

An tÚdarás Rialála um Atáirgeadh Daonna Cuidithe

Assisted Human Reproduction Regulatory Authority

Annual Report and Financial Statements 2025

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Chairperson's Statement

I am pleased to present the Annual Report for 2025 of the Assisted Human Reproduction Regulatory Authority ("the AHRRA"), the first such report of the Authority. While this report records the relatively short period of time the Authority was in its first few months of existence, the establishment of the AHRRA begins a journey to ensure there is essential regulatory oversight in this important part of the health service.

I was honoured that the Minister for Health appointed me as the first chairperson of the Board of the AHRRA. I hope myself and my fellow Board members can make a significant and valuable contribution to this new State agency dedicated to overseeing the governance and regulation of assisted human reproduction services and research in Ireland.

I also congratulate my fellow Board members on their appointments and I am grateful to them for agreeing to take on this very important task. Establishing a new State agency is not an easy task and we have worked with enthusiasm and dedication in putting in place the critical building blocks for effective Board operation.

As the first Chairperson of the Board of this new State agency, I see my role as ensuring that the AHRRA puts in place appropriate policies, systems and processes necessary to ensure that the AHRRA operates in accordance with the Code of Practice for the Governance of State Bodies. The governance arrangements we are required to put in place will be designed to provide robust oversight and clear lines of responsibility, not just within the AHRRA itself, but also in our interactions with the Minister for Health and her department, with the relevant Oireachtas Committees and with our many external stakeholders in the sector.

Secondly, the Board is required to prioritise fulfilling the statutory mandate provided for the AHRRA in the Act and appointing a CEO will be crucial to achieving this. We are nearing the end of a recruitment campaign run by the Public Appointments Service and hope to appoint a CEO in the early part of 2026. Further recruitment will follow as we build a strong team in the AHRRA to deliver our statutory functions.

I would like to thank the officials in the Department for their assistance in our journey so far. I look forward to continuing to build our relationship over the term of the Board.

This is a rather unusual annual report in that the AHRRA had no staff, no systems and no processes in place during 2025. The activity of the agency in 2025 was concentrated on Board activity only. The reality is that it is going to take some time for the AHRRA to be fully operational. The new regulatory structure created by the 2024 Act is crucial to ensuring the health, wellbeing, and legal rights of children born through AHR or surrogacy, intending parents and donors. I look forward to working with the Board and executive of the AHRRA, the Department of Health and all of our stakeholders to advance the highest standards of governance in this new agency, and to delivering safe, accessible and trustworthy AHR services in Ireland.



Professor Deirdre Madden
Chairperson of the Board

About the Assisted Human Reproduction Regulatory Authority

The Health (Assisted Human Reproduction) Act 2024, signed into law on 2 July 2024, provides for the introduction of a new regulatory environment for a wide range of complex practices in respect of surrogacy and donor-assisted human reproduction procedures and practices.

The establishment of the Assisted Human Reproduction Regulatory Authority is provided for in Part 9 of the Act 2004. It is a new State agency established under Section 122 of Part 9 of the Act.

The AHRRA is a statutory, independent, evidence-based, regulatory agency. Its function will be to protect, promote and, insofar as practicable, ensure the health and wellbeing of (a) children born, or to be born, as a result of AHR treatment, (b) persons undergoing, or about to undergo, AHR treatment, and (c) intending parents.

Board of the Assisted Human Reproduction Regulatory Authority

Section 126 of the Health (Assisted Human Reproduction) Act 2024 makes provision for the membership of the Board of the Assisted Human Reproduction Regulatory Authority (“the AHRRA”). The Act provides that the AHRRA shall have a Board of 11 members as follows:

- a) a chairperson
- b) 10 ordinary members

All members of the Board are appointed by the Minister. The Act provides that the chairperson shall hold office for such period, not exceeding 4 years, from the date of appointment to the office as the Minister shall determine. Of the ordinary members of the first Board constituted under the Act, 5 members shall hold office for a period of 3 years from the date of appointment to the office, and 5 members shall hold office for a period of 4 years from the date of appointment to the office.

In accordance with the Act, the Minister for Health appointed the first chairperson and 8 ordinary members to the Board as and from 13 October 2025 as follows:

- Deirdre Madden (appointed as Chairperson for 4 years)
- David Crosby (appointed as an ordinary member for 4 years)
- Sam Doyle (appointed as an ordinary member for 3 years)
- Julie Kenneally (appointed as an ordinary member for 4 years)
- Ciara Merrigan (appointed as an ordinary member for 4 years)
- Roisin Molloy (appointed as an ordinary member for 3 years)
- Brian Tobin (appointed as an ordinary member for 4 years)
- Mary Wingfield (appointed as an ordinary member for 3 years)

Three vacancies remain on the Board and it is expected that a campaign to identify suitable candidates for appointment to fill these vacancies will occur during 2026.

Statutory Basis for the Annual Report of the Assisted Human Reproduction Regulatory Authority

On 6 October 2025, the Minister for Health signed orders

- Appointing 13 October 2025 as the day on which the following provisions of the Health (Assisted Human Reproduction) Act 2024 (No. 18 of 2024) shall come into operation:
 - o (a) Part 1, other than section 6;
 - o (b) Part 9, other than sections 124 and 151; and
 - o (c) Schedule 1.
- Appointing 13 October 2025 to be the establishment day for the purposes of the Health (Assisted Human Reproduction) Act 2024

These orders (the Health (Assisted Human Reproduction) Act 2024 (Commencement) Order S.I. No. 468/2025 and the Health (Assisted Human Reproduction) Act 2024 (Establishment Day) Order 2025 S.I. No. 469/2025) brought the AHRRA into existence as and from 13 October 2025.

Section 147. (1) of the Health (Assisted Human Reproduction) Act 2024 requires, not later than 30 April in each year, that the AHRRA shall prepare and adopt an annual report in relation to the performance of the AHRRA's functions during the immediately preceding calendar year.

Section 147.(2) requires that as soon as may be but no later than 21 days after adopting the annual report, the AHRRA shall submit a copy of the annual report to the Minister.

This Report has been produced in accordance with this statutory requirement.

Report on the performance of the AHRRA's functions during 2025

By the end of 2025, no staff have been appointed to be employees of the AHRRA. In the absence of having any employees, no activity in relation to the statutory functions of the AHRRA prescribed in legislation has been recorded. Similarly, the AHRRA is not in a position to report on operationalisation of the Authority or on the establishment of the processes and procedures to give effect to the performance of the AHRRA's functions, other than as follows.

Activity of the Board of the Assisted Human Reproduction Regulatory Authority

The Board of the AHRRA met on three occasions in the period between Establishment Day (13 October 2025) and 31 December 2025.

The Board concentrated on ensuring it was putting in place appropriate governance arrangements in the AHRRA. A programme of support was procured to ensure the Board is equipped to fulfil its key functions as described in the Code of Practice for the Governance of State Bodies, including: reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, setting performance objectives, monitoring implementation and State body performance, and overseeing major capital expenditure and investment decisions.

This programme was designed to ensure that new Board members fully understand their roles and responsibilities as members of the Board of a State agency, become familiar with the statutory framework and operational context of the AHRRA, can understand their role in effectively contributing to the governance and strategic direction of the AHRRA and are equipped to understand the role they have in complying with, and delivering the objectives of, the Code of Practice for the Governance of State Bodies.

The Board also prioritised the recruitment of a CEO, and by year-end, the campaign was nearing completion with a preferred candidate identified. It is expected that an appointment will occur in early 2026.

Attendances at Board meetings

Name	07/11/2025	05/12/2025	12/12/2026	Possible attendances	Actual attendances
Deirdre Madden	Yes	Yes	Yes	3	3
Mary Wingfield	Yes	Yes	No	3	2
Brian Tobin	Yes	No	Yes	3	2
David Crosby	Yes	Yes	Yes	3	3
Sam Doyle	Yes	Yes	Yes	3	3
Roisin Molloy	Yes	Yes	Yes	3	3
Julie Kenneally	Yes	No	Yes	3	2
Ciara Merrigan	Yes	Yes	Yes	3	3

No Committees of the Board were established during the period in question.

Financial Statements

From:

13 October 2025 (Date of Establishment)

To:

31 December 2025

General Information

For the period ended 31 December 2025

Address

Assisted Human Reproduction Regulatory Authority
C/O Bioethics Unit, Department of Health,
Block 1, Miesian Plaza,
50 - 58 Lower Baggot Street,
Dublin 2, D02 XW14

Board Members

Professor Deirdre Madden (Chairperson)
Professor David Crosby
Dr Samantha Doyle
Dr Julie Kenneally
Ms Ciara Merrigan
Ms Roisin Molloy
Dr Brian Tobin
Professor Mary Wingfield

Chief Executive Officer

Colm O'Leary

Governance Statement and Board Members' Report

Governance

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established by the Minister for Health on 13 October 2025 in accordance with the Health (Assisted Human Reproduction) Act 2024, under Statutory Instrument No. 468 of 2025. The Authority's purpose is to protect, promote and, insofar as practicable, ensure the health and wellbeing of children born, or to be born, because of AHR treatment, persons undergoing, or about to undergo, AHR treatment, and intending parents.

Functions of the Assisted Human Reproduction Regulatory Authority

The functions and responsibilities of the AHRRA are set out in the Health (Assisted Human Reproduction) Act 2024. Standing items considered by the Authority include:

- reports on the statutory committees
- financial reports
- performance reports
- risk register
- statistics.

Section 146 of the Health (Assisted Human Reproduction) Act requires the AHRRA to keep all proper and usual books and other records of account for all money it receives or expends. The Authority, for each financial year, causes proper accounts to be prepared for all income and expenditure, as well as the property, credits, and liabilities of the Authority.

In preparing these financial statements the Authority is required to:

- select suitable accounting policies and apply them consistently,
- make judgments 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 Authority 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 146. The maintenance and integrity of the corporate and financial information on the Authority's website is the responsibility of the Authority.

The Authority is responsible for approving the annual plan and budget. Evaluation of the performance of the Authority by reference to the annual plan and budget is a standing item for Authority meetings. The Authority is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Authority considers that the financial statements give a true and fair view of the financial performance and the financial position of the AHRRA as at 31 December 2025.

Management

The day-to-day management of the staff and administration of the AHRRA are carried out by the CEO and the senior management team. The CEO is accountable to the Authority for the performance of the functions under the Act and such other functions as may be given by the Authority.

As at 31 December 2025, the position of the inaugural CEO was vacant, and the recruitment process was ongoing. A CEO was appointed and commenced employment on 1 April 2026.

Authority Structure

Under Section 126(1) of the Act, the Board of the AHRRA shall have 11 members as follows:

- a) a Chairperson
- b) 10 Ordinary Members

All members of the Board of the AHRRA are appointed by the Minister. The Act provides that the Chairperson shall hold office for such period, not exceeding 4 years, from the date of appointment to the office as the Minister shall determine. Of the ordinary members of the first Board constituted under the Act, 5 members shall hold office for a period of 3 years from the date of appointment to the office, and 5 members shall hold office for a period of 4 years from the date of appointment to the office.

In accordance with the Act, the Minister for Health appointed the first Chairperson and 7 Ordinary Members as and from 13 October 2025.

Membership	Member	Term
Professor Deirdre Madden	Chairperson	4 years
Ms Ciara Merrigan	Ordinary	4 years
Dr Julie Kenneally	Ordinary	4 years
Professor David Crosby	Ordinary	4 years
Dr Brian Tobin	Ordinary	4 years
Ms Roisin Molloy	Ordinary	3 years
Dr Samantha Doyle	Ordinary	3 years
Professor Mary Wingfield	Ordinary	3 years

Three vacancies remain on the Board and it is expected that a campaign to identify suitable candidates for appointment to fill these vacancies will occur in 2026.

Board Meetings

The Board members met on 3 occasions in the period 13 October 2025 to 31 December 2025. The attendance of each Board member is disclosed as below

Board Members	Meetings Attended		
	7 Nov 2025	5 Dec 2025	12 Dec 2025
Professor Deirdre Madden (Chairperson)	✓	✓	✓
Ms Ciara Merrigan	✓	✓	✓
Dr Julie Kenneally	✓	x	✓
Professor David Crosby	✓	✓	✓
Dr Brian Tobin	✓	x	✓
Ms Roisin Molloy	✓	✓	✓
Dr Samantha Doyle	✓	✓	✓
Professor Mary Wingfield	✓	✓	x

Expenses

In accordance with Section 136 of the Act, Board members are entitled to receive fees and expense allowances payable by AHRRA from its own funds, in line with Category 4 of the fee schedule issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. In accordance with the One Person One Salary principle (OPOS), Board members who are public servants or public sector employees are not eligible to receive fees. As at 31 December 2025, no fees had been paid to Board members.

Membership	Stipend (€)	Expenses (€)
Professor Deirdre Madden (Chairperson)	-	1,057
Ms Ciara Merrigan	-	-
Dr Julie Kenneally	-	66
Professor David Crosby	-	-
Dr Brian Tobin	-	-
Ms Roisin Molloy	-	-
Dr Samantha Doyle	-	-
Professor Mary Wingfield	-	-
TOTAL	-	1,123

As at 31 December 2025, the Board has not established any sub-committees.

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

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

Employee short term benefits breakdown

As at 31 December 2025, the AHRRA had no employees, as the Authority was in its establishment phase. Accordingly, no employee short-term benefits were incurred during the period from the Date of Establishment (13 October 2025) to 31 December 2025. Recruitment of staff, including the appointment of a Chief Executive Officer (CEO), is ongoing and is expected to progress during 2026.

Consultancy Costs

As at 31 December 2025, no consultancy costs were incurred.

Legal Costs and Settlements

As at 31 December 2025, no legal costs or settlements were incurred.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2025
	€
• Board Members – Foreign Travel	-
• Staff Members – Foreign Travel	-
• Board Members – Domestic Travel	1,123
• Staff Members – Domestic Travel	-
Total	1,123

Hospitality Expenditure

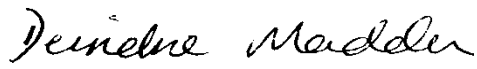
As at 31 December 2025, no hospitality expenditure was incurred.

Statement of Compliance

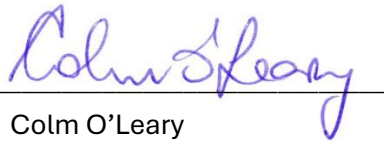
The Authority was established with effect from 13 October 2025 and is currently in its establishment phase.

It is taking steps to comply with the Code of Practice for the Governance of State Bodies and is progressing towards full compliance, which is expected to be achieved once the organisation is staffed.

On behalf of the Assisted Human Reproduction Regulatory Authority (AHRRA)



Professor Deirdre Madden
Chairperson



Colm O'Leary
CEO

Date: 13 July 2026

Statement on Internal Controls

Scope of Responsibility

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established with effect from 13 October 2025 in accordance with the Health (Assisted Human Reproduction) Act 2024. On behalf of the Authority, I acknowledge the Authority's responsibility for ensuring that an effective system of internal control is maintained and operated.

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 Board is satisfied that the systems currently in place are reasonable and appropriate, having regard to the Authority's circumstances and its establishment on 13 October 2025.

Maintaining the system of internal controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Financial Management

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established with effect from 13 October 2025.

The AHRRA had not yet established its own accounting systems or payment processing arrangements. During this initial establishment phase, the Department of Health, through its Central Finance and Accounts Unit, processed payments on behalf of the AHRRA.

During 2025, the Authority had not yet appointed any staff and, as a result, no payroll processing was required.

Information and Communication Technologies

During 2025, the Assisted Human Reproduction Regulatory Authority (AHRRA) was not operational and had not yet established ICT infrastructure or systems. The Authority intends to implement appropriate ICT infrastructure and systems upon commencement of operations.

Administrative Controls and Management Reporting

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established on 13 October 2025 and was not operational during the year. As such, it had not yet appointed a Senior Management Team or implemented administrative control and management reporting systems.

It is intended that, once operational, the AHRRA's system of internal control will be based on a framework of regular management information, administrative procedures (including segregation of duties), and a system of delegation and accountability. In particular, this will include:

- An appropriate budgeting system with an annual budget which will be reviewed regularly by the senior management team.
- Regular reviews by senior management of periodic and annual financial reports.
- A risk management system that will be fit-for-purpose.
- Clearly assigned management responsibilities, with corresponding accountability.

Risk and Control Framework

It is intended that, once operational, the AHRRA will implement a risk management system that will identify and report key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register will be put in place which identifies the key risks facing the AHRRA and will be evaluated and graded according to their significance. The register will be reviewed and updated by the Senior Management Team. The outcome will be used to plan and allocate resources to ensure risks will be managed to an acceptable level.

Ongoing Monitoring and Review

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established on 13 October 2025.

The Board members have met in 2025 to monitor establishment plans and progress.

I confirm that it is the Authority's intention to implement the following monitoring systems:

- The executive management will be established where the CEO and senior management team will conduct regular reviews of periodic and annual performance and financial reports.
- Formal procedures will be in place for the purchase of all goods and services, for approval of invoices in respect of goods and services and authorisation of payment in respect of goods and services.
- Reporting arrangements will be established at all levels where responsibility for financial management has been assigned.
- Systems will be in place to safeguard assets.

Procurement

During 2025, the Assisted Human Reproduction Regulatory Authority (AHRRA) was not operational and, accordingly, did not undertake any procurement activity. Certain services were procured on the Authority's behalf by the Department of Health. The Authority intends to develop and implement appropriate procurement procedures to ensure compliance with applicable public procurement rules and guidelines.

Internal Control Issues

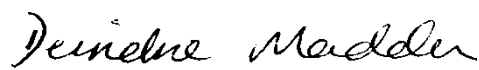
No weaknesses with internal controls were identified in relation to 2025 that require disclosure in the financial statements.

Review of Effectiveness

The Assisted Human Reproduction Regulatory Authority (AHRRA) did not conduct an external review of its system of internal control during its establishment year from 13 October 2025 to 31 December 2025.

The AHRRA plans to conduct an external review of the effectiveness of the system of internal controls when operational.

On behalf of the Assisted Human Reproduction Regulatory Authority (AHRRA)



Professor Deirdre Madden

Chairperson

Certificate of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Assisted Human Reproduction Regulatory Authority

Opinion on the financial statements

I have audited the financial statements of the Assisted Human Reproduction Regulatory Authority for the period ended 31 December 2025 as required under the provisions of section 146 of the Health (Assisted Human Reproduction) Act 2024. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Assisted Human Reproduction Regulatory Authority at 31 December 2025 and of its income and expenditure for the period ended 31 December 2025 in accordance with Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

30 July 2026

Appendix to the report

Responsibilities of Authority members

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

- the preparation of annual financial statements under section 146 of the Health (Assisted Human Reproduction) Act 2024
- 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 146 of the Health (Assisted Human Reproduction) Act 2024 to audit the financial statements of the Assisted Human Reproduction Regulatory Authority 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 Assisted Human Reproduction Regulatory Authority'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 Assisted Human Reproduction Regulatory Authority to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Income and Expenditure and Retained Revenue Reserves

For the period ended 31 December 2025

	Notes	2025 €
Income	2	25,039
Total Income		25,039
Expenditure		
Authority Members Costs	3	1,123
General Expenses	4	39,983
Total Expenditure		41,106
Surplus / (Deficit) for the period		(16,067)
Balance carried forward at 31 December		(16,067)

The Statement of Cash Flows and notes 1-9 form part of these financial statements.

On behalf of the Authority

Deirdre Madden

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Professor Deirdre Madden
Chairperson

Colm O'Leary

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Colm O'Leary
CEO

Date: 13 July 2026

Date: 13 July 2026

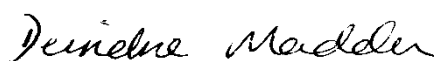
Statement of Financial Position

As at 31 December 2025

	Notes	2025
		€
Current Liabilities		
Amounts Falling Due Within 1 Year		
Payables and accruals	5	(16,067)
Net Current Liabilities		(16,067)
Total Net Liabilities		(16,067)
Reserves		
Statement of Income and Expenditure		(16,067)
		(16,067)

The Statement of Cash Flows and notes 1-9 form part of these financial statements.

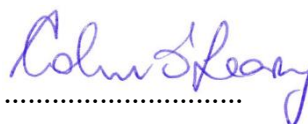
On behalf of the Authority



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Professor Deirdre Madden
Chairperson

Date: 13 July 2026



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Colm O'Leary
CEO

Date: 13 July 2026

Statement of Cash Flows

For the period ended 31 December 2025

	Notes	2025
		€
Net Cash Flow from Operating Activities		
Surplus / (Deficit) for the period		(16,067)
Increase / (Decrease) in payables		16,067
Net Cash Inflow / (Outflow) from Operating Activities		-
Net Cash Flow from Investing Activities		-
Net Cash flows from Financing activities		-
Increase / (Decrease) in Cash and Cash Equivalents		-
Cash at bank 31 December		-

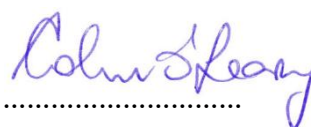
On behalf of the Authority



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Professor Deirdre Madden
Chairperson

Date: 13 July 2026



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Colm O'Leary
CEO

Date: 13 July 2026

Notes to the Financial Statements

For the period ended 31 December 2025

1. Accounting Policies

a) General

The Assisted Human Reproduction Regulatory Authority (AHRRA) was established by the Minister for Health on 13 October 2025 under the Health (Assisted Human Reproduction) Act 2024 with a head office at C/O Bioethics Unit, Department of Health, Block 1, Miesian Plaza, 50 - 58 Lower Baggot Street, Dublin 2, D02 XW14

The principal functions of the Authority, as specified in the Act, are:

- (1) to protect, promote and, in so far as is practicable, ensure the health and wellbeing of
 - a) children born, or to be born, as a result of assisted human reproduction (AHR) treatment,
 - b) persons undergoing, or about to undergo, AHR treatment, and
 - c) intending parents.
- (2) Without prejudice to the generality of subsection (1), the AHRRA may, and where required by this Act, shall, in accordance with this Act (or, where paragraph (h) or (o) is applicable, the other enactment concerned
 - a) issue licences,
 - b) amend, revoke or suspend licences,
 - c) promote and monitor compliance with this Act by the holders of licences,
 - d) establish and maintain the Database,
 - e) collect and publish, on its website and in such other media (if any) as it thinks fit, statistical information on AHR, including—
 - (i) the number of relevant donations (G) or relevant donations (E), or both, made in the State,
 - (ii) the types of relevant activities provided or undertaken by the holders of licences, and
 - (iii) the number of AHR treatments, broken down by types of AHR, provided by AHR treatment providers and their outcomes,
 - f) prepare or approve of, and publish, codes of practice for the guidance of holders of licences, including different codes in respect of different types of licence,
 - g) without prejudice to the generality of Chapter 3 of Part 11, specify in a code of practice (within the meaning of section 170) standards, including appropriate ethical standards, to be observed with the provision or undertaking of relevant activities,
 - h) perform functions, pursuant to a delegation under section 41A of the Act of 2015, imposed on the Minister under Part 2 or 3 of that Act,
 - i) approve surrogacy agreements in accordance with section 53 or 90
 - j) establish and maintain the National Surrogacy Register,

- k) consider and determine applications for the extension of the relevant storage period (G), relevant storage period (E) or relevant storage period (T) in accordance with section 40, 41 or 42, as appropriate,
- l) consider and determine applications for HLA matching (within the meaning of section 44),
- m) establish and maintain the Register of Genetic Diseases for the purposes of pre-implantation genetic testing (PGT) and sex selection (within the meaning of section 44),
- n) provide information or advice to the Minister, or make proposals to the Minister, on matters relating to the functions of the AHRRA, and
- o) perform such other functions as are imposed on it by this Act or any other enactment.

- (3) The AHRRA may, of its own volition or upon being requested to do so, provide to any person or group of persons such assistance and information as it thinks fit on any matter relating directly or indirectly to AHR.

b) Statement of Compliance

The financial statements of the Authority for the year ended 31 December 2025 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

c) Basis of Preparation

The financial statements are prepared under the accruals method of accounting and under the historical cost convention, in the form approved by the Minister for Health and in accordance with Section 146 of the Health (Assisted Human Reproduction) Act 2024.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Assisted Human Reproduction Regulatory Authority (AHRRA)'s financial statements.

d) Income

State Grant

Income shown in the financial statements under State Grants represents the amount received on a cash basis and includes amounts paid on behalf of the Authority during the year, by the Department of Health. The Department records this expenditure under a separate cost centre within Subhead E1 on its financial systems.

e) Payables

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of

future payments discounted at a market rate of interest for a similar debt instrument.

2. Oireachtas Grants

	2025
	€
Department of Health – Vote 38 – Subhead E.1.	25,039
	<u>25,039</u>
	<u><u>25,039</u></u>

3. Authority Members Costs

	2025
	€
Travel and Subsistence	1,123
	<u>1,123</u>
	<u><u>1,123</u></u>

4. General Expenses

	2025
	€
Accountancy Costs	6,544
Audit Fee	8,400
Post-Establishment Cost	25,039
	<u>39,983</u>
	<u><u>39,983</u></u>

5. Payables and Accruals

	2025
	€
Accruals	16,067
	<u>16,067</u>
	<u><u>16,067</u></u>

As at year end, accruals relate primarily to travel and subsistence costs and professional fees incurred during the Authority's establishment phase.

6. Related Party Disclosures

Key management personnel of the Assisted Human Reproduction Regulatory Authority (AHRRA) comprise the members of the Authority. As at 31 December 2025, Board members incurred expenses amounting to €1,123 (Note 3). No Authority members' fees had been paid or incurred, as the Authority was in its establishment phase.

The Authority has adopted procedures in accordance with the guidelines issued by the Public Expenditure, Infrastructure, Public Service Reform and Digitisation in relation to the disclosure of interests by Authority members and these procedures have been adhered to in the period. There were no transactions in the period in relation to the Authority's activities in which an Authority member had any beneficial interest.

7. Premises

The Assisted Human Reproduction Regulatory Authority (AHRRA)'s head office is at C/O Bioethics Unit, Department of Health, Block 1, Miesian Plaza, 50 - 58 Lower Baggot Street, Dublin 2, D02 XW14.

8. Contingent Liabilities

The Assisted Human Reproduction Regulatory Authority (AHRRA) has no contingent liabilities at the financial period end.

9. Approval of financial statements

The financial statements were approved by the Authority at its meeting on 10 July 2026.

An tÚdarás Rialála um Atáirgeadh Daonna Cuidithe

Assisted Human Reproduction Regulatory Authority

Tuarascáil Bhliantúil agus Ráitis Airgeadais 2025

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Ráiteas an Chathaoirligh

Tá áthas orm an Tuarascáil Bhliantúil do 2025 ón Údarás Rialála um Atáirgeadh Daonna Cuidithe (“an tÚRADC”) a chur i láthair, an chéad tuarascáil den sórt sin de chuid an Údaráis. Cé go dtaifeadtar sa tuarascáil seo an tréimhse ama réasúnta gearr a bhí ag an Údarás sa chéad chúpla mí dá raibh sé ann, tosaíonn bunú an ÚRADC ar thuras chun a chinntiú go bhfuil maoirseacht rialála riachtanach sa chuid thábhachtach seo den tseirbhís sláinte.

Ba mhór an onóir dom gur cheap an tAire Sláinte mé mar an chéad chathaoirleach ar Bhord an ÚRADC. Tá súil agam gur féidir liom féin agus le mo chomhchomhaltaí Boird rannchuidiú suntasach agus luachmhar a dhéanamh leis an ngníomhaireacht Stáit nua seo atá tiomanta do mhaoirseacht a dhéanamh ar rialachas agus rialáil seirbhísí agus taighde um atáirgeadh daonna cuidithe in Éirinn.

Tréaslaím freisin le mo chomhchomhaltaí Boird as a gceapacháin agus táim buíoch díobh as aontú leis an gcúram fíorthábhachtach seo a ghlacadh orthu féin. Níl sé éasca gníomhaireacht Stáit nua a bhunú agus d'oibríomar le díograis agus le dúthracht chun na bloic thógála chriticiúla a chur i bhfeidhm le haghaidh oibriú éifeachtach an Bhoird.

Mar chéad Chathaoirleach Bhord na gníomhaireachta Stáit nua seo, tuigtear dom gurb é mo ról é a chinntiú go gcuireann an tÚRADC beartais, córais agus próisis chuí i bhfeidhm atá riachtanach chun a chinntiú go bhfeidhmíonn an tÚRADC de réir an Chóid Chleachtais um Rialachas Comhlachtaí Stáit. Dearfar na socruithe rialachais a cheanglaítear orainn a chur i bhfeidhm chun maoirseacht láidir agus línte soiléire freagrachta a sholáthar, ní hamháin laistigh den ÚRADC féin, ach freisin inár n-idirghníomhaíochtaí leis an Aire Sláinte agus lena roinn, leis na Coistí Oireachtais ábhartha agus leis an iliomad páirtithe leasmhara seachtracha atá againn san earnáil.

Ar an dara dul síos, ceanglaítear ar an mBord tosaíocht a thabhairt don sainordú reachtúil a chuirtear ar fáil don ÚRADC san Acht a chomhlíonadh agus beidh sé ríthábhachtach POF a cheapadh chun é sin a bhaint amach. Táimid ag druidim le deireadh le feachtas earcaíochta atá á reachtáil ag an tSeirbhís um Cheapacháin Phoiblí agus tá súil againn POF a cheapadh go luath in 2026. Leanfar le hearcaíocht bhreise agus muid ag tógáil foireann láidir san ÚRADC chun ár bhfeidhmeanna reachtúla a sheachadadh.

Ba mhaith liom buíochas a ghabháil leis na hoifigigh sa Roinn as an gcúnamh a thug siad dúinn inár n-aistear go nuige seo. Táim ag tnúth le leanúint lenár gcaidreamh a chothú le linn théarma an Bhoird.

Is tuarascáil bhliantúil sách neamhghnách í seo sa mhéid is nach raibh aon fhoireann, aon chóras ná aon phróiseas i bhfeidhm ag an ÚRADC le linn 2025. Díríodh gníomhaíocht na gníomhaireachta in 2025 ar ghníomhaíocht an Bhoird amháin. Is é fírinne an scéil go dtógfaidh sé roinnt ama ar an ÚRADC a bheith ag feidhmiú go hiomlán. Tá an struchtúr rialála nua ríthábhachtach chun sláinte, folláine agus cearta dlíthiúla leanaí a bheirtear trí Atáirgeadh Daonna Cuidithe (ADC) nó trí mháthairionadaíocht, a bhfuil sé beartaithe acu tuismitheoirí agus deontóirí, a áirithiú. Táim ag tnúth le bheith ag obair le Bord agus feidhmeannach an ÚRADC, leis an Roinn Sláinte agus lenár bpáirtithe leasmhara go léir chun na caighdeáin rialachais is airde a chur chun cinn sa ghníomhaireacht nua seo, agus chun seirbhísí um Atáirgeadh Daonna Cuidithe atá sábháilte, inrochtana agus iontaofa a sholáthar in Éirinn.

Deirdre Madden

An tOllamh Deirdre Madden
Cathaoirleach an Bhoird

Maidir leis an Údarás Rialála um Atáirgeadh Daonna Cuidithe

Foráiltear leis an Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024, a síníodh ina dhlí an 2 Iúil 2024, do thimpeallacht rialála nua a thabhairt isteach do raon leathan cleachtas casta i ndáil le nósanna imeachta agus cleachtais um atáirgeadh daonna máthairionadaíochta agus deontóirchúnta.

Déantar foráil maidir le bunú an Údaráis Rialála um Atáirgeadh Daonna Cuidithe i gCuid 9 den Acht 2004. Is gníomhaireacht Stáit nua í a bunaíodh faoi Alt 122 de Chuid 9 den Acht.

Gníomhaireacht rialála reachtúil, neamhspleách, bunaithe ar fhianaise a bheidh in ÚRADC. Is é an fheidhm a bheidh aige sláinte agus folláine (a) leanaí a rugadh, nó atá le teacht ar an saol, mar thoradh ar chóireáil um Atáirgeadh Daonna Cuidithe, (b) daoine atá ag dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, nó atá ar tí dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, agus (c) tuismitheoirí a bhfuil sé beartaithe acu tabhairt faoi chóireáil um Atáirgeadh Daonna Cuidithe a chosaint, a chur chun cinn agus, a mhéid is indéanta, a áirithiú.

Bord an Údaráis Rialála um Atáirgeadh Daonna Cuidithe

Déantar foráil in alt 126 den Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024 maidir le comhaltas Bhord an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (“an ÚRADC”). Foráiltear leis an Acht go mbeidh 11 chomhalta ar bhord an Bord an ÚRADC mar a leanas:

- c) cathaoirleach
- d) 10 gnáthchomhalta

Is é an tAire Sláinte a cheapann comhaltaí go léir an Bhoird. Beidh an cathaoirleach i seilbh oifige go ceann cibé tréimhse a chinnfidh an tAire nach faide ná 4 bliana ó dháta a cheaptha nó a ceaptha chun na hoifige. As gnáthchomhaltaí an chéad Bhoird a chomhdhéanfar faoin Acht, beidh 5 comhalta i seilbh oifige ar feadh tréimhse 3 bliana ó dháta a gceaptha chun na hoifige, agus beidh 5 comhalta i seilbh oifige ar feadh tréimhse 4 bliana ó dháta a gceaptha chun na hoifige.

I gcomhréir leis an Acht, cheap an tAire Sláinte an chéad chathaoirleach agus 8 gnáthchomhaltaí ar an mBord amhail agus ón 13 Deireadh Fómhair 2025 mar a leanas:

- Deirdre Madden (ceaptha mar Chathaoirleach ar feadh 4 bliana)
- David Crosby (ceaptha mar ghnáthchomhalta ar feadh 4 bliana)
- Sam Doyle (ceaptha mar ghnáthchomhalta ar feadh 3 bliana)
- Julie Kenneally (ceaptha mar ghnáthchomhalta ar feadh 4 bliana)
- Ciara Merrigan (ceaptha mar ghnáthchomhalta ar feadh 4 bliana)
- Roisin Molloy (ceaptha mar ghnáthchomhalta ar feadh 3 bliana)
- Brian Tobin (ceaptha mar ghnáthchomhalta ar feadh 4 bliana)
- Mary Wingfield (ceaptha mar ghnáthchomhalta ar feadh 3 bliana)

Tá trí fholúntas fós ar an mBord agus táthar ag súil go dtarlóidh feachtas chun iarrthóirí oiriúnacha a aithint le haghaidh ceapacháin chun na folúntais seo a líonadh le linn 2026.

Bunús Reachtúil do Thuarascáil Bhliantúil an Údaráis Rialála um Atáirgeadh Daonna Cuidithe

An 6 Deireadh Fómhair 2025, shínigh an tAire Sláinte orduithe

- Ceaptar an 13 lá de Dheireadh Fómhair 2025 mar an lá a thiocfaidh na forálacha seo a leanas den Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024 (Uimh. 18 de 2024) i bhfeidhm:
 - o (a) Cuid 1, seachas alt 6;
 - o (b) Cuid 9, seachas ailt 124 agus 151; agus
 - o (c) Sceideal 1.
- An 13 Deireadh Fómhair 2025 a cheapadh mar an lá bunaithe chun críocha an Achta Sláinte (Atáirgeadh Daonna Cuidithe) 2024

Thug na horduithe sin (an tOrdú faoin Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024 (Tosach Feidhme) I.R. Uimh. Uimh.468/2025 agus an tOrdú faoin Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024 (Lá Bunaithe) 2025 I.R. Uimh. 469/2025) an tÚRADC ar an bhfód amhail ar agus ón 13 Deireadh Fómhair 2025.

Ceanglaítear le halt 147. (1) den Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024, tráth nach déanaí ná an 30 Aibreán gach bliain, go n-ullmhóidh agus go nglacfaidh an tÚRADC tuarascáil bhliantúil i ndáil le comhlíonadh fheidhmeanna an ÚRADC i rith na bliana féilire díreach roimhe sin.

Ceanglaítear le halt 147.(2) go ndéanfaidh an tÚRADC, a luaithe is féidir ach tráth nach déanaí ná 21 lá tar éis dó an tuarascáil bhliantúil a ghlacadh, cóip den tuarascáil bhliantúil a chur faoi bhráid an Aire.

Cuireadh an Tuarascáil seo le chéile de réir an cheanglais reachtúil sin.

Tuarascáil ar fheidhmíocht fheidhmeanna an ÚRADC le linn 2025

Faoi dheireadh 2025, níor ceapadh aon fhoireann chun bheith ina bhfostaithe den ÚRADC. In éagmais aon fhostaí a bheith aige, níor taifeadadh aon ghníomhaíocht i ndáil le feidhmeanna reachtúla an ÚRADC a fhorordaítear sa reachtaíocht. Ar an gcaoi chéanna, níl an tÚRADC in ann tuairisciú a dhéanamh ar oibríochtú an Údaráis ná ar bhunú na bpróiseas agus na nósanna imeachta chun éifeacht a thabhairt d'fheidhmiú fheidhmeanna an ÚRADC, seachas mar a leanas.

Gníomhaíocht Bhord an Údaráis Rialála um Atáirgeadh Daonna Cuidithe

Tháinig Bord an ÚRADC le chéile trí huaire sa tréimhse idir Lá a Bhunaithe (13 Deireadh Fómhair 2025) agus an 31 Nollaig 2025.

Dhírigh an Bord ar a chinntiú go raibh socruithe rialachais cuí á gcur i bhfeidhm aige san ÚRADC. Fuarthas clár tacaíochta chun a chinntiú go bhfuil an Bord feistithe chun a phríomhfheidhmeanna a chomhlíonadh mar a thuairiscítear sa Chód Cleachtais um Rialachas Comhlachtaí Stáit, lena n-áirítear: athbhreithniú agus treorú straitéiseach agus mórfhleananna gníomhaíochta, beartais agus nósanna imeachta bainistíochta riosca, buiséid bhliantúla agus pleananna gnó, cuspóirí feidhmíochta a leagan síos, faireachán a dhéanamh ar chur chun feidhme agus ar fheidhmíocht comhlachtaí Stáit, agus maoirseacht a dhéanamh ar mhórchinntí caiteachais chaipitil agus infheistíochta.

Saincheapadh an clár seo chun a chinntiú go dtuigeann comhaltaí nua an Bhoird go hiomlán a ról agus a bhfreagrachtaí mar chomhaltaí de Bhord gníomhaireachta Stáit, go mbíonn siad eolach ar chreat reachtúil agus ar chomhthéacs oibríochtúil an ÚRADC, gur féidir leo a ról a thuiscint maidir le cur go héifeachtach le rialachas agus le treo straitéiseach an ÚRADC agus go mbíonn siad in ann tuiscint a fháil ar an ról atá acu maidir leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit a chomhlíonadh, agus cuspóirí an Chóid Chleachtais um Rialachas Comhlachtaí Stáit a bhaint amach.

Thug an Bord tús áite freisin d'earcú POF, agus faoi dheireadh na bliana, bhí an feachtas ag druidim chun críche le hiarrthóir ab fhearr leis aitheanta. Táthar ag súil go ndéanfar ceapachán go luath in 2026.

Freastal ar chruinnithe Boird

Ainm	07/11/2025	05/12/2025	12/12/2026	Freastal féideartha	Freastal iarbhír
Deirdre Madden	D'fhreastail	D'fhreastail	D'fhreastail	3	3
Mary Wingfield	D'fhreastail	D'fhreastail	Níor fhreastail	3	2
Brian Tobin	D'fhreastail	Níor fhreastail	D'fhreastail	3	2
David Crosby	D'fhreastail	D'fhreastail	D'fhreastail	3	3
Sam Doyle	D'fhreastail	D'fhreastail	D'fhreastail	3	3
Roisin Molloy	D'fhreastail	D'fhreastail	D'fhreastail	3	3
Julie Kenneally	D'fhreastail	Níor fhreastail	D'fhreastail	3	2

Ciara Merrigan	D'fhreastail	D'fhreastail	D'fhreastail	3	3
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Níor bunaíodh aon Choiste de chuid an Bhoird le linn na tréimhse a bhí i gceist.

Ráitis Airgeadais

Ón:

13 Deireadh Fómhair 2025 (Dáta a Bhunaithe)

Go dtí an:

31 Nollaig 2025

Faisnéis Ghinearálta

Don bhliain dar chríoch an 31 Nollaig 2025

Seoladh

An tÚdarás Rialála um Atáirgeadh Daonna Cuidithe
F/Ch. An tAonad Bitheiteice, An Roinn Sláinte,
Bloc 1, Plaza Miesach,
50 – 58 Sráid Bhagóid Íochtarach,
Baile Átha Cliath D02 XW14

Comhaltaí an Bhoird

An tOllamh Deirdre Madden (Cathaoirleach)
An tOllamh David Crosby
An Dr Samantha Doyle
An Dr Julie Kenneally
Ciara Merrigan
Roisin Molloy
An Dr Brian Tobin
An tOllamh Mary Wingfield

Príomhoifigeach Feidhmiúcháin

Colm O'Leary

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Rialachas

Bhunaigh an tAire Sláinte an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) an 13 Deireadh Fómhair 2025 de réir an Achta Sláinte (Atáirgeadh Daonna Cuidithe) 2024, faoi Ionstraim Reachtúil Uimh. 468 de 2025. Is é cuspóir an Údaráis é sláinte agus folláine leanaí a rugadh, nó atá le teacht ar an saol mar thoradh ar chóireáil um Atáirgeadh Daonna Cuidithe, daoine atá ag dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, nó atá ar tí dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, agus tuismitheoirí a bhfuil sé beartaithe acu tabhairt faoi chóireáil um Atáirgeadh Daonna Cuidithe a chosaint, a chur chun cinn agus, a mhéid is indéanta, a áirithiú.

Feidhmeanna an Údaráis Rialála um Atáirgeadh Daonna Cuidithe

Leagtar amach feidhmeanna agus freagrachtaí an ÚRADC san Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024. I measc na míreanna seasta a bhreithnigh an tÚdarás tá:

- tuarascálacha ar na coistí reachtúla
- Tuarascálacha airgeadais
- tuarascálacha feidhmíochta
- clár riosca
- staidreamh.

Ceanglaítear le halt 146 den Acht Sláinte (Atáirgeadh Daonna Cuidithe) ar an ÚRADC gach leabhar agus taifead cuntais is cuí agus is gnách a choinneáil ar gach airgead a fhaigheann sé nó a chaitheann sé. Cuireann an tÚdarás faoi deara, do gach bliain airgeadais, cuntais chuí a ullmhú le haghaidh ioncam agus caiteachas uile, chomh maith le réadmhaoin, creidmheasanna, agus dliteanais an Údaráis.

Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear an méid a leanas ar an mBord:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama,
- na ráitis airgeadais a ullmhú ar bhonn ghnóthais leantaigh murar míchuí a cheapadh go leanfaidh an gnóthas i mbun feidhme, agus
- a lua cibé an ndearnadh caighdeán chuntasaíochta infheidhme a leanúint, faoi réir ag aon athrú ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

Tá an tÚdarás freagrach as taifid chuntas leordhóthanacha a choimeád ina nochtar le cruinneas réasúnta, tráth ar bith, staid airgeadais an Údaráis agus a chuireann ar a gcumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 146 den Acht. Is é freagracht an Údaráis é cothabháil agus sláine na faisnéise corparáidí agus airgeadais ar shuíomh gréasáin an Údaráis.

Tá an tÚdarás freagrach as an bplean bliantúil agus an buiséad a cheadú. Is mír sheasta ar an gclár oibre ag cruinnithe an Údaráis é measúnú ar fheidhmíocht an Údaráis trí thagairt a dhéanamh don phlean bliantúil agus don bhuiséad. Tá an tÚdarás freagrach freisin as a shócmhainní a chosaint agus mar sin as céimeanna réasúnta a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an tÚdarás go dtugann ráitis airgeadais an Údaráis léargas fíor agus cothrom ar fheidhmíocht airgeadais agus ar staid airgeadais an ÚRADC amhail an 31 Nollaig 2025.

Bainistíocht

Is iad an POF agus an fhoireann ardbhainistíochta a dhéanann bainistíocht laethúil ar fhoireann agus ar riarachán an ÚRADC. Tá an POF cuntasach don Údarás as comhlíonadh na bhfeidhmeanna faoin Acht agus as cibé feidhmeanna eile a thabharfaidh an tÚdarás.

Amhail an 31 Nollaig 2025, bhí post an POF tionscnaimh folamh, agus bhí an próiseas earcaíochta ar siúl i gcónaí. Ceapadh POF agus cuireadh tús le fostaíocht an 1 Aibreán 2026.

Struchtúr an Údaráis

Faoi Alt 126(1) den Acht, beidh 11 comhaltaí ag Bord an ÚRADC mar a leanas:

- a) Cathaoirleach
- b) 10 Gnáthchomhaltaí

Is é an tAire a cheapann comhaltaí go léir Bhord an ÚRADC. Déantar foráil san Acht go mbeidh an Cathaoirleach i seilbh oifige go ceann cibé tréimhse a chinnfidh an tAire nach faide ná 4 bliana ó dháta a cheaptha nó a ceaptha chun na hoifige. As gnáthchomhaltaí an chéad Bhoird a chomhdhéanfar faoin Acht, beidh 5 comhaltaí i seilbh oifige ar feadh tréimhse 3 bliana ó dháta a gceaptha chun na hoifige, agus beidh 5 comhaltaí i seilbh oifige ar feadh tréimhse 4 bliana ó dháta a gceaptha chun na hoifige.

De réir an Achta, cheap an tAire Sláinte an chéad Chathaoirleach agus 7 Gnáthchomhaltaí amhail agus ón 13 Deireadh Fómhair 2025.

Ballraíocht	Comhalta	Téarma
An tOllamh Deirdre Madden	Cathaoirleach	4 bliana
Ciara Merrigan	Gnáthchomhalta	4 bliana
An Dr Julie Kenneally	Gnáthchomhalta	4 bliana
An tOllamh David Crosby	Gnáthchomhalta	4 bliana
An Dr Brian Tobin	Gnáthchomhalta	4 bliana
Roisin Molloy	Gnáthchomhalta	3 bliana

An Dr Samantha Doyle	Gnáthchomhalta	3 bliana
An tOllamh Mary Wingfield	Gnáthchomhalta	3 bliana

Tá trí fholúntas fós ar an mBord agus táthar ag súil go dtarlóidh feachtas chun iarrthóirí oiriúnacha a aithint le haghaidh ceapacháin chun na folúntais seo a líonadh le linn 2026.

Cruinnithe Boird

Tháinig an Bord le chéile trí huaire sa tréimhse idir an 13 Deireadh Fómhair 2025 agus an 31 Nollaig 2025. Nochtar freastal gach comhalta Boird mar atá thíos

Comhaltaí an Bhoird	Cruinnithe ar freastalaíodh orthu		
	7 Samh. 2025	5 Noll. 2025	12 Noll. 2025
An tOllamh Deirdre Madden (Cathaoirleach)	✓	✓	✓
Ciara Merrigan	✓	✓	✓
An Dr Julie Kenneally	✓	✗	✓
An tOllamh David Crosby	✓	✓	✓
An Dr Brian Tobin	✓	✗	✓
Roisin Molloy	✓	✓	✓
An Dr Samantha Doyle	✓	✓	✓
An tOllamh Mary Wingfield	✓	✓	✗

Costais

I gcomhréir Alt 136 den Acht, tá comhaltaí an Bhoird i dteideal táillí agus liúntais speansais atá iníoctha ag an ÚRADC óna chistí féin a fháil, de réir Chatagóir 4 de sceideal na dtáillí arna eisiúint ag an Roinn Caiteachais Phoiblí, Bonneagair, Athchóiriúchán agus Digitiúcháin. De réir an phrionsabail Aon Duine Amháin Aon Tuarastal Amháin, níl comhaltaí Boird ar seirbhísigh phoiblí nó fostaithe san earnáil phoiblí iad i dteideal táillí a fháil. Amhail an 31 Nollaig 2025, níor íocadh aon táille le comhaltaí an Bhoird.

Ballraíocht	Stipinn (€)	Speansais (€)
An tOllamh Deirdre Madden (Cathaoirleach)	-	1,057
Ciara Merrigan	-	-
An Dr Julie Kenneally	-	66
An tOllamh David Crosby	-	-
An Dr Brian Tobin	-	-
Roisin Molloy	-	-
An Dr Samantha Doyle	-	-
An tOllamh Mary Wingfield	-	-
IOMLÁN	-	1,123

Amhail an 31 Nollaig 2025, níl aon fhochoiste bunaithe ag an mBord.

Nochtaí a Cheanglaítear leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016)

Tá an Bord freagrach as a chinntiú gur chomhlíon an tÚRADC ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (“an Cód”), mar a d’fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Ceanglaítear na nochtuithe seo a leanas de réir an Chóid:

Miondealú ar shochair fostaithe ghearrthéarmacha

Amhail an 31 Nollaig 2025, ní raibh aon fhostaí ag an ÚRADC, toisc go raibh an tÚdarás i gcéim a bhunaithe. Dá réir sin, níor tabhaíodh aon sochair-ghearrthéarmacha d'fhostaithe le linn na tréimhse ó Dháta a Bhunaithe (13 Deireadh Fómhair 2025) go dtí an 31 Nollaig 2025. Tá

earcaíocht foirne, lena n-áirítear ceapachán Príomhoifigigh Feidhmiúcháin (POF), ar siúl faoi láthair agus táthar ag súil go rachaidh sí chun cinn le linn 2026.

Costais Shainchomhairleoireachta

Amhail an 31 Nollaig 2025, níor tabhaíodh aon chostas sainchomhairleoireachta.

Costais Dlí agus Socraíochtaí

Amhail an 31 Nollaig 2025, níor tabhaíodh aon chostas ná socraíochtaí dlíthiúla.

Caiteachas Taistil agus Cothabhála

Déantar an caiteachas ar thaisteal agus ar chothabháil a rangú mar seo a leanas:

	2025
	€
• Comhaltaí an Bhoird – Taisteal Eachtrach	-
• Baill Foirne – Taisteal Eachtrach	-
• Comhaltaí an Bhoird – Taisteal Baile	1,123
• Baill Foirne – Taisteal Baile	-
Iomlán	1,123

Caiteachas Fáilteachais

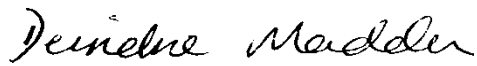
Amhail an 31 Nollaig 2025, níor tabhaíodh aon chaiteachas fáilteachais.

Ráiteas Comhlíontachta

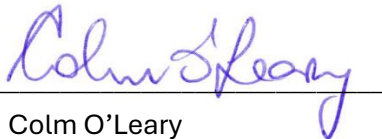
Bunaíodh an tÚdarás le héifeacht ón 13 Deireadh Fómhair 2025 agus tá sé i gcéim a bhunaithe faoi láthair.

Tá céimeanna á nglacadh aige chun an Cód Cleachtais um Rialachas Comhlachtaí Stáit a chomhlíonadh agus tá sé ag dul ar aghaidh i dtreo comhlíonadh iomlán, rud a mheastar a bheidh le baint amach nuair a bheidh foireann ag an eagraíocht.

Thar ceann an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC)



An tOllamh Deirdre Madden
Cathaoirleach



Colm O'Leary
POF

Dáta: 13 Iúil 2026

Ráiteas maidir le Rialuithe Inmheánacha

Raon na Freagrachta

Bunaíodh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) an 13 Deireadh Fómhair 2025 de réir an Achta Sláinte (Atáirgeadh Daonna Cuidithe) 2024. Thar ceann an Údaráis, admhaím freagracht an Bhoird as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú.

Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh ceaptha chun riosca a bhainistiú go leibhéal inghlachtha seachas deireadh a chur leis. Ní féidir leis an gcóras, dá bhrí sin, ach ráthaíocht réasúnta seachas ráthaíocht iomlán a thabhairt go ndéantar sócmhainní a chosaint, idirbhearta a údarú agus a thaifeadadh i gceart agus go ndéantar earráidí ábhartha nó neamhrialtachtaí a chosc nó a bhrath go tráthúil.

Tá an Bord sásta go bhfuil na córais atá i bhfeidhm faoi láthair réasúnta agus cuí, ag féachaint do chúinsí an Údaráis agus dá bhunú an 13 Deireadh Fómhair 2025.

Is próiseas leanúnach é an córas rialuithe inmheánacha a choinneáil agus coimeádtar athbhreithniú leanúnach ar an gcóras agus ar a éifeachtúlacht.

Bainistiú Airgeadais

Bunaíodh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) le héifeacht ón 13 Deireadh Fómhair 2025.

Ní raibh a chórais chuntasaíochta ná a shocruithe próiseála íocaíochta féin bunaithe go fóill ag an ÚRADC. Le linn na céime bunaíochta tosaigh sin, phróiseáil an Roinn Sláinte, trína Láraonad Airgeadais agus Cuntas, íocaíochtaí thar ceann an ÚRADC.

Le linn 2025, ní raibh aon fhoireann ceaptha ag an Údarás go fóill agus, mar thoradh air sin, ní raibh gá le haon phróiseáil phárolla.

Teicneolaíochtaí Faisnéise agus Cumarsáide

Le linn 2025, ní raibh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) ag feidhmiú agus ní raibh bonneagar ná córais TFC bunaithe aige go fóill. Tá sé i gceist ag an Údarás bonneagar agus córais chuí TFC a chur chun feidhme nuair a chuirfear tús le hoibríochtaí.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Bunaíodh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) an 13 Deireadh Fómhair 2025 agus ní raibh sé ag feidhmiú i rith na bliana. Dá réir sin, ní raibh Foireann Shinsearach Bhainistíochta ceaptha aige go fóill ná ní raibh córais um rialú riaracháin agus um thuairisciú bainistíochta curtha chun feidhme aige.

Tá sé beartaithe, a luaithé agus a bheidh sé ag feidhmiú mar is ceart go mbeidh rialaithe inmheánaigh an ÚRADC bunaithe ar chreat tuairiscithe rialta bainistíochta, nósanna imeachta riaracháin (lena n-áirítear leithscaradh dualgas), agus córas tarmhligin agus cuntasachta. Áireofar leis sin an méid seo a leanas go háirithe:

- Córas buiséadaithe iomchuí le buiséad bliantúil a ndéanann an fhoireann bhainistíochta shinsearach athbhreithniú air go rialta.
- An lucht ardbhainistíochta athbhreithnithe rialta a dhéanamh ar thuarascálacha tréimhsiúla agus bliantúla airgeadais.
- Córas bainistíochta riosca atá oiriúnach don chuspóir.
- Freagrachtaí bainistíochta atá sannta go soiléir, mar aon le cuntasacht chomhfhreagrach.

Creat Riosca agus Rialaithe

Tá sé beartaithe go ndéanfaidh an tÚRADC córas bainistíochta riosca a chur chun feidhme nuair a bhéas sé ag feidhmiú ina n-aithneofar agus ina dtuairisceofar príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Cuirfear clár riosca i bhfeidhm ina sainaitheofar na príomhrioscaí atá os comhair an ÚRADC agus déanfar iad sin a shainithint, a mheas agus a ghrádú de réir a dtábhachta. Déanfaidh an Fhoireann Bainistíochta Sinsearaí an clár a athbhreithniú agus a nuashonrú. Úsáidtear toradh na athbhreithnithe sin chun acmhainní a phleanáil agus a leithdháileadh lena chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Faireachán agus Athbhreithniú leanúnach

Bunaíodh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) le héifeacht ón 13 Deireadh Fómhair 2025.

Tháinig comhaltaí an Bhoird le chéile in 2025 chun faireachán a dhéanamh ar phleananna a bhunaithe agus ar an dul chun cinn.

Dearbhaím go bhfuil sé beartaithe ag an Údarás na córais faireacháin seo a leanas a chur chun feidhme:

- Bunófar an bhainistíocht feidhmiúcháin ina ndéanfaidh an POF agus an fhoireann bainistíochta sinsearaí athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais.
- Beidh nósanna imeachta foirmiúla i bhfeidhm chun na hearraí agus na seirbhísí go léir a cheannach, chun sonraisc i leith earraí agus seirbhísí a cheadú agus chun íocaíocht i leith earraí agus seirbhísí a údarú.

- Bunófar socruithe tuairiscithe ar gach leibhéal inar sannadh freagracht as bainistíocht airgeadais.
- Beidh córais i bhfeidhm chun sócmhainní a chosaint.

Soláthar

Le linn 2025, ní raibh an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) ag feidhmiú agus, dá réir sin, níor thug sé faoi aon ghníomhaíocht soláthair. Ba í an Roinn Sláinte a fuair seirbhísí áirithe thar ceann an Údaráis. Tá sé i gceist ag an Údarás nósanna imeachta soláthair iomchuí a fhorbairt agus a chur chun feidhme chun a chinntiú go gcomhlíontar na rialacha agus na treoirlínte soláthair phoiblí is infheidhme.

Saincheisteanna maidir le Rialú Inmheánach

Níor sainaithníodh laigí sa rialú inmheánach maidir le 2025 ar gá iad a nochtadh sna ráitis airgeadais.

Athbhreithniú ar Éifeachtúlacht

Ní dhearna an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) athbhreithniú seachtrach ar a chóras rialaithe inmheánaigh le linn bhliain a bhunaithe ón 13 Deireadh Fómhair 2025 go dtí an 31 Nollaig 2025.

Tá sé beartaithe ag an ÚRADC athbhreithniú seachtrach a dhéanamh ar éifeachtacht an chórais rialuithe inmheánacha agus é ag feidhmiú.

Thar ceann an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC)



An tOllamh Deirdre Madden

Cathaoirleach



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

An tÚdarás Rialála um Atáirgeadh Daonna Cuidithe

Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Údaráis Rialála um Atáirgeadh Daonna Cuidithe don tréimhse dar chríoch an 31 Nollaig 2025 mar a ceanglaíodh a dhéanamh faoi fhorálacha alt 146 den Acht Sláinte 2024 (Atáirgeadh Daonna Cuidithe). I measc na ráiteas airgeadais tá:

- ráiteas ar ioncam agus ar chaiteachas agus cúlchistí ioncaim arna gcoinneáil
- ráiteas ar an staid airgeadais
- ráiteas ar shreafaí airgid, agus
- na nótaí a ghabhann leo, lena n-áirítear achoimre ar bheartais shuntasacha cuntasaíochta.

I mo thuairim sna ráitis airgeadais tugtar léargas fíorcheart ar shócmhainní, ar dhliteanais agus ar staid airgeadais an Údaráis Rialála um Atáirgeadh Daonna Cuidithe ar an 31 Nollaig 2025 agus maidir lena ioncam agus caiteachas don tréimhse dar chríoch an 31 Nollaig 2025 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais 102, *An Caighdeán um Thuairisciú Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

Bonn leis an tuairim

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Cuntasaíochta mar a rinne an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta a áirithiú. Tuairiscítear mo chuid freagrachtaí faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an Údarás Rialála um Atáirgeadh Daonna Cuidithe agus tá mo chuid freagrachtaí eiticiúla eile arna gcomhlíonadh agam i gcomhréir leis na caighdeáin.

Creidim go bhfuil fianaise an iniúchta a bailíodh leordhóthanach agus iomchuí le bonn a thabhairt do mo thuairim. Creidim go bhfuil an fhianaise iniúcháireachta atá faighte agam leordhóthanach agus cuí chun bunús a thabhairt do mo thuairim.

Tuairisc ar fhaisnéis cé is moite de na ráitis airgeadais, agus ar chúrsaí eile

Rinne an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe faisnéis áirithe eile a chur i láthair in éineacht leis na ráitis airgeadais. Cuimsítear sa mhéid sin an ráiteas ar

rialachas agus tuarascáil chomhaltaí an Bhoird, agus an ráiteas ar rialú inmheánach. San aguisín a ghabhann leis an tuarascáil seo tugtar tuairisc ar mo chuid freagrachtaí tuairiscithe i ndáil le faisnéis den chineál sin, agus i ndáil le cúrsaí áirithe eile a dtugaim tuairisc orthu mar eisceacht.

Níl aon ní lena thuairisciú agam i ndáil leis sin.



Seamus McCarthy

An tArd-Reachtair Cuntas agus Ciste

30 Iúil 2026

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí chomhaltaí an Údaráis

Mar a shonraítear sa ráiteas ar rialachas agus i dtuarascáil chomhaltaí an Bhoird, tá comhaltaí an Bhoird freagrach as an méid a leanas:

- ráitis airgeadais bhliantúla a ullmhú faoi alt 146 den Acht Sláinte 2024 (Atáirgeadh Daonna Cuidithe)
- a áirithiú go dtugtar léargas fíor agus cothrom i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais 102
- rialacht idirbheart a áirithiú
- measúnú a dhéanamh an bhfuil an bonn cuntasáiochta gnóthais leantaigh iomchuí, agus
- aon rialú inmheánach a mheasann siad a bheith riachtanach chun cabhrú le ráitis airgeadais atá saor ó mhíráiteas ábhartha, bíodh sin mar gheall ar chalaois nó earráid, a ullmhú.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoi alt 146 den Acht Sláinte 2024 (Atáirgeadh Daonna Cuidithe) iniúchadh a dhéanamh ar ráitis airgeadais an Údaráis Rialála um Atáirgeadh Daonna Cuidithe agus tuairisciú a dhéanamh ina leith chuig Tithe an Oireachtais.

Is é is cuspóir dom agus an t-iniúchadh á dhéanamh agam dearbhú réasúnta a fháil maidir leis na ráitis airgeadais ina n-iomláine a bheith saor ó mhíráiteas ábhartha, bíodh sin mar gheall ar chalaois nó earráid. Tá dearbhú réasúnta ina ardleibhéal dearbhaithe, ach ní ráthaíocht é go mbraithfear i gcónaí míshonrú ábhartha nuair is ann dó. Féadfaidh míshonruithe ábhartha teacht chun cinn de dheasca calaoise nó earráide agus meastar iad

- Bainim de thátal as oiriúnacht an úsáid a bhaintear as an mbonn cuntasáiochta gnóthais leantaigh agus, bunaithe ar fhianaise an iniúchta a fuarthas, maidir le cé acu atá nó nach bhfuil neamhchinnteachtaí ábhartha ann a bhaineann le himeachtaí nó coinníollacha a d'fhéadfadh a bheith ina gcúiseanna amhrais ar chumas an

a bheith ábhartha más amhlaidh, go haonarach nó sa chomhiomlán, go mbeadh coinne leo tionchar a imirt ar chinntí eacnamaíocha úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na Caighdeáin Idirnáisiúnta Cuntasáiochta, tugaim breithiúnas gairmiúil agus coimeádaim dearcadh an sceipteachais ghairmiúil le linn an iniúchta. Agus é sin á dhéanamh agam, déanaim an méid seo a leanas,

- Sainaithníim agus déanaim measúnú ar na rioscaí a bhaineann le míshonrú ábhartha sna ráitis airgeadais bíodh sin mar gheall ar chalaois nó earráid; déanaim nósanna imeachta iniúcháireachta a fhreagraíonn do na rioscaí sin a dhearadh agus téim ina mbun; faighim fianaise iniúchta atá leordhóthanach agus iomchuí le bonn a thabhairt do mo thuairim. Tá an riosca a bhaineann le gan aon mhíshonrú ábhartha de dheasca calaoise a bhrath níos mó ná an riosca go dtarlaíonn sin de dheasca earráide, mar i gcás calaoise, d'fhéadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh d'fhonn nósanna imeachta iniúcháireachta a dhearadh atá cuí sna himthosca, ach ní chun críche tuairim a chur in iúl maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasáiochta a úsáidtear agus ar réasúntacht na meastachán cuntasáiochta agus ar na nochtuithe a bhaineann leo. Údaráis Rialála um Atáirgeadh Daonna Cuidithe leanúint ar aghaidh ina ghnóthas leantach. Má bhainim de thátal as go bhfuil neamhchinnteacht ábhartha ann ceanglaítear orm aird a tharraingt i mo thuarascáil ar na nochtáil lena mbaineann sna ráitis airgeadais nó, mura leordhóthanach na nochtáil sin, ceanglaítear orm mo

thuairim a leasú. Tá mo chuid conclúidí bunaithe ar fhianaise an iniúchta a fuarthas suas a fhad le data mo thuarascála. Mar sin féin, d'fhéadfadh imeachtaí nó coinníollacha amach anseo a bheith ina gcúis leis an Údarás Rialála um Atáirgeadh Daonna Cuidithe chun scor de leanúint ar aghaidh mar ghnóthas leantach.

- Déanaim meastóireacht ar chur i láthair, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtaí, agus cibé an léiriú iad na ráitis airgeadais ar na hidirbhearta foluiteacha agus ar na himeachtaí ar bhealach a bhaineann amach léargas cothrom.
- Déanaim cumarsáid leo siúd a bhfuil cúram rialachais orthu maidir le, i measc nithe eile, raon feidhme agus uainiú beartaithe an iniúchta agus torthaí suntasacha iniúchóireachta, lena n-áirítear aon easnamh i rialú inmheánach a shainnaithní le linn m'iniúchta.
- Tuairiscím trí eisceacht más rud é, i mo thuairim,
 - nach bhfuair mé an fhaisnéis agus na mínithe go léir a bhí ag teastáil le haghaidh m'iniúchta, nó
 - mura raibh na taifid chuntasaíochta leordhóthanach chun go gceadófaí iniúchadh éasca agus ceart a dhéanamh ar na ráitis airgeadais, nó
 - mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Faisnéis cé is moite de na Ráitis Airgeadais

Ní chumhdaítear i mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair leis na ráitis sin, agus ní léirim aon chonclúid i ndáil le dearbhú ina leith.

I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeáin Idirnáisiúnta Cuntasaíochta an fhaisnéis eile a chuirtear i láthair a léamh agus, le linn dom sin a dhéanamh sin, breithniú a dhéanamh ar cé acu an bhfuil an fhaisnéis eile ag teacht leis na ráitis airgeadais nó leis an bhfaisnéis a fuarthas le linn an iniúchta, nó má dhealraítear gurb é a mhalairt atá amhlaidh, agus míshonrú ábhartha san fhaisnéis sin. Bainim de tháta as go bhfuil míshonrú ábhartha ar an bhfaisnéis eile sin. Ceanglaítear orm an méid sin a thuairisciú.

Tuairisciú ar ábhair eile

Tugaim faoi m'iniúchadh trí thagairt do na cúinsí speisialta a ghabhann le comhlachtaí Stáit i ndáil lena mbainistiú agus lena bhfeidhmiú. Tuairiscím má aithním ábhair ábhartha a bhaineann leis an tslí inar seoladh gnó poiblí.

Féachaim le fianaise a fháil faoi rialtacht airgeadais idirbheart le linn an iniúchta. Tuairiscím má aithním aon chás ábhartha nár iarradh airgead poiblí chun na críocha atá beartaithe nó i gcás nach bhfuil idirbhearta i gcomhréir leis na húdaráis a rialaíonn iad.

Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe
Don bhliain dar chríoch an 31 Nollaig 2025

	Nótaí	2025
		€
Ioncam	2	25,039
Ioncam iomlán		25,039
Caiteachas		
Speansais Chomhaltaí an Údaráis	3	1,123
Speansais Ghinearálta	4	39,983
Caiteachas iomlán		41,106
Barrachas/ (Easnamh) don tréimhse		(16,067)
Iarmhéid tugtha ar aghaidh ar an 31 Nollaig		(16,067)

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1-9 mar chuid de na ráitis airgeadais seo.

Thar ceann an Údaráis

Deirdre Madden
.....

An tOllamh Deirdre Madden
Cathaoirleach

Colm O'Leary
.....

Colm O'Leary
POF

Dáta: 13 Iúil 2026

Dáta: 13 Iúil 2026

An Ráiteas ar Staid Airgeadais

Amhail an 31 Nollaig 2025

	Nótaí	2025
		€
Dliteanais Reatha		
Méideanna a bheidh dlite laistigh de bhliain amháin		
Suimeanna iníoctha agus fabhruithe	5	(16,067)
Glandliteanais Reatha		(16,067)
Ioncam Iomlán		(16,067)
Cúlchistí		
An Ráiteas ar Ioncam agus Caiteachas		(16,067)
		(16,067)

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1-9 mar chuid de na ráitis airgeadais seo.

Thar ceann an Údaráis

Deirdre Madden

.....

An tOllamh Deirdre Madden

Colm O'Leary

.....

Colm O'Leary

POF

Dáta: 13 Iúil 2026

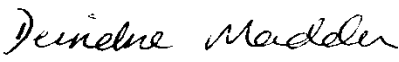
Dáta: 13 Iúil 2026

Ráiteas ar Shreafaí Airgid

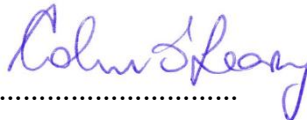
Don bhliain dar chríoch an 31 Nollaig 2025

	Nótaí	2025
		€
Glansreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		
Barrachas/ (Easnamh) don bhliain		(16,067)
Méadú / (Laghdú) ar nithe iníoctha		16,067
Glan-Insreabhadh/(Eis-sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin		-
Glansreabhadh Airgid ó Ghníomhaíochtaí Infheistíochta		-
Glansreafaí airgid ó Ghníomhaíochtaí cistithe		-
Méadú / (Laghdú) ar Airgead Tirim agus Coibhéisí Airgid		-
Airgead sa bhanc an 31 Nollaig		-

Thar ceann an Údaráis


.....

An tOllamh Deirdre Madden


.....

Colm O'Leary

POF

Dáta: 13 Iúil 2026

Dáta: 13 Iúil 2026

Nótaí leis na Ráitis Airgeadais

Don bhliain dar chríoch an 31 Nollaig 2025

1. Beartais Chuntasaíochta

f) Ginearálta

Bhunaigh an tAire Sláinte an tÚdarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) an 13 Deireadh Fómhair 2025 faoin Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024 le ceannoifig ag F/Ch. Aonad Bitheiteice, An Roinn Sláinte, Bloc 1, Plaza Miesian, 50 - 58 Sráid Bhagóid Íochtarach, Baile Átha Cliath 2, D02 XW14

Is iad a leanas príomhfheidhmeanna an Údaráis, mar a shonraítear san Acht:

- (4) sláinte agus folláine leanaí a rugadh, nó atá le teacht ar an saol,
 - d) mar thoradh ar chóireáil um Atáirgeadh Daonna Cuidithe,
 - e) daoine atá ag dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, nó atá ar tí dul faoi chóireáil um Atáirgeadh Daonna Cuidithe, agus
 - f) tuismitheoirí a bhfuil sé beartaithe acu tabhairt faoi chóireáil um Atáirgeadh Daonna Cuidithe a chosaint, a chur chun cinn agus, a mhéid is indéanta, a áirithiú.
- (5) Gan dochar do ghinearáltacht fho-alt (1), féadfaidh ÚRADC, agus i gcás ina gceanglaítear sin leis an Acht seo, déanfaidh sé, de réir an Achta seo (nó, i gcás ina mbeidh mír (h) nó (o) infheidhme, de réir an achtacháin eile lena mbaineann,
 - p) ceadúnais a eisiúint,
 - q) a leasú, a chúlghairm nó a fhionraí,
 - r) comhlíonadh an Achta seo ag sealbhóirí ceadúnas a chur chun cinn agus faireachán a dhéanamh air,
 - s) an Bunachar Sonraí a bhunú agus a chothabháil,
 - t) faisnéis staidrimh maidir le hAtáirgeadh Daonna Cuidithe a bhailiú agus a fhoilsiú, ar a shuíomh gréasáin agus i cibé meáin eile (más ann) is cuí leis, lena n-áirítear—
 - (iv) an líon síntiús iomchuí (G) nó síntiús iomchuí (E), nó iad araon, a tugadh sa Stát,
 - (v) na cineálacha gníomhaíochtaí ábhartha arna soláthar nó arna ndéanamh ag sealbhóirí ceadúnas, agus
 - (vi) líon na gcóireálacha um Atáirgeadh Daonna Cuidithe, arna miondealú de réir cineálacha an Atáirgthe Dhaonna Chuidithe, arna soláthar ag soláthraithe cóireála um Atáirgeadh Daonna Cuidithe agus na torthaí lena mbaineann,
 - u) cóid chleachtais a ullmhú nó a fhorghabháil agus a fhoilsiú mar threoir do shealbhóirí ceadúnas, lena n-áirítear cóid éagsúla i leith cineálacha éagsúla ceadúnais,
 - v) gan dochar do ghinearáltacht Chaibidil 3 de Chuid 11, caighdeán a shonrú i gcód cleachtais (de réir bhrí alt 170), lena n-áirítear caighdeáin eiteiciúla iomchuí, a bheidh le comhlíonadh le gníomhaíochtaí iomchuí a sholáthar nó a ghabháil de láimh,

- w) feidhmeanna a chomhlíonadh, de bhun tarmligin faoi alt 41A d'Acht 2015, a fhorchuirtear ar an Aire faoi Chuid 2 nó 3 den Acht sin,
- x) comhaontuithe máthairionadaíochta a cheadú de réir alt 53 nó 90
- y) an Clár Náisiúnta Máthairionadaíochta a bhunú agus a chothabháil,
- z) iarratais ar fhadú na tréimhse stórála iomchuí (G), na tréimhse stórála iomchuí (E) nó na tréimhse stórála iomchuí (T) a bhreithniú agus a chinneadh de réir alt 40, 41 nó 42, de réir mar is cuí,
- aa) iarratais ar mheaitseáil antaiginí histeo-chomhoiriúnachta (de réir bhrí alt 44) a bhreithniú agus a chinneadh,
- bb) an Clár de Ghalair Ghéiniteacha a bhunú agus a chothabháil chun críocha tástála géinití réamh-ionchlannaithe agus roghnú gnéis (de réir bhrí alt 44),
- cc) faisnéis nó comhairle a sholáthar don Aire, nó tograí a dhéanamh don Aire, maidir le nithe a bhaineann le feidhmeanna an ÚRADC, agus
- dd) cibé feidhmeanna eile a fhorchuirtear air leis an Acht seo nó le haon achtachán eile a chomhlíonadh.

- (6) Féadfaidh an tÚRADC, dá thoil féin nó arna iarraidh air déanamh amhlaidh, cibé cúnamh agus faisnéis is cuí leis a sholáthar d'aon duine nó d'aon ghrúpa daoine maidir le haon ábhar a bhaineann go díreach nó go hindíreach le hAtáirgeadh Daonna Cuidithe.

g) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais an Údaráis don bhliain dar chríoch an 31 Nollaig 2025 de réir na gCaighdeán um Thuairisciú Airgeadais 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn arna eisiúint ag an gComhairle um Thuairisciú Airgeadais.

h) Bunús an Ullmhúcháin

Ullmhaítear na ráitis airgeadais faoin modh cuntasáíochta fabhráithe agus faoi choinbhinsiún an chostais stairiúil, san fhoirm atá faofa ag an Aire Sláinte agus de réir Alt 146 den Acht Sláinte (Atáirgeadh Daonna Cuidithe) 2024.

Cuireadh na beartais chuntasáíochta seo a leanas i bhfeidhm go comhsheasmhach chun déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC).

i) Ioncam

Deontas ón Stát

Léirítear san ioncam a thaispeántar sna ráitis airgeadais faoi Dheontais ón Stát an méid a fhaightear ar bhonn airgid thirim agus cuimsítear ann méideanna a d'íoc an Roinn Sláinte thar ceann an Údaráis i rith na bliana. Déanann an Roinn taifead ar an gcaiteachas sin faoi ionad costais ar leith laistigh d'Fho-Cheann E1 ar a córais airgeadais.

j) Suimeanna Iníoctha

Déantar suimeanna iníoctha trádála a thomhas ag praghas an tsonraisc, seachas má iarchuirtear an íocaíocht thar ghnáth-théarmaí gnó nó má mhaoinítear í ag ráta úis nach ráta margaidh é. Sa chás sin, is ionann an socrúchán agus idirbheart airgeadais, agus déantar an dliteanas airgeadais a thomhas ag luach reatha na n-íocaíochtaí amach anseo arna lascainiú ag ráta úis an mhargaidh i dtaca le hionstraim fiachas chomhchosúil.

2. Deontais ón Oireachtas

	2025
	€
An Roinn Oideachais – Vóta 38 – Fotheideal E.1.	25,039
	<u>25,039</u>

3. Speansais Chomhaltaí an Údaráis

	2025
	€
Taisteal agus Cothabháil	1,123
	<u>1,123</u>

4. Speansais Ghinearálta

	2025
	€
Costais Chuntasaíochta	6,544
Táille Iniúcháireachta	8,400
Costas Iarbhunaíochta	25,039
	<u>39,983</u>

5. Suimeanna Iníoctha agus Fabhruithe

	2025
	€
Fabhruithe	16,067

Amhail ag deireadh na bliana, baineann fabhrúithe go príomha le costais taistil agus chothaithe agus táillí gairmiúla a tabhaíodh le linn chéim bhunaithe an Údaráis.

6. Nochtadh Páirtithe Gaolmhara

Cuimsítear ar phríomhphearsanra bainistíochta an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (AHRRA) comhaltaí an Údaráis. Amhail an 31 Nollaig 2025, thabhaigh comhaltaí an Bhoird speansais arb ionann iad agus €1,123 (Nóta 3). Ní raibh táillí chomhaltaí an Údaráis íoctha ná tabhaithe, mar go raibh an tÚdarás i gcéim a bhunaithe.

Ghlac an Bord le nósanna imeachta de réir na dtreoirlínte a d'eisigh an Roinn Caiteachais Phoiblí Bonneagair Athchóiriúcháin Seirbhísí Poiblí agus Digitiúcháin maidir le nochtadh leasanna ag comhaltaí an Údaráis agus cloíodh leis na nósanna imeachta sin i rith na bliana. Ní raibh aon idirbheart le linn na bliana maidir le gníomhaíochtaí an Údaráis a raibh leas tairbhiúil ag comhalta an Údaráis iontu.

7. Áitreabh

Tá ceannoifig an Údaráis Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) lonnaithe ag F/Ch. Aonad Bitheiteice, An Roinn Sláinte, Bloc 1, Plaza Miesian, 50 - 58 Sráid Bhagóid Íochtarach, Baile Átha Cliath 2, D02 XW14.

8. Dlíteanais Theagmhasacha

Níl aon dlíteanas teagmhasach ag an Údarás Rialála um Atáirgeadh Daonna Cuidithe (ÚRADC) ag deireadh na tréimhse airgeadais.

9. Faomhadh na ráiteas airgeadais

D'fhaomh an tÚdarás na ráitis airgeadais ag an gcruinniú a bhí aige ar an 10 Iúil 2026.

An tÚdarás Rialála um Atáirgeadh Daonna Cuidithe
Assisted Human Reproduction Regulatory Authority

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