acquisitions	3,262	19,427
Cash at bank and on hand	25,865	9,802
Cash and cash equivalents at 31st December	35,829	40,875

(b) Movement in Cash/cash equivalents

Balance at 1st January	1,262	22,678
Gains	124	1
Disposals	(1,262)	(21,417)
Acquisitions	11,854	-
Balance at 31st December	11,978	1,262

Notes to the Financial Statements (continued)

9. Receivables

	2025 € '000	2024 € '000
Accrued Interest	22	128
	22	128

10. Payables (Amounts falling due within one year)

	2025 € '000	2024 € '000
Coimisiún na Meán	5,919	1,367
Deferred Income D/CCS	-	6,000
Amounts due to D/CCS	15,211	-
	21,130	7,367

An Coimisiún received Exchequer Funding of €15.2M in December 2025 relating to Media Funding Schemes. In February 2026, the Department of Culture, Communications and Sport (D/CCS) requested that this be repaid in full and that An Coimisiún submit drawdown requests for this funding going forward.

11. Capital Commitments

There were no capital commitments at 31st December 2025.

12. Approval of financial statements

The financial statements were approved by An Coimisiún at its meeting on 26 June 2026.

Contact Us

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