

Report and Financial Statements for the year ended 31 December **2024**





**Healthy,
safe and
productive
lives and
enterprises**

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Information

Members of the Board	Patricia Byron (Chairperson)	Appointed 30/06/2023
	Paul Kelly (Deputy Chairperson)	Reappointed on 20/12/2022
	Brid De Buitléar	Reappointed on 11/08/2023
	Ciarán Roche	Reappointed on 11/08/2023
	David Hughes	Reappointed on 20/12/2022
	Deirdre MacDonald	Reappointed on 20/12/2022
	Fiona Kilcullen	Appointed 25/09/2023
	Frank Kelly	Reappointed on 20/12/2022
	Mary Coyne	Reappointed on 11/08/2023
	Michelle Quinn	Reappointed on 20/12/2022
	Padraig Somers	Appointed on 20/12/2022
Terry O'Niadh	Appointed 30/06/2023	
Chief Executive	Conor O'Brien	Appointed on 29/05/2023
Head Office	Health and Safety Authority The Metropolitan Building James Joyce Street, Dublin 1 D01 K0Y8	
Auditor	Comptroller and Auditor General 3A Mayor Street Upper, Dublin 1 D01 PF72	
Accountants	Crowleys DFK Chartered Accountants 5 Lapps Quay, Cork T12 RW7D	
Internal Auditors	Deloitte Deloitte & Touche House 29 Earlsfort Terrace, Dublin 2 D02 AY28	
Solicitor	Mason Hayes and Curran South Bank House Barrow Street, Dublin 4 D04 TR29	
Bank	Bank of Ireland Baggot Street Lower, Dublin 2 D02 Y754	

Governance Statement and Board Members' Report

Governance

The Board of the Health and Safety Authority was established on 1st November 1989 under the then Safety, Health and Welfare at Work Act, 1989. This Act was replaced by the Safety, Health and Welfare at Work Act, 2005. The functions of the Board are set out in Section 16 of the 2005 Act. The Authority is accountable to the Minister of State for Business, Employment and Retail under delegated authority from the Minister for Enterprise, Trade and Employment, 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 Health and Safety Authority are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO 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 CEO acts as a direct liaison between the Board and management of the Health and Safety Authority.

Board Responsibilities

The work and responsibilities of the Board are set out in the Safety, Health and Welfare at Work Act 2005, the Standing Orders approved by the Board, and the Schedule of Reserved and Delegated functions of the Board, which also contain 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 48(1) of the Safety, Health and Welfare at Work Act, 2005 requires the Board of the Health and Safety Authority to keep, in such form as may be approved by the Minister for Enterprise, Trade and Employment with consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Health and Safety Authority is required to:

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

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 48(1) of the Safety, Health and Welfare at Work Act, 2005. The maintenance and integrity of the corporate and financial information on the Health and Safety Authority's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the Health and Safety Authority by reference to the annual plan and budget is carried out regularly at Authority meetings.

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 Health and Safety Authority give a true and fair view of the financial performance and the financial position of the Health and Safety Authority at 31 December 2024.

Board Structure

The Board consists of a Chairperson, Deputy Chairperson and 10 ordinary members, all of whom are appointed by the Minister for Enterprise, Trade and Employment. The members of the Board were appointed for a period of three years and meet on a regular basis. The table below details the appointment period for current members:

Board Member	Role	Date Appointed
Patricia Byron	Chairperson	Appointed on 30/06/2023
Paul Kelly	Deputy Chairperson	Reappointed on 20/12/2022
Bríd De Buitléar		Reappointed on 11/08/2023
Ciarán Roche		Reappointed on 11/08/2023
David Hughes		Reappointed on 20/12/2022
Deirdre MacDonald		Reappointed on 20/12/2022
Fiona Kilcullen		Appointed on 25/09/2023
Frank Kelly		Reappointed on 20/12/2022
Mary Coyne		Reappointed on 11/08/2023
Michelle Quinn		Reappointed on 20/12/2022
Padraig Somers		Appointed on 20/12/2022
Terry O'Niadh		Appointed on 30/06/2023

The Board has established four (4) Committees, as follows:

1. **Audit, Risk and Finance Committee:** comprises four Board members. The purpose of the Audit, Risk and Finance Committee is to support the Board of the Health and Safety Authority in its responsibilities for issues of financial management, risk, control, and corporate governance by reviewing the comprehensiveness of the assurances in meeting the Board and Chief Executive's assurance needs and reviewing the reliability and integrity of these assurances. The ARF is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARF reports to the Board after each meeting, and formally in writing annually.

The members of the Audit, Risk and Finance Committee during 2024 were: Mary Coyne (Chairperson), David Hughes, Frank Kelly and Paul Kelly. There were eight (8) meetings of the ARF in 2024. All 8 meetings were held remotely.

2. **Strategic Steering Committee:** comprises six Board members. The role of the Strategic Steering Committee is to consider the strategic development of the Authority and to monitor the performance of the Chief Executive Officer. The members of the Strategic Steering Committee during 2024 were: Patricia Byron (Chairperson), Bríd De Buitléar, Paul Kelly, Michelle Quinn and Fiona Kilcullen. There were three (3) meetings of the Strategic Steering Committee during 2024.

3. **Legislation and Guidance Committee:** comprises five Board members. The role of the Legislation and Guidance Committee (L&G) is to monitor the implementation of the legislation and guidance aspects of the Authority's programme of work and to examine proposals for legislation, Codes of Practice and, where necessary, related Guidance, and submit appropriate conclusions and/or recommendations to the Board.

The members of the Legislation and Guidance Committee during 2024 were: Deirdre MacDonald (Chairperson), Padraig Somers, Ciarán Roche, Frank Kelly and Michelle Quinn. There were four (4) meetings of the Legislation and Guidance Committee in 2024.

4. **INAB Committee:** The Irish National Accreditation Board (INAB) is a Committee of the Health and Safety Authority. The Board of INAB, which makes decisions relating to the award of accreditation, has 11 current members with 1 vacancy and is appointed by the Board of the Authority. There are no Board members on this Committee.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2024 is set out below including the fees and expenses received by each member:

	Board	Audit Risk & Finance Committee	Strategic Steering Committee	Legislation & Guidance Committee	Fees 2024 €	Expenses 2024 €
Number of meetings	7	8	3	4		
Patricia Byron	7		3		11,970	-
Paul Kelly	7	8	3		7,695	-
Bríd De Buitléar	5		3		7,695	-
Ciarán Roche	7			4	7,695	1,578
David Hughes	7	6			7,695	956
Deirdre McDonald	7			4	7,695	4,622
Fiona Kilcullen	7		3		-	-
Frank Kelly	6	8		3	7,695	-
Mary Coyne	7	7			7,695	3,072
Michelle Quinn	4		3	3	7,695	-
Pdraig Somers	6			4	7,695	224
Terry O'Niadh	7				7,695	4,789
					88,920	15,241

Fiona Kilcullen did not receive Board fees under the One Person One Salary (OPOS) principle as she is a Department of Enterprise, Tourism and Employment official.

Key Personnel Changes

There were no key personnel changes during 2024.

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

The Board is responsible for ensuring that the Health and Safety Authority 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.

In 2024, the Chief Executive of the Authority, in the context of his role as a prescribed person under the Protected Disclosures Act 2014, received 25 protected disclosures from parties external to the Authority and relating to third parties.

No protected disclosures were received internally from staff of the Authority.

The following disclosures are required by the Code:

Consultancy Costs

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

	2024 €	2023 €
Legal advice	54,047	51,983
Financial/actuarial advice	14,760	32,973
IT Consultancy	423,979	1,015,980
External communications	41,714	4,305
Occupational health consultancy	6,765	53,375
Strategy development	156,401	37,659
Human Resources	1,846	-
Total consultancy costs	1,196,275	1,196,275
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	699,512	1,196,275
Total	699,512	1,196,275

Legal Costs and Settlements

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

	2024 €	2023 €
Legal fees - legal proceedings	49,314	61,507
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	49,314	61,507

Included in these legal costs is an amount of €0 in relation to on-going matters involving other State agencies.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 €	2023 €
Domestic		
Board	10,619	8,930
Employees	1,557,455	1,275,036
International		
Board	-	-
Employees	109,748	114,389
Total	1,677,822	1,398,355

Includes travel and subsistence of €10,619 paid directly to Board members in 2024 (2023: €8,930). There was €0 international travel and subsistence expenditure paid by the Health and Safety Authority on behalf of the Board members in 2024 (2023: €0).

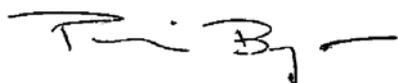
Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2024 €	2023 €
Staff hospitality	20,252	9,040
Client/other hospitality	935	1,168
Total	21,187	10,208

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies in 2016 and has put procedures in place to ensure compliance with the Code. The Health and Safety Authority was substantially in compliance with the Code of Practice for the Governance of State Bodies for 2024.



Patricia Byron
Board Chairperson

Date: 19th December 2025



Mary Coyne
Board Member

Date: 19th December 2025

Statement on Internal Control

Scope of responsibility

On behalf of the Board of the Health and Safety Authority, I acknowledge our responsibility to ensure 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 can only provide reasonable, and not absolute, assurance that the assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities either are prevented or would be detected in a timely period. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Health and Safety Authority for the year ended 31 December 2024 and up to the date of approval of the financial statements.

The Authority has taken steps to ensure an appropriate control environment by:

- ▶ Clearly defining management responsibilities and powers;
- ▶ Establishing formal procedures for reporting significant control failures and ensuring appropriate corrective action;
- ▶ Establishing a process to safeguard the assets of the Authority; and
- ▶ Developing a culture of accountability across all levels of the organisation.

Capacity to Handle Risk

The Authority has established processes to identify and evaluate business risks by:

- ▶ Identifying the nature, extent and financial implications of risks facing the Authority including the extent and categories which it regards as acceptable;
- ▶ Assessing the likelihood of identified risks occurring;
- ▶ Assessing the Authority's ability to manage and mitigate the risks that do occur;
- ▶ Assessing the costs of operating particular controls relative to the benefit obtained; and
- ▶ Working closely with Government and various agencies to ensure that there is a clear understanding of the Authority's goals and support for the strategies to achieve those goals.

Risk and Control Framework

The system of internal control is based on a framework of regular management information, administration procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- ▶ A comprehensive budgeting system with an annual budget, which is reviewed and agreed by the Board;
- ▶ Regular reviews by the Board of periodic and annual reports, which indicate financial performance against forecasts;
- ▶ Setting targets to measure financial and other performance;
- ▶ Clearly defined purchasing and approval guidelines; and
- ▶ Formal project management disciplines.

An active Audit, Risk and Finance Committee, which met eight times during the year, work closely with the Board on areas of risk that may impact on the Authority. The Board sets out the risk appetite for the Authority, ensures risk management processes are in place and details the roles and responsibilities of staff in relation to risk. A risk register, which identifies key risks of the Authority, evaluates the risks and ranks the risks in accordance with the likelihood and consequences for the Authority using an agreed scoring matrix. The Audit and Risk Committee and Board review the Risk Register at each meeting.

We can confirm that a control environment is in place for the following areas:

- ▶ 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, to safeguard the assets.

The Authority has put in place an internal audit function, which operates in accordance with the principles set out in the Code of Practice for the Governance of State Bodies published in September 2016. A firm of independent internal auditors assist the Authority in implementing the internal audit plan approved by the Board.

The work of internal audit is informed by analysis of the risk to which the Authority is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit, Risk and Finance Committee and approved by the Board of the Authority. At least annually, the Internal Auditor will provide the Authority with a report of internal audit activity. The report includes the Internal Auditor's opinion on the adequacy and effectiveness of the system of internal control.

The Authority's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal auditor, the Audit, Risk and Finance Committee which oversees the work of the internal auditor, the Executive within the Authority who has the responsibility for the development and maintenance of the financial control framework, and comments made by the Office of the Comptroller and Auditor General in management letters or other reports.

Procurement

I confirm that the Health and Safety Authority has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 the Health and Safety Authority substantially complied with those procedures.

Review of Effectiveness

The Statement on the system of Internal Control has been reviewed by the Board on the 27th March 2025 to ensure it accurately reflects the control system in operation during the reporting period.

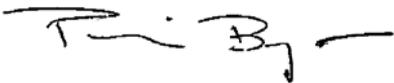
To inform its review of the effectiveness of the system of internal control the Board considered annual reports from the Executive on risk management and safety management processes along with a suite of financial reports, and an annual report of compliance with the Code of Practice for the Governance of State Bodies. These reports were considered alongside an annual report of the Audit, Risk and Finance Committee and regular reports from the Internal Auditor. A review of internal financial controls will be undertaken by the Internal Auditors in March 2025.

I confirm that the Board conducted an annual review of the effectiveness of internal controls in 2024. The Authority is reasonably assured that the systems of internal controls instituted and implemented in the Health and Safety Authority for the financial year ended 31 December 2024 and up to the date of approval of the financial statements are effective.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2024.

On behalf of the Board.



Patricia Byron
Board Chairperson

Date: 19th December 2025



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Health and Safety Authority

Opinion on the financial statements

I have audited the financial statements of the Health and Safety Authority for the year ended 31 December 2024 as required under the provisions of section 48 of the Safety, Health and Welfare at Work Act 2005. 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 Health and Safety Authority at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

22 December 2025

Appendix to the report

Responsibilities of Board members

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

- the preparation of annual financial statements in the form prescribed under section 48 of the Safety, Health and Welfare at Work Act 2005
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 48 of the Safety, Health and Welfare at Work Act 2005 to audit the financial statements of the Health and Safety 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 Health and Safety 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 Health and Safety 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.

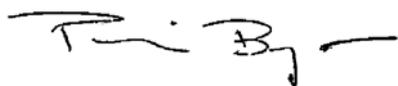
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2024

	Notes	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Income			
Department of Enterprise, Trade and Employment - Oireachtas Grant	2	31,864,977	27,999,054
Accreditation Income	3	3,569,274	3,371,175
COMAH Income	4	116,850	185,350
Other Income	5	444,851	501,472
Deferred retirement benefit funding	13	5,464,055	5,559,715
		41,460,007	37,616,766
Expenditure			
Salaries Costs	6	19,376,762	17,154,303
Retirement Benefit Costs	13	7,503,977	7,014,054
Operational Expenses	8	12,764,029	12,987,426
		39,644,768	37,155,783
Surplus/(Deficit) before appropriations		1,815,239	460,983
Transfer (to)/from Capital Account	12	(1,041,376)	(873,900)
Surplus/(Deficit) after appropriations		773,863	(412,917)
Balance Brought Forward at 1 January		1,205,244	1,618,161
Balance Carried Forward at 31 December		1,979,107	1,205,244

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Patricia Byron
Board Chairperson

Date: 19th December 2025



Mary Coyne
Board Member

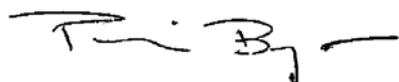
Date: 19th December 2025

Statement of Comprehensive Income

for the year ended 31 December 2024

	Notes	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
(Deficit)/Surplus for the year		773,863	(412,917)
Experience gain/loss on retirement benefit obligations		3,424,000	(165,000)
Change in assumptions underlying the present value of retirement benefit obligations		(11,487,000)	5,408,000
Actuarial (gains)/losses in the year	13	(8,063,000)	5,243,000
Adjustment to deferred retirement benefit funding		8,063,000	(5,243,000)
Total (Deficit)/Surplus for the year		773,863	(412,917)

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Patricia Byron
Board Chairperson

Date: 19th December 2025



Mary Coyne
Board Member

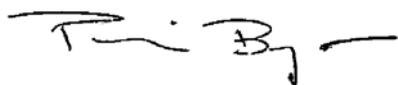
Date: 19th December 2025

Statement of Financial Position

for the year ended 31 December 2024

	Notes	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Fixed Assets			
Property, plant & equipment	9	3,274,846	2,233,470
Current Assets			
Receivables	10	1,419,240	1,331,389
Cash and cash equivalents		1,705,609	1,606,684
		3,124,849	2,938,073
Current Liabilities (amounts due within one year)			
Payables	11	(1,145,742)	(1,732,829)
Net Current Assets		1,979,107	1,205,244
Total Assets Less Current Liabilities before Retirement Benefits		5,253,953	3,438,714
Deferred retirement benefit funding asset	13	121,248,592	123,847,537
Retirement benefit obligation	13	(121,248,592)	(123,847,537)
Total Net Assets		5,253,953	3,438,714
Representing			
Retained revenue reserves		1,979,107	1,205,244
Capital account	12	3,274,846	2,233,470
		5,253,953	3,438,714

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Patricia Byron
Board Chairperson

Date: 19th December 2025



Mary Coyne
Board Member

Date: 19th December 2025

Statement of Cash Flows

for the year ended 31 December 2024

	Notes	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Net Cash Flows from Operating Activities			
Operating surplus/(deficit) for year		773,863	(412,917)
Depreciation	9	555,454	376,415
Transfer (from)/to Capital reserve	12	1,041,376	873,900
(Decrease)/Increase in payables	11	(587,087)	697,077
(Increase)/Decrease in receivables	10	(87,851)	(215,457)
Net cash inflow from operating activities		1,695,755	1,319,018
Cash Flows from Investing Activities			
Net Cash Flows from Financing Activities		1,695,755	1,319,018
Payments to acquire property, plant and equipment	9	(1,596,830)	(1,250,315)
Net Increase in Cash and Cash Equivalents		98,925	68,703
Cash and Cash Equivalents at 31 December 2023		1,606,684	1,537,981
Cash and Cash Equivalents at 31 December 2024		1,705,609	1,606,684

Notes 1 to 19 form part of these Financial Statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The basis of accounting and significant accounting policies adopted by the Health and Safety Authority are set out below. They have been applied consistently throughout the year and the preceding year.

a) General Information

The Health and Safety Authority was established under the Safety, Health and Welfare at Work Act, 1989 (this Act was replaced by the Safety, Health and Welfare at Work Act, 2005). Additional functions have been conferred on the Authority since then under the Chemicals Acts 2008 and 2010, and other legislation. The Authority's Head Office is at The Metropolitan Building, James Joyce Street, Dublin 1 D01 K0Y8.

The Authority's primary objectives are set out in Section 34 of the 2005 Act. The Health and Safety Authority (HSA) has overall responsibility for the administration and enforcement of health and safety at work in Ireland. The Authority monitors compliance with legislation at the workplace and can take enforcement action (up to and including prosecutions). The Authority is the national centre for information and advice to employers, employees and self-employed on all aspects of workplace health and safety. The Authority also promotes education, training and research in the field of health and safety. There are a wide range of activities that fall under the Authority's remit, including:

- ▶ To regulate the safety, health and welfare of people at work and those affected by work activities.
- ▶ To promote improvement in the safety, health and welfare of people at work and those affected by work activities.
- ▶ To regulate and promote the safe manufacture, use, placing on the market, trade, supply, storage, and transport of chemicals.
- ▶ To act as a surveillance authority in relation to relevant single European market legislation.
- ▶ To act as the national accreditation body for Ireland.

The Irish National Accreditation Board (INAB) is the national body responsible for accreditation in accordance with the relevant International Organisation for Standardisation (ISO) 17000 series of standards. It is Ireland's national body within a European network of accreditation bodies. INAB assesses certification bodies, laboratories and inspection bodies for conformity against internationally harmonised standards, providing assurance that these bodies demonstrate competence and performance capability in carrying out their work.

INAB was established as a Committee of Forfás under Section 10 of the Industrial Development Act, 1993 as amended by Section 46 of the Industrial Development (Enterprise Ireland) Act, 1998.

Under the Industrial Development (Forfás Dissolution) Act 2014, INAB was transferred as a Committee of the Health and Safety Authority, with the transfer of all INAB functions and staff to the Authority.

The Authority is the body legally responsible for accreditation. This responsibility is delegated to the Committee (referred to in the 2014 legislation as the Accreditation Board). The Accreditation Board members are appointed by the Board of the Authority, and the staff assigned to INAB to carry out day-to-day functions are employees of the Authority.

The Authority is a Public Benefit Entity (PBE).

Notes to the Financial Statements (cont'd)

b) Statement of Compliance

The financial statements of the Health and Safety Authority for the year ended 31 December 2024 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values, as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Enterprise, Trade and Employment with the concurrence of the Minister for Public Expenditure, NDP Delivery and Reform under the Safety, Health and Welfare at Work Act 2005. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Authority's financial statements.

d) Revenue

Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants, which are recognised on a cash receipts basis. Oireachtas grants shown in the Statement of Income and Expenditure and Retained Revenue Reserves Account reflect the amounts received from the Department of Enterprise, Trade and Employment (DETE) in respect of the year.

INAB Income

Income for the Irish National Accreditation Board (INAB) represents income invoiced during the year.

COMAH Income

Income from recoverable costs invoiced during the year for performing inspections and investigations under the Chemicals Act Regulations 2015.

Other Income

All other income is recorded in the period to which it relates within the Statement of Income and Expenditure and Retained Revenue Reserves.

e) Property, Plant and Equipment

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

Office furniture and equipment	20%	Straight Line
Computer equipment	33.33%	Straight Line
Scientific equipment	20%	Straight Line
Fixtures and fittings	10%	Straight Line
Software Development	10%	Straight Line

The Authority operates a capitalisation threshold policy of €1,000.

Residual value represents the estimated amount which would currently be obtained from the disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Notes to the Financial Statements (cont'd)

f) Capital Account

The Capital Account comprise the unamortised value of capital grants used to fund fixed assets.

g) Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Statement of Financial Position date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable are dealt with in the Statement of Income and Expenditure and Retained Reserves Account.

h) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Health and Safety Authority will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

i) 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) Employee Benefits

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.

Retirement Benefits

The Health and Safety Authority previously established its own defined benefit pension scheme, funded annually on a pay-as-you-go basis from monies provided by the Department of Enterprise, Trade and Employment (DETE) and from contributions deducted from staff and members' salaries. The Authority also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

Pension costs reflect pension benefits earned by employees and are shown net of staff pension contributions which are remitted to the DETE and DPER. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or 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 DETE.

The financial statements reflect, at fair value, the assets and liabilities arising from the Authority's pension obligations and any related funding and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

Notes to the Financial Statements (cont'd)

k) Provisions

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

l) Contingencies

Contingent liabilities arising as a result of past events are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Authority's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

m) Critical Accounting Judgements and Estimates

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

Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value, less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

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

Provisions

The Health and Safety Authority makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attached to the final outcomes, the actual out-turn may differ significantly from that estimated.

Retirement Benefit Obligation

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

Notes to the Financial Statements (cont'd)

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) health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. OIREACHTAS GRANTS

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
D/ETE - Vote 32 - Subhead C5	32,785,000	28,909,000
Employee Pension Contributions remitted to D/ETE	(572,083)	(646,408)
Single Scheme Contributions remitted to D/PER	(347,940)	(263,538)
	31,864,977	27,999,054

Following discussions with the Department, a new arrangement was put in place effective from 1st January 2021, whereby the Authority now receives additional funding as a discrete line item in our Exchequer Grant allocation each year in respect of lump sum payments and remits all the employee superannuation contributions to the Department each month.

3. ACCREDITATION INCOME

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Accreditation income	3,569,274	3,371,175

Following the dissolution of Forfás in 2014, the Irish National Accreditation Board (INAB) transferred to the Health and Safety Authority. INAB is responsible for accreditation activities and invoice clients for work undertaken.

4. COMAH INCOME

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
COMAH income	116,850	185,350

In 2016, the Authority introduced a fee schedule for various inspection and investigation activities under the Chemicals Act (Control of Major Accident Hazards Involving Dangerous Substances) Regulations 2015.

Notes to the Financial Statements (cont'd)

5. OTHER INCOME

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Driver Training Course Income	34,737	50,000
ADR Fines ¹	5,600	4,850
European Chemicals Agency (ECHA) Income ²	-	11,137
Miscellaneous (Seminars, Legal, Witness Expenses, EU Commission)	74,514	103,964
Farm Safety Income ³	330,000	331,521
	444,851	501,472

¹ADR fines income relates to fines issued by the Authority's inspectors for the breaching of legislation in relation to the carrying of dangerous goods by road.

²ECHA Income relates to the engagement of the Authority's inspectors to carry out work for the European Chemicals Agency.

³Funds received from the Department of Agriculture, Food and the Marine in respect of farm safety activities.

6. SALARY COSTS

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Staff short-term benefits	17,590,052	15,614,889
Employer PRSI	1,786,710	1,539,414
Total Salary Costs	19,376,762	17,154,303

Staff Short-Term Benefits

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Basic Pay	17,537,485	15,539,502
Overtime	32,932	31,078
Allowances	19,635	44,309
Other compensation costs	-	-
	17,590,052	15,614,889

The Authority can confirm that there was no termination payment paid during the year 2024.

Notes to the Financial Statements (cont'd)

6. SALARY COSTS *(continued)*

Staff Numbers

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
Actual Staffing Levels at year-end – Professional/technical	174	156
Actual Staffing Levels at year-end – Administration	101	100
	275	256

€653,044 (2023: €597,539) of pension levy has been deducted from staff and paid over to the Department of Enterprise, Trade and Employment.

	Year Ended 31 December 2024 €	Year Ended 31 December 2023 €
CEO and Interim CEO Remuneration		
Chief Executive Officer (CEO) Remuneration - Gross Pay	169,769	93,619
Interim Chief Executive Officer (CEO) Remuneration - Gross Pay	-	73,193

CEO and Interim CEO Travel & Subsistence

Chief Executive Officer (CEO) Travel Costs	1,208	1,549
Interim Chief Executive Officer (CEO) Travel Costs	-	4,219

The CEO received a salary of €169,769 and expenses to the value of €1,208 in 2024. The CEO was appointed on the 29th May 2023.

The CEO did not receive any bonus or perquisites in the year.

The CEO retirement benefit entitlements are in line with standard entitlements in the model public sector defined benefit superannuation scheme.

Notes to the Financial Statements (cont'd)

6. SALARY COSTS (continued)

Employee Benefits Breakdown

Range of total employee benefits		Number of Employees	
From	To	2024	2023
€60,000	- €69,999	42	42
€70,000	- €79,999	51	40
€80,000	- €89,999	34	26
€90,000	- €99,999	10	17
€100,000	- €109,999	7	5
€110,000	- €119,999	7	3
€120,000	- €129,999	1	4
€130,000	- €139,999	4	0
€140,000	- €149,999	0	1
€150,000	- €159,999	0	0
€160,000	- €169,999	1	0
Total		157	138

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

7. MEMBERS' FEES AND EXPENSES

Board Member	2024	2024	2023	2023
	Fees €	Expenses €	Fees €	Expenses €
Patricia Byron (Chairperson)	11,970	-	5,985	133
Paul Kelly (Deputy Chairperson)	7,695	-	7,695	-
Bríd De Buitléar	7,695	-	7,695	-
Ciarán Roche	7,695	1,578	7,695	953
David Hughes	7,695	956	7,695	375
Deirdre McDonald	7,695	4,622	7,695	3,069
Fiona Kilcullen	-	-	-	-
Frank Kelly	7,695	-	7,695	-
Mary Coyne	7,695	3,072	7,695	2,110
Michelle Quinn	7,695	-	7,695	-
Padraig Somers	7,695	224	7,695	314
Terry O'Niadh	7,695	4,789	3,848	1,976
	88,920	15,241	79,088	8,930

Notes to the Financial Statements (cont'd)

8. OPERATIONAL EXPENSES

	Total 2024 €	Total 2023 €
Accommodation	1,760,648	1,975,127
Communications costs	312,420	243,884
Travel and subsistence – national	1,568,074	1,283,966
Travel and subsistence – international	109,748	114,389
Publications and marketing	1,023,097	1,147,896
Legal services	103,361	113,490
Research	73	1,531
Financial services	530,307	558,315
Pensions and human resources	47,580	43,787
Other consultancy	1,398,192	958,747
Accreditation – external assessor costs	1,578,504	1,260,939
Business process review	1,187,982	1,319,773
Staffing costs	589,245	816,489
General equipment supplies	187,223	195,232
Investment in learning	510,225	407,734
Technology costs	897,584	1,821,746
Depreciation	555,454	376,415
Internal audit fees	38,888	31,953
External audit fees	22,500	21,200
Members' fees	89,525	84,381
Other	243,620	210,432
Bad Debts	9,779	-
	12,764,029	12,987,426

Included in operational expenses is a charge of €21,187 (2023: €10,208) in respect of amounts paid by the Authority for staff/other hospitality.

Notes to the Financial Statements (cont'd)

9. PROPERTY, PLANT & EQUIPMENT

	Fixtures & Fittings	Furniture & Equipment	Computer Equipment	Scientific Equipment	Software Development	Total
Cost	€	€	€	€	€	€
At 1 January 2024	1,134,421	507,118	573,818	101,468	2,566,958	4,883,783
Additions in year	122,115	1,370	107,799	-	1,365,546	1,596,830
Disposals	-	(42,544)	(76,941)	-	-	(119,485)
At 31 December 2024	1,256,536	465,944	604,676	101,468	3,932,504	6,361,128
Accumulated depreciation						
At 1 January 2024	507,266	498,687	525,616	83,169	1,035,575	2,650,313
Charge for the year	114,215	2,382	70,843	18,299	349,715	555,454
Disposals	-	(42,544)	(76,941)	-	-	(119,485)
At 31 December 2024	621,481	458,525	519,518	101,468	1,385,290	3,086,282
Net book value						
At 31 December 2024	635,055	7,419	85,158	-	2,547,214	3,274,846
At 31 December 2023	627,155	8,431	48,202	18,299	1,531,383	2,233,470

10. RECEIVABLES

	31 December 2024	31 December 2023
	€	€
Prepayments and accrued income	1,250,613	1,186,733
Accreditation and COMAH receivables	164,950	136,396
Other receivables	3,677	8,260
	1,419,240	1,331,389

The fair values of receivables and prepayments approximate to their carrying amounts. All receivables are due within one year.

Notes to the Financial Statements (cont'd)

11. PAYABLES

	31 December 2024 €	31 December 2023 €
Trade creditors	229,663	563,798
Accruals	640,108	1,007,459
Tax creditors – VAT & PSWT	242,281	145,244
Other creditors	29,119	6,519
Payroll creditors	4,571	9,809
	1,145,742	1,732,829

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year-end date. The terms of accruals are based on the underlying contracts.

12. CAPITAL ACCOUNT

	31 December 2024 €	31 December 2023 €
Opening Balance	2,233,470	1,359,570
Transfer to Statement of Income and Expenditure		
Funding to acquire Assets	1,596,830	1,250,315
Amortisation in line with asset depreciation	(555,454)	(376,415)
	1,041,376	873,900
Closing Balance at 31 December	3,274,846	2,233,470

Notes to the Financial Statements (cont'd)

13. RETIREMENT BENEFIT COSTS

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

	31 December 2024 €	31 December 2023 €
Current service cost	4,570,000	3,901,000
Interest on retirement benefit scheme liabilities	3,854,000	4,023,000
Employee contribution	(920,023)	(909,946)
	7,503,977	7,014,054

ii. Movement in retirement benefit obligations during the financial year

	31 December 2024 €	31 December 2023 €
Net retirement benefit liability at 1 January	(123,847,537)	(113,044,822)
Current service cost	(4,570,000)	(3,901,000)
Past service costs	-	-
Interest cost	(3,854,000)	(4,023,000)
Retirement benefits paid in year	2,959,945	2,364,285
Actuarial gain/(loss)	8,063,000	(5,243,000)
Net retirement benefit liability at 31 December	(121,248,592)	(123,847,537)

Retirement benefits paid in the year include lump sum retirement costs of €682,040.

Notes to the Financial Statements (cont'd)

iii. Deferred funding asset for retirement benefits

The Authority recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service retirement benefits including contributions by employees and the annual estimates process. The Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for Retirement benefits recognised in the Statement of Income & Expenditure was as follows:

	31 December 2024 €	31 December 2023 €
Funding recoverable in respect of current year costs	8,424,000	7,924,000
State Grant applied to pay pensioners	(2,959,945)	(2,364,285)
	5,464,055	5,559,715

The deferred funding asset for retirement benefits as at 31 December 2024 amounted to €121,248,592 (2023: €123,847,537).

iv. History of defined benefit obligations

	31 December 2024 €	31 December 2023 €
Experience losses / (gains) on scheme liabilities		
Amount	3,424,000	(165,000)
Percentage of scheme liabilities	3.45%	3.15%

The cumulative actuarial gain/loss recognised in the Statement of Comprehensive Income amounts to €7,503,977.

Notes to the Financial Statements (cont'd)

v. Description of scheme

The Health and Safety Authority operates unfunded defined benefit superannuation schemes for staff. Superannuation entitlements arising under the schemes are paid out of current income and are charged to the Statement of Income and Expenditure and Retained Revenue Reserves Account, net of employee superannuation contributions, in the year in which they become payable.

The valuation used for FRS 102 disclosures been based on a full actuarial valuation by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2024.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2024 were as follows:

	31 December 2024 €	31 December 2023 €
Discount rate	3.45%	3.60%
Inflation rate	2.10%	2.60%
Salary increases	3.30%	3.80%
Retirement benefit increases	3.05%	3.55%

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The number of members in the Scheme and the number of deaths are too small to analyse and produce any meaningful Scheme-specific estimates of future levels of mortality. Average future life expectancy according to the mortality tables used to determine the retirement benefit liabilities are:

	Male aged 65	Female aged 65
Current pensioners 2024	21.7 years	24.1 years
Future pensioners retiring 2044	23.0 years	25.5 years

14. OPERATING LEASES

At 31 December 2024 the Authority had the following future minimum lease payments under non-cancellable operating leases for each of the following periods.

	2024 €	2023 €
Payable within one year	1,499,371	1,119,809
Payable within two to five years	3,090,930	2,478,111
Payable after five years	752,973	665,244
	5,343,274	4,263,164

Operating lease payments recognised as an expense were €1,499,371 (2023: €1,119,809). Note the lease cost above is excluding services charges and the 2023 figure has been updated to reflect this.

Notes to the Financial Statements (cont'd)

15. CAPITAL COMMITMENTS

There were no capital commitments at 31st December 2024.

16. RELATED PARTY DISCLOSURES

The Authority has adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Authority Members and these procedures have been adhered to in the year. There were no transactions in the period in relation to the Authority's activities in which the Authority Members had any beneficial interest. The Authority is recognised as a public body under the Ethics in Public Office Acts, 1995 and 2001 and in accordance with Statutory Instrument No 607 of 2008, which came into operation on 1 January 2009. The Authority Members are obliged to submit declarations of interest in respect of the period ended 31 December 2024 to the Standards in Public Office Commission.

Key management personnel in the Health and Safety Authority consist of the Chief Executive and members of the Authority. Total compensation paid to key management personnel, including Authority members' fees and total CEO remuneration, amounted to €258,689 (2023: €245,900). For a breakdown of the remuneration and benefits paid to key management personnel please refer to Notes 6 and 7.

Notes to the Financial Statements (cont'd)

17. PREMISES

- a) Land and Buildings: The Health and Safety Authority owns no land and buildings.
- b) All the premises are leased by the Authority. The Authority owns no freehold office or industrial premises. Most of the leases are with private landlords but in the case of the Cork and Waterford offices the Authority is in premises managed by the Office of Public Works. The Authority regularly reviews its network of offices to ensure that it continues to meet our ongoing operational requirements.
- c) The Authority's Head Office is in Dublin.
- d) Details of the various offices occupied by the Health and Safety Authority are set out in the table below. In addition to the offices occupied by the Authority there was an industrial unit in Co. Tipperary until March 2024, which was moved to Co. Waterford, which is used for the purpose of storing large items of evidential material that may be required in connection with investigations undertaken by the Authority.

Location	Address	Expiry Date	Annual Premium €
Head Office Dublin	5th and 6th Floor The Metropolitan Building James Joyce Street, Dublin 1	2026	1,228,641
Athlone	Monksland Business Park Athlone	2024	62,238
Cork	1A South Mall, Cork	-	25,964
Galway	The Plaza Offices Headford Road, Galway	2028	20,000
Kilkenny	Hebron House 1 (3rd Floor) MacDonagh Junction, Kilkenny*	2022	38,643
Limerick	The Loughmore Centre Raheen Business Park Limerick	2033	40,959
Sligo	Unit 1 Beulah Buildings Finisklin Road, Sligo	2032	29,520
Waterford	Government Buildings The Glen, Waterford	-	3,719
Evidence Store	Tipperary	March - 2024	7,688
Evidence Store	Waterford	2034	42,000

*Discussions with the landlord entity of Kilkenny regarding a new lease are ongoing.

18. EVENTS AFTER REPORTING PERIOD

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

19. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved by the Board on 27th March 2025.

Our Vision:

To deliver healthy and safe working lives and contribute to productive enterprises



An tÚdarás Sláinte agus Sábháilteachta
Health and Safety Authority

Health and Safety Authority

Tel: 0818 289 389

www.hsa.ie