

**The National Museum of Ireland
Financial Statements
Year Ended
31st December 2020**

NATIONAL MUSEUM OF IRELAND

TABLE OF CONTENTS

	Page
Governance Statement and Board Members' Report	3 - 8
Statement on Internal Control	9 – 10
Report of the Comptroller and Auditor General	11 – 12
Statement of Income and Expenditure & Retained Revenue Reserves	13
Statement of Comprehensive Income	14
Statement of Financial Position	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 – 32

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

Governance

The Board of the National Museum of Ireland was established under the National Cultural Institutions Act, 1997, and commenced as an independent body in May 2005. The functions of the Board are set out in section 11 of this Act. The Board is accountable to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and is responsible for ensuring good governance, and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the National Museum of Ireland are the responsibility of the Director and the Senior Management team. The Director and the Senior Management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Director acts as a direct liaison between the Board and Senior Management of the National Museum of Ireland.

Board Responsibilities

The work and responsibilities of the Board are set out in the Code of Practice for the Governance of State Bodies (2016) which also contains the matters specifically reserved for Board decision.

Standing items considered by the Board include:

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

Section 35 of the National Cultural Institutions Act, 1997, requires the Board of the National Museum of Ireland to keep, in such form as may be approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the National Museum of Ireland is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records, which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 35 of the National Cultural Institutions Act, 1997. The maintenance and integrity of the corporate and financial information, which is accessible to the public via the National Museum of Ireland's website, is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. The Budget for 2020 was tabled to be discussed at the Audit & Risk Committee meeting on the 12th March 2020 and was circulated to the ARC prior to this meeting. Due to closure of the NMI (Government announcement of closure due to Covid-19), discussion of this, in relation to budget priorities for 2021 was postponed until June 2020. Budget priorities were approved by the Board in June 2020. In preparation for the cessation of the NMI Board in July 2021, the Board completed a Board questionnaire on Board satisfaction and succession planning in September 2020.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the National Museum of Ireland give a true and fair view of the financial performance and the financial position at 31 December 2020.

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

Board Structure

The Board consists of a Chairperson and 15 ordinary members, all of whom are appointed by the Minister for the Department of Tourism, Culture, Arts, Gaeltacht, Sport and the Media. The current Board term commenced on **6th July 2016** for a period of five years and meets a minimum of six times per year. The Board met **six** times in **2020**.

As at 31st December 2020, the members of the Board comprised:

Catherine Heaney (Chairperson)	Denise Moroney
John Bowen	Declan Nelson
Mary Crotty	Prof. Mary O'Dowd
Prof. Ingrid Hook	Dr. Andrew Power
Prof. Kathleen James-Chakraborty	Helen Shenton
Dr. Linda King	Dr. Susan Rogers
Ambrose Loughlin	Dr. Barra O'Donnabhain
Judith McCarthy	Paolo Viscardi

The Development & Strategy Committee was dissolved in January 2020 and two subcommittees were established in its place: the Strategy & Engagement Committee and the Capital & Estates Committee. The first meeting of the Strategy & Engagement Committee took place in March 2020. The first meeting of the Capital & Estates Committee took place in April 2020.

On 5th October 2020, Dr Susan Rogers and Dr Barra O'Donnabhain were appointed to the Board. Ms Jennifer Kennedy finished her term as an external member of the Development & Strategy Committee in January 2020.

Written reports from each subcommittee are presented to the Board at each meeting, along with documents that have been reviewed by the subcommittees and require formal adoption at Board level.

The Board has established 4 committees as follows*:

1. Audit and Risk Committee: comprises three Board members and two independent members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the ARC ensures that the internal control systems, including audit activities, as well as risk management are monitored actively and independently. The ARC also have oversight of human resources matters at the NMI. As of 31 December 2020 the members of the ARC comprised of Mr Ambrose Loughlin (Chairperson), Mr Declan Nelson, Dr. Andrew Power, Mr Michael O'Sullivan (external member) and Ms Aoife Clabby (external member). There were seven meetings of the ARC during 2020.

2. General Public Advisory Committee: This is the only Committee specifically required under the National Cultural Institutions Act, 1997 (Section 23) and has been given the remit of all aspects relating to collections and learning including acquisition, collections care, documentation, exhibition, digitisation and publication. As of 31st December 2020, the members of the Committee comprised of Professor Kathleen James-Chakraborty (Chair), Professor Ingrid Hook, Professor Mary O'Dowd, Ms Judith McCarthy, Ms Helen Shenton, Mr John Bowen, Dr Linda King, Mr Paolo Viscardi and Dr. Barra O'Donnabhain. Professor Daibhí Ó Cronín was appointed as an external member in November 2018. There were four meetings of the Committee in 2020.

3. Capital & Estates Committee: comprises three Board members. The role of the Capital & Estates Committee is to provide oversight on NMI's capital projects and I.T. - related infrastructure projects. The Committee provides advice and support to the NMI Executive on NMI's masterplan projects; particularly the areas of focus that reside within Pillar 1 of the 2019-2022 Strategic Plan. As of 31st December 2020, the members of the Committee comprised of Mr John Bowen (Chair), Dr. Andrew Power and Mr Paolo Viscardi. There were four meetings of the Committee in 2020.

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

4. Strategy & Engagement Committee: comprises eight Board members. The role of the Strategy & Engagement Committee is to provide oversight in the areas of audience and community engagement, stakeholder and partner development, commercial and retail development, NMI staff and organisational development and NMI identity and brand. As of 31st December 2020, the members of the Strategy & Engagement Committee comprised of Dr. Linda King (Chair), Ms Mary Crotty, Professor Ingrid Hook, Ms Denise Moroney, Ms Judith McCarthy, Dr Susan Rogers and Dr Barra O'Donnabhain. There were five meetings of the Committee in 2020.

* **Development and Strategy Committee:** comprised six Board members in 2020. The Development & Strategy Committee was dissolved in January 2020. The role of the Development and Strategy Committee was to assist and advise the Board and the Director on the development and strategy of the NMI in all of its aspects. As of 31st December 2020, the members of the Committee were Mr John Bowen (Chair), Ms Mary Crotty, Professor Ingrid Hook, Ms Denise Moroney, Dr Linda King and Mr Paolo Viscardi. Ms Jennifer Kennedy was appointed as an external member in June 2018 and finished her term in January 2020. There was one meeting of the Committee in 2020.

Key Personnel Changes

On 5th October 2020, Dr Susan Rogers and Dr Barra O'Donnabhain were appointed to the Board. Ms Jennifer Kennedy (external member) finished her term on the Development & Strategy Committee in January 2020.

Schedule of Attendance and Expenses

Details of domestic home travel and subsistence expenses paid to Board members and meetings attended during 2020 are listed below:

Total Number of Meetings Held	6	7	4	4	5	1	
2020							
Board Member:	Expense	Board	Audit & Risk	GPAC	Capital & Estates	Strategy & Engagement	Dev. & Strategy
Ms Catherine Heaney (Chair)		6					
Mr John Bowen	6,144	5		3	3		1
Ms Mary Crotty		4				5	1
Prof Ingrid Hook		5		4		5	1
Prof Kathleen James-Chakraborty		6		4			
Mr Ambrose Loughlin		6	7				
Ms Judith McCarthy		6		3		5	
Ms Denise Moroney		6				5	1
Mr Declan Nelson	481	6	7				
Prof Mary O'Dowd		6		4			
Dr Andrew Power		6	6		4		
Mr Paolo Viscardi		6		4	4		1
Ms Helen Shenton		6		4			
Dr Linda King	238	5		4		5	1
Dr. Susan Rogers		2				1	
Dr. Barra O'Donnabhain		2		2		1	
Total		<u>6,863</u>					

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

There were no fees paid to Board members during 2020. Other costs associated with Board member meetings totalling €1,594 (2019: €5,346) were incurred during 2020. €751 in courier costs & €843 of these costs have been recognised within Hospitality Expenditure on page 8.

In addition to formal Board and Committee meetings listed above, Board members also attended a number of other meetings related to Museum business, and some of the expenses listed above are attributed to these.

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

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

Employees' Short-Term Benefits Breakdown

Employee short term benefits in excess of €60,000 are categorised in the following bands:

Range of total employee benefits at year end	From	To	Number of Employees	
			2020	2019
€ 60,000 -	€ 69,999		12	11
€ 70,000 -	€ 79,999		8	8
€ 80,000 -	€ 89,999		7	5
€ 90,000 -	€ 99,999		1	1
€100,000 -	€109,999		0	1
€110,000 -	€120,999		1	0

Note: For the purposes of this disclosure, employees' short-term 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 employer's PRSI. Employee numbers are listed as full time equivalents.

Consultancy Costs

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

Consultancy Costs	2020	2019
Legal Advice	€ 0	€ 28,797
Financial Advice	33,791	31,691
Public Relations / Marketing	78,970	62,171
Human Resources	7,200	8,823
Business Improvement	92,222	15,621
Consultancy Costs - Charged to Income and Expenditure	212,183	147,103

Legal Issues and Contractual Matters

In the reporting period legal costs of €197,757 were recognised, (2019: €563,036). These costs relate to settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the National Museum of Ireland, which is disclosed in Consultancy costs above.

	2020	2019
Legal Fees – Legal Proceedings	€ 103,492	€ 434,643
Conciliation and Arbitration Payments	0	0
Settlements (State Claims Agency – Movement in Provision)	94,265	128,393
Total	197,757	563,036

NATIONAL MUSEUM OF IRELAND

Governance Statement and Board Members' Report

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:		2020	2019
		€	€
Domestic	- Board	6,201	6,986
	- Employees	48,642	100,915
International	- Board	973	-
	- Employees	4,338	15,222
Total		60,154	123,123

Hospitality Expenditure		2020	2019
		€	€
Staff Hospitality		12,815	29,477
Board Hospitality*		843	4,702
Non-Staff Hospitality		12,854	19,443
Total		26,512	53,622

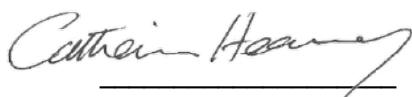
*Board Hospitality includes the costs of refreshments, accommodation and catering in relation to Board and other Committee meetings attended by Board members during the year. Each year one Board meeting takes place in the Museum of Country Life, Turlough Park, Castlebar, Co. Mayo. (However, no board meeting was held in the Museum of Country Life in 2020 as a consequence of Covid-19)

Statement of Compliance

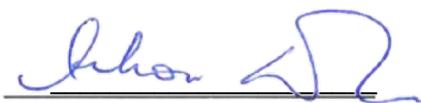
The National Museum of Ireland has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

- Following the Board's review of the effectiveness of internal controls, the Museum identified a number of issues, which have been raised in the Statement on Internal Control, and particularly in relation to weaknesses in the areas of Procurement and Risk Management Systems. Procedures were introduced to address these issues and continued through 2020.

On behalf of the Board:



Catherine Heaney
Chair



Ambrose Loughlin
Board Member

Date Signed: 29th June 2021

Date Signed: 29th June 2021

NATIONAL MUSEUM OF IRELAND

Statement on Internal Controls

Scope of Responsibility

On behalf of the National Museum of Ireland, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the National Museum of Ireland for the year ended 31 December 2020 and up to the date of approval of the financial statements except for the internal control issues outlined below.

Capacity to Handle Risk

The National Museum of Ireland has an Audit and Risk Committee (ARC) comprising three Board members, one of whom is the Chair, and two independent members, with financial and audit expertise. The ARC met seven times in 2020.

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

The Senior Risk Team continue to review and oversee the risk management framework in the NMI. They meet on a quarterly basis or as and when is necessary to identify any emerging risks and control weaknesses in order to update the Organisational Risk Register. In 2020 the Senior Risk Team developed an interim COVID-19 risk register to deal with issues that may arise for the duration of the pandemic. This risk register continues to be operational through 2021 and is reviewed and approved at each ARC meeting .

Risk and Control Framework

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

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

Ongoing Monitoring and Review

In 2019, the internal audit review identified weaknesses in the overall risk management process. Formal procedures have since been established to assist in monitoring risk control processes and to ensure control deficiencies are communicated to those responsible for taking corrective action, as well as to Management and the Board, where relevant, and in a timely way.

NATIONAL MUSEUM OF IRELAND

Statement on Internal Controls

Procurement

I confirm that the National Museum of Ireland has procedures in place to ensure compliance with current procurement rules and guidelines. However, in 2020 non compliant procurement of €758,900 was incurred due to an expired contract for security services. The tender completion for these services had not been completed in 2020 and was completed in June 2021. Also noted was non competitive procurement of €83,700. This related to emergency signage required on all Museum sites for COVID - 19 compliance requirements.

Review of Effectiveness

I confirm that the National Museum of Ireland has procedures to monitor the effectiveness of its risk management and control procedures. The National Museum of Ireland's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee, which oversees their work, and the senior management within the National Museum of Ireland responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2020. NMI Board Meeting held on the 29th April 2021

Covid-19 Internal Control Considerations

The onset of the Covid-19 pandemic from early 2020 has significantly impacted on the operations of National Museum of Ireland, posing operational, health and safety and financial risks and challenges. New activities, reprioritisation of work and pressure to deliver services have impacted on National Museum of Ireland operations and staff. These risks have been assessed, documented on the Risk Register and mitigating actions have been put in place. The risks and required actions are being continually monitored. The resultant challenges in maintaining effective internal controls were assessed by the board, incorporating guidance issued by the Chartered Institute of Internal Auditors and the Office the Comptroller and Auditor General. The Board is of the opinion that there has been no material change to the operation of the internal control environment in National Museum of Ireland as a result of Covid-19.

In addition, Audit & Risk Committee oversaw the following:

- Development of a Covid specific Risk Register
- Commissioning of a Remote Working Policy & monitoring of staff engagement measures
- Enhanced monitoring of operation of internal controls

Internal Control Issues

In 2020 weaknesses in internal control were identified in relation to Information Technology.

- NMI Data Protection Policy should have been finalised in 2020. This process advanced in early 2021 and the policy was approved by the Board on 10th June 2021.
- A Business Continuity Plan and IT Disaster Recovery policy will be developed by end of Q2 and implemented fully by year end.
- User application access will be reviewed in Q4 and a new phone system which is under active procurement will be implemented by Q3.

On behalf of the Board:



Catherine Heaney - Chair

Date: 29th June 2021

NATIONAL MUSEUM OF IRELAND

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

National Museum of Ireland

Opinion on the financial statements

I have audited the financial statements of the National Museum of Ireland for the year ending 31 December 2020 as required under the provisions of section 35 of the National Cultural Institutions Act 1997. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Museum of Ireland at 31 December 2020 and of its income and expenditure for 2020 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

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

Non-compliance with procurement rules

The statement on internal control discloses that in 2020 the Museum incurred significant expenditure where the procedures followed did not comply with public procurement guidelines.

Seamus McCarthy
Comptroller and Auditor General

30 June 2021

NATIONAL MUSEUM OF IRELAND

Report of the Comptroller and Auditor General

Appendix to the report

Responsibilities of Board members

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

- the preparation of financial statements in the form prescribed under section 35 of the National Cultural Institution's Act 1997
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- 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 35 of the National Cultural Institutions Act 1997 to audit the financial statements of the National Museum of Ireland and to report thereon to the Houses of the Oireachtas.

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Museum of Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained

up to the date of my report. However, future events or conditions may cause the National Museum of Ireland to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if 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.

I also report by exception if, in my opinion,

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

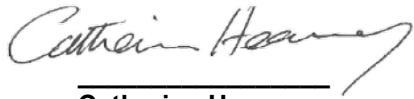
NATIONAL MUSEUM OF IRELAND

STATEMENT OF INCOME AND EXPENDITURE & RETAINED REVENUE RESERVES YEAR ENDED 31st DECEMBER 2020

		2020	2019
		€	€
Income			
Oireachtas Income	2	18,043,925	16,107,393
Retail Operations Gross Profit	3	53,810	498,673
Own Resource Income	4	105,560	285,174
Other Income	5	<u>264,397</u>	<u>197,419</u>
Total Income		18,467,692	17,088,659
Expenditure			
Salaries	14a	7,727,975	7,365,420
Retirement Benefit costs	15a	2,898,749	2,693,870
Other Administration costs	6	1,320,449	2,068,296
Costs of acquisition, management & display collections	7	3,906,551	3,919,913
Retail Operations running costs	3	442,421	421,111
Expenditure on delivery of Specific Projects	2	1,107,541	377,317
Own Resource Expenditure	4	5,650	37,984
Project costs		<u>123,540</u>	<u>148,267</u>
Total Expenditure		17,532,876	17,032,178
Net Operating Surplus/(Deficit)		934,816	56,481
Transfer to Capital account	9	25,770	163,078
Surplus/(Deficit) for year		960,586	219,559
Balance at 1st January		<u>944,950</u>	<u>725,390</u>
Balance at 31st December		<u>1,905,536</u>	<u>944,949</u>

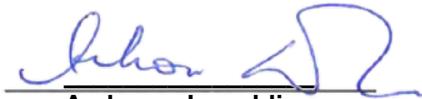
All income and expenditure for the year relates to continuing activities at the reporting date. The Statement of Cash Flows and notes 1 to 22 form part of these financial statements.

On behalf of the Board:



Catherine Heaney
Chair

Date: 29th June 2021



Ambrose Loughlin
Board Member

Date: 29th June 2021

NATIONAL MUSEUM OF IRELAND
STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED 31st DECEMBER 2020

Statement of Comprehensive Income	2020	2019
Year-ended 31st December 2020	€	€
Surplus/(Deficit) for year	960,586	219,559
Actuarial (loss)/gain on experience	1,463,000	1,844,000
Actuarial (loss)/gain on assumptions	<u>(1,521,000)</u>	<u>(10,785,000)</u>
Total Actuarial (loss)/gain in the year	15e (58,000)	(8,941,000)
Adjustment to deferred retirement benefits funding	58,000	8,941,000
Other Comprehensive Income for the year	960,586	219,559

The notes 1 to 22 form part of these financial statements.

On behalf of the Board:


Catherine Heaney

Catherine Heaney
Chair

Date: 29th June 2021


Ambrose Loughlin

Ambrose Loughlin
Board Member

Date: 29th June 2021

NATIONAL MUSEUM OF IRELAND
STATEMENT OF FINANCIAL POSITION

AS AT 31st DECEMBER 2020

Statement of Financial Position

Year-ended 31st December 2020

2020

€

Non Current Assets

Property, plant & equipment	10	509,749	535,519
		509,749	535,519

Current Assets

Retail Inventory	16	218,612	196,679
Receivables	11	241,491	359,755
Cash and cash equivalents		2,773,573	2,071,479
		2,773,573	2,071,479
		3,233,677	2,627,913

Creditors: Amounts falling due within one year

Payables	12	(1,328,140)	(1,682,963)
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Net Current Assets		1,905,536	944,950
Total Assets less Current Liabilities		2,415,285	1,480,469

Retirement Benefits

Retirement benefit obligations	15(d)	(68,950,093)	(66,500,000)
Deferred retirement benefit funding asset	15(b)	68,950,093	66,500,000

Total Net Assets		2,415,285	1,480,469
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Represented by:

Capital Account	9	509,749	535,520
Retained Revenue Reserves		1,905,536	944,949
		2,415,285	1,480,469

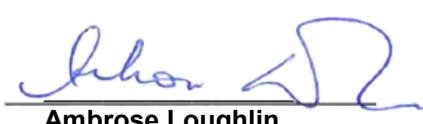
The notes 1 to 22 form part of these financial statements.

On behalf of the Board:


Catherine Heaney

Catherine Heaney
Chair

Date: 29th June 2021


Ambrose Loughlin

Ambrose Loughlin
Board Member

Date: 29th June 2021

NATIONAL MUSEUM OF IRELAND

STATEMENT OF CASH FLOWS

YEAR ENDED 31st DECEMBER 2020

Statement of Cash Flows

	2020	2019
	€	€
Cash Flows from Operating Activities		
Surplus/(Deficit) of Income over Expenditure	960,586	219,559
Transfer to/(from) Capital Account	(25,770)	(163,078)
Depreciation	269,335	297,154
(Increase)/Decrease in Receivables	118,264	61,087
Increase/(Decrease) in Payables	(354,822)	410,559
(Increase)/Decrease in Inventory	(21,933)	(20,546)
Net Cash Inflow/(Outflow) from Operating Activities	945,660	804,735
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(243,565)	(134,151)
Disposal of fixed asset	-	74
Net Cash Flows from Investing Activities	(243,565)	(134,076)
Net Increase/(Decrease) in Cash and Cash Equivalents	702,095	670,659
Cash and cash equivalents at 1st January	2,071,478	1,400,819
Cash and cash equivalents at 31st December	2,773,573	2,071,478

The notes 1 to 22 form part of these financial statements.

NATIONAL MUSEUM OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

a) General Information

Establishment of National Museum of Ireland

The National Museum of Ireland was established as an independent body on 3 May 2005 under the provisions of The National Cultural Institutions Act, 1997 with a Board and a Director (Chief Executive).

The Board

The Board comprises a chairperson and fifteen ordinary members and the principal functions of the Board are:

"To maintain, manage, control, protect, preserve, record, research and enlarge the collection of museum heritage objects for the benefit of the public and to increase and diffuse in and outside the State knowledge of human life in Ireland, of the natural history of Ireland and of the relations of Ireland in these respects with other countries".

The Director

The functions of the Director, as set out under Section 29.(3)(a) of The National Cultural Institutions Act, 1997 are to manage and control generally the administration and business of the National Museum of Ireland and perform such other functions as may be determined by the Board of the Museum.

Funding

The main source of funding for the National Museum of Ireland is by way of a grant made by the Minister for Culture, Heritage and the Gaeltacht under Section 27 of The National Cultural Institutions Act, 1997.

The National Museum of Ireland also generates revenue from a number of commercial activities such as retail, photographic rights and reproductions, catering franchises, fees from corporate functions and public donations and sponsorship.

b) Statement of Compliance

The National Museum of Ireland is a Public Benefit Entity.

The financial statements have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, with the concurrence of the Minister for Public Expenditure & Reform in accordance with Section 35 of the National Cultural Institutions Act, 1997. The following accounting policies have been applied consistently in dealing with items, which are considered material in relation to the financial statements.

d) Heritage Assets and Collections

The National Museum of Ireland's collections acquired through purchase and donation are not recognised as assets in the Statement of Financial Position. The Board believe that because of the diverse nature of objects held, the number of objects and the lack of comparable market values, comprehensive valuations cannot be obtained at a cost, which is commensurate with the benefits to users of the financial statements. The disclosures required under FRS102 where heritage assets are not capitalised are set out in Note 17.

The Board of the National Museum of Ireland has the power to enlarge the collection of museum heritage objects for the benefit of the public. Expenditure incurred in relation to the acquisition of heritage assets is charged to the Statement of Income and Expenditure and Retained Revenue Reserves in the year of acquisition.

NATIONAL MUSEUM OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

e) Property, plant and equipment

Property, plant and equipment are shown at cost less accumulated depreciation.

Property, plant and equipment below the capitalisation threshold of €1,000 (except for Information Technology assets which have a threshold of €750) are expensed in the Statement of Income and Expenditure and Retained Revenue Reserves in the year of purchase.

Depreciation is charged in the Statement of Income and Expenditure and Retained Revenue Reserves, on a straight-line basis, at the annual rates set out below, so as to write off the cost of the assets, adjusted for estimated residual value, over the expected useful life of each appropriate category.

• Equipment	20.00%
• Information Technology	33.33%
• Financial Management System	20.00%
• Furniture	10.00%
• Exhibition Related Assets	20.00%

f) Income Recognition

Grants from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media are accounted for on an accruals basis and represent cash grants receivable in the year. Other income is also accounted for on an accruals basis.

g) Retail Shops

Retail Shops are operated by the National Museum of Ireland. Inventory is valued using the average cost method.

h) Capital Account

State grants used for the purchase of fixed assets are transferred to the Capital Account in the year in which the expenditure is incurred and are credited to income over the useful lives of the related assets.

The Capital Account balance represents the unamortised funds utilised for the acquisition of fixed assets.

i) Employee Benefits

a) Short-term Benefits

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

b) Retirement Benefits

In accordance with Section 33 of the National Cultural Institutions Act, 1997, a Staff Superannuation Scheme consisting of a Main Scheme and associated Spouses & Children's Scheme has been submitted to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, for approval by the Minister and for the consent of the Minister for Public Expenditure & Reform.

The National Museum of Ireland's Staff Superannuation Scheme is a defined benefit scheme, which funded annually from monies made available to the National Museum of Ireland, including the allocation received from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

Benefits include a retirement gratuity and annual pension, a death gratuity (Main Scheme), and a spouses and/or dependants pension (if applicable) if the member predeceases his/her spouse (Spouses & Children's Scheme).

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

NATIONAL MUSEUM OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

New entrant staff, employed by the National Museum of Ireland after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The National Museum of Ireland makes the necessary deductions from salaries for staff who are part of the scheme. Employee contributions are transferred to the Department of Public Expenditure and Reform on a monthly basis in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Pension costs reflect pension benefits earned by staff in the period and are shown net of staff pension deductions, which are not retained by the National Museum of Ireland and are remitted to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, and offset by grants received in the year to discharge pension payments.

Actuarial gains and losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset, to be recovered in future periods from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

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.

j) Capital Grants

Grants of a capital nature are treated as deferred income and are released to the Statement of Income and Expenditure and Retained Revenue Reserves at the same rates as the related assets are depreciated.

k) Provisions

The National Museum of Ireland 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. Because of this and the level of uncertainty attaching to the outcomes, the actual out-turn may differ significantly from that estimated.

l) Judgements and Estimates

a) Retirement Benefit Obligations

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

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

b) Heritage Assets

The Board exercised its judgement on the fact that the cost of obtaining a valuation of all heritage assets is not commensurate with the benefits of doing so.

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

2. Oireachtas Income	2020	2019
	€	€
Oireachtas Grant Current (Vote 3 Subhead A10)	13,151,000	13,001,000
Oireachtas Grant Capital (Vote 3 Subhead A10)	1,108,000	1,108,000
Oireachtas Grants for Specific Purposes:		
Artefact Digitised Collections Funding Scheme	172,080	65,000
Equipment Grant	-	98,295
Creative Ireland - Irish Community Archive Network	-	82,660
DECANT of Natural History 2020	369,000	-
COVID-19 Capital Grant Oireachtas B6 Grant	500,000	-
COVID-19 Capital Grant Oireachtas A7 Grant	367,898	-
Live Streaming Equipment Grant 2020	57,235	-
Natural History Business Case Grant 2020/21	194,495	-
Alison Lowry Acquisition	58,375	-
Deferred Funding for pensions	2,392,093	2,058,567
Employee Superannuation Contributions remitted to Department	<u>(326,251)</u>	<u>(306,130)</u>
	<u>18,043,925</u>	<u>16,107,393</u>

Expenditure of €1,107,541 relating to grants for specific projects was recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in 2020 (2019: €377,317).

A further €57,235 related to expenditure on fixed assets which was capitalised (2019: €nil).

Two Covid grant allocations were awarded in 2020, totaling €867,898 (Oireachtas A7 grant Preparation of Premises €367,898 and Oireachtas B6 grant €500,000). These grants were allocated against total costs of €885,211 (Museum €496,600 and Retail losses of €388,611) (2019: €nil)

3. Retail Income & Expenditure	2020	2019
	€	€
Sales	196,603	1,004,150
Cost of Sales	<u>(142,793)</u>	<u>(505,477)</u>
Gross Profit	<u>53,810</u>	<u>498,673</u>
Salaries	(420,170)	(402,989)
Administration costs	<u>(22,251)</u>	<u>(18,122)</u>
Net Profit/(Loss) for the year	<u>(388,611)</u>	<u>77,562</u>
Exceptional Items		-
Net Surplus/(Deficit) for year	<u>(388,611)</u>	<u>77,562</u>

The onset of Covid 19 necessitated the closure of the 3 retail units at the NMI sites which resulted in a material reduction in Retail income and the realization of operating losses within Retail. Retail salary costs of €420,170 was covered by the NMI payroll. In previous years such costs were financed by Retail Operations. Own Resource income was also reduced as a consequence of the closure of the NMI sites.

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

4. Own Resource Income

Own Resource Income represents income generated through the rental of National Museum of Ireland facilities for corporate functions and conferences and includes income generated from the catering franchises, filming and the sale of photographic rights and reproductions.

	2020 €	2019 €
Own Resource Income		
Corporate Hospitality	3,820	20,098
Catering	25,548	116,743
Filming	700	800
Car Parking	38,602	110,386
Photographic Rights and Reproductions	15,815	14,305
Event Income and Guided tours	-	21,008
Sundry Income	21,075	1,833
	105,560	285,174
Own Resource Expenditure		
Advertising and Marketing	(3,482)	(5,355)
Consultancy - Masterplanning	(2,625)	(797)
Exhibition Expenses	-	-
Other Expenses	457	(31,832)
Total Expenditure	(5,650)	(37,984)
Net Own Resource Income	99,910	247,190

	2020 €	2019 €
5. Other Income		
Project income	69,501	52,138
Exhibition sponsorship	157,753	-
Donations	37,143	145,281
	264,397	197,419

	2020 €	2019 €
6. Other Administration Costs		
Information Technology	317,154	504,622
Travel and Subsistence	45,829	88,607
Board Expenses	9,452	8,257
Contracted Staff & Consultancy	267,811	237,429
Administration General	108,400	484,534
Training Costs	119,056	93,275
Human Resource Costs	55,150	81,583
Office Stationery and Supplies	5,301	11,061
Audit Fees	30,000	29,600
Internal Audit	23,205	12,755
Increase/(Decrease) in Claims Provision	(32,938)	128,393
Profit/Loss on disposal of fixed assets	-	74
Depreciation Charge	269,335	297,154
Telecommunications	102,694	90,950
	1,320,449	2,068,296

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

7. Costs of acquisition, management & display collections	2020	2019
Services Expenditure	€	€
Exhibition Support	117,853	263,684
Marketing and Advertising	244,712	229,938
Utilities – including Heating, Lighting and Water Charges	759,053	727,862
Security	754,999	759,186
Maintenance and Cleaning	280,923	392,557
Postage and Telecommunications	6,942	18,172
Education Programmes	212,327	243,516
Transport and Haulage	15,988	19,693
Signage	-	191
Photography	8,801	8,580
Office Equipment and Supplies	3,096	8,748
Rent	550,053	455,146
Design	-	891
	2,954,747	3,128,165
Collections Expenditure		
Investigations/Research	17,699	11,333
Library	53,123	47,971
Conservation Works	15,018	15,342
Academic Publications	70,253	39,862
Archives/Documentation	309,744	375,363
Conservation Supplies	42,188	17,589
Storage	305,951	149,195
	813,976	656,655
Acquisition of Artefacts/Specimens		
Artefact Purchases	75,735	115,017
Finders' Rewards	60,427	14,860
Specimens Purchases	335	3,372
Miscellaneous Costs	1,331	1,844
	137,828	135,093
Total costs associated with acquisition, preservation, management and display of collections	3,906,551	3,919,913

8. Premises The Commissioners of Public Works are responsible for the provision of services for the construction and maintenance of the buildings (occupied and unoccupied) leased and or owned by the National Museum. This does not include utilities. The costs involved are met from the Vote for the Commissioners of Public Works. The following premises are provided rent free to the Museum.

- National Museum of Ireland - Decorative Arts & History, Collins Barracks, Dublin 7.
- National Museum of Ireland - Archaeology, Kildare Street, Dublin 2.
- National Museum of Ireland - Natural History, Merrion Street, Dublin 2.
- National Museum of Ireland - Country Life, Turlough Park, Castlebar, Co. Mayo.
- Storage facility at the former Industrial School at Daingean, Co. Offaly.
- Storage facility at Beggars Bush, Dublin 2.
- Collections Treatment Premises, Lanesborough, Co. Roscommon. These premises are occupied and provided by Bord Na Mona rent free.

In addition, the Museum leases premises situated at the Collections Resource Centre in Swords, Co Dublin (see Note 13).

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

9. Capital Account

	2020	2019
	€	€
Balance as at 1st January	535,520	698,598
Transfer from/(to) the Statement of Income and Expenditure & Retained Revenue Reserves		
To fund property plant & equipment purchases	243,564	134,151
Amortisation in line with asset depreciation	(269,335)	(297,154)
Amount realised on disposal of property, plant & equipment	-	(74)
	(25,771)	(163,078)
Balance as at 31st December	509,749	535,520

10. Property, Plant & Equipment

	Equipment	Information Technology	Furniture	Exhibition Assets	2020
	€	€	€	€	Total
Cost or Valuation					
Opening Balance	2,973,876	1,931,451	805,829	3,610,062	9,321,218
Additions	21,506	209,059	-	12,999	243,564
Disposals	-	-	-	-	-
Closing Balance	2,995,382	2,140,510	805,829	3,623,061	9,564,782
Accumulated Depreciation					
Opening Balance	2,908,932	1,807,047	794,911	3,274,808	8,785,698
Depreciation charge for period	22,716	101,902	1,905	142,812	269,335
Disposals	-	-	-	-	-
Closing Balance	2,931,648	1,908,949	796,816	3,417,620	9,055,033
Net Book Values					
Closing Balance	63,734	231,562	9,013	205,441	509,749
As at 31st December 2019	64,943	124,404	10,918	335,254	535,520

Land and buildings, owned by the State and maintained by the Commissioners of Public Works, are used free of charge by the National Museum of Ireland.

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

Fixed Assets: Prior Year Comparatives
2019

Property, Plant & Equipment					2019
	Equipment €	Information Technology €	Furniture €	Exhibition Assets €	Total €
<u>Cost or Valuation</u>					
Opening Balance	2,958,807	1,959,114	796,803	3,534,085	9,248,809
Additions	22,928	26,220	9,025	75,977	134,151
Disposals	(7,860)	(53,883)	-	-	(61,742)
Closing Balance	2,973,876	1,931,451	805,829	3,610,062	9,321,217
<u>Accumulated Depreciation</u>					
Opening Balance	2,893,960	1,751,067	793,833	3,111,351	8,550,211
Depreciation charge for period	22,832	109,788	1,077	163,457	297,154
Disposals	(7,860)	(53,808)	-	-	(61,668)
Closing Balance	2,908,932	1,807,047	794,911	3,274,808	8,785,698
<u>Net Book Values</u>					
Closing Balance 31 Dec 2019	64,943	124,404	10,918	335,254	535,520
As at 31st Dec 2018	64,847	208,047	2,970	422,734	698,598

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

11. Receivables	2020	2019
	€	€
Prepayments	229,770	289,781
Accounts Receivable	3,967	70,823
Employee Schemes (Travel Pass etc.)	7,755	(848)
	241,491	359,755

12. Payables	2020	2019
	€	€
Creditors: Amounts falling due within 1 year		
Trade Creditors	60,791	50,450
Claims Provision	231,682	383,337
Accruals	567,724	887,934
Holiday Pay Accrual	276,654	110,743
VAT	3,236	67,330
Payroll deductions:		
PAYE/PRSI	188,053	183,169
Other	-	-
	1,328,140	1,682,963

13. Lease Commitments

NMI has net commitments of €650,000 (2019: €650,000) payable within the next twelve months on foot of a 20-year rental obligation for the Collections Resource Centre in Swords, Co Dublin, which commenced on 17 September 2010. The Collections Resource Centre in Swords is sublet to the NMI at an annual rent of €1,000,000 from the OPW. The Commissioners of Public Works provides an annual subvention of €350,000.

In the 2019 financial statements, NMI's annual net commitment was calculated at €510,000 for the first year to include a deduction of €140,000 associated with a sublet to the National Monuments Service. For later than one year, the annual net commitment was calculated at €860,000 being the total annual rent of €1,000,000 less the €140,000 for the sublet. For the purposes of greater clarity and accuracy, NMI's annual net commitments as per the 2020 financial statements is calculated at €650,000 per annum, as detailed in the paragraph above

Under the lease agreement, a five year rent review was due on 17 September 2020 and negotiations are currently taking place to determine the future rent for the Centre. The Financial Statements for the current year include an estimate for the increase in the rent for the period to 31 December 2020 pending finalisation of the negotiations.

The total of future minimum lease payments under the non-cancellable operating lease is as follows:

	2020	2019
	€	€
Not later than One Year	650,000	510,000
Later than One Year and no later than Five Years	2,600,000	3,440,000
Later than Five Years	3,063,041	4,912,603
	6,313,041	8,862,603

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

14. Salaries	2020		2019	
	Museum Operations €	Museum Shops €	Museum Operations €	Museum Shops €
a) Aggregate Employee Benefits				
Staff short-term benefits	7,024,376	381,957	6,711,848	365,217
Termination benefits	-	-	-	-
Employer's contribution to social welfare	703,599	38,212	653,573	37,772
	7,727,975	420,169	7,365,421	402,989
b) Staff short-term benefits				
Basic Pay	6,862,649	368,891	6,544,554	348,553
Overtime	13,328	9,064	11,411	12,190
Allowances	148,399	4,002	155,883	4,473
	7,024,376	381,957	6,711,848	365,216
c) Termination benefits				
Termination benefits charged to I&E	-	-	-	-
	-	-	-	-
Museum Staff Reporting				
Museum Staff employed	158	151.00	154	148.09
Museum Retail and Own Resource Staff	16	12.65	18	14.25
TOTAL STAFF Employed	174		172	

FTE * Full Time Equivalent Posts

Total number of staff employed as at 31st December 2020 was 158 (2019:154) this included 151 full time equivalent core posts (2019:148).

Museum Retail and Own Resources posts at 31 December 2020 was 16 (2019 18) this included full time equivalent core posts of 12.65 (2019:14.25).

d) Key Management Personnel

Key management personnel consist of the Director, Head of Collections and Learning and the Head of Operations. The Head of Collections is currently on a career break from Feb 2019, the current Acting Head of Collections and Learning was appointed in April 2019.

The total value of employee benefits for key management personnel is set out below:

	2020 €	2019 €
Salary	272,024	206,112
Allowances	20,303	5,368
	292,327	211,480

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

This does not include the value of retirement benefits earned in the period. The key management personnel are members of the public sector defined benefit superannuation scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

The superannuation entitlements of the Director are the standard entitlements of the public sector defined benefit superannuation scheme and entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

e) Director's Salary and Benefits	2020	2019
	€	€
Basic Pay	114,590	104,935
Benefit in kind	-	-
	<u>114,590</u>	<u>104,935</u>

During 2020, the Director of the Museum incurred expenses of	2020	2019
	€	€
Director's Expenses	1,942	3,267
	<u>1,942</u>	<u>3,267</u>

15. Retirement Benefit Costs

a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	2020	2019
	€	€
Current Service cost	2,540,000	1,900,000
Interest on defined benefit scheme liabilities	685,000	1,100,000
Employee Contributions	<u>(326,251)</u>	<u>(306,130)</u>
	2,898,749	2,693,870

b) Deferred Funding Asset for Pensions

NMI recognises an amount of €68,950,000 (2019: €66,500,000) as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice in relation to funding public service retirement benefits including contributions by employees and the annual estimates process. NMI has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

c) Net Deferred Funding for retirement benefits

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

c) Net Deferred Funding for retirement benefits	2020	2019
	€	€
Funding recoverable in respect of current year retirement benefit costs	3,225,000	3,000,000
State Grant applied to pay retirement benefits	<u>(832,907)</u>	<u>(941,433)</u>
	2,392,093	2,058,567

The deferred funding asset for retirement benefits as at 31st December 20 amounted to €68,950,000 (2019: €65,500,000)

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

d) Movement in net retirement benefit obligations during the financial year	2020	2019
	€	€
Net retirement benefit obligation at 1 January	(66,500,000)	(55,500,000)
Current Service Cost	(2,540,000)	(1,900,000)
Interest Costs	(685,000)	(1,100,000)
Actuarial (loss)/gain on experience	1,463,000	1,844,000
Actuarial (loss)/gain on assumptions	(1,521,000)	(10,785,000)
Pensions paid in the year	832,907	941,000
	(68,950,093)	(66,500,000)

e) General Description of the Scheme

The main pension scheme in operation is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations.

The scheme provides a pension (eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60.

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

Pension benefits in respect of staff who retired prior to establishment date of 3rd May, 2005 continue to be paid from the vote for Superannuation and Retired Allowances.

Pension benefits in respect of staff who retired after the establishment date are, in accordance with the National Cultural Institutions Act, 1997, payable by the National Museum of Ireland. These costs are provided for in these financial statements.

For employees who joined the public sector after 1 January 2013 there is a Single Public Service Pension Scheme in operation.

The Single Public Service scheme is a Career-Average Defined Benefit Pension Scheme. Retirement benefits are mainly based on a percentage of pensionable earnings throughout the public service career as a member of the Scheme.

For each pay period that contributions are made to the Scheme, an amount is built up towards retirement benefits. The total of these amounts at retirement, with some adjustments for increases in inflation for the amounts earned earlier in the career, determine what the retirement benefits will be.

Normal retirement age under the Scheme is the same as the age that employees can claim the Contributory State Pension from the Department of Employment Affairs and Social Protection. The maximum retirement age for employees who are members of the Single Pension Scheme is 70.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation on 30th June 2020 by a qualified actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31st December 2020.

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

The principal actuarial assumptions were as follows:	2020	2019
Discount Rate	0.8%	1%
Rate of Increase in Salaries	2.50%	2.25%
Rate of Increase in Pensions in payment	2%	2.25%
Inflation Rate	1.75%	1.75%

The mortality basis adopted allows for improvements in life expectancy over time. The table below shows the life expectancy for members attaining age 65 in 2020 and 2039.

Year of attaining age 65	2020	2040
Life expectancy years – male	21.7	24.0
Life expectancy years – female	24.1	26.1

16. Retail Inventory	2020	2019
Stocks are valued at the average cost method.	€	€
Shop Stocks	303,561	256,307
Shop Stocks Obsolescence Reserve	<u>(84,949)</u>	<u>(59,628)</u>
	<u>218,612</u>	<u>196,679</u>

17. Heritage Assets

As outlined in Accounting Policy 1(d), the value of the Museum's collections is not included in the Statement of Financial Position. The Museum recognises that the heritage assets are owned by the State under Section 4 of The Dublin Science and Art Museum Act, 1877, and that the Museum is the custodian in relation to these heritage assets under the provisions of the National Cultural Institutions Act, 1997.

(a) Nature and scale of the collection

Four separate collecting departments curate the National Museum's collection:

Irish Antiquities Division

The Museum is the national repository for Irish antiquities, extending in date from the Mesolithic through to the end of the Middle Ages.

Based on collections assembled in the late 18th and 19th centuries by the Royal Dublin Society and the Royal Irish Academy, the archaeological collections have expanded considerably over the last 100 years and now number in excess of two million objects. The collection is significant in extent, diversity and quality: several areas - the prehistoric gold collections; ecclesiastical metalwork and personal ornaments of the early medieval period; and the Viking Dublin assemblage - are of acknowledged international importance.

Archaeological objects found in Ireland - including those found in the course of archaeological excavations - are deemed State property under the terms of the National Monuments Acts, 1930 to 2004. The core collection continues to grow rapidly, as a result of both chance discovery and large-scale archaeological excavation.

NATIONAL MUSEUM OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2020

The Division holds substantial collections of Classical and Egyptian objects as well as a small collection of European antiquities. The Division's Ethnographical collections were collected primarily in the period between 1760 and 1914 and represent a range of cultures. They include material from Polynesia, Melanesia, Micronesia, North and South America, West and Southern Africa and South and East Asia.

Art & Industrial Division

The collections of the Division reflect Irish decorative and applied arts (including glass, ceramics, furniture and silverware) as well as Ireland's economic, social, industrial, political and military history over the last three centuries. The Division holds a significant quantity of material illustrating the 1916 Easter Rising and subsequent political and social events. It also maintains collections of Irish, European and Oriental Decorative Arts, which give an understanding of international design and culture as they relate to Ireland. It is estimated that the Art & Industry collections consist of 150,000 objects.

Irish Folk life Division

The Division's collections reflect Irish traditional life, with particular emphasis on rural Ireland. They include objects dealing with agriculture, fishing and hunting, clothing, architecture, vernacular furniture, trades and crafts, transport, sports and leisure, religion domestic metalwork and food-related material, glass, ceramics, straw, hay and wicker work, education, music, calendar customs and commercial activity. It consists of some 35,000 objects.

In 2001, the Folk life division gained a new home at Turlough Park House outside Castlebar, Co. Mayo, with the opening of the National Museum of Ireland – Country Life. Most of the Folk life collections were moved there, although some still remain stored in Daingean in Co. Offaly are in the process of being transferred to the Collections Resource Centre in Swords, Co. Dublin.

Natural History Division

The Division cares for the State collections in the disciplines of zoology, entomology and geology. (The botanical collections of the Museum were transferred to the National Botanic Gardens in 1970). The collections comprise approximately two million specimens. The largest of the collections, in terms of numbers, is the insect collection, which accounts for approximately half of all specimens. These collections have been accumulated over two centuries. The early origins of the museum lie with the Royal Dublin Society (RDS) who began gathering specimens in the 18th century. The collections are used as a reference resource by staff and research visitors, and play an important role in the identification of specimens such as insect pests that may have considerable economic significance.

(b) National Museum's policy on acquisitions, preservation management and disposal

Under the terms of the *National Cultural Institutions Act, 1997* (Section 11 (1)) "the principal functions of the Board of the Museum shall be to maintain, manage, control, protect, preserve, record, research and enlarge the collection of museum heritage objects for the benefit of the public and to increase and diffuse in and outside the State knowledge of human life in Ireland, of the natural history of Ireland and of the relations of Ireland in these respects with other countries."

Acquisition - Bearing in mind the national remit of the National Museum of Ireland, in broad terms the objects to be acquired will be of one or all of the following:

- Be of national importance
- Have potential for display
- Be of research and educational use
- Be an artefact, which will fill a gap in the collection.

The museum will not acquire, whether by purchase, gift, bequest or exchange, any object or specimen unless the governing body or responsible officer is satisfied that the Museum can acquire, on behalf of the State, a valid title to the object in question, and that in particular it has not been acquired in, or exported from, its country of origin (or any intermediate country in which it may have been legally owned) in violation of that country's laws. (For the purposes of this paragraph 'country of origin' includes Ireland.) All acquisitions will be documented in accordance with best museum practice.

NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

Conservation - The Museum's policy on conservation is based on a combination of preventative and remedial conservation, both designed to ensure the preservation of the Museum's collections. Conservation assessments of potential acquisitions should be carried out prior to acquisition, loan and display, and the condition of objects and specimens in the collections should be monitored. Collections should only be kept in rooms or buildings, which are structurally sound and where suitable environmental conditions can be maintained for the objects in question.

Management – A collections Inventory Project is underway to document an estimated four million objects and specimens. The number of objects requiring individual inventory entries is estimated at 789,000. Larger research collections will be group-recorded. This accounts for approximately 900,000 object records. In 2018, 11,022 records in total were validated, bringing the total number of validated records since the project began to 684,693.

Disposal - Before disposal can be considered it must be established that the object/s concerned have not been accessioned or have been deaccessioned. A decision to dispose of a specimen or object, whether by exchange, sale, gift or destruction (in the case of an object too badly damaged to be of use) will be the responsibility of the Board acting on the advice of the Director and professional staff and not of the curator of the collection acting alone.

An amendment to the *National Monuments Act, 1994* in the *National Cultural Institutions Act, 1997* (Section 68 (2)) outlines the disposals procedure in the case of archaeological objects which are the property of the State as follows:

“... the Director may, at his or her discretion, if he or she is of opinion that the object is not of sufficient archaeological or historical interest to justify its retention by the State, dispose of the object by whatever means he or she thinks fit.”

Furthermore, the same section of the Act states:

“Where an archaeological object becomes the property of the State and the Director is of opinion that the object is predominantly more of local rather than national interest, the Director may place the object in the care of a designated museum.”

It goes on to state:

“An archaeological object that has been placed in the care of a designated museum ... shall not be disposed of other than by means of its transfer into the care of another designated museum or the National Museum of Ireland”.

Any monies received by the museum from the disposal of objects will be applied in the acquisition of objects to be added to the collections for the benefit of the collections.

18. Provision for Claims

The financial statements record at year end claims provision amount of €231,682 (2019: €383,377) in respect of 3 public liability and 2 employer's liability claims being handled by the State Claims Agency on behalf of the National Museum of Ireland.

In accordance with FRS 102 section 21, the following amounts are disclosed with regard to the claims provision at the year-end:

	2020	2019
	€	€
Provision at 1 January	383,377	322,019
Net Increase/(decrease) in Provision	(15,057)	128,335
Amounts Paid by NMI	(136,638)	(66,977)
Provisions at 31 December	231,682	383,377

**NATIONAL MUSEUM OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020**

19. Contingencies

There are no contingencies provided for in the Financial Statements.

20. Events after the reporting period

The Directors have considered the impact of the out break of COVID-19 on the operations of the Museum. The Directors are satisfied with the stated value of stock items and continue to monitor the impact of the outbreak of the operations of the Museum. The Directors are satisfied that the Museum will continue to operate for the foreseeable future.

This is based on a review of Cash Forecasts and Budget planning for the accounting period. The Audit and Risk Committee regularly review the Management Accounts in order to advice and update the Board on the Financial position of the National Museum of Ireland

21. Related Party Disclosures

There are no other transactions with related parties.

Key management personnel consist of the Director, Head of Collections and Learning and the Head of Operations. The Head of Operations was appointed in October 2019. The Head of Collections is currently on a career break from Feb 2019, the current Acting Head of Collections and Learning was appointed March 2019.

Total compensation paid to key management personnel, amounted to €292,327 (2019: €211,480).

22. Approval of Financial Statements

The Board approved the financial statements on

Date: 29th June 2021

**Ard-Mhúsaem na hÉireann
Ráitis Airgeadais
An Bhliain dar Críoch
An 31 Nollaig 2020**

ARD-MHÚSAEM NA HÉIREANN

CLÁR ÁBHAR

Leathanach

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird	3 - 8
An Ráiteas ar Rialú Inmheánach	9 - 10
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste	11 - 12
An Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coimeádta	13
An Ráiteas ar Ioncam Cuimsitheach	14
An Ráiteas ar an Staid Airgeadais	15
An Ráiteas ar Shreafaí Airgeadais	16
Nótaí leis na Ráitis Airgeadais	17 - 32

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Rialachas

Bunaíodh Bord Ard-Mhúsaem na hÉireann faoin Acht um Fhorais Chultúir Náisiúnta, 1997, agus cuireadh tús leis mar chomhlacht neamhspleách i mí na Bealtaine 2005. Leagtar amach feidhmeanna an Bhoird in alt 11 den Acht seo. Tá an Bord cuntasach don Aire Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán agus tá sé freagrach as dea-rialachas a chinntí agus tugann sé faoin tasc seo trí chuspóirí agus spriocanna straitéiseacha a leagan amach agus cinntí straitéiseacha a dhéanamh faoi na príomh-shaincheisteanna gnó go léir. Tá an Stiúrthóir agus an fhoireann Bainistíochta Sinsearaí freagrach as bainistíocht, rialú agus stiúradh rialta laethúil Ard-Mhúsaem na hÉireann. Caithfidh an Stiúrthóir agus an fhoireann Bainistíochta Sinsearaí an treorú straitéiseach a thugann an Bord a leanúint, agus caithfidh siad a chinntí go mbíonn tuiscint shoiléir ag na comhaltaí Boird go léir ar na príomhghnáomhaíochtaí agus na príomhchinntí a bhaineann leis an aonán, agus le haon rioscaí suntasacha is dóchúil a thiocfaidh aníos. Gnáomhaíonn an Stiúrthóir mar idirchaidreamh díreach idir an Bord agus Bainistíochta Shinsearach Ard-Mhúsaem na hÉireann.

Freagrachtaí an Bhoird

Leagtar obair agus freagrachtaí an Bhoird amach sa Chód Cleachtais chun Comhlachtaí Stáit a Rialú (2016), ina gcuimsítear, chomh maith, na ceisteanna nach féidir ach leis an mBord cinneadh a dhéanamh orthu.

I measc na mbuanearraí a bhreithníonn an Bord, tá an méid seo a leanas:

- dearbhú leasanna,
- tuarascálacha ó choistí,
- tuarascálacha airgeadais/cuntas bhainistíochta,
- tuarascálacha feidhmíochta, agus
- ceisteanna forchoimeádta.

Ceanglaítear in Alt 35 den Acht um Fhorais Chultúir Náisiúnta, 1997 ar Bhord Ard-Mhúsaem na hÉireann chun gach cuntas cuí agus rialta a choimeád ar airgead a fuair sé nó a chaith sé, i cibé foirm a fhaomhfaidh an tAire Turasóireachta, Ealaón, Gaeltachta, Spóirt agus Meán le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Agus na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar Bhord Ard-Mhúsaem na hÉireann an méid seo a leanas a dhéanamh:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastachán a dhéanamh atá réasúnta agus stuama,
- na ráitis airgeadais a réiteach ar bhonn gnóthas leantach, mura cuí a mheas go leanfaidh an Bord de bheith ag oibriú, agus
- a lua cibé acu ar clofodh nó nár cloíodh le caighdeán infheidhme chuntasaíochta, faoi réir aon imeachtaí ábhartha a noctar agus a mhínítear sna ráitis airgeadais.

Tá an Bord freagrach as leabhair chuntas chearta a choimeád ina nochtar, le cruinneas réasúnta ag tráth ar bith, seasamh airgeadais an Bhoird agus a chuirfidh ar a chumas cinnte a dhéanamh go gcomhlíonann na ráitis airgeadais Alt 35 den Acht um Fhorais Chultúir Náisiúnta, 1997. Tá an Bord freagrach as coimeád agus iomláine na faisnéise corparáidí agus airgeadais, atá ar fáil don phobal trí láithreán gréasáin Ard-Mhúsaem na hÉireann.

Tá an Bord freagrach as an bplean agus an buiséad bliantúil a fhaomhadh. Sceidealáodh an Buiséad don bhliain 2020 a phlé ag cruinniú an Choiste Iníúchóireachta agus Ríosa an 12 Márt 2020 agus scaipeadh é ar an CIR sular tionóladh an cruinniú seo. Mar gheall gur dúnadh AMÉ (Fógra dúnta an Rialtais mar gheall ar Covid-19), cuireadh an plé air seo, maidir le tosaíochtaí buiséid don bhliain 2021, ar athlá go dtí Meitheamh 2020. D'fhaomh an Bord na tosaíochtaí buiséid i Meitheamh 2020. Chun ullmhú don stop a bhí le cur le Bord AMÉ in lúil 2021, chuir an Bord ceistneoir le chéile faoi shásamh agus pleanáil comharbais an Bhoird i Meán Fómhair 2020.

Tá an Bord freagrach, chomh maith, as a shócmhainní a chosaint agus, dá bhrí sin, as dul i mbun bearta réasúnta chun cosc a chur ar chalaois agus ar neamhrialtachtaí eile nó iad a bhrath.

Measann an Bord go dtugtar i ráitis airgeadais Ard-Mhúsaem na hÉireann léiriú fíor agus cóir ar an bhfeidhmíocht airgeadais agus ar an staid airgeadais an 31 Nollaig 2020.

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Struchtúr an Bhoird

Tá Cathaoirleach agus 15 ghnáthchomhalta sa Bhord agus ceapann Aire na Roinne Turasóireachta, Cultúir, Ealaín, Gaeltachta, Spóirt agus Meán iad go léir. Thosaigh foireann reatha an Bhoird **an 6 líil 2016** ar feadh tréimhse cúig bliana agus tagann siad le chéile ar a laghad sé huaire sa bliain. Chas an Bord ar a chéile **sé huaire in 2020**.

Ba iad comhaltaí an Bhoird amhail an 31 Nollaig 2020:

Catherine Heaney (Cathaoirleach)	Denise Moroney
John Bowen	Declan Nelson
Mary Crotty	An tOllamh Mary O'Dowd
An tOllamh Ingrid Hook	An Dr Andrew Power
An tOllamh Kathleen James-Chakraborty	Helen Shenton
An Dr Linda King	An Dr Susan Rogers
Ambrose Loughlin	An Dr Barra Ó Donnabháin
Judith McCarthy	Paolo Viscardi

Rinne an Coiste Forbartha agus Straitéise a dhíscleoileadh in Eanáir 2020 agus bunaíodh dhá fhochoiste ina ionad: an Coiste Straitéise agus Rannpháirtíochta agus an Coiste Caipitil agus Eastát. Thit chéad chruinniú an Choiste Straitéise agus Rannpháirtíochta amach i Mártá 2020. Thit chéad chruinniú an Choiste Caipitil agus Eastát amach in Aibreán 2020.

Ceapadh an Dr Susan Rogers agus an Dr Barra Ó Donnabháin leis an mBord an 5 Deireadh Fómhair 2020. Chríochnaigh an tUasal Jennifer Kennedy a téarma mar chomhalta seachtrach an Choiste Forbartha agus Straitéise in Eanáir 2020.

Cuirtear tuarascálacha scríofa ó gach fochoiste i láthair an Bhoird ag gach cruinniú, anuas ar cháipéisí a rinne na fochoistí a athbhreithniú agus óna dteastaíonn glacadh foirmiúil ar leibhéal Boird.

Bhunaigh an Bord 4 choiste, na coistí seo a leanas ina measc*:

1. An Coiste Iniúchóireachta agus Riosca: tá triúr comhaltaí Boird agus beirt chomhaltaí neamhspleácha amháin sa choiste. Is é ról an Choiste Iniúchóireachta agus Riosca (an CIR) tacú leis an mBord maidir lena fhreagrachtaí as saincheisteanna riosca, rialaithe agus rialachais agus dearbhaithe ghaolmhair. Tá an CIR neamhspleách ón mbainistíocht airgeadais a dhéantar ar an eagraíocht. Cinntíonn an CIR, ach go háirithe, go ndéantar monatóireacht ghníomhach agus neamhspleách ar na córais rialaithe inmheánaigh, gníomhaíochtaí iniúchóireachta agus bainistíochta riosca ina measc. Déanann an CIR maoirseacht freisin ar cheisteanna acmhainní daonna ag AMÉ. Ba iad comhaltaí an CIR amhail an 31 Nollaig 2020, an tUasal Ambrose Loughlin (Cathaoirleach), an tUasal Declan Nelson, an Dr Andrew Power, an tUasal Michael O'Sullivan (comhalta seachtrach) agus an tUasal Aoife Clabby (comhalta seachtrach). Thionól an CIR seacht gcuinniú i rith 2020.

2. An Coiste Comhairleach Poiblí Ginearálta: Is é seo an t-aon Choiste amháin ar a gceanglaítear go sonrach san Acht um Fhorais Chultúir Náisiúnta, 1997 (Alt 23) agus tá gach gné a bhaineann le bailiúcháin agus foghlaim, lena n-áirítear éadálacha, cúram bailiúchán, doiciméadú, taispeántais, digitíú agus foilsíú faoi chúram an choiste seo. Ba iad comhaltaí an Choiste an 31 Nollaig 2020 an tOllamh Kathleen James-Chakraborty (Cathaoirleach), an tOllamh Ingrid Hook, an tOllamh Máire O'Dowd, an tUasal Judith McCarthy, an tUasal Helen Shenton, an tUasal John Bowen, an Dr Linda King, an tUasal Paolo Viscardi agus an Dr Barra Ó Donnabháin. Ceapadh an tOllamh Dáibhí Ó Cróinín mar chomhalta seachtrach i Samhain 2018. Thionól an Coiste ceithre chruinniú in 2020.

3. An Coiste Caipitil agus Eastát: tá triúr comhaltaí Boird sa choiste. Is é ról an Choiste Caipitil agus Eastát maoirseacht a dhéanamh ar thionscadail chaipitil agus ar thionscadail bhonneagair a bhaineann le T.F. de chuid AMÉ. Cuireann an Coiste comhairle agus tacaíocht ar fáil d'Fheidhmeannach AMÉ maidir le tionscadail mháistirphlean AMÉ; go háirithe na limistéir ar a ndíritear laistigh de Cholún 1 den Phlean Straitéiseach 2019-2022. Ba iad comhaltaí an Choiste an 31 Nollaig 2020 an tUasal John Bowen (Cathaoirleach), an Dr Andrew Power agus an tUasal Paolo Viscardi. Thionól an Coiste ceithre chruinniú in 2020.

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

4. An Coiste Straitéise agus Rannpháirtíochta: tá ochtar comhaltaí Boird sa choiste seo. Is é ról an Choiste Straitéise agus Rannpháirtíochta maoirseacht a dhéanamh sna limistéir seo a leanas: rannpháirtíocht an lucht féachana agus an phobail; forbairt páirtithe leasmhara agus comhpháirtithe; forbairt tráchtála agus miondíola; forbairt foirne agus eagraíochta AMÉ agus aitheantas agus branda AMÉ. Ba iad comhaltaí an Choiste Straitéise agus Rannpháirtíochta an 31 Nollaig 2020 an Dr Linda King (Cathaoirleach), an tUasal Mary Crotty, an tOllamh Ingrid Hook, an tUasal Denise Moroney, an tUasal Judith McCarthy, an Dr Susan Rogers agus an Dr Barra Ó Donnabháin. Thionóil an Coiste cùig chruinniú in 2020.

* **An Coiste Forbartha agus Straitéise:** bhí seisear comhaltaí Boird sa Choiste in 2020. Rinne an Coiste Forbartha agus Straitéise a dhíscáileadh in Eanáir 2020. Ba é ról an Choiste Forbartha agus Straitéise cabhrú le agus comhairle a chur ar an mBord agus an Stiúrthóir maidir le gach gné d'fhorbairt agus straitéis AMÉ. Ba iad comhaltaí an Choiste an 31 Nollaig 2020 an tUasal John Bowen (Cathaoirleach), an tUasal Mary Crotty, an tOllamh Ingrid Hook, an tUasal Dr Denise Moroney, an Dr Linda King agus an tUasal Paolo Viscardi. Ceapadh an tUasal Jennifer Kennedy mar chomhalta seachtrach i Meitheamh 2018 agus chríochnaigh sí a téarma in Eanáir 2020. Thionóil an Coiste cruinniú amháin in 2020.

Athruithe ar an bPríomhphearsanra

Ceapadh an Dr Susan Rogers agus an Dr Barra Ó Donnabháin leis an mBord an 5 Deireadh Fómhair 2020. Chríochnaigh an tUasal Jennifer Kennedy (comhalta seachtrach) a téarma mar chomhalta den Choiste Forbartha agus Straitéise in Eanáir 2020.

Sceideal Freastail agus Costais

Liostaítear thíos sonraí faoi chostais taistil agus chothabhála intíre a íocadh le comhaltaí Boird agus cruinnithe ar ar freastalaíodh i rith 2020 thíos:

Líon lomlán na gCruinnithe a Tionóladh 2020	6	7	4	4	5	1	
Comhalta Boird:	Costas	Bord	Iniúchóire acht agus Riosca	CCPG	Caipiteal agus Eastát	Straitéis agus Rannpháirtí ocht	Forbairt agus Straitéis
An tUasal Catherine Heaney (Cathaoirleach)		6					
An tUasal John Bowen	6,144	5		3	3		1
An tUasal Mary Crotty		4				5	1
An tOllamh Ingrid Hook		5		4		5	1
An tOllamh Kathleen James- Chakraborty		6		4			
An tUasal Ambrose Loughlin		6	7				
An tUasal Judith McCarthy		6		3		5	
An tUasal Denise Moroney		6				5	1
An tUasal Declan Nelson	481	6	7				
An tOllamh Mary O'Dowd		6		4			
An Dr Andrew Power		6	6		4		
An tUasal Paolo Viscardi		6		4	4		1
An tUasal Helen Shenton		6		4			
An Dr Linda King	238	5		4		5	1
An Dr Susan Rogers		2				1	
An Dr Barra Ó Donnabháin		2		2		1	

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Níor focadh aon táillí le comhaltaí Boird i rith 2020. Tabhaíodh costais eile a bhaineann le cruinnithe comhaltaí Boird ar luach iomlán €1,594 (2019: €5,346) i rith 2020. Costais chúiréara €751 agus aithníodh €843 de na costais seo laistigh de Caiteachas Fáilteachais ar leathanach 8.

Anuas ar chruinnithe foirmiúla Boird agus Coiste a liostaítear thusas, d'fhreastail comhaltaí Boird freisin ar roinnt cruinnithe eile a bhaineann le gnó an Mhúsaem, agus baineann roinnt de na costais a liostaítear thusas leo seo.

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Nochtadh a cheanglaítear sa Chód Cleachtais chun Comhlachtaí Stáit a Rialú (2016)

Tá an Bord freagrach as a chinntiú gur chomhlíon Ard-Mhúsaem na hÉireann riachtanais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú ("an Cód"), amhail a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016. Ceanglaítear sa Chód an nochtadh seo a leanas a dhéanamh:

Miondealú ar Shochair Ghéarrthéarmacha Fostaithe

Déantar sochair ghéarrthéarmacha fostaithe a sháraíonn €60,000 a chatagóiriú sna bandaí seo a leanas:

Ó	Chuig	Líon na bhFostaithe	
		2020	2019
€ 60,000 -	€ 69,999	12	11
€ 70,000 -	€ 79,999	8	8
€ 80,000 -	€ 89,999	7	5
€ 90,000 -	€ 99,999	1	1
€100,000 -	€109,999	0	1
€110,000 -	€120,999	1	0

Nóta: Ar mhaith leis an nochtadh seo, áirítear le sochair ghéarrthéarmacha fostaithe maidir le seirbhísí a cuireadh ar fáil i rith na tréimhse tuairiscithe, tuarastal, liúntais ragoibre agus íocaíochtaí eile a rinneadh thar ceann an fhostaí, ach ní áirítear ÁSPC fostóra leo. Liostaítear líonta fostaithe mar choibhéisí lánameartha.

Costais Sainchomhairleoireachta

Áirítear le costais sainchomhairleoireachta an costas a bhíonn ar chomhairle sheachtrach a chur ar an mBainistíocht Shinsearach agus ní áirítear feidhmeanna 'gnó mar is gnách' a seachfhoinsíodh leo.

Costais Sainchomhairleoireachta	2020	2019
	€	€
Comhairle Dlí	0	28,797
Comhairle Airgeadais	33,791	31,691
Caidreamh Poiblí / Margáiocht	78,970	62,171
Acmhainní Daonna	7,200	8,823
Feabhsú Gnó	92,222	15,621
Costais Sainchomhairleoireachta - Gearrtha ar Ioncam agus Caiteachas	212,183	147,103

Saincheisteanna Dlíthiúla agus Ceisteanna Conarthacha

Aithníodh costais dlí €197,757 sa tréimhse thuairiscithe (2019: €563,036). Baineann na costais seo le socraíochtaí agus idir-réiteach agus imeachtaí eadrána a bhaineann le conarthaí le tríú páirtithe. Ní áirítear leis seo caiteachas a tabhaíodh maidir le comhairle dlí ghinearálta a fuair Ard-Mhúsaem na hÉireann, a nochtar i gCostais Sainchomhairleoireachta thusa.

	2020	2019
	€	€
Táillí Dlí – Imeachtaí Dlíthiúla	103,492	434,643
Íocaíochtaí Idir-Réitigh agus Eadrána	0	0
Socraíochtaí (An Ghníomhaireacht um Éilimh ar an Stát – Aistriú sa Soláthar)	94,265	128,393
lomlán	197,757	563,036

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Caiteachas Taistil agus Cothabhála

Déantar an chatagóiriú seo a leanas ar chaiteachas taistil agus cothabhála:

		2020	2019
		€	€
Intíre	- An Bord	6,201	6,986
	- Fostaithe	48,642	100,915
 Iarratasóirí ar Chosaint			
Idirnáisiúnta	- An Bord	973	-
	- Fostaithe	4,338	15,222
 Iomlán		<u><u>60,154</u></u>	<u><u>123,123</u></u>
 Caiteachas ar Fháilteachas		2020	2019
		€	€
	Fáilteachas Foirne	12,815	29,477
	Fáilteachas an Bhoird*	843	4,702
	Fáilteachas Neamhfhoirne	12,854	19,443
 Iomlán		<u><u>26,512</u></u>	<u><u>53,622</u></u>

*Áirítear le Fáilteachas an Bhoird costais sólaistí, chóiríochta agus lónadóireachta maidir leis an mBord agus cruinnithe eile Coiste ar fhreastail comhaltaí Boird orthu i rith na bliana. Titeann cruinniú Boird amháin amach gach bliain in Ard-Mhúsaem na hÉireann – Saol na Tuaithe, Páirc an Turlaigh, Caisleán an Bharraigh, Contae Mhaigh Eo. (Níor tionóladh aon chruinniú boird Músaem Saol na Tuaithe in 2020 mar thoradh ar Covid-19, áfach).

Ráiteas Comhlíonta

Chomhlíon Ard-Mhúsaem na hÉireann riachtanais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, amhail a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016, seachas sna cásanna seo a leanas:

- I ndiaidh go ndearnadh athbhreithniú ar éifeachtacht rialuithe inmheánacha an Bhoird, shainaithin an Músaem roinnt saincheisteanna, a tugadh chun solais sa Ráiteas ar Rialú Inmheánach, agus go háirithe maidir le laigí i limistéir an tSoláthair agus na gCóras Bainistíochta Riosca. Tugadh nósanna imeachta tugadh isteach chun dul i ngleic leis na saincheisteanna seo agus leanadh le hiad a chur i bhfeidhm i rith 2020.

Thar ceann an Bhoird:

Catherine Heaney
Cathaoirleach

Ambrose Loughlin
Comhalta Boird

Dáta Sínithe:

Dáta Sínithe:

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas ar Rialuithe Inmheánacha

Scóip na Freagrachta

Thar ceann Ard-Mhúsaem na hÉireann, aithním an fhreagracht atá ar an mBord as a chinntíú go bhfuil córas éifeachtach rialaithe inmheánaigh airgeadais á choimeád agus á fheidhmiú. Tugtar san fhreagracht seo aird ar riachtanais an Chóid Chleachtais chun Comhlacthaí Stáit a Rialú (2016).

Cuspóir an Chórais Rialithe Inmheánaigh

Tá an córas rialithe inmheánaigh in ainm is riosca a bhainistiú i leith leibhéal infhulaingthe, seachas fáil réidh leis. Ní féidir leis an gcóras ach a dhearbhú go réasúnta, seachas go hiomlán, go gcosnáitear sócmhainní, go n-údaraítear idirbhhearta agus go gcuirtear i dtaifead iad i gceart, agus go gcoisctear earráidí nó neamhrialtachtaí ábhartha nó go mbraithe iad ar bhealach tráthúil.

Tá an córas rialithe inmheánaigh, atá ar aon dul leis an treoir a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe i bhfeidhm in Ard-Mhúsaem na hÉireann don bhliain dar críoch an 31 Nollaig 2020 agus a fhad le dáta faofa na ráiteas airgeadais, seachas i gcás na saincheisteanna rialithe inmheánaigh a dtugtar cuntas orthu thíos.

Cumas chun Riosca a Láimhseáil

Tá Coiste Riosca agus Iniúchóireachta (CRI) ag Ard-Mhúsaem na hÉireann ina bhfuil triúr comhaltaí Boird, arb é an Cathaoirleach duine diobh, agus beirt chomhaltaí seachtracha, a bhfuil saineolas airgeadais agus iniúchóireachta acu. Chas an CIR ar a chéile seacht n-uaire in 2020.

Bhunaigh Ard-Mhúsaem na hÉireann feidhm iniúchóireachta inmheánaí, chomh maith, a bhfuil acmhainní leordhóthanacha aige agus a thugann faoi chlár oibre lena gcomhaontaitear leis an CIR.

Leanann an Fhoireann Riosca Shinsearach le hathbhreithniú agus maoirseacht a dhéanamh ar an gcreat bainistíochta riosca in AMÉ. Casann siad lena chéile ar bhonn ráithiúil nó nuair is gá le haon rioscaí agus laigí rialithe atá ag teacht chun cinn a shainainthint chun an Clár Rioscaí Eagraíochta a nuashonrú. D'fhorbair an Fhoireann Riosca Shinsearach clár rioscaí eatramhach COVID-19 in 2020 chun déileáil le saincheisteanna a d'fhéadfadh teacht chun solais d'fhad na paindéime. Leanann an clár rioscaí seo de bheith i mbun feidhme i rith 2021 ag gach déantar athbhreithniú agus faomhadh air ag gach cruinníú an CIR.

Creat Riosca agus Rialithe

Deimhním go bhfuil timpeallacht rialithe i bhfeidhm ina bhfuil na gnéithe a leanas:

- rinneadh nósanna imeachta do gach príomhphróiseas gnó a dhoiciméadú,
- sannadh freagrachtaí airgeadais ar leibhéal bainistíochta agus sannadh an fhreagracht chomhfhreagrach,
- tá córas cuí buiséadta ann ag a bhfuil buiséad bliantúil ar a ndéanann an bhainistíocht shinsearach athbhreithniú leanúnach,
- tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntíú, agus
- tá córais i bhfeidhm chun na sócmhainní a chosaint.

Monatóireacht agus Athbhreithniú Leanúnach

Shainaithin an t-athbhreithniú ar iniúchóireacht inmheánach laigí sa phróiseas bainistíochta riosca trí chéile in 2019. Bunaíodh nósanna imeachta foirmiúla ó shin chun cabhrú le monatóireacht a dhéanamh ar phróisis rialithe riosca agus lena chinntíú go gcuirtear easnaimh rialithe in iúl dóibh siúd atá freagrach as dul i mbun gníomh ceartaitheach agus don Bhainistíocht agus an Bord, sa chás gurb ionchuí, ar bhealach tráthúil.

ARD-MHÚSAEM NA HÉIREANN

An Ráiteas ar Rialuithe Inmheánacha

Soláthar

Deimhníم go bhfuil nósanna imeachta i bhfeidhm ag Ard-Mhúsaem na hÉireann le comhlíonadh na rialacha agus na dtreoirlínte reatha soláthair a chinntiú. Tabhaodh soláthar neamhchomhlíontach €758,900 in 2020, áfach, mar gheall ar chonradh a bhí éagtha le haghaidh seirbhísí slándála. Níor críochnaíodh an comórtas tairisceana do na seirbhísí seo in 2020 agus críochnaíodh é i Meitheamh 2021. Tugadh soláthar neamhiomaíoch €83,700 faoi deara freisin. Bhain seo le comharthaíocht éigeandála a theastaigh ar gach suíomh Músaeim ar mhaithe le riachtanais chomhlíonta COVID-19.

Athbhreithniú ar Éifeachtacht

Deimhníم go bhfuil nósanna imeachta ag Ard-Mhúsaem na hÉireann chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá an mhonatóireacht agus an t-athbhreithniú a dhéanann Ard-Mhúsaem na hÉireann ar éifeachtacht an chórais rialaithe inmheánaigh curtha ar an eolas ag an obair a dhéanann na hiniúchóirí inmheánacha agus seachtracha, an Coiste Iniúchóireachta agus Rioscái a dhéanann maoirseacht ar a n-obair, agus an bhainistíocht shinsearach laistigh d'Ard-Mhúsaem na hÉireann atá freagrach as forbairt agus cothabháil an chreata rialaithe inmheánaigh.

Deimhníم gur thug an Bord faoi athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha don bliain 2020. Tionóladh Cruinniú Bhord AMÉ an 29 Aibreán 2021

Breithnithe Rialaithe Inmheánaigh Covid-19

D'imir tosach phaindéim Covid-19 ó thréimhse luath in 2020 tionchar suntasach ar oibríochtaí Ard-Mhúsaem na hÉireann, agus chruthaigh sé rioscái agus dúshláin oibríochta, sláinte agus sábháilteachta agus airgeadair. D'imir gníomhaíochtaí nua, túis áite athuair a thabhairt d'obair agus brú ar sheirbhísí a sholáthar tionchar ar oibríochtaí agus foireann Ard-Mhúsaem na hÉireann. Rinneadh na rioscái seo a mheasúnú agus a dhoiciméadú ar an gClár Rioscái agus cuireadh gníomhartha maolaithe i bhfeidhm. Tá monatóireacht leanúnach á déanamh ar na rioscái agus na gníomhartha a theastaíonn a dhéanamh. Rinne an Bord measúnú ar na dúshláin a d'eascair i dtaobh leanúint le rialuithe inmheánacha éifeachtacha a chur i bhfeidhm, agus cuireadh treoir san áireamh a d'eisigh Institiúid Charite na nIníúchóirí Inmheánacha agus Oifig an Ard-Reachtaire Cuntas agus Ciste. Tá an Bord faoin tuairim nár tháinig aon athrú ábhartha ar oibriú na timpeallachta rialaithe inmheánaigh in Ard-Mhúsaem na hÉireann mar thoradh ar Covid-19.

Rinne an Coiste Iniúchóireachta agus Riosca maoirseacht ar na rudaí seo a leanas:

- Clár Rioscái ar leith Covid a fhorbairt
- Beartas Cianoibrithe a choimisiúnú agus monatóireacht a dhéanamh ar bhearta ranpháirtíochta foirne
- Monatóireacht bhereise ar oibriú rialuithe inmheánacha

Saincheisteanna Rialaithe Inmheánaigh

Sainaithníodh laigí i rialú inmheánach in 2020 maidir le Teicneolaíocht Faisnéise.

- Ba cheart go ndearnadh Beartas um Chosaint Sonraí AMÉ a chríochnú in 2020. Rinne an próiseas seo dul chun cinn go luath in 2021 agus d'fhaomh an Bord é an 10 Meitheamh 2021.
- Forbrófar Plean Leanúnachais Gnó agus Beartas Athshláánaithe ó Thubaiste TF faoi dheireadh Ráithe 2 agus cuirfear i bhfeidhm go hiomlán é faoi dheireadh na bliana.
- Athbhreithneofar rochtain úsáideoirí ar fheidhmchláir i Ráithe 4 agus cuirfear córas nua guthán, atá á sholáthar go gníomhach faoi láthair, i bhfeidhm faoi Ráithe 3.

Thar ceann an Bhoird:

ARD-MHÚSAEM NA HÉIREANN
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

ARD-MHÚSAEM NA HÉIREANN
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

ARD-MHÚSAEM NA HÉIREANN

AN RÁITEAS IONCAIM AGUS CAITEACHAIS AGUS CÚLCHISTÍ COIMEÁDTA IONCAIM

AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

		2020	2019
		€	€
Ioncam			
Ioncam an Oireachtas	2	18,043,925	16,107,393
Ollbhrabús Oibríochtaí Miondíola	3	53,810	498,673
Ioncam óna Acmhainní Féin	4	105,560	285,174
Ioncam Eile	5	<u>264,397</u>	<u>197,419</u>
Ioncam lomlán		18,467,692	17,088,659
Caiteachas			
Tuarastail	14a	7,727,975	7,365,420
Costais Sochair Scoir	15a	2,898,749	2,693,870
Costais Chóiríochta eile	6	1,320,449	2,068,296
Costais éadála, bainistíochta agus taispeána bailliúchán	7	3,906,551	3,919,913
Costais reatha Oibríochtaí Miondíola	3	442,421	421,111
Caiteachas ar Thionscadail Shonracha a sholáthar	2	1,107,541	377,317
Caiteachas óna Acmhainní Féin	4	5,650	37,984
Costais tionscadal		<u>123,540</u>	<u>148,267</u>
Caiteachas lomlán		17,532,876	17,032,178
Glanbharrachas/(Easnamh) Oibriúcháin		934,816	56,481
Aistriú chuig an gCuntas Caipitil	9	25,770	163,078
Barrachas/(Easnamh) don Bhlaiain		960,586	219,559
Iarmhéid an 1 Eanáir		<u>944,950</u>	<u>725,390</u>
Iarmhéid an 31 Nollaig		<u>1,905,536</u>	<u>944,949</u>

Baineann an t-ioncam agus an caiteachas go léir don bhlaiain le gníomhaíochtaí leanúnacha ag dáta an tuairiscithe.Tá an Ráiteas ar Shreafaí Airgid agus nótaí 1-22 mar chuid de na ráitis airgeadais seo.

Thar ceann an Bhoird:

Catherine Heaney
Cathaoirleach

Ambrose Loughlin
Comhalta Boird

Dáta:

Dáta:

ARD-MHÚSAEM NA HÉIREANN
AN RÁITEAS AR IONCAM CUIMSITHEACH
AN BHЛИAIN DAR CRÍOCH AN 31 NOLLAIG 2020

	2020	2019
	€	€
Barrachas/(Easnamh) don Bhliain	960,586	219,559
(Caillteanas)/gnóthachan achtúireach ar thaithí	1,463,000	1,844,000
(Caillteanas)/gnóthachan achtúireach ar thaithí	(1,521,000)	(10,785,000)
(Caillteanas)/gnóthachan Achtúireach iomlán sa bhliain	15e	(58,000)
Coigeartú ar chistiú iarchurtha sochair scoir	58,000	8,941,000
Ioncam Cuimsitheach Eile don bhliain	960,586	219,559

Tá Nótáí 1-22 mar chuid de na ráitis airgeadais seo.

Thar ceann an Bhoird:

Catherine Heaney
Cathaoirleach

Ambrose Loughlin
Comhalta Boird

Dáta:

Dáta:

ARD-MHÚSAEM NA HÉIREANN
AN RÁITEAS AR AN STAID AIRGEADAIS
AMHAIL AN 31 NOLLAIG 2020

An Ráiteas ar an Staid Airgeadais
An bhliain dar críoch an 31 Nollaig
2020

	2020	2019
	€	€
Sócmhainní Neamhreatha		
Maoin, gléasra agus trealamh	10	509,749
		509,749
		535,519
Sócmhainní Reatha		
Fardal Miondíola	16	218,612
Infháltais	11	241,491
Airgead tirim agus coibhéisí airgid thirim		2,773,573
		2,773,573
		2,071,479
		3,233,677
		2,627,913
Creidiúnaithe: Suimeanna atá dlite laistigh de bhliain amháin		
Suimeanna Iníochta	12	(1,328,140)
		(1,682,963)
Glansócmhainní Reatha		
		1,905,536
		944,950
Sócmhainní lomlána lúide Dliteanais		
Reatha		
		2,415,285
		1,480,469
Sochair Scoir		
Oibleagáidí sochair scoir	15(d)	(68,950,093)
Sócmhainn chistithe iarchurtha sochair scoir	15(b)	68,950,093
		(66,500,000)
		66,500,000
Glansócmhainní lomlána		
		2,415,285
		1,480,469
Arna léiriú ag:		
Cuntas Caipitil	9	509,749
Cúlchistí loncaim Coimeádta		1,905,536
		1,905,536
		944,949
		2,415,285
		1,480,469

Tá Nótáí 1-22 mar chuid de na ráitis airgeadais seo.

Thar ceann an Bhoird:

Catherine Heaney
Cathaoirleach

Dáta:

Ambrose Loughlin
Comhalta Boird

Dáta:

ARD-MHÚSAEM NA HÉIREANN
AN RÁITEAS AR SHREAFÁI AIRGID
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

An Ráiteas ar Shreafái Airgid

An bhliain dar críoch an 31 Nollaig 2020

	2020 €	2019 €
Sreafái Airgid ó Ghníomhaíochtaí Oibriúcháin		
Barrachas/(Easnamh) loncaim os cionn Caiteachais	960,586	219,559
Aistriú chuig/(ón) gCuntas Caipitil	(25,770)	(163,078)
Dímheas	269,335	297,154
(Méadú)/Laghdú ar Infháltais	118,264	61,087
Méadú/(Laghdú) ar Shuimeanna Iníochta	(354,822)	410,559
(Méadú)/Laghdú ar Fhardal	(21,933)	(20,546)
Glan-Insreabhadh/(Glan-Eis-Sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin	945,660	804,735
Sreafái Airgid ó Ghníomhaíochtaí Infheistíochta		
Íocaíochtaí chun maoin, gléasra agus trealamh a fháil	(243,565)	(134,151)
Diúscairt sócmhainní seasta	-	74
Glan-Sreafái Airgid ó Ghníomhaíochtaí Infheistíochta	(243,565)	(134,076)
Glanmhéadú/(Glanlaghdú) ar Airgead Tirim agus Coibhéisí Airgid Thirim	702,095	670,659
Airgead tirim agus coibhéisí airgid thirim an 1 Eanáir	2,071,478	1,400,819
Airgead tirim agus coibhéisí airgid thirim an 31 Nollaig	2,773,573	2,071,478

Tá Nótaí 1-22 mar chuid de na ráitis airgeadais seo.

ARD-MHÚSAEM NA HÉIREANN

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

1. Beartais Chuntasaíochta

a) Eolas Ginearálta

Ard-Mhúsaem na hÉireann a bhunú

Bunaíodh Ard-Mhúsaem na hÉireann mar chomhlacht neamhspleáach an 3 Bealtaine 2005 faoi fhorálacha an Acharta um Fhorais Chultúir Náisiúnta, 1997 le Bord agus Stiúrthóir (Príomhfheidhmeannach).

An Bord

Tá cathaoirleach agus cúigear gnáthchomhaltaí dhéag sa Bhord agus is iad príomhfheidhmeanna an Bhoird:

“Bailiúchán de réada oidhreachta músaeim a chothabháil, a bhainistiú, a rialú, a chosaint, a chaomhnú, a thaifeadadh, taighde a dhéanamh orthu, agus cur leo ar mhaithe le leas an phobail agus chun eolas maidir leis an saol daonna in Éirinn, stair dhúlra na hÉireann, agus caidrimh na hÉireann le tortha eile i ndáil leis na gnéithe seo a mhéadú agus a leathadh laistigh agus lasmuigh den Stát.”

An Stiúrthóir

Is iad feidhmeanna an Stiúrthóra, faoi mar a leagtar amach faoi alt 29(3)(a) den Acht um Fhorais Chultúir Náisiúnta, 1997 riar agus gnó Ard-Mhúsaem na hÉireann a bhainistiú agus a rialú go ginearálta agus tabhairt faoi na feidhmeanna eile siúd a chinnfidh Bord an Mhúsaem.

Cistiú

Is é an phríomhfhoins cistithe d'Ard-Mhúsaem na hÉireann trí dheontas a chuireann an tAire Cultúir, Oidhreachta agus Gaeltachta ar fáil faoi Alt 27 den Acht um Fhorais Chultúir Náisiúnta, 1997.

Gineann Ard-Mhúsaem na hÉireann ioncam freisin ó roinnt gníomhaíochtaí tráchtála, cosúil le miondól, cearta grianghrafníreachta agus macasamlacha, saincheadúais lónadóireachta, táillí ó fheidhmeanna corparáideacha agus tabhartais agus urraíocht phoiblí.

b) Ráiteas Comhlíonta

Aonán Sochair Phoiblí é Ard-Mhúsaem na hÉireann.

Uillmháíodh na ráitis airgeadais i gcomhlíonadh na reachtaíochta infheidhme, agus FRS 102, an Caighdeán um Thuairisciú Airgeadais atá infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann a d'eisigh an Chomhairle um Thuairisciú Airgeadais sa Ríocht Aontaithe.

c) Bonn an Uillmhúcháin

Uillmháíodh na ráitis airgeadais faoi choinbhinsiún an chostais stáiriúil, faoi mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis airgeadais san fhoirm a d'fhaomh an tAire Turasóireachta, Ealaíon, Gaeltachta, Spóirt agus Meán, le comhthoiliú an Aire Caiteachais Phoiblí agus Athchóirithi e gcomhréir le hAlt 35 den Acht um Fhorais Chultúir Náisiúnta, 1997. Cuirteadh na beartais chuntasaíochta seo a leanas i bhfeidhm go comhsheasmhach nuair a bhíothas ag déileáil le hearraí a mheastar atá ábhartha maidir leis na ráitis airgeadais.

d) Sócmhainní agus Bailiúcháin Oidhreachta

Ní aithnítear bailiúcháin Ard-Mhúsaem na hÉireann a fhaightear trí cheannach agus bronntanas mar shócmhainní sa Ráiteas ar an Staid Airgeadais. Creideann an Bord gurb amhlaidh mar gheall ar chineál éagsúil na réad a shealbháitear, líon na réad agus an easpa luachanna margaidh inchomparáide, nach bhféadfaí luachálacha cuimsitheacha a fháil ar chostas a bheadh i gcomhréir leis an tairbhe a bheadh ann d'úsáideoirí na ráiteas airgeadais. Leagtar amach i Nóta 17 an nochtadh faoi FRS 102, i gcásanna nach gcaipítítear sócmhainní oidhreachta.

Tá an chumhacht ag Bord Ard-Mhúsaem na hÉireann bailiúchán na réad oidhreachta sa mhúsaem a mhéadú ar mhaithe le leas an phobail. Cuirtear an caiteachas a thabhaítear maidir le sócmhainní oidhreachta a fháil san áireamh sa Ráiteas ar ioncam agus Caiteachas agus Cúlchistí Coimeádta ioncaim don bliain ina bhfaightear iad.

ARD-MHÚSAEM NA HÉIREANN

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

e) Maoin, gléasra agus trealamh

Taispeántar maoin, gléasra agus trealamh ar a gcostas lúide dímheas carntha.

Caitear sa Ráiteas ar loncam agus Caiteachas agus Cúlchistí loncaim Coimeádta maoin, gléasra agus trealamh faoin tairseach caipitilthe €1,000 (ach amháin i gcás sócmhainní Teicneolaíochta Faisnéise faoi bhun €750) i mbliain a gceannaithe.

Gearrtar dímheas sa Ráiteas ar loncam agus Caiteachas agus Cúlchistí loncaim Coimeádta ar bhonn líne dhíreach ar na rátaí bliantúla a leagtar amach thíos, d'fhonn na sócmhainní a dhíscríobh, atá coigearaithe ar mhaithe le luach iarmharach, thar shaolré ionchasach úsáide gach catagóire cuí.

• Trealamh	20.00%
• Teicneolaíocht Faisnéise	33.33%
• Córas Bainistíochta Airgeadais	20.00%
• Troscán	10.00%
• Sócmhainní a bhaineann le Taispeántais	20.00%

f) Aithint loncaim

Cuirtear deontais ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán i gcuntas ar bhonn fabhrúithe agus is ionann agus deontais airgid thirim iad a fhaightear sa bláthain. Cuirtear ioncam eile i gcuntas ar bhonn fabhrúithe freisin.

g) Siopaí Miondíola

Oibríonn Ard-Mhúsaem na hÉireann Siopaí Miondíola. Déantar an fardal a luacháil trí mhodh an mheánchostais a úsáid.

h) An Cuntas Caipitil

Déantar deontais Stáit a úsáidtear chun sócmhainní seasta a cheannach a aistriú chuig an gCuntas Caipitil sa bláthain ina dtabhaítear an caiteachas agus curtear iad do shocchar d'ioncam i gcaitheamh shaolré fhóinteach na sócmhainní lena mbaineann.

Is ionann iarmhéid an Chuntais Caipitil agus na cistí gan amúchadh a úsáidtear chun sócmhainní seasta a fháil.

i) Sochair Fostaí

a) Sochair Ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha, ar nós pá saoire, mar chostas sa bláthain, agus áirítear sochair a fhabhraítear ag deireadh na bliana le figíúirí na Suimeanna Iníochta sa Ráiteas ar an Staid Airgeadais.

b) Sochair Scoir

De réir Alt 33 den Acht um Fhorais Chultúir Náisiúnta, 1997, rinneadh Scéim Aoisliúntais Foirne arb éard í ná Príomhscéim agus Scéim ghaolmhar do Chéilí agus Leanaí, a chur faoi bhráid an Aire Turasóireachta, Ealaíon, Gaeltachta, Spóirt agus Meán lena ceadú ag an Aire agus lena comhthoiliú ag an Aire Caiteachais Phoiblí agus Athchóirithe.

Is scéim pinsin le sochar sainithe í Scéim Aoisliúntais Foirne Ard-Mhúsaem na hÉireann a mhaoiútear go bliantúil ó airgead a chuirtear ar fáil d'Ard-Mhúsaem na hÉireann, an leithdháileadh a fhaightear ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán san áireamh.

Cuirtear san áireamh sna sochair aisce scoir agus pinsean bliantúil, aisce bháis (Príomhscéim) agus pinsean do chéilí agus/nó do chleithiúnaithe (má bhaineann) más rud é go bhfaigheann an comhalta bás roimh a chéile/nó a céile (An Scéim do Chéilí agus Leanaí).

Tagann méadú ar phinsin, de ghnáth, faoi réir fhaomhadh an Aire, ar aon dul le méaduithe ábhartha ar phá atá infheidhme maidir leis an bhfoireann atá ag fónamh. Bíonn na méaduithe siúd pinsin éifeachtach ó na dátaí céanna a bhíonn na méaduithe ar phá éifeachtach.

ARD-MHÚSAEM NA HÉIREANN

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

Beidh baill foirne nua, a fostáodh in Ard-Mhúsaem na hÉireann tar éis an 1 Eanáir 2013, ina gcomhaltaí den Scéim Pinsean Seirbhíse Poiblí Aonair de réir an Acharta um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Déanann Ard-Mhúsaem na hÉireann na hasbhaintí riachtanacha ó thuarastail maidir le baill foirne atá páirteach sa scéim. Aistrítear ranníocafochtaí fostáí chuig an Roinn Caiteachais Phoiblí agus Athchóirithe ar bhonn míosúil i gcomhréir leis an Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012.

Léiríonn na costais phinsin na sochair phinsin atá saothraithe ag an bhfoireann sa tréimhse agus taispeántar iad glan ar na hasbhaintí pinsin foirne nach gcoinníonn Ard-Mhúsaem na hÉireann ach a chuirtear ar ais chuig an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán. Aithnítear suim atá cothrom leis an táille phinsin mar ioncam sa mhéid is go bhfuil sé in-aisghabhála ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, agus seach-churtha ag deontais a fuarthas sa bhliain d'fhoinsí fíochtaí pinsin a scaoileadh.

Léirítear gnóthachain agus caillteanais achtúireacha a eascraíonn ar dhíleanaíscéime sa Ráiteas ar loncam Cuimsitheach agus aithnítear coigeartú comhfheagrach sa mhéid atá in-aisghabhála ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán. Is ionann dlíteanais phinsin agus luach reatha íocafochtaí pinsin amach anseo a thuill an fhoireann go dtí seo. Is ionann cistíú iarchurtha pinsin agus an tsócmhainn chomhfheagrach atá le haisghabháil i dtréimhsí amach anseo ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

Léasanna Oibriúcháin

Aithnítear caiteachas cíosa faoi léasanna oibriúcháin sa Ráiteas ar loncam agus Caiteachas agus Cúlchistí Coimeádta loncaim i gcaitheamh shaolré an léasa. Aithnítear caiteachas ar bhonn líne dhíreach i gcaitheamh thréimhse an léasa, seachas nuair a bhaineann méaduithe cíosa leis an ráta ionchasach boilscithe, agus aithnítear na méaduithe seo sa chás seo nuair a thabhaítear iad. Aithnítear aon dreasachtaí léasa a fhaightear i gcaitheamh shaolré an léasa.

j) Deontais Chaipitil

Déileáiltear le deontais de chineál caipitil mar ioncam iarchurtha agus cuirtear iad san áireamh sa Ráiteas ar loncam agus Caiteachas agus Cúlchistí Loncaim Coimeádta ar na rátaí céanna amhail is a dhéantar dímheas ar na sócmhainní gaolmhara.

k) Forálacha

Déanann Ard-Mhúsaem na hÉireann forálacha d'oibleagáidí dlíthiúla agus cuiditheacha, arb eol dó nár comhlíonadh go fóill ag dáta deiridh na tréimhse. Déantar na forálacha seo, go ginearálta, bunaithe ar fhaisnéis stáiriúil nó ábhartha eile, agus déantar iad a choigeartú i dtaobh treochtaí a sonraíodh le déanaí. Meastacháin iad, áfach, ar chostais airgeadais na n-imeachtaí agus d'fhéadfadh nach dtifidís amach go ceann roinnt blianta. Mar thoradh air seo agus ar an leibhéal éiginnteachta a bhaineann leis na tortaí deiridh, d'fhéadfadh an toradh féin a bheith an-éagsúil ón toradh sin a rinneadh a mheas.

l) Meastacháin agus Breithiúnais

a) Oibleagáidí Sochair Scoir

Nuashonraítear na toimhdí atá faoi na luachálacha achtúireacha a ndéantar cinneadh orthu i dtaobh na suimeanna a aithnítear sna ráitis airgeadais (rátaí lascaine, rátaí méadaithe ar leibhéal chúitimh amach anseo, rátaí básmaireachta agus treorátaí costas cúram sláinte) gach bliain bunaithe ar choinníollacha reatha geilleagracha, agus i dtaobh aon athruithe a thagann ar théarmaí agus coinníollacha na bpleannanna pinsin agus iarscoir. Is féidir leis an méid seo a leanas tionchar a imirt ar na toimhdí:

- (i) an ráta lascaine, athruithe ar ráta an toraidh ar bhannaí corparáideacha ardchaighdeáin
- (ii) leibhéal chúitimh amach anseo, coinníollacha margadh saothair amach anseo.
- (iii) treorátaí costas cúram sláinte, ráta an bhoilscithe ar an gcostas leighis sna réigiúin ábhartha.

b) Sócmhainní Oidhreachta

D'fheidhmigh an Bord a bhreithiúnas ar an mbonn nach mbeadh an costas maidir le luacháil a fháil ar na hacmhainní oidhreachta go léir i gcomhréir leis na tairbhí a d'eascróid as a leithéid a dhéanamh.

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

2. Ioncam an Oireachtas	2020	2019
	€	€
Deontas reatha ón Oireachtas (Vóta 3 Fotheideal A10)	13,151,000	13,001,000
Deontas Caipitil ón Oireachtas (Vóta 3 Fotheideal A10)	1,108,000	1,108,000
Deontais ón Oireachtas do Chuspóirí Sonracha:		
Scéim Cistithe do Bhailiúcháin Déantán Digitithe	172,080	65,000
Deontas Trealmh	-	98,295
Éire Ildánach - Lónra Cartlainne Pobail na hÉireann	-	82,660
DECANT Staire Nádúrtha 2020	369,000	-
Deontas Caipitil COVID-19 an Oireachtas Deontas B6	500,000	-
Deontas Caipitil COVID-19 an Oireachtas Deontas A7	367,898	-
Deontas Trealmh Sruthaithe Bheo 2020	57,235	-
Deontas Cás Gnó Staire Nádúrtha 2020/21	194,495	-
Alison Lowry a Éadáil	58,375	
Cistiú larchurtha do Phinsin	2,392,093	2,058,567
Ranníocaíochtaí Aoisliúntais Fostaí a aisíocadh leis an Roinn	(326,251)	(306,130)
	18,043,925	16,107,393

Aithníodh €1,107,541 a bhaineann le deontais do thionscadail shonracha sa Ráiteas ar Ioncam agus Caiteachas agus Cúlchistí loncaim Coimeádtá in 2020 (2019: €377,317).

Bhain suim bhereise €57,235 le caiteachas ar shócmhainní seasta a rinneadh a chaipitliú (2019: €nialas).

Bronnadh dhá leithdháileadh deontais Covid in 2020, ar luach iomlán €867,898 (Deontas A7 an Oireachtas chun an TÁitreabh a Ullmhú ar luach €367,898 agus Deontas B6 an Oireachtas ar luach €500,000). Leithdháileadh na deontais seo in aghaidh costais iomlána €885,211 (Músaem €496,600 agus caillteanas Mhiondíola €388,611 (2019: €nialas).

3. Ioncam agus Caiteachas Miondíola	2020	2019
	€	€
Díolacháin	196,603	1,004,150
Costas Díolachán	(142,793)	(505,477)
Ollbhrabús	53,810	498,673
Tuarastail	(420,170)	(402,989)
Costais riarracháin	(22,251)	(18,122)
Glanbharrachas/(Caillteanas) don bhliaín	(388,611)	77,562
Earraí Eisceachtúla		-
Glanbharrachas/(Easnamh) don bhliaín	(388,611)	77,562

Ba ghá 3 aonad miondíola a dhúnadh mar gheall ar Covid 19 ag suíomhanna AMÉ agus d'eascair laghdú ábhartha ar ioncam Miondíola agus réadú caillteanas oibriúcháin laistigh de Mhiondíol as seo. D'foc párola AMÉ as costais tuarastail mhiondíola €420,170. Mhaoinigh Oibríochtaí Miondíola na costais siúd i mblianta roimhe seo. Laghdaíodh ioncam óna Acmhainn Féin freisin mar thoradh ar shuíomhanna AMÉ a dhúnadh.

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

4. Ioncam óna Acmhainní Féin

Is ionann ioncam óna Acmhainní Féin agus ioncam a ghintear trí shaoráidí Ard-Mhúsaem na hÉireann a ligean ar cíos i gcomhair ócáidí agus do chomhdhlácha corporáideacha, lena n-airítear an t-ioncam a ghintear ó na saincheadúnais lónadóireachta, scannánaíocht, agus cearta grianghrafníreachta agus agus macasamhlacha a dhíol.

	2020	2019
	€	€
Ioncam óna Acmhainní Féin		
Fáilteachas Corparáideach	3,820	20,098
Lónadóireacht	25,548	116,743
Scannánú	700	800
Carrpháircéайл	38,602	110,386
Cearta Grianghrafníreachta agus Macasamhlacha	15,815	14,305
Ioncam ó Imeachtaí agus Turais Threoraithe	-	21,008
Ioncam Ilghnéitheach	21,075	1,833
	105,560	285,174
Caiteachas ar a Acmhainní Féin		
Fógraíocht agus Margaíocht	(3,482)	(5,355)
Sainchomhairleoireacht - Máistirphleanáil	(2,625)	(797)
Costais Taispeántais	-	-
Costais Eile	457	(31,832)
	(5,650)	(37,984)
Caiteachas Iomlán		
Glanioncam óna Acmhainní Féin	99,910	247,190

	2020	2019
	€	€
5. Ioncam Eile		
Ioncam ó thionscadail	69,501	52,138
Urraíocht taispeántas	157,753	-
Tabhartais	37,143	145,281
	264,397	197,419

	2020	2019
	€	€
6. Costais Chóiríochta eile		
Teicneolaíocht Faisnéise	317,154	504,622
Taisteal agus Cothú	45,829	88,607
Costais Bhóird	9,452	8,257
Foireann agus Sainchomhairleoireacht ar Conradh	267,811	237,429
Riarachán Ginearálta	108,400	484,534
Costais Oiliúna	119,056	93,275
Costais Acmhainní Daonna	55,150	81,583
Páipéarachas agus Soláthairtí Oifige	5,301	11,061
Táillí Iniúchta	30,000	29,600
Iniúchóireacht Inmheánach	23,205	12,755
Méadú/(Laghdú) ar Éilimh a Sholáthar	(32,938)	128,393
Brabús/Cailteanas ar shócmhainní seasta a dhiúscairt	-	74
Muirear Dímheasa	269,335	297,154
Teileachumarsáid	102,694	90,950
	1,320,449	2,068,296

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

7. Costais éadála, bainistíochta agus taispeána bailiúchán	2020	2019
Caiteachas ar Sheirbhísí	€	€
Tacaíocht le Taispeántais	117,853	263,684
Margaíocht agus Fógraíocht	244,712	229,938
Fóntais – Téamh, Soilsíú agus Táillí Uisce	759,053	727,862
Slándáil	754,999	759,186
Cothabháil agus Glantachán	280,923	392,557
Postas agus Cumarsáid	6,942	18,172
Clár Oideachais	212,327	243,516
Iompar agus Tarlú	15,988	19,693
Comharthaíocht	-	191
Grianghráfadóireacht	8,801	8,580
Trealamh agus Soláthairtí Oifige	3,096	8,748
Cíos	550,053	455,146
Dearadh	-	891
	2,954,747	3,128,165
Caiteachas ar Bhailiúcháin		
Imscrúduithe/Taighde	17,699	11,333
Leabharlann	53,123	47,971
Oibreacha Caomhnaithe	15,018	15,342
Foilseachán Acadúla	70,253	39,862
Cartlanna/Cáipéisíocht	309,744	375,363
Soláthairtí Caomhnaithe	42,188	17,589
Stóráil	305,951	149,195
	813,976	656,655
Déantáin/Eiseamail a fháil		
Déantáin a Cheannach	75,735	115,017
Luafochartaí Aimsitheoirí	60,427	14,860
Eiseamail a Cheannach	335	3,372
Costais Ilgħnéitheacha	1,331	1,844
	137,828	135,093
Costais iomlán a bhaineann le bailiúcháin a éadáil, a chaomhnú, a bhainistiú agus a thaispeáint	3,906,551	3,919,913

8. Áitreabh Tá Coimisinéirí na nOibreacha Poiblí freagrach as soláthar seirbhísí chun na foirgnimh a thógáil agus a chothabháil (foirgnimh áitithe agus neamháitithe) atá ar léas agus/nó atá faoi úinéireacht an Ard-Mhúsaeim. Ní chuirtear fóntais san áireamh leis seo. Íocatar as na costais a bhíonn i gceist ón Vóta do Choiimisinéirí na nOibreacha Poiblí. Cuirtear na háitribh seo a leanas ar fáil ar cíos saor in aisce don Mhúsaem.

- Ard-Mhúsaem na hÉireann – Na hEalaíona Maisiúla agus Stair, Dún Uí Choileáin, Baile Átha Cliath 7.
- Ard-Mhúsaem na hÉireann – Seandálaíocht, Sráid Chill Dara, Baile Átha Cliath 2.
- Ard-Mhúsaem na hÉireann – Stair an Dúlra, Sráid Mhuirfean, Baile Átha Cliath 2.
- Ard-Mhúsaem na hÉireann – Saol na Tuaithe, Páirc an Turlaigh, Caisleán an Bharraigh, Contae Mhaigh Eo.
- Áis stórála ag an iar-Scoil Saothair ag an Daingean, Contae Uíbh Fhailí.
- Áis stórála ag Tor an Bhacaigh, Baile Átha Cliath 2.
- Áitreabh Cóirithe Bailiúchán, Béal Átha Liag, Co. Ros Comáin. Tá an áitreabh seo in úsáid agus curtha ar fáil ag Bord na Móna saor ó chíos.

Ina theannta sin, tá áitreabh sa Láirionad Acmhainní Bailiúchán i Sord, Contae Bhaile Átha Cliath, ar léas ag an Músaem (féach Nótá 13).

**ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS**
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

9. An Cuntas Caipitil

	2020	2019
	€	€
Iarmhéid amhail an 1 Eanáir	535,520	698,598
Aistriú ó/(chuig) an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Coimeádta Ioncaim		
Le ceannacháin mhaoine, gléasra agus trealaimh a mhaoiniú	243,564	134,151
Amúchadh ar aon dul le dímheas sócmhainní	(269,335)	(297,154)
An méid réadaithe ar mhaoin, gléasra agus trealamh a dhiúscairt	-	(74)
	(25,771)	(163,078)
Iarmhéid amhail an 31 Nollaig	509,749	535,520

10. Maoin, Gléasra agus Trealamh

	Trealamh	Teicneolaíocht Faisnéise	Troscán	Sócmhainní Taispeántais	2020
	€	€	€	€	lomlán
Costas nó Luacháil					
Iarmhéid Tosaigh	2,973,876	1,931,451	805,829	3,610,062	9,321,218
Breisiúcháin	21,506	209,059	-	12,999	243,564
Diúscairtí	-	-	-	-	-
Iarmhéid Deiridh	2,995,382	2,140,510	805,829	3,623,061	9,564,782
Dímheas Carntha					
Iarmhéid Tosaigh	2,908,932	1,807,047	794,911	3,274,808	8,785,698
Muirear dímheasa don tréimhse	22,716	101,902	1,905	142,812	269,335
Diúscairtí	-	-	-	-	-
Iarmhéid Deiridh	2,931,648	1,908,949	796,816	3,417,620	9,055,033
Glanluachanna Leabhar					
Iarmhéid Deiridh	63,734	231,562	9,013	205,441	509,749
Amhail an 31 Nollaig 2019	64,943	124,404	10,918	335,254	535,520

Úsáideann Ard-Mhúsaem na hÉireann talamh agus foirgnimh, ar leis an Stát iad agus a ndéanann Coimisinéirí na nOibreacha Poiblí cothabháil orthu, saor in aisce.

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

Sócmhainní Seasta: Comparáidí leis an mBliain Roimhe
2019

Maoin, Gléasra agus Trealamh	2019				
	Trealamh €	Teicneolaíocht Faisnéise €	Troscán €	Sócmhainní Taispeántais €	lomlán €
<u>Costas nó Luacháil</u>					
Iarmhéid Tosaigh	2,958,807	1,959,114	796,803	3,534,085	9,248,809
Breisiúcháin	22,928	26,220	9,025	75,977	134,151
Diúscairtí	(7,860)	(53,883)	-	-	(61,742)
Iarmhéid Deiridh	2,973,876	1,931,451	805,829	3,610,062	9,321,217
<u>Dímheas Carntha</u>					
Iarmhéid Tosaigh	2,893,960	1,751,067	793,833	3,111,351	8,550,211
Muirear dímheasa don tréimhse	22,832	109,788	1,077	163,457	297,154
Diúscairtí	(7,860)	(53,808)	-	-	(61,668)
Iarmhéid Deiridh	2,908,932	1,807,047	794,911	3,274,808	8,785,698
<u>Glanluachanna Leabhar</u>					
Iarmhéid Deiridh an 31 Nol 2019	64,943	124,404	10,918	335,254	535,520
Amhail an 31 Nollaig 2018	64,847	208,047	2,970	422,734	698,598

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

11. Infhlátais	2020	2019
	€	€
Réamhfhíocaíochtaí	229,770	289,781
Cuntais Infhlála	3,967	70,823
Scéimeanna Fostaithe (Pas Taistil etc.)	7,755	(848)
	<u>241,491</u>	<u>359,755</u>

12. Suimeanna Iníoctha	2020	2019
	€	€
Creidiúnaithe: Suimeanna atá dlite laistigh de 1 bhliain		
Creidiúnaithe Trádála	60,791	50,450
Soláthar Éileamh	231,682	383,337
Fabhruithe	567,724	887,934
Fabhrú Pá Saoire	276,654	110,743
CBL	3,236	67,330
Asbhaintí párola:		
ÍMAT/ÁSPC	188,053	183,169
Eile	-	-
	<u>1,328,140</u>	<u>1,682,963</u>

13. Ceangaltais Léasa

Tá ceangaltais de €650,000 (2017: €650,000) ar AMÉ infiochta laistigh den chéad dá mhí dhéag atá romhainn ar oibleagáid chíosa 20 bliain le haghaidh Lárionad Acmhainní na mBailiúchán i Sord, Co. Bhaile Átha Cliath, ar léas a thosaigh an 17 Meán Fómhair 2010. Tá Lárionad Acmhainní na mBailiúchán i Sord foligthe le AMÉ ar chíos bliantúil de €1,000,000 ó Oifig na nOibreacha Poiblí. Soláthraíonn Coimisinéirí na nOibreacha Poiblí fóirdheontas bliantúil €350,000.

Ríomhadh gurbh é glancheangaltas bliantúil AMÉ i ráitis airgeadais 2019 €510,000 don chéad bhliain, asbhaint €140,000 san áireamh a bhaineann le foligean le Seirbhís na Séadchomharthaí Náisiúnta. I gcás níos déanaí ná bliain amháin, ríomhadh gurbh é an glancheangaltas €860,000, arb é sin an cíos ionmlán bliantúil €1,000,000 lúide an tsuim €140,000 don fholigean. Ar mhaithe le soiléireacht agus cruinneas níos fearr, ríomhtar gurb é glancheangaltas bhliantúla AMÉ, de réir ráitis airgeadais 2020 €650,000 sa bhliain, faoi mar a shonraítear san alt thusa.

Faoi gcomhaontú léasa, bhí athbhreithniú cíosa cúig bliana le déanamh an 17 Meán Fómhair 2020 agus tá idirbheartaíocht ar bun faoi láthair leis an gcíos a ghearrfar amach anseo ar an Lárionad a dheimhniú. Cuimsítear sna Ráitis Airgeadais don bhliain reatha meastachán don mhéadú ar an gcíos don tréimhse go dtí an 31 Nollaig 2020 ar feitheamh an idirbheartaíocht a chur i gcrích.

Seo a leanas na híocaíochtaí íosta léasa ionmlána amach anseo faoi léasanna oibriúcháin dochealaithe:

	2020	2019
	€	€
Tráth nach déanaí ná Bliain Amháin	650,000	510,000
Níos déanaí ná Bliain Amháin ach tráth nach déanaí ná Cúig Bliana	2,600,000	3,440,000
Níos déanaí ná Cúig Bliana	3,063,041	4,912,603
	<u>6,313,041</u>	<u>8,862,603</u>

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

14. Tuarastail

	2020		2019	
	Oibríochtaí an Mhúsaem €	Siopaí an Mhúsaem €	Oibríochta í an Mhúsaem €	Siopaí an Mhúsaem €
a) Sochair Fostaithe Chomhiomlána Sochair ghearrthéarmacha foirne	7,024,376	381,957	6,711,848	365,217
Sochair foirceanta Ranníocaíocht Fostóra le Leas Sóisialach	703,599	38,212	653,573	37,772
	7,727,975	420,169	7,365,421	402,989

b) Sochair ghearrthéarmacha foirne

	€	€	€	€
Bunphá	6,862,649	368,891	6,544,554	348,553
Ragobair	13,328	9,064	11,411	12,190
Liúntais	148,399	4,002	155,883	4,473
	7,024,376	381,957	6,711,848	365,216

c) Sochair foirceanta

	€	€	€	€
Sochair foirceanta a gearradh ar I&E	-	-	-	-
	-	-	-	-
	-	-	-	-

Tuairisciú Fhoireann an Mhúsaem

	2020	CLA	2019	CLA
Foireann an Mhúsaem a fostáodh	158	151.00	154	148.09
Miondíol an Mhúsaem agus Foireann a Acmhainní Féin	16	12.65	18	14.25
FOIREANN IOMLÁN a Fostaíodh	174		172	

CLE * Poist Choibhéise Lánaimseartha

Ba é líon ionlán na foirne a bhí fostaithe amhail an 31 Nollaig 2020 158 (2019: 154). Áiríodh leis seo 151 croíphost coibhéise lánaimseartha (2019: 148).

Ba é líon poist Mhiondíola an Mhúsaem agus a Acmhainní Féin an 31 Nollaig 2020 16 (2019: 18). Cuimsíodh ann seo 12.65 croíphost coibhéise lánaimseartha (2019: 14.25).

d) An Príomhphearsanra Bainistíochta

Is éard atá sa phbainistíochta consist an Stiúrthóir, Ceann na mBailiúchán agus na Foghlama agus Ceann na nOibríochtaí. Tá Ceann na mBailiúchán ar shos gairme faoi láthair ó mhí Feabhra 2019. Ceapadh an Ceann Bailiúchán agus Foghlama Gníomhach reatha in Aibreán 2019.

Leagtar amach thíos luach ionlán shochair na bhfostaithe i measc an phríomhphearsanra bainistíochta:

	2020	2019
	€	€
Tuarastal	272,024	206,112
Liúntais	20,303	5,368
	292,327	211,480

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

Ní áirítear leis seo luach na sochar scoir a tuilleadh sa tréimhse. Comhaltaí de scéim aoisliúntais le sochar sainithe na hearnála poiblí iad an príomhphearsanra bainistíochta agus ní sháraíonn a dteidlíochtaí ina leith sin téarmaí scéim pinsin seirbhíse samhla na hearnála poiblí.

Is iad teidlíochtaí aoisliúntais an Stiúrthóra teidlíochtaí caighdeánacha scéim pinsin samhla na hearnála poiblí le sochar sainithe agus ní sháraíonn na teidlíochtaí ina leith sin téarmaí scéim pinsin seirbhíse samhla na hearnála poiblí.

e) Tuarastal agus Sochair an Stiúrthóra	2020	2019
	€	€
Bunphá	114,590	104,935
Sochar comhchineaíl	-	-
	114,590	104,935
Thabhaigh Stiúrthóir an Mhúsaeim na costais seo a leanas i rith 2020	2020	2019
	€	€
Costais an Stiúrthóra	1,942	3,267
	1,942	3,267

15. Costais Sochair Scoir

a) Anailís ar na costais iomlána sochar scoir a gearradh ar an Ráiteas ar loncam agus Caiteachas agus Cúlchistí loncaim Coimeádta

	2020	2019
	€	€
Costas Seirbhíse Reatha	2,540,000	1,900,000
Ús ar dhliteanais na scéime le sochar sainithe	685,000	1,100,000
Ranníocaíochtaí Fostaí	(326,251)	(306,130)
	2,898,749	2,693,870

b) Sócmhainn larchurtha Chistithe do Phinsin

Aithníonn AMÉ suim €68,950,000 (2019: €66,500,000) mar shócmhainn a chomhfhreagraíonn don dliteanas sochair scoir neamhchistithe iarchurtha ar bhonn roinnt imeachtaí roimhe seo. Áirítear leis na himeachtaí seo, an bonn reachtúil le bunú na scéime sochair scoir agus an beartas agus an cleachtas atá i dtaca le sochair scoir seirbhíse poiblí a chistiú, lena n-áirítear ranníocaíochtaí ag fostaithe agus an próiseas bliantúil meastachán. Níl aon fhianaise ag AMÉ nach leanfaidh an beartas cistithe seo chun íoc as na suimeanna siúd faoi mar a bhíonn siad dlite i gcomhréir leis an gcleachtas reatha.

c) Glanchistiú larchurtha do Shochair Scoir

Ba é seo a leanas an glanchistiú iarchurtha le haghaidh sochair scoir a aithnítear sa Ráiteas ar loncam agus Caiteachais agus Cúlchistí loncaim Coimeádta:

	2020	2019
	€	€
c) Glanchistiú larchurtha do Shochair Scoir		
Cistiú atá inghnóthaithe maidir le costais sochar scoir na bliana reatha	3,225,000	(3,000,000)
Deontas stáit a úsáideadh chun Sochair Scoir a íoc	(832,907)	(941,433)
	2,392,093	2,058,567

B'ionann an tsócmhainn chistithe iarchurtha le haghaidh sochair scoir amhail an 31 Nollaig 20 agus €68,950,000 (2019: €65,500,000).

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

d) Gluaiseacht ar ghlanoibleagáidí sochar scoir le linn na bliana airgeadais	2020	2019
	€	€
Glanoibleagáid sochar scoir amhail an 1 Eanáir	(66,500,000)	(55,500,000)
Costas Seirbhíse Reatha	(2,540,000)	(1,900,000)
Costais Úis	(685,000)	(1,100,000)
(Caillteanas)/gnóthachan achtúireach ar thaithí	1,463,000	1,844,000
(Caillteanas)/gnóthachan achtúireach ar thaithí	(1,521,000)	(10,785,000)
Pinsean a focadh sa bhliaín	832,907	941,000
	(68,950,093)	(66,500,000)

e) Cur Síos Ginearálta ar an Scéim

Socrú pinsin tuarastail deiridh le sochar sainithe is ea an phríomhscéim pinsin atá á feidhmiú ina sainítear sochair agus ranníocaíochtaí agus tagairt á déanamh do rialacháin reatha na scéime “samhla” earnála poiblí.

Soláthraíonn an scéim pinsean (an t-ochtódú cuid sa bhliaín seirbhíse), aisce nó cnapshuim (trí ochtódú cuid sa bhliaín seirbhíse) agus pinsin chéile agus leanaí. Is í gnáthaois scoir comhalta a mbreithlá 65 bliain, agus tá teidíocht ag comhaltaí atá i gcomhaltaí ó thréimhse roimh 2004 dul ar scor gan laghdú achtúireach a chur i bhfeidhm ó aois 60.

Tagann méadú ar phinsin, de ghnáth, faoi réir fhaomhadh an Aire, ar aon dul le méaduithe ábhartha ar phá atá infheidhme maidir leis an bhfoireann atá ag fónamh. Bíonn na méaduithe siúd pinsin éifeachtach ó na dátaí céanna a bhíonn na méaduithe ar phá éifeachtach.

Leanfar ar aghaidh le sochair phinsin a foc as an vóta le haghaidh Aoisliúntas agus Liúntais Scoir i leith baill fairne a chuaigh ar scor roimh an dáta bunaithe, an 3 Bealtaine 2005.

Íocfar sochair phinsin i leith baill fairne a chuaigh ar scor tar éis an dáta bunaithe iníocha, de réir an Achta um Fhorais Chultúir Náisiúnta, 1997 agus tá siad iníocha ag Ard-Mhúsaem na hÉireann. Tá soláthar déanta sna ráitis airgeadais seo i gcomhair na gcostas sin.

I gcás fostaithe a thosaigh ag oibriú san earnáil phoiblí tar éis an 1 Eanáir 2013, tá Scéim Pinsin Aonair na Seirbhíse Poiblí i bhfeidhm.

Is Scéim Pinsin le Sochar Sainithe ar Meán i gcaitheamh na Gairme í an Scéim Seirbhíse Poiblí Aonair. Tá sochair scoir mar bhall den Scéim bunaithe go príomha ar chéatadán de thuilleamh inphinsin i rith na tréimhse gairme sa tseirbhís phoiblí.

I gcás gach tréimhse pá ina ndéantar ranníocaíochtaí leis an Scéim, beifear ag cur leis an méid i dtreo sochair scoir. Is é ionlán na suimeanna seo ag tráth an scoir, roinnt coigeartuithe san áireamh le haghaidh méaduithe ar bhoilsciú do na suimeanna a tuilleadh ní ba luaithe sa ghairm bheatha, a dhearbháonn cé mhéad a bheidh sna sochair scoir.

Is é an gnáthaois scoir faoin Scéim an aois chéanna leis an aois ar ar féidir le fostaithe an Pinsean Stáit (Ranníocach) a éileamh ón Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí. Is é an aois scoir nua uasta d'hostaithe ar comhaltaí den Scéim Pinsin Aonair iad 70 bliain.

Bunaíodh an luacháil a úsáideadh do noctadh FRS102 ar luacháil ionlán achtúireach an 30 Meitheamh 2020 a rinne achtúire cálithe agus riachtanais FRS á gcur san áireamh chun measúnú a dhéanamh ar dhliteanais scéime an 31 Nollaig 2020.

ARD-MHÚSAEM NA HÉIREANN
NÓTAÍ LEIS NA RÁITIS AIRGEADAIS
AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

Ba iad seo a leanas na príomhthoimhdí achtúireacha:	2020	2019
Ráta Lascaine	0.8%	1%
Ráta an Mhéadaithe ar Thuarastail	2.50%	2.25%
Ráta an Mhéadaithe ar Phinsin á n-foc	2%	2.25%
Ráta Boilscithe	1.75%	1.75%

Cuireann an bonn mortlaíochta a glacadh feabhsúcháin ar ionchas saoil le himeacht ama san áireamh. Léirítear sa tábla thíos an t-ionchas saoil le haghaidh comhaltaí atá 65 bliain d'aois in 2020 agus 2039.

An bhliaín a bhaintear aois 65 amach	2020	2040
Ionchas saoil (blianta) – fir	21.7	24.0
Ionchas saoil (blianta) – mná	24.1	26.1

16. Fardal Miondóiola	2020	2019
Déantar stoic a luacháil ar mhodh an mheánchostais.	€	€
Stoic Shiopa	303,561	256,307
Cúlchiste Difheidhmeachta Stoic Shiopa	(84,949)	(59,628)
	<u>218,612</u>	<u>196,679</u>

17. Sócmhainní Oidhreachta

Faoi mar a dtugtar cuntas air i mBeartas Cuntasaíochta 1(d),ní chuirtear luach Bhailiúcháin an Mhúsaem san áireamh sa Ráiteas ar an Stáid Airgeadais. Aithníonn an Músaem gur leis an Stát na sócmhainní oidhreachta faoi Alt 4 den Dublin Science and Art Museum Act, 1877, agus gurb é an Músaem caomhnóir na sócmhainní oidhreachta seo faoi fhorálacha an Acharta um Fhorais Chultúir Náisiúnta, 1997.

(a) Cineál agus scála an bhailiúcháin

Déanann ceithre rannán bailithe ar leith coimeádaíocht ar bhailiúchán Ard-Mhúsaem na hÉireann:

Rannán Sheaniarsmaí na hÉireann

Is é an Músaem an príomhstór náisiúnta do sheaniarsmaí na hÉireann, ag síneadh ón ré Mhéisilteach ar aghaidh go dtí deireadh na Meánaoise.

Bunaithe ar bhailiúcháin a chuir Cumann Ríoga Bhaile Átha Cliath agus Acadamh Ríoga na hÉireann i dtoll a chéile ag deireadh na 18ú haoise agus na 19ú haoise, tá méadú as cuimse tagtha ar na bailiúcháin seandálaíochta le céad bliain anuas agus tá anois níos mó ná dhá mhilliún réad iontu. Tá méid, éagsúlacht agus cáillfacht shuntasach ag baint leis an mbailiúchán: aithnítear go bhfuil tábhacht idirnáisiúnta le réimsí ar leith de – na bailiúcháin réamhstaire óir; miotalóireacht eaglasta agus ornáidí pearsanta na luath-meánaoise; agus bailiúchán Lochlannach Bhaile Átha Cliath.

Meastar gur maoin de chuid an Stáit iad aon réada seandálaíochta a fhaightear in Éirinn faoi théarmaí Achtanna na Séadchomharthaí Náisiúnta, 1930 go 2004 – lena n-áirítear iad siúd a fhaightear le linn tochailtí seandálaíochta. Tá an bailiúchán lárnoch ag fás go tapa i gcaitheamh an ama, de bharr fionnachtana a fuarthas de thimpiste agus tochailtí móra seandálaíochta araon.

ARD-MHÚSAEM NA HÉIREANN NÓTAÍ LEIS NA RÁITIS AIRGEADAIS AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

Tá bailiúcháin shuntasacha i seilbh an Rannáin de réada Clasaiceacha agus Éigipteacha mar aon le bailiúchán beag de sheaniarsmaí Eorpacha. Bailíodh bailiúcháin Eitneagrafaíocha an Rannáin go príomha sa tréimhse idir 1760 agus 1914 agus léiríonn siad réimse cultúr éagsúil. Tá ábhar ón bPolainéis, ón Meilinéis, ón Micrinéis, ó Mheiriceá Thuaidh agus Theas, Iarthar agus Deisceart na hAfraice agus ó Dheisceart agus Oirthear na hÁise sna bailiúcháin.

An Rannán Ealaíne agus Tionscail

Léirítear i mbailiúcháin an Rannáin seo na healaíona Éireannacha maisiúla agus feidhmeacha (gloine, ceirmeacht, troscáin agus gréithe airgid ina measc) mar aon le stair eacnamaíoch, shóisialta, thionsclaíoch, pholaitiúil agus mhíleata na hÉireann le trí chéad bliain anuas. Tá méid suntasach ábhar a léiríonn Éirí Amach na Cásca 1916 agus imeachtaí polaitiúla agus sóisialta ina dhiaidh sin i seilbh an Rannáin. Coimeádtar ann freisin bailiúcháin d'Ealaíona Maisiúla na hÉireann, na hEorpa agus an Oirthir, a thugann tuiscint ar dhearadh agus cultúr idirnáisiúnta agus mar a bhaineann siad le hÉirinn. Meastar go bhfuil 150,000 réad sna bailiúcháin Ealaíne agus Tionscail.

Rannán Shaol na Tuaithe

Léirítear i mbailiúcháin an Rannáin seo saol traidisiúnta na hÉireann, ina bhfuil béim ar leith ar shaol tuaithe na hÉireann. Tá réada san áireamh a bhaineann le talmhaíocht, le hiascaireacht, agus le sealgaireacht, le héadaí, le haitireacht, le troscán dúchasach, le ceirdeanna agus ceardaíocht, le hiompar, le spóirt agus fóillíocht, le reiligiún, le miotalóireacht bhaile agus le hábhar a bhaineann le bia, le gloine, le ceirmeacht, le tuí, le féar agus le caoladóireacht, le hoideachas, le ceol, le nósanna féilire agus le gníomhaíocht thráchtála. Tá timpeall 35,000 réad ann.

Nuair a osclaíodh Ard-Mhúsaem na hÉireann – Saol na Tuaithe, in 2001 bronnadh ionad nua ar Rannán Shaol na Tuaithe ag Teach Pháirc Thurlaigh lasmuigh de Chaisleán an Bharraigh, Contae Mhaigh Eo. Aistríodh an chuid is mó de bhailiúcháin Shaol na Tuaithe ann, cé go bhfuil roinnt díobh fós faoi stóráil sa Daingean i gContae Uíbh Fhailí agus táthar á n-alstriú go dtí an Láirionad Acmhainní Bailliúchán i Sord, Co. Bhaile Átha Cliath.

Rannán Stair an Dúlra

Tugann an Rannán seo cúram do bhailiúcháin an Stáit sna disciplíní zó-eolaíochta, feithideolaíochta agus geolaíochta. (Aistríodh bailiúcháin luibheolaíocha an Mhúsaeim go dtí Garraithe Náisiúnta na Lus in 1970). Tá tuairim is dhá mhilliún eiseamal sna bailiúcháin. Is é an bailiúchán feithidí an bailiúchán is mó, ó thaobh lín de, a bhfuil tuairim is leath na n-eiseamal ar fad ann. Cnuasaíodh na bailiúcháin seo in imeacht tréimhse dhá chéad bliain. Is i gCumann Ríoga Bhaile Átha Cliath (an RDS) a bhí na fréamhacha ba luarthe den mhúsaem nuair a thosaigh siad ag bailiú eiseamal san 18ú haois. Úsáideann an fhoireann agus cuairteoirí taighde na bailiúcháin mar acmhainn thagartha agus tá ról tábhachtach acu maidir le heiseamail a aithint, ar nós lotnaidí, a bhféadfadh tionchar ollmhór eacnamaíochta a bheith acu.

(b) Beartas an Ard-Mhúsaeim i leith réada a fhaigtear, caomhnaithe, bainistiú agus diúscartha

Faoi théarmaí an Acta um Fhorais Chultúir Náisiúnta, 1997(Alt 11 (1)) “is éard a bheidh i bpriomhfheidhmeanna Bhord an Mhúsaeim an bailiúchán de réada oidhreachta músaem a chothabháil, a bhainistiú, a rialú, a chosaint, a chaomhnú, a thaifeadadh, taighde a dhéanamh orthu, agus cur leo ar mhaithle le leas an phobail agus chun eolas maidir leis an saol daonna in Éirinn, stair dhúlra na hÉireann, agus caidrimh na hÉireann le tortha eile i ndáil leis na gnéithe seo a mhéadú agus a leathadh laistigh agus lasmuigh den Stát.”

Réada a fhaigtear – Nuair a chuirtear san áireamh sainchúram náisiúnta Ard-Mhúsaeim na hÉireann, go ginearálta, beidh tréith amháin nó na tréithe ar fad seo a leanas ag na réada a bheidh le sealbhú:

- Tábhacht náisiúnta a bheith leo
- A bheith oriúnach lena gcur ar taispeáint

- Is féidir iad a úsáid le haghaidh taighde nó i réimse an oideachais
- Déantán a lónfaidh bearna sa bhailiúchán.

Ní dhéanfaidh an Músaem aon réad nó eiseamal a shealbhú cibé acu trí cheannach, bronntanas, tiomnú nó malartú ach amháin i gcás gur deimhin leis an mbord rialaithe nó leis an oifigeach freagrach go bhféadfadh an Músaem teideal bailí a fháil don réad atá i gceist, thar ceann an Stáit, agus go háirithe, nach bhfuarthas é i dtír a thionscainmh nó nár easpórtáladh as an tís sin é (nó as aon tís idirmheánach a bhféadfadh go raibh úinéireacht dhlíthiúil ar an réad inti) de shárú ar dhlíthe na tíre sin. (Chun críocha na míre seo, is ‘tís thionscainmh’ í Éire chomh maith). Déanfar doiciméadú ar gach réad a fhaightear de réir dhea-chleachtas an mhúsaeim.

ARD-MHÚSAEM NA HÉIREANN

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

Caomhnú - Tá beartas caomhnaithe an Mhúsaeim bunaithe ar mheascán de chaomhnú coisctheach agus de chaomhnú leasúcháin, iad araon ceaptha chun a chinntíú go ndéanfar bailiúcháin an Mhúsaeim a chaomhnú. Ba chóir measúnuithe caomhantais a dhéanamh ar dtús ar nithe a bhféadfadh go ndéanfaí sealbhú orthu, sula nglactar i seilbh iad, sula bhfaightear ar iasacht iad nó sula gcuirtear ar taispeáint iad, agus ba chóir faireachán a dhéanamh ar bhaill na réad agus na n-eiseamal atá sna bailiúcháin. Níor chóir bailiúcháin a choinneáil ach i seomraí nó i bhfoirgnimh a bhfuil a struchtúr slán agus inar féidir dáláí timpeallachta cuí a choimeád i gcomhair na réad atá i gceist.

Bainistíocht – Tá Tionscadal Fardail bailiúchán ar bun chun doiciméadú a dhéanamh ar líon measta ceithre mhiliún réad agus eiseamal. Meastar gurb é an líon réad óna dteastaíonn iontrálacha aonair fardail ag 789,000. Déanfar taifeadadh grúpa ar bhailliúcháin taighde níos mó ná sin. Is ionann sin agus thart ar 900,000 taifead réada. In 2018, rinneadh 11,022 taifead san ionlán a bhailíochtú, rud a d'fhág gurbh ionann líon ionlán na dtaifead bailíochtaithe ó cuireadh túis leis an tionscadal agus 684,693.

Diúscairt - Sular féidir beart diúscartha a dhéanamh, caithfear a chinntíú nach bhfuil an réad/na réada lena mbaineann sealbhaithe nó díshealbhaithe. Is ar an mBord atá an fhreagracht seo agus é ag gníomhú ar chomhairle an Stiúrthóra agus baill foirne ghairmiúla. Níl an fhreagracht seo ar choimeádaí an bhailliúcháin, ag gníomhú dó ná di as nó aisti féin, cinneadh a dhéanamh eiseamal nó réad a dhiúscairt, cibé acu trína mhalartú, trína dhíol, trí bhrontanas a dhéanamh nó trína dhíothú (i gcás réad a bhfuil an iomarca damáiste déanta dó chun é a úsáid).

Déantar cur síos ar an nós imeachta maidir le diúscairtí i gcás réada seandálaíochta, ar leis an Stát iad, i leasú ar *Acht na Séadchomharthaí Náisiúnta (Leasú), 1994*, san *Acht um Fhorais Chultúir Náisiúnta, 1997*(Alt 68 (2)) mar a leanas:

“... féadfaidh an Stiúrthóir, dá rogha féin, más é a thuairim nó a tuairim nach bhfuil tábhacht leordhóthanach seandálaíochta nó stairiúil leis an réad chun gur cóir don Stát é a choinneáil, an réad a dhiúscairt ar cibé modh is cuí dar leis ná léi.”

Ina theannta sin, sonraítear san alt céanna den Acht:

“I gcás go dtagann réad seandálaíochta i seilbh an Stáit agus gurb é tuairim an Stiúrthóra gur mó an tábhacht áitiúil atá leis an réad ná tábhacht náisiúnta, féadfaidh an Stiúrthóir an réad a chur faoi chúram músaem ainmnithe.”

Luaitear ann ina theannta sin:

“Maidir le réad seandálaíochta a cuireadh faoi chúram músaem ainmnithe ... ní dhéanfar é a dhiúscairt seachas ar mhodh aistrithe faoi chúram músaem ainmnithe eile ná faoi chúram Ard-Mhúsaem na hÉireann”.

Úsáidfear aon airgead a gheobhaidh an músaem de thoradh réada a dhiúscairt chun réada a shealbhú le go gcuirtítear leis na bailiúcháin iad chun tairbhe do na bailiúcháin.

18. Soláthar d'Éilimh

Taifeadtar sna ráitis airgeadais soláthar le haghaidh éileamh ag deireadh na bliana méid €231,682 (2019: €383,377) maidir le 3 éileamh um dhlíteanas poiblí agus 2 éileamh um dhlíteanas fostóra atá á láimhseáil ag an nGníomhaireacht um Éilimh ar an Stát thar ceann Ard-Mhúsaem na hÉireann.

De réir Mír 21 de FRS 102, nochtar na méideanna seo a leanas i ndáil leis an soláthar le haghaidh soláthar éileamh ag deireadh na bliana:

	2020 €	2019 €
Soláthar an 1 Eanáir	383,377	322,019
Glanmhéadú/(Glanlaghdú) ar Sholáthar	(15,057)	128,335
Suimeanna a d'íoc AMÉ	<u>(136,638)</u>	<u>(66,977)</u>
Soláthairtí an 31 Nollaig	<u>231,682</u>	<u>383,377</u>

ARD-MHÚSAEM NA HÉIREANN

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

AN BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2020

19. Teaghais

Ní dhéantar soláthar d'aon teaghais sna Ráitis Airgeadais.

20. Imeachtaí i ndiaidh an dáta tuairiscithe

Bhreithníogh na Stiúrthóirí an tionchar a bhí ag ráig COVID-19 ar oibríochtaí an Mhúsaeim. Tá na Stiúrthóirí sásta leis an luach a luaitear leis na hearraí stoic agus leanfaidh siad ag déanamh monatóireachta ar thionchar na ráige ar oibríochtaí an Mhúsaeim. Tá na Stiúrthóirí sásta go leanfaidh an Músaem ag oibriú don todhchaí intuartha.

Bunaítear seo ar athbhreithniú ar Thuartha Airgid Thirim agus ar phleanáil Buiséid don tréimhse chuntasaíochta. Déanann an Coiste Iníúchóireachta agus Riosca athbhreithniú rialta ar na Cuntais Bhainistíocha chun comhairle agus nuashonrú a thabhairt don Bord maidir le staid Airgeadais Ard-Mhúsaem na hÉireann.

21. Nochtadh Páirtí Ghaolmhair

Níl aon idirbhearta eile ann le páirtithe gaolmhara.

Is éard atá sa phbainistíochta consist an Stiúrthóir, Ceann na mBailiúchán agus na Foghlama agus Ceann na nOibríochtaí. Ceapadh Ceann na nOibríochtaí i mí Dheireadh Fómhair 2019. Tá Ceann na mBailiúchán ar shos gairme faoi láthair ó mhí Feabhra 2019. Ceapadh an Ceann Bailiúchán agus Foghlama Gníomhach reatha i Mártá 2019.

B'ionann an cúiteamh iomlán a íocadh leis an bpríomhphearsanra bainistíochta agus €292,327 (2019: €211,480).

22. Faomhadh na Ráiteas Airgeadais

D'fhaomh an Bord na Ráitis Airgeadais an

Dáta: