seai SUSTAINABLE ENERGY AUTHORITY OF IRELAND

# Annual Report 2013


OUR MISSION
Playing a leading role in transforming Ireland into a society based on sustainable energy structures, technologies and practices.

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# CHAIRPERSON'S STATEMENT

**On assuming the chairmanship of the Authority in 2007 I wrote that the sustainable energy agenda would grow in complexity and become ever more challenging. That has proven to be the case. But Ireland has risen to the challenge, demonstrating nationally and internationally that the Irish can be leaders rather than followers in the development of the sustainable energy economy.**

Considerable pride can be taken from the achievements of the past seven years: 250,000 home energy upgrades completed, 400,000 homes energy rated, thousands of businesses helped to reduce bills by hundreds of millions of euros and a national energy standard for industrial energy management, developed by the Authority, has become a worldwide standard. A cause for particular satisfaction is that renewable energy now accounts for almost a fifth of electricity generation.

Any sense of achievement has to be tempered by the scale of the challenges that menace mankind as a result of burning fossil fuels. Over the same seven years, a stream of international reports have added to the general understanding of the science of climate change and in turn to the disturbing conclusion that the threat to the planet posed by global warming is far greater than had been previously imagined. The goal of limiting the rise in global temperate to 2°C over pre-industrial levels is already out of reach, so the task ahead is to devise and implement measures to mitigate the effects of global warming, while stemming further rises which could have catastrophic consequences for the environment.

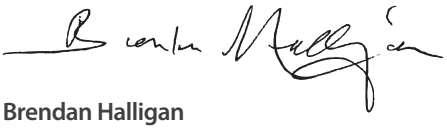
Facing into this future there are compelling moral reasons for decarbonising our energy systems. But if they fail to persuade, there is an equally compelling economic case for determined action.

Because of its geographic location, Ireland has one of the richest wind energy resources in the world. Were there to be a long term strategy of exploiting that resource to the full then the economy could be decarbonised, fossil fuel imports would be minimised, international competitiveness enhanced and energy independence secured. Irish entrepreneurs could lead this energy transition and develop a brand new source of exports that would exceed those coming from agriculture. Ireland has an unrivalled opportunity of becoming a global leader in clean energy and a low carbon economy.

Realising this vision will require a great sense of national purpose and a willingness to adapt, to invest, to innovate and to be strategic in all decision making. The past seven years have provided plenty of examples of what can be achieved when the right leadership has been provided and suggest that the energy transformation could be completed in Ireland well ahead of the 2050 deadline to which the global community is committed. As of now however, that long journey has barely begun. To complete it on time will require a greater national effort than has ever been demanded in the past. That is the scale of the challenge confronting Irish society, one in which the Authority has a unique role to play.

I wish to thank our parent department and Minister for their support of the Authority over the past year and, indeed, throughout my tenure as Chairman. I would particularly like to thank all the Board members who throughout that period contributed so generously to the work of the Authority and all the staff who worked so selflessly in pursuit of the national interest.

It remains as valid to close today, as I did back in 2007, by saying that the future is challenging and demanding. I am confident that, on the basis of past successes and the continued commitment of the staff, that the Authority will succeed in the mission given to it by statute of leading Ireland to a sustainable energy future.



**Brendan Halligan**

Chairman,
Sustainable Energy Authority of Ireland

# CHIEF EXECUTIVE'S REVIEW

**Each year SEAI's annual report reflects the continuing growth in relevance and importance of sustainable energy issues in Ireland. It is increasingly evident that more people are actively engaging with energy efficiency, our use of renewable energy grows, and debates about our energy challenges and choices also grow. Meanwhile, the urgency of the challenges we face, particularly in climate change, continues to draw significant attention.**

2013 was the year that home energy upgrades passed the 250,000 milestone. That means one in seven of all Irish homes has undertaken action, supported by Government, to reduce energy costs. We saw the impact of this in national statistics for energy use in homes, where the overall trend is down by 18% over a five year period. At the same time, published BERs exceeded 400,000 meaning one in four homes currently has an energy rating.

We are now at the point where efficiency has become a societal movement. It is a topic of wide interest among people, it is a thriving employment sector and it is rich with innovative products and services coming to the market.

As well as being an issue for individual homeowners, this year we saw particular growth of sustainable energy as a theme for communities. SEAI supported nearly 90 community projects that saw people working together to improve the energy efficiency in their local communities, keeping money in the Irish economy, investing it in local jobs and businesses. Over the course of the year I visited a number of these communities and each time was struck by the strong spirit of cooperation and commitment. It is hugely impressive to see what can be achieved when these assets are tapped into.

There is a growing realisation that sustainable energy is becoming a part of our vision for greater self-sufficiency, and for creating new jobs based on our national strengths. These strengths include our entrepreneurial spirit and willingness to innovate. They also include our great indigenous clean energy resources, our use of which grew strongly in 2013, most notably our use of wind energy to produce clean electricity. This allowed us to reduce our imports of fossil fuels by a quarter of a billion euro, and our carbon emissions by almost two million tonnes, without adding to consumer prices of electricity.

Our energy system is not without controversy and some aspects, wind energy in particular, are topics for challenging and often heated debate. We believe that debate is good, because these are important issues that affect us all and have long term implications. But there should be two principles to the debate. Firstly it should be based upon facts not myths. And secondly, those who raise objections should be prepared to present acceptable and realistic alternatives. While energy efficiency will always be the first priority, it will never be sufficient on its own if we are to achieve our targets. So we will need to look at the mix of energy sources, be it wind, bioenergy, solar and, for now at least fossil fuels. We need an energy system fit for purpose and fit for the future, and every choice has advantages and disadvantages. Evidence can inform the trade-offs, and then it is for society to decide its preferences, but it cannot shirk its responsibilities.

2013 saw Ireland take on the role of President of the European Council which presented an opportunity to showcase our achievements and determination on a number of major platforms. It is clear that Ireland is competing very well, and international visitors are impressed by the level of activity on both the supply and demand sides of sustainable energy. It is also good to be reminded how global the issues are and that we are all facing similar challenges. The converse of that is if Irish innovators and firms come up with solutions, they will find global markets for them.

None of us debate energy for its own sake. Energy is but a means to an end. At the end of the day it is all about people, their comfort, their well-being, and their jobs. In the short term, we are all focused on job creation and reducing bills. But there are bigger issues we must not lose sight of. We cannot go on importing fossil fuels from vulnerable supplies and ever increasing prices. And we certainly cannot go on emitting carbon at current levels. We must see our issues in both a global and future context and apply our ingenuity to what is a defining issue of our times. SEAI is honoured to play a role in this movement.

I would like to thank the Minister, department officials, Board, management team but most of all the staff of SEAI for their continued support and dedication to this challenging but ultimately rewarding endeavour.

**Dr Brian Motherway**

Chief Executive Officer,
Sustainable Energy Authority of Ireland

## SEAI actions, across all programmes in 2013, resulted in:


## Delivering

- Better Energy grants of **€45m** provided for energy efficiency upgrades in **27,130** homes and almost **300** public and community facilities
- Total investment in Better Energy upgrade works of **€85m**: supporting **2,300** jobs
- **106,000** Building Energy Ratings published – **97,000** residential and **9,000** non-residential
- **€0.25m** grants put **60** more electric vehicles on the road.

## Supporting

- **50** public-sector bodies with total energy spend of **€420m** now enrolled in SEAI's Public Sector Energy Partnership Programme
- **€40m** savings achieved by **160** Large Industry Energy Network (LIEN) members
- **300** energy training sessions for SMEs, identifying savings of almost **€3m**
- **€1.5m** Ocean Programme spend including support for **11** prototype projects
- **127** Sustainable Energy Awards nominees, achieving total savings of **€23m**
- **2** EnergyMAP intern programmes completed.

## Informing

- **6** significant energy statistics reports published
- Over **30** national and local events hosted with almost **6,000** attendees including the EU SETPlan Conference
- **650** workshops for **19,000** school students nationwide.

# 2013 REVIEW

# DELIVERING



Better Energy schemes are achieving energy efficiency savings for homeowners and communities, while also making buildings more comfortable and maintaining vital employment in the retrofit sector.

A key part of Ireland's National Energy Efficiency Action Plan, the **Better Energy Homes Scheme** provides grant assistance to private homeowners to improve their home's energy performance with insulation and heating system upgrades. This reduces their energy use and costs, and associated greenhouse-gas emissions. Nearly 14,000 homeowners upgraded their home in 2013. This saved 75 GWh of energy and 21 kt of $CO_2$. Total grants of €13m were matched with €36.5m of homeowners' money, supporting 1,250 jobs in Ireland's growing energy retrofit industry. SEAI began a programme of direct training for the 1,300 registered and active contractors by way of accompanied works inspections. This training led to significant contractor upskilling.

The **Better Energy Warmer Homes Scheme** supports the Strategy for Affordable Energy in Ireland by delivering energy efficiency improvements in the homes of the elderly and vulnerable, making the homes more comfortable, healthier and more cost-effective to run. This is delivered free of charge to eligible homeowners. Nearly 10,000 homes were upgraded, which saved 20 GWh of energy and 5 kt of $CO_2$. The total cost was €17.5m, and over 600 jobs in the energy retrofit industry were supported. In 2013 new common technical standards were deployed across the Better Energy schemes. This has improved the quality and capability of community based organisations to deliver energy retrofits in their locality.

The **Better Energy Warmer Homes Area-Based Programme** focuses on a partnership approach at community level to deliver cost-effective and deeper energy retrofits of homes. Nearly 2,900 homes were upgraded through 37 projects, which saved 19 GWh of energy. SEAI provided grants of €7m, matched with €3.5m in private funds.

The **Better Energy Communities Programme** in 2013 aimed to stimulate the delivery of innovative energy efficiency projects at a community level by encouraging partnerships of community groups, local networks, energy suppliers and contractors. A total of 47 projects received €7.8m in grant funding. Projects were diverse in terms of the partnerships proposed and the nature and scale of the upgrades, including homes, schools, businesses, community centres, GAA clubs and local-authority premises.

# SUPPORTING

To help Ireland to meet its 2020 target of 20% energy efficiency improvement, the Government is requiring the **public sector** to take a leadership role by delivering a stretch target of 33% improvement. To track progress against this target, SEAI developed an online Monitoring and Reporting system through which public bodies track and report their data annually. The first group of 100 bodies reported their data (for 2011) through this system. Overall efficiency improvement of 10% was reported, with estimated savings of €9m, through the implementation of over 750 specific energy saving initiatives. Over 400 bodies will be reporting from 2014 onwards (through SEAI) on their progress against national targets.

SEAI's **Public Sector Energy Partnership Programme** commits public bodies to implement the highest standard of energy management. SEAI, which supports members in achieving this, now has over 50 partners, covering an annual energy expenditure of €420m.

The **National Energy Services Framework** sets out a structured approach to the implementation of energy projects through Energy Performance Contracting. It is designed to ensure effective delivery of energy savings and to stimulate the development of the energy services company (ESCO) market. In June 2013 a group of 20 exemplar projects signed up to use and 'road-test' the framework. These projects, drawn from both the public and private sector, range from public lighting and prison refurbishment, to chicken processing and hotel renovation. In combination, they involve investment of up to €55m, and will support up to 500 jobs and deliver energy savings of over €10m.

**Energy efficiency** continues to present a good financial opportunity for business in these challenging economic times. Typically, when researching this area, SEAI finds that half of Irish companies have taken action to improve their energy efficiency in the previous three years. Just one-third of those actions involve a capital spend, and businesses achieve average cost savings of 12%. In this context, Dawn Meats in Ballyhaunis, Co. Mayo, which won the Innovation Award at the Sustainable Energy Awards in November, exemplifies how it can be extremely profitable to think innovatively. It undertook a project to pipe hot water, generated by heat-recovery systems, between two facilities 1km apart through a super-insulated district heating system. The project resulted in 90% of hot water for cleaning and washing being produced for free.

Interest in the range of SEAI **business programmes** available to support the achievement of energy savings remained strong; up to 300 people and companies participated in training and/or advice and mentoring activities, while larger numbers took part in a range of information and networking events. Membership of the Large Industry Energy Network (LIEN) remains steady at 160, and the energy use of LIEN organisations now represents 17% of Total Primary Energy Requirement. In 2013, members achieved €40m savings through energy management actions.

# DEVELOPING




SEAI continued to support the development of the **ocean energy** sector. In partnership with the Marine Institute, it completed a further suite of seabed surveys and development of the test sites in Galway and Belmullet, Co. Mayo. A total of 11 projects received ongoing support through the Ocean Energy Prototype Fund. This remains a challenging sector as companies strive to bring prototype concepts through to maturity. The Atlantic Marine Energy Test Site (AMETS) in Belmullet is now in the final stages of the planning and foreshore licensing process for the 50m and 100m depth sites. Further work was carried out in 2013 on the landside substation site, and on preparing an application for a nearshore test site.

The rollout of **electric vehicles (EVs)** continued in 2013, supported by the Government grant scheme and VRT relief from Revenue. Over 300 vehicles are now operating on Irish roads. ESB continued the rollout of fast chargers and public EV charge points at filling stations and other locations around the country. SEAI is reaching the final stages of an electric vehicle project on the Aran Islands together with the Department of Arts, Heritage and the Gaeltacht. Eight electric vehicles have been monitored each month on the islands since 2010.

The **Sustainable Energy Communities (SEC)** programme furthered its aim of stimulating a national move towards sustainable energy practice through the establishment of the SEC Network and the selection of three exemplar SECs: Kerry County Council, Dublin City Council and South Dublin County Council. The three exemplars completed their 2013 work plans, concentrating efforts on community energy master plans. Dundalk began work on smart monitoring and metering, and implemented the next stage of the Community Energy Management system under the Better Energy Communities programme. The SEC Network concentrated on supporting applications for Better Energy Communities and on completing the final stages of the EU CONCERTO HOLISTIC project.

One of SEAI's roles is to lead, facilitate and promote the development and adoption of best-practice **energy planning and social acceptance** strategies by regulatory and industry players. In 2013, we launched our Local Authority Renewable Energy Strategies (LARES) guidelines to encourage consistent approaches to spatial and development planning for renewable energy.

To support the Department of the Environment, Community and Local Government (DECLG) in updating aspects of its Wind Energy Guidelines, we commissioned and published a best-practice research study on wind-power noise issues and standards. Through our involvement in **International Energy Agency (IEA) initiatives**, we have been engaged for several years in research into and establishment of best practice in relation to wind-energy deployment, including social acceptance and community benefit practices, and have prepared guidance material and case studies relevant to good practice in Ireland. We continue to update our online renewable energy resource information platform to enable improved planning and deployment.

# DEVELOPING

SEAI completed an inventory and gap analysis of the **smart grid and smart city** sectors in Ireland and delivered a national requirements specification for the development of smart grids and smart cities, under the Action Plan for Jobs 2013. SEAI also conducted a series of focus groups to inform the design of the **National Smart Meter Rollout**.

Following the National Research Prioritisation Exercise of 2011 led by the Department of Jobs, Enterprise and Innovation, two Working Groups led by SEAI developed the **national action plans for research** in Marine Renewable Energy and Smart Grids and Smart Cities. These plans, published in 2013, set out a programme of action for establishing a coordinated approach to five sets of issues: funding strategy; research infrastructure; tackling skills issues; enabling technology transfer and commercialisation, and alignment with regulations and standards. SEAI has been assigned a coordination role in the delivery of both plans by relevant agencies.

Under its **international reporting responsibilities**, SEAI recorded a total national energy research expenditure of over €46 million in 2012, an increase of €15 million over 2011. As the national delegate and contact point for EU energy research programmes, SEAI has provided information and mentoring support to prospective Irish applicants. Over the period 2007–2013, a total of 65 energy-related projects with 95 Irish partners were supported under the EU Seventh Framework Programme for Research, to a value of €55 million, 70% of which came from EU funding. Under Ireland's EU presidency, we organised a successful pan-European Strategic Energy Technology (SET) Plan conference, informing the energy priorities of the new Horizon 2020 programme.

SEAI's **bioenergy** activities are aimed at accelerating the uptake of solutions and new technologies while supporting the deployment of combined heat and power (CHP) in Ireland. SEAI published a study assessing the supply/cost scenarios and profiles of bioenergy resources, national and imported, over the period 2010 to 2030. The scenarios take account of potential development of the international bioenergy commodity trade. The findings can be used to assess the potential for expanding bioenergy production in Ireland and to assist policy development. To inform the Department of Communications, Energy and Natural Resources' (DCENR) forthcoming National Bioenergy Strategy, SEAI coordinated a multi-criteria decision analysis of policy options by the Inter-Departmental Steering Group, the outcome of which has been shared with the stakeholders.

# INFORMING




SEAI produces national **energy statistics** required for international reporting obligations, advising policymakers, informing investment decisions and monitoring policy measures. In 2013 its key annual publication, Energy in Ireland, recorded a further reduction in national energy demand, indicating that energy efficiency and renewable energy measures are having a real impact. Detailed analysis reports were also published on energy in the residential sector and on CHP, while the biannual publication on electricity and gas prices provided valuable insights into regulated energy market competition and international comparisons.

The **Energy Modelling Group** provides a forecasting function as well as analysis and policy advice on a range of energy and climate issues at national and European level. It generates and applies fresh data and perspectives informed by best national and international sources. Its activities include economic analysis on all aspects of sustainable energy, including options and impacts relating to EU Directives and policies, the National Energy Efficiency Action Plan and the National Renewable Energy Action Plan. In 2013 two studies were initiated on macroeconomic impacts and on supply chain and jobs potential from investment in sustainable energy technologies in Ireland, and an analysis was contributed to an IEA study on the multiple benefits of energy efficiency.

The Triple E register, a database of energy-efficient equipment for the **Accelerated Capital Allowance (ACA)** tax incentive, aims to promote innovative energy-efficiency equipment, by increasing market competitiveness and providing clear and objective differentiation and confidence for clients. Underpinning the obligation for public-sector organisations to procure energy-efficient equipment in accordance with Energy Efficient Procurement Regulations, the Triple E register also provides a useful means to use other energy efficiency policy interventions in both the public and private sectors. By the end of 2013, the number of products in the database stood at over 10,000, from over 200 suppliers across 52 technology categories.

A **Building Energy Rating (BER)** indicates the calculated energy performance of a building on a scale of A (most efficient) to G (least efficient). As the issuing authority, SEAI is responsible for the administration of the BER scheme. A total of 99,700 residential BERs were published in 2013, bringing the total number of homes with a BER to 421,636. One in four homes now has a BER, as do over 19,300 non-domestic buildings. The mandatory inclusion of BER information in property rental and sale advertisements from January 2013 resulted in a substantial increase in the number of BERs published.

# INFORMING



It's crucial that our children understand why and how society must move towards a clean and sustainable energy future. Through its **Education programme**, SEAI provides an extensive range of resources to schools that want to teach energy within the curricula and save energy and costs through improved energy management. In 2013 over 20,000 students engaged in SEAI activities, such as workshops on energy efficiency and climate change, and the One Good Idea post-primary project. An addition to SEAI's Schools Programme was teacher workshops, aimed at upskilling teachers in the teaching of energy within the primary science curriculum. Schools that have participated in the Energy in Education Programme, run in partnership with the Department of Education and Skills, have achieved an average of 5% energy saving within three months. Some schools have achieved as much as 18%.

In 2013, **Exploring our Energy**, a new programme to help children learn about energy through the primary science curriculum in a fun and exciting way, was introduced. Developed by St Patricks' College, Dublin, it is an extensive programme for all levels at primary schools and includes lessons, whiteboard activities and worksheets.



## MAKING AN IMPACT

# 1: KILKENNY COMMUNITIES – COORDINATED ENERGY SAVINGS

**The Kilkenny Communities Project represents the very essence of the Better Energy Communities scheme, and involves a diverse mix of partners and buildings.**

The Better Energy Communities scheme supported more than 80 community energy projects in 2013 around the country. The hallmark of the successful projects was the creativity and enthusiasm of the communities involved.

The Kilkenny Communities Project involved collaboration between the local authority, the Carlow Kilkenny Energy Agency (CKEA), housing associations, the GAA Club, three local hotels and two community centres. It led to upgrades of 224 homes, St Canice's Community centre, the Fr McGrath Centre, the O'Loughlin Gaels GAA Club, City Hall and a number of businesses. The upgrade works included (depending on the property): attic insulation, wall insulation, replacement windows, and lighting and heating system upgrades. Many of the domestic upgrades resulted in BER improvements from G to C rating.

The total Kilkenny investment amounted to €3.3m, with €2m coming from the Better Energy programme. The upgrade works will achieve estimated annual energy savings of €0.25m.

***"I applaud the local community, and in particular Kilkenny County Council and Carlow Kilkenny Energy Agency, for their commitment to delivering these important works".***

Mr. Phil Hogan T.D.
Minister for the Environment,
Community and Local Government

## MAKING AN IMPACT

# 2: SUSTAINABLE ENERGY AWARDS – A DECADE OF ACHIEVEMENTS

Energy savings of €750 million have been made by SEAI's Sustainable Energy Awards participants over the last decade.

The Sustainable Energy Awards are intended to encourage, recognise and reward excellence in energy management in the industrial, commercial, community and public sectors. The 600 organisations with over 400,000 employees that have participated in the Sustainable Energy Awards over the last decade have achieved energy savings totalling €750 million.

The tenth Awards, sponsored by Electric Ireland, again show how Irish organisations have committed to the energy agenda in recent years. Nominations included initiatives from small and large firms, from public bodies, and from many local communities.

Kerry Local Authorities' secured the inaugural Legacy Award for the fresh thinking which has enabled them to innovate and consistently deliver tangible benefits to the people of Kerry. One of the projects which captures the essence of what Kerry has achieved is the Tralee biomass district heating system. The project started as a means of delivering income to the local forestry sector, but soon widened to see hundreds of homes made more comfortable and cheaper to run, while providing renewable heat to many community buildings. Kerry Local Authorities have achieved energy savings of €1m through 185 projects implemented to date.

**2013 Sustainable Energy Awards Winners**
*Legacy*: Kerry local Authorities
*Research*: University College Dublin
*Innovation*: Dawn Meats
*Collaboration*: Musgrave Group
*Environment*: Cosgrave Developments
*Public Sector*: The Irish Naval Service
*Small Business*: Sirus Group
*Community*: Carlow County Council
*Industry*: Diageo
*Leadership*: Diageo

***"Ireland is a global leader in sustainable energy management and that is down to the innovation and dedication of organisations such as those involved with the Awards."***

Mr. Pat Rabbitte T.D.
Minister for Communications,
Energy and Natural Resources




## MAKING AN IMPACT

# 3: AVIVA– A WORLD LEADING STADIUM

### In August 2013, Aviva Stadium became the first stadium in the world to achieve ISO 50001 certification.

The Aviva Stadium in Dublin is home to the Ireland rugby and Republic of Ireland football teams. The 63,000m$^2$ stadium, completed in 2010 at a cost of €410m, has a seating capacity of 51,700. Over 3 million ticketed visitors have passed through the turnstiles for rugby, soccer and concerts.

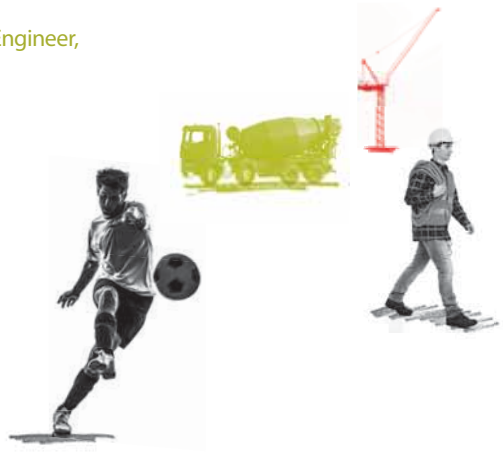
The stadium has won a number of design awards, including from the Royal Institute of the Architects of Ireland and the Royal Institute of British Architects. Energy efficiency was an integral part of the design and construction of the stadium:

- Blast furnace waste slag was used in the concrete mix, saving 4,000 tonnes of $CO_2$
- An intelligent lighting control and monitoring system is used for the 18,000 low-energy light fittings throughout the stadium
- The four diesel-powered generators are fitted with heat recovery to preheat hot water
- Soft starters are included on all motors to ensure longer life and efficient operation
- Intelligent controls to ensure power-consuming systems operate only as required.

The focus on sustainability has continued into the operational management of the stadium, which has been operating to ISO 20121 (the quality environmental standard for the events and business sector) since May 2013. Implementation of an Energy Management System was a natural progression for the stadium management. In 2012 the stadium joined the SEAI Energy Agreements Programme and in August 2013 became the first stadium in the world to achieve ISO 50001 certification.

***"The single most compelling reason for implementing ISO 50001 is that energy costs are the second highest expense in the stadium."***

Eamonn Williams
Technical Services Engineer,
Aviva Stadium



## MAKING AN IMPACT

# 4: NABCO - INNOVATIVE FUNDING SOLUTIONS FOR ENERGY UPGRADES

### Project trials innovative funding model at Cherry Orchard

In 2013 almost €7m of funding was provided to 37 Better Energy Warmer Homes Area Based projects, which delivered energy efficiency upgrades to almost 3,000 energy-poor households. Successful projects included targeted area-based projects using a partnership approach that were competitively priced and delivered energy efficiency improvements to vulnerable homes.

The National Association of Building Co-operatives (NABCO) represents, promotes and develops cooperative housing with a network of over 5,000 homes in Ireland.

At Cherry Orchard in Dublin, home energy upgrades were delivered in 77 homes in a project supported by SEAI through the Better Energy Warmers Homes Area Based programme.

Targeting a single housing estate represented an excellent prospect for providing similar energy efficiency upgrades to all the homes and to achieve economies of scale in the project costs. The measures provided included attic insulation, cavity-wall insulation, doors, windows, high-efficiency gas boilers, remote-access heating controls and high-efficiency lighting. The average BER improvement achieved was from D1 to B3. The project, delivered in collaboration with Electric Ireland, featured an innovative funding model where participants were asked to pay half the value of their energy savings over five years to help NABCO support future energy upgrade projects.

***"It's great since the work was done. It has made a huge difference to the sound proofing and keeping the heat in, we're very happy with it."***

Mark, a Cherry Orchard resident

# SEAI PUBLICATIONS

## Key Reports Published in 2013 Include:

## SEAI Offices

SEAI personnel occupy 1,300 $m^2$ of office space located in Dublin, Dundalk, Cork and Sligo. All the offices are sub-let spaces within larger buildings.

SEAI energy use, including across the four offices, is summarised in the table below:

| ENERGY USE | 2013 kWh | 2013 kWh |
|---|---|---|
| **Direct Consumption for 4 Offices & Company Car** | | |
| Electricity, Lighting, ICT, Office Power, Heating Ventilation & Air Conditioning (HVAC) | 138,403 | 168,401 |
| Natural Gas (Heating) | 52,421 | 54,225 |
| Petrol (Toyota Prius) | 3,967 | 3,608 |
| **Total for Direct Consumption** | **194,791** | **226,234** |
| **Petrol (Toyota Prius)** | 72,791 | 94,192 |

Electricity consumption has fallen mainly due to accurate metering of the Dundalk office consumption. The Dundalk energy team also undertook a number of actions which have contributed to reduced usage in 2013. In July 2012, dedicated metering was installed to facilitate accurate billing and 2013 was the first full year of metered data. Prior to that consumption was estimated based on occupied office floor area.

A similar project (see opposite) is planned for the Dublin office at Wilton Park House in 2014 which will further strengthen the accuracy of energy consumption data and enable more effective energy management. SEAI has worked closely with Forfás and IDA, the other tenant organisations in Wilton Park House, to improve the energy performance of the building, benefiting all.

## Actions undertaken in 2013 included:

### DUBLIN OFFICE

- BMS Controls Upgrade – all of the field controls (valves, actuators and temperature sensors) and the BMS controllers on the Air Handling Units were replaced
- Lighting – outside lights (flood lights and alcove/canopy area) replaced with LEDs; lift carriage lights replaced with LEDs
- Night Audit – completed and minor actions implemented
- Pumps – water booster pump upgraded with energy efficient pump
- Water Meters – three water meters fitted for blocks A1, A2 and kitchen to determine the hot water usage.

### DUNDALK OFFICE

- BMS operation training was undertaken by the Dundalk energy team
- BMS optimised for control of the heating and split cassette units.

### SEAI CORPORATE

- Continued operation of cloud computing, server optimisation and user protocols.

## Actions proposed for 2014 include:

- Align Annual Report energy efficiency statement with the Monitoring and Reporting (M&R) system. The M&R system is SEAI's online reporting tool for public bodies. Its reporting remit is broader in scope to the Annual Report reporting requirements. The M&R system tracks each public body's progress towards the 2020 targets. More detail is available at *http://www.seai.ie/Your_Business/Public_Sector/Reporting*
- Expand on the metering undertaken in Dundalk
- Expand the metering programme to include all SEAI offices
- Continue with the implementation of the Energy MAP programme and agree a programme with Forfas/IDA for attainment of the international energy management standard ISO50001.

# CORPORATE GOVERNANCE

**The Sustainable Energy Authority of Ireland (SEAI) is an autonomous agency established under the Sustainable Energy Act 2002. It operates in accordance with the provisions of the Act and under the aegis of the Minister for Communications, Energy and Natural Resources, who is empowered to provide funds for it to discharge its obligations, to issue general policy directives and to seek information on the activities of SEAI.**

In April 2011, SEAI became the first organisation, either public or private, to be awarded certification under the National Standards Authority of Ireland (NSAI) SWiFT 3000 standard, Code of Practice for Corporate Governance Assessment in Ireland. The code is the first of its kind in the EU and NSAI is the first to award certification to organisations that meet the required standard. The objective is to assess the corporate governance frameworks of organisations and specifically the level of compliance by organisations with governance codes and best practice. A further review of SEAI compliance with the SWiFT 3000 requirements was carried out in March 2013, and SEAI was awarded continued certification. SEAI, therefore, continues to operate best-practice corporate governance standards.

While the primary source of corporate governance for SEAI is the Sustainable Energy Act, the agency is also required to comply with a range of other statutory (national and EU) and administrative requirements. SEAI affirms that it complies with its obligations to meet these requirements. The following procedures are in place to ensure compliance with specific requirements:

## General Administrative and Policy requirements

At national level, SEAI works closely with officials in the Department of Communications, Energy and Natural Resources and in other government departments and state agencies, in advancing its objectives and ensuring compliance with statutory, administrative and ministerial and government requirements. At local level, SEAI works closely with other state agencies and a wide range of local organisations and public representatives to proactively develop sustainable energy policy and initiatives. This underpins the overall national strategic objective that SEAI will play a leading role in transforming Ireland into a society based on sustainable energy structures, technologies and practices. This work and interaction is carried out in accordance with various policy directives issued by the Minister for Communications, Energy and Natural Resources.

## Code of Practice for the Governance of State Bodies

In July 2009, the SEAI Board formally adopted the revised Code of Practice for the Governance of State Bodies, issued by the Department of Finance in June 2009. SEAI provides briefings for Board members on the requirements of the code and has put in place a range of actions, procedures and initiatives to ensure compliance with it. In September 2013 the SEAI Board formally reviewed the SEAI Code of Governance Framework, incorporating the requirements of the Code of Practice for the Governance of State Bodies. This Code of Governance Framework is available on the SEAI website: *www.seai.ie*

Against this background SEAI confirms compliance with the following Sections of the Code of Practice:

### SECTION 2: THE BOARD

Section 2.1: The SEAI Board has approved a formal Schedule of Matters specifically reserved to it for decision, in order to ensure that the direction and control of the body is firmly in their hands.

SECTION 2.7: The SEAI Board has established procedures to monitor and manage potential conflicts of interests of management and Board members.

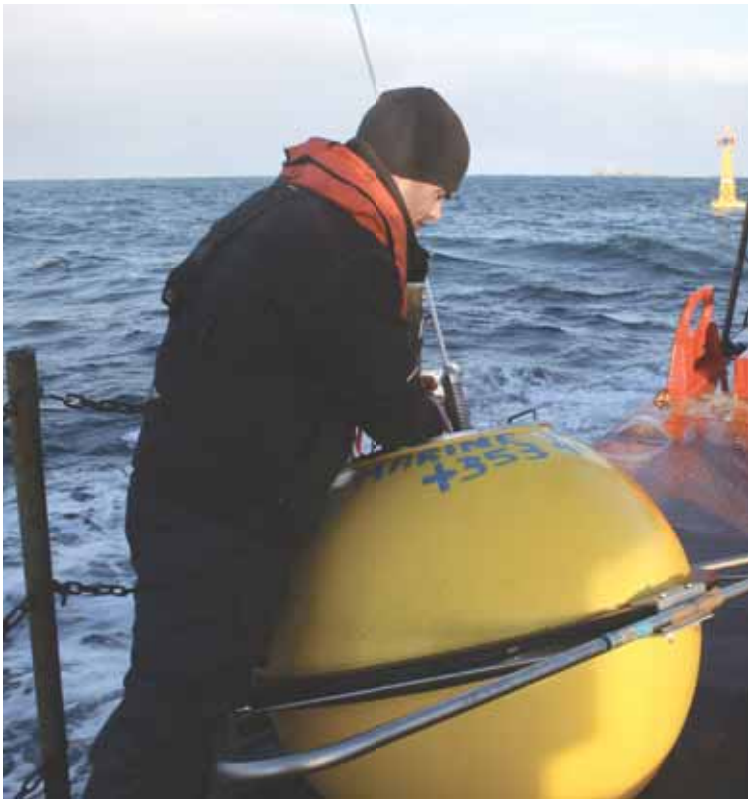
SECTION 2.14: The SEAI Board has adopted a Statement of Strategy for the period 2010–2015. This was formally launched by the Minister for Communications, Energy and Natural Resource on 10 March 2010. The Board has a consistent process for monitoring updates on progress and developments in relation to the implementation of this strategy. The strategy is available on the SEAI website: *www.seai.ie*

### SECTION 7: REMUNERATION OF SENIOR MANAGEMENT AND DIRECTORS FEES

SEAI complies with Government policy in relation to the total remuneration for the Chief Executive Officer and the remuneration of other staff in accordance with the arrangements set out by the Department of Finance. In addition, SEAI complies with the guidelines covering the payment of fees to Chairpersons and Directors / members of State Bodies, as issued by the Minister for Finance.

### SECTION 8: RISK MANAGEMENT

A comprehensive risk assessment and management policy has been developed in SEAI and the overall risk management framework has been approved by the Board. The SEAI Board and Audit and Risk Committee have established appropriate mechanisms to ensure that the framework is fully operational, and also monitor and review its effectiveness.



### SECTIONS 2.4 AND 10.1: SYSTEM OF INTERNAL FINANCIAL CONTROLS

An effective system of internal financial control is maintained and operated by SEAI. The system of internal financial controls is reviewed on an annual basis by the outsourced internal auditors and this was the case in respect of 2013. The review of internal financial controls is approved annually by the SEAI Audit and Risk Committee and the Board. The review is confirmed in the annual letter from the Chairperson to the Minister for Communications, Energy and Natural Resources and in addition the Chairperson's statement on internal financial controls is included in the Annual Report (see page 38).

### SECTION 10: AUDIT COMMITTEE

- SEAI has an established Audit and Risk Committee with specific terms of reference, approved by the Board, which are reviewed on an annual basis.
- SEAI has a properly constituted Internal Audit function in accordance with the principles set out in the Code of Practice and has a formal Charter which has been approved by the Board.

### SECTION 13: ADDITIONAL REPORTING REQUIREMENTS

In conjunction with the SEAI Annual Report, the Chairperson of SEAI furnishes to the Minister for Communications, Energy and Natural Resources a comprehensive report/letter addressing all of the issues set out in Section 13 of the Code of Practice.

### SECTION 15: PROCEDURES FOR PROCUREMENT

SEAI has an appropriate Public Procurement process which is compliant with the current value thresholds for the application of EU and national rules. Competitive tendering is standard procedure in this procurement process.

### SECTION 19: TAX COMPLIANCE

The Chairperson, in the separate letter furnished to the Minister for Communications, Energy and Natural Resources, confirms that SEAI has complied with its obligations under tax law.

## Guidelines for the Appraisal and Management of Capital Expenditure Proposals

SEAI has well-established and robust procedures in place for the Appraisal and Management of Capital Expenditure projects arising under the Capital (grants) programmes.

## Employment Equality Acts 1998 and 2004

SEAI is committed to a policy of equal opportunities. Equality is an established priority in the organisation. SEAI has a progressive equality and diversity agenda and operates a number of schemes providing staff with options in relation to meeting their career and personal needs, including study leave, educational programmes, etc. The SEAI Performance Management Development System also facilitates career and personal development. SEAI values diversity and strives to be an equality employer where individual contribution is encouraged and differences valued. SEAI is committed to maintaining and developing a balanced work/life environment for all staff.

## The Safety, Health and Welfare at Work Act 2005

This Act, which replaces the Safety, Health and Welfare Act 1988, consolidates and updates the existing law. SEAI continues to take appropriate measures to protect the safety, health and welfare of all employees and visitors, and promote awareness within its offices to meet the provisions of this Act. This extends to the Public Health (Tobacco) Acts 2002 and 2004.

## Customer Charter

SEAI has published a Customer Charter, setting out its commitment to a high quality of service. This charter includes a procedure for dealing with complaints, if they arise. In 2013, 4 complaints were received under this charter (available on *www.seai.ie*).

## Prompt Payment of Accounts Act 1997

SEAI comes under the remit of the Prompt Payment of Accounts Act 1997 which came into effect on 2 January 1998, and the European Communities (Late Payment in Commercial Transactions) Regulations 2002, which came into effect on 7 August 2002. It is a policy of SEAI to ensure that all invoices are paid promptly. Procedures are in place, however, to ensure that late interest is paid, if required.

## Ethics in Public Office Act, 1995 and Standards in Public Office Act, 2001

In accordance with the above Acts, SEAI Board members furnish each year, to the Secretary, completed Statements of Interests, in compliance with the provisions of the Acts. In addition, SEAI staff members, holding designated positions, comply with both Acts.

## Freedom of Information Act, 1997 and Freedom of Information (Amendment) Act 2003

SEAI is a prescribed body under the Freedom of Information Acts and complies fully with the requirements set out in the Acts. Requests for information under the Acts should be addressed to the FOI Officer, SEAI, Wilton Park House, Wilton Place, Dublin 2.

## Data Protection Acts 1998 and 2004

SEAI is registered as a Data Controller under the Data Protection Acts. Data protection is concerned with the protection of the individual's fundamental right to privacy and to exercise control over how their personal information is used.

## Official Languages Act 2003

SEAI comes under the remit of the Official Languages Act 2003, which was signed into law on 14 July 2003 to provide a statutory framework for the delivery of services through the Irish language. In accordance with Section 10 of the Act, this Annual Report is published simultaneously in both Irish and English.

## SEAI Board and Committees 2013

The Board of SEAI operates to best-practice corporate governance principles in line with the guidelines set out in the Revised Code of Practice for the Governance of State Bodies, as issued by the Department of Finance in June 2009. An appropriate and comprehensive induction and development process is in place for Board members.

The Board is responsible for setting the broad strategy and policies for the organisation. It is responsible for the system of internal financial control and for putting in place processes and procedures for ensuring that the system is effective. It performs these functions directly and through the operation of specific Board Committees in accordance with approved Terms of Reference. Responsibility for the implementation of policy rests with the executive management of SEAI.

The SWiFT 3000 certification process, referred to earlier, entailed a comprehensive review of SEAI Board structures, processes, procedures and material, including compliance with SEAI legislation, the SEAI Code of Governance Framework, Declarations of Interests by Board members, operation of Board Committees and compliance with the Code of Practice for the Governance of State Bodies, etc. In March 2013 SEAI was awarded continued certification under this programme.

The Board operates in accordance with the provisions set out for the Board of the Authority in the Sustainable Energy Act 2002. In accordance with the provisions of the Act, the Ethics in Public Office Acts 1995 and 2001 and the revised Code of Practice for the Governance of State Bodies, SEAI Board members are required to provide an annual Statement of Interests to the Standards in Public Office Commission and the Secretary to the Board.

Board members are appointed by the Minister for Communications, Energy and Natural Resources, with the consent of the Minister for Finance. Each year, on the anniversary of the establishment day, three members (other than the Chairperson and Chief Executive) that have been longest in office since their last appointment retire from office in accordance with the process set out in the Act. New members, on their appointment, are provided with extensive briefing on the agency and its operations.

In accordance with the Code of Practice for the Governance of State Bodies, SEAI fully complies with Government policy on the pay of Chief Executives and State Body Employees and with the Government guidelines on the payment of fees to Board members.

# CORPORATE GOVERNANCE

## SEAI Board 2013

1 **BRENDAN HALLIGAN**, (1 October 2007 – 30 September 2012, reappointed 1 October 2012) is managing partner of CIPA, a public affairs consultancy, chairman of the Institute of International and European Affairs, and is a board member of Mainstream Renewable Power and C and F Tooling Ltd. He chaired Bord na Móna for ten years and worked in a consultant capacity with Airtricity.

2 **BRIAN T CARROLL** (1 August 2010 – 25 June 2012, reappointed 26 June 2012) is Principal Officer in the Renewable and Sustainable Energy Division in the Department of Communications, Energy and Natural Resources (DCENR). Prior to that he worked in the Corporate Finance and Planning Section in DCENR and the Central Expenditure Evaluation Unit of the Department of Finance. He has also worked in the Departments of Justice and Foreign Affairs. He holds a first class Masters in Economic Science from the National University of Ireland.

3 **SEAN WYSE** (appointed from 1 August 2010 – retired 1 May 2013) worked for over 35 years in the ESB, where he was one of the Executive Directors from 1997 - 2007. He is a former member of the Board of the Irish Blood Transfusion Service. He has a degree in Electrical Engineering from UCD and an MBA from UL.

4 **JULIE O'NEILL** (appointed 15 September 2011 – retired 1 May 2013 and reappointed from 1 May 2013) is proprietor of Join the Dots, an independent strategic management consultancy. She served as Secretary General at the Department of Transport from 2002 to 2009 and, in the course of her public service career, worked in eight Government Departments. She is a board member of Ryanair, Permanent TSB and also the Irish Museum of Modern Art (IMMA). She holds an MSc in Policy Analysis from Trinity College Dublin and a B. Comm from UCD.

5 **DECLAN WAUGH** (appointed 29 May 2012) is an environmental scientist and chartered environmentalist with over twenty years' experience in a broad range of leading energy, industrial, waste management, agri-industry and public sector bodies. He is the founding director of Partnership for Change a climate change and low carbon initiative as well as Enviro Management Services a bespoke environmental and sustainability consultancy. He has previous experience working for the SWS Group. He was the 2008 recipient of the Cork Environmental Forum Award for Outstanding Individual Contribution to the Environment.

6 **MICHELLE GREEN** (appointed 29 May 2012) holds a Bachelor of Science in Government & Public Policy and a Professional Diploma in Education, both from University College Cork. She joined Macroom E Enterprise Centre in 2010 as Project Manager for the SMILE Resource Exchange initiative. SMILE is an initiative by Local Authorities, Enterprise Boards, Macroom E and the EPA that encourages resource efficiency between businesses. Prior to this she worked in leadership development and in second level education.

7 **DR EDGAR MORGENROTH** (appointed 24 April 2012 – retired 1 May 2013 and reappointed 1 May 2013) is an Associate Research Professor and programme co-ordinator for transport, infrastructure and environment research at the ESRI. He is also an Adjunct Professor at Trinity College Dublin and a member of the National Economic and Social Council (NESC).He has carried out research for a wide range of clients including the EU Commission, various Irish and European government departments, the Northern Ireland government, and various Irish regional and local authorities. His research has been published in leading international journals, books, reports and book chapters and he has also contributed articles to magazines and newspapers.

8 **ANNE FARRELL** (appointed 24 April 2012) is a Company Director in the family business Squarefit Ltd. She has experience of energy and sustainability issues around transport, e.g. waste within the industry, the management and the recycling of tyres to the increased use of electric cars. She has worked with the Social Economic Unit of GTW (now Partas) developing policies around fuel poverty and retrofitting housing for improved insulation among other strands of activity. She has served on the Tallaght Hospital Board . She has a Degree in Economics and Psychology from UCD and MA in Interactive Multimedia from DIT.

9 **CHIEF EXECUTIVE** (ex officio) **DR BRIAN MOTHERWAY** (appointed May 2012) – holds Bachelors and Masters degrees in Engineering and a PhD in Sociology. He first joined SEAI in 2006 and was Chief Operations Officer where he had overall responsibility for SEAI operations, performance and impacts, strategic planning, and its work in clean technology and enterprise. Prior to joining SEAI he was a consultant on energy and environmental policy.

10 **MICHAEL MCGARRY** (appointed 14 May 2013) is currently involved in overseas construction and consultancy in the supply of engineering services. He was previously a non-executive Director at Suir Engineering (now Imtec Suir) and worked in Kentz Corporation in Clonmel as Finance Director. In this role he spent significant time overseas on commencement of operations in overseas countries and subsequent management of these. He has also spent some time in the UK in residential construction. He has a BComm Degree from UCD (1971) and qualified as a Chartered Accountant with KPMG in 1975.

11 **PAT GILROY** (appointed 14 May 2013) is Managing Director since 2005 of Dalkia, Veolia Environment's Energy division in Ireland. Pat is an Engineering graduate of Trinity College Dublin. He previously held roles in the ESB, Amdahl Ireland Ltd and EEL FM Ltd, before heading up FP2, which was sold to Dalkia in 2001. Pat's significant experience in the energy sector and in the world-leading company in environmental services brings key insight to his role as Secretary of the Energy Institute in Ireland. He is a member of the IBEC National Council and is currently contributing to a Consultative Committee on Jobs in the Green Economy.

12 **ANNE CONNOLLY** (appointed on 14 May 2013) is leading the start-up of the Irish Smart Ageing Exchange (ISAX), a new initiative aimed at creating jobs and exports in the rapidly growing global older consumer market. This follows on from her role (2006-2013) as the Executive Director of the Ageing Well Network, an independent high level think-tank and catalyst for social change. Previously she ran her own management consultancy practice for 12 years, working with public, private and voluntary organisations developing their strategic plans and implementing change programmes. Other non-executive Board positions have included An Post, RHD VHA, Fabulous Beast Dance Company, ICC Bank and APSO. She is a former Chair of Simon Community Ireland.

## Committees of the Board 2013

### AUDIT AND RISK COMMITTEE

This Committee supports the Board in discharging its legal and accounting responsibilities; communicates with external auditors and evaluates and controls the internal audit function; reviews financial planning, the system of internal financial controls, the risk management and assessment process, including the SEAI risk register, and oversees budgeting and banking arrangements. Eight meetings of the Committee were held in 2013.

#### Members

**Sean Wyse** (appointed Chair on 30 May 2012)

**Connie Kelleher** (external member, appointed 2 June 2010 – retired 29 May 2013)

**Brian T Carroll** (appointed 8 September 2010)

**Edgar Morgenroth** (appointed 26 September 2012)

**Gerry Donnelly** (external member, appointed 29 May 2013)

**Note: Anne Farrell was appointed to the Committee in February 2014**

### REMUNERATION COMMITTEE

This Committee is responsible for reviewing the terms and conditions for the CEO, within the guidelines established by Government, and establishing, reviewing and recommending to the Board concerning the payment of any performance-related bonus for the CEO, if applicable. In addition, the Committee approves the Authority's Action Plan in respect of Public Sector Agreements. The Committee met on one occasion during 2013 and all Committee members were present.

#### Members

**Brendan Halligan** (appointed Chair 9 October 2007)

**Brian T Carroll** (appointed 8 December 2010)

**Julie O'Neill** (appointed 30 January 2013)

## Board Attendance Fees

| Board Member | Notes | Fees € | Board Attendance (10 meetings held in 2013) | Audit and Risk Committee attendance (8 meetings held in 2013) |
|---|---|---|---|---|
| Brendan Halligan | Chairperson | 11,970 | 9 out of 10 | N/A |
| Julie O'Neill | Appointed Senior Independent Board Member in September 2012. | 7,695 | 8 out of 10 | N/A |
| Brian T Carroll | Audit and Risk Committee member | NIL | 5 out of 10 | 2 out of 8 |
| Sean Wyse | Chair - Audit and Risk Committee | 2,593 | 5 out of 5 | 8 out of 8 |
| Edgar Morgenroth | Appointed 24 April 2012 Audit and Risk Committee member | NIL | 9 out of 10 | 8 out of 8 |
| Anne Farrell | Appointed 24 April 2012 | 7,695 | 10 out of 10 | N/A |
| Michelle Green | Appointed 29 May 2012 | 7,695 | 8 out of 10 | N/A |
| Declan Waugh | Appointed 29 May 2012 | 7,695 | 9 out of 10 | N/A |
| Brian Motherway (CEO) | Appointed 22 May 2012 | NIL | 10 out of 10 | N/A |
| Pat Gilroy | Appointed 14 May 2013 | 4,879 | 5 out of 5 | N/A |
| Anne Connolly | Appointed 2 May 2013 | 5,102 | 3 out of 5 | N/A |
| Michael McGarry | Appointed 14 May 2013 | 4,879 | 5 out of 5 | N/A |

## Board Attendance Fees

The total expenses paid to SEAI Board members in 2013 was €2,642 comprising:

| | |
|---|---|
| Mileage | 105 |
| Travel , accommodation and subsistence | 2,537 |

## Chief Executive's Salary

See Note 4.1 to the Financial Statements.

# FINANCIAL STATEMENTS

# Statement of Responsibilities of the Board

## For the Year Ended 31 December 2013

The Sustainable Energy Authority of Ireland SEAI (previously known as Sustainable Energy Ireland) was established under the Sustainable Energy Act 2002 and came into existence on the 1st May 2002.

Section 24(2) of the Sustainable Energy Act 2002 requires the Authority to prepare financial statements in such format as may be approved by the Minister for Communications, Energy and Natural Resources with the consent of the Minister for Finance.

In preparing these financial statements the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose, with reasonable accuracy at any time, the Authority's financial position and which enable it to ensure that the financial statements comply with Section 24 of the Sustainable Energy Act 2002. The Board is also responsible for safeguarding all assets under its operational control and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*

# Report of the Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

### SUSTAINABLE ENERGY AUTHORITY OF IRELAND

I have audited the financial statements of the Sustainable Energy Authority of Ireland for the year ended 31 December 2013 under the Sustainable Energy Act 2002. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the statement of total recognised gains and losses, the balance sheet, the cash flow statement and the related notes. The financial statements have been prepared in the form prescribed under Section 24 of the Act, and in accordance with generally accepted accounting practice in Ireland.

### RESPONSIBILITIES OF THE AUTHORITY

The Authority is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Authority's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

### RESPONSIBILITIES OF THE COMPTROLLER AND AUDITOR GENERAL

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

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

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

### SCOPE OF AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Authority's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Authority's annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

## OPINION ON THE FINANCIAL STATEMENTS

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Authority's affairs at 31 December 2013 and of its income and expenditure for 2013.

In my opinion, proper books of account have been kept by the Authority. The financial statements are in agreement with the books of account.

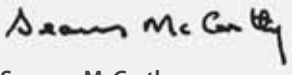
## MATTERS ON WHICH I REPORT BY EXCEPTION

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Authority's annual report is not consistent with the related financial statements, or
- the statement on internal financial control does not reflect the Authority's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

## CONTROL OVER GRANT PAYMENTS

The statement on internal financial controls discloses the progress in investigating irregularities in respect of claims made under the Better Energy Homes and the Better Energy Warmer Homes Schemes, and sets out the steps being taken by the Authority in response. These include strengthening controls, taking steps to recover amounts paid or initiating legal proceedings.



**Seamus McCarthy**
Comptroller and Auditor General
*June 2014*

# Statement on Internal Financial Controls

On behalf of the Board of Sustainable Energy Authority of Ireland, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can 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 would be detected in a timely period.

**KEY CONTROL PROCEDURES**

The Board has taken steps to ensure an appropriate control environment by clearly defining management responsibilities including that of reporting significant control failures and ensuring appropriate corrective action.

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

- identifying the nature, extent and financial implication of risks;
- assessing the likelihood of identified risks occurring;
- assessing the body's ability to manage and mitigate the risks that do occur.

As disclosed in the 2011 and 2012 financial statements, during 2012, the Authority identified a number of irregularities associated with one contractor under the Better Energy Homes Scheme. SEAI management informed the Board, the Comptroller and Auditor General, the Gardaí and the Department of Communications Energy and Natural Resources (DCENR) of the irregularity. The Garda investigation is on-going and demand letters for grant repayment have been issued by SEAI's legal advisors. The Authority has also commenced legal proceedings. The contractor was deregistered from the scheme and all related payments were suspended. As at 31st December 2013, the total amount still under investigation is €513,935. This has reduced by €10,165 from the previous year due to the recovery of funds. It is important to note that this figure is subject to downward revision pending completion of legal proceedings and recovery of funds. See note 5.4 of the financial statements.

DCENR internal audit conducted an extensive review of the Better Energy Homes scheme which resulted in a number of recommendations. The audit report was issued in February 2012. A follow up review was completed by the DCENR Internal audit on behalf of the SEAI Audit and Risk Committee. This follow up review concluded that considerable progress had been achieved in the implementation of the recommendations. The follow up report was issued in January 2013. A number of the implemented recommendations are based on using a risk based approach to inspection selection while achieving a minimum inspection coverage of 10% across all contractors. These changes have further strengthened the controls of the Better Energy Homes scheme.

The total number of grants issued since the commencement of the Better Energy Homes scheme to 31 December 2013 is 158,648. At the end of 2013, the Authority was pursuing the repayment of 188 grants to the value of €189,069 arising from breaches of the Better Energy Homes Scheme's terms and conditions (exclusive of the numbers included in the investigation outlined in the paragraph above). 52 of these cases have been referred to the Garda Bureau of Fraud Investigation.

In 2012 a Community Based Organisation (CBO) which had a grant agreement with SEAI went into receivership. The CBO had received an amount of €134,904 from SEAI relating to the upgrading of homes suffering from fuel poverty. These homes were not upgraded. The Authority informed the Garda Bureau of Fraud Investigation. The Authority secured a lien on a property owned by the CBO and appointed a receiver to sell the property to recoup the funds outstanding. The property was sold in September 2013 and the net loss to SEAI was €7,109. See Note 5.1 of the financial statements.

The system of internal financial control is based on a framework of regular management information, administrative 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 financial reports which indicate financial performance against forecasts;
- setting targets to measure financial and other performance.

Sustainable Energy Authority of Ireland's internal audit function is contracted out to a firm of accountants. The annual internal audit plan is informed by an analysis of the risks to which the authority is exposed. This approach is endorsed by the Audit and Risk Committee and approved by the Board. An annual Internal Audit Plan is approved by the audit committee. The internal auditors provide the Committee with reports on assignments carried out. These reports highlight deficiencies or weaknesses, if any, in the system of internal financial control.

Sustainable Energy Authority of Ireland's internal Fraud Committee reviews and directs action on all issues of potential fraud identified through the schemes audit and inspection procedures, processes and SEAI's Inspection Unit Protocol. The Fraud Committee is made up of cross functional Managers who review all exceptions or concerns identified as a potential risk of fraud or significant non-compliance and provide prompt and objective direction and support to line management and staff in the mitigation of these risks.

The Board has monitored and reviewed the effectiveness of the system of internal financial control having regard to the reports and work undertaken by management, updates to the policies and procedures, the Audit and Risk Committee and the internal auditors, together with the risk management process currently in place by the organisation.

**ANNUAL REVIEW OF CONTROLS**

I confirm that in respect of the year ended 31st December 2013, the Board conducted a review of the effectiveness of the system of internal financial controls.

Signed on behalf of the Board

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*

# Statement of Accounting Policies
Year Ended 31 December 2013

### (A) PERIOD OF FINANCIAL STATEMENTS

The financial statements cover the year from 1 January to 31 December 2013.

### (B) BASIS OF PREPARATION

The financial statements have been prepared on an accruals basis, except as stated below. They are prepared in accordance with Generally Accepted Accounting Practice, under the historical cost convention, and in the format approved by the Minister for Communications, Energy and Natural Resources. Financial Reporting Standards adopted by the recognised accountancy bodies are adopted as they become applicable. The unit of currency in which the financial statements are denominated is the Euro.

### (C) STATE GRANTS

State Grants and Workshop Income shown in the Income and Expenditure Account reflect the amount received in the year.

### (D) GRANT COMMITMENTS

Grant Commitments are recognised as expenditure in the Income and Expenditure account when all conditions pertaining to the grant or a phased payment thereof, have been complied with.

### (E) TANGIBLE FIXED ASSETS

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis in order to write off the cost of fixed assets over their estimated useful lives as follows:

| | |
|---|---|
| Motor Vehicles | 20% |
| Fixtures and Fittings | 33.33% |
| IT Equipment & Software | 33.33% |
| Office Equipment | 33.33% |
| Ocean Programme | 33.33% |

Assets with a value of less than €1,000 are fully depreciated in the year of acquisition. A full year's depreciation is charged in the year of acquisition; no depreciation is charged in the year of disposal.

Fit Out Costs are depreciated over the term of the lease.

**(F) SUPERANNUATION**

Section 17 of the Sustainable Energy Act 2002 provides for the establishment of superannuation schemes by the Authority. The scheme is a defined benefit scheme for the purposes of the Pension Act, 1990.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are refunded to the Department in accordance with agency financing arrangements. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable from the Department of Communications, Energy and Natural Resources and offset by grants received in the year to discharge pension payments. Actuarial gains or losses arising on the scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Communications, Energy and Natural Resources.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset which is to be recovered in future periods from the Department of Communications, Energy and Natural Resources.

**(G) CAPITAL ACCOUNT**

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

**(H) LEASES**

Payments under operating leases are charged to the Income and Expenditure Account as they fall due.

**(I) ENERGY PERFORMANCE OF BUILDINGS DIRECTIVE (EPBD)**

EPBD income is generated by the Authority under the Building Energy Rating (BER) scheme (S.I. No. 243 of 2012 European Communities (Energy Performance of Buildings) Regulations 2012, previously dealt with under S.I. No. 666 of 2006 European Communities (Energy Performance of Buildings) Regulations 2006 as amended. Under the legislation a building owner must provide a BER Certificate and Advisory Report to prospective buyers or tenants when a building is constructed, sold or rented. There are various fees payable in respect of BER including a fee upon assessor registration and a levy in respect of each BER assessment submitted in the period to the Authority for the purposes of issuing a BER Certificate. EPBD Income is accounted for on an accruals basis.

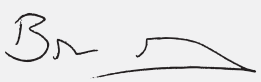
# Income and Expenditure Account

For the Year Ended 31 December 2013

| | Notes | 2013 | 2012 |
|---|---|---|---|
| **INCOME** | | **€'000** | **€'000** |
| State Grants | 1 | 66,939 | 81,120 |
| Building Energy Rating | 7 | 3,064 | 2,206 |
| EU Contract Income | 2 | 201 | 121 |
| Other Income | 3 | 247 | 728 |
| Net Deferred Funding for Pensions for the year | 13(c) | 1,322 | 1,198 |
| Pension Contributions Remitted to DCENR | 4.1 | (198) | (224) |
| Net Transfer from Capital Account | 11 | 174 | 285 |
| **Total Income** | | **71,749** | **85,434** |
| | | | |
| **EXPENDITURE** | | | |
| Administration Expenditure | 4 | 8,386 | 8,553 |
| Programme Expenditure | 5 | 58,608 | 78,938 |
| Building Energy Rating | 7 | 1,988 | 1,847 |
| **Total Expenditure** | | **68,982** | **89,338** |
| | | | |
| **Surplus/(Deficit) for the Year Before Appropriations** | | **2,767** | **(3,904)** |
| **Appropriations** | | | |
| Payments to the Exchequer | 6 | (548) | (352) |
| **Surplus/(Deficit) for the Year After Appropriations** | | **2,219** | **(4,256)** |
| **(Deficit)/Surplus at 1 January** | | (722) | 3,534 |
| **Surplus/(Deficit) at 31 December** | | **1,497** | **(722)** |

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*



**Dr. Brian Motherway**
Chief Executive Officer
Sustainable Energy Authority of Ireland
*20 June 2014*

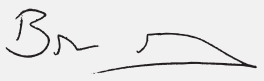
# Statement of Total Recognised Gains and Losses

For the Year Ended 31 December 2013

| | Notes | 2013 | 2012 |
|---|---|---|---|
| | | €'000 | €'000 |
| Surplus/(Deficit) for the Year | | 2,219 | (4,256) |
| Experience Gains on Pension Scheme Liabilities | | 1,688 | 436 |
| Changes in Assumptions Underlying the Present Value of Pension Scheme Liabilities | | - | (4,377) |
| Actuarial Gain / (Loss) on Pensions Liability | 13 | 1,688 | (3,941) |
| Adjustment to Deferred Pension Funding | 13 | (1,688) | 3,941 |
| **Total Recognised Profit / (Loss) for the Year** | | **2,219** | **(4,256)** |

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*



**Dr. Brian Motherway**
Chief Executive Officer
Sustainable Energy Authority of Ireland
*20 June 2014*

# Balance Sheet
as at 31 December 2013

| | Notes | 2013 | 2012 |
|---|---|---|---|
| **ASSETS** | | **€'000** | **€'000** |
| **Tangible Fixed Assets** | 8 | **269** | **443** |
| **Current Assets** | | | |
| Bank | 12 | 7,133 | 4,096 |
| Debtors & Prepayments | 9 | 865 | 1,336 |
| | | **7,998** | **5,432** |
| **CURRENT LIABILITIES** | | | |
| Creditors & Accruals | 10 | (6,501) | (6,154) |
| **Net Current Assets / (Liabilities)** | | **1,497** | **(722)** |
| Deferred Funding Asset | 13 | 16,478 | 16,844 |
| Pension Liability | 13 | (16,478) | (16,844) |
| **Total Net Assets / (Liabilities)** | | **1,766** | **(279)** |
| **Financed By** | | | |
| Capital Account | 11 | 269 | 443 |
| Income and Expenditure Account | | 1,497 | (722) |
| | | **1,766** | **(279)** |

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*

**Dr. Brian Motherway**
Chief Executive Officer
Sustainable Energy Authority of Ireland
*20 June 2014*

# Cash Flow Statement

## For the Year Ended 31 December 2013

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| **Surplus/(Deficit) for the Year** | 2,219 | (4,256) |
| Transfer From Capital Account | (174) | (285) |
| Bank Interest | (3) | (1) |
| Depreciation Charge | 361 | 467 |
| Decrease/ (Increase) in Accounts Receivable | 471 | (621) |
| (Increase) / Decrease in Accounts Payable | (16) | 465 |
| **Net Cash Flow From Operations** | 2,858 | (4,231) |
| | | |
| **CASH FLOW STATEMENT** | | |
| **Net Cash Flow From Operations** | 2,858 | (4,231) |
| | | |
| **Returns on Investment and Servicing of Finance** | | |
| Bank Interest | 3 | 1 |
| **Cash Flow Before Capital Expenditure** | 2,861 | (4,230) |
| Purchase of Fixed Assets | (188) | (182) |
| Increase/(Decrease) in Cash | 2,673 | (4,412) |
| **Reconciliation of Increase/ (Decrease) in Cash to Cash at Bank** | | |
| Movement in Cash For the Year | 2,673 | (4,412) |
| Bank As at 1 January | 692 | 5,104 |
| **Bank As at 31 December (Note 12)** | **3,365** | **692** |

The balance of €3,365,271 does not include an amount of €3,768,039 held in a separate bank account relating to the Dundalk 2020 Holistic project.

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

**Brendan Halligan**
Chairman
Sustainable Energy Authority of Ireland
*20 June 2014*

**Dr. Brian Motherway**
Chief Executive Officer
Sustainable Energy Authority of Ireland
*20 June 2014*

# Notes to the Financial Statements
For the Year ended 31 December 2013

## 1. STATE GRANTS

Under section 22(1) of the Sustainable Energy Act 2002 the Minister for Communications, Energy and Natural Resources provides funding to the Authority for the performance of its functions.

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| **Programme Name** | | |
| C3: SEAI Administration | | |
| - Current | 6,988 | 7,155 |
| C4: Sustainable Energy Programmes | | |
| - Current | 7,455 | 6,957 |
| - Capital | 49,447 | 66,119 |
| C5: Energy Research Programmes | | |
| - Current | 1,214 | 1,389 |
| - Capital | 1,835 | 2,320 |
| Total Programme Expenditure | 66,939 | 83,940 |
| Less EPBD Funds remitted to Department | - | (2,820) |
| | **66,939** | **81,120** |

All programmes are fully funded by the Department of Communications, Energy and Natural Resources (DCENR).

SEAI received funding of €3,200,000 from 2007– 2009 from the DCENR in order to establish the Building Energy Rating (BER) scheme. During 2012 an amount of €2,820,305 was remitted back to the Department from funds generated by the scheme. The remaining balance of €379,695 was remitted back to the Department in 2014.

## 2. EU CONTRACT INCOME

The funds from EU contracts of €200,639 (2012: €121,272) are from activities in Energy Efficiency and Renewable Energy including technology promotion, information dissemination, research and event co-ordination and management. These funds are remitted back to DCENR.

## 3. OTHER INCOME

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Workshop Income | 64 | 78 |
| Sponsorship Sustainable Energy Awards | 45 | 30 |
| Bank Interest | 3 | 2 |
| Other Income | 135 | 40 |
| International Conference on Ocean Energy Income | - | 578 |
| | **247** | **728** |

Other income consists of proceeds from courses and receipts of sponsorship. SEAI also runs the annual Energy Show. In 2012, the International Conference on Ocean Energy (ICOE) was co-ordinated by SEAI.

## 4. ADMINISTRATION EXPENDITURE

Administration Expenditure is made up of the following items:

| | Notes | 2013 | 2012 |
|---|---|---|---|
| | | €'000 | €'000 |
| Salaries & Related Charges | 4.1 | 4,223 | 4,605 |
| Pension Costs | 13 | 1,412 | 1,132 |
| Recruitment, Training & Education | 4.2 | 72 | 53 |
| Advertising & Promotion | 4.3 | 293 | 306 |
| General Consultancy & Professional Fees | 4.4 | 292 | 389 |
| General Administration | 4.5 | 2,094 | 2,068 |
| | | **8,386** | **8,553** |

## 4.1 SALARIES AND RELATED CHARGES

| | | 2013 | 2012 |
|---|---|---|---|
| | | €'000 | €'000 |
| Salaries | | 3,349 | 3,837 |
| Employer's PRSI | | 321 | 371 |
| Agency/Contract Staff | | 378 | 202 |
| Board Member Emoluments | 16 | 175 | 195 |
| | | **4,223** | **4,605** |

The Authority deducts employee superannuation contributions which are remitted to the Department of Communications, Energy and Natural Resources. Included in the salaries cost is €197,529 (2012: €224,289) in respect of employee superannuation contributions. The Authority is not required to make employer contributions to the scheme.

### Chief Executive's Remuneration

The current Chief Executive Officer (CEO) entered into a contract of employment with SEAI on the 1st May 2012. The contract of employment for the CEO does not include a performance Related Award Scheme.The total value of the remuneration of the CEO in 2013 was €115,261 (2012: €79,348) and it is included in Board member emoluments.

The CEO's pension entitlement does not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme. The CEO expenses for 2013 were €2,511 (2012 €1,245 – from appointment 1st May)

The previous CEO of SEAI retired on 30 April 2012.

The total value of the remuneration of the previous CEO in 2012 was €60,954 and it is included in Board member emoluments (see across).

### Pension Levy

€250,238 (2012: €287,651) of pension levy has been deducted from salaries and has been paid over to the Department of Communications, Energy and Natural Resources during the year.

### Board Fees

Board fees are disclosed in Note 16.

## 4.2 RECRUITMENT, TRAINING AND EDUCATION

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Staff Training & Recruitment | 58 | 42 |
| Staff Subscriptions & Publications | 14 | 11 |
| | **72** | **53** |

## 4.3 ADVERTISING AND PROMOTION

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Advertising Costs | 3 | 4 |
| Print & Design | 47 | 61 |
| Sponsorship | 15 | 22 |
| Communications & Public Relations | 146 | 136 |
| Workshop Materials and Event Costs | 39 | 47 |
| General Promotional Activities | - | 1 |
| Website Maintenance & Development | 43 | 35 |
| | **293** | **306** |

## 4.4 GENERAL CONSULTANCY AND PROFESSIONAL FEES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Organisational Development | - | 23 |
| Industry & Boiler Advertising Campaign | - | 181 |
| Schools Programme | 231 | 118 |
| Company Secretarial Fees | 61 | 67 |
| | **292** | **389** |

## 4.5 GENERAL ADMINISTRATION

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Rent, Rates & Service Charges | 672 | 711 |
| Travel & Subsistence | | |
| - Staff | 10 | 15 |
| - Board | 3 | 7 |
| IT General Expenditure | 18 | 11 |
| IT Maintenance | 177 | 167 |
| IT Systems Development | 265 | 94 |
| IT Licences | 59 | 21 |
| IT Consumables | 35 | 38 |
| IT Helpdesk | 103 | 110 |
| Depreciation | 361 | 467 |
| Audit Fees | | |
| - external | 31 | 23 |
| - internal | 61 | 91 |
| Insurance & Legal | 53 | 56 |
| Telephone & Data Lines | 107 | 114 |
| Stationery | 15 | 11 |
| Staff Related Expenditure[1] | 3 | 3 |
| Other | 121 | 129 |
| | **2,094** | **2,068** |

[1] Included in staff related expenditure for 2013 is an amount of €2,129 (2012: €1,825) relating to SEAI's contribution to the staff Christmas event. Staff also contribute to this event.

## 5. PROGRAMME EXPENDITURE

Programme expenditure is made up of the following items:

| | | 2013 | 2012 |
|---|---|---|---|
| | | € | € |
| **Energy Efficiency** | | | |
| Better Energy Warmer Homes | 5.1 | 18,277 | 21,453 |
| Warmer Homes Area Based | 5.2 | 7,038 | 4,113 |
| Industry & Business Programme | 5.3 | 1,522 | 1,319 |
| Better Energy Homes | 5.4 | 15,668 | 31,837 |
| Public Sector Energy Efficiency | 5.5 | 1,145 | 965 |
| Better Energy Workplaces | 5.6 | 1,927 | 11,539 |
| High Performance Buildings | 5.7 | - | 54 |
| Retrofit Development Programme | 5.8 | 329 | 245 |
| Better Energy Communities | 5.9 | 7,958 | 1,793 |
| Better Energy Smart Metering | 5.10 | 198 | - |
| Better Energy Financing | 5.11 | 502 | - |
| **Renewable Energy** | | | |
| Renewable Energy RD&D | 5.12 | 1,079 | 953 |
| Ocean Energy | 5.13 | 1,862 | 2,554 |
| International Conference on Ocean Energy | 5.14 | - | 478 |
| **Innovation & Integration** | | | |
| Renewable Energy Information | 5.15 | 49 | 63 |
| Sustainable Energy Communities | 5.16 | 85 | 113 |
| Energy Statistics and Modelling | 5.17 | 599 | 539 |
| Electric Vehicles | 5.18 | 370 | 920 |
| | | **58,608** | **78,938** |

All administration costs directly related to programme expenditure are included in programme costs above.

## 5.1 BETTER ENERGY WARMER HOMES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 5,372 | 6,197 |
| Private Contractors | 12,086 | 14,392 |
| Technical Services & Inspections | 260 | 368 |
| Customer Management & Quality Assurance | 369 | 286 |
| Client Advisory | 28 | 115 |
| Other Costs | 125 | 75 |
| IT Systems Development & Maintenance | 32 | 16 |
| Travel Costs | 5 | 4 |
| | **18,277** | **21,453** |

The Better Energy Warmer Homes scheme supports upgrading the efficiency of privately owned homes experiencing fuel poverty. Energy efficiency improvements result in better comfort and reduced energy costs. The scheme is administered by SEAI and delivered through a combination of Community Based Organisations (CBO's) and a panel of private contractors.

In 2012 a CBO which had a grant agreement with SEAI went into receivership. The CBO had received an amount of €134,904 from SEAI relating to the upgrading of homes suffering from fuel poverty. These homes were not upgraded. The Authority informed the Garda Bureau of Fraud Investigation. The Authority obtained a lien over a property owned by the CBO and appointed a receiver to sell the property to recoup the funds outstanding. The property was sold in September 2013 and the net loss to SEAI was €7,109.

## 5.2 BETTER ENERGY WARMER HOMES AREA BASED

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 6,911 | 4,113 |
| Programme Operation/Promotion | 127 | - |
| | **7,038** | **4,113** |

The Better Energy Warmer Homes - Area Based Programme supports targeted geographic or area-based projects that are of high quality, competitively priced and deliver improvements in energy efficiency to energy poor households. The focus is on delivering a comprehensive suite of projects which produce energy savings to vulnerable homeowners and communities, through projects which encourage a partnership approach and are thus cost effective. This programme operated on a pilot basis in 2012 and was fully rolled out in 2013.

## 5.3 INDUSTRY & BUSINESS PROGRAMME

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Energy Agreements and LIEN | 629 | 491 |
| Promoting Energy Efficiency in Business | 360 | 278 |
| ACA/Triple E Operational Costs | 172 | 228 |
| SME & Other Industry Costs | 301 | 218 |
| IT Systems Development & Maintenance Costs | 48 | 90 |
| Travel Costs | 12 | 14 |
| | **1,522** | **1,319** |

This programme supports efforts across all business sectors to improve energy efficiency and competitiveness through networks and services which promote structured energy management to world class standards, while developing markets for energy efficiency advice and services. The programme also included the support and maintenance of the Accelerated Capital Allowances/ Triple E register with a database of over 10,000 energy efficient products.

### 5.4 BETTER ENERGY HOMES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 13,132 | 28,922 |
| Technical Services & Inspections | 833 | 1,336 |
| Operational Delivery | 785 | 788 |
| Other Costs | 301 | 300 |
| IT Costs | 359 | 278 |
| Advertising | 251 | 212 |
| Travel Costs | 7 | 1 |
| | **15,668** | **31,837** |

The Better Energy Homes scheme provides assistance to home owners interested in improving the energy efficiency of their home in order to reduce energy use and costs, greenhouse gas emissions and improve the comfort levels within their home. It is a national scheme open to all homeowners of dwellings built prior to 2006. The programme is demand led and a decline in demand is the reason for the reduction in grant expenditure.

In 2011, the Authority identified a number of irregularities with one contractor under the Better Energy Homes Scheme. As at 31st December 2013, the total amount under investigation is €513,935. This has reduced by €10,165 from the previous year due to the recovery of funds. This figure is subject to downward revision pending completion of legal proceedings and recovery of funds.

The total number of grants issued since the commencement of the Better Energy Homes scheme to 31 December 2013 is 158,648. At the end of 2013, the Authority was pursuing the repayment of 188 grants to the value of €189,069 arising from breaches of the Better Energy Homes scheme's terms and conditions (exclusive of the numbers included in the investigation outlined in the paragraph above). 52 of these cases have been referred to the Garda Bureau of Fraud Investigation.

### 5.5 PUBLIC SECTOR ENERGY EFFICIENCY

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Client Advisory Services | 792 | 793 |
| Energy in Education Schools Resource | 100 | - |
| Other Operational Costs | 137 | 141 |
| IT Systems Development & Maintenance | 114 | 27 |
| Travel Costs | 2 | 4 |
| | **1,145** | **965** |

This programme promotes structured energy management practices and delivers direct energy efficiency advice, mentoring, training and specialist technical supports to public sector organisations.

This includes the development of the National Energy Services framework for delivery of energy retrofits using energy performance contracting and supporting exemplar retrofit projects demonstrating energy-efficient technology upgrades to existing buildings and facilities.

## 5.6 BETTER ENERGY WORKPLACES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 1,826 | 11,308 |
| IT Development & Maintenance | - | 3 |
| Programme Operation/Promotion | 101 | 228 |
| | **1,927** | **11,539** |

This programme was a retrofit grant scheme open to both public and private sector organisations which aimed to deliver on the implementation of technical energy efficiency capital projects. This programme is now closed.

## 5.7 HIGH PERFORMANCE BUILDINGS

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Commissioned Research Studies | - | 52 |
| IT Development & Maintenance | - | 2 |
| Travel Costs | - | - |
| | **-** | **54** |

This programme supported the provision of research, information and guidance to government and building industry practitioners on suitable building practices, methodologies, materials and systems, and addressing innovation risks and challenges, as required to deliver the mandatory low energy buildings targets under national and EU policies. This programme is now closed.

## 5.8 RETROFIT DEVELOPMENT PROGRAMME

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Programme Development | 116 | 66 |
| IT Systems Development | 84 | 80 |
| Other Costs | 45 | 39 |
| Strategic Advice | 44 | 30 |
| Client Advisory | 39 | 26 |
| Travel Costs | 1 | 4 |
| | **329** | **245** |

The Retrofit programme aims to support the development of the wider national Better Energy Programme as announced in May 2011 towards achievement of energy saving targets articulated in the National Energy Efficiency Action Plan and the Energy Efficiency Directive 2012. Development builds on SEAI's successful domestic and non-domestic grant programmes and will take the scale of activity to a new unprecedented level, centred on engaging market actors, including energy suppliers, to deliver high volume upgrades efficiently and effectively. In addition the programme will focus on the transition required to underpin a future with new financing mechanisms in place to support the retrofit of buildings and facilities.

## 5.9 BETTER ENERGY COMMUNITIES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 7,782 | 1,783 |
| Programme Operation/Promotion | 176 | 10 |
| | **7,958** | **1,793** |

In 2012 SEAI launched a pilot Better Energy Communities call to support projects at a community level, specifically seeking to test innovative and pioneering partnerships for delivery between for example, the public and private sectors, domestic and non-domestic sectors, commercial and not-for-profit organisations. Other solutions to delivering energy savings within a community that leverage existing resources were also invited. In 2013 SEAI launched a full Better Energy Communities Programme call.

The key objectives of the Better Energy Community Programme are to:

- Improve the thermal and electrical efficiency of the building stock and facilities
- Provide cost effective and innovative partnership approaches to deliver sustainable energy projects of scale
- Mobilise local resources and stimulate employment activity

## 5.10 BETTER ENERGY SMART METERING

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Commissioned Studies/Reports | 166 | - |
| Programme Operation/Promotion | 13 | - |
| Other Operational Costs | 19 | - |
| | **198** | **-** |

SEAI is a member of the National Smart Metering Project (NSMP) Steering Group and has the responsibility for leading the Customer Engagement Workstream of the project. In 2013 SEAI funded consumer public focus groups to assist the project in design of the NSMP. SEAI also led the development of the Customer Engagement plan. As part of this programme SEAI also completed a national inventory of Smart Grid test bed infrastructure as tasked under the Governments action plan for jobs.

## 5.11 BETTER ENERGY FINANCING

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Commissioned Research Studies | 211 | - |
| Travel Costs | 10 | - |
| Other Operational Costs | 281 | - |
| | **502** | **-** |

The Better Energy Financing (BEF) project is a Government initiative to transition to a more market-orientated approach to realising energy efficiencies. It is a key element in the Government's Action Plan for Jobs which recognises the considerable scope for construction-related employment arising from a comprehensive national energy efficiency programme. The BEF Project focuses on researching the transition required to underpin the movement towards new financing mechanisms most appropriate for consumers wanting to upgrade their homes and avail of the resulting energy efficiency saving.

## 5.12 RENEWABLE ENERGY RD&D

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 339 | 316 |
| Supported Research | 243 | 145 |
| Research Engagement & Partnerships | 408 | 253 |
| IT Development & Maintenance | 2 | 15 |
| Commissioned Studies/Reports | 51 | 186 |
| Travel Costs | 36 | 38 |
| | **1,079** | **953** |

This programme supports sustainable energy research, development and demonstration projects and studies, and provides specialist analysis and new resources to address policy and technology barriers to the deployment of renewable energy and thus improving implementation of renewable energy in the Irish market.

The programme also develops, promotes and regularly updates independent information on sustainable energy resources and developments (including GIS platform hosting wind, bioenergy and geothermal resource maps), and supports Irish participation in best practice international research and information exchange in these fields. This includes providing the national energy research portal and co-ordination point for promoting Irish participation in EU funding programmes and supporting Irish participation in International Energy Agency research activities.

## 5.13 OCEAN ENERGY

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 404 | 1,037 |
| Sub Contracted Works | 1,164 | 795 |
| Commissioned Research/Studies | 126 | 303 |
| Other Costs | 146 | 229 |
| Mayo Test Site Work | 12 | 169 |
| Travel Costs | 10 | 21 |
| | **1,862** | **2,554** |

The Ocean Energy Programme is administered by SEAI to implement the Government's policy decision to accelerate the development of Ocean Energy in Ireland. The programme was established to advance the deployment of ocean energy technologies in Ireland. The 2013 activities included:

- Providing assistance to the Department of Communications Energy and Natural Resources in finalising the national Offshore Renewable Energy Development Plan
- Administering grant offers to 11 projects under the Ocean Energy R&D prototype fund
- A programme of sea bed surveys at potential development sites in partnership with the Marine Institute
- Continued development of the national wave energy test sites in Belmullet and Galway Bay.

## 5.14 INTERNATIONAL CONFERENCE ON OCEAN ENERGY

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Programme Operation/Promotion | - | 478 |
| | **-** | **478** |

This programme was a once off occurrence in 2012 and there was no expenditure in 2013.

## 5.15 RENEWABLE ENERGY INFORMATION

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Service Contract (REIO) Closing Costs | - | 61 |
| Programme Operation/Promotion | 49 | 2 |
| | **49** | **63** |

This programme provides independent advice and information on technical, financial and social issues relating to renewable energy development and deployment. This covers some of the functions formerly delivered by SEAI's outsourced Renewable Energy Information Office (REIO) which closed in 2011.

## 5.16 SUSTAINABLE ENERGY COMMUNITIES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | - | 50 |
| Operation Delivery | 64 | 30 |
| Strategic Advice | 15 | 22 |
| Travel Costs | 6 | 11 |
| | **85** | **113** |

This programme aims to stimulate a transformation at local community level towards more sustainable energy practices, by demonstrating and promoting the range of new technologies, techniques, policies and behaviours that will realise a sustainable energy future for Ireland. In 2011 the programme extended from the Dundalk Sustainable Energy Zone to support three further local authority led Sustainable Energy Communities (SEC) and a national SEC network.

## 5.17 ENERGY STATISTICS AND MODELLING

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Energy Modelling Strategic Advice | 44 | 236 |
| Other Costs | 118 | 139 |
| Commissioned Reports/Research | 354 | 117 |
| Travel Costs | 36 | 33 |
| IT Licenses | 47 | 14 |
| | **599** | **539** |

This programme fulfils SEAI's responsibility for developing, maintaining and publishing comprehensive national and sectoral statistics for energy production, transformation and end-use. This includes detailed modelling studies and policy analysis to provide an independent evidence base to support national policy making, and participation in a range of national and international policy discussion and evaluation activities.

## 5.18 ELECTRIC VEHICLES

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Grants Issued | 252 | 771 |
| Aran Island EV Pilot Programme | 77 | 85 |
| Other Costs | 34 | 43 |
| IT Development & Maintenance | 3 | 17 |
| Travel Costs | 4 | 4 |
| | **370** | **920** |

This programme is supporting the deployment of electric vehicle technology in the Irish transport system. This programme is demand led and decline in demand is the reason for the reduction in grant spend.

## 6. APPROPRIATIONS

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| EU Contract Income | 273 | 331 |
| Proceeds from Sale of Community Based Organisation Property | 132 | - |
| Profit from ICOE Conference | 100 | - |
| Grant Refunds | 30 | - |
| Other | 13 | 21 |
| **Payments to the Exchequer** | **548** | **352** |

The above amounts were remitted back to the Department of Communications Energy and Natural Resources from SEAI. The amounts relate to Non Exchequer receipts received by SEAI including EU Contract income, receipt from the sale of a Community based organisation property (see Note 5.1) and income from the ICOE conference (see Note 5.14).

## 7. BUILDING ENERGY RATING

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Outsourced Programme Operation | 519 | 661 |
| Programme Delivery and Development | 324 | 302 |
| Advertising | 430 | 232 |
| Quality Assurance | 273 | 333 |
| IT Support & Maintenance | 258 | 194 |
| IT System Development | 172 | 117 |
| Travel Costs | 12 | 8 |
| | **1,988** | **1,847** |

The Building Energy Rating (BER) scheme was established under the European Communities (Energy Performance of Buildings) Regulations SI 666 of 2006 (revoked) and is now regulated under the European Communities (Energy Performance of Buildings) Regulations SI 243 of 2012. SEAI has been designated as the Issuing Authority with responsibility for registering BER assessors, provision of IT tools and systems for assessments, logging BER assessments on the national register and overall scheme management and promotion.

The BER scheme income for the year was €3,063,900 (2012: €2,206,224) resulting in a surplus in the year of €1,076,123 (2012: €358,978).

## 8. FIXED ASSETS

| | IT Equipment & Software | Ocean Programme | Office Equipment | Fixtures & Fittings | Motor Vehicles | Total |
|---|---|---|---|---|---|---|
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| **Cost:** | | | | | | |
| Balance at 1 January 2013 | 992 | 1,028 | 11 | 243 | 42 | 2,316 |
| Disposals | (51) | - | - | - | - | (51) |
| Additions | 188 | - | - | - | - | 188 |
| **Balance at 31 December 2013** | **1,129** | **1,028** | **11** | **243** | **42** | **2,453** |
| | | | | | | |
| **Depreciation:** | | | | | | |
| Balance at 1 January 2013 | (864) | (827) | (11) | (129) | (42) | (1,873) |
| Disposals | 51 | - | - | - | - | 51 |
| Charge for Current Year | (142) | (201) | - | (19) | - | (362) |
| **Balance at 31 December 2013** | **(955)** | **(1,028)** | **(11)** | **(148)** | **(42)** | **(2,184)** |
| | | | | | | |
| **Net Book Value** | | | | | | |
| **Balance at 31 December 2013** | **174** | **-** | **-** | **95** | **-** | **269** |
| **Balance at 31 December 2012** | **128** | **201** | **-** | **114** | **-** | **443** |

## 9. DEBTORS & PREPAYMENTS

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Dundalk Concerto Bid | 232 | 122 |
| EU Contracts | 153 | 73 |
| EPBD Debtors | 226 | 208 |
| Prepayments | 238 | 306 |
| Other Debtors | 16 | 627 |
| | **865** | **1,336** |

## 10. CREDITORS & ACCRUALS

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Creditors | 498 | 553 |
| Accruals | 638 | 141 |
| Dundalk 2020 Holistic Project | 3,768 | 3,404 |
| VAT | 516 | 1,095 |
| PSWT | 293 | 433 |
| PAYE/PRSI | 108 | 103 |
| Other Creditors | 473 | 286 |
| Deferred Income | 207 | 139 |
| | **6,501** | **6,154** |

## 11. CAPITAL ACCOUNT

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Opening Balance | 443 | 728 |
| **Transfer (to)/ from Income & Expenditure Account:** | | |
| Amount Capitalised in Respect of Purchased Assets | 187 | 182 |
| Amortisation in Line With Asset Depreciation | (361) | (467) |
| | (174) | (285) |
| **Balance at End of Year** | **269** | **443** |

## 12. BANK

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Current Bank Account | 8 | - |
| Savings Account | 2,081 | 402 |
| Holistic Account | 3,768 | 3,405 |
| EPBD Account | 1,276 | 289 |
| | **7,133** | **4,096** |

Included in the bank figure is €3,768,039 (2012: €3,404,631) which relates to the Dundalk 2020 Holistic project. This project is an EU project funded under FP6 (Sixth Framework Programme for Research and Technology Development). SEAI acts as the project co-ordinator, which consists of 23 partners in 6 European countries. As the co-ordinator, SEAI receives EU funding on behalf of the project and distributes this funding to the relevant partners. The project commenced in 2007 and the amount on hand at the end of 2013 relates to funds received from the EU not distributed to the relevant partners. To date SEAI has received a total of €8,574,571 (2012: €7,358,281).

## 13. PENSION COSTS

Sustainable Energy Authority of Ireland (SEAI) operates unfunded defined benefit superannuation schemes for staff.

The results set out below are based on an actuarial valuation of the pension liabilities in respect of serving and former staff of SEAI as at 31 December 2013. This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard, Financial Reporting Standard No. 17 – Retirement Benefits (FRS 17).

### A. Analysis of Total Pension Charged to Expenditure

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Current Service Costs | 944 | 738 |
| Interest on Pension Scheme Liabilities | 665 | 618 |
| Staff Superannuation Deductions | (197) | (224) |
| **Pension Cost in the period** | **1,412** | **1,132** |

### B. Analysis of the movement in Liability during the year

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Scheme Liability at 1 January | 16,844 | 11,705 |
| Current Service Cost | 944 | 738 |
| Interest Cost | 665 | 618 |
| Actuarial (Gain) / Loss | (1,688) | 3,941 |
| Benefits Paid in the Year | (287) | (158) |
| **Scheme Liability at 31 December** | **16,478** | **16,844** |

### C. Deferred Funding for Pensions

SEAI recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described below and a number of past events. SEAI has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

| **Net Deferred Funding for Pensions for the Year** | **2013** | **2012** |
|---|---|---|
| | €'000 | €'000 |
| Funding Recoverable in Respect of Current Year Pension Costs | 1,609 | 1,356 |
| State Grant Applied to Pay Pensions | (287) | (158) |
| | **1,322** | **1,198** |

The deferred funding asset for pensions as at 31 December 2013 amounted to €16,478,521 (2012: €16,843,976).

### D. History of experience gains and losses

| Experience Gains/(Losses) | 2013 | 2012 | 2011 |
|---|---|---|---|
| | €'000 | €'000 | €'000 |
| Amount(€) | 1,688 | 436 | 81 |
| Percentage of Present Value of the Scheme Liabilities | 10.20% | 2.60% | 0.70% |
| Total Amount Recognised in STRGL | 1,688 | (3,941) | (604) |
| Percentage of Present Value of the Scheme Liabilities | 10.20% | 23.40% | (5.20%) |

The cumulative actuarial loss recognised in the Statement of Total Recognised Gains and Losses (STRGL) amounts to €1,006,000 (2012: €2,694,000).

### E. General Description of the Scheme

The pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. For class D PRSI contributors the scheme provides a pension (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. For class A PRSI contributors the scheme provides a pension (one two hundredths per year of service) up to a threshold of 3 1/3 times the maximum annual rate of the state contributory pension, a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The valuation used for FRS17 (revised) disclosures has been based on a full actuarial valuation on 14 February 2014 by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2013.

### Pension Costs continued

The main financial assumptions used were:

| | at | at | at |
|---|---|---|---|
| | 31/12/13 | 31/12/12 | 31/12/11 |
| Discount Rate | 3.75% | 3.75% | 5.00% |
| Rate of increase in Salaries | 3.50% | 3.50% | 3.50% |
| Rate of Increase in Pensions | 3.25% | 3.25% | 3.25% |
| Inflation | 2.00% | 2.00% | 2.00% |

Mortality Tables used are as follows:

Active & Deferred:
PMA92 (C=2040) for males rated down 3 years and PFA92 (C=2040) for females rated down 2 years;

Pensioners:
PMA92 (C=2040) for males and PFA92 (C=2040) for females.

Based on these tables, the future life expectancy at age 65 for males and females is as follows:

Current pensioner at 65:
Male 22.5 years Female 23.9 years

Future pensioner at age 65:
Male 25.0 years Female 26.0 years

## 14. GRANT COMMITMENTS

It is estimated that future payments likely to arise from commitments entered into under various support schemes will amount to € 11,175,980 (2012: €18,201,590).

| | Committed As at 1 Jan 2013 | Committed during the period | De-committed | Payments | Committed As at 31 Dec 2013 |
|---|---|---|---|---|---|
| | €'000 | €'000 | €'000 | €'000 | €'000 |
| **Energy Efficiency** | | | | | |
| Better Energy Warmer Homes | 1,292 | 8,545 | (1,688) | (5,372) | 2,777 |
| Better Energy Workplaces | 5,981 | 2,452 | (6,607) | (1,826) | - |
| Energy Agreements Special Investigation | 68 | 25 | (26) | (22) | 45 |
| Better Energy Warmer Homes Area Based | 285 | 7,821 | (1,195) | (6,911) | - |
| Better Energy Homes | 9,030 | 17,339 | (7,412) | (13,132) | 5,825 |
| Better Energy Communities | 355 | 10,786 | (1,578) | (7,783) | 1,780 |
| **Renewable Energy** | | | | | |
| Renewable Energy RD&D | 553 | 674 | (479) | (340) | 408 |
| Electric Vehicles | 54 | 345 | (77) | (252) | 70 |
| Ocean | 584 | 472 | (381) | (404) | 270 |
| | **18,202** | **48,459** | **(19,443)** | **(36,042)** | **11,175** |

## 15. BOARD MEMBERS – DISCLOSURE OF INTERESTS

The Board adopted procedures in accordance with Section 18 of the Sustainable Energy Act, 2002 and in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interests by Board Members and these procedures have been adhered to in the year. In accordance with SEAI's Conflict of Interest Policy, on one occasion during the year, a Board member excused themselves from a Board decision in order to avoid any potential or perceived conflict of interest in relation to a Better Energy Communities grant application.

## 16. BOARD MEMBERS FEES AND EXPENSES

SEAI pays fees and expenses to its Board members in accordance with Department of Finance regulations and circulars. SEAI applied the decision of the Government of March 2010 in respect of fees for members of State Bodies. Board member expenses of €2,642 were paid in 2013 (2012: €7,219)

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| **Board Fees** | | |
| Brendan Halligan (Chairman) | 12 | 12 |
| Grattan Healy (a) | - | 3 |
| John Buckley (b) | - | 2 |
| Tara Connolly (c) | - | - |
| Sean Wyse (d) | 2 | 8 |
| Joe Harford (a) | - | 2 |
| Julie O'Neill (e) | 8 | 7 |
| Micheal Conlon (f) | - | 5 |
| Anne Farrell | 8 | 5 |
| Michelle Green | 8 | 5 |
| Edgar Morgenroth (e) | - | - |
| Declan Waugh | 8 | 5 |
| Anne Connolly (g) | 5 | - |
| Micheal McGarry (h) | 5 | - |
| Patrick Gilroy (h) | 5 | - |
| Brian T Carroll | - | - |
| **Total** | **61** | **54** |

a) Retired 1 May 2012
b) Retired 30 April 2012
c) Resigned 13 January 2012
d) Retired 1 May 2013
e) Retired and reappointed 1 May 2013
f) Resigned 21 August 2012
g) Appointed 2 May 2013
h) Appointed 14 May 2013

**Board Members Expenses**

| | 2013 | 2012 |
|---|---|---|
| | €'000 | €'000 |
| Domestic Mileage | - | 4 |
| Domestic Subsistence | - | 1 |
| Domestic Other | 2 | 2 |
| Overseas Airfares | - | - |
| | **2** | **7** |

## 17. PREMISES

SEAI head office is located in Wilton Park House, Dublin 2 with sub-offices in Dundalk, Cork, Sligo and Bellmullet Co.Mayo. The SEAI have a temporary convenience lease running from 1st July 2010 to 28th October 2019 on the Head Office in Wilton Park House. Rent commitments falling due in the next twelve months amount to €357,202.

## 18. COMPARATIVE FIGURES

Certain comparative figures for the year have been re-grouped and re-presented on the same basis as those for the current year.

## 19. EMPLOYEES

**Permanent & Long Term Contract**

The average number of permanent and long term contract employees for the period was 54 (2012: 61). SEAI's Employment Control Framework (ECF) was 67 at the end of 2013.

## 20. APPROVAL OF FINANCIAL STATEMENTS

The Board approved the financial statements on 26 February 2014.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