

HEA

An tÚdarás um Ard-Oideachas
The Higher Education Authority

HEA Annual Report 2024

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1. Introduction from Dr Alan Wall, CEO

I am pleased to present the HEA's Annual Report for 2024. I hope you will find this document to be a useful insight into the HEA's key activities and achievements in 2024.

The HEA continued to adapt to the new obligations and functions conferred by the Higher Education Authority Act 2022 and continued to enhance its capacity in key sections of the organisation. In 2024, a total of €1.78bn was allocated and paid to higher education institutions and other funded bodies by the HEA, and circa €193m in capital funding was disbursed across the higher education sector.

Following the 2023 publication by the HEA of the Governance Oversight Framework, in 2024 the HEA continued to exercise oversight and seek assurances of compliance from the respective HEI Governing Bodies through the mechanisms set out in the Framework. Three reviews under S64 of the HEA Act were conducted at the CEO's request by the Governing Bodies of three designated institutions of higher education. A Protocol Underpinning the Exercise of Legislative Provisions (the "Protocol") was finalised and published by the HEA in 2024. A review of the HEA Act 2022 was also commenced by DFHERIS in late 2024 in consultation with the HEA.

The HEA reviewed the Graduate Outcomes Survey in 2024 and launched a review of the Student Record System. The HEA distributed €90.7m in allocation for apprenticeship provision this year.

Following on from a HEA national conference on Student Progression, a national Policy Forum on student progression in higher education was established. Subsequent to proprietary and evaluation work conducted by the HEA, the Government announced plans to deliver two new veterinary schools based in Atlantic Technological University (ATU) and South East Technological University (SETU). Funding from the Department of Further and Higher Education, Research, Innovation and Science will be allocated to support the development of state-of-the-art facilities, faculty recruitment, and innovative educational programmes tailored to the unique needs of Ireland's veterinary landscape. Additionally, the HEA played a leading role in the establishment of new programmes in Medicine, Pharmacy and Dentistry at selected higher education institutions across the country.

Performance Agreements were signed between the HEA and designated higher education institutions, in which they set out their contribution to the achievement of institutional and national strategy. The publication of these performance agreements is intended to promote the transparency of the System Performance Framework process and ensure accountability across the system.

The HEA and DFHERIS hosted the seventh National Access Forum, and the Centre of Excellence for Equality, Diversity and Inclusion hosted the first HEA National Equality, Diversity and Inclusion conference, both in April 2024.

The HEA played a key role in the transfer of functions from the Irish Research Council (IRC) to the newly established research agency Taighde Éireann – Research Ireland, and the HEA continued to play a central role in the implementation of research policy across the HE sector in 2024.

The HEA continued to value and build on its strong relationships with its stakeholders in 2024. This positive engagement is integral to the workings of the HEA. My thanks to all involved.

Finally, I would like to extend sincere thanks to the Board and staff of the HEA for their contributions during 2024.

Yours sincerely,

Alan Wall
CEO



2. Letter from Mr Niall Connors, Interim Chairperson

To Mr. James Lawless, TD, Minister for Further and Higher Education, Research, Innovation and Science

Dear Minister,

On behalf of the Board and Executive, it is my privilege to submit a copy of the HEA's Annual Report and Financial Statements for 2024 to you, for your consideration.

The HEA completed a number of key actions in 2024, including:

- The HEA's Corporate Strategic Plan (2023–2026) was approved following extensive consultation with stakeholders and laid before the Houses of the Oireachtas on March 5, 2024.
- Following the adoption of the Corporate Strategic Plan (2023–2026), the HEA developed the Annual Plan for 2024. It was approved by the Board and submitted to the Minister.
- The HEA's National Forum welcomed four new Policy Advisors to drive key initiatives in Higher Education.

The former Chairperson, Michael Horgan, completed his term in July 2024, and the process for the appointment of a permanent Chairperson is ongoing.

In accordance with the 2016 Code of Practice for the Governance of State Bodies, I wish to report to you on the Authority's compliance with the code, and specifically on the following matters:

- There were no events of commercial significance during the reporting period.
- There were no off-balance sheet financial transactions.
- I affirm that all appropriate procedures for financial reporting, internal audit, travel, procurement, and asset disposals have been carried out.
- On behalf of the Authority, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated. A statement on the system of Internal Controls is included with our audited financial accounts for 2023 together with the Comptroller and Auditor General's certificate are attached.
- The HEA has a code of business conduct in place for Members of the Authority and for its employees.
- The Board undertook a Board self-evaluation exercise in 2024.
- The HEA complies with government remuneration guidelines in respect of the CEO and its employees.
- Members' fees are in accordance with rates sanctioned by the Department, as are salaries and allowances paid to staff. The HEA applies the One Person, One Salary circular issued by the Department of Public Expenditure and Reform.

- The HEA has no post balance sheet events to report.
- The HEA complies with the requirements of the Department of Public Expenditure and Reform Spending Code.
- The HEA has put in place procedures for the making of protected disclosures in accordance with S. 21 (1) of the Protected Disclosures (Amendment) Act 2022. An annual report as provided for under S. 22 (1) of the Act has been published.
- The HEA is compliant with Government travel policy in all respects.
- The HEA has complied with its obligations under tax law.
- The HEA is not currently in dispute with other state bodies.
- The HEA has taken all necessary steps to ensure compliance with the 2016 Code of Practice.
- The HEA has no subsidiary operating under its remit.
- At 31 December 2024, the Board had six (45%) female and five (55%) male members. This composition of membership meets the Government target of a minimum of 40% representation of each gender. Members are appointed by the Minister of Further and Higher Education, Research, Innovation and Science. The Board of the HEA is committed to the promotion of diversity and inclusion and receive regular updates from the HEA's Centre of Excellence for Equality, Diversity and Inclusion.

The Board approved the Governance Statement and Board Members' Report.

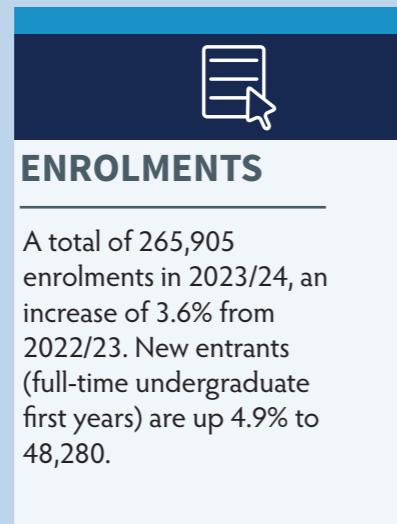
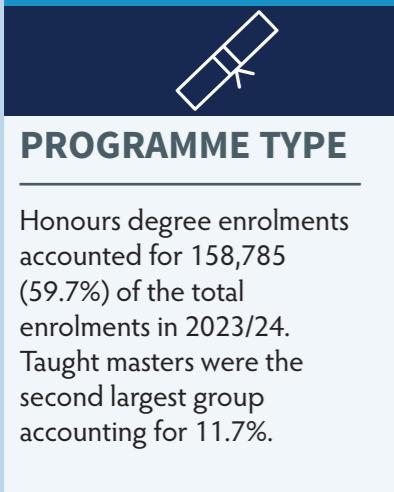
We are most grateful to the higher education institutions, and the staff of the HEA and your own Department, for their contributions and dedication to the delivery of national higher education strategy.

The HEA would be happy to provide any further clarification you require in relation to any of the above. On behalf of the HEA, I look forward to continuing to work together with your Department to implement the statutory functions of the HEA and delivery of the HEA and the Department's strategic priorities.

Yours sincerely,

Niall Connors
Interim Chairperson

Key Higher Education Data 2023/2024



4. HEA Highlights 2024

4(a) Institutional Governance, Leadership and Operational Excellence

HEA Governance Oversight Framework

The Higher Education Authority Act (the "HEAA22") commenced in November 2022. Under the Act, one of the statutory functions of the HEA is to support the effective governance of designated institutions of higher education by overseeing appropriate governance oversight frameworks. In exercising this function, the HEA acknowledges the autonomy and responsibility of institutions for their own governance while requiring that this should proceed within a transparent governance and accountability framework.

Following the 2023 publication by the HEA of the Governance Oversight Framework, in 2024 the HEA continued to exercise oversight and seek assurances of compliance from the respective HEI Governing Bodies through the mechanisms set out in the Framework. These include the Annual Oversight Agreements between the HEA and each HEI; Annual Governance Statements; Annual Budget and Accountability meetings; Annual Financial Statements and Regular Institutional Reports. The Framework is grounded by the legislation governing higher education and by the Code of Governance for State Bodies 2016.

Protocol on Exercise of Legislative Provisions

A Protocol Underpinning the Exercise of Legislative Provisions (the "Protocol") was finalised and published by the HEA in 2024. Based on the experience of applying the legislation, the Protocol is the subject of continuous review and has advised the development of a suite of Standard Operating Procedures ("SOPs") to advise ongoing implementation. A review of the HEAA22 by DFHERIS commenced in late 2024, the HEA will be contributing to this review and arising from this review, the Protocol and SOPs will be updated as required.

Reviews under Section 64 of the HEAA 2022

During 2024, the HEA CEO availed of S64 of the HEAA22 to request the conduct of a review by the Governing Authority or Governing Body of three designated institutions of higher education. These requests were founded on significant concerns which the HEA CEO had formed in respect of the governance of the institutions.

In all three cases, reviews were conducted by or on behalf of the Governing Authority or Governing Body as appropriate and reports were submitted within the statutory deadlines.

Following consideration of each of these reviews, in all three cases the HEA CEO made a determination under S65(3) of the HEAA22 to impose a remedial measure under the terms of S66(3) being the requirement for a plan to be put in place by as required by S66(3)(c). The HEA remains actively engaged in these processes. System Governance provided support and advice to the HEA CEO, SMT and Board at all stages.

The HEA also appeared before the Public Accounts Committee on 9 May and 3 October 2024, to advise the Committee in their examination of the financial statements and matters arising for one of the institutions that was also the subject of a S64 review.

Annual Governance Statements (AGS) 2024

As part of the HEA's continuous improvement approach, the AGS process is reviewed on an annual basis and improvements implemented as appropriate. For the 2023-24 cycle, work was undertaken by the Executive to automate the AGS process in respect of upload and review using MS Forms. Institutional and sectoral dashboards were developed. Work also progressed in respect of producing data over time in respect of certain indicators.

Protected Disclosures Procedures

During 2024, the System Governance Unit continued to manage the process in relation to protected disclosures and allegations to the HEA in respect of governance matters in HEIs. This work was underpinned by the HEA Procedures for Making a Protected Disclosure to the CEO as a Prescribed Person which were updated in accordance with the requirements of the Protected Disclosures (Amendment) Act 2022, and associated Department of Public Expenditure and Reform (DPER) guidance.

4(b) System Funding and Capital Funding

System Funding oversee the recurrent funding allocation to institutions for core activities and this continues to be fundamental to the work of the HEA throughout the year. In 2024, a total of €1.78bn was allocated and paid to higher education institutions and other funded bodies by System Funding. In addition, €111m pension funding was allocated towards pension costs arising in the universities/specialist colleges.

Of note in 2024, and included in the €1.78bn, the System Funding section allocated and disbursed:

- €96.5m towards Public Sector Pay Agreements which was received by way of Supplementary grant and paid out to institutions in November 2024. This funding included provision for current pay agreements 2024–2026 and a previous pay agreement shortfall in the period 2022–2023.
- The once off grant of €1,000 towards the student contribution paid by each Free Fees eligible student in academic year 2023/24 as a cost-of-living measure. Additional funding of €144m was allocated to the sector in November 2024 based on estimated student numbers. Any adjustments to the HEIs will be made in 2025.
- Funding for Additional Student places provided in 2021/22 and 2022/23 academic years.
- Funding for the Student Assistance Fund and the Fund for Students with Disabilities.
- €10.2m in respect of the formerly directly funded institutions under the B9 subhead.
- Funding for the continuation of the Higher Education Temporary Tuition Fee Support Scheme for Displaced Persons (Ukraine).

In May 2022, the Department of Further and Higher Education, Research, Innovation and Science published its Funding the Future policy on the future of third level education in Ireland. This policy confirmed the Government's intention to increase the funding given to third level institutions, identifying a €307m funding shortfall. A total of €105.2m additional funding was provided under the Funding the Future heading over the years 2023 (€40m) and 2024 (€65.2m).

The annual budget and accountability meetings remain an important engagement between the HEA and the higher education institutions and were completed during March and April 2024.

These meetings are part of the HEA's Governance Framework and a key contributor to the HEA's monitoring and oversight of these institutions. In addition to discussing the HEIs annual budgets, these meetings provide an opportunity for HEIs to discuss individual and sectoral issues, risks and opportunities with the HEA. The outcomes of these meetings help to inform the HEA Estimates process for the B4 / Recurrent Grant and assist the HEA in submitting accurate, relevant and informed estimates for the following year.

The Department informed the HEA that the 2024 ceiling for Universities, IoTs, TUs and other Colleges under the Employment Control Framework (ECF) was 23,049 posts. System Funding allocated the individual ECF ceilings to the HEIs in 2024.

Capital Programmes Unit

Higher Education Capital Investment Programme

In 2024, the Capital Programmes Unit (CPU) disbursed circa. €193m in capital funding to a diverse range of projects across the higher education sector such a new build, refurbishments, site acquisitions and decarbonisation projects all of which are funded under the CPU's various programmes and initiatives. The CPU continues to develop a Centre of Excellence to support the delivery of large capital projects in the higher education sector. A number of HEA funding projects reached substantial completion in 2024 including the Polaris Building at Dublin City University (DCU).



Higher Education Public Private Partnership Programme

The **Higher Education PPP Programme** will deliver 11 new higher education buildings in total and will facilitate some 8,000 additional student enrolments. The first bundle consists of six projects, being delivered under Project Ireland 2040, located in the TU Dublin Tallaght and Blanchardstown campuses; Munster Technological University Kerry and Cork campuses; Institute of Art, Design and Technology, Dún Laoghaire; and in the Technological University of the Shannon campus in Athlone. Construction progressed on all six Bundle 1 projects during 2024.

The second bundle consists of five projects, being delivered under Project Ireland 2040, located in the South-East Technological University Waterford and Carlow campuses; The Atlantic Technological University Donegal and Galway campuses; and in the Technological University of the Shannon campus in Limerick. The second bundle was in the dialogue stage during 2024.

Energy Efficiency Decarbonisation Pathfinder Programme

The CPU continued to implement the two-stage application process for the Energy Efficiency and Decarbonisation Pathfinder Programme (EEDPP) in 2024. The aim of the programme is to consolidate learnings relating to energy efficiency and decarbonisation, and assist key stakeholders to continue to build knowledge, scale, test pathways and work toward achieving the ambitious decarbonisation targets. Thirteen projects were granted approval to proceed to the next stage of the process, development of a Stage 2a design in late 2023. Throughout 2024, HEIs continued to develop their Stage 2a designs and following an evaluation process, approval in principle was granted to eight projects in December 2024.

Technological Sector Strategic Projects Fund

The CPU continued to implement the application process for the Technological Sector Strategic Projects Fund (TSSPF) in 2024. This fund is aimed at supporting additional capacity and delivering core infrastructure improvements in the Technological sector. The CPU developed and delivered a series of workshops to support HEIs in developing high-quality PBCs throughout 2024.

Student Accommodation

The CPU progressed key projects under the Student Accommodation Programme in 2024. In 2024 a body of work to identify suitable proposals for student accommodation projects in the Technological sector commenced and the initial phase of the programme involved the assessment of proposals from the sector.

The second year of a data gathering project/study relating to student accommodation commenced with the objective of analysing supply and demand of accommodation at a regional and national level. A Student Accommodation Survey was also issued to students as part of this project, with 14,230 responses collected.

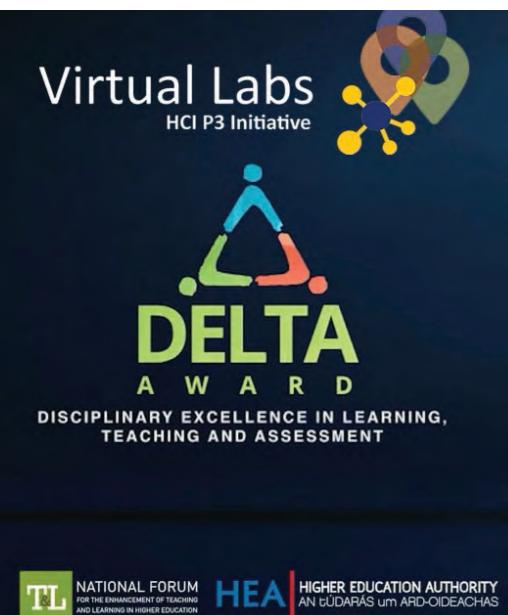
A 'Standardised Design' project commenced in September 2024 for Purpose Built Student Accommodation (PBSA). To inform this project, extensive stakeholder consultation was undertaken throughout 2024 with HEIs, industry, students and parents.



In Focus

Delta Awards

Virtual Labs Project Receives Prestigious DELTA Award for Excellence in Teaching and Learning Enhancement



The Virtual Labs project, a collaborative initiative among five higher education institutions (MU, DkIT, DCU, TUS and UCC) was honoured with the Disciplinary Excellence in Learning, Teaching and Assessment (DELTA) Award. This national award recognises their significant contributions to bio/chemical sciences education, which aims to enhance blended teaching and learning experiences and is funded through the HCI Pillar 3 programme.

Initiated in 2020, Virtual Labs has focused on creating a lab-based curriculum that integrates transversal skills and is informed by feedback from a broad spectrum of stakeholders, including students, staff, and robust partnerships with international edtech firms and regional enterprises from critical sectors, including Pharma/Biopharma, Semiconductor, and Food & Drink. Their work is designed to meet the demands of modern students embarking on a future career in STEM and enhancing engagement across various educational levels including NFQ level 7, 8, and level 9 programmes.

Higher Education Teams from Across Ireland Honoured at DELTA Awards Prizegiving

The HEA hosted the Disciplinary Excellence in Learning, Teaching and Assessment (DELTA) Awards, the annual event organised by its National Forum for the Enhancement of Teaching and Learning in Higher Education. Held at The Metropole Hotel in Cork, this ceremony celebrated outstanding achievements in teaching, learning, and assessment by teams from higher education institutions across Ireland.

In total, four teams were honoured at the event, including the Virtual Labs Project alongside the following 2023 awardees:

- Munster Technological University's Sport & Leisure Team was introduced by Professor Maggie Cusack, President, with team lead Thomas Broderick, Lecturer, Department of Sport, Leisure and Childhood Studies.
- Dr Tom O'Toole, head (dean) of the School of Business, introduced South East Technological University's School of Business, with team lead Professor Denis Harrington, Head of Graduate Business.
- Mary Immaculate College's Physical Education Teacher Education Team was introduced by Dr Katherine Whitehurst, Director of Teaching and Learning at the LEAD Centre, with team lead Dr Michelle Dillon, Lecturer, Faculty of Education.

The DELTA Awards form an integral part of the overall enhancement approach of the HEA, recognising the discipline as a key unit of change in achieving meaningful impact. This prestigious national award is granted to discipline groups demonstrating a record of excellence in teaching and learning enhancement and committing to an ongoing, clearly articulated, shared process of continued enhancement. This latest cohort brings to a total of 32 discipline groups that have received the award since 2018.

General Nursing Team at Dundalk Institute of Technology Honoured with DELTA Award



General Nursing Team, Dundalk Institute of Technology, led by Ann Everitt-Reynolds.

In October 2024, the General Nursing Team at Dundalk Institute of Technology (DkIT) became the latest recipient of the prestigious Disciplinary Excellence in Learning, Teaching and Assessment (DELTA) Award. The award honours discipline groups demonstrating sustained excellence in teaching and learning enhancement across higher education institutions in Ireland. The General Nursing Team is a disciplinary group within the Department of Nursing, Midwifery and Early Years, led by general nurse lecturer Ann Everitt-Reynolds. The team brings academic staff, professional staff, clinical partners, and students committed to enhancing learning, teaching, and assessment processes. They provide education to undergraduate and postgraduate nurses, both full-time and part-time, aligned with the standards and requirements of the Nursing and Midwifery Board of Ireland.

4(c) Policy and Strategic Planning, Teaching and Learning, Systems Development and Performance Management and Student Wellbeing

The HEA's Corporate Strategic Plan 2023–2026, led by the Policy and Strategic Planning section, was finalised following extensive consultation with stakeholders, including higher education institutions, and the Department of Further and Higher Education, Research, Innovation and Science. The Plan was approved by the Board on 6 November 2023. As per Section 20 of the Higher Education Authority Act (2022) the Plan was presented to the Minister of Further and Higher Education, Research, Innovation and Science for approval in December 2023, and subsequently laid before the Houses of the Oireachtas on 5 March 2024. Following this stage, the CSP was published bilingually on the HEA website. The implementation of the CSP is evidenced through Annual Plans.

Annual Plan: 2024 and 2025

Following the adoption of the Corporate Strategic Plan (2023-2026), the HEA developed the Annual Plan for 2024, as per Section 21 of the Higher Education Authority Act (2022). Utilising Corporate Strategic Plan strategic themes (Develop, Fund, Advise and Regulate & Oversight) and HEA as an organisation, the Annual Plan presented key objectives and associated performance targets/deliverables for 2024. The Annual Plan was approved by the HEA Board in March 2024 and submitted to the Minister for consideration, as required by the Act.

Quarterly reports were prepared by Policy and Strategic Planning in collaboration with Senior Management and their respective teams for consideration and approval by the Board. The quarterly reporting process enabled the Board to monitor the implementation of key objectives and deliverables and establish progress in the achievement of key objectives.

In reviewing the effectiveness of the Annual Plan, Policy and Strategic Planning prepared a report on the 2024 Annual Plan for consideration by the Board in 2025. This report presented the achievement of key objectives over the course of the year and presented the findings of surveys conducted with the Board and with the Executive on the effectiveness of the quarterly reporting process, and the identification of opportunities and challenges for the HEA in the implementation of the Annual Plan. The Executive reported that deliverables remained valid over the year and had accommodated emerging developments and priorities, with deliverables recalibrated when required. This was sent to the Minister with the 2025 Annual Plan.

Policy and Strategic Planning commenced the development of the 2025 Annual Plan in November 2024. It engaged and consulted with the Executive in developing key objectives for 2025 informed by Corporate Strategic Plan strategic priorities. Feedback was also sought on the quarterly reporting template to make it more accessible and to streamline the reporting process. The development of the Annual Plan 2025 will continue into quarter 1, 2025.

A Whole of Institution Approach to Health and Wellbeing

The HEA hosted the 2nd National Health and Wellbeing Conference, 'A Whole of Institution Approach to Health and Wellbeing'. The conference brought together leadership and staff across the higher education sector to work on implementing the HEA Healthy Campus Charter and Framework and the National Student Mental Health and Suicide Prevention Framework. Experts in campus health & wellbeing, mental health, health promotion and suicide prevention shared insights and guided effective implementation of these frameworks. Over 25 Healthy Campus Case Studies were showcased as part of the conference. These case studies, submitted by institutions, covered topics including mental health awareness campaigns, health and wellbeing in the curriculum, research into the health behaviours of students and staff, a food pantry, and more. The key part of this event was highlighting the importance of a whole of institutions' approach to health and wellbeing, where health and wellbeing is not seen as the role of a few staff or services but of everyone's role.

HEA National Forum Welcomes Four New Policy Advisors to Drive Key Initiatives in Higher Education

The National Forum for the Enhancement of Teaching and Learning in Higher Education has announced the appointment of four new Teaching and Learning Policy Advisors. Employed on a secondment basis, lasting 18 months, advisors will focus on advancing key policy development areas central to enhancing teaching and learning practices across higher education institutions.

The four new appointees are:

- Dr Mark Kelly, seconded from Atlantic Technological University, will serve as Policy Advisor for Education for Sustainable Development.
- Dr Sharon McGreevy, seconded from Dún Laoghaire Institute of Art, Design and Technology (IADT), will focus on Professional Development, Recognition, and the Impact of Teaching and Learning in Higher Education.
- Dr James O'Sullivan, seconded from UCC, will lead efforts around Artificial Intelligence in education.
- Rebecca Roper, also seconded from IADT, will focus on Student Success.

These new policy advisors are envisaged to engage closely with higher education institutions and national bodies over the next 18 months, consulting key stakeholders across the sector and supporting alignment with institutional and national objectives.

Sectoral Review of Consultation and Reporting Arrangements: student services expenditure and student levy

Following a request from students' union presidents and USI, a proposal to conduct a sectoral review was considered and approved by the Board in March 2024 to establish a working group, under the auspices of the Student Engagement & Teaching and Learning standing committee. The aim of the working group, chaired by Anne Scott, Professor Emerita, was to inform a review of consultation and reporting arrangements of HEIs in relation to student services expenditure and the student levy. The working group met on three occasions during 2024 to inform the development of a reporting template to be issued to 17 HEIs. In November 2024 the reporting template was circulated to HEIs with the request to submit the required information by 17 January 2025. Following an analysis of responses from HEIs, Policy and Strategic Planning will prepare a report on the findings for consideration by the working group.

€5m Funding Announced for Strategic Alignment of Teaching and Learning Enhancement (SATLE) in Higher Education

Minister Patrick O'Donovan TD announced a €5m funding allocation as part of the Strategic Alignment of Teaching and Learning Enhancement (SATLE) initiative, administered by the National Forum for the Enhancement of Teaching and Learning in Higher Education. The €5m fund will build on existing SATLE priorities, providing higher education institutions with the resources to support a long-term strategic approach, focusing on the key priority areas of Education for Sustainable Development (ESD), digital transformation, and promoting academic integrity. The SATLE funding forms part of HEA's broader strategy and commitment to excellence in teaching and learning, as well as student engagement, preparing institutions to continue to meet the needs of a dynamic and changing higher education landscape.



At the SATLE funding announcement at Mary Immaculate College in Limerick (l-r): Dr Ross Woods, Senior Manager, Teaching and Learning, Student Success, Health and Wellbeing, HEA, Prof. Marie Clarke, Chairperson of the HEA Student Engagement, Teaching and Learning Committee, Minister for Further and Higher Education, Research, Innovation and Science, Patrick O'Donovan TD, Prof. Niamh Hourigan, Acting President of MIC, Dr Katherine Whitehurst, Director of Teaching and Learning, MIC.

N-TUTORR

The National Technological University Transformation for Recovery and Resilience (N-TUTORR) project (€40M), which is funded by the EU National Recovery and Resilience Fund, continued to make progress throughout the year. The HEA engaged with the Project Management Office throughout the year concerning reviewing the funded initiatives and administration. Quarterly meetings of the N-TUTORR Presidents group took place throughout the year. An additional €2.38m was made available on securing progress and impact of the project, providing opportunities to extend student empowerment through fellowships and champion programmes, and further developing digital leadership capacity across project partners.

During 2024, N-TUTORR week ran from 26 February until 1 March with events taking place across campuses of all seven partner institutions. This interlinked series of events aimed to foster engagement with the N-TUTORR programme and collaboration around the six N-TUTORR core themes: Education for Sustainable Development (ESD), Equality Diversity and Inclusion (EDI), Universal Design for Learning (UDL), Academic Integrity, Digital Transformation, and Employability. In November 2024, the final N-TUTORR showcase took place in the Dublin Convention Centre. This celebrated a range of transformative work undertaken across the technological higher education sector, showcasing project innovation and collaboration.

Technological Sector Advancement Fund (TSAF)

Launched in 2023, the operation of the Technological Sector Advancement Fund (TSAF) which is worth €50m took place throughout 2024. Projects funded under TSAF commenced in January 2024 and various engagements between the HEA and HEIs in receipt of funding took place across the year as part of the project approval and monitoring and reporting process.

HEA Launches Teaching and Learning Impact Awards

In October 2024, the HEA announced a new national award programme open to recipients of SATLE (Strategic Alignment of Teaching and Learning Enhancement Funding in Higher Education) funding. The SATLE Impact Awards intends to recognise impact and excellence in digital transformation, academic integrity, and education for sustainable development. The award aims to highlight institutional and sectoral efforts to promote, learn from, and extend the reach of excellent practices in teaching and learning across Irish higher education. Each awardee will receive a €25,000 prize to support a project to further develop their work or to focus on a new avenue of research. A maximum of four awards totalling €100,000 will be supported as part of this call.

System Performance Framework

Throughout 2024, the HEA engaged with the designated higher education institutions on developing Performance Agreements under the System Performance Framework 2023-2028. Under the framework, HEI Performance Agreements set out objectives and targets aligned with the framework's four pillars: Teaching and Learning, Research and Innovation, Access and Participation, and Engagement. The development of Performance Agreements was an iterative process across 2024, involving bilateral meetings with HEIs. HEI Performance Agreements were published on the HEA website to coincide with the 2024 round of Strategy and Performance Dialogue which focused on the implementation of performance agreements. Reporting under the Framework will occur annually and commence in 2025 on academic year 2024-2025. This will take the form of self-evaluation reports, and these will be reviewed and discussed in a process of strategy and performance dialogue between the HEA and the institutions. Performance agreements span four years, from September 2024 to August 2028.

Impact Assessment Case Study Process Performance Funding

HEIs' annual reporting requirements under the System Performance Framework 2023–2028 includes the submission of an Impact Assessment Case Study (IACS). Impact Assessment Case Studies (IACS) are linked to a positive funding mechanism that supports and recognises excellent performance within the higher education and research system. The purpose of IACS is to:

- Demonstrate the impact of the higher education and research system on society, the environment, and the economy at local, national, and international levels.
- Showcase exemplary HEI initiatives that have contributed to the achievement of national strategy.
- Enhance dissemination of good practice and learning across the system.
- Gather evidence to inform public policymaking and to identify areas for potential further development and investment in the system.
- Inform the allocation of annual performance funding.

In 2024, a revised Impact Assessment Case Study process was piloted and performance funding awards totalling €5m were granted to the following five HEIs:

- DCU – Anti-Bullying Centre.
- ATU – Addressing Biopharmaceutical Industry needs through focused collaborative Life Sciences education.
- DCU – Inclusive computing: national outreach for teacher training and student empowerment.
- DkIT – Transformative community education: pathways supporting disadvantaged communities to access higher education.
- SETU – Defence Forces: educational pathways for enlisted personnel.

Launch of the HEA Healthy Campus Self-Evaluation Tool

In November 2024, the HEA launched its Healthy Campus Self-Evaluation Tool at Trinity College Dublin. Developed for the HEA by a collaborative project team led by Trinity College Dublin and colleagues from Munster Technological University, University College Cork, and the University of Limerick, the Tool will enable institutions to comprehensively self-assess their work concerning student and staff health and wellbeing, including implementing the HEA Healthy Campus Charter and Framework and the National Student Mental Health and Suicide Prevention Framework. The Tool supports the implementation of the Healthy Campus Process by facilitating a campus-wide needs assessment to identify the health needs of students and staff.

Gníomháí Gaeilge

Students in higher education were recognised in their efforts in promoting the Irish language at the Gníomháí Gaeilge Awards in March 2024, in the Mansion House, Dublin. This marked the second year of a three-year sponsorship by the HEA to promote Irish language usage in Higher Education Institutions through training, personal development, and mentoring. Through the sponsorship, Conradh na Gaeilge has focused on building the development of and increasing the number of Irish language societies and Irish Language Officers in Higher Education. The final year of the initiative commenced in 2024/25, and Conradh na Gaeilge will complete a report on the implementation of the initiative in 2025.

TU RISE

The end of 2024 marked the first year of the operation of Technological University Research and Innovation Supporting Enterprise (TU RISE). TU RISE is co-funded by the Government of Ireland and the European Union through the European Regional Development Fund (ERDF) Southern, Eastern & Midland Regional Programme 2021-27, and the Northern & Western Regional Programme 2021-27. For 2024, interim reporting process was completed and the organisation engaged with the higher educational institutions concerning operational matters. During the year the HEA participated in both Regional Assembly Monitoring Committee meetings where other Intermediate Bodies and the European Commission (DG REGIO) were also in attendance.



Bologna Follow-Up Group: Working Group for Learning & Teaching

During 2024, the Working Group for Learning & Teaching (with one of the co-chairs nominated by the HEA) concluded its work by submitting a report of activities over the term of this working group. Through the various peer learning activities that took place throughout Europe, covering a broad range of learning and teaching concepts, the working group submitted their contribution to the European Higher Education Area (EHEA) Ministerial Conference in May 2024. This conference launched the Tirana Communiqué, which reaffirmed commitments made at the previous two conferences (Rome and Paris), with the objective of achieving an innovative, inclusive and interconnected EHEA. Artificial Intelligence was covered in the communiqué whereby the EHEA called for the adaption of existing and the development of new practices and policies at system and institutional level. Other areas the working group explored that featured in the communiqué included student-centred learning, the role of teaching staff in innovative learning, and using hybrid techniques in achieving sustainable development goals.

Digital Transformation

Throughout 2024, the impact of digital transformation can be seen across the operations of higher education and research. Through initiatives funded by the HEA, we have seen digital transformation appear in the following:

- N-TUTORR: digital transformation is one of the six core themes of activity concerning this project. From this, the three work streams involve student empowerment, staff capabilities and digital ecosystems.
- Strategic Alignment of Teaching and Learning Enhancement (SATLE) Impact Award recognises initiatives that have demonstrated significant impact in national priority areas including digital transformation, academic integrity, and education for sustainable development. One of the award recipient's projects is entitled Academic Integrity and Digital Future.
- Skills: through the Human Capital Initiative and Springboard+, a growing number of courses are becoming digitally based, including the development of micro credentials. Microcreds.ie, an initiative organised by the IUA and funded under the Human Capital Initiative has a comprehensive listing of courses available.

Internationally, Artificial Intelligence featured prominently in the work of the European Higher Education Area Working Group for Learning & Teaching. This group conducted research and contributed to the Tirana Communiqué. For the HEA, Dr James O'Sullivan became the Policy Advisor to the National Forum for Teaching and Learning on artificial intelligence. His work will explore how artificial intelligence can be leveraged to innovate and enhance teaching and learning practices. This is a seconded post for an eighteen-month period.



In Focus

Expansion of Veterinary, Medicine, Pharmacy and Healthcare Courses



Pictured at South East Technological University's (SETU) meeting with the Higher Education Authority (HEA) on veterinary medicine and pharmacy were from (L to R): Professor Peter McLoughlin, Head of the School of Science and Computing, Dr Victoria Brownlee, HEA System Development, Tim Conlon, HEA Policy & Planning, Eleanor Kent, Head of the Department of Land Sciences, Dr Alan Wall, HEA CEO, Professor Veronica Campbell, President of SETU, Dr Mary-Kate Burke, Veterinary Medicine Programme Development Lead, Elaine Sheridan, Vice President Governance/University Secretary, Paul Quirke, Capital Projects Manager (Waterford) and Teresa Gallagher, HEA System Development.

Following proprietary and evaluation work conducted by the HEA, Taoiseach Simon Harris TD, Minister Patrick O'Donovan TD, Minister for Agriculture, Food and the Marine Charlie McConalogue TD announced plans to deliver two new veterinary schools. The new schools will be at Atlantic Technological University (ATU) and South East Technological University (SETU). Funding from the Department of Further and Higher Education, Research, Innovation and Science will be allocated to support the development of state-of-the-art facilities, faculty recruitment, and innovative educational programmes tailored to the unique needs of Ireland's veterinary landscape.

Major increase in healthcare places across Ireland

Minister Patrick O'Donovan TD announced a major increase in healthcare places in Ireland by creating six new programmes. €130 million was unlocked from the National Training Fund to support the growth of key healthcare disciplines, address critical workforce shortages, and enhance healthcare education across the country. As part of this initiative, following recommendations from the HEA, several universities will establish new programmes in Medicine, Pharmacy, and Dentistry.

The programmes for advancement and their locations are:

- The Royal College of Surgeons in Ireland (RCSI) will receive support for a new Bachelor of Dental Surgery, which will train students in a community-based model of dental education. This will significantly increase the number of dentistry training places available nationally and expand access to dental services. From 2025 onwards, this programme will provide 20 new dentistry places per annum for Irish/EEA students.
- Atlantic Technological University, South East Technological University, and the University of Galway will each introduce new pharmacy programmes, doubling the number of pharmacy training programmes in Ireland. At full rollout, this will provide more than 150 additional pharmacy graduates per year.
- The University of Galway will also introduce a Rural and Remote Graduate Entry Medicine Stream to address rural Ireland's general practitioners' shortage. At full rollout, this stream will provide 48 additional medicine places per year.
- The University of Limerick will launch a direct-entry medicine programme. Building on its expertise as a provider of Graduate Entry Medicine, UL is set to play a key role in addressing Ireland's need for more medical professionals.

The new programmes are part of a broader government strategy to expand veterinary and healthcare education and ensure a steady pipeline of qualified professionals to meet the needs of Ireland's growing population.

4(d) Research Policy

Doctoral Education

National Framework for Doctoral Education (NFDE)

The NFDE Advisory Forum co-chaired by the HEA continued to meet throughout 2024. As per the revised Terms of Reference agreed by members in December 2023, the membership structure of the Forum was updated in 2024 to increase Higher Education Institution (HEI) representation.

In 2024, Forum membership continued to progress the implementation of recommendations from the 2021 EUA Solutions Report, including finalising the outputs of the Career Tracking and Postgraduate Student Engagement Working Groups in late 2024 and prepared for publication in early 2025.

National Odyssey Programme

During 2024, the HEA launched the pilot phase of the National Odyssey Programme. Six institutions completed the programme during this first phase led by the National Odyssey Programme Coordinator. The programme review survey showed that 99% of participants in the pilot phase believe that the programme would be beneficial for all doctoral students. Following the successful completion of the pilot, phase two of programme implementation will commence in 2025 with a further six HEIs having the opportunity to participate. HEIs that completed the programme in 2024 will work to embed it in their offerings for doctoral students.

Enterprise Ireland has also leveraged the Odyssey Programme to identify participants for its new programme, PhD Start, which offers doctoral graduates the opportunity to complete a two-year work placement with an Irish SME.

Open Research and Research Integrity

National Open Research Forum (NORF)

Throughout 2024 the six projects funded under the 2022 Open Research Fund provided by the HEA continued to progress their work to advance actions set out in the National Open Access Plan for Open Research. Outputs delivered from the projects in 2024 included:

- The launch of the National Open Access Monitor.
- Publication of the National Guidelines on Open Access Publishing in Ireland.
- Publication of two reports from National Data Stewardship, Sonrai, to aid the development and professionalisation of research data stewardship.
- Publication of results from the Shared Data Storage Service Pilot and development of business model to scale up the pilot scheme.
- Establishment of the National Chapter of CoARA which will help align Ireland with international efforts to improve research culture and integrate responsible metrics into research evaluations.
- Publication of draft model legislation in the Copyright and Related Rights Bill 2024.

In October, NORF held a workshop for its funded projects and key stakeholders. The event included the launch of the report on proposals for Ireland's National Persistent Identifier (PID) Strategy and Roadmap, alongside breakout sessions around how to progress actions in the National Action Plan for Open Research.

Irish Research E-Library (IReL)

In 2024 the HEA delivered c. €17m in funding to IReL to support its work in providing access to licensed e-resources across the sector including TU, MTU and THEA members and to progressing the National Open Access Monitor.

IReL celebrated its 20th anniversary at an event held in June 2024 at the Royal Irish Academy. Attendees, including the HEA, discussed the impact of IReL on the Irish research and education landscape and how it can continue to progress in the future.

National Research Integrity Forum (NRIF)

The HEA continues to be an active member of the National Research Integrity Forum (NRIF) and provided funding to the Forum for online research integrity training for Irish researchers through the platform Epigeum, a workshop on the reform of research assessment and a new survey on Research Integrity in Ireland (SRII) which will take place in 2025.

In 2024, The NRIF launched version 2.2 of the Epigeum online research integrity training for the Irish public research sector. Since its launch in 2021, 7,020 researchers have successfully completed the training, with 82% considered to be early-stage researchers and 18% considered to be experienced researchers.

The HEA and the National Research Integrity Forum (NRIF), together with the National Open Research Forum (NORF) and the National Framework for Doctoral Education (NFDE) Advisory Forum, and the CoARA National Chapter held a workshop on research assessment on 5 November in the Royal Irish Academy. The event helped to raise awareness amongst PhD students and supervisors of PhD students of changes happening in the evaluation of research. A report of the event will be circulated in early 2025.

National and European Research Policy

Impact 2030: Ireland's Research and Innovation Strategy

The HEA continued to implement actions related to research culture, the evolution of the Irish higher education landscape, talent and all-island collaboration as part of the Impact 2030 strategy. The HEA Executive sits on the Impact 2030 Implementation Forum and in 2024 has provided updates on the progress of its actions under Impact 2030 and contributed to the formation of the Impact 2030 work programme 2025–2027.

European Research Area (ERA)

Throughout 2024, the HEA has engaged with DFHERIS in the implementation of actions related to the ERA policy agenda 2022–2024 specifically ERA Action 3: Research Assessment Reform and to issues around research security. The HEA also provided DFHERIS with input into the development of the next ERA policy agenda 2025–2027 and contributed to the work of the Horizon Europe High Level Group.

Funding Schemes**HEA COVID-19 Related Costed Extensions**

HEIs submitted updated financial reports on funds allocated under the HEA COVID-19 Related Costed Extensions funding scheme. This scheme was launched in September 2020 to enable researchers and research students to complete research activities that were severely disrupted/delayed by the COVID-19 pandemic. In total, 4,256 costed extensions were provided to researchers and research students to a value of €45,033,406.

The costed extensions extended the original end date of a research grant/award with additional funds provided to meet existing or additional deliverables. The funding was key in protecting Ireland's national research and innovation system throughout the pandemic. It helped to protect Exchequer investments made prior to the pandemic and ensured the continue supply of qualified research talent coming onstream in the post pandemic context.

In Focus**Student Progression In Higher Education**

HEA Student Progression Conference, Croke Park.

On 29 February 2024, the Statistics section launched the latest national progression data for new entrants to higher education at a national conference held in Croke Park on student progression in higher education organised by Policy and Strategic Planning. This conference served as a platform for discussing strategies to bolster student progression, with participation from key national and international stakeholders.

Key Speakers for the event included Nick Hillman of the Higher Education Policy Institute (UK) who spoke to the UK experience of non-progression, and Maya Gustafsson of the OECD, who spoke to non-progression rates across OECD countries.

Breakout policy workshops were held on a number of themes providing opportunities for knowledge sharing and exchange on a range of themes relating to progression, including strategies to support student success; supporting and responding to at risk cohorts; transitions and pathways to higher education; student experience; and teaching, learning and assessment.

Following the event, a HEA report on the conference was published, which presented the key themes arising from the conference and recommendations for the establishment of national Policy Forum on student progression in higher education.

The Policy Forum was established in November 2024, and is chaired by Dr Áine Ní Shé (MTU). It comprises representatives from higher education institutions with responsibility for student progression and aims to develop a national-evidence base informed by policies and practices of HEIs. It is envisaged that the evidence base will inform the development and sharing of good practice, policy development, and next steps. An inaugural meeting has been organised to take place in January 2025.

4(e) Equity Of Access

National Access Forum

On 22 April 2024, the HEA and DFHERIS hosted the seventh National Access Forum at The Alex Hotel in Dublin. The 130 attendees comprised of access practitioners from across the higher education system, representatives from community-based organisations, students from NAP priority groups, government agencies and state bodies, and officials from both DFHERIS and the HEA.

The Forum was focused on the Inclusivity goal in the National Access Plan (2022-2028), which underpins all aspects of the higher education system, embraces diversity in the student population, and aims to provide all students with an accessible, supportive and inclusive higher education experience while creating a sense of belonging for students.

Consistent with the informing principles of the NAP, the student voice was prioritised throughout the Forum.

The Forum featured a 'Mentoring and Role Modelling Lightning Talk' session with a focus on the students' experience of mentoring programmes across the sector and a presentation from the CSO on the Educational Attendance and Attainment of Children in Care (2018 – 2023). This was followed by a panel discussion on the 'Barriers to Participation in Higher Education for Care Experienced Students' featuring students from the DCEDIY Care Experienced Expert Panel. There was also a presentation from the HEA Executive on progress to date in the implementation of the National Access Plan, which provided the basis for discussion and feedback from stakeholders.

The report on the event can be found [here](#).



Participants from the Mentoring and Role Modelling session at the seventh annual National Access Forum 2024.



Participants from the session on Barriers to Participation for Care Experienced Students at the seventh annual National Access Forum 2024.

Access Data Plan

The National Access Plan 2022–2028 includes a commitment to developing an Access Data Plan that considers ways to collect more reliable data on priority group students who continue to be underrepresented in higher education. The first Access Data Plan was published in 2017 and led to the HEA using Deprivation Index Scores to assess the socioeconomic profile of higher education students in Ireland.

The development of a second Access Data Plan is consistent with the NAP's evidence-driven approach and will identify gaps and areas for improvement in data definition, collection and measurement for the priority groups in the NAP. Dr Jonathan Pratschke, Social and Economic Research Consultant, was awarded the contract in November 2024 to develop the second Access Data Plan. The project is expected to be completed in early 2025.

Programme for Access to Higher Education (PATH)

During 2024, the HEA continued its management of the five strands of the PATH programme, a strategic targeted funding scheme supporting the delivery of equity of access objectives in successive National Access Plans.

The second cycle of PATH 1 and PATH 3 was due to conclude in 2024, however, DFHERIS granted approval to extend these funding streams by an additional year pending the finalisation of the PATH Impact Assessment. Current PATH 1 and PATH 3 projects will now conclude in 2025.

PATH Impact Assessment

The PATH Impact Assessment Report was finalised by Crowe Advisory Ireland in 2024, and the Executive is working with DFHERIS on the development of an Implementation Plan to accompany the Report, which is intended to set out the future strategic direction of PATH Strands 1–3.

PATH 2: 1916 Bursary Fund

In 2024/25, 400 PATH 2 Tier 1 bursaries of €5,000 per annum per year of study, and 200 PATH 2 Tier 2 bursaries of €2,000 per annum per year of study were awarded, co-funded by the European Social Fund (ESF+).

In November 2024, DFHERIS provided additional funding in the amount of €1,188,000 to support 792 PATH 2 Tier 3 bursaries. These bursaries in the amount of €1,500 are provided for a single year of study.

PATH 4 Phase 1 Inclusive Environment

The Minister for Further and Higher Education, Research, Innovation and Science announced a second round of funding under PATH 4 Phase 1 in February 2024. Prior to the launch of the PATH 4 Phase 1 Inclusive Environment Fund in December 2024, additional funding was provided to bring the total investment envelope for the Inclusive Environment Fund to €2,845,750. The purpose of this Fund is to support the implementation of inclusion measures aimed at fostering students' sense of belonging within higher education environments, including the roll out of sensory maps of college campuses to support autistic learners, Universal Design, and measures to tackle prejudice and racism. €445,750 of the total envelope for the Fund is ringfenced for anti-racism measures against Traveller and Roma students. Measures supported by the funding will be implemented between 2025 and the end of 2026.

PATH 4 Phase 2

Students with intellectual disabilities are included as a priority group for the first time in the current National Access Plan 2022–2028. The Minister for Further and Higher Education, Research, Innovation and Science announced the pilot roll-out of higher education courses for students with an intellectual disability in February 2024.

Following an expansion of the scheme in July 2024, courses are being delivered in 11 higher education institutions (HEIs) supported by an investment in excess of €11m over three years as part of PATH 4 Phase 2.

Programmes across six of the HEIs commenced in Autumn 2024 with an intake of 91 students. Programmes across the remaining five HEIs are due to commence in Spring 2025. Students are being provided with a range of academic and pastoral supports, in addition to funding to support the day-to-day costs of participation.

Given the importance of capturing and sharing learnings and leveraging expertise across the sector to both enhance the funded programmes and to inform future policy, the HEA will host Community of Practice events twice a year throughout the implementation of the PATH 4 Phase 2 pilot. The HEA hosted the inaugural Community of Practice on 17 October 2024 in Dublin.

PATH 4 Phase 2 was shortlisted for the 9th annual Civil Service Excellence and Innovation Awards under the Citizen Impact and Customer Service category in recognition of the landmark nature of the pilot.



(L-R) Jennie Rothwell and Professor Anne Scott during the Advancing Gender Equality panel discussion.



Dr Katriona O'Sullivan presenting during the Advancing Gender Equality session.



(L-R) Dr Philip Owende and Thomas McCann speaking during the Advancing Race Equality panel.



(L-R) Taking stock session panel Dr Jennie Rothwell, Colette Murphy, Dr Ross Woods, Professor Karen McCloskey, Professor Lorraine Leeson, Professor Fredrik Bondestam.

4(f) Equality, Diversity And Inclusion

Equality, Diversity and Inclusion Enhancement Fund

In 2024, the Centre of Excellence for Equality, Diversity and Inclusion (EDI) awarded funding of €498,542 under the EDI Enhancement Fund to advance equality initiatives in Irish higher education. Seven awards were made across four priority areas: Advancing gender equality in higher education; Ending sexual violence and harassment in higher education; Advancing race equality in higher education; and Advancing awareness and understanding of intersectionality and multi-dimensional approaches to equality, diversity and inclusion.

Equality, Diversity and Inclusion Conference 2024

The HEA Centre of Excellence for Equality, Diversity and Inclusion hosted the first HEA National Equality, Diversity and Inclusion conference on the 9th and 10th of April 2024.

Approximately 150 colleagues involved in equality, diversity and inclusion in the higher education sector nationwide were in attendance to hear from national and international experts across the two days. Sessions were held on advancing gender equality, advancing race equality, ending sexual violence and harassment and intersectional approaches to EDI work.



Minister for Further and Higher Education, Research, Innovation and Science, Simon Harris, HEA and DFHERIS Access Policy team members, and HEI students and staff at the launch event for PATH 4 Phase 2.



Taoiseach Simon Harris; Minister for Further and Higher Education, Research, Innovation and Science, Patrick O'Donovan; Minister of State Hildegarde Naughton; launching the expansion of PATH 4 Phase 2 in July 2024.

Gender Equality

As part of the GENDERACTIONplus project, the HEA is leading a work package on Promoting institutional change through Gender Equality Plans (GEPs). The project will develop a framework for monitoring and evaluating the implementation of GEPs in order to support institutional change as a primary instrument to promote inclusive gender equality in the new European Research Area. This Horizon Europe funded project started in June 2022 and is scheduled to finish in May 2025.

Staff Profiles by Sex and Gender

The December 2023 Higher Education Institutional Staff Profiles by Sex and Gender were published in the form of interactive data dashboards on the HEA website during 2024. The data is also available for download from the Centre's Statistics [webpage](#).

Period dignity

The Minister for Further and Higher Education, Research, Innovation and Science announced a one-off €250,000 allocation to higher education institutions to provide free period products for students. Funding was allocated to eligible HEIs by the HEA in June 2024.

Race Equality

In 2024, the Centre of Excellence established an Advisory Group on Anti-Racism to advise the HEA on policy relating to race equality. Membership includes representatives of relevant higher education stakeholder groups and specialist external agencies, as well as experts on anti-racism and individuals with lived expertise in the area of race equality in HEIs.

21 HEIs have signed the Anti-Racism Principles for HEIs.

Ending Sexual Violence and Harassment

In 2024, the Centre awarded funding for a collaborative ESVH Awareness Raising Campaign in HEIs. Twelve HEIs are collaborating on the design and implementation of this campaign which will be rolled out during the 2025/2026 academic year.

Speak Out Anonymous Reporting Tool – National Office

Following an Expression of Interest process for HEIs in 2024, a national office to support the implementation of Speak Out in HEIs has been established in Trinity College Dublin.

4(g) International**Erasmus+**

Erasmus+ is the EU's programme to support education, training, youth and sport in Europe. The HEA is the Irish National Agency for Erasmus+ (Higher Education). In 2024, the HEA managed three distinct key actions under Erasmus+:

- Key action 131 – over €17m was allocated to higher education institutions for 6,310 student and staff mobilities to Erasmus+ programme countries. Funding was also provided to support the implementation of, and participation in, blended intensive programmes. These programmes combine a short physical mobility with innovative ways of virtual learning, thus aiming to ensure that Erasmus+ is accessible to participants from all backgrounds, circumstances, study fields and levels.
- Key action 171 – over €2.5m was allocated to higher education institutions for 618 student and staff mobilities to and from Erasmus+ partner countries all over the world. The most oversubscribed regions were Pacific (Region 8), USA and Canada (Region 12) and Asia (Region 5).
- Key action 220 – €1.3m was allocated to support cooperation partnerships on topics such as nutrition education for health care professionals; a computer science programme for visually and hearing-impaired students; simulation based immersive training; and self-regulated learning tools.

European Universities

In 2024, the HEA provided over €2.3m to support the participation of Irish higher education institutions in European universities. This funding is the second round of support given by Ireland and will further strengthen the role of Irish partners in these alliances, while also supporting student exchanges, researchers and engagement. The European Universities initiative was conceived in response to the EU's ambition to build a European Education Area. It aims to bring together a new generation of creative Europeans with the ability to cooperate across languages, borders and disciplines to address societal challenges and ensure the continued competitiveness of Europe. Thirteen Irish higher education institutions are European University alliance members, giving the sector unparalleled presence and representation within the flagship European strategy for higher education.

Government of Ireland-International Scholarship Programme (GOI-IES)

The Government of Ireland-International Education Scholarship programme supports high-calibre international students wishing to study at master's or PhD level in Ireland. The programme is funded by the Government of Ireland in partnership with Irish higher education institutions and managed by the HEA. Under the initiative, scholarships are awarded for one year of full-time study in any field. In excess of 5,000 applications were received under the 2024 call and 60 scholarships were funded.



2023 Government of Ireland-International Education Scholarship awardees at an event held in April 2024 to mark their success.

In Focus

Human Capital Initiative



HCI Pillar 3 Virtual Labs project launch of the Science Studio at UCC

The Human Capital Initiative (HCI) moved into its fifth and final year of funding in 2024. The initiative continued to deliver investment of the National Training Fund towards increasing capacity in higher education in skills-focused programmes designed to meet priority skills needs. The HCI, and its constituent pillars, are aligned with several national and regional policies. The goals of the HCI are aligned with the aims of the National Skills Strategy 2025, which is committed to the growth of the Irish economy, and the development of the skills base within its workforce. This commitment is driven by several key principles. The HCI programme directly addresses these principles, which aim to enhance Ireland's reputation as a hub of talent and to directly help address the national strategic priority goals, including Housing for All, the Climate Action Plan and Enterprise 2025.

HCI promotes innovative, and responsive models of programme delivery, and enables the higher education system to respond rapidly to changes in both skills requirements and technology. It is a €300 million fund run over five years (2020-2024) under three pillars of activity. In 2024 work continued under the three specific action pillars.

HCI Pillar 1

Since HCI's inception HCI pillar 1 which funds graduate conversion diploma courses in high skill needs areas, has allocated 13,941 course places, 9,612 applicants have enrolled on one of 163 unique HCI pillar 1 Courses. 24% of all applications come from the unemployed and returners to employment, 4% are recent graduates, and 72% are in employment.

In academic year 2023/2024, HCI pillar 1 saw a total of 2,606 learners enrolled on HCI pillar 1 courses. To date, 1,557 learners of this cohort have successfully completed their course with graduates qualifying over 107 courses in the below subject areas.

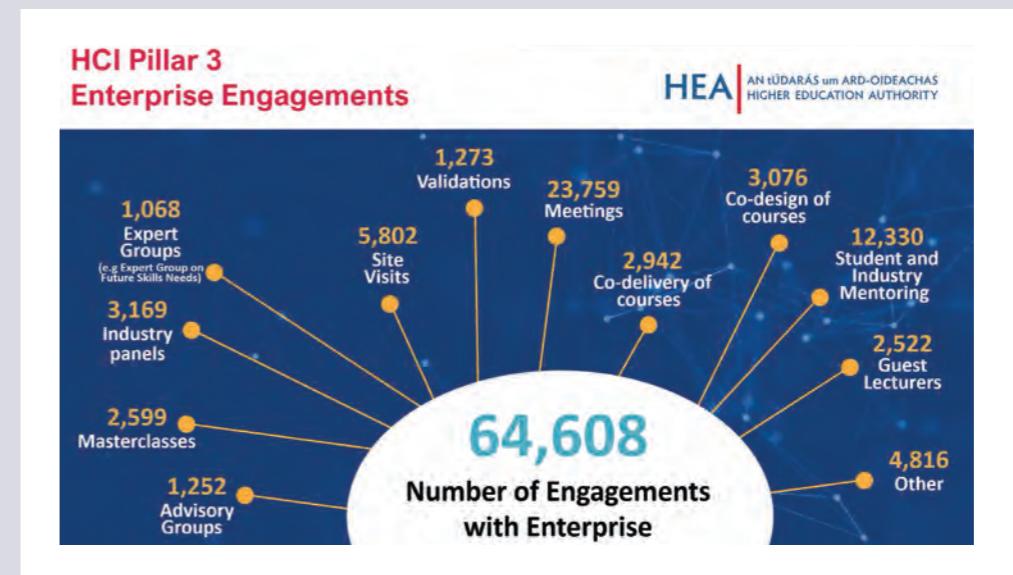
HCI Pillar 1 2023 Graduates by ISCED		Graduates
02 – Arts and Humanities		20
04 – Business, Administration and Law		371
05 – Natural Sciences, Mathematics and Statistics		152
06 – Information and Communication Technologies		364
07 – Engineering, Manufacturing and Construction		599
09 – Health and Welfare		51
Grand Total		1557

HCI Pillar 2

Pillar 2 supports and incentivises HEIs to provide additional student places at the undergraduate level in full-time courses of identified skill needs areas. Courses are available through the CAO application system and lead to a recognised award at NFQ levels, 6, 7 or 8, including Undergraduate provision at Higher Certificate, Ordinary Bachelor's Degree, Honours Bachelor's Degree only. In 2024 pillar 2 provided top up support HEIs hosting 666 additional learner places on courses in key identified skills needs areas.

HCI Pillar 3

Pillar 3, Innovation and Agility supports twenty-four innovative and agile collaborative projects from institutions or groups of institutions in partnership with enterprise. The projects align innovation and agility with national strategic objectives, key system objectives for the higher education system, and future skills needs for society and the economy.



HCI Pillar 3 Enterprise Engagements 2020–2024.



HCI Pillar 3 DASBE Project Conference.

In 2024 all projects worked closely with their enterprise collaborators to deliver innovations in pedagogies, teaching and learning, course delivery and design. In 2024 the projects reported over 64,000 engagements with enterprise from participating in advisory groups, co design and co delivery of courses to validations of new courses.

In February 2024 the pillar 3 initiative launched the Micro-credential learner fee subsidy, to boost participation on pillar 3 developed short courses and increase life-long learning. This subsidisation supports increased participation in micro-credential courses, by reducing the learner fee to undertake a micro-credential course.

These Higher Education Micro-Credential courses, ranging from 1 to 30 ECTs and Levels 6-9 on the National Framework of Qualifications, stand as independent courses designed to enhance participants' employability upon completion. Some courses even offer the potential for stackability, encouraging learners to return for further qualifications.

The inherent flexibility of Micro-credentials allows learners to access education in small, manageable units, accommodating their life and work commitments.

The Micro-Credential Course Learner Subsidy, under HCI pillar 3, offers a subsidy rate of 80 per cent for courses addressing skills in key priority areas, including renewable energy, sustainability, construction and planning, artificial intelligence, cyber security, ICT, and electronic engineering. Courses in other skills areas provide a 50 per cent learner subsidy rate.

Twenty-one HCI pillar 3 collaborative projects are providing learner subsidies for 13,879 places on 654 courses.

4(h) Skills, Engagement And Statistics

Graduate Outcomes Survey

The HEA reviewed the Graduate Outcomes Survey in 2024. There were five key principles for the review, which were that graduate outcomes data should:

- Reflect the higher education landscape, now and into the future: The higher education system continues to evolve and graduate tracking should be future-proofed to meet the needs of all stakeholders.
- Be of the highest quality: Ireland should continue to lead internationally by expanding on a reliable and accurate evidence base for policymakers, HEIs, prospective students, and other stakeholders.
- Be obtained as efficiently as possible: The methodology and operation of graduate surveying should be fit for purpose and efficient, enabling high-value, well-structured, timely, and robust data to be collected.
- Be accessible and joined up: Those interested in graduate data should be enabled to obtain information that is freely available and easy to understand, taking into account the range of data sources within the higher education system.
- Support policy frameworks: Graduate survey data should support the higher education System Performance Framework and other national policy frameworks.

There were two elements to the review:

- An independent consultative review of the survey. This review was carried out by Crowe Consulting, who engaged widely with stakeholders.
- Data validity assessments, carried out by the CSO and HEA. This part of the review compared Graduate Outcomes Survey with administrative CSO data held in the CSO's Educational Longitudinal Database; and further study responses and response persistence in the Graduate Outcomes Survey.

The independent (Crowe) review found overall that:

"The HEA is delivering a robust and efficient survey of third-level graduate outcomes. The survey generates high-quality data, while also delivering a strong response rate, ensuring flexibility in the methodology for institutions to collect meaningful response rates."

The review contained recommendations on questionnaire design, guidance, accessibility, promotion and communications. The review also recommended that the HEA establish a Stakeholder Reference Group to update the current survey to ensure that it is fit for purpose in meeting the needs of all stakeholders.

StudentSurvey.ie

The transfer of operational management of StudentSurvey.ie to the HEA began in August 2024. A project manager and data analyst were assigned to the project. There are two main elements to StudentSurvey.ie:

- Taught StudentSurvey.ie, which is currently paused and undergoing review.
- PGR StudentSurvey.ie which is running in February and March 2025.



Taught StudentSurvey.ie was paused for 2023 and 2024, in order to undertake a strategic review via a Review Working Group. A revised survey is scheduled for implementation in 2026. PGR StudentSurvey.ie continued to run on its biennial cycle.

In 2024, the Statistics Unit formally launched the review of the Student Record System. The Student Record System is the central evidence base on students and graduates in higher education in Ireland. The current Student Record System was commissioned in the early 2000s. Since then, the higher education landscape has evolved and changed drastically over the last twenty years. Demands of data have also increased both at the level of detail and complexity beyond what the HEA currently holds. This review is critical to ensure that the HEA is responding to critical current and future data needs, and to ensure robust policy advice and support to the sector in its development and evolution. This includes capturing new information on micro credentials, recognition of prior learning, lifelong learning, and different modes of study, reflecting the diversity and flexibility within the higher education system.

This project to develop a new Student Record System, SRS 2.0, has involved close collaboration with higher education institutions and stakeholders, ensuring that any

developments or changes reflect policy needs and requirements, and the evolving higher education landscape. The goal is to develop a flexible and adaptable Student Record System, that will allow for expansion and future development, ensuring that the system is fit-for-purpose and up-to-date. The design of the new Student Record System aims to enable better quality data and to facilitate more informed decision-making. A consistent and co-ordinated national approach will support this development and delivery.

For the first time, the HEA collaborated with the CSO to explore the outcomes of students who do not progress in their studies in the following academic year. This has provided key new evidence on the outcomes of those who do not progress. Using data from the Educational Longitudinal Database in the CSO, this has enabled tracking of this cohort and whether they are in employment, returned to education (either further or higher education), neither employment nor education or not captured. This information is also available by field of study and gender. This new capability to track students who have not progressed in their studies and have pursued employment, or other, has provided key evidence for the HEA and higher education institutions alike.

The Statistics Unit continues to publish key dashboards, publications, and reports. These include, but are not limited to, the annual Key Facts & Figures dashboard, the Progression and Completion dashboards, and the Access our Data dashboards. The Statistics Unit continue to seek development and transformation to improve data outputs and reports, enhancing evidence to support sectoral needs and requirements, and to improve the communication and accessibility of data for stakeholders.

Apprenticeship Provision

In 2024, the Department of Further and Higher Education Research Innovation and Science (DFHERIS) provided an allocation of €90.7m. This allocation was used as follows:

1. Recurrent costs of Craft and Consortia Led Apprenticeship provision in the HE sector

In 2024, HE providers continued to provide training for Craft Phase 2 apprentices in the January–May 2024 period which meant a swapping out of Phase 4 and Phase 6 to accommodate the Phase 2 delivery. A total of 530 blocks (c8,480 training places) were allocated to the HEA providers for Phase 4 and Phase 6 training alongside Phase 2 delivery in 2024.

The numbers of apprentices registered on **Consortia Led Apprenticeship** programmes increased in 2024 with c1,900 apprentices registered on 36 programmes spanning L6–L10 on the NFQ. Three new programmes commenced in 2024/25 in the Manufacturing, Social Work and Engineering sectors.

2. The Access to Apprenticeship Programme (ATA)

The ATA Programme is a 12-week, full-time employability programme designed to prepare and progress young people from socio-economically disadvantaged backgrounds and marginalised communities into craft apprenticeships. The central mission of the programme is to provide pathways to skilled employment and careers from a foundational apprenticeship to a cohort of young people who are vulnerable to long-term unemployment or progression to low-skilled poorly paid work including; from the travelling community, young people affected by homelessness, those that have been in the care of the state and those who experience socio-economic disadvantage. Another aim of the programme is to address the under-representation of women in craft apprenticeship.

In 2024 a total of 67 learners participated in the programme in the mid-west region by Technological University of the Shannon in both the Limerick and Athlone campuses.



Access to Apprenticeship Technological University of the Shannon.

3. The application of the Cost-of-Living Measure for the reduced apprenticeship fee in 2024/25

In recognition of the cost-of-living financial challenges facing eligible third level students funded through DFHERIS, including apprentices, the Minister announced an arrangement of measures to provide additional supports for students in 2024/2025. In accordance with the Budget 2025 announcement, the Government decided to establish a scheme to provide for a once off reduction of 33% towards the student contribution charged to each eligible apprentice liable for the student contribution in the academic year 2024/2025 as a cost-of-living measure. Funding through this measure was made available to craft and consortia-led apprentices eligible in academic year 2024/2025. It is estimated that c13,000 apprentices will benefit from this provision in 2024/25.

Action Plan for Apprenticeship

One of the key deliverables arising from the Action Plan for Apprenticeship 2021-2025 is that all apprenticeship programmes will be delivered through a single coherent system. Throughout 2024 work continued on the development of the single integrated model of apprenticeship programmes. The HEA is represented on the Steering Group along with representatives from SOLAS, NAO, QQI and DFHERIS.



Entrepreneurship Education Initiatives

In 2024 the HEA provided c€1.8m to further support entrepreneurship and innovation in the HE sector. HEIs were invited to submit their proposals under two Strands:

- Strand 1 – Higher Education Entrepreneurship Education Initiatives.
- Strand 2 – Higher Education Student Entrepreneurship Programmes.

Priorities of the 2024 call were as follows:

- Supporting joint collaborative applications from higher education providers in both strands as to enhance the regional spread of the provision to ensure access for students on a national basis.
- Supporting projects where accreditation can be provided to participating students.

Three projects were funded under Strand 1 in the area of sustainable development of the entrepreneurship culture and innovations aligned with UN Sustainable Development Goals; and two projects were funded under Strand 2 such as Student Inclusion and Entrepreneurship Programmes, for students from diverse academic backgrounds and stages and also, supporting undergraduate female students.

Projects will complete in August 2026.

Entrepreneurship Camps for Second Level Students

In 2024 the HEA continued to support the provision of summer camp initiatives in entrepreneurship, creativity, design skills and innovation for second level students in HEI's. These summer schools provide high quality programmes which help participants develop creative confidence, entrepreneurial thinking and leadership skills.

A total of 13 HEIs ran 28 Entrepreneurship Summer Camps with 942 second-level students participating – female participation in these camps was 54%.

Feedback from students, parents and HEIs continues to be very positive in relation to the provision of these camps.

ICT Camps for Second Level Students

In 2024 the HEA continued to support the delivery of ICT Summer Camps for second level student. As in previous years, the summer camps are aimed at second level students, with a primary focus to encourage young participants (including a focus on female participation) to consider a career in ICT and especially computing careers.

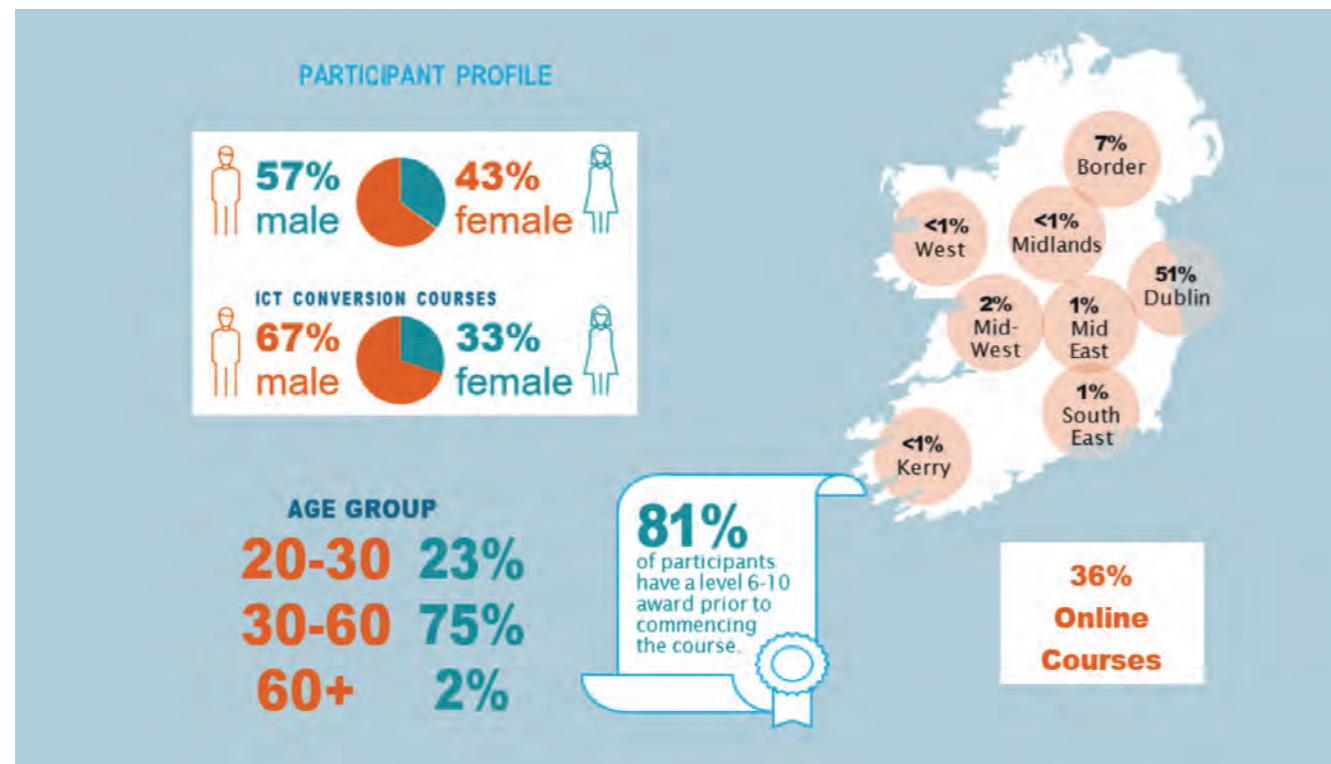
A total of 14 HEIs ran 54 summer and autumn ICT camps with 3,982 second-level students participating – female participation in these camps was circa 51% and non-binary students made up 0.3%. In addition, two collaborative DojoMór events took place nationally with over 5,832 students participating, with c50% female participation.

Feedback from students, parents and HEIs continues to be very positive in relation to the provision of these camps.

Springboard+ 2024

2024 was the fourteenth year of the Springboard+ programme and it continued to fulfil its remit of providing upskilling and reskilling opportunities in areas of critical skills needs across the economy. Whilst the programme has evolved to address skills development needs of those in employment, the emphasis on upskilling people who are unemployed and those wishing to return to the workforce following a period away, remain central to the programme's objectives.

Courses were funded in areas addressing critical skills shortages and emerging technological demands, including Cybersecurity, Virtual Reality, Health Innovation, Logistics, Climate, Sustainability and Energy. 2024 represented year 3 of a 2-year multiannual funding cycle. Over 25,000 applications were received for 8,225 places across 248 courses. 84% of participants on 2024 courses were in employment.

**4(i) HEA as an Organisation****Human Resources****Transfer of IRC staff to Taighde Eireann**

There was a smooth transition of IRC Staff to Taighde Éireann – Research Ireland on 4th November as directed by Ministerial Order of 16th September 2024.

Recruitment

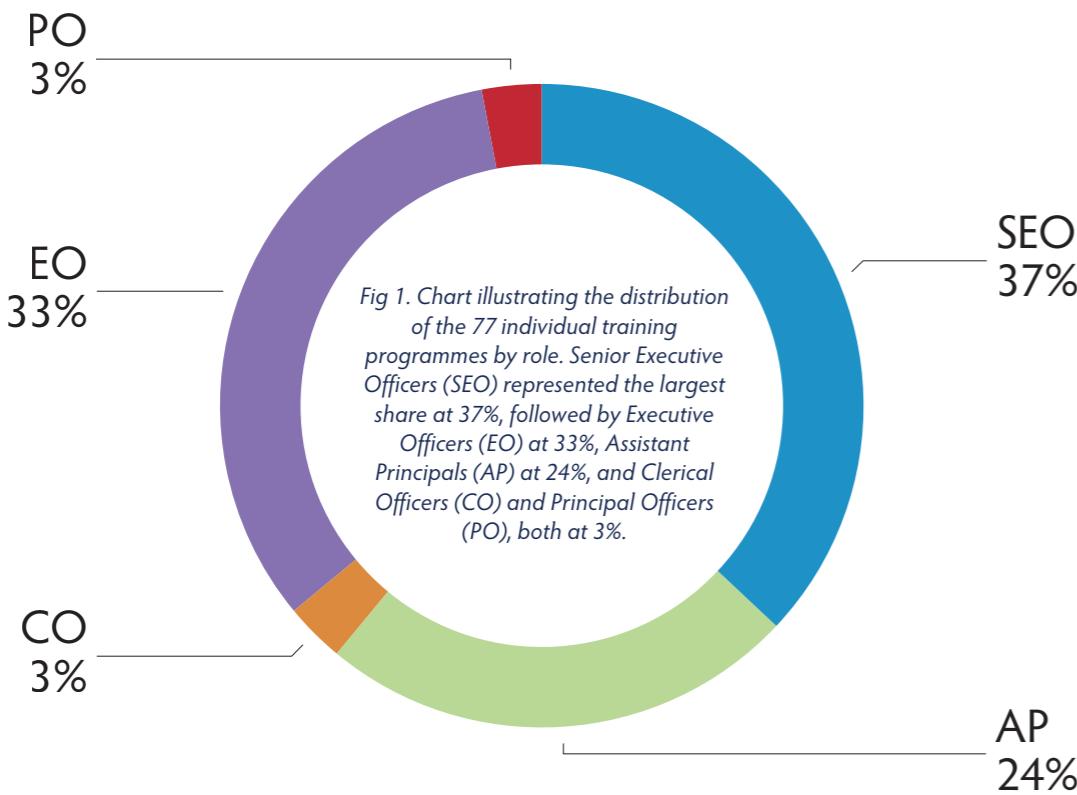
The HEA continued to build capacity during 2024, hiring 34 staff in total, 28 of which were appointed through competitions ran in 2024, with the remaining six appointed in 2024 from competitions which ran in 2023. Overall, there was strong candidate interest in our roles with over 700 applications received. In total, 14 competitions were initiated for the following positions:

- Clerical Officer – Reception/HR: 1 appointment.
- Executive Officer (Generalist):
 - Competition 1: 9 appointments.
 - Competition 2: Panel formed, appointments are ongoing.
- Executive Officer – Capital Programmes: No appointments.
- Executive Officer – IT: Panel formed.
- Senior Executive Officer – IT: 1 appointment.
- Senior Executive Officer – General: 7 appointments.
- Senior Executive Officer – Communications: 1 appointment.
- Senior Executive Officer – Statistics: 1 appointment.
- Senior Executive Officer – Capital Programmes: 1 appointment.
- Assistant Principal Officer – Head of IT: 1 appointment.
- Assistant Principal Officer – Senior Database Manager: 1 appointment.
- Principal Officer – Head of Corporate Affairs: 1 appointment.
- Teaching & Learning Secondments (APO equivalent): 4 appointments.

The headcount at year end was 126. Employee Turnover was 11% (Public Sector Norm: 15%).

Staff Development

The HEA remained committed to the development of our staff through 2024 with training identified through our PMDS programme. In total, 77 individual training programmes and three group training programmes were put in place.



Employee Wellbeing

The Employee Financial Wellness (EFW) programme, designed to support staff in managing their finances more effectively, took place in 2024. This popular and comprehensive 12-month programme was a follow up to the programme run in 2023 and included interactive tailored sessions, personalised guidance calls and a dedicated EFW/HEA section on the HEA intranet.

ICT

Security continued to be to the fore through the year with continued updates to the HEA's cybersecurity posture. During this period, we strengthened security surrounding the use of mobile devices to access HEA data. The ability to access this data through personal non-HEA devices has been fully removed. Only HEA Mobile phones and laptops are now allowed to access this data. Additionally, we implemented new Dark Web Monitoring and External Attack Surface Management software solutions. Mandatory end-user security awareness training continued through the year. We successfully rolled out a new Corporate Wireless network that uses strong certificate-based authentication, only allowing compliant devices to connect, resulting in a much more secure solution.

In relation to the resilience of day-to-day services provided by the ICT function, an extra fibre connection and new enterprise firewalls were installed toward the end of this year. The final configuration of these will be completed in 2025, removing single points of failure from our network to protect against potential operational outages. In addition, we implemented an updated VPN setup to allow for a more secure robust remote access into our environment.

Digital Transformation

As part of the HEA's Transformation Programme, a centralised Stakeholder and Contacts database and Risks and Issues management tool for internal use by the HEA was implemented throughout the year and launched in Q4 2024. This new system is called CROI, meaning 'Heart' in Irish. Training sessions for HEA staff took place following the launch and a set of user guides was rolled out to support the ongoing use of the system. The project was delivered through a cross-sectional project team, including HEA Transformation Programme team, IT, System Governance and System Funding.

HEA Offices

In 2024, the HEA extended its lease period of three floors at No.3 Shelbourne Buildings. Following a public procurement process, a contractor was appointed to undertake fit out works to the 4th Floor, with a commencement date in Quarter 1 2025.



In Focus

North South Research Programme (NSRP)



The North South Research Programme is a unique collaborative Government of Ireland programme with a value of €55.6 million. It is being delivered by the HEA on behalf of DFHERIS and the Shared Island Unit at the Department of the Taoiseach.

The programme supports the strengthening of links between researchers, research communities and higher education institutions across the island of Ireland. Under Call 1, 62 projects were awarded a total of €37.28m in funding. Each funded project includes an academic lead from an institution in Ireland and in Northern Ireland.

Programme Impact

The projects are building research capacity on the island, building collaborations that are impacting on teaching and learning in higher education institutions and on wider communities and are developing sustainable pathways to continue their work into the future. 509 researchers are expected to be recruited to the programme under Call 1, with a split of circa 60% based in Ireland and 40% in Northern Ireland. 46% of those hired in the programme are considered to be early career researchers.

Projects are addressing key issues being faced by all who live on the island. IYCF-E-Ire has developed an infant and young child feeding in emergencies preparedness plan for the island of Ireland and TALK4PEACE has assessed how peacebuilding agendas can be developed to increase the inclusion of women and minorities. AICRIstart is also establishing an all-island network for precision cancer medicine, bringing together scientists to advance treatment and care.

A number of the funded projects have already secured further funding from various sources, including FINIFOR which secured €4.98m from Horizon Europe, and SNAPSHOT which received €500k from the Research Ireland Frontiers programme.

In November 2024, the inaugural NSRP conference, *A Catalyst for All-Island Collaboration in Research Excellence*, was held in Croke Park. The event attracted over 200 participants and provided an exciting opportunity for attendees to connect, share, and showcase their research with other participants involved in the programme.



Programme Promotion

Throughout 2024, the HEA attended and promoted NSRP project events, seminars, workshops and symposiums. The HEA commissioned a videography company to produce six in-depth project videos and one promotional video for the NSRP, which was shown at the Mid-Programme Conference. Several NSRP projects have also been showcased on the "10 Things to Know About" RTÉ science programme show which is sponsored by the HEA and NSRP.

NSRP Call 2

Call 2 of the NSRP was launched in October 2024. €17.01 million in funding is available for the Call which is centred on Strand II: Emerging Hubs of Excellence and Strand III: Partnerships of Scale. The outcome of the call is expected in mid-2025.

5. Corporate Governance



Code of Practice for the Governance of State Bodies

The Department of Further and Higher Education, Research, Innovation and Science undertakes an annual assessment of the HEA's compliance with its governance obligations, in particular the Code of Practice for the Governance of State Bodies. The HEA submitted its annual Compliance Assurance Return to the Department in November 2024.

Performance Delivery Agreement

The Higher Education Authority agreed to a Performance Delivery Agreement with the Department of Further and Higher Education, Research, Innovation and Skills for 2024.

Employment Equality Acts 1998 to 2015

Public Sector Equality and Human Rights Duty

Equality is an established priority for the Higher Education Authority. The organisation values diversity and strives to be an equality employer where individual contribution is encouraged, and differences are valued. To this end, the HEA is committed to ensuring that no staff member or applicant for employment receives less favourable treatment than any other on grounds of gender, marital status, family status, sexual orientation, religion, age, disability, race, membership of ethnic minority or on any grounds not relevant to good employment practice. This applies to recruitment, working conditions and development opportunities.

The HEA's Disability Liaison Officer engaged in further training and upskilling in 2024, including topics such as understanding invisible disability in the workplace. The DLO also attended the 'Neurodiversity in the Workplace Conference' in September 2024. The DLO is an active participant in the Public Service DLO network, a key information exchange and best practice sharing forum. The HEA in 2024 reviewed our guidelines on requesting reasonable accommodation and delivered training on Dyslexia in the workplace.

Following the enactment of the HEA Act 2022, the HEA is now required to make returns under Part 5 of the Disability Act. Previously the HEA made returns to the Department on a voluntary basis. The HEA's census of staff employed as at 31/12/24 found that 11% of staff had a disability, this exceeds the national target of 6% for 2025.

The Health, Safety and Welfare at Work Act, 2005

The Higher Education Authority continues to take appropriate measures to protect the safety, health and welfare of all employees and visitors within its offices to meet the provisions of this Act. This extends to the Public Health (Tobacco) Acts 2002 and 2004. The HEA's Health and Safety Committee continued to meet regularly during 2024 focusing on updating the HEA's Health and Safety Statement and the organisation of the Health and Safety training for staff, including First Aid Responder training. The HEA operates an Employee Assistance Programme.

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

In accordance with the above Acts, the Higher Education Authority has adopted procedures in relation to the disclosure of interests by Board Members and these procedures have been adhered to during the year. There were no transactions in the year in which the Board Members had any beneficial interests.

Protected Disclosure Act, 2014

In line with the legal requirement of the Protected Disclosures Act, 2014, the Higher Education Authority has established and maintains procedures for the making of protected disclosures. There was no protected disclosure from a member of staff during 2024. Protected disclosures may be made to the Chief Executive of the HEA in respect of matters relating to the planning and development of higher education and research in the State and matters relating to the funding of the higher education institutions funded by the HEA. In the year up to 31 December 2024, the HEA received seven external reports that triggered an acknowledgement under the Protected Disclosures Act, 2014 (as amended) (the "PD Act"). Details of the management of these protected disclosures are outlined in the HEA's Protected Disclosures Annual Report available [here](#).

Prompt Payment of Accounts Act, 1997

The Higher Education Authority is committed to meeting its obligations under the Prompt Payments of Accounts Act, 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Management is satisfied that the HEA complied with these provisions in all material respects.

Official Languages Act

The Higher Education Authority is committed to meeting its obligations under the Official Languages Act 2003 and Official Languages (Amendment) Act 2021. The HEA's Annual Report and key policy documents are published simultaneously in both official languages on the HEA website. In compliance with section 3 of the Official Languages Act (Amendment) 2021, Padraig Mellett functioned as the 4(b) officer. During the year, as part of our language scheme, Irish-language training was provided to staff through Gaelchultúr.

In 2024, the HEA achieved partial compliance with Section 10(a) of the Official Languages (Amendment) Act 2021. The minimum 5% spend required on advertising in Irish-language media was achieved. However, only around 13.5% of the 20% requirement of all advertising to be in Irish was achieved. This is due to a change in how compliance is measured on the platform. In 2023 the volume of advertisements was the metric used to measure compliance whereas in 2024 the metric was based on the percentage volume of the audience.

On 23 November 2023 a complaint (reference number G6940/2023) was made to An Coimisinéir Teanga that the HEA's voicemail system was only in English. The voicemail system was subsequently updated to incorporate both official languages. An Coimisinéir Teanga was informed of the update on the 22 December 2023. On 22 December 2023, An Coimisinéir Teanga confirmed that the complaint was resolved, and the file was closed. A summary of this complaint is included here as it was omitted from the 2023 Annual Report. In 2024, the HEA did not receive any complaints from An Coimisinéir Teanga.

Freedom of Information Act, 2014

The provisions of the Freedom of Information Act apply to the Higher Education Authority. This Act provides a legal right to individuals to obtain access to information held by public bodies, to have the information held relating to him/herself amended where it is incomplete, incorrect or misleading and to obtain reasons for decisions affecting oneself.

During 2024 the HEA received 39 requests under the Act.

These were addressed as follows:

- Requests Granted: 0
- Requests Part Granted: 16
- Requests Refused: 12
- Requests dealt with outside FOI: 8
- Requests withdrawn: 2
- Requests transferred: 1

The HEA will at all times endeavour to allow access to documents in the most transparent manner possible, in line with the provisions of the FOI Act.

There were 0 requests for an internal review or referrals to the Office of the Information Commissioner.

Data Protection

The HEA is committed to protecting the rights and privacy of individuals in line with data protection legislation. The HEA continually reviews its practices to ensure that its activities are in line with the principles of GDPR and that we safeguard personal data in everything we do. This includes a comprehensive training and awareness programme for staff. We also undertook six Data Protection Impact Assessments in 2024, to ensure that new or updated data processing activities were done in compliance with data protection legislation. In 2024 the HEA received 5 requests for access to personal data, 1 objection to the processing of personal data, and 13 requests for erasure of personal data. All were addressed within the statutory timeframes.

HEA Energy Efficiency

The HEA continued to make significant progress in delivering on the Climate Action Mandate during this reporting period, most notably in progressing towards 2030 greenhouse gas emission targets and energy efficiency targets. The HEA's final energy consumption in 2024 was 87,103 kWh which was 23% lower than 2023 consumption of 112,936 kWh. By 2024, energy performance using SEAI metrics had improved 82.1% since the baseline.

The HEA implemented and updated its Climate Action Roadmap during the reporting period. The Board and the Senior Management Team of the HEA are committed to delivering on the Public Sector Climate Action Strategy. The HEA Corporate Strategic Plan 2023 to 2026 outlines its commitment to climate action and sustainability.

Energy consumption is expected to increase when the new HEA floor is fully completed in 2025. Implementation of key actions within the HEA offices – particularly retrofit of LEDs with lighting controls – are interlinked with capital expenditure plans for office expansion and refurbishment to accommodate increased employee numbers.

At start of 2024, the building ceased using natural gas boilers for heating and transitioned to more efficient VRF heating systems. In 2024, the landlord made significant building upgrades to reduce building's overall carbon footprint including a new building management system (BMS), Air Handling Unit (AHU) system, fabric insulation and solar roof panel systems.

Year (SEAI data)	2022	2023	2024
Total Final Energy Consumption kWh	116,980	112,936	87,103
Total CO ₂ emissions tCO ₂	33.2	28.2	22.7

The HEA complied with Circular 1/2020 and paid €955 to the DECC Climate Action Fund to offset 17.05 tonnes of CO₂ (tCO₂) due to official air travel in 2024.

Education for Sustainable Development

The HEA is represented on the DFHERIS Education for Sustainable Development (ESD) Advisory Group for Further and Higher Education. Implementation of the 'Second National Strategy on Education for Sustainable Development: ESD to 2030' is co-sponsored by the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), Department of Education (DoE), and the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). The three Departments established an overarching ESD to 2030 Steering Group comprising relevant Government Departments and lead agencies to oversee implementation of ESD to 2030 which is aligned with UN Sustainable Development Goals (SDG) Target 4.7.

Higher Education Authority Financial Statements

Year ended 31 December 2024

Information

Address: 3 Shelbourne Buildings,
Crampton Avenue, Shelbourne Road,
Dublin 4.

Auditors: Comptroller and Auditor General,
3A Mayor Street Upper,
Dublin 1.

Bankers: AIB Bank plc,
1–4 Lower Baggot Street,
Dublin 2.

Legal Advisors: Eversheds Sutherland,
Earlsfort Centre, 1 Earlsfort Terrace,
Dublin 2.

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Governance Statement and Board Members' Report

Legislation

The Higher Education Authority was established under the Higher Education Authority Act, 1971. This Act was repealed and replaced with the Higher Education Authority Act, 2022 which commenced on 10 November 2022. The functions of the Higher Education Authority are set out in Section 9 of this Act.

Governance

The Board of the Higher Education Authority is accountable to the Minister for Further and Higher Education, Research, Innovation and Science and is responsible for ensuring good governance. It performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Higher Education Authority are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and senior management team must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the Higher Education Authority.

Board Responsibilities

The work and responsibilities of the Board are set out in the Schedule of Matters Reserved for the Board which contain the matters specifically reserved for board decision. Standing items considered by the Board include:

- Declaration of interests.
- Reports from committees.
- Annual budgets and corporate plans.
- Annual reports and financial statements.
- Executive reports.

The Board seeks to comply with best practice public sector principles in its own activities and in its use of committees.

The Higher Education Authority is required under Section 22 of the Higher Education Authority Act, 2022 to keep, in such form as may be approved by the Minister for Further and Higher Education, Research, Innovation and Science with the consent of the Minister for Public Expenditure, NDP Delivery and Reform all proper and usual accounts and records of all moneys received or expended by it.

In preparing these financial statements, the Board of the Higher Education Authority is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that it will continue in operation.
- Disclose and explain any material departures from applicable accounting standards.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 22 of the Higher Education Authority Act, 2022.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the Higher Education Authority by reference to the annual plan was carried out on 25 March 2025.

The Board is also responsible for safeguarding the Higher Education Authority's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the Higher Education Authority give a true and fair view of the financial performance and the financial position of the Higher Education Authority on 31 December 2024.

Board Structure

The Board of the Higher Education Authority comprises of a Chairperson and eleven Ordinary Members under the Higher Education Authority Act, 2022. Members are appointed by the Minister for Further and Higher Education, Research, Innovation and Science. In July 2024 the Chairperson concluded his second term of office on the Board and an existing Member was nominated Interim Chairperson by the Minister until a new Chairperson is appointed.

At 31 December 2024, the Board had 6 (55%) female and 5 (45%) male members, with one position vacant. The Board's composition therefore meets the Government target of a minimum of 40% representation of each gender.

Board Changes During 2024

Mr Michael Horgan concluded his second term of office as Chairperson of the Higher Education Authority on 24 July 2024. On 16 October 2024 the Minister for Further and Higher Education, Research, Innovation and Science nominated Mr Niall Connors as Interim Chairperson.

The table below details Board members during the year and their date of appointment.

Board Member	Role	Date Appointed
Michael Horgan	Chairperson	27/07/2016
Niall Connors*	Interim Chairperson	10/11/2023
Chris Clifford	Ordinary Member	01/07/2023
Fiona Killard Lynch	Ordinary Member	10/11/2023
Lianne Patterson	Ordinary Member	10/11/2023
Mark Rogers	Ordinary Member	10/11/2023
Paula Fyans	Ordinary Member	10/11/2023
Rory O'Sullivan	Ordinary Member	10/11/2023
Nessa McEniff	Ordinary Member	10/11/2023
Dermot Mc Carthy	Ordinary Member	10/11/2023
Anne Scott	Ordinary Member	10/11/2023
Rosemary Day	Ordinary Member	10/11/2023

* Niall Connors was appointed as Interim Chairperson on 16th October 2024 by the Minister for Further and Higher Education, Research, Innovation and Science.

Board Evaluation

Total Board Meetings	7
Michael Horgan	4/4
Niall Connors	6/7
Chris Clifford	5/7
Fiona Killard Lynch	6/7
Lianne Patterson	7/7
Mark Rogers	7/7
Paula Fyans	7/7
Rory O'Sullivan	6/7
Nessa McEniff	7/7
Dermot Mc Carthy	7/7
Anne Scott	7/7
Rosemary Day	7/7

The Board conducted a self-evaluation of its effectiveness in December 2024 and the results were considered at its meeting on 28 January 2025.

Schedule of Attendance

The Board met 7 times during 2024. Details of attendance by Members is set out below:

Details of Board Members' fees and expenses are disclosed in Note 18 to the Financial Statements.

Gender Balance, Diversity and Inclusion

The Higher Education Authority fosters a culture of diversity, equality and inclusion within the organisation and implements policies and practices that promote equal opportunities for all staff regardless of race, gender or age.

Irish Research Council

The Irish Research Council (IRC) was established in 2012 as a sub-board of the Higher Education Authority and Council members were appointed by the Minister for Further and Higher Education, Research, Innovation and Science. On 1 August 2024 a new research and innovation funding agency Taighde Éireann was established following the commencement of the Research and Innovation Act 2024. The new agency amalgamated the activities and functions of the Irish Research Council and Science Foundation Ireland.

Taighde Éireann operates under the aegis of the Department of Further and Higher Education, Research, Innovation and Science.

The Council was dissolved when the new agency was established on 1 August 2024.

The Council was comprised of a Chairperson, ten ordinary members and an ex-officio member. There were two vacancies for ordinary members on the Council in 2024. The role of the Council was to promote and support excellent research across all disciplines and career stages. The Council reported to the Board after each meeting. The Council met 4 times during 2024.

The members of the Irish Research Council during the year and their date of appointment were as follows:

Council Member	Role	Appointed	Meetings Attended
Daniel Carey	Chairperson	31/08/2022	4/4
Catherine Godson	Ordinary Member	04/01/2023	4/4
Patricia Kearney	Ordinary Member	04/01/2023	4/4
Liam Barry	Ordinary Member	04/01/2023	4/4
Turlough Downes	Ordinary Member	25/08/2023	4/4
Orla Muldoon	Ordinary Member	25/08/2023	4/4
Claire Connolly	Ordinary Member	30/11/2021	4/4
Colin Scott	Ordinary Member	30/11/2021	4/4
Sinéad Ryan	Ordinary Member	20/09/2022	3/4
Peter Brown	Ex-officio Member	03/07/2023	4/4

Committees

The Board had four committees at 31 December 2024 as follows:

1. Audit, Risk and Finance Committee

The role of the Audit, Risk and Finance Committee (ARFC) is to support the Board in ensuring that there are effective internal controls, compliance, governance, financial and risk management arrangements in place in the Higher Education Authority. This Committee was originally established as an Audit and Risk Committee (ARC). In July 2024, the Board approved an expansion of its remit to include oversight of HEA finances and to also approve changes in membership of the Committee. The name of the Committee was amended to the Audit, Risk and Finance Committee. The ARFC is independent from the financial management of the organisation. It provides an independent view in relation to risks and risk management systems. The ARFC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC/ARFC reports to the Board after each meeting and met 4 times during 2024. The members of the Audit and Risk Committee and the Audit, Risk and Finance Committee during the year were as follows:

2. Student Engagement and Teaching and Learning Committee

Member	Meetings Attended (ARC)	Meetings Attended (ARFC)
Fiona Killard Lynch – Chair	2/2	2/2
Mark Rogers	2/2	N/A
Paula Fyans	2/2	N/A
Anne Scott	2/2	2/2
Lianne Patterson	2/2	2/2
Niall Connors	2/2	2/2
Chris Clifford	1/2	2/2
Dermot Mc Carthy	2/2	N/A
Rosemary Day	2/2	N/A
Anne Brady (External)	2/2	2/2

The role of the Student Engagement and Teaching and Learning Committee (SETL) is to advise the Board and make recommendations in relation to student engagement and teaching and learning priorities under the Higher Education Authority Act 2022, the Universities Act 1997, the Institutes of Technology Act 2006, and the Technological Universities Act 2018. The SETL reports to the Board after each meeting. The SETL comprised of representatives of a broad spectrum of stakeholders in Irish higher education including board members, students, academics, senior managers and policy makers. The SETL met 5 times during 2024. The members of the Student Engagement and Teaching and Learning Committee during the year were as follows:

Member	Meetings Attended
Marie Clarke (Chairperson)	5/5
Áine Ní Shé (External)	4/5
Anne Scott	2/2
Chris Clifford	3/5
Claire McGee (External)	1/1
Frances O'Connell (External)	5/5
Kerstin Mey (External)	1/2
Leo Casey (External)	4/5
Martha Ní Riada (External)	1/2
Nessa McEniff	4/5
Paul McSweeney (External)	3/5
Paula Fyans	5/5
Roisín Morris Drennan (External)	4/5
Rory O'Sullivan	2/2
Rosemary Day	5/5
Bryan O'Mahony (External)	1/5
Alison Cook-Sather* (External)	4/4
Jan McArthur* (External)	3/4
Hannah Kelly (External)	0/0

* Alison Cook-Sather and Jan McArthur were appointed as external members to the Committee on 8 April 2024.

Anne Scott and Rory O'Sullivan resigned from the Committee on 2nd July 2024 following Board approval of Committee restructuring and membership.

In addition, the following members resigned from the Committee during the year.

Member	Date of Resignation
Claire McGee (External)	14/05/2024
Kerstin Mey (External)	22/07/2024
Martha Ní Riada (External)	06/06/2024
Hannah Kelly (External)	31/01/2024

3. System Funding and Oversight Committee

The role of the System Funding and Oversight Committee (SFO) is to advise and make recommendations to the Board in relation to the allocation and monitoring of funding and the governance and financial oversight of the higher education institutions. This Committee was originally established as a Finance Committee (FIN). In July 2024, the Board approved the restructuring of this Committee to include governance oversight of the higher education institutions and that matters relating to the oversight of HEA's finances would transfer to the Audit, Risk and Finance Committee. Revisions to the membership of the Committee were also approved by the Board at this time. The name of the Committee was amended to the System Funding and Oversight Committee.

The Finance Committee/System Funding and Oversight Committee reports to the Board after each meeting and met 4 times during 2024. The members of the Finance Committee/System Funding and Oversight Committee during the year were as follows:

Member	Meetings Attended	Meetings Attended
	FIN Committee	SFO Committee
Rory O'Sullivan (Chairperson)	2/2	2/2
Mark Rogers	2/2	2/2
Paula Fyans	N/A	1/2
Fiona Killard Lynch	2/2	2/2
Lianne Patterson	1/2	2/2
Niall Connors	2/2	N/A
Chris Clifford	0/2	N/A
Dermot Mc Carthy	2/2	2/2
Nessa McEniff	2/2	2/2
Anne Brady (External)	2/2	2/2

4. System Development Committee

The role of the System Development Committee is to advise the Board in relation to system development priorities and to support the application and use of funding to support national policy. To assist in the development of policy and strategic planning of a coordinated system of higher education institutions with clear, diversified missions and with a strong focus on outcomes that align with national priorities. The System Development Committee met 3 times during 2024. The members of the System Development Committee during the year were as follows:

Member	Meetings Attended
Niall Connors (Chairperson)	3/3
Rory O'Sullivan	3/3
Mark Rogers	3/3
Rosemary Day	2/3
Dermot Mc Carthy	2/3
Anne Scott	2/3
Marie Claire Van Hout (External)	1/1

Marie Claire Van Hout was appointed as an external member of the Committee on 7th November 2024.

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

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

■ Employee Short-Term Benefits

Employees' short-term benefits in excess of €60,000 are set out in note 17 to the financial statements.

There were no termination payments in 2024 or 2023.

■ Legal Costs and Settlements

There were no legal costs in the reporting period in relation to settlements, conciliation, or arbitration proceedings. This category does not include expenditure incurred in relation to general legal advice received by the Higher Education Authority which is disclosed in Consultancy Costs below.

■ Consultancy Costs

The following consultancy costs were charged to Operating Expenses:

	2024 €'000	2023 €'000
Governance Reviews	0	65
Tax and Actuarial Advice	5	7
Internal Audit	34	51
Legal Advice	48	57
Policy Advice & Research	668	694
External Audits, Reviews and Advisory	814	671
IT Consultancy	209	112
Other	47	74
	1,825	1,731

■ Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 €'000	2023 €'000
Ireland		
Board Members	12	12
Employees	98	77
IRC Council Members & Third Parties	5	3
International		
Board Members	0	6
Employees	58	50
IRC Council Members & Third Parties	7	0
Total	180	148

■ Hospitality Expenditure

Hospitality expenditure is categorised as follows:

	2024 €'000	2023 €'000
Employees	5	5
Board Members	6	9
Third Parties	12	20
Total	23	34

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies 2016 and has implemented processes and procedures to ensure compliance with its provisions.

On behalf of the Board of the Higher Education Authority:



Niall Connors

Interim Chairperson

Date: 17 June 2025

Statement on System of Internal Controls

Scope of Responsibility

On behalf of the Board of the Higher Education Authority I acknowledge our responsibility for ensuring that an effective system of internal controls is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Controls

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

The system of internal controls, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform, has been in place in the Higher Education Authority for the year ended 31 December 2024 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Higher Education Authority has an Audit, Risk and Finance Committee comprising of at least four Board members and one external member with financial and audit expertise. The Audit, Risk and Finance Committee met four times in 2024.

The internal audit function of the Higher Education Authority was outsourced to an independent professional firm, following a tender under an Office of Government Procurement framework.

The Higher Education Authority has developed a risk management policy which sets out the risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the risk management policy, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Higher Education Authority has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Higher Education Authority and these have been identified, evaluated, and graded according to their significance.

The register is reviewed and updated by management on a six-monthly basis and reviewed by the Audit, Risk and Finance Committee. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and the responsibility for operation of controls is assigned to specific staff.

Ongoing Monitoring and Review

The Board has taken steps to ensure an appropriate control environment is in place by:

- Clearly defining and documenting management responsibilities and authority.
- Ensuring clear lines of accountability for management.
- Establishing formal procedures through various Committee functions to monitor the activities and safeguard the assets of the organisation.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action is taken.
- Developing a strong culture of accountability across the organisation.
- Adopting and adhering to the Code of Practice for the Governance of State Bodies.
- Ensuring the control environment includes an active Audit, Risk and Finance Committee, internal audit function and regular reporting to the Board on risks.
- Ensuring an appropriate budgeting system with an annual budget which is reviewed and approved by the Board.
- Reviewing the effectiveness of the Board.

The system of internal controls is based on a framework of regular management information, policies and procedures including segregation of duties and a system of delegation and accountability. In particular, the following monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.
- There are regular reviews by senior management and the Board of financial reports which indicate performance against budgets.

Procurement

I confirm that the Higher Education Authority has procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. No weaknesses in relation to compliance with procurement rules and guidelines were identified during the year ended 31 December 2024.

Pension Under/Overpayments

During the year total net pension underpayments of €185,612 were identified. Two instances of underpayments amounting to €172,337 related to staff formally employed by an educational institution. In 2009 the Department of Education requested the Higher Education Authority to act as administrator for this pension scheme. However, details provided at the time for two of these members were incorrect. The Department of Education approved these payments in 2024.

Following a detailed review of all pension payments, thirteen other instances of underpayments amounting to €26,184 were recognised and these were paid in full in 2024. In addition, there were 15 instances of overpayments to pensioners amounting to €12,909. Repayment plans have been agreed with 10 pensioners in respect of €9,061 and a review is ongoing regarding the remaining 5 pensioners.

Review of Effectiveness

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

An annual review of the effectiveness of the system of internal controls in 2024 was completed. This was considered by the Audit, Risk and Finance Committee on 9th December 2024 and was approved by the Board on 17th December 2024.

No weaknesses in control were identified that require disclosure in the Statement on System of Internal Controls.



Niall Connors
Interim Chairperson

Date: 17 June 2025



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An tÚdarás um Ard-Oideachas

Opinion on the financial statements

I have audited the financial statements of An tÚdarás um Ard-Oideachas for the year ended 31 December 2024 as required under the provisions of the Higher Education Authority Act 2022. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of An tÚdarás at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

An tÚdarás has presented certain other information together with the financial statements. This comprises a governance statement and Board members' report, a statement on the system of internal controls, and a schedule of grant income. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in regard to those matters.

Seamus McCarthy
Comptroller and Auditor General

23 June 2025

Appendix to the report

Responsibilities of Board members

The Board members are responsible for

- the preparation of annual financial statements in the form prescribed under the Higher Authority Education Act 2022
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 22 of the Higher Education Authority Act 2022 to audit the financial statements of An tÚdarás and to report thereon to the Houses of the Oireachtas.

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of An tÚdarás to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause An tÚdarás to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2024.

	Notes	2024 €'000	2023 €'000
Income			
Oireachtas Grants	2	2,041,089	1,925,998
National Training Fund Grants	3	339,242	336,240
Other Grants	4	24,235	32,658
Other Income	5	2,516	7,747
Interest		82	87
Net Deferred Funding for Retirement Benefits	19(a)	1,622	1,551
		2,408,786	2,304,281
Allocation for Capital Purposes	11	(25)	(18)
		2,408,761	2,304,263
Expenditure			
Grants Payable	6	2,390,638	2,287,223
Refunds to Department		119	830
Operating Expenses	7	18,872	16,098
		2,409,629	2,304,151
(Deficit) Surplus before transfers from Capital		(868)	112
Capital Reserve Amortisation	11	63	58
(Deficit)/Surplus for the year		(805)	170
Balance brought forward 1 January		3,369	3,199
Balance carried forward 31 December		2,564	3,369

Notes 1 to 24 form part of these Financial Statements.

All items of income and expenditure relate to continuing activities.



Niall Connors
Interim Chairperson



Alan Wall
Chief Executive

Date: 17 June 2025

Date: 17 June 2025

Statement of Comprehensive Income for the year ended 31 December 2024

	Notes	2024 €'000	2023 €'000
(Deficit)/Surplus for the year		(805)	170
Actuarial (Loss) on Retirement Benefit Assets/(Liabilities)	19(d)	(540)	(3,740)
Adjustment to Deferred Retirement Benefit Funding		540	3,740
Total Comprehensive Income for the Year		(805)	170

Notes 1 to 24 form part of these Financial Statements.



Niall Connors
Interim Chairperson



Alan Wall
Chief Executive

Date: 17 June 2025

Date: 17 June 2025

Statement of Financial Position as at 31 December 2024

	Notes	2024 €'000	2023 €'000
Non-Current Assets			
Tangible Fixed Assets	9	78	116
Loans	10	4,500	4,750
		4,578	4,866
Current Assets			
Loans	10	250	250
Receivables and Prepayments	12	1,023	661
Bank and Cash Equivalents	8	60,275	61,570
		61,548	62,481
Current Liabilities			
Payables and Accrued Expenditure	13	63,484	63,862
Net Current Liabilities		(1,936)	(1,381)
Total Assets less Current Liabilities before Retirement Benefit Obligations		2,642	3,485
Deferred Retirement Benefit Funding	19(e)	31,915	29,753
Retirement Benefit Liabilities	19(e)	(31,915)	(29,753)
Total Net Assets		2,642	3,485
Capital and Reserves			
Capital Reserve	11	78	116
Revenue Reserve	14	2,564	3,369
		2,642	3,485

Notes 1 to 24 form part of these Financial Statements.



Niall Connors
Interim Chairperson

Date: 17 June 2025



Alan Wall
Chief Executive

Date: 17 June 2025

Statement of Cash Flows for the year ended 31 December 2024

	2024 €'000	2023 €'000
Cash Flow from Operating Activities		
(Deficit) Surplus for the year	(805)	170
Depreciation and impairment of fixed assets	63	58
(Increase) Decrease in Receivables	(362)	129
(Decrease) in Payables	(378)	(21,724)
Loan Repayment	250	0
Interest Received	(82)	(87)
Allocation to Fund Capital Expenditure	25	18
Transfer from Capital Reserve Account	(63)	(58)
Net Cash (Outflow) from Operating Activities	(1,352)	(21,494)
Cash Flows from Investing Activities		
Payments to acquire Tangible Fixed Assets	(25)	(18)
Net Cash flows from Investing Activities	(25)	(18)
Cash Flows from Financing Activities		
Interest Received	82	87
Net Cash Flows from Financing Activities	82	87
(Decrease) in Cash and Cash Equivalents	(1,295)	(21,425)
Bank and Cash Equivalents at beginning of year	61,570	82,995
Bank and Cash Equivalents at end of the year	60,275	61,570

Notes 1 to 24 form part of these Financial Statements.



Niall Connors
Interim Chairperson



Alan Wall
Chief Executive

Date: 17 June 2025

Date: 17 June 2025

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Higher Education Authority are set out below. They have been applied consistently.

a. Basis of Preparation

The financial statements have been prepared under the modified historical cost convention and in accordance with Financial Reporting Standard 102. The financial statements are in the form approved by the Minister for Further and Higher Education, Research, Innovation and Science with the consent of the Minister for Public Expenditure, NDP Delivery and Reform as required by the Higher Education Authority Act, 2022. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Higher Education Authority's financial statements.

The financial statements have been prepared on an accruals basis and are in accordance with generally accepted accounting practice in Ireland. Accounting Standards generally accepted in Ireland in preparing the financial statements giving a true and fair view are those published and issued by the Financial Reporting Council.

In accordance with DPER Circular 21/2015 relating to FRS 102, these financial statements comprise the Statement of Income and Expenditure and Retained Revenue Reserves, Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows. In addition, notes 1 to 24 form part of the financial statements.

b. Tangible Fixed Assets

Tangible fixed assets comprising furniture, equipment and computers are stated at cost less accumulated depreciation and provision for impairment where applicable.

Capitalisation

The cost of an asset is made up of the purchase price of the asset plus any cost directly attributable to bringing the asset into working condition for its intended use. Furniture, Equipment and Computers below the capitalisation threshold are charged to the Statement of Income and Expenditure and Retained Revenue Reserves in the year of purchase. The capitalisation threshold amount is €3,000.

Depreciation

Depreciation is calculated to write off the original cost of the asset or the revalued amount less the estimated residual value on a straight-line basis over its estimated useful economic life as follows:

- Furniture and Equipment 10 years
- Computer Equipment 3 years

c. Capital Reserve

The capital reserve represents the net amount expended on tangible fixed assets funded by State grants. The grants are amortised to revenue over the expected life of the assets in line with the depreciation policy.

d. Income

Oireachtas, National Training Fund and other grant income is accounted for on an accruals basis. Other income including income from research projects is accounted for on an accruals basis.

e. Foreign Currency and Functional Currency

Items included in the financial statements are presented in "Euro", the currency of the primary economic environment in which the Higher Education Authority operates (the "functional currency").

Transactions denominated in foreign currency during the year have been translated at the rate of exchange ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the Statement of Financial Position date. The resulting profits or losses are dealt with in the Statement of Income and Expenditure and Retained Revenue Reserves.

f. Grants Payable

Grants payable represents grants allocated to the higher education institutions and various other agencies and bodies, for the purposes of higher education in respect of the financial year.

g. Retirement Benefits

Retirement benefit costs reflect pension benefits earned by employees in the year and are shown net of staff pension contributions which are retained by the Higher Education Authority. Retirement benefit costs under FRS 102 are assessed in accordance with actuarial advice based upon the latest actuarial valuations and assumptions determined by the actuary. An amount corresponding to the pension charge is recognised as income on the basis that it will be recoverable from grant funding to meet the liabilities as they arise.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from the Department of Further and Higher Education, Research, Innovation and Science.

Retirement benefit liabilities represent the present value of future pension payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Further and Higher Education, Research, Innovation and Science.

The Higher Education Authority also operates the Single Public Service Pension Scheme (Single Scheme) which is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme member's contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform.

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, and mortality rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the retirement benefit plans. The discount rate is based on the yields on high-quality corporate bonds, while the assumptions for future compensation levels are based on the expected rate of inflation and future labour market conditions.

The weighted average actuarial assumptions applied in the determination of retirement benefit liabilities are contained in Note 19. While management believes that the assumptions used are appropriate, differences in actual experience or changes in assumptions may affect the obligations and expenses recognised in future accounting periods. The assets and liabilities of defined benefit retirement schemes may exhibit significant period-on-period volatility attributable primarily to changes in bond yields.

h. Operating Leases

Rental expenditure in respect of operating leases are charged to the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

i. Significant Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenues and expenses during the year. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

2. Oireachtas Grants

	2024 €'000	2023 €'000
Department of Further and Higher Education, Research, Innovation and Science Vote 45		Re-analysis
Sub-Head B04 Recurrent	1,619,559	1,451,142
Sub-Head B09 General	10,184	0
Sub-Head B10.2 Pensions	110,883	161,019
Sub-Head B11 Access	55,892	45,597
Sub-Head B15.5 Student Accommodation Assistance	390	0
Sub-Head B16 Capital	193,452	184,560
Sub-Head C4 Capital Research	4,432	4,432
Sub-Head B12 Research*	26,067	65,468
Sub-Head B13 International**	6,830	3,280
Sub-Head B03 Administration	13,400	10,500
	2,041,089	1,925,998

* Research grants include 7 months Grant Income to 31st July 2024 in respect of Irish Research Council activities due to transfer to Taighde Éireann on 1st August 2024.

**€3,280k was re-analysed from Other Grants to Oireachtas grants in 2023.

3. National Training Fund Grants

	2024 €'000	2023 €'000
Labour Market Focused	148,352	148,352
Apprenticeship	93,728	78,689
Springboard+	37,381	38,891
Human Capital Initiative	59,781	70,308
	339,242	336,240

4. Other Grants

	2024 €'000	2023 €'000
Re-analysis		
Health Service Executive	7,442	5,903
Dept of Tourism, Culture, Arts, Gaeltacht, Sport & Media, Subhead C3, Acadamh na hOllscoláiochta Gaeilge,	500	1,101
Dept of Health – Subhead B2, Healthy Campus,	63	238
Sustainable Energy Authority of Ireland	0	2,467
EU Gender Action	73	28
Dept of Further & Higher Education, Research, Innovation & Science – Erasmus Support	0	3,500
EU Erasmus+	16,157	19,421
	24,235	32,658

* €3,280k was re-analysed from Other Grants to Oireachtas grants in 2023.

5. Other Income

	Note	2024 €'000	2023 €'000
Research Partners		2,266	7,747
MTU Repayment	10	250	0
		2,516	7,747

Included in Research Partners is funding received from Irish Aid of €0.443m.

(2023: €0.228m).

6. Grants Payable

	2024 €'000	2023 €'000
Recurrent		
Core Grant	1,071,173	895,033
Fees Grant	329,667	323,435
Student Contribution	144,320	133,610
Nursing	62,361	53,879
Strategic Initiatives	174,912	200,153
Irish Initiatives	2,666	2,666
Support Grant	2,629	0
Student Mental Health & Wellbeing	0	90
COVID Support Refunds	(2,006)	(4,559)
Total Recurrent	1,785,722	1,604,307

Skills

Apprenticeships	93,728	78,689
Springboard+	37,209	38,744
Human Capital Initiative	59,425	69,838
July Stimulus	0	(26)
Total Skills	190,362	187,245

Other

Pensions	110,883	161,019
Irish Language Initiatives	500	1,101
GOI Mobility Schemes	530	530
International Support	798	1,150
Beneficiaries of Temporary Protection	5,502	0
Healthy Campus	(73)	120
Total Other	118,140	163,920

Access/ Student Support

Student Assistance Fund	18,935	22,193
Students with Disabilities	8,015	7,622
Programmes for Access to Higher Education	22,711	10,654
Student Mental Health and Wellbeing	6,000	4,962
Student Accommodation Assistance	390	0
Other	38	37
Total Access	56,089	45,468

Erasmus	15,562	23,958
Capital	193,452	187,027
Research		
Capital Research	10,282	10,282
North South Programme	(2)	9,818
Irish Research Council*	21,031	55,198
Total Research	31,311	75,298
Total Grants Payable	2,390,638	2,287,223

* Irish Research Council amounts for 2024 only relate to 7 months to 31st July 2024 as IRC activities were transferred to the new agency Taighde Éireann which was established on 1st August 2024.

7. Operating Expenses

	Note	2024 €'000	2023 €'000
Salaries		10,090	8,737
Retirement Benefits	19(b)	2,459	1,995
Travel and Subsistence		180	148
Hospitality		23	34
Training and Development		189	115
Depreciation		63	58
Establishment Costs		1,628	1,061
Information Technology		761	858
Consultancy		1,825	1,731
Assessors and Panel Members		353	386
Audit Fees		52	52
Publications and Seminars		920	596
Sponsorship, Advertising and Memberships		244	225
Board Members Fees		69	60
Other Overheads		16	42
		18,872	16,098

8. Bank and Cash Equivalents

	2024 €'000	2023 €'000
Bank Balances	24,063	7,026
Treasury Notes	36,212	54,544
	60,275	61,570

9. Tangible Fixed Assets

	Furniture & Equipment €'000	Computer Equipment €'000	2024 Total €'000	2023 Total €'000
Cost				
Cost at 1 January 2023	487	186	673	1,430
Additions	17	8	25	18
Disposals	(284)	0	(284)	(775)
At 31 December 2024	220	194	414	673
Depreciation				
Balance at 1 January 2023	419	138	557	1,274
Charge for the year	16	47	63	58
Depreciation on Disposals	(284)	0	(284)	(775)
At 31 December 2024	151	185	336	557
Net Book Value at 31 December 2024	69	9	78	116

10. Loans

	2024 €'000	2023 €'000
Loan to MTU		
Repayable within 1 year	250	250
Repayable after 1 year	4,500	4,750
	4,750	5,000

€5m was loaned to Institute of Technology Tralee in 2019. The Institute of Technology Tralee merged with Cork Institute of Technology on 1 January 2021 to form Munster Technological University. In March 2023 repayment terms were agreed between the Department of Further and Higher Education, Research, Innovation and Science, the Higher Education Authority and Munster Technological University. It was agreed that this interest free loan is to be repaid over a 20-year period commencing in May 2024 at €250,000 per annum.

11. Capital Reserve

	Note	2024 €'000	2023 €'000
Balance at 1 January		116	156
Allocation to Fund Fixed Assets		25	18
Amortisation in line with Depreciation	9	(63)	(58)
Balance at 31 December		78	116

12. Receivables and Prepayments

	2024 €'000	2023 €'000
Receivables and Prepayments	1,023	661
	1,023	661

13. Payables and Accrued Expenditure

	2024 €'000	2023 €'000	Re-analysis
Deferred Oireachtas Grants	13,877	22,180*	
Deferred National Training Fund Grants	18	5,783	
Deferred Other Grants	43,570	25,989*	
Deferred Research Grants	0	2,233	
Grant Accruals	4,750	5,000	
Other Accruals & Payables	1,269	1,491	
Other Grant Creditors	0	1,186	
	63,484	63,862	

* €2,944k was re-analysed from Deferred Other Grants to Deferred Oireachtas grants in 2023.

14. Revenue Reserve

	2024 €'000	2023 €'000
Balance at 1 January	3,369	3,199
(Deficit)/Surplus for year	(805)	170
Balance at 31 December	2,564	3,369

15. Lease Commitments

During 2024 the Higher Education Authority secured the agreement of the Department for Further and Higher Education, Research, Innovation and Science to extend the lease for 5 years on its offices in 3 Shelbourne Buildings. Following negotiation, the landlord agreed to this extension together with a 6-month rent free period during 2025. In October 2024, the Board of the Higher Education Authority approved the extension of the lease period until 24 October 2033 for all three floors, with a rent review in 2028. The current annual rent is €1,204,350 for the three office floors including parking spaces.

The total future lease payments under non-cancellable operating leases are as follows:

	2024 €'000	2023 €'000
Payable within 1 year	602	1,080
Payable within 2 to 5 years	4,817	4,594
Payable after 5 years	4,594	0
	10,013	5,674

16. Related Parties

HEAnet Ltd. was incorporated as a Company Limited by Guarantee and not having a share capital in November 1997. It operates on a non-profit basis. A subsidiary company, EduCampus Services DAC was incorporated in April 2015. The Higher Education Authority is an ordinary member of HEAnet Ltd. Other ordinary members of the company are higher education institutions and the Department of Enterprise, Trade and Employment. The Higher Education Authority paid no grants to the HEAnet Group in 2024 or 2023. HEAnet Ltd provided services to the Higher Education Authority in 2024 in the amount of €22,247 (2023: €13,403).

17. Employee Benefits

The table below provides details on employees earning €60,000 or more. This includes salary and allowances but excludes employers PRSI. There was no overtime paid in 2024.

Range	2024 No. of employees	2023 No. of employees
€60,000 to €69,999	15	13
€70,000 to €79,999	10	9
€80,000 to €89,999	18	9
€90,000 to €99,999	6	5
€100,000 to €109,999	4	3
€110,000 to €119,999	3	3
€120,000 to €129,999	2	1
€130,000 to €139,999	0	0
€140,000 to €149,999	0	0
€150,000 to €159,999	0	0
€160,000 to €169,999	0	0
€170,000 to €179,999	1	1
€180,000 to €189,999	0	0
	59	44

The average number of employees (whole-time equivalents) during the year, excluding EU funded Irish Research Council posts and temporary agency staff, was 134 for 2024 (2023:127).

18. Key Management Personnel

Key management personnel in the Higher Education Authority consists of members of the Board the Chief Executive Officer and members of the senior management team. Total compensation paid to key management personnel during the year amounted to €1,450,866. (2023: €1,349,757*).

* 2023 re-analysed to include remuneration in respect of senior management team.

In addition, public sector retirement benefit arrangements apply to the Chief Executive officer and members of the senior management team.

a. Chief Executive Officer Remuneration

	2024	2023
	€	€
Salary	178,538	172,306
ER PRSI	4,724	3,152
Pension*	43,629	41,727
	226,891	217,185

During the year, the CEO received expenses of €13,925 (2023: €11,073).

* The CEO is on secondment from the Department of Education and the Higher Education Authority is required to contribute towards his public sector pension costs through payments to the Department based on 25% of his basic salary.

b. Board Member Fees and Expenses

Member's fees and travel and subsistence expenses are paid in accordance with rates set by the Department of Public Expenditure, NDP Delivery and Reform. The approved annual fee for members of the board is as follows; Chairperson €11,970, Ordinary Member €7,695. Under the 'One Person, One Salary' Principle, implemented from 1 November 2011 a fee is not paid to a member in receipt of a public sector salary. Members who served for only part of the year were paid a pro-rata fee. Expenses may include directly reimbursable claims or expenses paid on behalf of the Member.

2024 Board Member	2024 Fees €	2024 Expenses €	2023 Total €	2023 Fees €	2023 Expenses €	2023 Total €
Michael Horgan – Chair	6,788	346	7,134	11,970	971	12,941
Niall Connors – Interim Chair	8,562	125	8,687	1,096	0	1,096
Mark Rogers	7,695	355	8,050	1,096	0	1,096
Paula Fyans	7,695	465	8,160	1,096	27	1,123
Rory O'Sullivan	7,695	125	7,820	1,096	0	1,096
Anne Scott	7,695	531	8,226	1,096	0	1,096
Fiona Killard Lynch	7,695	304	7,999	1,096	0	1,096
Lianne Patterson	7,695	1,034	8,729	1,096	0	1,096
Chris Clifford	7,695	0	7,695	3,848	0	3,848
Dermot McCarthy	0	125	125	0	0	0
Nessa McEniff	0	125	125	0	0	0
Rosemary Day	0	8,162	8,162	0	0	0

Sinéad O'Flanagan	0	0	0	6,599	8,122	14,721
Lynn Ramsey	0	0	0	0	505	505
John Wall	0	0	0	0	270	270
Sharon Feeney	0	0	0	0	1,008	1,008
Tony Donohoe	0	0	0	6,599	1,037	7,636
Judith Eaton	0	0	0	6,599	764	7,363
Pól Ó Móráin	0	0	0	6,599	1,283	7,882
Darina Kneafsey	0	0	0	6,599	4,128	10,727
Beth O'Reilly	0	0	0	3,848	0	3,848
TOTAL	69,215	11,697	80,912	60,333	18,115	78,448

19. Retirement Benefits

Eligible staff members of the Higher Education Authority have access to two pension schemes. Staff members appointed before 1 January 2013 in general are members of a defined benefit pension scheme approved under Section 15 of the Higher Education Act, 1971 which is funded annually on a pay as you go basis from monies provided by the Department of Further and Higher Education, Research, Innovation and Science and from contributions deducted from staff salaries. The benefits on which the FRS 102 calculations are based are set out in the scheme documents for:

- a. HEA Staff Superannuation Scheme 1980
- b. HEA Staff Superannuation (Amendment) Scheme 1993
- c. HEA Spouses' and Children's Scheme 1985, and
- d. HEA Spouses' and Children's (Amendment) Scheme 1992

The Higher Education Authority also operates a voluntary AVC scheme.

The Single Public Service Pension Scheme (Single Scheme) is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouses' and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation by a qualified independent actuary to take account of the requirements of FRS102 in order to assess the scheme liabilities.

The principal actuarial assumptions used to calculate the retirement benefit liabilities under FRS102 were as follows:

	At 31/12/2024	At 31/12/2023
Discount Rate	3.60%	3.60%
Inflation Rate	2.00%	2.10%
Rate of Expected Salary Increases	3.00%	3.10%
Rate of Increase in Pension Payment	2.50%	2.60%

The demographic assumptions i.e. mortality rates in service and in retirement are in line with standard tables employed in the actuarial valuations of similar public sector type schemes. This reflects the current trend of improvements in mortality and the general expectation that this trend is set to continue for the immediate future.

Implied life expectancy for a 65-year-old

	2024	2023
Post-retirement – current pensioners (age 65 at the valuation date)		
Male	22.2	22.1
Female	24.5	24.4
Post-retirement – future pensioners (age 65 +20 years at the valuation date)		
Male	24.4	24.3
Female	26.5	26.4

a. Net Deferred Funding for Retirement Benefits

	2024 €'000	2023 €'000
Funding recoverable in respect of current year	2,625	2,144
State Grant applied to pay pensioners	(1,003)	(593)
	1,622	1,551

b. Retirement Benefit Costs

	2024 €'000	2023 €'000
Current service cost	1,523	1,059
Interest on Pension Scheme Liabilities	1,102	1,085
EE Contributions retained	(160)	(140)
ER Contributions retained*	(6)	(9)
	2,459	1,995

* ER contributions retained relate to staff on secondment.

c. Deferred Funding for Retirement Benefits

The Higher Education Authority recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Higher Education Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice. The deferred funding asset for pensions as at 31 December 2024 amounted to €31.9 million (2023: €29.8 million).

d. Analysis of Total Retirement Benefit Costs charged to the Statement of Comprehensive Income

	2024 €'000	2023 €'000
Experience (Loss) – Retirement Benefit Liabilities	(1,126)	(961)
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	586	(2,779)
Actuarial (Loss) on Retirement Benefit Liabilities	(540)	(3,740)

e. Movement in Net Retirement Benefit Obligations

	2024 €'000	2023 €'000
Scheme Deficit at beginning of year	(29,753)	(24,462)
Current Service Cost	(1,523)	(1,059)
Pensions and Lump sums paid in year	1,003	593
Interest on Pension Scheme Liabilities	(1,102)	(1,085)
Actuarial (Loss)	(540)	(3,740)
Scheme (Deficit) at end of year	(31,915)	(29,753)

f. History of Defined Benefit Obligations

	2024	2023	2022
Experience gains and (losses) on scheme liabilities: Amount (€'000)	(1,126)	(961)	50
Percentage of Scheme Liabilities	(3.5%)	(3.2%)	0.2%
Total amount recognised in the Statement of Comprehensive Income Amount (€'000)	(540)	(3,740)	17,686
Percentage of Scheme Liabilities	(1.7%)	(12.6%)	72.3%

20. University Pension Control Accounts

At 30 September 2024 the universities had net deficits of €9.6m (2023: €2m) on their pension control accounts for their Closed and Model pension schemes. In addition, the universities had net surpluses at 30 September 2024 of €73.5m (2023: €73.4m) on their pension control accounts for the Single Public Service pension scheme.

21. Irish Research Council

A new research and innovation funding agency Taighde Éireann was established on 1 August 2024 following the commencement of the Research and Innovation Act 2024. All Higher Education Authority activities and functions relating to the Irish Research Council transferred to the new agency from this date in line with the new legislation.

The Minister for Further and Higher Education, Research, Innovation and Science designated 4 November 2024 as the effective date for Higher Education Authority staff, whose roles related to Irish Research Council activities, to transfer to the new agency, Taighde Éireann and also directed the Higher Education Authority to carry out Irish Research Council related activities on behalf of Taighde Éireann during the transition period from 1 August 2024 until staff transferred on 4 November to ensure no interruption of operations.

The following Higher Education Authority balances held on 1 August 2024 related to IRC activities and were transferred to Taighde Éireann:

	€'000
Bank & Cash Equivalents	2,736
Receivables & Prepayments	8
Payables & Accrued Expenditure	(2,744)

18 Higher Education Authority staff transferred to Taighde Éireann. The pension costs for these staff were accrued by the Higher Education Authority up to the date of their transfer on 4 November 2024 when they became employees of Taighde Éireann. Three of these staff are members of the HEA Superannuation pension scheme and one is a member of another public sector pension scheme. These are defined benefit pension schemes. No pensionable service transfers to Taighde Éireann have yet been undertaken in respect of these staff. These transfers are expected to be processed during 2025 in line with the procedures applicable to the Public Services Transfer Network. The remaining fourteen staff transferred are members of the Single Public Service pension scheme. No pensionable service transfers are required in respect of this scheme.

22. Events after the Reporting Period

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

23. Comparative Figures

Comparative figures in the prior year have been adjusted to conform with changes in presentation in these financial statements.

24. Approval of Financial Statements

The financial statements were approved by the Board of the Higher Education Authority on 25 March 2025.

Schedule 1 (a)**Grant Income Year Ended 31 Dec 2024****Oireachtas Grants**

Name of Grantor	Type of Grant	Opening Deferral	Grant Received	Closing Deferral	Income and Expenditure
		01-Jan-24	2024	31-Dec-24	2024
		€'000	€'000	€'000	€'000
Department of Further and Higher Education, Research, Innovation and Science	Recurrent Vote 45 B04	1,944	1,620,509	2,894	1,619,559
	General Vote 45 B09	0	10,184	0	10,184
	Pensions Vote 45 B10.2	0	110,883	0	110,883
	Access Vote 45 B11	8,793	48,427	1,328	55,892
	B15.5 Student Accommodation Assistance	0	390	0	390
	Capital Vote 45B16	0	193,452	0	193,452
	Capital Research Vote 45 C4	0	4,432	0	4,432
	Research Vote 45 B12	8,499	24,157	6,589	26,067
	B13 International	2,944	6,952	3,066	6,830
	Administration Vote 45 B03	0	13,400	0	13,400
		<u>22,180</u>	<u>2,032,786</u>	<u>13,877</u>	<u>2,041,089</u>

Schedule 1 (b)**Grant Income Year Ended 31 Dec 2024****National Training Funds Grants**

Name of Grantor	Type of Grant	Opening Deferral	Grant Received	Closing Deferral	Income and Expenditure
		01-Jan-24	2024	31-Dec-24	2024
		€'000	€'000	€'000	€'000
Department of Further and Higher Education, Research, Innovation and Science	Labour Market Focused	0	148,352	0	148,352
	Apprenticeship	251	93,477	0	93,728
	Springboard+	4,628	32,766	13	37,381
	Human Capital initiative	904	58,882	5	59,781
		<u>5,783</u>	<u>333,477</u>	<u>18</u>	<u>339,242</u>

Grants provided from the National Training Fund were used to support the training of those seeking to take up employment, those in employment seeking to upskill and engage in lifelong learning as well as to provide higher education programmes that are particularly oriented towards meeting labour market needs.

Schedule 1 (c)**Grant Income Year Ended 31 Dec 2024****Other Grants**

Name of Grantor	Type of Grant	Opening Deferral	Grant Received	Closing Deferral	Income and Expenditure								
						01-Jan-24			31-Dec-24			2024	
						€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Health Service Executive	Nursing	0	7,442	0	7,442								
Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media	Acadamh náisiúnta Ollscoileacháin Gaeilge, C3	0	500	0	500								
Department of Health	Healthy Campus, B2	134	160	231	63								
Sustainable Energy Authority of Ireland	Capital	18,414	17,593	36,007	0								
EU	Gender Action	36	37	0	73								
EU	UNESCO	24	0	24	0								
EU	Erasmus+	7,381	16,084	7,308	16,157								
		<u>25,989</u>	<u>41,816</u>	<u>43,570</u>	<u>24,235</u>								

Total Grants Paid

Institution	Recurrent Grants €'000	Capital Grants €'000	Research Grants €'000	Skills Grants €'000	Other Grants €'000	Total 2024 €'000	Total 2023 €'000
University College Dublin	190,248	43,829	5,457	4,093	26,221	269,848	269,154
University College Cork	159,332	7,534	2,421	6,283	28,247	203,818	195,477
University of Galway	129,895	15,495	1,900	2,651	19,011	168,953	157,737
Maynooth University	111,905	13,837	1,561	814	8,607	136,725	124,794
Trinity College Dublin	145,426	9,595	3,354	2,387	32,485	193,246	196,316
University of Limerick	119,050	4,892	1,208	6,223	16,278	147,651	142,268
Dublin City University	124,687	31,763	1,834	9,160	14,685	182,129	172,206
Technological University of the Shannon: Midlands Midwest	95,913	10,195	144	23,951	3,886	134,089	148,428
Dundalk Institute of Technology	37,926	7,676	38	9,299	1,465	56,404	49,572
Dún Laoghaire Institute of Art, Design and Technology	22,030	1,249	40	451	1,350	25,119	22,204
Technological University Dublin	187,086	6,022	765	23,083	8,597	225,554	219,463
Munster Technological University	114,635	11,118	35	24,902	3,752	154,442	154,651
Atlantic Technological University	154,245	20,128	117	30,398	7,943	212,832	177,248
South East Technological University	113,417	8,536	393	16,012	4,697	143,056	140,414
National College of Art and Design	17,192		1,302	2,552	3,783	24,828	21,971
Mary Immaculate College	34,439	2,661	163	6,815	44,079	37,706	
St Angela's College						9,483	
National University of Ireland		13			383	396	430
Union of Students in Ireland					-73	-73	120
Association for Higher Education Access and Disability	394					394	336
Health Research Board			200		200	200	
Irish Universities Association	61				173	233	466
Marino Institute					288	288	191
National College of Ireland	6,650		20	3,028	225	9,923	2,728
Pontifical University	971				33	1,004	27
Royal College of Surgeons in Ireland	11,379	7,700	627	618	345	20,670	13,734
Royal Irish Academy	5,218	200	500		300	6,218	7,062
Royal Irish Academy of Music					-10	-10	145
St. Nicholas Montessori College					2	2	2
Carlow College (St. Patrick's)	2,563				17	2,579	45
Teagasc		47	846		893	893	335
Technological Higher Education Association							274
Dublin Institute of Advanced Studies		47			47	47	33
Economic Social Research Institute		21			21	21	52
Griffith College			1,389	-16	1,373	1,336	
Other Irish Private Institutions			22,222	61	22,283	15,843	
Education and Training Boards	1,050				1,050	1,050	421
UK Institutions					241	241	225
EU Research Partners			135		135	135	3,824
Total	1,785,722	203,734	21,028	190,362	189,791	2,390,638	2,287,223

Recurrent Grants Paid

Institution	Core	Fees	Student Contribution	Nursing	Strategic Initiative	Other	Total 2024	Total 2023
	€'000	€'000	€'000	€'000	€'000	€'000		
University College Dublin	99,578	49,939	15,372	9,217	17,124	-982	190,248	164,492
University College Cork	80,310	44,252	12,126	8,320	14,175	151	159,332	144,695
University of Galway	65,611	36,201	11,006	4,286	11,047	1,743	129,895	113,007
Maynooth University	48,276	37,560	10,563		15,575	-68	111,905	97,741
Trinity College Dublin	77,877	35,360	10,748	10,048	11,354	39	145,426	128,532
University of Limerick	57,862	35,334	10,882	4,625	10,333	14	119,050	106,390
Dublin City University	61,681	37,124	12,482	7,724	5,585	92	124,687	112,102
Technological University of the Shannon:								
Midlands Midwest	71,158	3,634	7,332	2,247	11,572	-30	95,913	99,514
Dundalk Institute of Technology	24,913	1,270	3,047	3,482	5,221	-8	37,926	33,386
Dún Laoghaire Institute of Art, Design and Technology	14,983	792	1,687		4,567		22,030	18,833
Technological University Dublin	150,627	7,637	14,216		14,700	-95	187,086	177,296
Munster Technological University	88,681	4,614	8,650	2,403	10,297	-9	114,635	108,333
Atlantic Technological University	110,119	9,332	11,594	6,099	17,101		154,245	128,890
South East Technological University	83,588	4,172	7,920	3,909	13,907	-79	113,417	103,159
National College of Art and Design	11,290	4,493	966		439	3	17,192	15,265
Mary Immaculate College	19,788	8,674	3,455		2,491	32	34,439	30,462
St. Angela's College							7,655	
National University of Ireland	13						13	13
Association for Higher Education Access and Disability					394		394	336
Irish Universities Association					61		61	191
National College of Ireland	3,600	1,038			2,012		6,650	
Pontifical University	266	88			617		971	
Royal College of Surgeons in Ireland	3,325	677			7,519	-142	11,379	7,767
Royal Irish Academy	4,818				400		5,218	5,596
Carlow College (St. Patrick's)	2,087	476					2,563	
Technological Higher Education Association							274	
Education and Training Boards	1,050				1,050		1,050	378
Total	1,071,173	329,667	144,320	62,361	174,912	3,289	1,785,722	1,604,307

Skills Grant Payments

Institution	Apprenticeship €'000	Springboard+ €'000	Total HCl €'000	2024 €'000	2023 €'000
University College Dublin	1,562	2,531	4,093	4,442	
University College Cork	353	628	5,302	6,283	5,960
University of Galway		1,123	1,528	2,651	3,578
Maynooth University		76	737	814	1,105
Trinity College Dublin		729	1,658	2,387	6,532
University of Limerick	1,739	1,166	3,318	6,223	6,058
Dublin City University	89	9,071	9,160	11,372	
Technological University of the Shannon: Midlands Midwest	14,469	4,954	4,529	23,951	21,607
Dundalk Institute of Technology	8,255	523	521	9,299	8,876
Dún Laoghaire Institute of Art, Design and Technology		364	86	451	423
Technological University Dublin	18,097	1,962	3,024	23,083	24,375
Munster Technological University	16,070	1,897	6,936	24,902	26,562
Atlantic Technological University	21,670	4,733	3,995	30,398	25,319
South East Technological University	10,599	2,930	2,483	16,012	16,413
National College of Art and Design		2,552	2,552	2,744	
National College of Ireland	655	2,066	308	3,028	2,417
Royal College of Surgeons in Ireland		618	618	2,148	
Teagasc	846		846	186	
Griffith College	685	704		1,389	1,305
Other Irish Private Institutions	291	11,704	10,227	22,222	15,782
Education and Training Boards			42		
Total	93,728	37,209	59,425	190,362	187,245

Other Grants

Institution	Superannuation €'000	Total Access €'000	Total Erasmus €'000	Other €'000	2024 €'000	2023
University College Dublin	18,488	5,299	1,755	680	26,221	45,953
University College Cork	19,349	6,629	1,987	282	28,247	24,739
University of Galway	13,939	2,758	1,551	763	19,011	23,146
Maynooth University	4,289	3,060	1,008	251	8,607	12,255
Trinity College Dublin	27,397	3,518	1,297	273	32,485	41,420
University of Limerick	9,272	3,937	2,432	638	16,278	19,711
Dublin City University	8,342	4,742	1,283	318	14,685	26,633
Technological University of the Shannon: Midlands Midwest	3,022	338	526	3886	3,895	
Dundalk Institute of Technology	1,226	60	180	1,465	1,070	
Dún Laoghaire Institute of Art, Design and Technology	850	341	158	1,350	744	
Technological University Dublin	6,094	1,625	879	8,597	7,997	
Munster Technological University	2,630	438	683	3,752	2,834	
Atlantic Technological University	884	5,846	520	693	7,943	6,282
South East Technological University		3,586	334	778	4,697	4,290
National College of Art and Design	3,300	322	92	68	3,783	3,257
Mary Immaculate College	4,940	1,515	331	29	6,815	5,255
St. Angela's College					1,501	
National University of Ireland	383			383	417	
Union of Students in Ireland			-73	-73	120	
Irish Universities Association	173			173	33	
Marino Institute	277	11		288	180	
National College of Ireland	148	40	36	225	195	
Pontifical University	18	12	4	33	27	
Royal College of Surgeons in Ireland	141	194	10	345	323	
Royal Irish Academy	300			300	560	
Royal Irish Academy of Music		-33	23	-10	145	
St. Nicholas Montessori College	7	-6		2	3	
Carlow College (St. Patrick's)	17			17	45	
Griffith College	3	-29	10	-16	31	
Other Irish Private Institutions	30	-19	50	61	61	
UK Institutions	241			241	225	
Total	110,883	56,089	15,562	7,257	189,791	233,346



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