ANNUAL REPORT AND ACCOUNTS 2026





Commissioners of IRISH LIGHTS | Navigation and Maritime Services



MISSION STATEMENT

Safe Navigation At Sea:

To be a leading and innovative provider of reliable, efficient and cost effective navigation and maritime services for the safety of all.



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1. Chairperson's Summary

I am delighted to present the Commissioners of Irish Lights Annual Report and Accounts for the year ended 31 March 2026.



This was the first year of the implementation of our new strategy, "Safe Seas – Connected Coasts 2025–2030". The strategy places safe navigation at the centre of Irish Lights' work and focuses on the protection of lives, infrastructure and the environment at sea around the island of Ireland. It takes account of government priorities (in Ireland and Northern Ireland) to support investment in port infrastructure, facilitate the achievement of offshore renewable energy (ORE) targets, ensure sustainable fisheries, aquaculture and coastal tourism development and the protection and management of the maritime environment, heritage and cultural assets. I am pleased to report that Irish Lights made significant progress across each of these priorities, while operating within its sanctioned budget and maintaining a reliable safety service to mariners.

Throughout the year, Irish Lights continued to fulfil its statutory responsibilities to the Irish and UK governments under the SOLAS Convention and the Merchant Shipping Acts. The availability of General Aids to Navigation exceeded the required international IALA standards, while capital and maintenance programmes improved the reliability and sustainability of fixed and floating infrastructure. Irish Lights inspected 2,510 Local Aids to Navigation, including all higher-risk Local AtoN, completed its planned programme of Local Lighthouse Authority audits and continued to provide statutory consents and expert navigation advice to third party developers and local authorities.

The resilience of our service depends on sustained investment in critical assets and capabilities. During the year, the Aviation Services Replacement Project and the programme to replace ILV Granuaile progressed through important planning and business case approval stages. Irish Lights also advanced buoy refurbishment, upgraded monitoring and communications systems, strengthened cyber security and continued the implementation of its data strategy. These programmes are essential to maintaining safe, responsive and cost-effective services in a changing maritime environment.

A major achievement during the year was the award of triple ISO certification for Irish Lights' integrated management system, covering ISO 9001 Quality Management, ISO 14001 Environmental Management and ISO 45001 Occupational Health and Safety Management. This independent certification provides assurance that quality, safety and environmental responsibility are embedded in a single framework supporting regulatory compliance, operational efficiency, proactive risk management and continuous improvement.

Irish Lights continued to demonstrate leadership and collaboration at national and international level. Following Ireland's election to the IALA Council, Irish Lights contributed to work on the harmonisation of standards for marine Aids to Navigation, digital transformation, sustainability and the future of maritime communications. Cooperation with Trinity House and the Northern Lighthouse Board also continued to provide significant operational resilience, specialist expertise and value through shared vessel cover, out-of-hours monitoring, research and development, procurement support and aligned approaches to cyber security, artificial intelligence, governance and risk.

Climate action and environmental protection remained central priorities. Irish Lights progressed the Climate Action Roadmap, completed energy

A major achievement during the year was the award of triple ISO certification for Irish Lights' integrated management system.

Triple **ISO certification** achieved

efficiency and solarisation works, undertook detailed work on sites identified through the Climate Adaptation Risk Assessment and continued biodiversity and appropriate-assessment programmes. Although progress on energy efficiency is encouraging, reducing greenhouse gas emissions remains challenging as our vessel, ILV Granuaile, is the organisation's largest source of emissions. The timely delivery of a more energy efficient replacement vessel will, therefore, be fundamental to meeting long-term climate objectives.

The year also marked the tenth anniversary of Great Lighthouses of Ireland. This all island partnership continues to safeguard and share our lighthouse heritage while delivering economic and social benefits for coastal communities. An international conference in Dublin brought together more than 270 delegates from 23 countries, and the initiative's socio-economic impact report recorded more than 354,000 visitors in 2024, an annual contribution of over €33 million to the economy and support for approximately 700 jobs.

In governance and financial reporting, the Board and Audit and Risk Committee maintained close oversight of organisational risk, internal control and financial performance. Over the year, Irish Lights operated within its agreed financial sanction, benefiting from an increase in light dues in the Republic of Ireland which has strengthened the organisation's funding model. Work also progressed with the Department of Transport (DoT) Ireland and the Department for Transport (DfT) UK on revised governance, funding and Tri GLA framework arrangements.

In summary, it has been another busy and productive year for Irish Lights. On behalf of the Board, I would like to thank our colleagues in the DoT and the DfT, together with Trinity House, the Northern Lighthouse Board and all our partners and stakeholders, for their continued support. I also wish to recognise the professionalism, flexibility and commitment of Irish Lights employees and management in delivering an exemplary safety service while advancing major programmes of change. Finally, I thank my fellow Board members for their dedication, sound judgement and effective oversight throughout the year.

ADAM GRENNAN
Chairman
25 September 2026



The Board of Irish Lights

2. Performance Report – Chief Executive Review

I am pleased to report that, in the first year of our new strategy "Safe Seas – Connected Coasts 2025-2030", Irish Lights has continued to deliver on our key performance objectives across all five strategic focus areas as outlined in this report.

We have operated within our sanctioned budget while maintaining a safe and reliable navigation service.

Irish Lights recognises that effective user and stakeholder input is critical to ensuring that we continue to provide a satisfactory and relevant range of services. To that end, Irish Lights undertook a comprehensive stakeholder engagement exercise to inform our new strategy which was launched on the 10th of April 2025.

Safety is the common thread running through the strategy and remains our number one priority. Shipping, ports, offshore energy, maritime planning, fishing, aquaculture, tourism and environmental protection all require safe navigation. Irish Lights is required by statute and, in accordance with the provisions of the SOLAS - Safety of Life at Sea Convention, to provide and regulate marine Aids to Navigation (AtoN) to ensure safe navigation in Ireland and Northern Ireland. It does this through the provision of a reliable, technologically advanced, AtoN infrastructure, the regulation, inspection and auditing of local aids to navigation, the marking of wrecks and new dangers and the provision of associated data, monitoring, information and advisory services. I want to commend all of the team at Irish Lights for their diligence and commitment to our mission of safety at sea.

During the year, Irish Lights was awarded triple ISO certification for its integrated management system. The certification covers three internationally recognised standards: ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and ISO 45001 (Occupational Health and Safety Management). Together, these standards provide independent assurance that Irish Lights operates to the highest benchmarks of quality, safety and environmental responsibility.

The scope of the certification includes: *"The provision, operation and maintenance of General Aids to Navigation and associated services on and around the island of Ireland, including the design and maintenance of aids to navigation and systems, as well as supporting back-office functions".* The certification also covers *"quality assurance of Local Aids to Navigation services, including legal consenting".*

Local AtoN activity included the inspection of 2,510 Local Aids to Navigation, representing 72% of the total, including 100% inspection of higher-risk Local AtoN. Irish Lights continued to provide dedicated online training and support to local AtoN management and audited 24 organisations with responsibility for local aids to navigation, comprising 16 audits in Ireland and 8 in Northern Ireland.

As part of its statutory functions, with a view to ensuring navigation safety, twenty-one (21) new wrecks and dangers were assessed. In some of these cases, the ILV Granuaile rendered assistance to either mark the wreck or tow the casualty vessel to a place of refuge.



I want to commend all of the team at Irish Lights for their diligence and commitment to our mission of safety at sea.



A critical enabler of all of Irish Lights' activities is the availability of the ILV Granuaile. Irish Lights is collaborating with the Irish Department of Transport to plan for the replacement of the ILV Granuaile by 2031 with funding allocated in the Sectoral Investment Plan for Transport 2026-2030 for the proposed replacement vessel. Detailed planning work is underway.

Key to the delivery of our services going forward is the collaboration required to deliver Marine Spatial Planning outcomes for government, maritime stakeholders and the public. Existing shipping, fishing and leisure activities must coexist with new ORE developments, and all stakeholders are required to engage in the emerging frameworks for DMAPs and MPAs. This is recognised in our strategic plan, and Irish Lights will continue to work with other regulators and with industry to support the shared use of our sea space. To this end, in September 2025 we signed a co-operation agreement with MARA to support co-ordination of the delivery of our respective statutory services.

During the reporting period, Irish Lights provided statutory consent under the Merchant Shipping Acts for 32 new AtoN, approved the disestablishment of 45 AtoN and the amendment of 20 existing AtoN. Irish Lights also provided extensive safety of navigation advice in support of the Phase 1 Offshore Renewable Energy (ORE) projects in Ireland, at both the pre-application stage and during subsequent requests for further information.

Irish Lights is working with Met Éireann on a multi-annual project to deploy 23 wave sensors and meteorological equipment on strategically selected buoys. The data is used to verify computer generated flood forecasting models and provide accurate, real-world data to the National Directorate of Fire and Emergency Management, the Local Authorities and Emergency Responders, including the Irish Coast Guard, HM Coastguard and the RNLI

Following Ireland's election to the IALA Council in February 2025, we have participated in the work of the technical committees at IALA and contributed our expertise to IALA's mission, particularly in areas such as the harmonisation of marine aids to navigation, digital transformation, sustainability of AtoN systems and heritage protection. Ireland's role on the IALA Council is focussed on key strategic areas critical to the future of maritime navigation. These include addressing the impact of climate change on maritime operations, by ensuring that our AtoN Network is adaptable and resilient; advancing the agenda in 2027 at the World Radiocommunication Conference (WRC-27) on global maritime communications and facilitating collaboration with the International Hydrographic Organisation to implement the S-100 Universal Hydrographic Data Model and support for emerging digital navigation services. In October 2025, we were delighted to welcome delegates from around the world to Dun Laoghaire when we hosted the IALA Sustainability Conference and the Engineering Technical Working Group.

Throughout the year, we have continued our focus on sustainability. The submission of our Climate Action Roadmap and close monitoring and delivery of our gap to 2030 target projects, including completion of relevant capital projects, were important in reducing our carbon emissions and increasing our energy efficiency. In 2025, our energy performance had improved by 54.2% since our baseline year and our total CO2 emissions have reduced by almost 30%. However, Irish Lights faces a considerable challenge in meeting the emissions target of a 51% reduction in greenhouse gases by 2030, given the requirement to operate an aging vessel beyond this date. As part of the energy audit, an analysis of our energy use in our HQ building was carried out in 2025. It demonstrated a 24% decrease in the electricity used over the last five years which is a direct result of the gap to target projects undertaken to improve energy efficiency. The delivery of capital projects on the coast also assists in meeting our carbon reduction and energy efficiency targets. These projects ensure our Aids to Navigation are operating in a reliable and sustainable condition; they also include various improvements including the adoption of LED light sources and expansion of our battery footprint leading to improved reliability and reductions in greenhouse gas emissions through a removal of generators and reduction in the use of diesel.

A Climate Adaptation Risk Assessment was completed in 2025. It has identified our most vulnerable sites and allows us to plan for ways to mitigate, plan and evaluate funding requirements for future capital projects well in advance to prepare for changes ahead. The adoption and implementation of an Environmental Management System certified to the ISO 14001 standard was a key deliverable in 2025 and much work has been done including addressing the gaps identified in baseline audits, continuous improvement, establishing an environmental compliance register and ensuring that the aspects and impacts register is kept updated.

There has been significant Tri-GLA co-operation throughout 2025-26. As a result of this co-operation, co-ordinated fleet management, helicopter operations and out of hours monitoring continues to ensure that risk response to wreck and new dangers and critical AtoN outages are managed effectively on a 24/365 basis around the island of Ireland. Work and co-operation on vessel replacement across the GLA fleet is ongoing. Our shared research and development team, GRAD, continues to engage in a range of research activities related to lights, resilient PNT (position, navigation and timing), cyber security, data and systems security, environmental and climate issues, all of which will have a direct bearing on the development of our services in the future.

During the year ended 31 March 2026, Irish Lights agreed a programme of change with the DoT and DfT to prepare the organisation for a transition to calendar year financial reporting and for the implementation of new governance requirements. The following financial reporting changes have been agreed:

- Our accounting year end has changed from 31 March to 31 December; the transition will be enabled by the preparation of statutory accounts for the nine-month period ended 31 December 2026.
- For the nine-month period ended 31 December 2026 and subsequent periods, the accounts will be prepared under FRS 102 rather than UK FReM.
- For the period ended 31 December 2026 and subsequent years, our accounts are expected to be audited by an Irish, private sector auditor rather than the National Audit Office.
- Our internal audit provider from 1 April 2026 onwards has changed from the GIAA to an Irish, private sector provider. It has been agreed that Irish Lights will continue to participate in Tri-GLA internal audits.

In parallel, changes to Irish Lights and related Tri-GLA governance in the UK are also in progress with the DfT. The Tri-GLA Framework Document is in the process of being updated by DfT. In addition, the various changes also necessitate the updating of the DfT – DoT Funding Agreement for Irish Lights.

Irish Lights is partially funded by stakeholders through light dues which are levied by the Departments of Transport in Ireland and the UK. Following consultation with the shipping sector, the Irish Department of Transport agreed to an increase in light dues in the Republic of Ireland of 30%. This was the first increase in Ireland in fourteen years and came into effect from 1 July 2025. We are grateful to the Department of Transport and our stakeholders for facilitating this increase which has had a significant positive impact on our overall funding model.

All of what we achieve is only possible thanks to the dedication, professionalism, flexibility and teamwork of our staff at Irish Lights and I want to thank them for their individual and collective contribution over the course of the year. I also want to thank the DoT and DfT and our partners in Trinity House and the Northern Lighthouse Board for all their support throughout the year. Finally, I would like to express my thanks and appreciation to the Board of Irish Lights for their leadership and unstinting support.

YVONNE SHIELDS O'CONNOR
Chief Executive
25 September 2026

CASE STUDY: CHARTING THE NEXT PHASE: IRISH LIGHTS STRATEGY 2025–2030

Irish Lights launched its Strategy 2025–2030 in April 2025, setting a clear direction for the organisation at a time of rapid change in the maritime sector.

The Strategy reinforces Irish Lights' core mission of safe navigation around the island of Ireland and responds to the increasing complexity of coastal waters, evolving environmental and maritime legislation, and the growing importance of secure trade and offshore renewable energy.



Yvonne Shields O'Connor, Chief Executive of Irish Lights; Ken Spratt, Secretary General of the Department of Transport; and Mark Barr, Chairman of Irish Lights, pictured at the launch of Safe Seas-Connected Coasts 2025-2030.

2.1 Strategy of the Organisation

Our Mission – Safe Navigation at Sea

To be a leading provider of reliable, efficient and cost-effective navigation and maritime services for the safety of all

Our Vision – Next Generation Maritime Services

Irish Lights will be a dynamic, forward facing maritime organisation, conscious of our long history and focused on delivering future safe, smart and sustainable maritime services – at the interface of navigation, technology, data and engineering.

We will do this by:

- Contributing to the safe development of the maritime economy and climate resilience.
- Continuously upskilling our people and teams to deliver new capabilities in the maritime space.
- Protecting our heritage and legacy

Our Values

All we do is rooted in our values of:

- Professionalism
- Respect
- Trust
- Quality
- Innovation
- Collaboration

Performance against Strategy

Safe navigation is our business, and the development and delivery of our services is aligned to our strategy "Safe Seas – Connected Coasts".

Following extensive trend analysis, forward planning and stakeholder consultation Irish Lights launched its new strategy "Safe Seas – Connected Coasts 2025-2030" in April 2025. This 2025–2030 strategy is strongly focussed on safe navigation through the provision and regulation of Aids to Navigation in line with the obligations of the SOLAS Convention for the Safety of Life at Sea and to the international standards set by IALA.

The strategy acknowledges the importance of AtoN infrastructure to safe, efficient, and environmentally responsible trade encompassing over 90% of goods brought to/from the island of Ireland and recognises:

- The immense contribution of our employees, past and present, to the success of Irish Lights, our achievements to date, and our ambitions for the future.
- The central importance of addressing the drivers of strategic change, including climate action measures which will be at the forefront of our work programmes including measures to deliver our Climate Action Roadmap.
- The increasing demands on the sea space around the island of Ireland and the need for collaboration across sectors and jurisdictions to deliver the best Marine Spatial Planning outcomes for all users recognising that existing shipping, fishing and leisure activities will be required to share our sea space and coexist with ORE developments, MPAs and DMAPs.
- The need for key asset replacement and contract renewal, including the replacement of the Granuaile and the renewal of the Irish Lights helicopter contract by 2027.

The new strategy is structured around five key focus areas which build upon and expand upon the 2018-2024 strategy.

These are:

- **Focus Area 1:** Ensure Safe Navigation for All
- **Focus Area 2:** Demonstrate Leadership, Collaboration and Alignment at National and International Level
- **Focus Area 3:** Commit to Sustainable Operations, Climate Action, Protection of the Environment and Biodiversity
- **Focus Area 4:** Serve Coastal Communities, Safeguarding and Sharing our Maritime Heritage
- **Focus Area 5:** Deliver Excellence and Stay True to our Values

2.2 Operating Performance

Key Developments during the year

Progress against the first year of implementation of our strategy **"Safe Seas – Connected Coasts 2025-2030"** is reflected in operational performance as set out below.

FOCUS AREA 1
Ensuring safe navigation for all



Reflects our core statutory safety functions and evolving industry and maritime safety requirements

Irish Lights continued to provide, operate and maintain General Aids to Navigation to IALA standards, fulfilling national obligations under SOLAS Chapter V/13. During the year, the organisation focused on improving the resilience, reliability and sustainability of floating and fixed infrastructure through maintenance programmes, capital projects and the innovative use of new technology. The AtoN performance detailed in Appendix A shows that, on a three-year rolling average availability of all General AtoN, in all categories exceeds the required IALA Standard. This is a core operational target for Irish Lights. Interrogation of the root cause of General AtoN outages together with documented corrective and preventive action is seeing a measurable decrease in outages across our fixed asset estate. Further investment in pre-outage trend analysis is planned with greater interrogation of monitoring data and more extensive use of monitoring systems to further reduce outages.

Capital works progressed at Baily, Kinsale, Kish, Vidal Bank and Green Island. These projects included solarisation, adoption of LED light sources and expansion of battery capacity, improving reliability while reducing greenhouse gas emissions through lower diesel use. Irish Lights also continued the annual AtoN and station maintenance programme, with emphasis on fire safety, building condition, reliability of light sources and climate adaptations.

Going forward, the approach will be based on a risk assessment of the requirements for investment in programmes of work, which will take account of climate and environmental obligations including adaptations where necessary and additional capacity where identified. In addition to our Aids to Navigation, we are also focusing on identifying a programme of maintenance for strategically important infrastructural assets including boat landings, helipads and access routes which are enablers to providing reliable aids to navigation and will need increased investment to address the impacts of climate change.

Local AtoN activity included the inspection of 2,510 Local Aids to Navigation, representing 72% of the total, including 100% inspection of higher-risk Local AtoN. Irish Lights also continued to provide dedicated online training and support to Local Lighthouse Authorities in the area of aids to navigation management.

In addition, Irish Lights also provided statutory consents under the Merchant Shipping Acts for 32 new AtoN, approved the disestablishment of 45 AtoN and the amendment of 20 existing AtoN.

Irish Lights Local AtoN Management Portal has been in operation since April 2023. The uptake by ports, harbours, Local Authorities (LLA) and other bodies who manage aids to navigation at a local level indicates a very high level of engagement with the portal. In the reporting period, Irish Lights has made improvements to the portal to enable targeted reminder emails going out to any LLA with overdue quarterly reports, leading to an improvement where 81% of LLA now submit their quarterly reports to Irish Lights on-time via the online portal, compared to 45% when using the previous paper-based system.

The Merchant Shipping Acts also require each LLA to provide access to records and information concerning the local lighthouses, buoys, and beacons under their management to Irish Lights. This takes the form of a standard audit conducted by Irish Lights on a bi-annual basis (50% of the LLA are audited each year in each jurisdiction). During this reporting period, Irish Lights audited 24 organisations with responsibility for local aid to navigation, comprising 16 audits in Ireland and 8 in Northern Ireland.

Asset management remained a significant priority. The Aviation Services Replacement Project progressed through business case approval, specialist procurement and tender development, while the Vessel Replacement Project advanced through consultancy support for concept of operations and outline technical specification work. Irish Lights also continued work to address the buoy refurbishment programme backlog, develop an Asset Risk Register and

upgrade time-expired AIS base stations to support enhanced navigation services.

ICT, cyber security and operational systems continued to support safe navigation. The ongoing Cyber Programme progressed, including alignment with the Centre for Internet Security Cyber Security Framework, annual penetration testing and replacement of core network infrastructure. Irish Lights also continued to enhance the AtoN monitoring solution, decommission legacy monitoring infrastructure and improve real-time monitoring, reporting and preventative maintenance capability.

A total of 25 buoys refurbished in Dun Laoghaire were shifted by ILV Granuaile during 2025-26. 23 of the 25 buoys deployed were statutory buoys.

Irish Lights maintains 116 statutory buoys deemed to be general aids to navigation and 19 local aid buoys under contract to third parties, many of which are local authorities.

Irish Lights recently conducted a trial of polyethylene buoys and concluded that they could be deployed at stations where the AtoN could be provided by a self-contained lantern and where sea conditions were favourable. Rowan Rocks is the first polyethylene buoy to be deployed following the conclusion of the trial. More similar buoys will be added in the coming years.

AIS (Automatic Identification System) is fitted as an AtoN on 62 of our buoy fleet. A further 13 buoys are fitted with AIS for the purpose of monitoring the buoy or transmitting Met Ocean data. Of the 25 buoys deployed in 2025-26, 19 were fitted with AIS transponders.

A total of 17 buoys are fitted with Met Ocean equipment. The following information is monitored, logged and transmitted via AIS: wind speed/ direction, wind gust/ direction, wave height/ direction and seawater temperature. 9 of the buoys deployed in 2025-26 were fitted with Met Ocean equipment.

As part of its statutory functions, with a view to ensuring navigation safety, twenty-one (21) new wrecks and dangers were assessed. In some of these cases the ILV Granuaile rendered assistance to either mark the wreck or tow the casualty vessel to a place of refuge.

In addition to providing a reliable and essential public safety service,

2,510
Local AtoN inspected

Irish Lights leverages its assets and competencies to deliver added value and commercial services utilising its limited reserve capacity. This includes the marketing and delivery of a range of services to commercial customers and other state bodies such as vessel chartering, buoy services and alternative use for surplus properties from tourism to hosting 3rd party equipment for telecommunications and environmental monitoring.

The income generated from these activities represents an important contribution to reducing our net operational cost. Irish Lights delivered a strong commercial performance in 2025/26 delivering €2.29m of gross income compared with €2.39m in 2024/25.



Fastnet Lighthouse

FOCUS AREA 2
Demonstrating Leadership, Collaboration and Alignment

Reflects the significance of the government's focus on marine planning, development and protection of marine resources and the importance of Leadership, Collaboration and Alignment with related policies and organisations at national and international level

Irish Lights continued to demonstrate leadership at international, national and sectoral levels. Internationally, this included representing Ireland at IALA Council, supporting IALA Technical Committees and working with Trinity House and the Northern Lighthouse Board to deliver agreed strategic and operational objectives through Inter-GLA collaboration.

Irish Lights also continued to support the development of S-100 data standards, the Tri-GLA Marine Navigation Plan 2040 and the development of a Tri-GLA Artificial Intelligence Strategy and Policy. These activities reinforce Irish Lights' contribution to international standards, innovation and future marine navigation capability.



Minister of State at the Department of Transport, Sean Canney TD, joined Irish Lights for a briefing with representatives from the Department of Transport at Irish Lights Headquarters in Dublin. Pictured are Eoin Roche, John Burke, Clodagh Hanratty, Ronan Boyle, Yvonne Shields O'Connor and Minister Canney.

At national level, Irish Lights provided navigation advisory services and statutory consultation responses and maintained active participation in sectoral working groups covering transport, safety, fisheries, offshore energy and marine spatial planning. Engagement continued with Government Departments, Agencies, shipping and fishing industries, leisure users and coastal communities to support effective and responsive service delivery.

Key collaboration activities included work with the Maritime Area Regulatory Authority, the Marine Survey Office, the Department of the Environment, Climate and Communications, and Met Éireann. Irish Lights progressed the Met Éireann project to provide a National Flood Forecasting Service, continued support to the aquaculture sector and enhanced Local Lighthouse Authority training, including work towards IALA certification.

Irish Lights is working with Met Éireann on a multi-annual project to deploy 23 wave sensors and meteorological equipment on strategically selected buoys. As these buoys are deployed and begin collecting and transmitting data, the team of hydrometeorologists at Met Éireann's flood forecasting centre have the ability to use the data collected from Irish Lights buoys to verify computer generated flood forecasting models and provide accurate, real world data to the National Directorate of Fire and Emergency Management, the Local Authorities and Emergency Responders, including the Irish Coast Guard, HM Coastguard and the RNLI

Irish Lights continues to publish Irish Lights datasets (Aids to Navigation and MetOcean) in multiple formats on the OPENDATA portal (data.gov.ie). The published datasets are available to both stakeholders and end users, and are easily accessible online, free of charge for reuse and redistribution under a license agreement.

Irish Lights supported both Coastal States to enhance safety of navigation, beyond the narrow provision of aid to navigation services required by the SOLAS convention. In the Irish context of the National Search and Rescue Plan, Irish Lights participated in the joint Irish Coast Guard, European Maritime Safety Agency exercise on "Places of Refuge" in October 2025, in addition to Exercise RAVEN, an Irish Coast Guard (IRCG) led, multi-agency table-top exercise, simulating response

to a Major Maritime Incident within Irelands EEZ. Irish Lights continues to participate in the National Search and Rescue Plan implementation structures including the Aviation Forum and the annual Stakeholder Workshop. In addition, Irish Lights continued to participate in the Irish Sea (Ireland, UK and IOM) Working Group and the Department of Transport's National Maritime Pollution Response Forum. In the UK context, Irish Lights attend the UK Safety of Navigation committee twice yearly, chaired by the Maritime & Coastguard Agency. Irish Lights, along with our GLA partners, also attend regular coordination meetings with the MCA and the UK Hydrographic Office.

Irish Lights has continued to offer additional training in the management of aids to navigation to representatives from Local Lighthouse Authorities who are tasked with this role within their organisation. This training has been further adapted during 2025/26 to reflect and recognise prior learning/experience of qualified mariners for several course modules. In the reporting year, a further 3 participants completed the course from Northern Ireland based LLA and 9 participants from LLA based in Ireland. Through this course, Irish Lights aims to empower and equip authorities with the necessary knowledge to effectively manage local aids to navigation, thereby ensuring the well-being of mariners and the protection of our coastal environments.

During the reporting period, Irish Lights provided extensive safety of navigation advice in support of the Phase 1 Offshore Renewable Energy (ORE) projects in Ireland, at both the pre-application stage and during subsequent requests for further information. Five ORE development consent consultation responses were submitted to An Coimisiún Pleanála in Ireland during 2025/26. Irish Lights also provided consultation responses in relation to the South Coast Designated Marine Area Plan and the National DMAP. For the Phase 1 projects, once the planning stage is completed, Irish Lights will engage further with each project over their entire life cycle of commissioning, operational and decommissioning stages, via the Statutory Consent process for lighting and marking of offshore infrastructure to IALA standards.

Ireland Elected to **IALA Council**

CASE STUDY: TRI-GLA COLLABORATION STRENGTHENING SAFE NAVIGATION

Irish Lights (IL), Trinity House (TH) and the Northern Lighthouse Board (NLB) are the General Lighthouse Authorities (GLA) for the UK and Ireland. We work together in an integrated manner on major strategic and operational issues which deliver value to the mariner. The complex nature of marine navigation continues to make demands on the GLA and other maritime regulators requiring greater multi-agency co-operation and collaboration across boundaries to maintain navigation safety standards. Trinity House, NLB and Irish Lights share daily operational capability, specialist expertise, research, systems and resources to strengthen the safe and efficient delivery of safe navigation.

This collaboration is not simply good practice; it is a core part of how Irish Lights sustains a reliable, responsive and efficient aids to navigation service while managing risks that are specialist, low-frequency and high-consequence in nature.



Working together across the three General Lighthouse Authorities.

Members of the Tri-GLA Buoy Refurbishment Working Group, sharing knowledge and expertise to support the effective management and refurbishment of AtoN infrastructure.

FOCUS AREA 3
Committing to Sustainable Operations, Climate Action, Protection of the Environment and Biodiversity

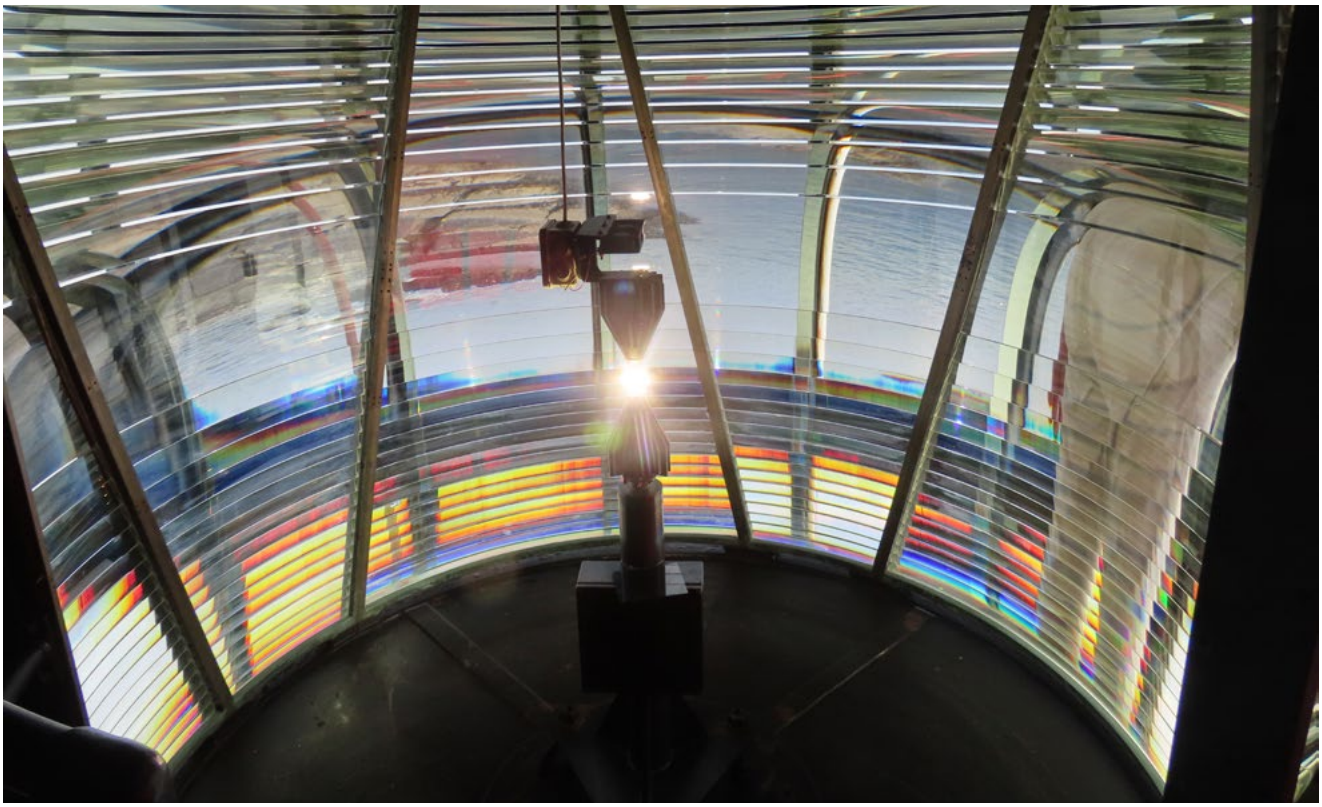
Relates to our increased emphasis and attention on climate change and our commitment to sustainability, the environment and biodiversity

Irish Lights continued to implement its Sustainability Strategy and Action Plan, delivering essential services while progressing climate, environmental and social objectives. The organisation updated and delivered on Climate Action Roadmap commitments and continued to meet sustainability monitoring and reporting obligations, including reporting through the SEAI scorecard.

Operational measures included continued implementation of eco-steaming where possible, improved management of vessel waste streams and ongoing maintenance of the Aspects and Impacts Register to prioritise actions, manage risks, ensure compliance and improve sustainability performance.

Irish Lights commenced feasibility work, including survey data collection and modelling, on sites identified as highest risk through the Climate Adaptation Risk Assessment. Outputs from this work will inform future capital and operational planning. The organisation also completed 13 Natura Impact Assessments and implemented mitigation measures at the sites identified through the Appropriate Assessment Review.

Irish Lights also supported the EPA-funded "Lighthouse" research project, which studies six offshore islands and properties to monitor habitat vulnerability and resilience and to inform responsible withdrawal planning for environmentally sensitive offshore sites.



Low-energy LED light sources are installed at suitable lighthouse stations to improve operational efficiency and reduce environmental impact. Developed in partnership with the General Lighthouse Authorities (GLA) Research and Development (GRAD) team, the technology delivers enhanced energy performance while maintaining the reliability of critical aids to navigation.

FOCUS AREA 4
Serving Coastal Communities, Safeguarding and Sharing our Heritage

Addresses our ongoing statutory obligations in relation to our heritage properties, our commitment to coastal communities, safeguarding our maritime heritage and our support for the Great Lighthouses of Ireland all-island tourism initiative

Great Lighthouses of Ireland (GLI) is a strategic all island tourism initiative launched by Irish Lights in 2015 in recognition of the need to protect its Aids to Navigation and Lighthouse heritage. It enables the revitalisation of surplus capacity at lighthouses and related structures through collaborative efforts. This is a partnership between public, private and community partners, underpinned by a commitment to work as a collective, share skills and resources and deliver great visitor experiences at and around our lighthouses and coastal communities. Much has been achieved in the last 10 years through working together with many national and international agencies, organisations, businesses, and communities to position the brand and experiences as a valued tourism, heritage, and cultural asset for the island of Ireland. It is a good example of a public, private and community partnership that is recognised as a valued tourism asset which positively impacts coastal communities.

The Great Lighthouses of Ireland Strategic Plan 2025-2030 envisions that, by 2035, "Great Lighthouses of Ireland is celebrated both nationally and internationally as a leading all-island brand and partnership, providing sustainable and innovative coastal tourism experiences, recognised for its commitment to protecting and sharing its rich natural and built lighthouse heritage and delivering economic, social, and environmental benefits to coastal communities"

To deliver and achieve this vision, five areas of strategic priority have been identified as set out below:

1. Brand Partnership Growth and Development
2. Protecting and Sharing Irish Lights History & Heritage for Future Generations
3. Sustainable Experiences & Regenerative Development
4. Interpretation & Storytelling
5. Marketing & Communications

All of the above priorities are underpinned by key activities that will ensure the successful implementation of the strategy.

2025 was a significant year for the brand partnership as it celebrated its 10th anniversary. To mark this milestone, an international conference on Lighthouse Tourism and Maritime Heritage was held in Dublin in October that served as a catalyst for innovative collaboration and opportunity enhancement across coastal and marine tourism for the island of Ireland, looking at international best practice in maritime tourism development, heritage engagement and sustainable destination planning. More than 270 delegates from 23 countries attended, with almost 40 speakers representing government, academia, tourism, heritage, research and communities. The Great Lighthouses of Ireland Socio-Economic Impact Report was launched at the Conference. It noted that the initiative welcomed more than 354,000 visitors in 2024, generated over €33 million annually for the economy and supported approximately 700 jobs in coastal communities.

Property plan actions also progressed, including the selection of possible alternative use projects at selected sites. This involved engagement with local communities around the coast, highlighting the work of Irish Lights and supporting the role of lighthouse heritage in coastal development. Irish Lights continued to use its archive to promote heritage, catalogue historically significant collections, support outreach programmes and develop plans for the long-term storage and display of artefacts and archive material, including establishment of an archive library access facility for researchers and the public.

354,000 visitors to Great Lighthouses of Ireland

CASE STUDY: CELEBRATING A DECADE OF GREAT LIGHTHOUSES OF IRELAND AND STRENGTHENING INTERNATIONAL LIGHTHOUSE HERITAGE LEADERSHIP

Irish Lights hosted a two day International Marine, Lighthouse Tourism and Maritime Heritage Conference at Dublin Castle on the 7th and 8th of October 2025, celebrating ten successful years of the Great Lighthouses of Ireland initiative and advancing several strategic priorities outlined in focus area four of the 2025–2030 Strategy.

The conference was opened by Minister Jerry Buttimer T.D., who also launched the SocioEconomic Report on the impact of the Great Lighthouses of Ireland initiative over the past decade. The report showed visitor numbers have more than doubled since 2018, reaching over 350,000 in 2024. Lighthouse tourism has a wider economic impact of over €33 million annually with much of this spend flowing directly into local businesses and services, supports almost 700 jobs, including 137 direct roles at lighthouse sites and a wide range of indirect employment in guiding, hospitality, craft and marine services. Visitor spending at lighthouse sites reached €3.4 million in 2024, up €1.5 million since 2018.

More than 270 participants from 23 countries attended the conference, with nearly 40 speakers and panellists representing heritage, academia, government, tourism, research and communities.



Mark Barr, Chairman of Irish Lights; Minister Jerry Buttimer T.D.; Yvonne Shields O'Connor, Chief Executive of Irish Lights; and Francis Zacharie, Secretary General of IALA, pictured at the International Marine, Lighthouse Tourism and Maritime Heritage Conference at Dublin Castle.

FOCUS AREA 5
Delivering excellence and staying true to our values

Reflects our organisational values and the importance we attach to our employees, their professionalism and expertise, and the delivery and development of our services in an agile, efficient, innovative and effective manner

Irish Lights continued to strengthen organisational capability, governance and service delivery. This included progressing certification to an integrated management system covering ISO 9001:2015 Quality, ISO 14001:2015 Environmental and ISO 45001:2018 Occupational Health and Safety standards and carrying out management review activity to ensure the system remains effective.

Workforce and organisational development activities included filling vacancies across Coastal Operations, the ship and Corporate Services; delivering the Gender Pay Report; publishing a Wellbeing Framework and Action Plan; and piloting a mentoring programme across the three General Lighthouse Authorities for female participants under the collective EDI goal.

Irish Lights continued to invest in employee training and development, including targeted, mandatory and statutory training in areas such as health and safety, cyber security and GDPR. Training and development activity continued to be aligned with the organisation's values of Professionalism, Respect, Trust, Quality, Innovation and Collaboration.

Digital, data and business process improvement work also continued.

Irish Lights implemented a facilities management system, improved connectivity and data throughput on ILV Granuaile, progressed the Data Strategy Work Programme, developed enhancements to the AtoN Management system, KPI reports and dashboards, and continued migration of legacy storage areas to the Document Management System.

During the year, the organisation maintained its focus on health and safety objectives, asbestos management priorities, M365 adoption, cyber security awareness and enhanced security capabilities and incident response.

CASE STUDY: TRIPLE ISO CERTIFICATION STRENGTHENS IRISH LIGHTS' GOVERNANCE AND PERFORMANCE

Irish Lights' award of triple ISO certification in February 2026 covering ISO 9001, ISO 14001 and ISO 45001 marks a major step forward in strengthening how the organisation manages quality, environmental responsibilities and occupational safety. The certification applies across the full delivery of General Aids to Navigation, from design and systems maintenance to backoffice functions and quality assurance of Local Aids to Navigation.

This independent validation confirms that the organisation's processes and governance meet internationally recognised standards, reinforcing reliability and safety at the core of its mission.



Irish Lights technicians carrying out detailed inspection work on a buoy at Dun Laoghaire Headquarters – a core part of the lifecycle governance and quality assurance processes independently verified during the ISO certification audit.

Strategy Enablers / other reporting metrics

Organisational Development

In 2025-2026, Irish Lights focus was on recruitment, employee development and growth in line with our People Strategy. We recruited in the areas of navigation electronic systems and replaced retired colleagues in maritime positions. We invested in mandatory and competency training to ensure the successful delivery of our operational goals with 61 employees attending a wide range of formal courses (55 in total).

The HR Department launched an organisational wide learning and development programme under a Back-to-School theme in September 2025 with a separate focus in the Autumn, Winter and Spring semesters. The courses were short in duration and delivered online which provided employees with an opportunity to learn additional skills to enhance their personal development at their own pace.

The Autumn semester focused on professional skills, namely, Time Management, Building Resilience without Burnout and Leading with Emotional Intelligence, delivered by UCD Academy, and Navigating Workplace Conflict Management, delivered by CMG training. The Winter semester introduced self-paced programmes and focussed on Equality, Diversity and Inclusion with courses in Inclusive Language, Unconscious Bias and Neurodiversity Awareness.

In addition, customised training was delivered by Institute of Public Administration on Project Governance to a targeted group of employees. An organisational training plan was developed to capture the proposed training for 2026 across Irish Lights. To support communication, access, participation and operational co-ordination, an online training and development plan is available to all employees to look at the year ahead and ensure they have the right balance between operational andprofessional development commitments.

All employees completed the online HR Compliance refresher training in respect of the Code of Conduct, GDPR and Speaking Up policies, together with the new Domestic Violence Leave and Supports policy in line with legislation.

All family leave policies, grievance and disciplinary procedures, code of conduct and equality, diversity and inclusion policies were updated to ensure compliance with new/revised employer obligations.

Health and Safety Review

Health and safety continue to be closely monitored and is prioritised on the agenda at Quarterly Management Briefings, Monthly Executive Management Team meetings and is a standing item in the Management Report to the Board.

We continue to shift our focus from carrying out safety inspections at lighthouse stations to carrying out safety systems and procedural audits across a range of operational activities, focusing initially on high-risk areas. Safety consultants are retained to assist in carrying out the audits and to provide assurance in respect of the safety management systems in place.

To reinforce this new approach, in January 2026, our Safety Management System (SMS) was successfully audited against the requirements of the ISO 45001 system by the NSAI. Having an SMS accredited to ISO 45001 provides assurance that our SMS and safety related policies, procedures and risk assessments are meeting our statutory safety requirements and are in line with international best practice.

The HSEQ Manager is responsible for setting and maintaining the standards for health, safety, environmental sustainability and quality standards. This includes developing and maintaining an integrated management system, including drafting related policy, strategies and procedures to meet the latest regulations and best practice. This approach is being adopted by many organisations, including the other General Lighthouse Authorities.

A programme of safety training for the Civils Coast Team was completed in December 2025, which included Working at Heights and Rescue, Respiratory Protective Equipment and Face Fit Testing, asbestos awareness, ladder inspection, abrasive wheels and VHF training. A number of combined training courses, including Helicopter Underwater Escape Training, Compressed Air Emergency Breathing and Personal Survival Techniques were also undertaken throughout the year.

In addition, there has been a strong focus placed on developing Mental Health and Wellbeing initiatives to support employees and the HSEQ Manager sits on the Wellbeing Group which continues to develop wellbeing initiatives and facilities for all employees.

Irish Lights had twelve accidents on duty during the year compared to eleven in 2024/25; a total of 94 days were lost as a result. During the year, we continued to seek to minimise accidents and improve ease reporting of hazards and near misses.

Information and Communications Technology

Cyber and information security remained a key focus throughout 2025/26, reflecting the continually evolving threat landscape and increasing regulatory requirements. Emphasis continued to be placed on cyber security awareness training for all employees, irrespective of work location, and to strengthen resilience against phishing, cyber-attacks and data compromise. A range of cyber security initiatives were progressed during the year, including annual external penetration testing, continued enhancement of security monitoring and incident response capabilities, strengthening of identity and access management controls and further development of cyber governance

arrangements to ensure that Irish Lights maintains a strong and effective cyber security framework.

The systems and infrastructure used to remotely manage and measure the performance of our aids to navigation (buoys and beacons) continued to be enhanced through ongoing system improvements, communications upgrades and the deployment of additional remote terminal units at coastal sites. These systems provide management, engineers and technicians with valuable real time information on the performance of aids to navigation, power systems and communications infrastructure around the coast. The data collected supports timely and informed decision making, improves maintenance planning and operational efficiency, and helps ensure that Irish Lights continues to meet the high availability standards established by IALA.

Implementation of the Data Strategy progressed during the year, including the development of a Data Asset Register and the identification of priority datasets across the organisation. The Data Strategy focuses on improving how data is governed, managed, shared and used to support business operations, asset management, reporting and strategic decision making. This work will continue to enhance data quality, consistency and accessibility, ensuring that information is leveraged effectively to support organisational objectives and future service delivery.

Tri-GLA Co-operation

Irish Lights' cooperation with Trinity House and the Northern Lighthouse Board through the Tri-GLA framework is a material source of organisational resilience, cost reduction and operational assurance. It enables Irish Lights to access specialist maritime assets, technical expertise, research capability, shared systems, insurance arrangements, cyber and AI governance, procurement learning, people initiatives and out-of-hours operational monitoring that would be difficult, costly or impractical to replicate on a standalone basis. This collaboration is not simply good practice; it is a core part of how Irish Lights sustains a reliable, responsive and efficient aids to navigation service while managing risks that are specialist, low-frequency and high-consequence in nature.

By pooling knowledge, coordinating fleet availability, sharing scarce technical expertise and aligning approaches to emerging risks, the GLAs reduce duplication, strengthen contingency cover and accelerate learning across the three organisations. The practical benefits include avoided costs, access to a wider specialist skills and services, stronger business continuity, improved risk management, enhanced innovation capacity and greater confidence that Irish Lights can maintain service levels during vessel outages, technology transitions, cyber incidents, skills shortages or other operational pressures.

Across the three General Lighthouse Authorities, there is ongoing day-to-day collaboration in the following key areas.

Vessel Risk Response Cover – Supporting Maritime Safety Incident Response

The Tri-GLA vessel sharing arrangements provide Irish Lights with a level of maritime safety risk response cover that would be difficult and expensive to secure independently. The three GLAs communicate daily on ship movements and availability for their Multi-Function Buoy Tender vessels, which are the backbone of shared fleet capability. The inter-GLA ship sharing MOU, updated in 2025 for a further five years, provides a practical mechanism for reciprocal support when individual vessels are in drydock, undergoing annual regulatory survey or self-maintenance, operating outside declared response areas or engaged on commercial charter. For Irish Lights, this means critical cover is available without having to maintain surplus standalone fleet capacity or rely on an uncertain and costly charter market.

Out of Hours Monitoring

Trinity House Out of Hours coastal monitoring service gives Irish Lights access to a 24/7/365 operational monitoring capability without requiring Irish Lights to duplicate that function internally on a standalone basis.

Research and Development

The GLA Research and Development Directorate (GRAD) gives Irish Lights access to a specialist research, engineering and operational support capability that would be difficult to sustain at equivalent depth within a single organisation. Through GRAD, the GLA share the cost and benefit of developing new AtoN technologies, operating trial systems, contributing to international standardisation, monitoring emerging technology and policy and undertaking applied research that directly supports statutory service delivery.

Cyber Security and AI

Tri-GLA collaboration on cyber security strengthens Irish Lights' ability to identify, understand and respond to digital risks that are evolving rapidly across the maritime sector. Through the Tri-GLA Cyber Security Strategy, the GLAs share information, developments and good practice in cyber threat management, with a common focus on safeguarding digital assets and ensuring the confidentiality, integrity and availability of data and systems. This collaboration improves assurance by reducing duplication, strengthening consistency of approach and giving Irish Lights access to a wider pool of specialist knowledge than it could reasonably maintain alone.

Finance/Governance/Risk Management

Irish Lights' continued participation in the GLF provides a significant financial and governance benefit. The Light Dues Team, based in Trinity House, oversees the management system for the collection of Irish light dues through ALDIS, the Light Dues Collection System. Irish Lights' costs are funded by the GLF via a weekly drawdown arrangement. The GLF's funding is mitigated by Irish light dues and the Irish Government's contributions which are forwarded to the GLF as received. This effectively provides Irish Lights with a working capital facility at no cost and reduces the need for standalone cash management arrangements that would otherwise create an additional administrative and financial burden.

The shared general liability insurance policy across the three GLAs provides cover for exposure to statutory failure in the sum of £250m. It gives Irish Lights access to a level of insurance cover that would be difficult and costly to secure as a standalone entity, while also supporting consistent risk management across the GLAs.

People

The people dimension of Tri-GLA collaboration is increasingly important to organisational resilience. Irish Lights and its sister authorities face shared challenges in attracting, developing and retaining specialist maritime, engineering and technical skills. Collaboration enables the three GLA human resources teams to learn from each other, coordinate responses to sector-wide resourcing pressures and increase their collective influence in the wider maritime sector.

Vessel Replacement Programme Collaboration

Collaboration on vessel replacement provides Irish Lights with access to recent, practical learning from sister authorities undertaking comparable high-value, high-risk capital projects. Learnings from NLB's POLE STAR and Trinity House's Future Afloat has provided direct exposure to the practical realities of modern specialist vessel procurement and construction. Trinity House has shared market intelligence, high-level technical requirements and Concept of Operations documentation with Irish Lights. Irish Lights has also contributed to the wider GLA knowledge base by sharing access to the original designs of ILV Granuaile. This reciprocal exchange demonstrates that collaboration is not one-directional; it creates a shared pool of evidence and learning that reduces risk and improves decision-making across all three authorities.

Trinity House signed contracts for the delivery of the Futures Afloat Project with the shipyard, Vard, in late July. A meeting with the Department of Transport was held in August 2026 to inform the project formation phase of the Granuaile VRP. This access to live procurement learning will help define the procurement strategy, avoid pitfalls and strengthen the evidence base for investment decisions. Both Trinity House and NLB have committed to continued cooperation and knowledge sharing as their respective projects advance towards completion and operational use, giving Irish Lights ongoing access to lessons that can reduce cost, schedule and delivery risk in a major future capital programme.

Three GLAs Authorities. **One Resilient Network**

CASE STUDY: SUPPORT TO WATERFORD COAST GUARD WINCH TRAINING OPERATIONS

In February 2026, ILV *Granuaile* assisted Waterford Coast Guard with winch training operations for its new aircraft. The exercise formed part of ongoing collaboration between Irish Lights and the Coast Guard, reflecting a shared commitment to maritime safety. ILV *Granuaile* supports both training and live operations, supporting emergency response partners and contributing directly to preparedness and resilience at sea.



Stakeholder Engagement

Effective stakeholder engagement supports Irish Lights in delivering its statutory responsibilities, strengthening partnerships and informing the delivery of its Safe Seas – Connected Coasts 2025–2030 Strategy. Throughout the year, Irish Lights engaged with government departments, regulators, industry, international organisations and the wider maritime sector through a programme of national and international events.

In April 2025, Irish Lights launched its Safe Seas – Connected Coasts 2025–2030 Strategy. The launch was attended by more than 100 stakeholders representing government, maritime, environmental, tourism and community organisations. The launch established a shared understanding of the organisation's strategic priorities and provided an opportunity to strengthen engagement with those who will play a key role in delivering the Strategy over the next five years.

In September, Irish Lights also hosted a stakeholder event in Belfast to introduce the Safe Seas – Connected Coasts 2025–2030 Strategy to stakeholders in Northern Ireland. The event brought together representatives from Belfast Harbour, the Marine and Coastguard Agency, the Northern Ireland Offshore Maritime Cluster, DAERA, Tourism NI, RSPB NI, RNLI, Maritime Belfast Trust, Great Lighthouses of Ireland, the Department for Transport and members of the Irish Lights Board.

Irish Lights participated in European Maritime Day in Cork in May, one of Europe's largest maritime stakeholder events. ILV Granuaile welcomed more than 2,600 visitors over two days, providing the public with an opportunity to learn about the vessel's role in maintaining Ireland's network of marine aids to navigation. We also participated in the conference programme, delivering a presentation on our statutory responsibilities for consenting, inspecting and auditing Local Aids to Navigation. The event supported engagement with government, regulators, industry and the wider maritime sector.

The Chair, Chief Executive and Director of Navigation, Maritime and Consenting represented Irish Lights at World Aids to Navigation Day in London in July, engaging with international partners through the International Organisation for Marine Aids to Navigation (IALA).

In September, Irish Lights and the Maritime Area Regulatory Authority (MARA) signed a Cooperation Agreement to support coordination between the two organisations in the delivery of their respective statutory responsibilities within Ireland's Maritime Area. The agreement was marked by a visit to Irish Lights headquarters by Timmy Dooley, Minister of State at the Department of Agriculture, Food, Fisheries and the Marine and Minister of State at the DEpartment of Climate, Energy and the Environment.

ILV Granuaile participated in the Belfast Maritime Festival in September, welcoming approximately 3,800 visitors over two days and providing an opportunity to engage directly with the public on the role of Irish Lights in supporting safe navigation.

In October, Irish Lights hosted the International Marine, Lighthouse Tourism and Maritime Heritage Conference at Dublin Castle to mark ten years of the Great Lighthouses of Ireland initiative. More than 270 delegates from 23 countries attended, with almost 40 speakers representing government, academia, tourism, heritage, research and communities. The conference was opened by Minister Jerry Buttimer, who launched the Great Lighthouses of Ireland Socio-Economic Impact Report. The report noted that the initiative resulted in more than 354,000 visitors in 2024, generated over €33 million annually for the economy and supported approximately 700 jobs in coastal communities. The conference explored sustainable tourism, heritage conservation, innovation, international collaboration and the contribution of lighthouse tourism to coastal communities.

Alongside the conference, Irish Lights hosted the IALA Sustainability Workshop, attended by more than 50 delegates from over 20 countries. The workshop focused on the sustainability of aids to navigation and enabled an international exchange of technical knowledge and operational experience.

Irish Lights also hosted the IALA Engineering Committee (ENG21) meeting at its Dun Laoghaire headquarters. This meeting brought together international technical experts to progress work on physical aids to navigation, radionavigation services and heritage and culture, resulting in a series of technical papers and committee outputs.

During the year, Irish Lights provided on-site operational briefings to Ministers in support of their official responsibilities. These included Seán Canney, Minister of State at the Department of Transport with special responsibility for International and Road Transport, Logistics, Rail and Ports, and Malcolm Noonan, Minister of State for Nature, Heritage and Electoral Reform at the Department of Housing, Local Government and Heritage.

These engagements supported Irish Lights' relationships with key stakeholders in Ireland and internationally, providing opportunities to share expertise, strengthen collaboration and support the delivery of safe navigation, maritime regulation and heritage.



CASE STUDY: BELFAST MARITIME

Irish Lights joined the 2025 Belfast Maritime Festival with ILV Granuaile opened to the public, welcoming 3,800 visitors on board and hosted a stakeholder event. Senior representatives from Belfast Harbour, Maritime Belfast Trust, MCA, RNLI, DAERA and the fishing sector participated, reflecting Irish Lights' operational role and partnerships across Northern Ireland.

The event also marked the Northern Ireland launch of Safe Seas – Connected Coasts 2025–2030, reinforcing Irish Lights' statutory responsibility for superintending and managing all general and local Aids to Navigation. This includes supporting 20 Local Lighthouse Authorities and ensuring that the extensive network of 650 local AtoN around the Northern Ireland coast is inspected and maintained to international standards. Stakeholders were updated on recent collaborative work in Strangford Lough, where Irish Lights has worked with councils and the Strangford Lough Marine Protected Area Steering Group - Research and Development / Blue Carbon Sub-group to strengthen buoyage, improve environmental stewardship and enhance navigational risk management in this area.



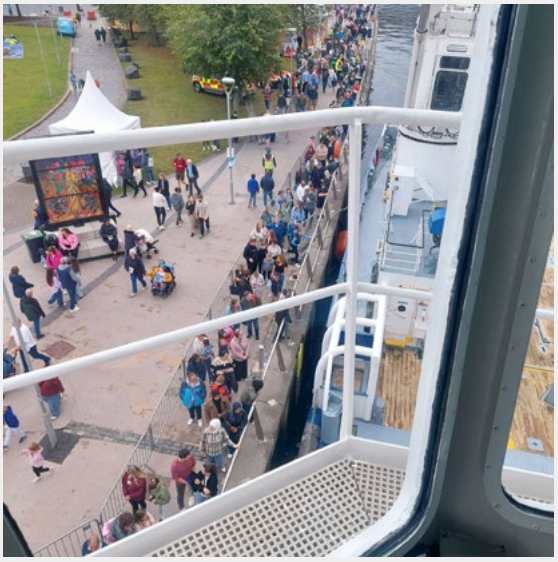
Captain John Tyndall, ILV Granuaile with Belfast Lord Mayor Tracy Kelly



Yvonne Shields O'Connor, CEO, Irish Lights, Virginia McVea, Chief Executive, Maritime and Coastguard Agency and Aisling O'Flynn, Lieutenant Commander, Irish Defence Forces



***Above:** Paula Kelleher, Dan Maher, Yvonne Shields O'Connor (Irish Lights) and William Priestley (Department of Transport)*



***Right:** ILV Granuaile open to the public during Belfast Maritime welcomed over 3,800 people on board over two days*

2.3 Sustainability Reporting

Irish Lights operates in a harsh maritime environment and must manage mitigation, adaptation and regulatory compliance across dispersed operational and heritage assets. Irish Lights' Annual Sustainability Report sets out progress and objectives for the year ahead. During the year, the implementation of our Environmental Management System has continued, supported by the Board-approved Sustainability Action Plan with SMART performance targets.

For over twenty years, we have been improving our energy efficiency and reducing greenhouse gas emissions with a programme of station consolidation to provide a low-maintenance, low-energy, Aids to Navigation service. Delivering capital projects assists in meeting our carbon reduction and energy efficiency targets. These include the completion of the solarisation of the Kish lighthouse and re-equips at Baily, Kinsale, Vidal Bank and Green Island. While these projects ensure our AtoN are operating in a reliable and sustainable condition, they also included various improvements including the adoption of LED light sources and expansion of our battery footprint leading to improved reliability and reductions in greenhouse gas emissions through the removal of generators and reduction in the use of diesel. In our head office, an energy audit was completed to meet the EU Energy Efficiency Directive (EED). In the year ahead, we intend to identify and plan cost-effective energy savings opportunities arising from the audit.

By 2040, climate change is projected to have a significant impact in Irish waters, which will present new challenges for our coastal and at-sea operations. We recognise that climate change will impact all our operations. During the year, we completed a Climate Adaptation Risk Assessment which informs the basis on which we monitor vulnerable sites. At Inishgort, our highest risk station as identified on the Climate Adaptation Risk Assessment, coastal flooding, wave action and erosion have caused further deterioration of sea defences during the winter of 2025/26. As such, with minor intervention are planned for summer 2026. We will continue to implement mitigation measures and place strong emphasis on climate adaptation for our assets, including adjusting battery reserves where required, reinforcing sea defences and upgrading lightning protection on lighthouse towers.

Irish Lights has put systems and procedures in place to ensure compliance with the Birds and Habitats Directives. These Directives are core to the EU's biodiversity policy and set out our obligations for our own internal activities and define new procedures for third parties applying for Statutory Consents for Aids to Navigation. We will continue to develop and implement policies and procedures for Appropriate Assessments, both for our own activities and our consenting functions for external applications. The final drafts of all Natura Impact Statements (NIS) reports on the 13 sites identified as requiring ecological surveys have been completed, and determinations are expected to be published in the coming months.

We are currently in our second year of the EPA-funded "LIGHTHOUSE" research project, which studies six offshore islands and properties owned by Irish Lights: Bull Rock, Inishtrahull, Inishtearaght, Mew Island, Rockabill and Slyne Head. The project monitors island characteristics, habitat vulnerability and resilience following responsible withdrawal from lighthouse heritage infrastructure. Four-year funding supports two PhD and one post-doctorate role, all of whom are now in post. The project will provide valuable data to support responsible withdrawal plans in respect of environmentally sensitive offshore sites.

Our Sustainability Plan is aligned to the UN Sustainable Development Goals to achieve a greener, healthier and safer future for all. Through our Great Lighthouses of Ireland initiative, we are making a significant contribution to supporting sustainable maritime communities and, via our outreach activities, we provide a platform to constructively engage with the public with the objective of creating awareness within the community about marine safety services and other value-added services provided by Irish Lights.

We are investing in a range of health and safety, environmental awareness and wellbeing programmes for our staff. These activities help to enhance our entire team's understanding of the critical work of Irish Lights across all Departments while also creating strong social connections within the organisation. The Green Team continues to meet quarterly and has supported smart travel initiatives, including an application for the *Smart Travel Mark*. In the year ahead, it will focus on increasing recycling and exploring circular economy collaboration opportunities.

Climate Action

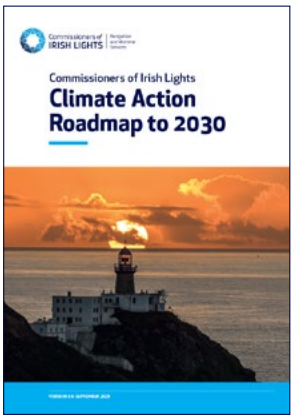
The Irish Government's Programme for Government on Sustainability and their commitments including annual Climate Action Plans and the Climate Action and Low Carbon Development (Amendment) Act 2021 have set out ambitious targets which Public Sector Bodies in Ireland are legally obliged to meet. Irish Lights comes within the remit of these commitments and targets under the European Union Energy Efficiency Regulations 2014.

Following the publication of CAP 25, The Climate Action Roadmap 2025 was approved by the Board of Irish Lights on 26 September 2025. On 3 October 2025, it was submitted to the Department of Transport, the Department of Climate, Energy and the Environment and the SEAI, thus meeting the 15 October deadline for submission. It is available on our website. The Climate Action Roadmap sets out the strategic vision, leadership, investment, planning and reporting required to deliver a 50% increase in energy efficiency by 2030 and a 51% reduction in greenhouse gas emissions by 2030.

In relation to our operations in Northern Ireland, we take cognisance of the UK Government's 'Greening Government

Commitments 2021-25'. While some of the specific targets of these Commitments vary from those noted above, the two jurisdictions share common themes and Irish Lights works closely with Trinity House and NLB via the inter-GLA sustainability group to ensure consistency in our approach to sustainability and climate action across the GLAs.

The updated Climate Roadmap demonstrates that we have had a strong performance in relation to meeting some of the key commitments in the gap to target projects. These projects relate to work at our coastal stations and energy efficiency projects at our head office, including completing the pump replacement and data centre chiller.



The roadmap is also updated annually with the results from our SEAI scorecard for our energy performance based on the monitoring and reporting data submitted at the previous year's end. Irish Lights continue to report on compliance with the Public Sector Climate Action Mandate and provide the summary statement from the Irish Lights Climate & Sustainability Champion.

The results indicate that, despite the reductions made linked to solarising the rock stations and energy efficiency projects, relatively small increases associated with ship operations can result in a significant impact on greenhouse gas emissions. This continues to be our greatest challenge with respect to meeting our Climate Action Plan decarbonisation targets.

Our Roadmap is available on our website at https://www.irishlights.ie/media/66938/Climate-Action-Roadmap-v30-.pdf

Subsequent to the IALA Sustainability Workshop held in Dun Laoghaire in October 2025, there was a commitment made to bring sustainability matters to a wider IALA audience to reinforce IALA members' resolve to deal with sustainability matters within IALA's remit via the establishment of a new working group. Irish Lights' Director of Coastal Operations has been appointed as the inaugural chair of the new committee.


NSAI

Certificate of Registration
of Environmental Management
System to I.S. EN ISO 14001:2015

Commissioners of Irish Lights
Harbour Road
Dun Laoghaire
Co. Dublin
Ireland
A96 H500

Certification to ISO 14001

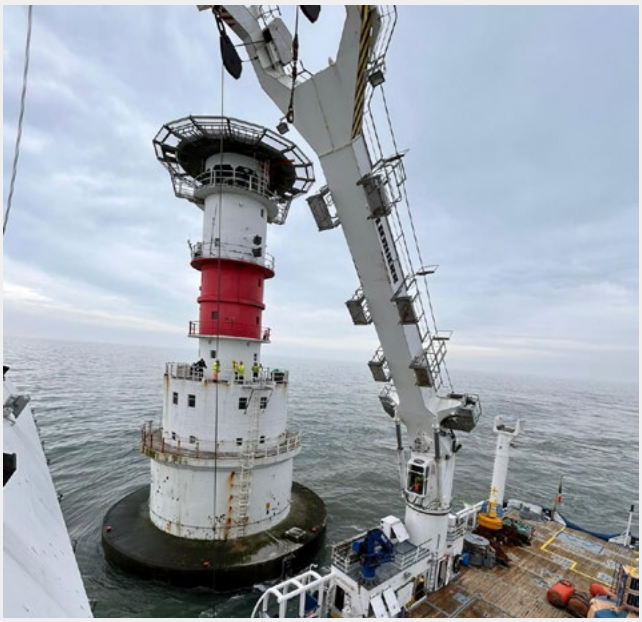
The adoption and implementation of an Environmental Management System certified to the ISO 14001 standard has been a priority this year and much work has been done including addressing the gaps identified in baseline audits. A successful certification audit was carried out from 26 to 30 January 2026, with Irish Lights being awarded an NSAI certificate of registration.

CASE STUDY: SOLARISATION OF KISH BANK LIGHTHOUSE

Kish Bank Lighthouse, a key offshore Aid to Navigation in Dublin Bay, underwent a major upgrade in 2024–2025 with two solar arrays, each made up of 30 panels, fitted to the lighthouse's upper balconies, supported by a modern internal battery system. The project also replaced the existing high energy light with a rotating LED beacon.

The ILV *Granuaile* provided essential logistical support, transporting equipment to the offshore site and using its crane to safely land solar panels, batteries and cabling onto the lighthouse balcony.

The upgrade delivers a significant reduction in energy used an estimated 150,000 kWh annually and removes the need for diesel generation at the station. Kish now joins 24 other solarised lighthouses across the Irish Lights network.



CASE STUDY: BUOY REFURBISHMENT 2025-26

A total of 25 buoys refurbished in Dun Laoghaire were shifted by ILV Granuaile in the period April '25 to Mar' 26. These are listed below.

Shift Date	Buoy
18/06/2025	Blackrock Buoy
04/07/2025	Wheat Rock
04/07/2025	Blacksod Buoy
16/07/2025	Foyle
16/07/2025	Tuns
16/07/2025	Dorinish
17/09/2025	North Hunter
17/09/2025	Larne 7
17/09/2025	Bar Pladdy
17/09/2025	Larne 3
09/10/2025	Fundale
09/10/2025	South Holdens
09/10/2025	Southeast Blackwater

Shift Date	Buoy
09/10/2025	Splaugh
03/11/2025	North Kish
06/11/2025	Briggs
11/12/2025	South Burford
11/12/2025	Dunany
26/02/2026	Rowan Rocks
26/02/2026	Skulmartin
11/03/2026	Amelia
11/03/2026	Bennet Bank
11/03/2026	North Burford
26/03/2026	Barrels
26/03/2026	South Rock (Wexford)



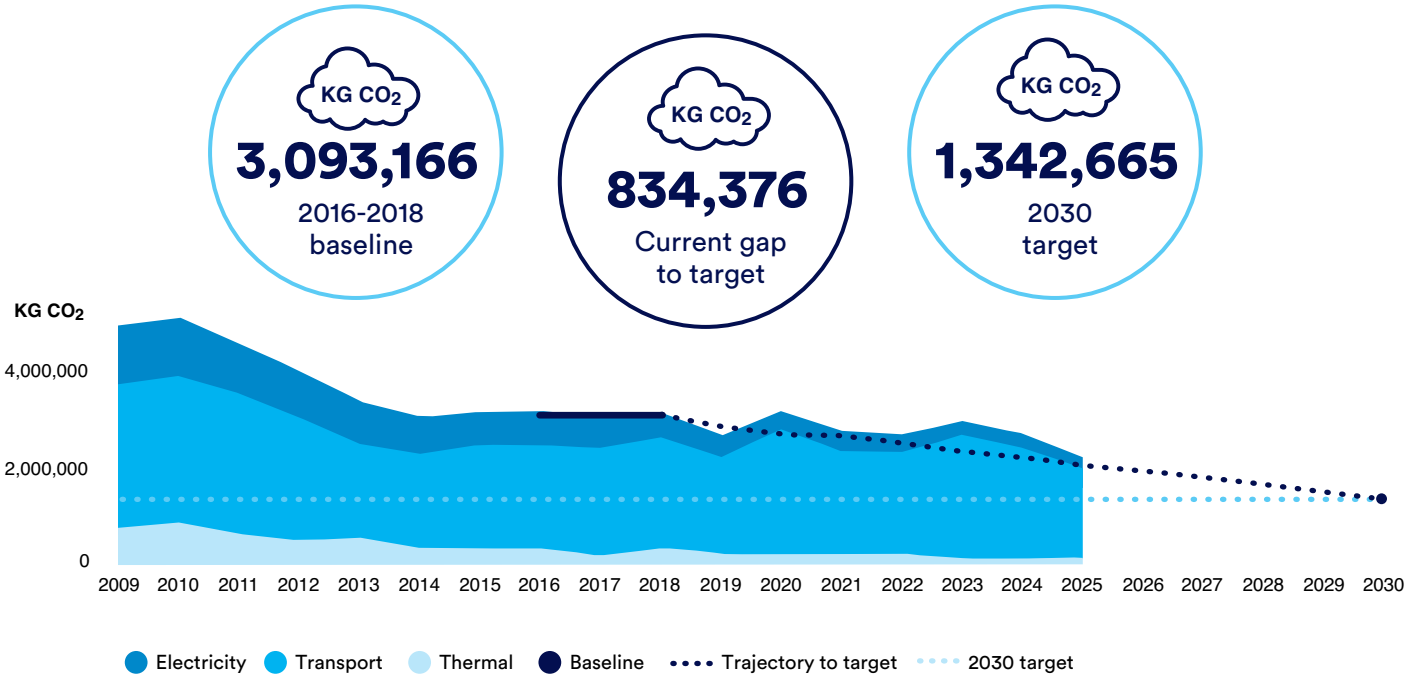




- Irish Lights maintains 116 statutory buoys deemed to be general aids to navigation and 19 local aid buoys under contract to third parties, Of the 25 buoys deployed last year, 19 were fitted with AIS transponders and 9 were fitted with Met Ocean equipment.

Polyethylene buoys
Irish Lights concluded a trial of polyethylene buoys whereby the AtoN could be provided by a self-contained lantern and sea conditions favourable. Rowan Rocks was the first polyethylene buoy to be deployed following the conclusion of the trial.

IRISH LIGHTS ENERGY & CO_2 EMISSIONS REPORTING



EMISSIONS AND CONSUMPTION FIGURES TO 2025

GROSS EMISSIONS							Baseline
Scope 1 Direct Emissions (sources owned or controlled)		2025	2024	2023	2022	2021	2009
Transport	Tonnes CO2	1,825	2,273	2,531	2,092	2,109	2,946
Thermal	Tonnes CO2	123	107	104	192	190	747
Electricity	Tonnes CO2	227	287	293	371	424	1,219

PRIMARY ENERGY CONSUMPTION							Baseline
Scope 1 Direct Emissions (sources owned or controlled)		2025	2024	2023	2022	2021	2009
Transport	MWh	7,646	9,510	10,581	8,747	8,815	12,325
Thermal	MWh	654	569	564	949	912	3,197
Electricity	MWh	1,833	1,988	1,897	2,153	2,318	5,081

The figures in the tables above are based on information extracted from the Sustainable Energy Authority of Ireland Monitoring & Reporting Database, are shown on a calendar year basis and exclude emissions associated with Commercial Activity.

FINANCIAL INDICATORS						Baseline
Energy expenditure[1]	2025/26 €'000	2024/25 €'000	2023/24 €'000	2022/23 €'000	2021/22 €'000	2009/10 €'000
Electricity – Head Office	141	148	205[2]	227[2]	104	137
Electricity – Coastal Stations	134	124	115[2]	173[2]	111	108
Gas – Head Office	40	47	53	30	32	39
Oil/ Coal – Coastal Stations	17	8	42	34	31	93
Ship Marine Gas Oil	356	387	544	650[2]	368	348

[1] *The figures in the table above are the energy expenditure costs incurred by Irish Lights and reflect market prices and actual energy usage. To ensure best value for money, Irish Lights avails of energy procurement frameworks under the Office of Government Procurement.*

[2] *The significant increase in electricity costs and Ship Marine Gas Oil in 2022/23 was as a direct result of the energy crisis that led to the spikes in oil and gas prices in 2022/23 and on into 2023/24.*



ILV Granuaile's crew undertaking buoy operations at sea, maintaining critical maritime infrastructure that supports navigation and facilitates maritime trade.

CASE STUDY: DEVELOPING FUTURE MARITIME TALENT ON ILV GRANUAILE

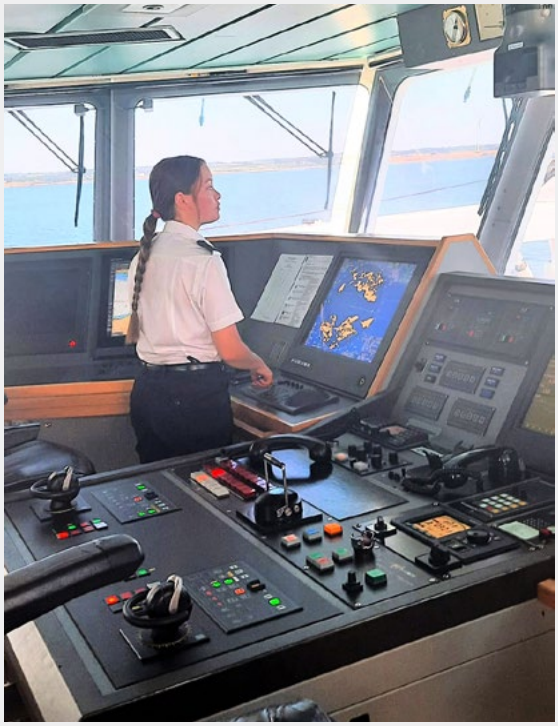
The utilisation of ILV Granuaile for onboard training of cadets plays a vital role in developing the future maritime workforce for the island of Ireland. Irish Lights supports cadets across the three maritime academic disciplines: Nautical Science, Marine Engineering and Marine Electrotechnology. 93 cadets have received practical training on board ILV Granuaile over the past five years.

Through these structured placements at sea, cadets work alongside the ship's officers and crew, gaining practical experience in buoy handling, offshore lifting operations, buoy, beacon and lighthouse support and maintenance, as well as helicopter operations.

These placements strengthen core maritime skills and directly support Irish Lights' strategic commitment to building a resilient, highly trained maritime workforce.

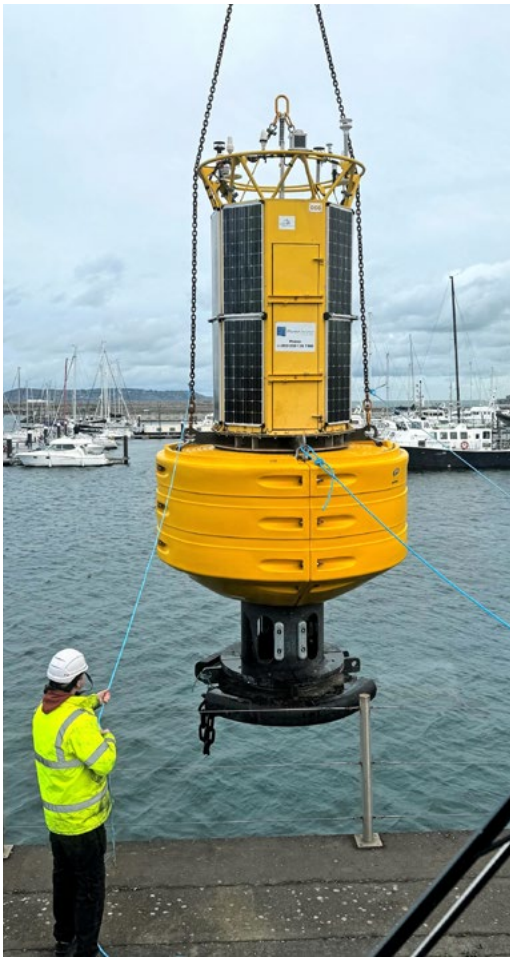






The cadet experience at sea is an important contributor to workforce development, ensuring Irish Lights and ILV Granuaile remains equipped with the expertise needed to support safe navigation and a resilient maritime infrastructure.

2.4 Financial Performance Overview



Financial Results

Highlights

The financial summary for the year to 31 March 2026, contained in these accounts and notes, shows an overall net accounting deficit on the Statement of Comprehensive Net Income (SoCNI) of €0.4m (2024/25 – deficit of €1.7m). The SoCNI includes significant "non-cash" adjustments relating to asset valuation gains/losses and asset depreciation which are a significant contributory factor in there being generally an annual deficit on the SoCNI.

Staff Costs, before capitalisation of labour and exclusive of pension costs, have increased by 5.2% over last year, because of the implementation of national pay agreements and the filling of vacant posts. Other expenditure costs have reduced by 16.1%, primarily as a result of a reduction in coastal maintenance activities resulting from project delays because of uncertainty in funding availability at the beginning of the year coupled with project deferrals arising from delays in statutory planning consents and contractor availability. Ship maintenance costs decreased year on year due to a significant one-off repair during the prior year and environmental costs also decreased this year due to significant non routine costs in the prior year. This is evidenced by the underspend against sanction summarised in the table below.

A key performance outcome for Irish Lights is managing within the agreed DfT/DoT financial cash sanction limits for the year. As summarised in the table below, Irish Lights recorded a net spend of €16.94m against the DfT sanction of €19.00m for the year ended 31 March 2026.

The variance in gross running costs is comprised of pay (€0.06m) and non-pay (€0.78m). The variance in non-pay costs of €0.78m arose from a combination of factors including weather delays, procurement delays sourcing contractors, lower than budgeted costs for externally sourced services and other operational constraints. In addition, ship fuel was substantially under budget because of a combination of lower than budgeted MGO (Marine Gas Oil) rates and higher than budgeted commercial charter activity. Capital expenditure was underspent by €0.39m resulting from delays arising from weather, consenting and contractor availability. Only €0.04m of the €0.40m Vessel Replacement Project budget included in project costs was utilised because of delays with the project.

The higher-than-expected commercial income is substantially due to positive variances in respect of a contract with Met Eireann of €0.16m and charter revenues of €0.21m.

54.2% energy performance improvement

Financial Performance – Actual Spend Against Sanction for 2025/26	Sanction €'M	Actual €'M
Gross Running (incl. ER Pension) Costs	€18.69	€17.85
Net Commercial surplus	(€1.44)	(€1.91)
Capital Costs	€1.35	€0.96
Projects Costs	€0.40	€0.04
Total Funding V Sanction Last Year	**€19.00**	**€16.94**

Cost Effectiveness

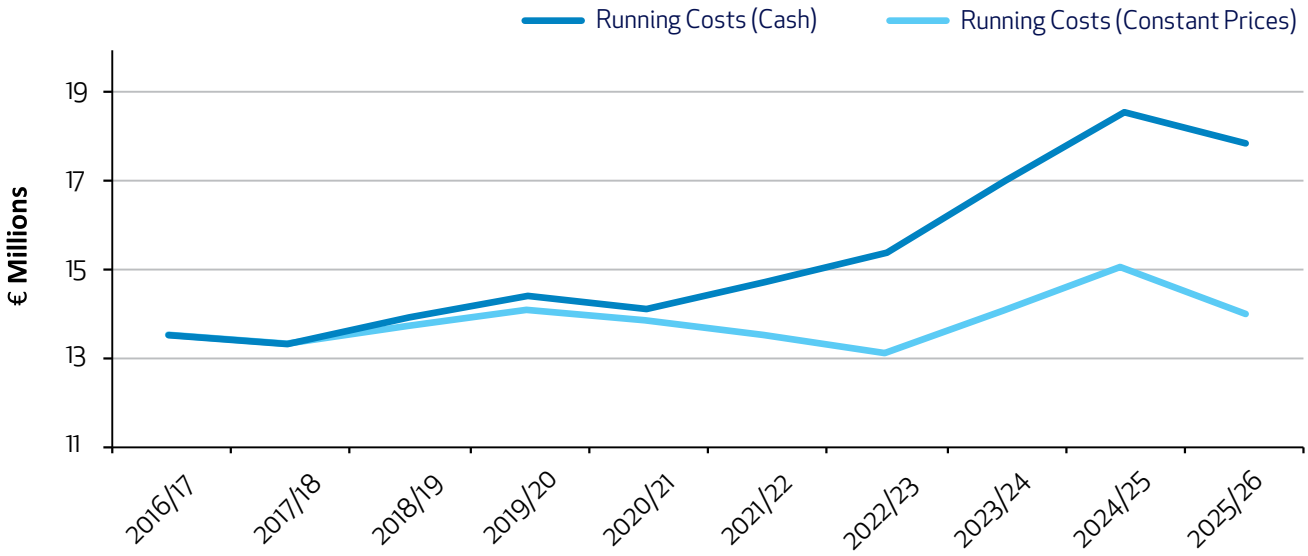
The performance indicator used to measure cost effectiveness is "Running Costs – Cash and Constant Prices." This indicator measures the annual cash running costs of Irish Lights on a year-by-year basis, together with the running costs at constant prices (adjusted for the consumer price index in Ireland).

The results are set out in the following table, and the graph shows a decrease in actual running costs of 3.6%, and a decrease of 7.0% in constant price terms for 2025/26 as compared to 2024/25. Over the ten years to March 2026, Irish Lights running costs have increased by 3.5% when adjusted for inflation.

3.6% decrease in running costs

7.0% decrease in constant prices

IRISH LIGHTS ENERGY & CO_2 EMISSIONS REPORTING



	2016 /2017	2017 /2018	2018 /2019	2019 /2020	2020 /2021	2021 /2022	2022 /2023	2023 /2024	2024 /2025	2025 /2026
Running Costs (€'000)	13,565	13,393	13,918	14,450	14,146	14,764	15,410	17,017	18,552	**17,887**
Variance (%)	-3.8%	-1.3%	3.9%	3.8%	-2.1%	4.4%	4.4%	10.4%	9.0%	**-3.6%**
Running Costs (Constant Prices €'000)	13,565	13,367	13,743	14,158	13,874	13,554	13,151	14,024	15,099	**14,042**
Variance (%)	-3.6%	-1.5%	2.8%	3.0%	-2.0%	-2.3%	-3.0%	7.4%	6.9%	**-7.0%**
RoI Consumer Price Index	100.0	100.2	101.3	102.1	102.0	108.9	117.2	121.3	122.9	**127.4**

The running costs figures exclude costs recovered through Government Grant Aid but include pay associated with Capital Projects that was capitalised during the year.

Source of Finance

Irish Lights provides its services in Ireland and in Northern Ireland. Following a three year trial period on 1 April 2018 the Irish Department of Transport and the UK Department for Transport put in place a new funding agreement whereby 85% of the total net cost of Irish Lights operations in Ireland are to be met by funding sources in Ireland, i.e. Light Dues collected in Irish Ports and an Irish Government contribution, with the balance of 15% to cover activities in Northern Ireland.

Light Dues collected in the UK and Ireland are paid into the General Lighthouse Fund (GLF). Irish light dues are collected by the Irish Revenue Commissioners, on behalf of Irish Lights, who in turn transfer them to the GLF. Irish Lights receives an Irish Government contribution, paid in arrears in four tranches during the year. On receipt, these contributions are transferred by Irish Lights to the GLF. For the financial year 2025/26, the Irish Government contribution was €5.0m (2024/25 - €8.1m).

Irish Lights in turn is financed on a weekly basis from advances made by the UK DfT from the General Lighthouse Fund (GLF). For the purposes of these accounts, the GLF advances are credited to the Statement of Comprehensive Net Income (SoCNI) on receipt.

Light Dues

The UK and Ireland operate a common light dues charging zone. This means that light dues certificates issued in one zone are recognised in the other jurisdiction. Charges are capped 50,000 tonnes (up from 40,000 tonnes) from 1 April 2025 in the UK and from 1 July 2025 in Ireland, with a maximum of nine certificates in any one year.

The Minister for Transport in Ireland agreed to a 30% increase in the Light Dues rate, from 60 cent to 78 cent per tonne, on 1 July 2025. This was the first increase in over 14 years. The Light Dues rate in the UK was increased to 46 pence per tonne on 1 April 2025.

Lights dues income in Ireland in 2025/26 was €9.3m (2024/25 €7.5m).

Light dues income in Northern Ireland in 2025/26 was £1.6M in the year (£1.7m 2024/25).

The light dues collected in Ireland and Northern Ireland are forwarded to the GLF. Light dues collected by the three General Lighthouse Authorities TH, NLB and Irish Lights are included as income in the GLF Annual Report and Accounts and do not form part of these accounts.

YVONNE SHIELDS O'CONNOR
Chief Executive and Accounting Officer
25 September 2026

CASE STUDY: IRISH LIGHTS HOSTS KEY IALA EVENTS AND ESTABLISHES NEW SUSTAINABILITY WORKING GROUP

Irish Lights hosted two major international IALA events in October 2025. The *IALA Sustainability Workshop* attracted more than 50 delegates from over 20 countries and focused on global best practice in sustainability and the longterm resilience of AtoN systems.

The *IALA Engineering Committee Meeting 21* brought together working groups on Physical AtoN, Radionavigation Services and Heritage & Culture. These groups met throughout the week and produced a series of output papers and reports presented at the plenary session.

The establishment of a Sustainability Working Group was a key output of the Sustainability Workshop and a significant step in strengthening IALA's technical work with Irish Lights' Director of Coastal Operations, Clodagh Hanratty, appointed as inaugural chair.



International delegates at Dublin Castle as discussions during the IALA Workshop on AtoN Sustainability progressed toward forming the new Sustainability Working Group.

3. Accountability Report

3.1 Corporate Governance Report

Irish Lights is committed to maintaining the highest standards of corporate governance and is required to operate in accordance with the DfT Framework Document (2017) for the General Lighthouse Authorities. Irish Lights also takes account of the Irish Code of Practice for the Governance of State Bodies (August 2016 as amended) where it does not conflict with arrangements as agreed by the DfT and DoT in the Framework Document. Irish Lights also takes account of the UK Code on Corporate Governance in Central Government Departments (April 2017 and updates) and arrangements are in place to ensure that governance structures and internal controls encompass the main principles of all these codes and where relevant specific guidelines are adapted for implementation. The key elements of Irish Lights' Governance include.

- An independent non-executive Board of Commissioners.
- An Audit and Risk Committee which operates in line with the HM Treasury Audit and risk assurance committee handbook, incorporating the principles advocated in the UK Government's "Orange Book"; Management of Risk – Principle and Concepts.
- Other supporting standing and specific purpose Sub-Committees to the Board.
- A comprehensive Risk Management Framework which is formally reviewed by the Board, Executive and Senior Managers and is considered as a key part of the overall control environment.
- Irish Lights Corporate Governance Manual and supporting policies.
- DfT Framework Document 2017 – currently being reviewed.
- A Tri–GLA Triennial Risk Management Review undertaken by the three GLAs -this was most recently completed in 2026
- Bi-annual review of the Tri-GLA Risk Register
- Internal Audits undertaken by the Government Internal Audit Agency (GIAA).
- External Audit by the National Audit Office (NAO) who independently review the Irish Lights Annual Report and Accounts as part of their audit of the consolidated GLF Annual Report and Accounts and report on their findings to the Audit and Risk Committee.
- There is an annual Corporate Plan budgetary approval process managed by the DfT with input and approval from the DOT followed by detailed monthly management accounting reporting and analysis.
- Quarterly governance meetings with the Department of Transport (Ire) and with the Department for Transport (UK).
- The Annual Management Assurance Return, reviewed by the Audit and Risk Committee and submitted to the UK DfT.
- Use of external consultants to support the executive. During the year, external professional advice was procured in respect of our existing compliance with the provisions of the Code of Practice for the Governance of State Bodies and the expected impact of our proposed transition to FRS 102.

3.1.1 Directors' Report

The Board of Irish Lights is comprised of:

- Up to twelve co-opted Commissioners.
- The Lord Mayor of the city of Dublin plus three Councillors of the City of Dublin (ex officio Commissioners).
- The Chief Executive, in her capacity as Accounting Officer, is considered a member of the Board with no voting rights.

All Commissioners are non-executive Directors. A Register of Interests that includes details of relevant company directorships or other significant interests held by Board members is maintained and updated annually. The Chairperson is satisfied that these did not conflict with the duties and responsibilities of the Commissioners during 2025-26. The Board has appointed a Chief Executive and Management Team to run the day-to-day activities of the organisation.

The full Board met on seven occasions during the year comprising five routine meetings and two meetings focussed on strategic matters. The Board meetings are structured to allow the Board balance its time between routine financial, governance and performance reporting and other matters arising. Standing items considered by the Board include:

- declaration of interests
- Chief Executive's operational report,
- finance report,
- AtoN performance reports,
- capital projects,
- corporate risks,
- requests for statutory sanctions
- reports from Board sub-committees including the Audit and Risk Committee (ARC) and the Tri-GLA JSB.

The also Board reviewed the annual reports on health and safety, superintendence of local aids to navigation and lighthouse authorities, climate action roadmap progress and regular updates to key organisational policies and top organisational risks. The Board approved the 2024-25 Annual Report and Accounts, the 2025 Charities Regulatory Compliance Record, the 2026-31 Corporate Plan, annual delegated authorities, the election of office bearers, relevant HR policies and the Corporate Governance Manual during the year.

The strategic meetings held during the year covered the Property Plan and a review of the Corporate Plan.

Membership of the Board during 2025/26 was as follows:

Co-opted Commissioners
Mark Barr (Chairperson and Office Bearer to 31 December 2025, retired as Commissioner on 31 December 2025)
Sinead Casey
Frank Daly
David Delamer
Adam Grennan (Vice Chairman to 31 December 2025; Chairman and Office Bearer from 1 January 2026)
Olive Hill (retired 31 March 2026)
Andrew Jones
Paula Kelleher
Dan Maher
Tom McMahon (Vice Chairman from 1 January 2026)
Sally Montgomery (retired 31 December 2025)

Ex-officio Commissioners (Representatives of Dublin City Council)
Councillor Dermot Lacey
Councillor Danny Byrne
Councillor Donna Cooney

Executive
Yvonne Shields O'Connor (Chief Executive)

MEMBERSHIP OF THE BOARD AND COMMITTEES

Name	Board Meetings	Board Workshops	Audit & Risk Committee	Remuneration Committee	Nominations Committee	Corporate Management Committee	Finance & Governance Working Group
Commissioners:							
Mark Barr	6/7	2/2	-	-	2/2 (C)	0/1	1/1
Councillor Danny Byrne	4/7	2/2	-	-	-	-	-
Sinead Casey	7/7	2/2	2/3	-	-	1/1	-
Councillor Donna Cooney	4/7	1/2	-	-	-	-	-
Frank Daly	6/7	2/2	3/3 (C)	1/1	2/2	-	1/1
David Delamer	7/7	2/2	-	1/1	2/2	1/1	-
Adam Grennan (Chairman)	7/7 (C)	2/2	1/2	1/1 (C)	2/2	0/1	1/1 (C)
Olive Hill	6/7	1/2	-	-	-	1/1 (C)	-
Andrew Jones	5/7	1/2	-	0/1	-	-	1/1
Paula Kelleher	7/7	2/2	3/3	-	-	0/1	1/1
Councillor Dermot Lacey	6/7	2/2	-	-	-	-	-
Dan Maher	7/7	2/2	-	-	-	-	-
Tom McMahon	7/7	2/2	-	-	-	-	-
Sally Montgomery	6/7	2/2	-	-	-	-	-
Yvonne Shields O'Connor	7/7	2/2	3/3	1/1	2/2	1/1	1/1
Kieran Crowley			3/3				

* Note: (C) denotes Chairperson of Committee at year end

Note: other than the Chief Executive, Ms Shields O'Connor, who is a full-time employee, no other Board Member receives remuneration for their services. In aggregate, expenses paid to and behalf of Board Members in respect of their duties were €4,121 (2023/24 - €8,692). These expenses primarily relate to travel, subsistence and accommodation.

Note: Kieran Crowley is a member of the Audit and Risk Committee but is not a member of the Board.

The following committees of the Board are established to co-ordinate key activities:

a) Audit and Risk Committee Review

The Audit and Risk Committee advises the Board and the Chief Executive/ Accounting Officer on issues relating to management controls, the financial stewardship of the funds at the Organisation's disposal, risk, compliance and corporate governance issues and the system of internal control. During the year, the Committee met with the GIAA and the NAO to review the Annual Report and Accounts and to discuss any observations raised by the Auditors in their Report to those Charged with Governance.

The Audit and Risk Committee met on three occasions during the year. Activities undertaken during the year included the review and recommendation to the Board of the 2024/25 Annual Report and Accounts and the Committee's engagement with the National Audit Office (NAO) on both the completion of the 2024/25 audit and the planning of the 2025/26 General Lighthouse Fund financial statements audit.

The Committee, together with the CEO as Accounting Officer, reviewed the Government Internal Audit Agency (GIAA) internal audit plan and opinion, monitored progress on the individual internal audits completed during the year — including Environmental Management & Sustainability, Corporate Strategy, the Assurance Map, Key Financial Controls and the Project Management advisory review — and tracked the implementation of audit recommendations through the Audit Action Register.

The Committee conducted reviews of the Corporate Risk Register throughout the year, oversaw the commissioning of the GLA Triennial Risk Management Review (Marsh), and considered recommendations from an external advisor in respect of Corporate Governance and Reporting matters. The Committee also reviewed and recommended to the Board the revised Risk Management Policy and a new Contract Management Policy and Procedure, approved a new Document Execution Procedure and oversaw the Management Assurance Return to the Department for Transport, the DPO Annual Summary Report, the Protected Disclosures report and the annual Business Continuity update, including a successful disaster recovery test during the year.

b) Remuneration Committee

The Remuneration Committee advises the Board relating to remuneration policy and practice to ensure that staff of the right quality are attracted, retained and motivated, within budgetary constraints and in accordance with DoT and DfT guidance. It also reviews policy in relation to staffing levels and structures and considers the remuneration of executive Director posts and the remuneration and associated matters relating to the Chief Executive. The Remuneration Committee met once on 19 January 2026.

c) Nominations Committee

The Nominations Committee is responsible for managing the process of the selection of new Commissioners / Board members. The Committee met on two occasions during the year, on 7 November 2025 and on 21 November 2025, in connection with the appointment process for Commissioners.

d) The Working Inspection Committee

The Working Inspection Committee is an advisory committee to the Board with responsibility for reviewing the practical implementation of Board policy around the coast. Board members completed a detailed working inspection of the aids to navigation at Haulbowline, Green Island, Mew Island, Ferris Point and Blackhead (Antrim) in August 2025.

e) The Corporate Management Committee

The Corporate Management Committee met on 10 October 2025 and considered the Corporate Plan covering the period 2025 to 2030 linked to focus areas for the new 5-year strategy 'Strategy Safe Seas – Connected Coasts'. The budget to achieve targets for 2025-30 was reviewed and recommended for Board approval as part of the Corporate Plan submission to the DoT and DfT.

f) Tri-GLA JSB

The JSB supports the co-ordination of tri-GLA activity and ensures that improvements and efficiencies in Tri-GLA performance are achieved. The JSB met on two occasions, on 29/30 April 2025 and on 10/11 November 2025.

g) Finance and Governance Working Group

The Finance and Governance Working Group was established by the Board to consider the future funding arrangements for Irish Lights and related governance matters. The Working Group met once during the year, on 12 January 2026.

Board Effectiveness

In accordance with good corporate governance, the Board of Irish Lights completes an annual appraisal of its performance. This includes a self-assessment questionnaire which is completed by all Board members. The review covered the following topics: strategy and implementation, risk and crisis management, corporate ethics, monitoring organisation performance, management evaluation, communicating with stakeholders, board dynamics and contributions.

A separate annual self-assessment checklist was completed by members of the Audit and Risk Committee and covered areas recommended by HM Treasury.

Office and Advisers

Principal Office
Harbour Road, Dun Laoghaire, Co Dublin, A96 H500

External Auditor[1]
Comptroller and Auditor General
National Audit Office
157 Buckingham Palace Road
Victoria, London, SW1W 9SP

Internal Auditor
Government Internal Audit Agency (GIAA)
10 Victoria Street,
Westminster,
London, SW1H 0NN

Bankers
Bank of Ireland
39 St. Stephen's Green East
Dublin 2

Bank of Ireland
P.O. Box 13
Donegal Place, Belfast BT1 5BX

Solicitors
Mullany Walsh Maxwells
19 Herbert Place
Dublin 2

Philip Lee
7/8 Wilton Terrace
Dublin 2

[1] The NAO review the Irish Lights Annual Report and Accounts as part of their audit of the consolidated General Lighthouse Fund Annual Report and Accounts. However, the NAO does not provide an audit opinion on the Irish Lights Annual Accounts.

Subsequent to the year end, Moore replace the GIAA as Internal Auditor; however, Irish Lights will continue to participate in tri GLA internal audit engagements carried out by the GIAA. A procurement process is currently being undertaken to replace the NAO as external auditor; a new auditor is expected to be appointed shortly.

3.1.2. Statement of Accounting Officer's Responsibilities

Under Section 218 (1) of the Merchant Shipping Act 1995, the Secretary of State for Transport, with the consent of HM Treasury, has directed Irish Lights to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Irish Lights and of income and expenditure, cash flows and changes in equity for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and, in particular, to:

- Observe the Accounts Direction issued by the Secretary of State for Transport (UK), including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts;
- Prepare the accounts on a going concern basis.

The Accounting Officer of the UK DfT has designated the Chief Executive as Accounting Officer of Irish Lights. The responsibilities of the Accounting Officer include accountability for the regularity of the funds allocated to Irish Lights and keeping proper records and accounts in its capacity as a GLA. As far as we are aware, there is no relevant information of which the auditors are unaware. All steps have been taken to ensure that all relevant information has been made available to the auditors.

The Accounting Officer is required to confirm that the annual report and accounts, as a whole, is fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgments required for determining that they are fair, balanced and understandable.



3.1.3. Governance Statement

Overview

The Board has specific arrangements in place to comply with the requirements set out by the UK DfT Framework Document for the GLAs, dated 29 June 2017. This Framework Document sets out the relationship between the Secretary of State for Transport (via the UK DfT) and the GLA in matters of business and finance and aims to provide a clear understanding of their respective duties, statutory and Accounting Officers responsibilities under relevant legislation. The Framework Document is currently under review by the DfT and DoT. Irish Lights also takes account of the Code of Practice for the Governance of State Bodies (2016 as amended) and has reported as required on compliance with the Code to the DoT.

Risk Management

Accounting Officer Responsibility for Risk Management

The Chief Executive, as accounting officer, is responsible for safeguarding the GLA funds and assets for which she is personally responsible, in accordance with the principles set out in HM Treasury's Managing Public Money.



Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is regularly reviewed and is designed to identify and prioritise the risks impacting on the realisation of Irish Lights' strategy, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Irish Lights for the year ended 31 March 2026 and to the date of approval of the Annual Report and Accounts.

Risk Management Policy

Irish Lights has a risk management framework in place covering risk policy, a corporate risk register and a system of Management and Board review. The policy focuses on embedding a culture of risk awareness and responsibility, identifying and documenting risks and uncertainties, taking balanced and considered action to mitigate problems and capitalise on opportunities and ensuring business decisions, at all levels, are informed by an understanding of risks and opportunities. The Risk Management Policy was reviewed and revised by the Audit and Risk Committee and the Board in 2025.

Risk Management and Monitoring

The culture of Irish Lights is one of close management and control of risks. The Director of Corporate Services is the risk management champion for the organisation. Every risk has an owner and co-owner responsible for the management of that risk. The process of embedding the risk management approach into the organisation includes:

- Regular review and update of the Risk Register, with the involvement of the Board, the Audit and Risk Committee, the CEO and Directors and key Managers.
- Risk assurance map detailing the three lines of Defences across all aspects of operations.

- Internal audit deriving their audit plan from the risks listed on the register.
- Risk proofing the annual Corporate Plan.
- An identifiable risk appetite whereby risks are considered on a risk-by-risk basis; in general, for most risks facing Irish Lights, our appetite is considered 'averse'.
- Each risk is considered in terms of the probability of the risk event occurring and the impact of the occurrence and whether it should be treated, tolerated, transferred or terminated.
- Irish Lights, in conjunction with the other two GLAs, maintain a Tri-GLA Risk Register which is monitored by the JSB. In addition, a Triennial Risk Management Review is undertaken.

External Input to Navigation Risk Management

External stakeholders are involved in a continuing dialogue on risks This involves engaging with User and Provider Committees and a Joint User Committee. In addition, we are engaged in ongoing consultation with marine sector representatives, relevant departments and agencies and the Lights Advisory Committee.

Changes to Risk Profile

The significant key changes to the risk profile of Irish Lights during the year ended 31 March 2026 were:

- *ILV Granuaile Ship Replacement Delays:* The Granuaile Replacement Project remained the highest scored risk on the risk register at 31 March 2026. Irish Lights submitted a Strategic Assessment Report and Preliminary Business Case to the Department of Transport in 2023 and submitted a Concept of Operations and high level specification in December 2025. In June 2026, the Department of Transport confirmed that it will take forward the procurement of the replacement vessel as the sponsoring authority. The governance arrangements for the next phase of the project are expected to be put in place by DoT in the latter part of 2026, with input from Irish Lights. Continued operation of the Granuaile beyond its design life carries additional cost, including unanticipated crankshaft repairs in 2025 at a cost of €350k, a further Special Dry Dock required in 2029 at an estimated cost of €900k and intermediate dry docks due in 2027 and before March 2032 at an estimated cost of €650k each. In addition, Irish Lights will not meet its carbon emissions targets while operating the existing vessel.
- *Climate Change and Environmental Compliance:* The risk associated with the increasing impact of climate change on Irish Lights assets, and with the achievement of government 2030 targets on environmental compliance, has increased. A climate adaptation risk assessment has been completed and the risks arising are being prioritised, and a sustainability and climate action plan is in place. Delay to the Vessel Replacement Project continues to impact on the achievement of climate targets.
- *Funding:* Light dues form a key part of Irish Lights' overall funding arrangements; this can fluctuate depending on the wider economic climate and specific issues which may impact tonnage at individual ports. In overall terms, the risk associated with light dues reduced during the year following the implementation of an increase in light dues rates in July 2025. Nevertheless, funding of operational requirements remains a key risk. The current Funding Agreement with the Department of Transport and the UK DfT is being examined to clarify funding arrangements going forward.
- *Resourcing:* Risks associated with the attraction and retention of employees increased during the year. In particular, the risk of failing to secure suitably qualified and skilled resources for niche roles, including seafarers, AIS and electronics has increased. To mitigate this risk, arrangements are in place to enable us to fill key roles on a temporary basis.
- *Operating Cost Pressures:* The general level of relatively high inflation created by broader macro-economic and political events over this period has driven both operational and capital cost increases for Irish Lights, with follow on pressure on funding to sustain the continued high service levels provided by Irish Lights. The cost of ship fuel continues to be volatile and Irish Lights is also anticipating a significant increase in aviation services costs when the current Tri-GLA Helicopter contract comes to an end in November 2027.
- *Cyber Security:* Irish Lights continues to focus on the ever-changing cyber threat landscape and proactively conducts and addresses findings from a range of controls including vulnerability scanning, internal and external penetration tests and employee awareness and education initiatives.

Management Assurance Return (MAR)

The MAR sets out various statements relating to assurance activities, business delivery, financial management, staff management and other matters of significance. The MAR returns are also a key part of the governance framework within the UK DfT. The UK DfT Group Audit Committee view these returns as a primary source of assurance and they support the Department's Accounting Officer in making his/her annual Governance Statement in the Department's Annual Report and Accounts. Following a review by the Audit and Risk Committee, Irish Lights' MAR was approved by the Chief Executive, in her capacity as Accounting Officer, and submitted to the UK DfT in March 2026.

Head of Internal Audit Opinion

The GIAA's annual report has provided an overall 'Moderate' opinion for the year. The report is an independent, evidence-based assurance report regarding the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. It was also noted that a higher proportion of audit engagements received substantial and moderate ratings this year.



The annual opinion and report summarise and rely upon GIAA internal audit activity delivered for Irish Lights between 1 April 2025 and 31 March 2026 and other external and internal assurances. Five Government Internal Audit Agency (GIAA) audits were conducted during the year on Environmental Management & Sustainability, Corporate Strategy, the Assurance Map, Key Financial Controls and Project Management. The Project Management audit was advisory in nature.

Procedures for Procurement

Irish Lights 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. An annual procurement plan is also prepared and reviewed by the board.

General Data Protection Regulation (GDPR)

There was one data breach during the year which was reported to the Data Protection Commission. The Audit and Risk Committee reviewed the DPO Annual Summary Report with the CEO in March 2026. The Retention and Disposal of Data Policy was updated during the year to incorporate emerging additional requirements where there is an AI element to holding personal data.

Protected Disclosures

There were no protected disclosures made by Irish Lights in 2025-26. A report was forwarded to the Department of Transport confirming this for the calendar year 2025.

Review of Systems of Internal Control

Acting in the role of Accounting Officer, I have responsibility for reviewing the effectiveness of the systems of internal control and governance. My review of the effectiveness of the systems of internal control and governance is informed by the work of the internal auditors, Audit and Risk Committee, Directors and Senior Managers within Irish Lights who have responsibility for the development and maintenance of the internal control and governance framework, and comments made by the external auditors in their Report to those Charged with Governance.

Significant Internal Control Issues

There have been no significant internal control or governance issues during the year ended 31 March 2026.

Accordingly, I am satisfied that corporate governance and risk management within Irish Lights remains robust and effective and complies with Managing Public Money (HM Treasury May 2023), the Framework Document for the GLAs (June 2017) and the general principles set out in HM Treasury's Code of Good Practice for Corporate Governance in Central Government Departments (April 2017), as far as is appropriate.

3.2 Remuneration and Staff Report

Staff Costs

Staff costs comprise:	2025/26 Total	Permanently Employed Staff	Others	2024/25 Total
	€'000	€'000	€'000	€'000
Wages and Salaries	8,611	7,715	896	8,200
Social Security Costs	657	642	15	614
	9,268	8,357	911	8,814
Less Capitalised Costs[1]	(397)	(397)	-	(308)
	8,871	7,960	911	8,506
Employer Pension Contribution Costs	2,113	2,080	33	2,034
Total	**10,984**	**10,040**	**944**	**10,540**

[1] Staff costs capitalised and included in fixed asset additions.

Fair play disclosures

Irish Lights is required to disclose the relationship between the remuneration of the highest-paid Executive in the organisation and the median remuneration of the organisation's workforce. In 2025/26, no employees received remuneration in excess of the highest-paid Executive. As of 31 March, excluding the highest paid Executive, remuneration ranged from €26,591 to €155k - €160k (2024/25, €26,369 to €155k to €160k).

The total remuneration including taxable benefits paid to Chief Executive and other key management was €709,345 (2024/25 €738,886).

Year - 31 March 2026	25th Percentile Pay Ratio	Median Pay Ratio	75th Percentile Pay Ratio
Band of Highest paid Executive Total Remuneration (€000's)	185-190	185-190	185-190
Employee Remuneration €	36,163	55,195	69,754
Ratio	5.2	3.4	2.7

Year - 31 March 2025			
Band of Highest paid Executive Total Remuneration (€000's)	175-180	175-180	175-180
Employee Remuneration €	33,875	54,315	68,380
Ratio	5.2	3.3	2.6

Median calculations are based on the rate of remuneration in place as at 31 March.

Percentage change in remuneration from the previous year:

Highest paid employee: +5.5% (2024/25 +5.1%)
Other employees of the entity as a whole: +3.3% (2024/25 +3.8%)

The above % movements reflect the implementation of the national pay agreement awards during 2024/25 and 2025/26. The remuneration figures include salaries and all other variable pay.

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

Benefit Band	Number of Employees 2025/26	Number of Employees 2024/25
€60,000 - €69,999	28	32
€70,000 - €79,999	11	11
€80,000 - €89,999	8	5
€90,000 - €99,999	3	2
€100,000 - €109,999	3	5
€110,000 - €119,999	2	1
€120,000 - €129,999	1	0
€130,000 - €139,999	1	2
€140,000 - €149,999	2	2
€150,000 - €159,999	1	1
€160,000 - €169,999	0	0
€170,000 - €179,999	0	1
€180,000 - €189,999	1	0

Civil Service Pensions

On 1 April 2014, Irish Lights pension liability was transferred into the UK Principal Civil Service Pension Scheme (PCSPS). From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or Alpha Scheme.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. The PCSPS is a multi-employer defined benefit scheme in which the Commissioners for Irish Lights are unable to identify its share of the underlying assets and liabilities. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

The PCSPS has four sections: 3 providing benefits on a final salary basis (Classic, Premium or Classic Plus) with a normal pension age of 60; and one providing benefits on a whole career basis (Nuvos) with a normal pension age of 65. The Alpha Scheme provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age. Pensions payable under Classic, Premium, Classic Plus, Nuvos and Alpha Schemes are increased annually in line with UK Pensions Increase legislation. Further details about the Civil Service pension arrangements can be found at the website: (www.civilservicepensionscheme.org.uk)

Irish Lights Northern Ireland based employees can opt to open a partnership pension account (PPA), a stakeholder pension with an employer contribution. Employees based in Ireland can opt to open a Personal Retirement Savings Account (PRSA) also with an employer contribution.

Employer Pension Contributions Costs

Employer contributions are payable to the PCSPS at a rate of 28.97% (2024/25: 28.97% of pensionable pay). The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025/26 to be paid when the member retires and not the benefits paid during this period to existing pensioners. Employee contributions are salary-related and are in the range 4.6% to 8.05% (2025/26: 4.6% to 8.05%) of pensionable earnings.

Subsequent to the year end, we received notification from The UK Cabinet Office that the contributions payable to the PCSPS will decrease to 22.32% effective from 1 April 2027.

	2025/26 €'000	2024/25 €'000
Employer contributions cost	2,113	2,034

Staff Report

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows:

	2025/26 Total	Permanently Employed staff	Others	2024/25 Total
Directly employed	111	107	4	110
Other	9	0	9	9
Staff engaged on capital projects	5	5	0	4
Total	**125**	**112**	**13**	**123**

Diversity Information

The number of Board members, together with people employed on 31 March, including full-time, part-time, permanent and temporary employees, is set out below:

	2025/26 Male	2025/26 Female	2025/26 Total	2024/25 Male	2024/25 Female	2024/25 Total
Board Members	8	6	**14**	8	6	**14**
Chief Executive & Directors	2	2	**4**	3	2	**5**
Managers	8	5	**13**	9	4	**13**
Other Employees	110	16	**126**	111	18	**129**

Increasing our gender profile in the core skills areas of engineering, technical and maritime continues to be a key objective. Our stated objective to increase our gender representation in these areas will continue to be a priority in our recruitment and retention policies and practices.

Equal Opportunities

Irish Lights is an equal opportunity employer and has an organisation wide Equality, Diversity and Inclusion Policy. This overarching policy informs our policies and practices in each stage of recruitment, promotion, performance management, learning and development and absence management. The principles of equality are carefully applied to ensure no preferential treatment is based on gender, civil status, family status, sexual orientation, religion, age, disability, race or membership of the traveller community. Equality, Diversity and Inclusion (EDI) is a key theme in the Irish Lights Workplace Wellbeing Framework with activities arranged to promote EDI such as mentoring, promoting diversity, celebrating national days, supporting charities and organising outreach events.

Irish Lights' management team have completed an Inclusion Leadership workshop with the Irish Centre for Diversity and EDI focused training was offered to all employees in the areas of Unconscious Bias, Inclusive Language, Neurodiversity Awareness and Disability Awareness.

Disabled Employees

Irish Lights is committed to equality, diversity and inclusion, including disability. Currently, there are two individuals with known disabilities engaged in long service employment through workplace inclusion initiatives. In addition, there are a small number of self-declared disabilities amongst our permanent employees. It is acknowledged that the nature of the duties of some occupations, such as lighthouse maintenance or seafaring duties, for health and safety reasons, may impose some limitations in respect of the engagement of people with disabilities. However, our stated policy is to reasonably accommodate, where feasible, on the advice of our occupational health provider, all employees. Irish Lights promote Disability Awareness through a range of events and support See Change and Disability Pride Month We have also invited all employees to complete Disability Awareness training.

Sickness Absence

During 2025/26, the percentage number of workdays lost due to sickness was 2.7%. Our overall rate remains within the average of those surveyed in The Chartered Institute of Personnel Development (CIPD) Report (2025)

where 43% reported a 5% absence rate. Irish Lights' rate reduced slightly from 2.95% in the previous period. The 2026 CIPD Report states that only 25% of organisations report a reduction in absence rates.

Total days lost due to sickness amounted to 704 days (2024/25 768.5 days). The average number of days lost per employee was 6.7 (2024/25: 7.2). Of the total amount of workdays lost, 67% were due to long term absences (i.e. over 20 continuous days' leave). Of the total number of employees out due to long term absence, all have returned to work, except for one employee.

Expenditure on Consultancy

During the year €40K (2024/25 €29K) was spent on Consultancy Services in relation to the provision to management of objective advice relating to strategy, structure, management or operations of the organisation, in pursuit of its purposes and objectives.

Off Payroll Engagements

There were no off payroll engagements during the year.



3.3 Parliamentary Accountability Disclosures

Explanation regarding the Audit of the General Lighthouse Fund and Irish Lights

The accounting records of Irish Lights are examined by the NAO on behalf of the UK Comptroller and Auditor General prior to consolidation in the accounts of the GLF. The GLF Accounts are formally certified by the UK Comptroller and Auditor General under the terms of Section 211 of the Merchant Shipping Act 1995 and Section 3 of the Exchequer and Audit Departments Act 1921, as amended by the National Audit Act 1983. There is no provision for a separate audit certificate to be appended to the individual authorities. This means that an audit opinion is not expressed upon them.

Losses and special payments

There are no losses or special payments that are required to be disclosed per HM Treasury Guidance.

Regularity of expenditure

The Commissioners of Irish lights have complied with the regularity of expenditure requirements as set out in HM Treasury Guidance.

Contingent Liabilities

Protection and Indemnity

The Authority's marine protection and indemnity risks are insured through North Standard EU DAC, which is a member of the International Group of Protection and Indemnity Clubs. North Standard EU has been the Authority's insurer since 20 February 2026; prior to that date these risks were insured through its sister club, The Standard Club Ireland DAC, also a member of the International Group. North Standard EU DAC (and previously Standard Ireland) adopts a conservative underwriting policy, focusing on marine Protection and Indemnity risks.

The mutual method of insuring these risks includes a re-insurance programme and the payment (Unbudgeted Supplementary Calls) to cover any claims which cannot be met from funds available. The policy years up to and including 2023/24 have been closed and there will be no Supplementary Call in respect of those years. North Standard EU DAC has advised Irish Lights that it does not anticipate Supplementary Calls for the 2024/25, 2025/26 or 2026/27 policy years. As a result, Irish Lights has made no provision in the Accounts for any unbudgeted and supplementary calls for any of the 3 open policy years. However, in common with all members of International Group Clubs, the organisation could be liable for additional premium.

YVONNE SHIELDS O'CONNOR
Chief Executive and Accounting Officer
25 September 2026



Installing new solar panels at Inishtearaght.





FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

Statement of Comprehensive Net Income for the year ended 31 March 2026

	Notes	2025/26 €'000	2024/25 €'000
Income			
Advances from the General Lighthouse Fund		16,982	18,203
Other Income	2	2,288	2,391
		19,270	**20,594**
Expenditure			
Staff Costs	3	8,871	8,506
Pension Costs	3	2,113	2,034
Depreciation (Owned)	7	1,932	1,856
Depreciation (Leased)	8	430	404
Amortisation	9	32	53
(Gain) Loss on Revaluation of Property, Plant & Equipment	6	(196)	1,925
Other Expenditures	4	6,448	7,681
		19,630	**22,459**
Net Expenditure		**(360)**	**(1,865)**
Interest	5	(76)	(97)
Revaluation of Investment Properties Gain	10	10	301
Net Deficit after interest		**(426)**	**(1,661)**
Statement of Other Comprehensive Net Income			
Asset Revaluations Gain	6	489	2,712
Total Comprehensive Income		**63**	**1,051**

All results derive from continuing operations
The accounting policies and notes on pages 50 to 70 form part of these accounts

Statement of Financial Position at 31 March 2026

	Notes	2025/26 €'000	2024/25 €'000
Non-current assets:			
Property, plant and equipment (Owned)	7	45,383	45,296
Property, plant and equipment (Leased)	8	2,118	2,619
Intangible Assets	9	66	98
Investment Assets	10	2,418	2,408
Heritage Assets	12	339	339
Total non-current assets		**50,324**	**50,760**
Current Assets:			
Assets classified as held for sale	11	304	317
Inventories	13	1,021	816
Trade and other receivables	14	1,130	1,057
Cash and cash equivalents	15	324	580
Total current assets		**2,779**	**2,770**
Total assets		**53,103**	**53,530**
Current Liabilities:			
Trade and other payables	16	(3,944)	(3,881)
Provisions: Current Element	20	(119)	(200)
Total current liabilities		**(4,063)**	**(4,081)**
Non-current assets plus/less net current assets/liabilities		**49,040**	**49,449**
Non-current liabilities:			
Provisions	20	(553)	(528)
Other payables	16	(2,495)	(2,992)
Total non-current liabilities		**(3,048)**	**(3,520)**
Assets less liabilities		**45,992**	**45,929**
Reserves:			
Accumulated Reserve		17,564	17,313
Revaluation Reserve		28,428	28,616
Total equity		**45,992**	**45,929**

YVONNE SHIELDS O'CONNOR
Chief Executive and Accounting Officer
25 September 2026

Statement of Cash Flows for the year ended 31 March 2026

	Notes	2025/26 €'000	2024/25 €'000
Cash flows from operating activities:			
Deficit after interest		(426)	(1,661)
Loss (profit) on disposal of property, plant and equipment		39	(44)
Depreciation (Owned)	7	1,932	1,856
Depreciation (Leased)	8	475	455
Amortisation	9	32	53
Asset Revaluation:			
- (Reversal of Loss)/ Loss on Revaluation of Property, plant and equipment	6	(196)	1,925
- (Upward) valuation on Investment Assets	6	(10)	(301)
(Increase) Decrease in trade and other receivables		(74)	91
(Increase) in inventories		(205)	(6)
Increase in trade payables		36	86
Movement in provisions		(56)	87
Net cash inflow from operating activities		**1,547**	**2,541**
Cash flow from investing activities:			
Purchase of property, plant and equipment	7	(1,344)	(1,990)
Purchase of intangible assets	9	(16)	(70)
Proceeds from disposal of assets held for resale		-	230
Proceeds from disposal of property, plant and equipment		-	19
Net cash outflow from investing activities		**(1,360)**	**(1,811)**
Cash flows from financing activities			
Capital element of payments in respect of finance leases		(443)	(428)
Net cash flow from financing activities		**(443)**	**(428)**
Net cash (outflow) inflow from all activities		**(256)**	**302**
Net (decrease) increase in cash and cash equivalents in the year	15	**(256)**	**302**
Cash and cash equivalents at the beginning of the year	15	580	278
Cash and cash equivalents at the end of the year	15	324	580

Statement of Changes in Reserves for the year ended 31 March 2026

	Accumulated Reserve €'000	Revaluation Reserve €'000	Total Reserve €'000
At 1 April 2024	**18,175**	**26,703**	**44,878**
Transfers between reserves	629	(629)	-
Retained Deficit (SoCNI)	(1,661)	-	(1,661)
Asset Revaluations	-	2,712	2,712
Release of Reserve on Asset Disposal	170	(170)	-
At 31 March 2025	**17,313**	**28,616**	**45,929**
Transfers between reserves	677	(677)	-
Retained Deficit (SoCNI)	(426)	-	(426)
Asset Revaluations	-	489	489
At 31 March 2026	**17,564**	**28,428**	**45,992**

Notes to the Accounts for the Year Ended 31 March 2026

Key Accounting Issues

Basis for preparation of Accounts

These Accounts are prepared by Irish Lights in respect of its function as the GLA for the whole island of Ireland and its adjacent seas and islands in accordance with a directive made by the UK DfT under the powers of the Secretary of State contained in Section 664 of the Merchant Shipping Act 1894 and Section 218 of the Merchant Shipping Act 1995.

These Accounts are subsequently consolidated to form part of the GLF Accounts.

1. Accounting Policies

a) Accounting Convention

These accounts have been prepared in accordance with the 2024/25 UK FReM issued by HM Treasury. The accounting policies contained in the FReM follow International Accounting Standards (IAS) as adopted or interpreted for the public sector. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be the most appropriate to the particular circumstances of the GLF for the purpose of giving a true and fair view has been selected. The GLFs accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. In addition, the GLAs accounts have been prepared in accordance with the accounts direction issued by the Secretary of State for Transport.

For the purposes of local publication of the Annual Report and Accounts in Ireland, Irish Lights has departed from the UK Government FReM with regard to executive remuneration reporting and has followed the Irish recommended reporting protocol.

b) Going Concern

The Statement of Financial Position on 31 March 2026 shows net assets of €45,992k (31 March 2025 €45,929k).

The UK DfT has approved the sanction of the cash required to meet Irish Lights costs as set out in its Corporate Plan for 2025/26 and there is no reason to believe that the UK DfT's approval will not be forthcoming for future years. The Board has considered the current and future position of Irish Lights and has concluded that the going concern basis for the preparation of these Financial Statements is appropriate.

c) Intangible Assets

Computer Software has been capitalised and is amortised on a straight-line basis over its estimated useful economic operating life of between 3 to 5 years. Intangible Assets are shown at cost less amortisation. Intangible licences have been capitalised at cost and are amortised over the life of the licence. Amortisation is on an annual basis and is commenced in the financial year when the asset is brought into use and is continued up to the end of the financial year in which the sale or disposal takes place.

d) Non-Current Assets and Depreciation

Capitalisation
Non-current assets are recognised where the economic life of the item of property plant and equipment exceeds one year, the cost of the item can be reliably measured and the original cost is greater than €8,000. Assets are recognised initially at cost, which comprises purchase price, any costs of bringing assets to the location and condition necessary for them to be capable of operating in the manner intended and initial estimates of the costs of dismantling and removing the assets where an obligation to dismantle or remove the assets arises from their acquisition or usage.

Subsequent costs of day-to-day servicing are expensed as incurred. Where regular major inspections of assets are required for their continuing operation, the costs of such inspections are capitalised and the carrying value of the previous inspection is derecognised, for example, Dry Dock of ships. Expenditure on renewal of structures is capitalised when the planned maintenance spend enhances or replaces the service potential of the structure. All routine maintenance expenditure is charged to the SoCNI.

Internal staff costs that can be attributed directly to the construction of an asset, including renewals of structures, are capitalised.

Operating software, without which related hardware cannot operate, is capitalised, with the value of the related hardware, as property, plant and equipment. Application software, which is not an integral part of the related hardware, is capitalised separately as an intangible non-current asset.

Any gains or losses on the eventual disposal of property, plant and equipment are recognised in the SoCNI when the asset is decommissioned.

Valuation
After recognition, the item of Property, plant and equipment is carried at Fair Value in accordance with IAS 16 and the current FReM. The assets are expressed at their current value at regular valuation or through the application of Modified Historic Cost Accounting. For assets of low value and/or with a useful life of 5 years or less, depreciated historic cost (DHC) is considered as a proxy for fair value.

Asset Class	Valuation Method	Valued by
Non Specialised Land & Buildings	Fair Value, using Existing Use Valuation principles	Royal Institution of Chartered Surveyors (RICS) Valuation Statement (UKVS) 1.1 Professional valuation every 5 years. Value plus indices in Intervening years.
Specialised Property	Fair Value using Depreciated Replacement Cost principles (DRC)	RICS Valuation Statement (UKVS) 1.1 Professional valuation every 5 years. Value plus indices in Intervening years.
Non Operational Property*	Market Value	Specified as Obsolete, Assets Held for Sale or Investment Assets. Professional valuation annually.
Tenders and Ancillary Craft	Fair Value	Professional valuation annually.
Buoys	Fair Value	Internally using MV of recent purchases, then on an annual basis using MV of recent purchases, or recognised indices, as appropriate.
Beacons	Fair Value	RICS Valuation Statement (UKVS) 1.1 (valued at DRC if specialised and defined as such under the RICS Red Book) valuation every 5 years, Value plus indices in intervening years.
Plant, Machinery & IT Equipment – Low Value or short life	Depreciated Historic Cost	N/A
Plant & Machinery – Not included above.	Fair Value	RICS Valuation Statement (UKVS) 4.1 & 4.3 Professional valuation as base cost, plus indices annually thereafter/ Professional valuation annually.
Plant and Machinery at Lighthouses	Fair Value using DRC principles	UKVS 1.1 (valued at DRC if specialised and defined as such under the RICS Red Book) Professional valuation every 5 years, Value plus indices in intervening years.
Heritage Assets	Market Value/ Valuation for Insurance Purposes	Professionally valued by O'Reilly's Auction Rooms 1948 Limited

* Non Operational in this context relates to property that is not required for Irish Lights to carry out its statutory function.

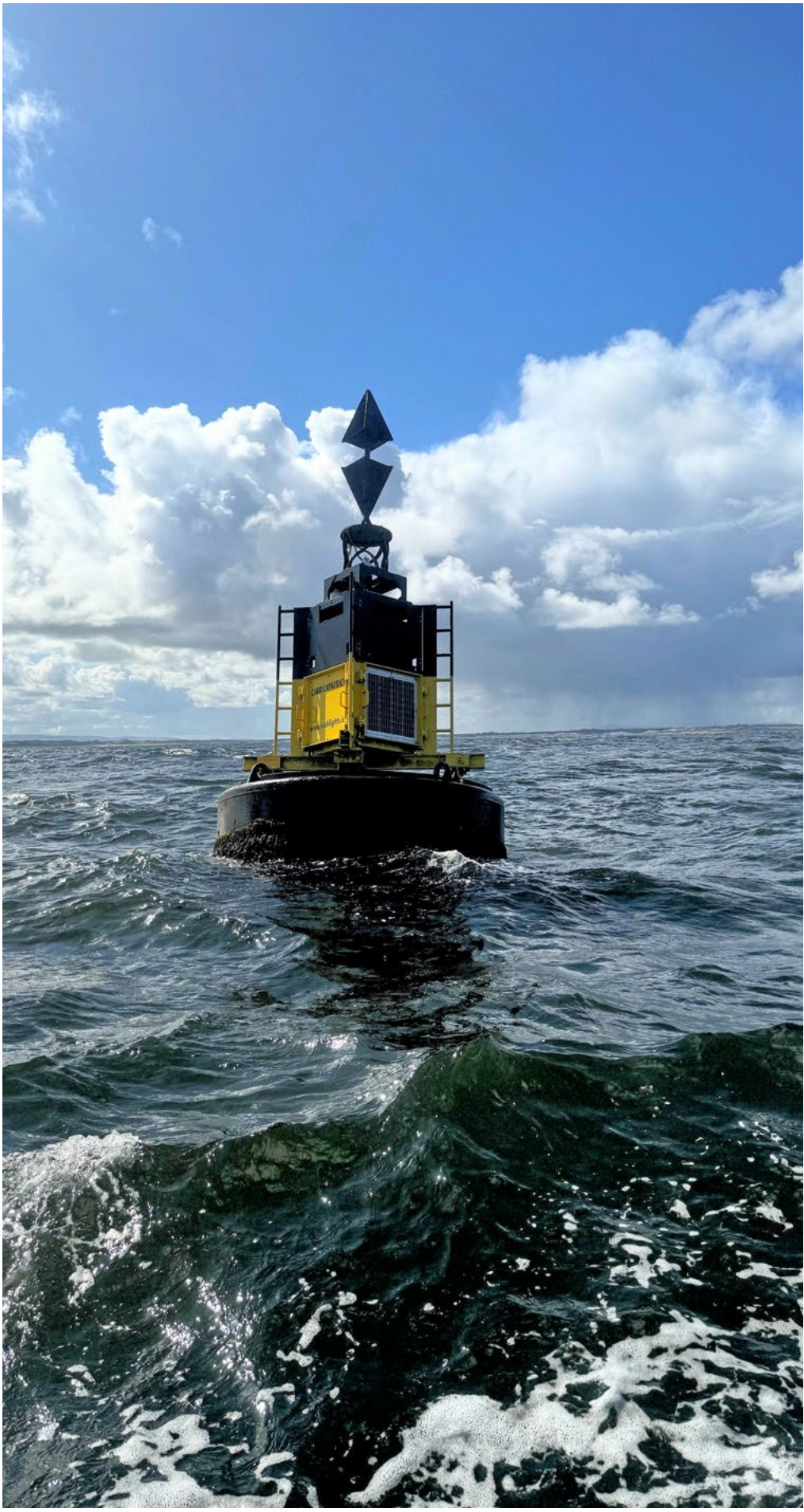
Where assets are re-valued through professional valuation or through the use of indices, the accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the re-valued amount of the asset. If the assets' carrying amount is increased as a result of revaluation, the increase is recognised in other comprehensive income and accumulated in equity in the Revaluation Reserve. However, the increase shall be recognised in the SoCNI to the extent that it reverses a revaluation decrease of that class of asset previously recognised in profit and loss. If the assets' carrying amount is decreased as a result of revaluation, the decrease is recognised in the SoCNI. However, the decrease shall be recognised in other comprehensive income to the extent of any credit balance existing in the revaluation reserve. The decrease recognised in other comprehensive income reduces the amount held in the revaluation reserve in respect of that asset.

Depreciation

Depreciation is calculated on an annual basis and is commenced in the financial year when the asset is brought into use and is continued up to the end of the financial year in which the sale or disposal takes place. Assets in the course of construction are not depreciated.

Depreciation is charged on a straight line basis having regard to the estimated operating lives as follows:

Categories	Depreciation Lives
Land and Buildings	
Land	Not Depreciated
Lighthouses (Building Structure)	25-100 years
Other Buildings	50 years
Tenders and Ancillary Craft	
Tenders	25 years
Tenders (Dry Dock and Repair)	2.5 years
Workboats	Up to 25 years
Buoys and Beacons	
Steel Buoys	Up to 50 years
Beacons	Up to 100 years
Plastic Buoys	10 years
Solarisation Costs	10 years
Plant and Machinery	
Lighthouses	15 -25 years
Automation equipment	15 -25 years
Racons & Radio Beacons	15 years
Depots and Workshops	10 years
Office Equipment	Up to 10 years
Vehicles	5 - 15 years
Computers – Major systems	5 years
Computers – Other	3 years
AIS Equipment	7 - 10 Years



e) Leases

Scope and classification
In accordance with International Financial Reporting Standards (IFRS) 16, contracts, or parts of a contract that convey the right to use an asset in exchange for consideration are accounted for as leases. The FReM expands the scope of IFRS 16 to include arrangements with nil consideration. Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, as represented by rights both to obtain substantially all the economic benefits from that asset and to direct its use. In such cases, the relevant part is treated as a lease. Low-value items are excluded from lease treatment, defined as items costing less than €8,000 when new, provided they are not highly dependent on or integrated with other items. Contracts with a term shorter than twelve months are also excluded. The lease term comprises the non-cancellable period, together with any extension options it is reasonably certain will be exercised and any termination options it is reasonably certain will not be exercised.

Initial recognition
At the commencement of a lease (or the IFRS 16 transition date, if later), Irish Lights recognises a Right of Use (RoU) asset and a lease liability. The lease liability is measured as the sum of payments, net of value added tax, for the remaining lease term (as defined above), discounted either by the rate implicit in the lease, or, where this cannot be determined, the incremental cost of government borrowing provided by HM Treasury. The payments included in the liability are those that are fixed or in-substance fixed, excluding charges arising, for example, from future rent reviews or changes in an index.

The RoU asset is measured at the value of the liability, adjusted for: any payments made before the commencement date; lease incentives received; incremental costs of obtaining the lease; and any disposal costs at the end of the lease. However, where the lease requires nominal consideration (a type of arrangement often described as a "peppercorn" lease), the asset is measured at its existing use value.

Subsequent Measurement
RoU assets are subsequently measured using the fair value model. Irish Lights considers that the cost model is a reasonable proxy for the fair value model for leases of items other than land and property, and for leases of land and property with regular rent reviews. For other leases, the asset is carried at a revalued amount using professional valuation where it is practical to do so and material to the accounts. The liability is adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments and modifications are measured by re-discounting the revised cash flows; the impact is reflected in the liability and either in the asset valuation or expenditure.

Lease Expenditure

Expenditure includes interest, straight-line depreciation, any asset impairments and any change in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rental payments for leases of low-value items or for those shorter than twelve months are expensed.

Leases as the Lessor
Where the GLF acts as lessor, it assesses whether those leases are finance or operating leases. For finance leases, it derecognises the asset and recognises a receivable. Interest is accrued throughout the financial year and is recognised in income. For operating leases, rental income is recognised on a systematic basis, usually straight-line, over the lease term.

Estimates and judgements
For embedded leases, the GLF determines the amounts to be recognised as the RoU asset and lease liability based on the stand-alone price of the lease component and the non-lease component or components. This determination reflects the prices for leases of the underlying asset, where these are observable; otherwise, it maximises the use of other observable data, including the fair values of similar assets, or prices of contracts for similar non-lease components. Some contracts cover both a lease of land which the lessee controls and rights of access through adjacent land which the lessee does not control. In more remote locations, where stand-alone prices are not readily observable, the GLF has elected to take the practical expedient of treating the entire contract as a lease.

The FReM requires that RoU assets held under "peppercorn" leases should be measured at existing use value. These leases include historic, long-term leases as well as more recent arrangements. The GLF has distinguished these from leases in which the consideration is low, but proportionate to the asset's value (for example, the lease of a small area of land with few alternative uses). This distinction reflects, so far as possible, recent, observable market arrangements for comparable assets (for example, current rentals). When an existing use value is required for low values or peppercorn leases, this is calculated based on similar arrangements within the estate i.e. using current rentals for similar property as a proxy. If similar arrangements are not available a professional valuation is sought.

f) Inventories

Inventories of consumable stores, buoy moorings and fuel stocks on Granuaile are valued at weighted average cost. Provision is made for slow moving stock.

g) Research and Development

Research and Development work is co-ordinated by GRAD. Direct expenditure incurred via this channel or any other research and development activity is charged to the Statement of Consolidated Income as incurred.

h) Foreign Currency Transactions

Transactions in foreign currencies are recorded at an average rate ruling during the period in which the transaction occurred. All differences are taken to the Statement of Consolidated Income. At the year-end significant monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date).

i) Taxation

Irish Lights is an exempt body for the purposes of Corporation and Capital Taxation. Accordingly, no provision is made in these Accounts for these taxes.

j) Provisions

Provisions are made for liabilities and charges in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets where, at the reporting date, a legal or constructive liability (i.e. a present obligation from a past event) exists, the transfer of economic benefits is probable and a reasonable estimate can be made.

k) Government Grants

Government and European Union Grants are recognised in full in the SoCNI in the year in which they are received.

l) Investment Properties

A small number of individual properties that are surplus to requirements at mainly Irish Lights operational sites are currently held for their income generation potential. These properties are treated in accordance with IAS 40: Accounting for Investment Properties and are, accordingly, valued at open market value each year.

m) Financial Assets and Liabilities

Financial instruments are contractual arrangements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets are typically cash or rights to receive cash or equity instruments in another entity. Financial liabilities are typically obligations to transfer cash. A contractual right to exchange financial assets or liabilities with other entities will also be a financial asset or liability, depending on whether the conditions are potentially favourable or adverse to the reporting entity.

Financial assets

Loans, trade receivables and accrued income are covered by the financial instruments standards IFRS 9. Loans and receivables are recognised initially at fair value, plus transaction costs. Fair value is usually the contractual value. Thereafter, these assets are held at amortised cost. Credit loss allowances for trade receivables and similar arrangements are measured at the lifetime expected credit loss where material. No credit loss allowances are recognised for arrangements with other central government bodies.

Financial liabilities

Financial liabilities are recognised initially at fair value and are subsequently measured at amortised cost using the effective interest rate. Where the effective interest rate is not materially different from the actual interest rate the actual interest rate is used instead. Financial liabilities are derecognised when extinguished.

Determining fair value

Fair value is defined as the amount for which an asset is settled, or a liability extinguished, between knowledgeable parties, in an arm's length transaction. This is generally taken to be the transaction value, unless, where material, the fair value needs to reflect the time value of money, in which case the fair value would be calculated from discounted cash flows.

n) New Standards and Interpretations Adopted Early

No new standards have been adopted during the year.

o) Proposed transition to FRS 102

Following a review of governance and reporting arrangements, it has been agreed with the DoT and DfT that, for future accounting periods, Irish Lights should change its year end to 31 December and prepare its financial statements under FRS 102. As such, Irish Lights' next accounts will be prepared under FRS 102 for the nine month period ended 31 December 2026.

Accordingly, the UK FReM standards which are not yet effective for the year ended 31 March 2026 are not listed below.



p) Income

Income is comprised of weekly advances from the General Lighthouse Fund which are recognised as received.

In accordance with the Merchant Shipping Act 1995 (UK) and the Merchant Shipping Act 1894 (IRL), the GLAs are permitted to sell reserve capacity. Income from these activities is recognised in the period contractual obligations are met in accordance with IFRS 15 and is recognised as Other Income.

q) Estimates

The key estimates in the accounts relate to asset valuations. A number of qualified surveyors are engaged to provide professional valuations of different elements of the asset base as disclosed in note 6. Specific estimation uncertainty arises in respect of the valuation of the lighthouse estate, the Depreciated Replacement Cost of which constitutes the largest element of the buildings category in note 7. Key assumptions are made in the following areas.

- For each lighthouse, the GLF selects a modern equivalent asset (MEA) based on the navigation requirement at the asset's location. This selection is based on a decision tree common to each of the GLAs which draws on key considerations for construction strategy such as whether a structure is onshore or offshore; and the degree of challenge posed by wave patterns at the location. The analysis of available construction techniques draws on the professional expertise of suitable expert GLA staff and the options emerging from recent case studies into possible rebuild or refurbishment work following market engagement. The design of this decision tree is a matter of professional judgement since more prudent engineering assumptions will tend towards the selection of more expensive MEAs, risking overvaluation, while more aggressive engineering assumptions will tend towards less expensive ones, risking undervaluation through optimism bias. The GLF has followed the principal of neutrality in any judgements arising and considered the results of the decision tree based on a number of actual locations.
- Costing rates are determined for the gross replacement cost of each MEA, establishing a standard valuation to apply to each lighthouse in that category rather than costing each one individually. This portfolio approach is permitted by the FReM and RICS 'Red Book'. These are determined based on the most recent available data from case studies, with a consideration of indexation. Adjustment factors are applied based on location and physical characteristics of the site, to reflect the varying difficulty and cost of construction, e.g. for remote islands.
- As required by the FReM, a discount is made to the gross replacement cost to reflect the GLFs assessment of the proportion of each lighthouse's useful life which has been expended. Condition point estimates which drive the measurement of this discount are based on the available data in respect of asset condition (including age), combined with professional judgement which considers the type of construction for the asset in use.

r) Pension Benefits

Past and present employees are covered by the provisions of the UK Civil Service Pension arrangements comprising the PCSPS and the Civil Servants and Others Pension Scheme also known as Alpha, introduced on 1 April 2015. Both are unfunded, defined benefit, contributory, public service occupational pension schemes. The PCSPS was originally set up under the UK Superannuation Act 1972. It comprises four pension arrangements known as Classic, Classic plus, Premium and Nuvos and is closed to new members.

PCSPS and Alpha are unfunded schemes and the cash required to meet the payment of pension benefits is paid from public funds provided by UK Parliament. Members contribute on a 'pay-as-you-go' basis, with these contributions (along with those made by employers) being credited to the Exchequer under arrangements governed by the aforementioned Acts. The contributions due from employers and employees to fund future service liabilities are set by the Actuary at the four-yearly Scheme valuation. These have been adjusted to take account of the move to Alpha. Unlike many other schemes, the employer/employee split is not fixed. However, a cost-capping mechanism is in place to prevent the employer cost becoming disproportionate to the employee cost.

Employers are required to pay the additional cost of termination benefits beyond the normal PCSPS/Alpha benefits.

s) Payment of Creditors Policy

Irish Lights seeks to comply with the Prompt Payment of Accounts Act, 1997 and the Confederation of British Industry Prompt Payment Code and arrange payment of creditors' accounts by the due date in accordance with contract or other agreed terms of credit. Due dates are recorded when suppliers' invoices are entered on the Creditors Ledger and payments are automatically generated in accordance with that timescale. Exceptions to this general rule are as follows:

- Payment within a shorter period where a cash discount is available.
- Stage payments under contract or retention monies where payments are in accordance with the terms agreed beforehand.
- Where there is a genuine dispute in respect of the invoice concerned.

Complaints from suppliers in respect of this Policy should be sent in writing to the Director of Corporate Services who will investigate each case. The average credit taken from Trade Creditors during the year was 18 days (2024/25 21 days).

2. Other Operating Income

	2025/26 €'000	2024/25 €'000
Property Rentals	769	814
Buoy Rentals	214	257
Tender Hire	981	1,192
Other Income	324	128
Total	**2,288**	**2,391**

3. Staff Costs

	2025/26 €'000	2024/25 €'000
Staff costs comprise:		
Wages and Salaries	8,611	8,200
Social Security Costs	657	614
	9,268	**8,814**
Less: Capitalised Costs	(397)	(308)
	8,871	**8,506**
Employer Pension Contribution Costs	2,113	2,034
Total	**10,984**	**10,540**

The remuneration paid to the Chief Executive was €182,394 (2024/25: €172,884). There were no other benefits paid to or on behalf of the Chief Executive during the year. The Chief Executive also participates in the pension scheme arrangements described on page 40 of this Annual Report.

4. Other Expenditure

	2025/26 €'000	2024/25 €'000
Running Costs	6,164	7,307
Variable lease costs	245	418
Loss (profit) on disposal of non-financial assets	39	(44)
Total	**6,448**	**7,681**

Auditor's remuneration relates to the National Audit Office's review of Irish Lights transactions and balances contributing to his audit opinion on the GLF and is paid directly by the GLF. The proportion of the GLF fee that relates to Irish Lights for 2025/26 is €37.1k/ GBP£31.8k (2024/25: €36.6k/ GBP£30.8k).

5. Interest Payable

	2025/26 €'000	2024/25 €'000
Interest payable in respect of Right of Use Assets	76	97

6. Asset Valuations

Following the reclassification of the GLAs as a Central Government Body, the UK DfT issued a new Accounts Direction in February 2013, requiring that Property, Plant and Equipment is valued at Fair Value as per IAS 16 and the FReM. As a result Irish Lights has carried out an extensive exercise to obtain valuations for all items of Property Plant and Equipment on the basis outlined in Note 1 (e) for the first time in 2012/13, a further full revaluation was carried out in 2017/18 and again in the 2022/23 year. During 2024/25 these valuations were professionally updated to 31 March 2025 with the assistance of the following Independent Experts, in accordance with the FReM, IAS 16 and IFRS 13:

Asset	Valuer	Organisation
Land & Buildings including Beacons RoI	Kirsten Devine – MSc, MSocSc, BA (Hons), MRICS, MSCSI, RICS	Tailte Eireann
Lighthouse AtoN Plant RoI	Kirsten Devine – MSc, MSocSc, BA (Hons), MRICS, MSCSI, RICS	Tailte Eireann
Land & Buildings including Beacons NI	Ms Kelly Scullion MRICS	LPS Mapping and Valuation Services
Lighthouse AtoN Plant NI	Ms Kelly Scullion MRICS	LPS Mapping and Valuation Services
Ship	Mr Edward Molyneux	Braemar Seascope Valuations Limited
Heritage Assets	Mr M.D. Bernon MNAEA	O'Reilly's Auction Rooms

These valuations have been undertaken for capital accounting purposes in accordance with IFRS as interpreted and applied by current HM Treasury guidance to the UK public sector. The valuations accord with the requirements of the Royal Institution of Charted Surveyors – Professional Standards 8th Edition (known as the Red Book) insofar as these are consistent with IFRS and Treasury guidance.

A summary of the revaluations is set out below:

	2025/26 €'000	2024/25 €'000
Profit (Loss) on Property, plant and equipment valuations (via SoCNI)	196	(1,925)
Profit on Property, plant and equipment valuations (via Revaluation Reserves)	489	2,712
Upward valuation on Investment Assets (Note 10)	10	301
	695	**(1,088)**

Revaluation Movements 2025/26	**PPE**	**Intangible Assets**	**Investment Assets**	**Held for Resale**	**Held on behalf of third party**	**2025/26**
	Note 7	**Note 9**	**Note 10**	**Note 11**	**Note 11**	**Total**
	€'000	**€'000**	**€'000**	**€'000**	**€'000**	**€'000**
Revaluation Movement – Cost	(941)	-	10	-	(13)	**(944)**
Revaluation Movement - Accumulated Depreciation	1,639	-	-	-	-	**1,639**
						695





7. Property, Plant and Equipment – current year

	Land	Buildings	Tenders & Ancillary Craft	Vessel	Buoys & Beacons	Plant, Equipment & Vehicles	ICT Equipment	Assets in Course of Construction	Total
Cost/valuation €'000 at 1 April 2025	**4,284**	**28,837**	**-**	**1,196**	**3,630**	**10,309**	**242**	**1,149**	**49,647**
Additions	-	75	-	101	73	607	102	402	1,360
Disposals	-	-	-	-	-	(84)	(49)	-	(133)
Transfers	-	-	-	-	-	126	-	(126)	-
Revaluations	23	47	-	(380)	(29)	(602)	-	-	(941)
Balance at 31 March 2026	**4,307**	**28,959**	**-**	**917**	**3,674**	**10,356**	**295**	**1,425**	**49,933**
Depreciation €'000 at 1 April 2025	**-**	**-**	**-**	**-**	**388**	**3,785**	**178**	-	**4,351**
Charged in year	-	(635)	-	(427)	163	679	28	-	1,932
Disposals	-	-	-	-	-	(45)	(49)	-	(94)
Revaluations	-	635	-	427	(131)	(446)	-	-	(1,639)
At 31 March 2026	-	**-**	**-**	**-**	**420**	**3,973**	**157**	**-**	**4,550**
Net Book Value at 1 April 2025	**4,284**	**28,837**	**-**	**1,196**	**3,242**	**6,524**	**64**	**1,149**	**45,296**
Net Book Value at 31 March 2026	**4,307**	**28,959**	**-**	**917**	**3,254**	**6,383**	**138**	**1,425**	**45,383**

The Net Book Value of all assets is solely comprised of owned assets. The above figures include land to the value of €546k (31 March 2025 - €546k) held on behalf of the Irish Government.

7. Property, Plant and Equipment – prior year

	Land	Buildings	Tenders & Ancillary Craft	Vessel	Buoys & Beacons	Plant, Equipment & Vehicles	ICT Equipment	Assets in Course of Construction	Total
Cost/valuation €'000 at 1 April 2024	**4,007**	**28,161**	**9**	**1,755**	**3,761**	**10,238**	**242**	**410**	**48,583**
Additions	-	-	-	845	-	338	24	783	1,990
Disposals	-	-	(9)	(81)	-	(50)	(24)	-	(164)
Transfers	-	-	-	10	-	34	-	(44)	-
Revaluations	277	676	-	(1,333)	(131)	(251)	-	-	(762)
At 31 March 2025	**4,284**	**28,837**	**-**	**1,196**	**3,630**	**10,309**	**242**	**1,149**	**49,647**
Depreciation €'000 at 1 April 2024	**-**	**-**	**-**	**-**	**349**	**3,638**	**172**	-	**4,159**
Charged in year	-	577	10	416	189	634	30	-	1,856
Disposals	-	-	(10)	(81)	-	(8)	(24)	-	(123)
Revaluations	-	(577)	-	(335)	(150)	(479)	-	-	(1,541)
At 31 March 2025	-	**-**	**-**	**-**	**388**	**3,785**	**178**	**-**	**4,351**
Net Book Value at 1 April 2024	**4,007**	**28,161**	**9**	**1,755**	**3,412**	**6,600**	**70**	**410**	**44,424**
Net Book Value at 31 March 2025	**4,284**	**28,837**	**-**	**1,196**	**3,242**	**6,524**	**64**	**1,149**	**45,296**

The Net Book Value of all assets is solely comprised of owned assets. The above figures include land to the value of €546k (31 March 2024 - €546k) held on behalf of the Irish Government.

8. Right of Use Assets

	Land	Plant & Equipment	Total
Cost €'000			
At 1 April 2025	**1,619**	**3,580**	**5,199**
Lease Reassessment	-	(26)	(26)
At 31 March 2026	**1,619**	**3,554**	**5,173**
Depreciation €'000			
At 1 April 2025	**186**	**2,394**	**2,580**
Charged in year*	31	444	475
At 31 March 2026	**217**	**2,838**	**3,055**
Net Book Value at 1 April 2025	1,433	1,186	2,619
Net Book Value at 31 March 2026	**1,402**	**716**	**2,118**

There are no lease commitments which have not yet commenced.

Plant & Machinery includes tri-GLA helicopter leasing to the extent that the leasing costs are fixed.

There is one RoU asset included under the heading of land above which is the long-term lease of a section of seabed adjacent to the Irish Lights headquarters in Dun Laoghaire. There is quayside structure erected on this section of seabed.

All contractual options to extend leases beyond their initial contract periods have been included in the above figures.

* Leased asset depreciation in the SoCNI of €430k is stated net of €45K in respect of helicopter depreciation charged to capital under Property, Plant & Equipment (PPE).

Right of Use Assets – prior year

	Land	Plant & Equipment	Total
Cost €'000			
Balance at 1 April 2024	**1,619**	**3,524**	**5,143**
Lease Reassessment	-	56	56
Balance at 31 March 2025	**1,619**	**3,580**	**5,199**
Depreciation €'000			
Balance at 1 April 2024	**155**	**1,970**	**2,125**
Charged in year*	31	424	455
Balance at 31 March 2025	**186**	**2,394**	**2,580**
Net Book Value at 1 April 2024	1,464	1,554	3,018
Net Book Value at 31 March 2025	**1,433**	**1,186**	**2,619**

There are no lease commitments which have not yet commenced.

Plant & Machinery includes tri-GLA helicopter leasing to the extent that the leasing costs are fixed.

There is just one RoU asset included under the heading of Land above which is the long-term lease of a section of seabed adjacent to the Irish Lights headquarters in Dun Laoghaire. There is quayside structure erected on this section of seabed.

All contractual options to extend leases beyond their initial contract periods have been included in the above figures.

* Leased asset depreciation in the SoCNI of €404k is stated net of €51k in respect of helicopter depreciation charged to capital under PPE.

9. Intangible Assets– current year

	Computer Software	Total
Cost €'000		
At 31 March 2025 and 31 March 2026	**621**	**621**
Amortisation €'000		
At 1 April 2025	523	523
Charged in year	32	32
At 31 March 2026	**555**	**555**
Net Book Value at 1 April 2025	**98**	**98**
Net Book Value at 31 March 2026	**66**	**66**

Intangible Assets – prior year

	Computer Software	Total
Cost €'000		
At 1 April 2024	656	656
Additions	70	70
Disposals	(105)	(105)
At 31 March 2025	**621**	**621**
Amortisation €'000		
At 1 April 2024	575	575
Charged in year	53	53
Disposals	(105)	(105)
At 31 March 2025	**523**	**523**
Net Book Value at 1 April 2024	**81**	**81**
Net Book Value at 31 March 2025	**98**	**98**

10. Investment Assets

	2025/26 €'000	2024/25 €'000
At beginning of year	**2,408**	**2,107**
Revaluations	10	301
At end of year	**2,418**	**2,408**

11. Assets Held for Resale

	2025/26 €'000	2024/25 €'000
At beginning of year	**317**	**474**
Disposals	-	(164)
Revaluations	(13)	7
At end of year	**304**	**317**

At 31 March 2026, there were a number of assets associated with AtoN that are in the process of being transferred to Local Light Authorities. As these transfers are planned to happen within a 12-month period of the year end, it is considered appropriate that these assets are reclassified as assets Held for Resale in accordance with IFRS 5. The amount above excludes assets which are being transferred for zero consideration as these have been impaired to their net realisable value of nil.

12. Heritage Assets

	2025/26 €'000	2024/25 €'000
At beginning and end of year	**339**	**339**

As part of an Archive and Heritage project, various Artefacts and Artworks have been identified and catalogued. In 2021/22, these collections were professionally valued at €339K and are now being recognised as Heritage Assets on the Statement of Financial Position.

13. Inventories

Inventory - Current year	Consumable stores	Buoy moorings	Fuel	Total
Cost €'000 At 1 April 2025	**580**	**130**	**106**	**816**
Purchases	578	257	543	**1,378**
Expensed	(469)	(163)	(511)	**(1,143)**
Movement in provision	(30)	-	-	**(30)**
At 31 March 2026	**659**	**224**	**138**	**1,021**

Inventory - Prior year	Consumable stores	Buoy Moorings	Fuel	Total
Cost €'000 At 1 April 2024	**547**	**117**	**147**	**811**
Purchases	465	131	511	**1,109**
Expensed	(419)	(118)	(552)	**(1,088)**
Movement in provision	(14)	-	-	**(14)**
At 31 March 2025	**580**	**130**	**106**	**816**

14. Trade receivables and other current assets

	2025/26 €'000	2024/25 €'000
Amount falling due within one year:		
Trade receivables	137	336
VAT recoverable	55	100
Other receivables	353	216
Prepayments and accrued income	585	405
Total	**1,130**	**1,057**

15. Cash and cash equivalents

	2025/26 €'000	2024/25 €'000
At beginning of year	**580**	**278**
Net change in cash and cash equivalents	(256)	302
At end of year	**324**	**580**

The above includes a bank balance of €122k (31 March 2025 - €115k) held on behalf of the Irish Government.

The following balances at the end of the year were held at:	2025/26 €'000	2024/25 €'000
Commercial banks and cash in hand	324	580

16. Trade payables and other current liabilities

	2025/26 €'000	2024/25 €'000
Amounts falling due within one year:		
Trade payables	589	686
Other payables	333	352
Inter GLA payables (note 23)	189	263
Accruals and deferred income	2,019	1,789
Lease liabilities (note 17)	472	458
Other taxes and social security	342	333
Total	**3,944**	**3,881**
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	47	67
Value of asset held on behalf of the Irish Government	668	662
Lease liabilities (note 17)	1,780	2,263
Total	**2,495**	**2,992**



17. Commitments under Leases

The lease commitments below represent the lease liabilities relating to the two RoU assets described in note 8 above.

	2025/26 €'000	2024/25 €'000
Movements in Lease Liabilities		
At beginning of year	2,721	3,093
Interest	76	96
Repayments	(519)	(524)
Lease Reassessment	(26)	56
At end of year	**2,252**	**2,721**
Lease liabilities as at the end of the year:		
Current	472	458
Non-current	1,780	2,263
	2,252	**2,721**
Amounts falling due:		
Not later than one year	472	458
Later than one year and not later than five years	400	861
Later than five years	1,380	1,402
	2,252	**2,721**

All contractual options to extend leases beyond their initial contract periods have been included in the above figures.

	2025/26 €'000	2024/25 €'000
Amounts recognised in expenditure:		
Depreciation	475	455
Less capitalised depreciation	(45)	(51)
Interest	76	97
Variable lease costs	245	418
	751	**919**
Cash flows		
Interest	76	97
Repayment of lease liability	443	428
	519	**525**
Income from subleasing right of use assets	-	-

17. Commitments under Leases continued

	2025/26 €'000	2024/25 €'000
Lessor income from operating leases:		
Lease income	790	809
Income relating to variable lease payments that do not depend on an index or a rate	40	53
	830	**862**
Maturity analysis of operating lease payments receivable		
Amounts due:		
Within 1 year	664	699
Between 1 and 2 years	620	582
Between 2 and 3 years	581	569
Between 3 and 4 years	472	487
Between 4 and 5 years	376	441
After 5 years	2,444	2,552
	5,157	**5,330**

Note: For the purpose of calculating the above lease receivables, we have included a maximum of 25 years' income as we believe this is a reasonable and prudent period over which to assume continuity of income.

18. Capital Commitments

	2025/26 €'000	2024/25 €'000
Contracted capital commitments at year end not otherwise included in these financial statements		
Property, plant and equipment	**286**	**118**

19. Other Commitments

	2025/26 €'000	2024/25 €'000
Not later than one year	859	783
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	**859**	**783**

20. Provisions for Liabilities and Charges

	Remedial Works/ Responsible Withdrawal	Other Provisions	Total
	€'000	€'000	€'000
At 1 April 2025	**508**	**220**	**728**
Provided in year	329	7	**336**
Provisions not required and written back	(286)	(5)	**(291)**
Provisions utilised in the year	(101)	-	**(101)**
At 31 March 2026	**450**	**222**	**672**

Analysis of expected timing of discounted flows

	Remedial Works/ Responsible Withdrawal	Other Provisions	Total
	€'000	€'000	€'000
Not later than one year	87	32	**119**
Later than one year and not later than five years	363	95	**458**
Later than five years	0	95	**95**
At 31 March 2026	**450**	**222**	**672**

21. Pension Commitments

Merchant Navy Officers Pension Fund (MNOPF) and the Ensign Retirement Plan

The GLAs were participating employers of the Merchant Navy Officers Pension Fund (MNOPF), a defined benefit scheme providing benefits based on final pensionable salary. The MNOPF was a funded multi-employer scheme, but the GLA boards are unable to identify their share of the underlying assets and liabilities. Previously, employees who started employment with the GLAs and were members of the MNOPF were given the option of continuing MNOPF membership or joining the GLA Pension Scheme. This option is no longer available as the MNOPF closed on 31 March 2016. The assets of the scheme are held separately from the GLF, specifically in separate funds managed by trustees of the scheme. Contributions to the scheme (20.0% of pensionable salaries) were charged to the Statement of Comprehensive Net Expenditure when they were paid.

No contributions were paid to the MNOPF in the year (2024-25, £nil).

On 1 April 2016, the Ensign Retirement Plan was created to replace the MNOPF. During 2025-26, contributions of £nil (2024-25 £nil) were made. On 1 April 2021, the last GLA staff member with membership of the Ensign scheme retired.

The rules of the MNOPF state that participating employers may be called to make lump sum payments to make up deficits. The rules state that an employer will not be regarded as ceasing to be a participating employer as a result of ceasing to employ active members or other eligible employees. During the year, no lump sum contributions were made (2024-25, £nil).

The MNOPF publishes full actuarial valuations on a triennial basis and is unable to determine the proportion of gross deficit/surplus attributable to the GLAs. The MNOPF's last full valuation reported liabilities of £1,967m, assets of £1,956m and a deficit of £11m, equivalent to a funding level of 99% at 31 March 2024. As the deficit is considered to be small, the MNOPF trustees determined that, allowing for an investment outperformance compared to technical provision, no additional contributions would be required at this time.

Further examination of MNOPF investments, as disclosed in the 31 March 2024 actuarial valuation, shows a move to more secure asset classes since the 2021 valuation. 73% of the fund assets (£1,428m) are held as insurance policies (up from 60% in 2021) with the remaining £528m held across a mixture of asset classes (bonds £420m, equities £92m, hedge funds £36m & other £16m). The GLAs, as historic employers, have a contribution rate of approximately 0.086%. Therefore, should a call for additional contributions become necessary, the cost to Irish Lights is not believed to be material.

The MNOPF trustees will review the need for additional deficit contributions as part of the next actuarial valuation due on 31 March 2027 and expected to be published in Spring 2028.

22. Events after Reporting Period

There were no events after the reporting date that required disclosure.

23. Inter GLA Transactions

Ships Agreement

The following were the interventions under the Inter – GLA Ship Sharing Agreement during 2025/26:-

- Irish Lights provided the services of the *Granuaile* to TH for a period of 5.96 days.

While there was no transfer of funds between the GLAs in respect of these services, these transactions gave rise to a net notional income of €83,634.

24. Related Parties

The General Lighthouse Fund (the GLF) is administered by the UK DfT which sponsors the three GLAs. For governance purposes, each GLA is considered to be a Non-Departmental Public Body (NDPB); however, for financial purposes, they are considered by the UK Government to be Public Bodies.

The Authorities and the UK DfT are regarded to be related parties. The UK DfT approves advances from the GLF to Irish Lights. During 2025/26, Irish Lights received advances of €16,982K (2024/25 €18,203K) from the GLF. In addition, DoT is considered to be a related party of Irish Lights. During the year, no material transactions took place between Irish Lights and DoT. At 31 March 2026, the balances outstanding with the GLAs were as follows:

Balance due from Irish Lights

	2025/26 €000's	2024/25 €000's
GLA		
Trinity House	-	-
Northern Lighthouse Board	189	263

Balance due to Irish Lights

	2025/26 €000's	2024/25 €000's
GLA		
Trinity House	-	-
Northern Lighthouse Board	-	-

25. Approval of Annual Report and Accounts

This Annual Report and Accounts was approved by the Board on 25 September 2026.

Appendix A – Aids to Navigation Performance Metrics

Resources

AtoN Inventory

The total inventory of AtoN as at 31 March 2026 is as follows:

Type of Station	2025/26 Total	2025/26 Deployed	2024/25 Total	2024/25 Deployed
Lighthouses (Automated)	64	64	64	64
Lighted Beacons	6	6	6	6
Unlighted Beacons	14	14	14	14
Buoys (Available for deployment)	171	131	174	138
Hauling Off/Mooring Buoys	3	1	3	1

Other AtoN provided by Irish Lights:

Type of Station	2025/26	2024/25
RACONs on Lighthouses	14	14
RACONs on Buoys	10	10
AIS on Buoys	75	65
AIS at Lighthouses	53	50
AIS Base Stations at other bases	6	6
MetOcean on Buoys	14	11
MetOcean on Lighthouses	2	2

AtoN availability statistics

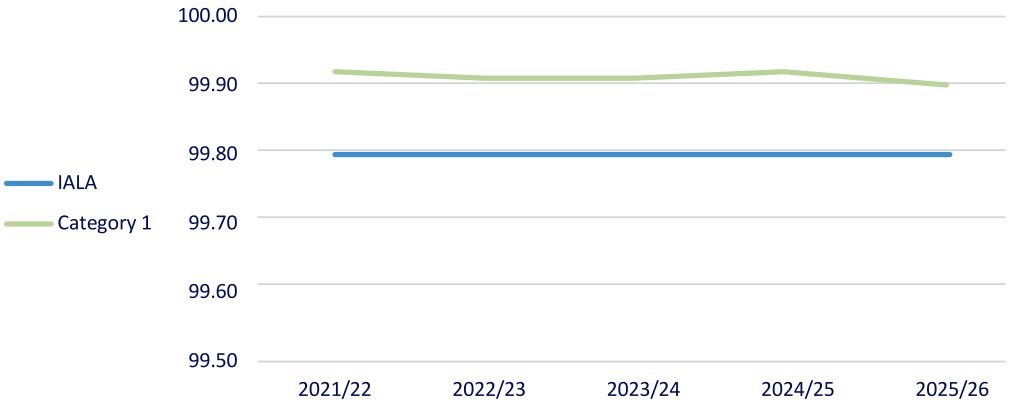
Irish Lights core activity is fulfilling the statutory responsibility to provide safe passage for the mariner. AtoN availability statistics are a measure of Irish Lights performance in maintaining AtoN and associated equipment. The GLAs report their availability statistics based on three year rolling averages and compare these figures with standards issued by IALA.

The AtoN reliability statistics for Irish Lights are presented in the following tables and graphs under the agreed three categories. Irish Lights has exceeded the recommended IALA minimum levels of availability for all categories of AtoN.

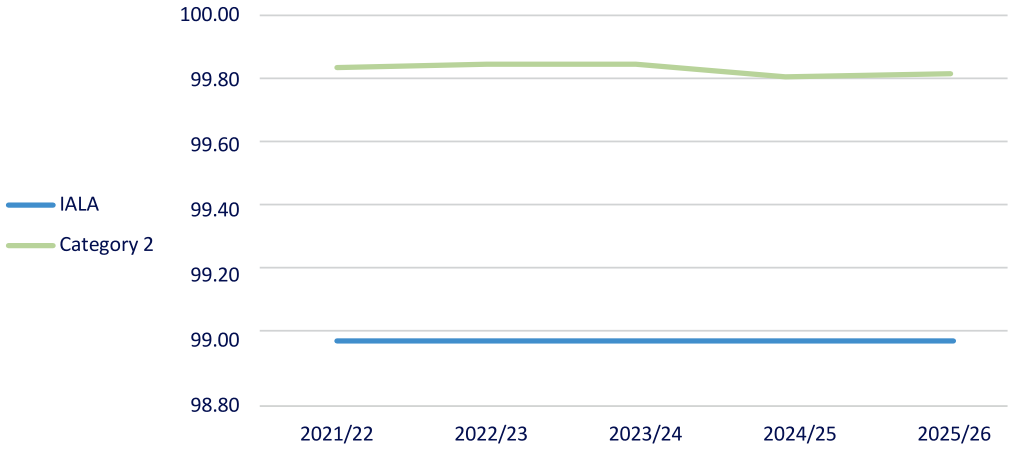
AtoN Availability Compared To IALA Minimum - 3 Year Rolling Averages

Category	IALA	2021/22		2022/23		2023/24		2024/25		2025/26	
	Minimum	Actual	Diff	Actual	Diff	Actual	Diff	Actual	Diff	Actual	Diff
1	99.8%	99.92	0.12	99.91	0.11	99.91	0.11	99.92	0.12	99.90	0.10
2	99.0%	99.84	0.84	99.85	0.85	99.85	0.85	99.81	0.81	99.82	0.82
3	97.0%	99.88	2.88	99.63	2.63	99.54	2.54	99.59	2.59	99.49	2.48

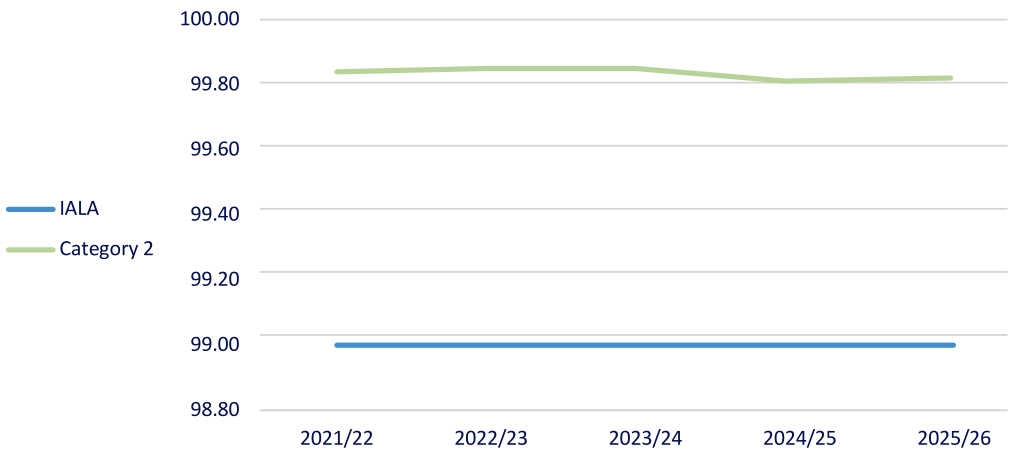
Category 1



Category 2



Category 3



Appendix B – Statutory Background and Charitable Status

Statutory Background

Irish Lights is the General Lighthouse Authority for the island of Ireland and its adjacent seas and islands. Irish Lights, together with the Northern Lighthouse Board (Scotland & Isle of Man) and Trinity House (England & Wales) operates an integrated AtoN service throughout the coastal waters of Ireland and the United Kingdom. AtoN are provided to recognised standards set by the International Association of Marine Aids to Navigation and Lighthouse Authorities.

Irish Lights was established in that name by the Dublin Port Act 1867 but derives its origin and constitution from an Act of the Irish Parliament of 1786 for developing the Port of Dublin. Irish Lights has vested in it under Section 634 of the Merchant Shipping Act 1894 the responsibility for superintendence and management of all lighthouses and other AtoN in respect of Ireland and the adjacent seas and islands. The Merchant Shipping Act 1995 Section 195 (1) empowers the Commissioners of Irish Lights with the same function for Northern Ireland and adjacent seas and islands.
Irish Lights also has authority for the marking and removal of wrecks for Ireland under the Merchant Shipping (Salvage and Wreck) Act 1993 Part IV. For Northern Ireland this authority is vested under the Merchant Shipping Act 1995 Section 253 (1).

The Revenue Commissioners, Customs and Excise Division are authorised by Irish Lights under Section 648 of the Merchant Shipping Act 1894 to collect light dues in Ireland. Continuous monitoring of vessel arrivals is undertaken to ensure compliance with light dues collection rules and payments. The Institute of Chartered Shipbrokers have this responsibility for Northern Ireland under Section 205 of the Merchant Shipping Act 1995.

The Merchant Shipping and Maritime Security Act 1997 gives the Commissioners of Irish Lights the powers to enter into contracts to exploit spare capacity within the UK and under the Merchant Shipping (CIL) Act 1997 which gives similar powers in respect of Ireland.

Charitable Status

Irish Lights has a charitable exemption from the Revenue Commissioners (CHY No. 1979) and is registered with the Charities Regulatory Authority (Registered Charity No. 20002794).



Appendix C – List of Acronyms and Abbreviations

AIS	Automatic Identification System
AtoN	Aid to Navigation
BIM	Bord Iascaigh Mhara
CER	Critical Entities Resilience
CETV	Cash Equivalent Transfer Values
DfT	Department for Transport (UK)
DOC	Document of Compliance
DoT	Department of Transport (Ireland)
DRC	Depreciated Replacement Cost
EU	European Union
FReM	Government Financial Reporting Manual (UK)
GDPR	General Data Protection Regulation
GIAA	Government Internal Audit Agency (UK)
GLA	General Lighthouse Authority
GLF	General Lighthouse Fund
GLI	Great Lighthouses of Ireland
GNSS	Global Navigation Satellite System
GRAD	GLA Research and Development
IALA	International Association of Marine Aids to Navigation & Lighthouse Authorities
IAS	International Accounting Standards
IGO	Intergovernmental Organisation
IFRS	International Financial Reporting Standards
IHO	International Hydrographic Organisation
IMO	International Maritime Organisation
ITU	International Telecommunications Union
JSB	Joint Strategic Board
LLA	Local Light Authority (Normally the County Council where the AtoN is located)
MAP	Maritime Area Planning
MEA	Modern Equivalent Asset
MNOPF	Merchant Navy Officers Pension Fund
MSO	Marine Survey Office
NAO	National Audit Office (UK)
NDPB	Non Departmental Public Body (UK)
NLB	Northern Lighthouse Board
OREDP II	Offshore Renewable energy Development Plan II
ORE	Offshore Renewable Energy
PCSPS	Principal Civil Service Pension Scheme (UK)
PPA	Partnership Pension Account
PPE	Property, Plant & Equipment
PRSA	Personal Retirement Savings Account
RICS	Royal Institute of Chartered Surveyors
RoI	Republic of Ireland
RoU	Right of Use
SEAI	Sustainable Energy Authority of Ireland
SMC	Safety Management Certificate
SOLAS	International Convention for Safety of Life at Sea
SoCNI	Statement of Comprehensive Net Income
SoFP	Statement of Financial position
TH	Trinity House
UK	United Kingdom



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