



DIVING IRELAND



Annual Report and Financial Statements for
the financial year ended 31 December 2024



Contents

About Diving Ireland	2
Section 1: Diving Ireland Strategy Statement 2024-2026	
Building Resilience and Growth	3
Section 2: Officer Reports	4
Section 3: Operational Plan Report	35
Section 4: Appendices	49
Governance Code for Sport	50
Annual Report and Financial statement	53

About Diving Ireland

Comhairle Fo Thuinn (Diving Ireland) and trading as Diving Ireland is the National Governing Body (NGB) for underwater sport in Ireland. Diving Ireland is a company limited by guarantee. The directors of the company are elected to constitutionally fixed terms by delegates appointed by the affiliated clubs at the annual AGM.

Diving Ireland is an affiliate member of CMAS This is an international umbrella organisation for recreational diving training organisations. There are almost 100 nations within the CMAS family and these countries' diving operations are represented at the CMAS Technical Committee. Competitive underwater sports are governed by the CMAS Sports Committee and national and international events in these sports are expanding rapidly. CMAS also operates a Scientific Commission that promotes awareness of, and involvement in underwater scientific pursuits, marine conservation, and environmental awareness. All these areas are core operational areas for Diving Ireland.

At a European level, Diving Ireland is a member of the European Underwater Federation (EUF). The EUF is a forum where recreational scuba diving training organisations can meet, exchange ideas, and speak with a common voice on important issues such as diver safety. The EUF comprises a broad range of European training organisations and it is estimated that this represents approximately 3 million divers, 60,000 instructors, 5000 clubs and 250,000 diving schools in Europe.

Diving Ireland is a proud member of the Federation of Irish Sport . Our head office is located at

78a Patrick Street
Dun Laoghaire
Co Dublin
A96HY45

This report was approved by the Directors of Diving Ireland at a meeting on March 3rd 2025.

Cover Photo credits: Mark O'Leary and John Bennett

Section 1: Diving Ireland Strategy Statement 2024-2026 Building Resilience and Growth

Our Vision

To inspire a passion in underwater sports and our environment

Our Mission

- To grow active participation in Diving Ireland activities
- To support and empower our community of clubs
- To promote, protect and preserve the marine environment

Our Values

- Community
- Safety
- Environment
- Quality



Section 2: Officer Reports

President's Statement

When the Diving Ireland Board of Directors (formerly known as the Executive Committee) drafted a new three-year Strategy Statement at the end of 2023, we titled it Building Resilience and Growth. This reflected the challenging position Diving Ireland was in at that time. 2024 was the first year of the new strategy and I am delighted to report significant progress across all the action areas and that we delivered on over 90% of the KPIs across the year. The detail of this is set out in the Operational Plan that is included in this Annual Report. This sets out our progress across the entire Strategy Statement in 2024 and sets down further KPIs for 2025 and 2026.

Our delivery in 2024 is a significant achievement especially given the staffing challenges we faced for the first half of the year. Thankfully this was addressed with the appointment of Amado Hidalgo as a full-time Operations Manager in July. This was a significant step forward and the addition of a Sports Development Officer in December will provide enhanced support in 2025. I want to acknowledge the incredible commitment of our members and clubs across the country to supporting the delivery of our 2024 strategic objectives. In particular I would like to highlight our achievements in relation to membership growth, addressing governance weaknesses and increasing the funding resources from a broadened revenue base. These are all building blocks that support further delivery in 2025 and 2026.





While Tús Maith is Leath Na Hoibre, there are plenty of challenges ahead if we are to deliver on all our targets by 2026. This will be the focus for the incoming Board of Directors. As I finish my term, I would like to wish them well and offer any support that I can. It has been an honour to serve two terms as President of Diving Ireland and to have worked closely with the Board of Directors for 9 years. Over that period, despite challenges on many fronts, particularly COVID, a great deal has been achieved and Diving Ireland is well placed to grow its membership and profile nationally and internationally. While the National Watersports Campus has been delayed, when delivered it will provide a new fulcrum for our activities and hopefully at least one Regional Centre of Excellence can be delivered over the same period. In addition, continuing to expand the range of sports that we cover, and strengthening our connections with other sports more generally, can only enhance the understanding of, and engagement with, Diving Ireland. As I hand over the chain of office I would like to thank you all for your friendship and support during my time in the role, Go n-éirí an bóthar libh go leir.

**Ciaran Kissane,
Hon President**

Vice President (Membership)

As we reflect on the achievements to date in Diving Ireland and progress towards our long-term vision, it is clear that the foundation laid in last year's report has been strengthened and built upon in 2025. Through my role as Vice President and as part of our continued work implementing the Operational Plan 2024-26, I have remained focused on driving the growth, innovation, and inclusivity required to move our organisation forward. I've contributed to advancing key initiatives from the Operational Plan 2024-26, ensuring alignment with our long-term goals and continued engagement with our membership.

A significant achievement in 2024 was our targeted efforts to address imbalances within our membership profile. By tapping into various grant opportunities such as the Sport Ireland Women in Sport, we were able to run a snorkelling programmes in September 2024 that made a tangible impact. The WiS Grant Programmes received applications from 14 clubs, with 13 clubs successfully participating in the initiative. In total, there were 119 eligible participants involved. The commitment and dedication of our volunteers were paramount to this success. Through the WiS initiative, we saw women engage in Diving Ireland water activities and explore marine environments, helping to create a more diverse and inclusive community in Diving Ireland. Moreover, we saw participants gain greater confidence and a sense of community with others on a similar journey.

Throughout 2024, I remained dedicated to supporting the work of our Regional Dive Officers (RDOs) in my role as Chairperson of the RDO Forum. We held regular, productive meetings, fostering collaboration and gathering valuable insights from the ground up, which were then communicated to Head Office and the DI Board of Directors. In the same way, I ensured that important information from Head Office and the DI Board of Directors was effectively shared with the RDOs. In addition, I actively supported the work of the Board of Directors by attending meetings and contributing to discussions on key issues affecting the organisation. I am proud of the progress we have made together in 2024.

Looking ahead, I am excited to continue community outreach through our Clubs, promoting Diving Ireland's sporting activities, and building on the accomplishments to date with the support of our newly appointed Sports Officer. I look forward to growing the organisation and expanding our membership throughout 2025.

Helen Murphy,
Vice President Membership

Secretary

Annual Report of Secretary

My name is Peter McNally and I have been secretary of Diving Ireland since May 2023 when I was co-opted onto the Board. The role of secretary is to:-

1. arrange all Delegate Assembly meetings
2. arrange all meetings of the Board in conjunction with the President;
3. take the minutes of all Delegate Assembly and Board meetings;
4. correspond with all Members as directed by the President;
5. be responsible for regular update of the Directors Handbook; and
6. ensure a seamless handover of all officers' roles.

In addition, during my tenure there was a requirement for all Board members to assist in the operation of running Diving Ireland after the resignation of our CEO in Sept 2023.

Policy and Governance Documents

Key policy and governance documents were established with the help of other Board members and consultancy from Rea Walshe in Carmichael. New or updated Terms of Reference for the Technical, Snorkelling, Underwater Hockey, and Freediving Commission were established under the 2022 amendment to our Constitution. The Medical Commission, Audit and Risk Committee and Nominations Committee were also established in the last year.

A new Directors Handbook was created clearly outlining the roles and responsibilities of officers of Diving Ireland as well as the code of conduct expected from them. Again with the help of Rea Walshe our GDPR and Privacy policy was updated.

Consolidation of our Company documents to one platform (Google Drive) from three others (Dropbox, Microsoft 365 and JustGo) was initiated and is ongoing.

Insurance

A full re specification of our insurance requirements was made in advance of our 2024 Insurance Renewal resulting in a change of our public liability underwriter to one who was prepared to support an increased Limit of Liability from €2.6m to €6.5m (which allowed clubs continue to hire pools) and for members to perform underwater breath holding activities below 5m. This allowed us to reinstate cover for Freedivers and deeper snorkelers. This increased cover was negotiated with a small reduction to our premium. The basis for our cover is our Training and Standards Manual.

Organising “letters of indemnity” for clubs to use pools or other facilities, followup after incidents or accidents and maintaining and reporting on the Register of Club Affiliations and Member Affiliations is also related to the insurance work load undertaken by me as secretary. It is planned that the operational elements here will be handed over to the office given the improvement in staffing.

It is a condition of our Insurance that Members are affiliated to Diving Ireland AND are members of Clubs that are affiliated to Diving Ireland in the current year, in order to be covered by our insurance.

Club and Member Affiliation

Clubs officials are responsible for ensuring that they fulfil the annual Club re-Affiliation requirements (ie. have a constitution, annual report and annual accounts for the previous year uploaded to JustGo and have a least 10 registered members), the Secretary ensures re-Affiliation is validated in advance of a General Meeting as well as validating that nominees for election are also affiliated members to Diving Ireland.

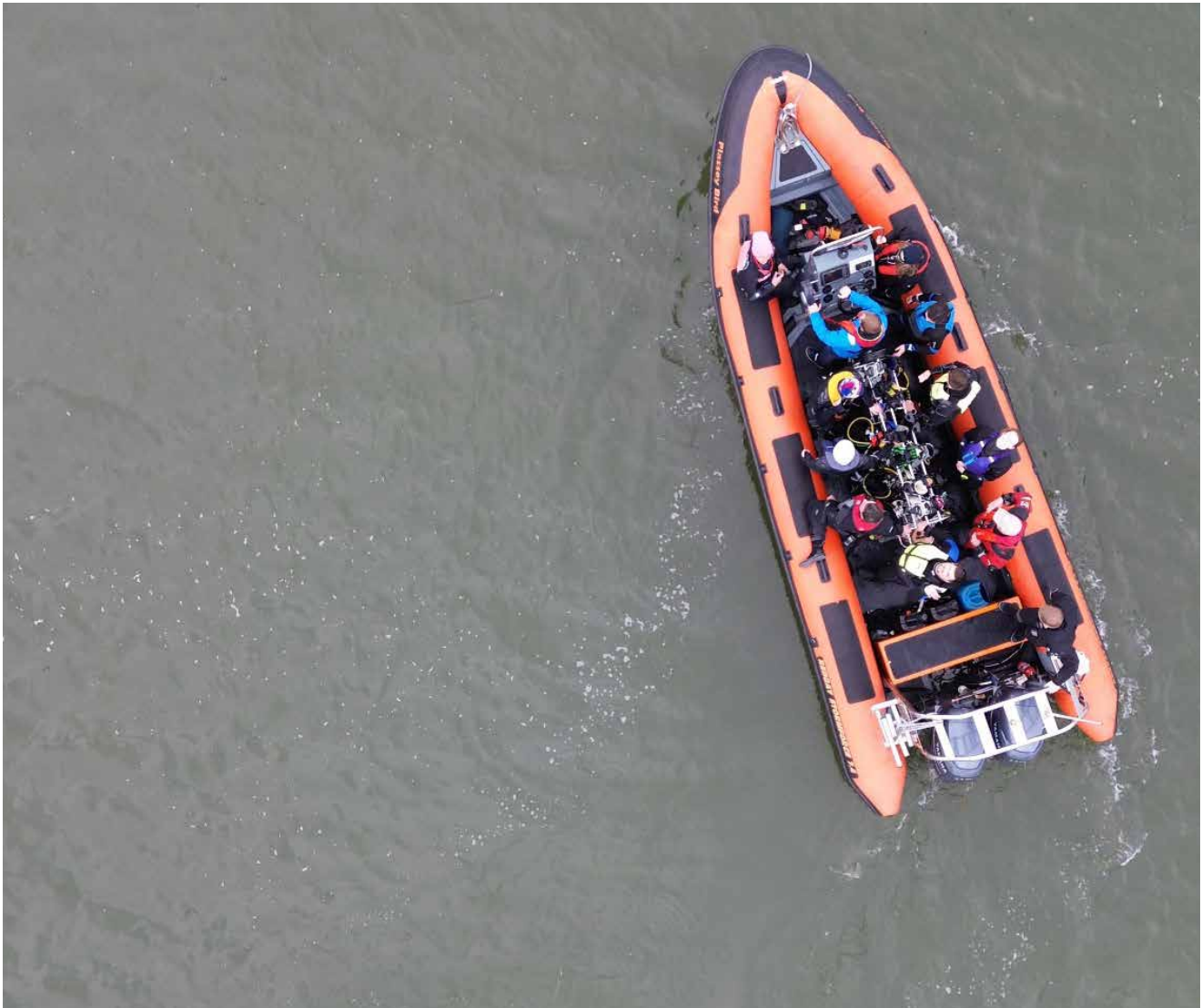
In recent years, we have lost circa 10% of our Diving Clubs. Newer clubs that are forming have been in the Freediving and Underwater Hockey sports.

Sport Ireland – Code of Conduct for Sport

Diving Ireland received €125k in Core Grant funding from Sport Ireland in 2024 in addition to grants for the specific “Women in Sport” and “Dormant Account” programmes. A condition of being affiliated to Sport Ireland as the National Governing Body for Underwater Sports is that we abide by the Sport Ireland Governance Code for Sport including their requirements for governance of the organisation and putting in place Safeguarding and Anti Doping policies and procedures.

Substantial work was required including the linking of evidence, to show we can satisfactorily answer the compliance questions relating to the 64 Practices in the code. A review of the code and an update to our Compliance Record is required annually as part of the return to Sport Ireland which the Board needs to signoff on every July (for the previous year). We have substantially reduced the number of exceptions we have had to explain over the last eighteen months and were successful in obtaining our Public Statement of Compliance from Sport Ireland in July of last year.

Part of the Governance Code for Sport deals with Board Induction and Education and Board Effectiveness Reviews. These were not formally in place at the beginning of my tenure but I am happy to say that again with the help from Rea Walshe, these are now formally in place and support from Rea has been retained into 2025 to assist onboarding new members of the Board as well continuing the education of those who are remaining.



Risk Register

With the assistance of Rea Walshe who interviewed our staff and members of the Board, we established a Risk Register for the organisation which has allowed the Board to identify the key risks for the organisation that need remediation. Actions are currently underway to mitigate these items. Risk Reviews will continue to be performed regularly by the Board.

Staff Recruitment

In 2024 Diving Ireland went to market for three new staff members. In looking at what was required to replace the CEO role, the Board decided that a focus on Operations was the main priority for the day to day leadership of the organisation and so a specification for an Operations Manager was drawn up.

This made sense given the Strategic Plan for 2024-26 was developed by the Board (and will be done by the Board again for 2027-29). Significant contributions were made by the Recruitment sub committee to specify and advertise the roles and interview and evaluate the candidates.

Since Jan of 2025, we have a staff of four (1 full time, 3 part time). Three are permanent employees and the fourth, our Sports Development Officer is on a two year contract. This is a very significant improvement on the one staff member (part time) and one contractor (part time) doing our accounts that we have had since Q4 2023.

Other Responsibilities undertaken of the Secretary

- Scheduling General Delegate Meetings and preparing notices, agendas and minutes for these.
- Scheduling Board Meetings, preparing the agenda and minutes for these. Eleven were held.
- Providing our auditors with the information to be filed with the Company's Office (appointment of directors/secretary; filing of Annual Report and Year End Accounts; and filing of Constitutional amendments.
- Handling Board Correspondence.
- Tendering for the Dive Show (this will pass back to the office now that it is staffed).

In summary, a lot of improvements have been implemented in the way we govern and operate Diving Ireland. These often go unseen by clubs and members but good governance is necessary and worthwhile as it puts the organisation on a solid foundation to grow with confidence and it demonstrates publicly that we are a well run organisation that can be trusted. Reputation counts for a lot with when we are getting substantial public funds and when we are engaging in adventure sports where safety is key. It is hard won and can be easily lost.

As I stand down at the 2025 AGM, I believe the current Board is leaving the organisation in a very much better place than it was in the later part of 2023. We have a clear Strategic Plan, a clear Operational Plan with a committed budget and the staff and improved processes to support these plans. I also believe we have laid a foundation that will make the job of the incoming Board easier giving them time to focus on the growth of the organisation and underwater sports.

Thank you to my colleagues on the Board past and present, the staff of Diving Ireland and to all the club officials and members who supported me in the work I did while serving as Secretary. It was my pleasure to give something back.

Yours sincerely,
Peter McNally, Kish SAC

Treasurer

Financial Review for Year Ended 31 December 2024

A surplus of €8,185 was generated in 2024 (2023: surplus €13,711), due to later placement of personnel planned.

Growth of 7% achieved in the year from the various income streams, with the focus primarily on restructuring the organisation internally to ensure adequate resourcing and an overhaul of systems and processes in place for the future.

Income:

Membership up by 1% generating revenue of €189,415 (2023: €186,730). Core Grant received was 125,000 euros from Sport Ireland, exact same funding as in the prior year. Course Delivery income earned €59,945 which was up 4% on prior year (2023: €57,480) with large increases on courses conducted for Coxswain and Diver First Responder.



Expenditure:

Year on year increase of 4% on overheads representing a value of €14,915.

Savings on payroll costs as the new role of Operations Manager commenced mid-year versus the original projected start date from Jan 2024.

New costs incurred for storage facilities and insurance of new boat.

Investments made in Diving Ireland promotional material, signs, clothing and safety equipment for AED defibrillators, kits, and devices.

Lower spend of €8,876 incurred on Subsea due to lower publications issued in the year.

Balance Sheet:

Fixed assets net book value of €230,350 in 2024 (2023: €236,902), capex spend on new laptops, monitors and furniture for new staff.

Cash holding of €543,336 with its financial institutions up €56,786 on prior year (2023: €486,550) driven by increase on membership advance receipts for 2025 €16k and grants received (Dormant Accounts Fund €23k and Women in Sports Grant €18k)

Taxation relates to PAYE liability of €15,130 per agreement of annual payments with Revenue but down on prior year due to lower headcount for the first half of 2024.

Accruals in place for €165,398 the majority which is attributed to deferred revenue on subscriptions paid in 2024 related to 2025 membership for €88,205.

Diving Ireland membership fees of €481,181 (2023: €472,996).

The Board of Directors are satisfied the organisation has the ability to meet its financial obligations as they fall due. It is appropriate to prepare the financial statements on a going concern basis with positive reserves and cash balances in place with projected forecast of growth for 11% on membership subscriptions and resources in place to deliver such. The Core Grant of 140,000 euros has been approved by Sport Ireland for 2025..

National Diving Officer

National Diving Officer Annual Report 2024

Diving Ireland (DI) is essentially a volunteer led and driven organisation. Within the remit of the National Diving Officer (NDO) reliance on volunteer commitment and support is crucial in the delivery of quality training and certification and the safe conduct of training and diving activities.

In this context I am indebted to a range of people who fulfil diverse roles throughout our training and diving activities for their generous ongoing support and commitment. Some of those in specific organisational roles are identified through this report but many more while not specifically identified are deeply involved in our ongoing activities on a voluntary basis.

As an organisation we are grateful to every Instructor, Diving Officer, Training Officer, Diving Officer of-the-Day, Jury President, Jury member, Course Director, Assessor and Examiner who collaborate with the Diving Commission, RDOs and NDO in delivering best practice training and safe diving activities for all candidates and members.

The support of our expanding Head Office administrative team is equally critical in facilitating our training and certification activity and they also deserve our recognition and gratitude.

Safety

Tragically there were a number of fatalities resulting from diving activities around the Irish coast during 2024. While none of our members was a direct casualty of these tragic incidents, these incidents make us acutely aware of the requirement for vigilance with regard to our defined safety protocols and the application of the 'precautionary principle' in all of our activities.

It is appropriate to extend our sympathy and concern to all affected by these events. I would also like to make special mention of our members who rendered emergency support and assistance when required.

Diving Commission – Roles & Responsibilities

Ken Jackson (NDO) – President

Paddy Lambe - outgoing NDO ; D*** and Mon*** review & Programmes Director

Gearoid McCarthy – Jury Coordinator

Anne Boyle – Exam Coordinator

Mark Stanley – Mon* National Course Director

Dom Traynor – Diver*** National Course Director

Colin McAnaspie – Incidents Officer

Bernie McCarrick – Instructor Upskilling & CPD
Thomas Moore – SAR Review & Projects
Aoibheann Bird – Diversity, Inclusion, Appeals & Projects

Regional Diving Officers

Dublin North – Emmet O’Neill
Dublin South – Ray Ryan
South East – Breda Dore
South – Ruairi Kenny
South West – Dave McCann
West – Liam Strachan
North – Jerry Walsh
Midlands – Cian Hynes

Outgoing RDOs

North – Edward Lynch
Dublin North – Roger Cantwell

Search & Recovery

National Coordinator – John Flanagan

Diving Commission Working Groups

During 2024 a number of senior Moniteur*** instructors and Moniteur** instructors with specialist knowledge assisted the DC in its work by contributing collaboratively to specifically tasked working groups. These working groups were established to review specific areas of DI courseware, training and standards and to make recommendations to the DC for consideration.

Diving Commission Objectives

Through 2024 the objectives of the Diving Commission were closely aligned with the key diving related elements of the DI Strategic and Operational plans. The DI Mission and Values statement included references to safety, community, quality and support of clubs all within an overall objective of Building Resilience and a Platform for Growth.

The key operational themes involved were:

- Quality Coaching that promotes Participation & Progression
- CPD Framework for Instructors

- Benchmarking to CMAS and ISO Standards
- An agreed Coaching Plan with Sport Ireland
- Strengthened links between Clubs and DI
- Promotion of SAR training & capability

These themes and objectives were reflected in the organisation of roles and responsibilities within the Diving Commission and the range of initiatives undertaken and progressed through 2024. These initiatives included:

- Redevelopment of Instructor Upskilling programmes
- Establishment of 2 evolutions each of the D*** and M* training programmes per year with course and assessment dates set to end of calendar year 2025
- Appointment of DC members with specific responsibilities as National Course Directors for D*** and M* programmes
- RDO briefing sessions and NDO and DC attendance at Regional DO/TO meetings
- Encouragement for RDOs to set Regional Assessment dates well in advance early in the diving season (May) and later in the season (September) in order to establish training pathways and timelines for courses in conjunction with club DOs and TOs
- DI Coaching Plan agreed with Sport Ireland
- Continuing investment in Sport Ireland engagement with Instructor/Coach Developer and Coach Developer Assessor training and accreditation
- Realisation of Mon* Sport Ireland Advanced Instructor accreditation for all Mon* certified since 2015 and all attendees at Instructor Upskilling programmes
- Revision 18 of Training & Standards Manual including benchmarking with CMAS/ISO standards, incorporating Safety Statement and Risk Assessment, SAR Guidelines and Safety Statement
- Migration of DFR programmes from PHECC to IHF Heartsaver while continuing potential PHECC CFR accreditation
- Appointment of specific experienced SAR coordinator and member of DC to work with National SAR Coordinator on redevelopment of SAR training programmes, Guidelines for SAR activity and SAR Safety Statement
- Development and Board approval of guidelines and criteria for the running of Diving Ireland approved dive rally events
- Development and Board approval of short-term DI membership option to facilitate visiting divers' participation in DI events
- Production of a range of Guidelines during the year including – 'Guidelines for the Administration & Management of Courses' and 'A Guide to Progression, Certification, Training & Assessment'
- Attendance at RDO Forum, joint RDO/DC briefings and at most Regional DO/TO meetings as invited

Certifications

In 2024 DI issued a total of 772 certifications. This represents an increase of 83 or 12% on certifications issued in 2023. It is particularly encouraging to see a 19% increase in Diver* certifications, a 15% increase in Diver** certifications and a four fold increase in Rescue Diver certifications issued.

Congratulations to all candidates who achieved advanced certification in 2024. This is a testament to their enthusiasm and also the dedication of our volunteer instructor cohort.

A number of existing Mon*** National Instructors were also granted the revised CMAS Moniteur**** certification by CMAS Europe.

	2020	2021	2022	2023	2024
Advanced Diver **	7	2	11	5	10
Advanced Nitrox Diver CMAS	5	8	11	6	6
Advanced Nitrox Instructor CMAS	1	6	1	0	0
Assistant Instructor / Club Instructor (pre2020)	3	9	3	10	0
Diver 2** (CMAS **)	43	44	57	53	61
Diver 1* (CMAS **)	55	91	173	158	188
Conservation Biology Course	0	90	0	0	0
Diver Coxswain Instructor	1	10	5	11	23
Diver Coxswain	18	22	35	33	29
Diver First Responder	67	98	135	117	196
Diver First Responder Instructor	0	6	15	13	27
DRY SUIT DIVER	1	2	17	7	9
Extended Range Nitrox Diver (CMAS)	5	0	1	3	0
Extended Range Instructor (CMAS)	0	1	0	2	0
Full Face Mask Experience Diver	9	5	2	12	2
Full Face Mask Experience Instructor	0	4	1	1	0
Gas Blender - Nitrox (CMAS)	11	23	4	25	0
Gas Blender Instructor	2	1	1	3	1
Instructor 1 (CMAS Moniteur*)	13	16	15	30	10

	2020	2021	2022	2023	2024
Instructor 2 (CMAS Moniteur **)	4	5	8	8	10
Leading Diver Module 1	18	2	37	8	15
Leading Diver Module 2	10	12	34	17	6
Leading Diver Module 3	0	23	26	15	9
Leading Diver(CMAS***)	2	24	32	13	10
National Diver(CMAS****)	2	7	6	3	29
Leading Instructor (CMAS Moniteur ***)	0	0	3	3	0
National Instructor Moniteur****	0	0	2	5	0
Nitrox Diver(CMAS)	57	21	54	67	68
Nitrox Instructor(CMAS)	1	2	7	5	13
Rescue Diver	24	31	31	5	22
Search & Recovery Diver	12	25	19	36	5
Search & Recovery Instructor	2	5	4	1	1
Search & Recovery Team Member	3	0	9	4	2
Trimix blender	1	4	1	0	0
Underwater Photography	0	33	1	3	3
Underwater Photography Instructor	0	5	0	0	0
VHF Radio Operator	3	2	4	7	17
Total	380	639	765	689	772
Change on previous year	-301	259	126	-76	83
% Change on previous year	-44%	68%	20%	-10%	12%

Technical Commission

The TC comprising the NDO, outgoing NDO, Children's Officer, National SAR Coordinator, NSO and UWSO met a number of times during the year. The primary focus was the approval of Revision 18 of Training & Standards together with the development, revision and approval of a Freediving section to be incorporated into the document for the governance of activities in this emerging underwater sport along with reviewing the associated courseware.

Medical Commission

A reconstituted Medical Commission had its inaugural meeting in Q4. The Commission is chaired by former NDO, Dermot Moynihan and also includes the NDO, Medical Adviser Dr. Richard O'Regan, Dr. John Foster and Laura Byrne as lay member.

RDO Forum

As NDO I attended the RDO fora chaired by the VP Membership during the year. The most significant event was an in-person forum held in Kinsale in October where a range of topics were discussed and debated including – safety; Training & Standards; regional assessments; regional, inter-regional and national courses; the JustGO platform; national assessment schedule and the RDO calendar.

EUF / CMAS

As NDO I attended the hybrid General Assembly meetings of both CMAS Europe and the EUF which took place separately in November.

A requirement for closer alignment to defined CMAS Standards is an emerging initiative which is gathering momentum. Our strategic and operational objective to benchmark our own DI training and standards to those of CMAS and ISO is proving both timely and prudent in this regard.

Of specific emerging interest is the commitment of both CMAS and EUF to the further development of specific 'Rebreather' training and standards to run separately but parallel to existing 'Recreational' diver training and standards. These developments will be considered by future Diving Commission working groups in the review and revision of DI guidelines, policies and protocols with respect to rebreather diving.

Sport Ireland

We had a number of significant direct engagements with Sport Ireland within the NDO remit during the year. These included attendance and completion by senior instructors on both Instructor / Coach Developer and Coach Developer Assessor programmes where DI candidates were particularly highly rated.

Other engagements involved the review of the Mon* / Advanced Instructor certification process and NGB Coach Development Network. Sport Ireland will be prioritising CPD for instructors and the development of a 'Sport Officials' training programmes during 2025.

Incidents

The tragedy which occurred near Teelin in Donegal in June 2024 and which resulted in the loss of a diver's life while attending a dive rally event organised by one of our clubs has left a profound and lasting impression. It is entirely appropriate that Patrick Doran is remembered in this report, and we extend our ongoing sympathy and condolences to his family, friends and dive buddy.

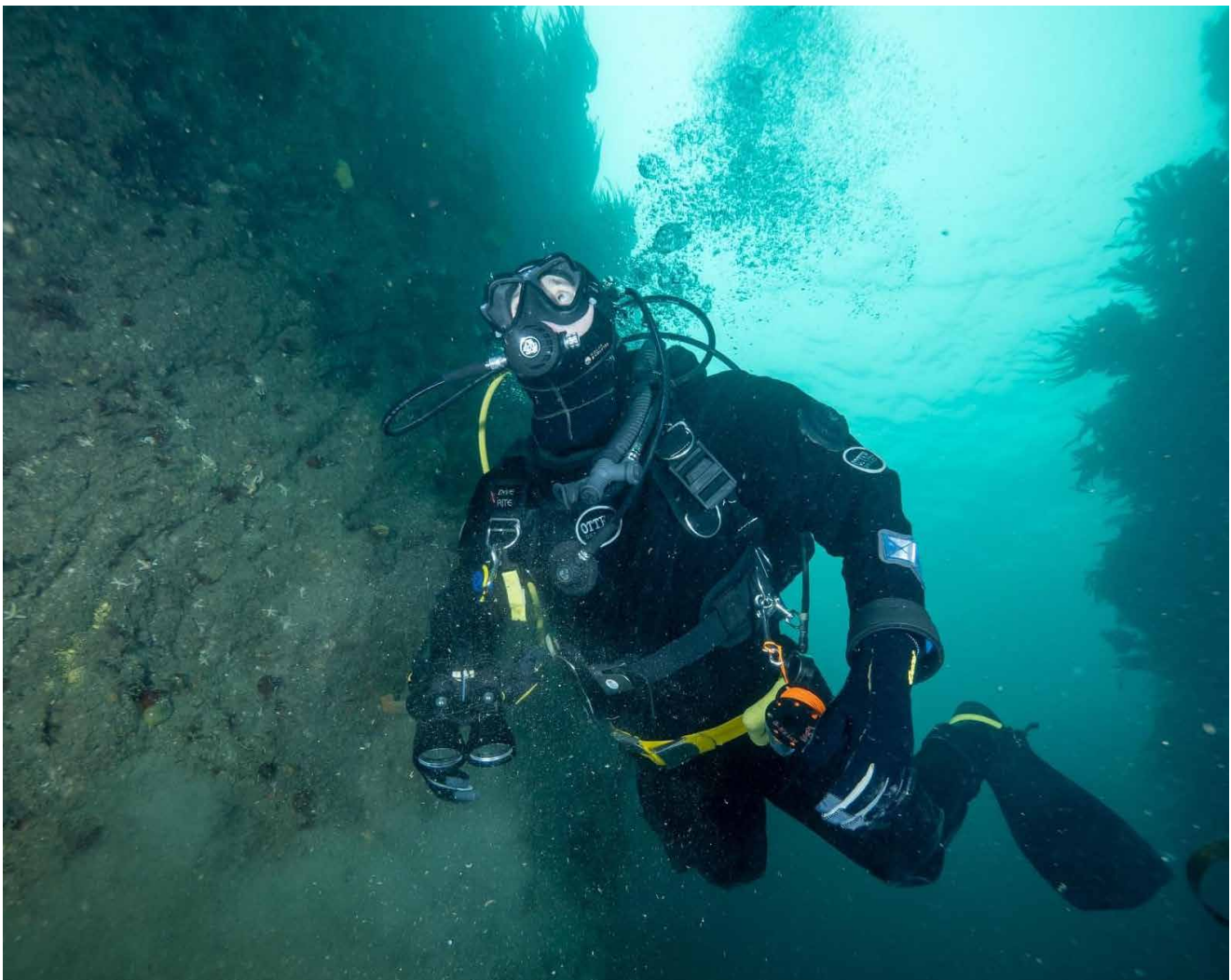
The contingency planning of Donegal Bay SAC and the emergency response provided by our members alongside other volunteers and the emergency services, although to no avail, were exemplary. We can best recognise all involved by committing to continually review and fully comply with all of our risk assessment, safety, and emergency response protocols.

The Incidents Officer will present a report on incidents in 2024, trends and analysis at the annual Instructor, Diving & Training Officer forum at the Dive Expo and DI AGM event in March. It would be remiss of me not to draw specific attention to some of the detail in this report.

We, thankfully, had only a small number of other significant incidents during the year which again serve to focus our attention on review and revision of our protocols and their implementation. Changes incorporated into Revision 18 of our Training & Standards Manual, our new process for approving dive rally events and short-term membership option all reflect our continuing commitment to this process of review and revision where appropriate.

There was a significant boat handling incident in Dun Laoghaire which thankfully did not result in personal injury but did involve damage to property. We also had recourse to the IRCG for a significant incident at an offshore dive site during the summer requiring a helo medevac.

In 2024 we had a total of 28 reported incidents. This is a large increase on the 17 incidents reported in 2023. It is unclear yet whether this represents a more robust



commitment to the reporting of incidents or a higher incidence. Buoyancy control, boat handling and equipment issues predominate the causal factors in the majority of incidents reported. Thankfully these factors appear to be relative controllables through improved skill development and enhanced care and maintenance.

The National Hyperbaric Medicine Unit (NHMU) operated by the HSE through the Saolta Hospital Group at University Hospital Galway continues to provide hyperbaric oxygen (HBOT) medical treatment for divers by their medical staff with the assistance of divers from Galway Sub Aqua Club. Recompression is the definitive treatment available for DCI / DCS.

Through 2024 there was an increase in treatments provided to divers, both members and non-members of DI at this facility. We are grateful to the 'chamber' team, both HSE professionals and GSAC / DI volunteers, who are 'on-call' to assist when needed.

We will continue to encourage incident, accident and near miss reporting as this is a fundamental component in all safety management systems. Timely reporting of all incidents and related eventualities is a direct specific responsibility of Club Diving Officers.

BDSG

We continue to work with and contribute to the BDSG (British Dive Safety Group) which incorporates all the statutory and non-statutory stakeholders concerned with dive safety in the UK and Ireland (www.bdsbg.org.uk). As NDO I have attended all BDSG meetings through 2024.

Diving Officer, Training Officer & Instructor Forum

The annual forum is scheduled to take place at the Dive Expo and AGM event in Nenagh in March. Agenda items will include but not be limited to:

- Safety, Risk Assessment & Incidents
- Training & Standards
- Short-term membership
- Dive Rally events
- Diving Commission initiatives & projects

Should there be any additional items members would like to see on the agenda please email details to ndo@diving.ie providing the topic and appropriate background information.

While I will be happy, together with other Diving Commission members, to discuss and debate diving related issues which are relevant at a national level, please be mindful that agenda items can only be considered if specifically relevant to the remit of the National Diving Officer, Diving and Technical Commissions. Administrative, insurance, medical and

other topics should rightfully be addressed in the alternative fora and to those officers of the organisation with more specifically relevant responsibility. I will be happy to provide guidance in this regard on request.

Conclusion

In my role as NDO and President of the Diving and Technical Commissions I have benefited greatly from the collaborative efforts of colleagues across the Diving Ireland organisation.

The work done by my immediate predecessor Paddy Lambe, and those who preceded him in the NDO role, the Diving Commission and associated workgroup members on behalf of the Diving Ireland organisation, clubs and members is most evidently reflected in DI 401 our Training & Standards Manual. This document represents the combined effort, wisdom and collaboration of successive Diving & Technical Commissions since the foundation of Diving Ireland. It is regularly revised to reflect international best practice in recreational diving in our specific context.

The organisational efforts of RDOs; the oversight, guidance and governance provided by our Technical Commission and Board of Directors all contribute constructively to the ongoing development of our sport and our role as the National Governing Body for underwater sports.

These roles and structures are all 'by', 'of' and 'for' the membership and undertaken by members of affiliated clubs exclusively on a voluntary basis.

Of equal importance to our development is the effort, enthusiasm, commitment and contribution provided at club level by individual members, divers and non-divers, instructors, assessors and candidates, those who serve as club officers, tow boats, maintain equipment, SAR volunteers, and the multitudinous members and supporters who sustain Diving Ireland in many ways and help make us what we are. Thank you all.

Ken Jackson
National Diving Officer

National Children's Officer:

& Youth Development Report for Diving Ireland

By: Alison Gaffney,

Date: February 2025

1. Introduction

- **Greeting and Overview:**

- Happy 2025 to all Diving Ireland members!
- I would like to welcome the new key staff members, Amado as Operations Manager and Eva as Sports Development Officer and their importance in overseeing projects and ensuring alignment with goals and smooth operations of the Board of volunteers.

- **Purpose of the Report:**

- To review child protection & youth development activities in 2024.
- To highlight the ongoing efforts and goals for the upcoming year.

2. Overview of 2024: Achievements & Key Updates

- **Youth Participation:** Researching and identifying gaps in youth engagement in underwater sports and events, at present the percentage of under 18 year olds registered with Diving Ireland is 4.8 %.
- **Training and Skill Building:** Identifying specific programmes for young people.
- **Partnerships & Community Engagement:** Working on community partnerships and initiatives that will boost youth participation.
- **Funding:** Using the above information to apply for Dormant Account Funding.
- **Challenges Faced:**
 - Navigating logistical hurdles related to accessibility and safety for young people in diving clubs.

5. Goals for 2025 utilizing granted Dormant Account Funding:

- **Increased Youth Participation:**

- Developing strategies to support clubs to engage more young divers and expand the pool of youth members.
- Plans for targeted, measurable programmes offered by Diving Ireland Clubs in collaboration with schools, youth clubs, and organizations, aimed specifically at engaging disadvantaged youth groups.

- **Utilizing Established Training Programs:**

- Using the current age-appropriate training modules for different skill levels i.e snorkel safari.
- Possible expansion of training options.

- **Enhancing Communication and Support:**

- Strengthening communication channels between Diving Ireland and affiliated clubs.
- Accessible information on safeguarding and Garda vetting processes.
- Supporting clubs by promoting training programmes for them to avail of i.e safeguarding training through Sport Ireland.
- Creating opportunities for feedback from clubs.
- Reviewing child protection policies.

6. Conclusion

- **Acknowledgments:**

- Thanking volunteers, instructors, and all staff members for their contributions to Diving Ireland in 2024.
- Recognizing the vital role of young divers in shaping the future of Diving Ireland and keeping clubs flourishing.

- **Call to Action for 2025:**

- Encourage more youth participation, volunteerism, and support for upcoming programmes and events in your local dive club and community.
- Invitation for feedback, ideas, and suggestions for improving the youth experience in Scuba Diving Ireland, please email youthdevelopment@diving.ie



National Snorkel Officer:

Snorkel Training Programmes

The review and update of the suite of snorkelling courses is now completed and sent to the TC for approval. The Snorkel Commission redesigned the suite to ensure they are aligned to the CMAS snorkelling framework. Unfortunately, following a meeting with CMAS, it was discovered that the CMAS snorkel programmes is many years out of date, and we cannot align fully with them at this stage. As such we will use the Diving Ireland updated programmes until such a time as the completed CMAS updates.

Candidates, however, once qualified, will be awarded a CMAS snorkel award which will give recognition to the achievement of each grade.

Snorkel Instructor Courses

During 2024, two Snorkel Instructor courses were completed in Kilkee and in Cork resulting in nine new snorkel instructors. Thanks go out to all the instructors, Instructor Developers and of course all the candidates who put in a lot of hard work making the courses a great success.



Following on from these successful courses a great deal of interest has been generated from Diving Ireland members to provide further such courses. Due to this we have so far planned Snorkel Instructor courses to be run in 2025 in the Dublin, West and Southwest areas with many candidates ready to sign up.

Snorkel Skills and Try Snorkel Events

During 2024 many successful Try snorkelling events were held throughout the country in partnership Local Sports Partnerships. We also held Snorkel Skills courses under the Women in Sport initiative. The events proved to be a success and resulted in many women completing the Snorkel Skills course and joining clubs throughout the country..

Blueways

We are still engaged with the Blueways development group and meeting regularly online exploring new avenues to develop snorkel trails by using networking and updating information.

We hope to continue using this information and network contacts from the meetings to develop new national snorkel trails.

National Watersports Inclusion Games

In 2024, Diving Ireland were not invited to send a snorkel team to participate in the National Watersports Inclusion Games. This in the main was due to the organisers, Irish Sailing, having a change of staff at the highest level and to concerns that the location of the event at Virginia Water in Cavan was not suitable for snorkelling activities.

We will, hopefully, be putting together a team for this year's games.

Conclusion

It was a good year for Diving Ireland Snorkelling, and again I add my thanks to my predecessors, Maureen Brogan and Fidelma Carroll and the Snorkel Commission for all their hard work and assistance helping me in my role.

I would also like to take this opportunity to thank my fellow Executive Members and instructors (both Diving and Snorkelling) for their assistance in raising the profile of snorkelling within clubs around the country.

Communications Officer:

Hello all

For the 2024 / 2025 season I wanted to focus on consistent communication to all our Diving Ireland members. This has taken the form of monthly Ezines, increased social media posts and enhanced awareness of the Diving Ireland brand.

You may have also noticed an overhaul of our website. With cleaner ways to navigate around the website including integrated functions with Just Go to help find a club or event near you.

As the NGB for scuba diving, snorkelling, underwater hockey and freediving I am trying to ensure a fair balance of the four sports across our platforms. Communications for Diving Ireland is a wide role with big scope to improve how we communicate to our members. I recognize there is a large amount of information that is compiled into ezines and the dissecting of that information can be heavy going at times.

Content is always a challenge and I always do appreciate when members send me high quality photos / videos to share on our website and social media accounts. As always if you have anything you'd like to share please send it to me on vpcomms@diving.ie or tag Diving Ireland on social media accounts.

I have one more year to complete on the executive. I hope to continue with the consistency of the social media posts and ezines. Including achieving goals of increased brand awareness and better ways of taking in the vast amount of Diving Ireland information.

I look forward to an adventurous year of underwater activities for Diving Ireland!

Conor Meyler
Vice President Communications

Scientific / Marine Officer:

Seasearch Activities

Seasearch courses have continued as planned, with an extensive schedule set for 2025. Additionally, we have secured approval from Seasearch UK to train new Seasearch tutors within Diving Ireland. Collaboration between Seasearch Ireland, Diving Ireland, and Seasearch UK remains strong, ensuring ongoing development and support for these initiatives.

Other Activities

- Engaged in discussions with the government regarding a new proposal aimed at protecting and preserving marine heritage for the future. Proposal due in Spring 2025.
- Worked closely with the government on Marine Protected Areas (MPAs) to ensure there would be no negative impact on Diving Ireland members. Unfortunately, the proposal was not approved in parliament, but efforts will continue, as divers play a crucial role in enhancing marine biodiversity through Seasearch activities, ocean and beach cleanups, and responsible diving practices.
- Played an active role in the recruitment process for both the Operations Officer and Sports Development Officer positions. These appointments are essential for the future of Diving Ireland and will allow the Board to focus on strategic planning rather than day-to-day operations.



Underwater Sports Officer:

Introduction:

Some of you may already know me from the previous year but for anyone new or unfamiliar my name is Paul Stratan and I am the Underwater Sports Officer. I am currently in my first year of the two-year term which started last year after I filled in for the last year of the previous officer. In my role, I look after the development of CMAS competitive sports in our organisation such as Underwater Hockey, Freediving and Finswimming. For those of you who still prefer the scuba tank strapped to you and would like a bit of competition apart from how many dives you vs your buddy logged, or what is the coolest dive site or wreck you did, there is Sport Diving which offers just another way of getting your adrenaline shot.

During my time as the Underwater Sports Officer, my primary focus was on the growth and development of Underwater Hockey and Freediving. My object remains to engage with key members of the community and put in place the right structures to increase participation in competitive sports, increase awareness, and grow these sports to a level where Diving Ireland can support and send representatives to international competitions.

It goes without saying that I am helped by many people in the organisation, particularly by the two commissions elected at last year's Freediving and UWH forums.

The Underwater Hockey Commission is made up of:

UWH Secretary - Karl Dempsey

UWH Coach - Dave Ahern

UWH Competitions - Ciaran McMullan

UWH Ref - Dillon Rooney

The Freediving Commission is made up of:

Freediving Secretary - Enda Molloy

Freediving Coach - David Mendez

Freediving Judge - Vacant

Freediving Safety - Don McCarthy

UWH and Freediving Membership Update:

As of February 2025, 186 Diving Ireland members indicated they were partaking in Underwater Hockey activities and 172 partaking in Freediving activities during the registration process. We have 4 active UWH clubs which are engaged in the sport, Dublin UWH, Shannon Sharks, UCD SAC and DCU SAC. We also have 2 clubs that are currently

offering freediving: the Cork Sub-aqua Club and the Irish Freediving Club. I encourage you to reach out to these clubs if you want to get involved or feel free to reach out to me at underwatersports@diving.ie for any query related to these sports.

Key Activities & Contributions

In this report, I would also like to highlight some of the work done regarding UWH and Freediving. Please note that this is not an exhaustive list, and some items still remain a work in progress.

Throughout the year, I engaged in the following key activities:

- With the input of UWH and Freediving commissions, we developed and implemented an Anti Doping policy which would allow us to be compliant with Sport Ireland.
- Together with input from the commissions we provided input into the Women in Sport grant application process and helped UWH clubs to run training camps and gain new members both to the sport and to Diving Ireland.
- The Freediving Commission worked on getting the first-ever Freediving Training and Standards included in Revision 18 of the Training and Standards manual. This is a huge achievement for the organisation as we adopt and integrate more CMAS sports into it. There is still lots more work to be done, and this is an ongoing project.
- The UWH Commission and the Coaches have been working on establishing an Irish Squad that is planned to compete at the CMAS European Competition to qualify for the CMAS World Cup in 2027.
- In UWH, 18 women have formed a group to continue growing the WIS initiative, pursue establishing a Ladies Irish Squad, and hopefully dedicate training nights.

With the help of our newly hired Sports Development Officer (Eva) and Operations Manager (Amado) and input from the UWH and Freediving Commission, we applied for the ERASMUS grant in 2025 to hopefully bring more qualified Freediving Instructors, gain much-needed experiences for the UWH coaches, and log hours for the UWH Referees.



Independent Director:

Introduction

My name is Louise Gilligan, and I have had the privilege of serving as the inaugural Independent Director for Diving Ireland. For those whom I have not yet had the pleasure of meeting or working with, I bring a longstanding history with the organisation. Prior to this role, I was employed by Diving Ireland from 2005 to 2017, holding various positions including Administrator, Office Manager, and ultimately, General Manager. My time at Diving Ireland was incredibly rewarding, and I hold those years in high regard. For those of you I have had the opportunity to work with in the past, it is a pleasure to return to the organisation, and I look forward to reconnecting with you in the near future.

As the independent director of Diving Ireland, I would like to take this opportunity to provide a summary of my activities, contributions, and key observations over the past year. As opposed to a more active, operational role, my role as Independent Director is to provide oversight, guidance, and independent judgment to help ensure the organisation's strategic goals are met in alignment with our mission and values.

Key Activities & Contributions

Throughout the year, I engaged in the following key activities:

1. Sub Committee

I served on the subcommittee tasked with reviewing constitutional changes and establishing the Nominations Committee, alongside the Secretary and NDO. After reviewing various other sporting NGBs and consulting with our governance advisor, we compiled a clear and focused list of changes aimed at aligning us with best practices and ensuring the organization could move forward smoothly and effectively. All proposed changes were approved at the EGM.

2. Board Meetings

I attended 10 Board meetings and actively participated in key discussions relating to organisational activities and plans.

3. Recruitment

I played an active role in the interview panels for both the Operational Manager and the new Sports Development Officer positions. I am pleased with both appointments and look forward to seeing the positive impact they will have as Diving Ireland continues to progress under their respective roles.

4. Strategic Oversight

I offered independent insights and historical context on the organisation's strategic and operational directions.

Governance

This year has provided me with the opportunity to reflect on the organisation's journey from a strategic and governance perspective. It has been encouraging to observe the continued improvement in both governance practices and strategic thinking, which are clearly at the core of the Diving Ireland Board's focus. I am particularly impressed by the Board's direction and the thoughtful approach they take in balancing growth opportunities with the associated risks.

Conclusion

I am grateful for the opportunity to serve as Independent Director on the Board of Diving Ireland. The commitment and passion of the Board members and staff have been inspiring, and I remain dedicated to providing objective oversight and strategic guidance in the coming year.

Acknowledgements

I would like to thank the Board chair, fellow directors, and all staff for their ongoing collaboration. I look forward to continuing our work together to advance the strategic goals of Diving Ireland



Head Office Report

Amado Hidalgo

Amado joined Diving Ireland as Operations Manager on 1st July. He is from Spain and has been in Ireland since 1996. He lives in Bray, Co Wicklow with his wife and two teenage sons. Amado started scuba diving in Dun Laoghaire in 1998 and is a member of Curragh Sub Aqua Club. He has over 25 years experience in leadership roles in operations, customer support and success, programmes management and cybersecurity. He has experience at Board level in several nonprofits, including serving two years as National Children's Officer in Diving Ireland. His initial focus in 2024 was to execute the Strategy and Operations Plan, delivering key projects such as diving.ie website enhancements, JustGo improvements, engaging with clubs to increase participation and meeting governance and compliance requirements.

Sarah Campbell

Sarah is a familiar face to all in Diving Ireland, having been in the organisation for over 15 years. She hails from Co Wicklow and is the friendly voice at the end of the phone or email, promptly responding to queries from members on everything from credentials, logbooks, lost cards, certificates, payments and refunds, and all sorts of sometimes quirky requests. She is also present in many of the organisation's events, such as Dive Expos and AGMs.

Eva Salerno

Eva is our new Sports Development Officer (SDO). She started working part-time in Diving Ireland in January 2025 after coming from a background developing football across the UK. Although completely new to the world of diving, she comments that like football, diving is also built on community, commitment and most importantly enjoyment! Adventure sports have always been an exciting space she wanted to explore. She has joined UCD SAC and is working towards her Diver 1* certification.

Breda Keogh

Breda joined the Diving Ireland team in January 2025 working in Finance & Administration two days a week. Breda has over 20 years of experience in the not-for-profit sector and over 10 years in the Financial Services Industry. Breda has volunteered for over 10 years with Ballybrack Scouts Group. While not a diver herself (yet), Breda has indicated she'll be keen to learn as she has a love of the sea and swims and sails in Dun Laoghaire.

Overview of 2024 Achievements and Key Goals for 2025

2024 marks the first year of the 2024-2026 Strategy Statement "*Building Resilience and a Platform for Growth*" with the strategic themes of "*Increase Participation and Progression*" and

“Enhance Organisational Sustainability and Resilience” guiding our efforts in Head Office to promote underwater sports across Ireland. The organisation aims to leverage its expanded portfolio of sports through increased investment, improved training frameworks, and new facilities while enhancing operational processes and governance. Head Office plays a key role in delivering this strategy via annual Operational Plans.

A key focus in 2024 was on personnel. Amado Hidalgo was appointed as the Operational Manager in July. Further expanding the team, Eva Salerno joined as the part-time Sports Development Officer, and Breda Keogh as the in-house Accountant, both commencing in January 2025. These roles are crucial for implementing the strategy and boosting membership and participation across various underwater sports. Eva’s key responsibilities include partnership development, programmes development and implementation, project management, community engagement and relationship building and funding and resource management. Breda’s initial focus is transitioning the bookkeeping and accounting functions in-house and supporting Sarah Campbell in general administration, grant application and management, membership support and project management among others.

Several enhancements to membership services and streamlining processes were undertaken. Diver First Responder courses transitioned to be under the Irish Heart Foundation. The Diving Ireland website was updated to simplify navigation, integrating the Clubs and Events pages with JustGo, and incorporating social media feeds. We delivered informational webinars to clubs, focusing on Women In Sports programmes and medical processes for university clubs.

Diversity and inclusion remain central to Diving Ireland’s mission. We have supported programmes aimed at increasing female participation in sports, such as Women In Sport initiatives, HER Outdoors, the Fingal and Greystones Sports Festivals.

Diving Ireland actively engaged in infrastructure projects, notably the development of a National Watersports Campus in partnership with Irish Sailing and Dun Laoghaire County Council. It also promoted marine environmental education through collaborations with clubs and organizations like Sea Search and underwater archaeology societies.

We supported the review of Coaching plans to encourage participation and progression, including the introduction of Continuous Professional Development (CPD) for instructors, aligning with Sport Ireland’s Coaching Framework.

Financially, Diving Ireland is in a relatively robust position due to careful financial management, a diversified funding base, and effective insurance negotiations. This stability will support its strategic objectives over the coming years as it seeks to enhance its impact on underwater sports across Ireland.

In addition to continuing to enhance service delivery targets and meet governance requirements, key goals for 2025 include promoting diversity and inclusion across young people, vulnerable adults, and women in sports through targeted programmes. We plan to

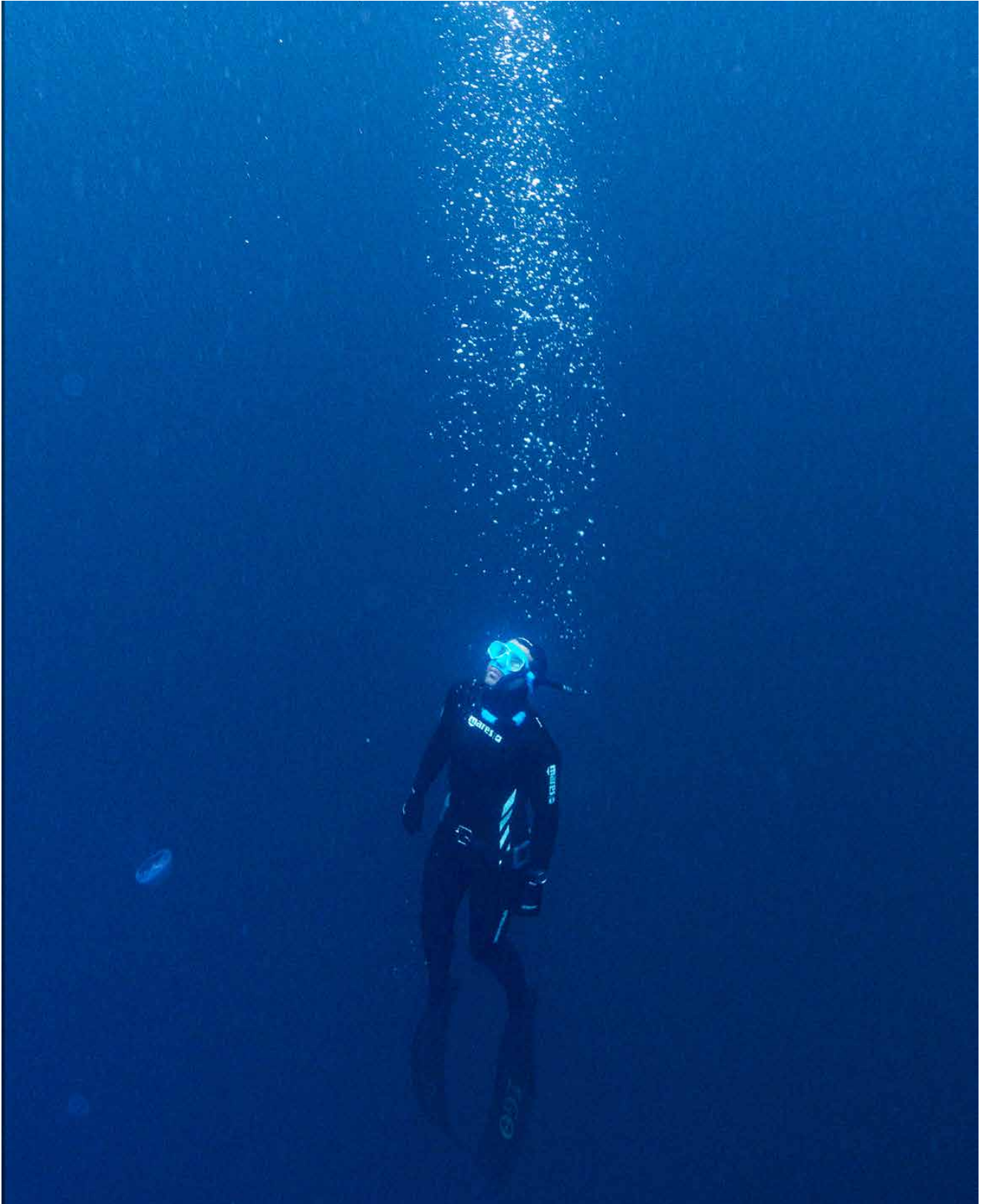
develop and implement a volunteer strategy with associated policies and programmes to promote engagement and recognise the key role volunteers play in Diving Ireland. We will facilitate environmental impact programs, and strengthen links between clubs and the NGB via club-focused meetings and workshops. We aim to continue improving the website and overall communications. We will support the participation and progression of athletes and coaches in underwater hockey and freediving. Lastly we will continue to enhance the JustGo system and user experience with functionalities such as vetting and safeguarding credentials, a short-term membership option, and digital passes.

Lastly, I would like to take this opportunity to thank the Diving Ireland members, our clubs, RDOs, members of the various Commissions, the Board of Diving Ireland, and Staff, especially Sarah Campbell, for their invaluable support, advice, and encouragement during my first six months in this role.

Amado Hidalgo
Operations Manager, Diving Ireland



Section 3: Operational Plan Report



Operational Plan 2024-2026

■ In progress, on time/target, within budget ■ Not started, behind schedule/target, over budget
■ Requires intervention, not achieved, no longer a goal ■ Fully completed/achieved on time, within budget

Objective	Action Description	2024 EoY Update	2024 EoY Status	Targets Year 2 (2025)	Target Year 3	KPI Year 3
Strategic Theme 1 (ST1): Increase Participation and Progression						
ST10BJJ : To deliver quality coaching that promotes participation and progression	Identify and implement changes to the current instructor pathway which will ensure alignment with Sport Ireland instructor framework, reduce barriers to progression and pilot alternatives to summative assessment	Conclude a review of the current instructor pathways with reference to CMAS and Sport Ireland standards and submit a report and recommendations to the EC and TC.	<ul style="list-style-type: none"> * Meeting on 21st Jan to discuss Instructor Dev. Inst CPD in hand, delegated to specific member of Diving Commission. Initial proposal prepared for presentation to DC for review. * Review ongoing - revision of Assistant Instructor, Moniteur 3 standards actioned. * The Current Snorkel Instructor Pathway is up to date and in line with Sport Ireland. We regularly interact with Sport Ireland in relation to the programmes. * New format piloted on 2025 Mon* course in February 2025 	Create an action plan based on the report recommendations and commence implementation of this.	Continue to deliver the action plan on recommendations from the initial report	60% of recommendations are implemented.
	Develop and implement a CPD framework for instructors	Devise a framework and action plan for Instructor CPD	<ul style="list-style-type: none"> * Plan to develop the initial pieces of this on 20th Jan. Inst CPD in hand, delegated to specific member of Diving Commission. Initial proposal prepared for presentation to DC for review. * €7000 budget for improvements to Just-Go in 2024 to action this (in addition to the already budgeted 2023 allocation). * Dedicated member of Diving Commission appointed to form working group to redevelop format for instructor upskilling course and CPD. Instructor log tool made available for recording. 	Commence implementation of the Action Plan	Continue with implementation of the Action Plan	20% of Active Instructors have participated in CPD

<p>Publish a Training standards manual for UWH and other underwater sports covered by CMAS that reflects best practice</p>	<p>To benchmark all our courses against CMAS and ISO standards</p>	<p>To appoint a working group to review the current coaching pathway to work with the underwater sports commission to produce a report and recommendations.</p>	<p>Freediving T&S in progress. No updates on UWH T&S.</p>	<p>Create an action plan based on the report recommendations and commence implementation of this.</p>	<p>Continue to deliver the action plan on recommendations from the initial report</p>	<p>All underwater sports are included in a training and Standards manual</p>
<p>To benchmark all our courses against CMAS and ISO standards</p>	<p>Agree first tranche of course for benchmarking and make any changes required to bring them in line with CMAS and ISO standards</p>	<p>Agree second tranche of course for benchmarking and make any changes required to bring them in line with CMAS and ISO standards</p>	<p>* Funding for this project sought under Sport Ireland Research Support grant, but application was not approved * Moniteur 3, Assistant Instructor being redeveloped to align with CMAS. * CMAS D** standard currently in evolution will align once finalised. * The snorkel programmes review is well under way, unfortunately we cannot benchmark against CMAS at present as their programmes are over 10 years out of date and not being updated yet. However, we can start benchmarking against ISO soon</p>	<p>Agree third tranche of course for benchmarking and make any changes required to bring them in line with CMAS and ISO standards</p>	<p>At least 50% of courses are aligned with CMAS and ISO standards</p>	
<p>Agree, implement and review the annual Diving coaching plan agreed with Sport Ireland</p>	<p>Deliver Diving coaching programmes covering all diving instructor grades in line with coaching plan</p>	<p>Deliver Diving coaching programmes covering all diving instructor grades in line with coaching plan</p>	<p>On track - increased level of instructor training and assessment activity programmed to end 2025 * 2 x M* evolutions annually ; M3 new format pilot programmes commencing Q4 2024 * Coaching Plan approved by Sport Ireland</p>	<p>Deliver Diving coaching programmes covering all diving instructor grades in line with coaching plan</p>	<p>Deliver Diving coaching programmes covering all diving instructor grades in line with coaching plan</p>	<p>At least 80% of the coaching plan is delivered each year</p>

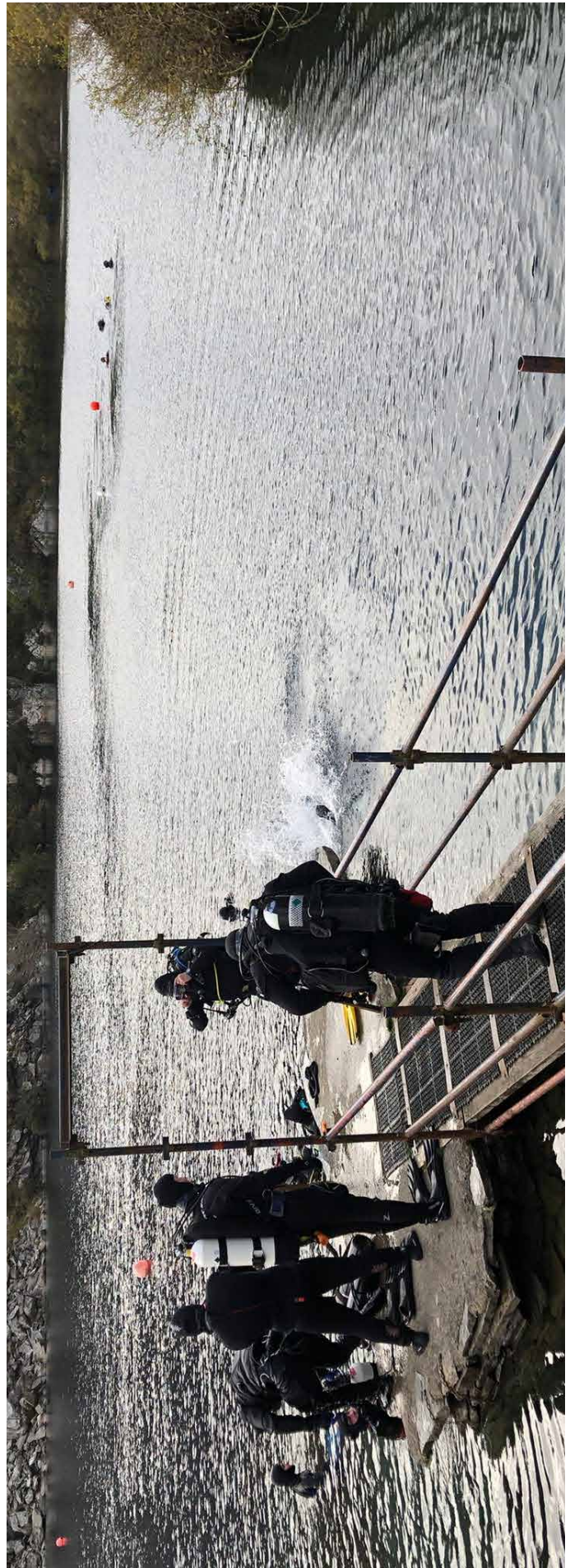
	<p>Agree, implement and review the annual Freediving coaching plan agreed with Sport Ireland</p>	<p>Deliver Freediving coaching and programmes in line with coaching plan</p>	<p>UWH gone through process of having Coaching Course certified by Sport Ireland, and have run pilots with UWH members. Seem to be some problems with issuance of Sport Ireland certs.</p> <ul style="list-style-type: none"> * Attended VES conference in Galway * NDO attended West Region major response conference with IRCG ; AGS ; HSE ; NAS ; Civil Defence * SAR training materials in redevelopment led by member of DC 		<p>Deliver Freediving coaching and programmes in line with coaching plan</p>	<p>Deliver Freediving coaching and programmes in line with coaching plan</p>	<p>At least 80% of the coaching plan is delivered each year</p>
<p>Promote our coaching/ qualification framework for underwater Search and Recovery and enhance co-ordination with other relevant state agencies,</p>	<p>Work with relevant agencies including the Coastguard and Garda Missing Persons Bureau to enhance provision of Search and Recovery units operating under Diving Ireland</p>	<p>Work with relevant agencies including the Coastguard and Garda Missing Persons Bureau to enhance provision of Search and Recovery units operating under Diving Ireland</p>		<p>Work with relevant agencies including the Coastguard and Garda Missing Persons Bureau to enhance provision of Search and Recovery units operating under Diving Ireland</p>	<p>Work with relevant agencies including the Coastguard and Garda Missing Persons Bureau to enhance provision of Search and Recovery units operating under Diving Ireland</p>	<p>Diving Ireland is recognised by other relevant agencies as a valued partner.</p>	
<p>ST10B12: Promoting diversity and inclusion in Diving Ireland.</p> <p>Promote participation by young people in underwater sports in conjunction with clubs, Sport Ireland and other relevant organisation e.g. Scouting Ireland</p>	<p>Develop an online process for Garda vetting applications and promote awareness and understanding amongst clubs. Increase the number of clubs that have a registered Children's Officer and completed the required training by 20%.</p>	<p>Develop and roll out a toolkit to help clubs to recognise the benefits of recruiting children. Increase the number of clubs that have a registered Children's Officer and completed the required training by 20%.</p>		<p>Develop and roll out a toolkit to help clubs to recognise the benefits of recruiting children. Increase the number of clubs that have a registered Children's Officer and completed the required training by 20%.</p>	<p>Increase the number of clubs that have a registered Children's Officer and completed the required training by 20%.</p>	<p>Online Vetting Process is in place and at least 30% of clubs have a registered Children's Officer and completed the required safeguarding training</p>	



<p>Develop and implement an annual programmes of activities that will support increased participation by vulnerable adults, older people and those with disabilities</p>	<p>* Assess the barriers for clubs to increased participation by vulnerable adults, older people and those with disabilities and set realistic targets for progress. * Participate in the Watersports Inclusion Games</p>	<p>Plans to encourage dive clubs to partake in disability awareness training were contingent on obtaining sufficient funding through Dormant Accounts; unfortunately the funding allocation was lower than expected. YDO working with new SDO on an alternative plan. Participation in Watersports Inclusion Games was cancelled</p>	<p>* Run a pilot project with clubs to enable visually impaired individuals to participate in snorkelling and diving activities * Participate in the Watersports Inclusion Games</p>	<p>* Target Clubs to utilise the toolkit developed to promote inclusion within our sports as appropriate. * Participate in the Watersports Inclusion Game</p>	<p>Diving Ireland increases its presence year on year at the Inclusion games and at least 50% of clubs have members that are vulnerable adults, older people or those with disabilities.</p>
<p>To develop and implement a Women In Sport strategy for all underwater sports</p>	<p>Develop a Women in Sport Strategy based on outcomes of 2019-2023 pilot projects. Continue to implement initiatives in this area</p>	<p>* In August 2024, WIS funding from Sports Ireland was made available to all clubs, enabling women to learn snorkelling. A total of 14 clubs are participating in the program, which aims to promote diversity and inclusion within Diving Ireland by removing barriers for women in the sport and encouraging wider participation. This initiative empowers women to engage in D) water activities and explore marine environments, helping to create a more diverse and inclusive community in Diving Ireland. WIS 2024 snorkel programmes targeting 150 new female members through 14 clubs, including free membership (incl insurance) and free Snorkel Skills course. As of 27/09/24, we have 101 new female members, and 13 events & courses scheduled with 119 women participating. * NGB participating, together with Clubs, in various HER Outdoors events (Greystones, Portmarnock, Malahide...)</p>	<p>Continue to implement initiatives in this area based on new Strategy</p>	<p>Continue to implement initiatives in this area based on new Strategy</p>	<p>The Women in Sport Strategy is in place and at least 1 activity is implemented each year.</p>

<p>ST10B13: To increase participation in, and the profile of all underwater sports.</p>	<p>To enable and support participation by our members representation by our members at a High Performance level</p>	<p>To develop a HP pathway for representation in conjunction with Sport Ireland and CMAS through the relevant commission</p>	<p>Anti-doping policy created and approved by Board. It will be implemented in 2025</p>	<p>To develop a HP pathway for representation in conjunction with Sport Ireland and CMAS through the relevant commission</p>	<p>* To implement actions that to enable HP representation including securing funding, * To have at least one sport represented internationally.</p>	<p>Diving Ireland is represented in at least 2 recognised HP events between 2024-2026</p>
<p>To increase membership numbers by at least 15% on 2023 levels</p>	<p>To increase membership numbers by 5%</p>	<p>To increase membership numbers by 5%</p>	<p>WIS snorkeling boosted DI membership among women, with many of these new members potentially continuing their involvement in DI in the coming years and remaining active in the future. Overall membership increased by 4.9%</p>	<p>To increase membership numbers by 5%</p>	<p>Membership has increased by at least 15% form 2023 levels</p>	<p>At least 9 Snorkelling courses have been run between 2024-2026</p>
<p>To promote underwater sports as part of national Sports policy initiatives including the Sport Ireland Outdoor Sports Policy and the Blue ways snorkel trails</p>	<p>To work on promoting and delivering new competitions for the sport of Underwater Hockey. At least 1 new competition</p>	<p>To facilitate the running of 3 introduction to snorkelling courses to be run in conjunction with LSP's around the country</p>	<p>* We have a good working relationship with the Blueways snorkel trails working group and hope to lay down several new trails in mid 2025</p>	<p>To increase participation in UWH competitions by 10% and explore the prospect of a league</p>	<p>* To support the development of a competitive UWH league * To host at least 1 national competition in Freediving</p>	<p>One new UWH and one Freediving competition have been held</p>
<p>To promote the development and participation in non HP competitions within Underwater Hockey and other underwater sports</p>	<p>To increase participation in UWH competitions by 10% and explore the prospect of a league</p>	<p>To increase participation in UWH competitions by 10% and explore the prospect of a league</p>	<p>Held 4 UWH friendly tournaments in 2024 (Dublin NAÇ, Dublin UCD, Shannon Sharks and Cork UWH).</p>	<p>To increase participation in UWH competitions by 10% and explore the prospect of a league</p>	<p>* To support the development of a competitive UWH league * To host at least 1 national competition in Freediving</p>	<p>One new UWH and one Freediving competition have been held</p>

<p>To promote marine environmental education in conjunction with clubs and other relevant organisations (Sea search, underwater archaeology society)</p>	<p>To facilitate the running of 1 Environmental impact programmes with an LSP - target 15 individuals/young people</p>	<p>3 Environmental impact programmes have been run</p>
<p>To promote marine environmental education in conjunction with clubs and other relevant organisations (Sea search, underwater archaeology society)</p>	<p>Some delays in Clean Coast setting up their recording system. Work will continue in 2025. Sea Safari ran in Clare with local groups</p>	<p>Funding is secured to appoint a chair of Seasearch and the SeaSearch activities have been run successfully</p>
<p>To facilitate the running of 1 Environmental impact programmes</p>	<p>To facilitate the running of 1 Environmental impact programmes with an LSP - target 15 individuals/young people</p>	<p>3 Environmental impact programmes have been run</p>
<p>To promote marine environmental education in conjunction with clubs and other relevant organisations (Sea search, underwater archaeology society)</p>	<p>To appoint a Chair of Seasearch and explore funding options for implementing Observer, Surveyor and specialist courses.</p>	<p>Funding is secured to appoint a chair of Seasearch and the SeaSearch activities have been run successfully</p>
<p>To facilitate the running of 1 Environmental impact programmes</p>	<p>If successful funding acquired then</p> <ul style="list-style-type: none"> * Deliver 2 Seasearch accredited Observer courses * Deliver Seasearch accredited Surveyor course * Deliver 2 Seasearch specialist courses 	<p>If successful funding acquired then</p> <ul style="list-style-type: none"> * Deliver 2 Seasearch accredited Observer courses * Deliver Seasearch accredited Surveyor course * Deliver 2 Seasearch specialist courses
<p>To promote marine environmental education in conjunction with clubs and other relevant organisations (Sea search, underwater archaeology society)</p>	<p>Work continues with Seasearch Ireland. Seasearch courses continued. Secured approval from Seasearch UK to train new Seasearch tutors within Diving Ireland.</p>	<p>Funding is secured to appoint a chair of Seasearch and the SeaSearch activities have been run successfully</p>






	<p>To provide appropriate support for the development of relevant infrastructure for Underwater sports</p>	<p>* Collaborate with Irish Sailing and Dun Laoghaire County Council regarding the development of a National Watersports Campus of the Carlisle Pier area in Dun Laoghaire.</p> <p>* To continue to work with clubs and other interested parties on the development of Regional Centres of excellence e.g, Kilkee</p>	<p>Contact maintained with partners (Dun Laoghaire Co and Irish Sailing) and provision made for National Watersports Campus project included in 2023 Annual Report. Support provided to Regional Centre of Excellence project leads in Kilkee on funding options included next round of Large Scale Infrastructure Funding. Presentation from the Kilkee Regional Centre of Excellence project team at Board meeting in September</p>	<p>* Collaborate with Irish Sailing and Dun Laoghaire County Council regarding the development of a National Watersports Campus of the Carlisle Pier area in Dun Laoghaire.</p> <p>* To continue to work with clubs and other interested parties on the development of Regional Centres of excellence e.g, Kilkee</p>	<p>* Collaborate with Irish Sailing and Dun Laoghaire County Council regarding the development of a National Watersports Campus of the Carlisle Pier area in Dun Laoghaire.</p> <p>* To continue to work with clubs and other interested parties on the development of Regional Centres of excellence e.g, Kilkee</p>	<p>Plan for the National Watersports Centre and one regional centre have progressed significantly over the 2024-2026 period</p>
<p>ST10B14: Ensure effective communications with internal and external Stakeholders</p>	<p>Develop, implement and review an annual communications plan</p>	<p>Implement and review effectiveness of annual Communications plan will include monthly ezines, Subsea (2 physical at least), effective website and relevant social media.</p>	<p>Website subcommittee identified quick wins which were implemented: update club finder, use event finder, remove some unnecessary pages & fix broken links, news tab (add social feeds).</p>	<p>Implement and review effectiveness of annual Communications plan will include monthly ezines, subseq, effective website and relevant social media</p>	<p>Implement and review effectiveness of annual Communications plan will include monthly ezines, subseq, effective website and relevant social media</p>	<p>Targets for regular communications are achieved and membership satisfaction has increased based on survey in 2026</p>
<p>To promote Diving Ireland and affiliated clubs events through the development and publications of a calendar of events that is updated quarterly</p>	<p>To strengthen links between clubs and with NGB</p>	<p>Rolling calendar of events created and updated quarterly</p>	<p>Planning workshops / training for club admins and members. Cleanup of old Justgo Events.</p>	<p>Rolling calendar of events created and updated quarterly</p>	<p>Rolling calendar of events created and updated quarterly</p>	<p>Rolling calendar of events includes at least 80% of Diving Ireland and relevant club events</p>
		<p>* To promote in conjunction with clubs at least 3 Dive rallies around the country.</p> <p>* To run an annual programmes of club focused meetings/ workshops</p>	<p>* Dive Rallies held in SW/SE/N and W regions</p> <p>* Intervarsities rally for DI club members took place in October</p> <p>* Webinar for clubs participating in WIS programmes held in August.</p> <p>* Clubs roadshow in Q4/2024 delayed until 2025</p> <p>* Guidelines for DI approved dive rally events piloted at intervarsities event October 2024</p>	<p>* To promote in conjunction with clubs at least 3 Dive rallies around the country.</p> <p>* To run an annual programmes of club focused meetings/ workshops</p>	<p>* To promote in conjunction with clubs at least 3 Dive rallies around the country.</p> <p>* To run an annual programmes of club focused meetings/ workshops</p>	<p>Dive rallies and meetings/workshops are held</p>

<p>Archive library to be preserved</p>	<p>* Curator to be appointed * Archive documents to be reviewed by curator and plan to be put forward on how to preserve documents</p>	<p>Call for Archivist role posted in newsletter</p>	<p>Implement agreed plan</p>	<p>Implement agreed plan</p>	<p>Curator is appointed and archive is developed between 2024-2026</p>
<p>Strategy Theme 2 (ST2): Enhance Organisational Sustainability and Resilience</p>					
<p>ST20BJ1 : Improve office operating procedures and membership services</p>	<p>To enhance the quality of service delivered to Clubs and members by Diving Ireland</p>	<p>To streamline the current operating procedures and set realistic service delivery targets around : Certificate request Instruction certificate requests Equivalency requests Membership queries</p>	<p>* New Operations Manager started review of operating procedures to identify opportunities for streamlining key processes and members' requests * Implement new requirements for compliance and reporting to Irish Heart Foundation (IHF)</p>	<p>To monitor and report on services delivery targets and set new ones where appropriate</p>	<p>Service delivery targets are met in over 80% of cases.</p>
<p>Develop and implement a process improvement and education plan in relation to the operation of JustGo</p>	<p>Agree an annual plan for system improvements. Communicate this to the members and report on its implementation.</p>	<p>* Implemented new JustGo Discount Management module to support WIS programmes and Course Event templates, simplifying programmes administration. Communicated to participating clubs in webinar and to RDOs. * Identified and implemented key areas for improvement in JustGo (Club Finder, Event Finder)</p>	<p>* Implemented new JustGo Discount Management module to support WIS programmes and Course Event templates, simplifying programmes administration. Communicated to participating clubs in webinar and to RDOs. * Identified and implemented key areas for improvement in JustGo (Club Finder, Event Finder)</p>	<p>Agree an annual plan for system improvements. Communicate this to the members and report on its implementation.</p>	<p>Just Go is viewed by over 50% of members surveyed as improved over the 2024-2026 period</p>
<p>Continue to deliver membership services in line with annual targets</p>	<p>To process 1800 memberships and 600 certificates / credentials</p>	<p>* 2,032 Memberships (4.9% increase) and 836 certificates/credentials (excluding Medical Disclaimers, Fitness Assessments, Diving Readiness, Student ID, etc) were issued in 2024 * Developed Volunteer Strategy and Policies</p>	<p>To increase membership processing by 10% as well a increasing certificate / credential processing by 10% on the previous year</p>	<p>To increase membership processing by 10% as well a increasing certificate / credential processing by 10% on the previous year</p>	<p>Services delivery targets are met in over 80% of cases</p>

<p>ST20BJ2: Promote excellence in governance and financial oversight of an NGB and Club level</p>	<p>To ensure effective club governance through the affiliation process</p>	<p>Spot checks undertaken on 10% of affiliated clubs to ensure processes are being adhered to. To use JustGo to achieve this.</p>	<p>Clubs are required to file their AGM minutes and financial statements and confirm a minimum of 10 members as part of their annual reaffiliation to Diving Ireland. Lapsed clubs were reminded of this requirement prior to the 2024 AGM.</p>	<p>Spot checks undertaken on 10% of affiliated clubs to ensure processes are being adhered to. To use JustGo to achieve this.</p>	<p>Spot checks undertaken on 10% of affiliated clubs to ensure processes are being adhered to.</p>	<p>Over 50% of clubs are checked are compliant and a plan of action is agreed with those who are not.</p>
<p>Ensure robust financial and risk management and reporting procedures for Diving Ireland</p>	<p>* Undertake a review of the current structure and implement changes as necessary to adhere to good practice. * Produce a report outlining learnings and recommendations. * To prepare management accounts for presentation at each board meeting and to track current spend on projects. To engage with Auditors to produce Audited accounts * Establish and effected Audit and Risk Committee</p>	<p>Audits are annual ongoing events and are being managed. Audited accounts for 2023 finalised and signed off. Management accounts for 2024 prepared in line with Board expectations. Reviews will be conducted with input from Audit and Risk Committee, which was appointed in May 2024</p>	<p>* Implement the outcomes of the review * To prepare management accounts for presentation at each board meeting and to track current spend on projects. * To engage with Auditors to produce Audited accounts</p>	<p>* Implement the outcomes of the review * To prepare management accounts for presentation at each board meeting and to track current spend on projects. * To engage with Auditors to produce Audited accounts</p>	<p>Over 50% of the review recommendations are implemented. Management accounts and audited accounts are presented in line with target timelines with no issues arising</p>	

<p>Engage with Sport Ireland and other relevant agencies to ensure best practice in governance as NGB in accordance with the Governance Code</p>	<p>* Meet with Sport Ireland and implement an annual training and activity programmes in accordance with the requirements in the Governance Code and the areas covered by the Statement of Compliance.</p> <p>* Review our current arrangement with CalQRisk</p>	<p>* Review of our current status of our Compliance with Governance for Sport was completed before Mid-year Review</p> <p>* CalQRisk is set up and the initial set of Risks have been identified and entered into it. Training provided for CalQRisk users</p> <p>* Board Effectiveness Review - Survey completed in Q424, Review planned for 10th Feb, Results will be handed over to incoming board;</p> <p>* Carmichael have provided a draft schedule for the review of Policies, Public Statement of Compliance, Anti doping Policy and GDPR/ Privacy Policy approved by the board;</p> <p>* Carmichael retained to continue to assist in the development and review of all compliance matters, directors education and corporate governance.</p> <p>* While the Risk Register is to be updated from the March 2025 Board Meeting, the two top risks identified are being addressed: 1) With regards to Information Security, we have gone to market to select a "Managed Service Provider" to support us with an assessment of our Information Security posture, security controls and education of users of our IT systems and data, 2) On Staff Succession we have taken our "Accounts" role in-house and employed a person part-time to do the accounts and to learn and assist with office administration. We have also employed a Sports Development Officer part-time for up to 2 years to assist with growing the membership.</p>	<p>Implement an annual training and activity programmes in accordance with the requirements in the Governance Code and the areas covered by the Statement of Compliance</p>	<p>Implement an annual training and activity programmes in accordance with the requirements in the Governance Code and the areas covered by the Statement of Compliance</p>	<p>Statement of Compliance in 2026 reflects improved performance by Diving Ireland</p>
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<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>All necessary documentation and reports submitted to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>All core grant documentation is submitted on time and in the required format and increased core funding of 20% is achieved by 2026</p>
<p>Diversify Diving Ireland funding to support delivery of the Strategic Plan</p>	<p>To meet all governance requirements in relation to the successful operation of the AGM including the production of the Annual Report, Annual Accounts and Strategy Statement</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>Attended 2into3 training session and Sport Ireland's NGB Business Modelling briefings. Successful Women in Sport application submitted in February 2024. Successful Dormant Accounts Fund application submitted in July 2024 (funding allocation was lower than requested). Ongoing engaging with Carmichael on development work to support Governance</p>	<p>* Undertake a review on other funding opportunities available to the organisation as outlined in the commissioned report from 2into3. * To submit any funding request for the organisation for * Capital grant * WIS * Dormant accounts or any additional grants that arise.</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>Funding profile is diversified with at least 3 regular grant sources by 2026</p>
<p>Submit Core grant documentation and reports to Sport Ireland</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>Preparations for our AGM are currently underway. The call for Nominations for board positions being vacated has been issued to all registered members and clubs under the new criteria approved at the EGM held on the 25th Jan 2025</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>AGM is held before May and all required documenting is circulated in advance</p>	<p>AGM is concluded every year.</p>

<p>Implement the current Strategy, review it and develop a new one in 2026</p>	<p>Implement current Strategy Statement</p>	<p>Strategy Statement completed and presented to members at 2024 AGM. Implementation in progress</p>		<p>Implement current Strategy Statement</p>	<p>Implement current Strategy Statement.</p>	<p>Strategy Statement is delivered and a new one is developed in line with the requirements in the Governance Code</p>
<p>Devise and implement viable staffing/resourcing plan to support the delivery of the Strategy</p>	<p>Develop and implement a staffing/resourcing plan to secure at least 1.5 FTE or equivalent and 2PT staff by end 2024 and will include enhanced strategic use of paid outsourcing</p>	<p>New full-time Operations Manager started in July 2024. New part-time Sports Development Officer and part-time Accountant hired (start date January 2025)</p>		<p>Develop and implement a staffing/resourcing plan to secure at least an additional .5 FTE or equivalent and will include enhanced strategic use of paid outsourcing</p>	<p>Develop and implement a staffing/resourcing plan to secure at least an additional .5 FTE or equivalent and will include enhanced strategic use of paid outsourcing</p>	<p>2 FTE's in place and strategic outsourcing part of annual resourcing plan and budget</p>
<p>Create new commissions for the organisation as provided for in Memo and Arts</p>	<p>To create the new commissions as per the constitutional change: * Medical Commission * Diving Commission * Underwater Hockey Commission * Freediving commission * Enable clear pathways and representation onto these commissions. * Clear objectives and reporting lines to be created from all commissions</p>	<p>* Diving Commission is established. * Underwater Hockey (UWH) and Freediving Commissions established * Medical Commission was established and has met. * Nomination Committee was established for the 2025 AGM and drafted the new minimum criteria for the role of President.</p>		<p>New commissions created and operating effectively.</p>	<p>New commissions created and operating effectively.</p>	<p>New commissions created and operating effectively.</p>

Section 4: Appendices

Diving Ireland Anti Doping Policy

Diving Ireland is committed to developing healthy, fair, and enjoyable sport. In accordance with that guiding philosophy, sport must be drug free and played in accordance with the spirit and letter of the rules. Diving Ireland will combat doping in underwater sport by testing and education. Diving Ireland will contribute to the development of Irish sport through guarding the ethical standards of sport and ensuring that competitors, mentors and spectators are involved with drug free sport.

Diving Ireland currently does not run competitive competitions Nationally or Internationally and so does not have "Competition Entry Forms". The Anti Doping Policy has been approved by the board and will be made available on our website and in JustGo.



Governance Code for Sport

Public Statement of Compliance Form

Name of Sports Organisation: Comhairle Fo Thuinn / Irish Underwater Council (t/a DIVING IRELAND)

Address: 78A Patrick Street, Dun Laoghaire, Co Dublin.

Organisation type: Type B

Sport organisation type: National Governing Body

Organisational Structure: Company Limited by Guarantee (CLG)

Date that your Board committed to start, or reaffirmed its commitment, to become compliant with the principles of the Code: 22nd July 2024

COMPLIANCE STATEMENT

The above organisation wishes to state that it has completed the process as set out for its organisation type and now complies with the principles as for Sport for a three-year period from the above date, when the Board certified compliance.

Principle 1. Leading our organisation

We do this by:

- 1.1 Agreeing our vision, purpose, mission, values and objectives making sure that they remain relevant;
- 1.2 Developing, resourcing, monitoring and evaluating a plan so that our organisation achieves its stated purpose and objectives;
- 1.3 Managing, supporting and holding to account staff, volunteers and all who act on behalf of the organisation.

Principle 2. Exercising control over our organisation

We do this by:

- 2.1 Identifying and complying with all relevant legal and regulatory requirements;
- 2.2 Making sure there are appropriate internal financial and management controls;
- 2.3 Identifying major risks for our organisation and deciding ways of managing the risks.

Principle 3. Being transparent and accountable

We do this by:

- 3.1 Identifying those who have a legitimate interest in the work of our organisation (stakeholders) and making sure there is regular and effective communication with them about our organisation;
- 3.2 Responding to stakeholders' questions or views about the work of our organisation and how we run it;
- 3.3 Encouraging and enabling the engagement of those who benefit from our organisation in the planning and decision-making of the organisation.

Principle 4. Working effectively

We do this by:

- 4.1 Making sure that our governing body, individual board members, committees, staff and volunteers understand their: role, legal duties, and delegated responsibility for decision-making;
- 4.2 Making sure that as a board we exercise our collective responsibility through board meetings that are efficient and effective;
- 4.3 Making sure that there is suitable board recruitment, development and retirement processes.

Principle 5. Behaving with integrity

We do this by:

- 5.1 Being honest, fair and independent;
- 5.2 Understanding, declaring and managing conflicts of interest and conflicts of loyalties;
- 5.3 Protecting and promoting our organisation's reputation.

COMPLY OR EXPLAIN

Please note the additional Comply or Explain Form which confirms the adoption of our organisation with the recommended practices of the Governance Code for Sport and/or the explanations where the organisation does not comply with specific practices including the detailed reasons why.

Lead Governance Contact Name:	Peter McNally
Governance Contact Email:	secretary@diving.ie
Contact Phone:	086 8221573
Chairperson name:	Dr Ciaran Kissane
Signature:	
Date of signature:	23/7/2024
Secretary name:	Peter McNally
Signature:	
Date of signature:	23/7/2024

Please complete this form electronically and return via e-mail with the 'Comply or Explain Form' to: governance@sportireland.ie

Governance Code for Sport Compliance Record Form (Type B)

Organisation Name	DIVING IRELAND
Annual Reporting Period	Oct 2023 – July 2024
Compliance Record Form Prepared By	PETER MCNALLY

Board Compliance Statement

The Board of [DIVING IRELAND](#) has reviewed and assessed this Compliance Record Form and is satisfied that arrangements and structures are in place that are, in the Board's opinion, designed to secure the organisation's compliance with the Governance Code for Sport.

The Board of [DIVING IRELAND](#), confirms that this Compliance Record Form (and associated arrangements and structures) was reviewed at a Board meeting on [22nd JULY 2024](#).

This Compliance Record Form is signed on the Board's behalf.



2nd BOARD SIGNATORY (SECRETARY):



Under the Governance Code for Sport all funded sporting organisations are required to complete this Governance Code Compliance Record Form every year.

Comhairle Fo-Thuinn (Irish Underwater Council)
Annual Report and Financial Statements
for the financial year ended 31 December 2024

KSi Faulkner Orr Limited
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
D02 HT71

Company Number: 196745

Comhairle Fo-Thuinn (Irish Underwater Council)
CONTENTS

	Page
Directors and Other Information	55
Directors' Report	56
Directors' Responsibilities Statement	57
Independent Auditor's Report	58
Appendix to the Independent Auditor's Report	60
Income Statement	61
Balance Sheet	62
Notes to the Financial Statements	63
Supplementary Information on Income and Expenditure Account	70

Comhairle Fo-Thuinn (Irish Underwater Council) DIRECTORS AND OTHER INFORMATION

Directors	Maja Stankovski Andrea Rundle Pavel Stratan Philip Walker Ciaran Kissane Conor Patrick Meyler Louise Anne Gilligan (Appointed 7 April 2024) Kenneth Jackson (Appointed 7 April 2024) Helen Maria Buckley (Appointed 7 April 2024) Alison Bernadette Hickey Gaffney (Appointed 7 April 2024) Aoibheann Bird (Resigned 7 April 2024) Jean Kelleher (Resigned 7 April 2024) Patrick Lambe (Resigned 7 April 2024) Amado Hidalgo-Sanchez (Resigned 30 June 2024)
Company Secretary	Peter McNally
Company Number	196745
Registered Office and Business Address	78A Patrick Street Dun Laoghaire Co. Dublin
Auditors	KSi Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 D02 HT71
Bankers	Allied Irish Bank 126-128 Capel Street Dublin 1
Solicitors	Ogier Ireland LLP 8-34 Percy Place Dublin 4

**Comhairle Fo-Thuinn (Irish Underwater Council)
DIRECTORS' REPORT**

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Principal Risks and Uncertainties

The organisation relies on memberships and subscriptions from the public and on grant funding from government bodies in order to deliver services and oversee governance. Substantial changes in social and economic factors could impact these income streams, affecting its activities.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €8,185 (2023 - €13,711).

At the end of the financial year, the company has assets of €806,699 (2023 - €753,603) and liabilities of €325,518 (2023 - €280,607). The net assets of the company have increased by €8,185.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Maja Stankovski
 Andrea Rundle
 Pavel Stratan
 Philip Walker
 Ciaran Kissane
 Conor Patrick Meyler
 Louise Anne Gilligan (Appointed 7 April 2024)
 Kenneth Jackson (Appointed 7 April 2024)
 Helen Maria Buckley (Appointed 7 April 2024)
 Alison Bernadette Hickey Gaffney (Appointed 7 April 2024)
 Aoibheann Bird (Resigned 7 April 2024)
 Jean Kelleher (Resigned 7 April 2024)
 Patrick Lambe (Resigned 7 April 2024)
 Amado Hidalgo-Sanchez (Resigned 30 June 2024)

The secretary who served throughout the financial year was Peter McNally.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.


Auditors

The auditors, KSi Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 78A Patrick Street, Dun Laoghaire, Co. Dublin.

Signed on behalf of the board



Andrea Rundle
 Director

Date: 5/3/25



Ciaran Kissane
 Director

Date: 5/3/2025

**Comhairle Fo-Thuinn (Irish Underwater Council)
DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Andrea Rundle

Andrea Rundle
Director

Date: 5/3/25

Ciaran Kissane

Ciaran Kissane
Director

Date: 5/3/25

INDEPENDENT AUDITOR'S REPORT to the Members of Comhairle Fo-Thuinn (Irish Underwater Council)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Comhairle Fo-Thuinn (Irish Underwater Council) ('the company') for the financial year ended 31 December 2024 which comprise the Income Statement, the Balance Sheet and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT to the Members of Comhairle Fo-Thuinn (Irish Underwater Council)

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for 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.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

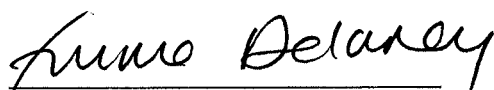
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
D02 HT71

Date: 3rd March 2025

Comhairle Fo-Thuinn (Irish Underwater Council) APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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 controls.
- 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 company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- 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.

We 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 we identify during our audit.

Comhairle Fo-Thuinn (Irish Underwater Council)
INCOME STATEMENT

for the financial year ended 31 December 2024

Notes	2024 €	2023 €
Income	457,102	426,276
Expenditure	(448,917)	(412,565)
Surplus for the financial year	8,185	13,711
Retained surplus brought forward	<u>322,722</u>	<u>309,011</u>
Retained surplus carried forward	<u><u>330,907</u></u>	<u><u>322,722</u></u>

Approved by the board on 3/3/25 and signed on its behalf by:

Andrea Rundle
 Andrea Rundle
 Director


Ciaran Kissane
 Ciaran Kissane
 Director

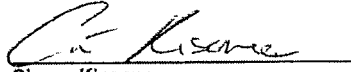
Comhairle Fo-Thuinn (Irish Underwater Council)
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	6	230,350	236,902
Current Assets			
Stocks	7	9,785	10,489
Debtors	8	23,228	19,662
Cash and cash equivalents		543,336	486,550
		576,349	516,701
Creditors: amounts falling due within one year	9	(271,287)	(220,895)
Net Current Assets		305,062	295,806
Total Assets less Current Liabilities		535,412	532,708
Amounts falling due after more than one year	11	(54,231)	(59,712)
Net Assets		481,181	472,996
Reserves			
Capital reserves and funds		150,274	150,274
Retained surplus		330,907	322,722
Members' Funds		481,181	472,996

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 31/3/25 and signed on its behalf by:


Andrea Rundle
Director


Claran Kissane
Director

Comhairle Fo-Thuinn (Irish Underwater Council) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Comhairle Fo-Thuinn (Irish Underwater Council) is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 196745. The registered office of the company is 78A Patrick Street, Dun Laoghaire, Co. Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Income

Revenue represents subscriptions and revenue from Grants received by the company. Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

Income from memberships and subscriptions is recognized over the period for which the membership or subscription is valid. Payments received in the last three months of the year are deferred into the next accounting period.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and computer equipment	-	20% Straight line
President chains	-	Not considered necessary
Resusianne and Medical	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion and disposal.

continued

Comhairle Fo-Thuinn (Irish Underwater Council) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

The company is exempt, as an amateur sporting body, from Corporation Tax under the provisions of Section 235 of the Taxes Consolidation Act 1997.

In line with the stipulations of DPER Circular 13/2014, the sport organisation has obtained and maintained a valid Tax Clearance Certificate for the financial year ended 31 December 2024. This certificate confirms that the sport organisation is compliant with all tax obligations at the time of issuance.

Amounts falling due after more than one year

Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. Operating surplus	2024	2023
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	18,059	17,893
Amortisation of Amounts falling due after more than one year	(5,481)	(5,481)
	<u><u> </u></u>	<u><u> </u></u>

continued

Comhairle Fo-Thuinn (Irish Underwater Council)
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2024 Number	2023 Number
Employees	<u>2</u>	<u>2</u>
The staff costs comprise:	2024	2023
	€	€
Wages and salaries	59,384	79,568
Social welfare costs	6,355	9,847
Pension costs	3,005	2,776
	<u>68,744</u>	<u>92,191</u>

During the year, no Directors received any remuneration or other benefits.

5. Salary Bands

No employee qualified to disclose a salary band.

Comhairle Fo-Thuinn (Irish Underwater Council)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and computer equipment	President chains	Resusianne and Medical	Total
	€	€	€	€	€	€
Cost						
At 1 January 2024	374,651	40,000	240,204	1,396	22,701	678,952
Additions	-	-	11,507	-	-	11,507
At 31 December 2024	374,651	40,000	251,711	1,396	22,701	690,459
Depreciation						
At 1 January 2024	178,335	10,000	231,014	-	22,701	442,050
Charge for the financial year	7,493	5,000	5,566	-	-	18,059
At 31 December 2024	185,828	15,000	236,580	-	22,701	460,109
Net book value						
At 31 December 2024	188,823	25,000	15,131	1,396	-	230,350
At 31 December 2023	196,316	30,000	9,190	1,396	-	236,902

Included in Plant and Machinery is a boat which is currently held by a third party. The asset was acquired in 2022 and was funded by a Capital Grant (see Note 10). This boat is intended for use in the Water Sports Marine Programme in Dun Laoghaire.

Comhairle Fo-Thuinn (Irish Underwater Council) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

7.	Stocks	2024	2023
		€	€
	Finished goods and goods for resale	<u>9,785</u>	<u>10,489</u>
	The replacement cost of stock did not differ significantly from the figures shown.		
8.	Debtors	2024	2023
		€	€
	Trade debtors	19,608	18,705
	Other debtors	3,620	957
		<u>23,228</u>	<u>19,662</u>
9.	Creditors	2024	2023
	Amounts falling due within one year	€	€
	Trade creditors	1,386	12,188
	Taxation (Note 10)	15,130	28,402
	Other creditors	861	-
	Accruals	165,398	101,405
	Deferred Income	88,512	78,900
		<u>271,287</u>	<u>220,895</u>
	The Company recognizes accrued liabilities for expenses that have been incurred but not yet invoiced or paid as of the reporting date. These accruals are based on management's best estimates, considering historical trends, contractual obligations, and other relevant information available at the time. Due to the inherent uncertainty in estimating accruals, actual results may differ from these estimates.		
10.	Taxation	2024	2023
		€	€
	Creditors:		
	PAYE	<u>15,130</u>	<u>28,402</u>
11.	Capital Grant	2024	2023
		€	€
	Capital grants received and receivable		
	At 1 January 2024	<u>92,299</u>	<u>92,299</u>
	Amortisation		
	At 1 January 2024	(32,587)	(27,106)
	Amortised in financial year	(5,481)	(5,481)
	At 31 December 2024	<u>(38,068)</u>	<u>(32,587)</u>
	Net book value		
	At 31 December 2024	<u>54,231</u>	<u>59,712</u>
	At 1 January 2024	<u>59,712</u>	<u>65,193</u>

Department of Tourism, Culture & Sport - Capital Sports Programme 2003 - €35,000

This grant was received for a number of purposes including the purchase of diving and medical equipment. It is being amortised between 2% and 20% per annum straight line by reference to the related assets depreciation charge. The remaining unamortised grant at 31 December 2024 is €12,742 (2023: €13,183).

continued

Comhairle Fo-Thuinn (Irish Underwater Council) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Department of Tourism, Culture & Sport - Capital Sports Programme 2005 - €33,250

This grant was received for the sole purpose of renovating the shed at the company's premises. It is being amortised at 2% per annum straight line by reference to the related assets depreciation charge. The remaining unamortised grant at 31 December 2024 is €19,615 (2023: €20,280).

Department of Tourism, Culture & Sport - Capital Sports Programme 2022 - €35,000

This grant was received for the sole purpose of purchasing a company boat. It is being amortised at 12.5% per annum straight line by reference to the related assets depreciation charge. The remaining unamortised grant at 31 December 2024 is €21,875 (2023: €26,250).

In accordance with the accounting policy, government grants are recognised based on the accrual model. These grants, which are for the purchase of production equipment, are recognised over the useful life of the production equipment, which is fifty years. There are no unfulfilled conditions or contingencies attaching to these grants.

12. Sport Ireland Grants

Sport Ireland - Covid Grant

Capital Grant	No
Total brought forward from 2023	€50,000
Total awarded in 2024	€-
Total released during 2024	€26,865
Total to carry forward to 2025	€23,135
Grant purpose	To promote protection of the sport and provide financial stability, resilience fund in place to offset any losses and decline in memberships.

Sport Ireland - Dormant Grant

Capital Grant	No
Total brought forward from 2023	€28,900
Total awarded in 2024	€22,500
Total released during 2024	€10,894
Total to carry forward to 2025	€40,506
Grant purpose	Support for disadvantaged communities, encouraging women and girls in sports with focus on those who are educationally disadvantaged.

Sport Ireland - Women in Sport

Capital Grant	No
Total brought forward from 2023	€-
Total awarded in 2024	€40,000
Total released during 2024	€15,129
Total to carry forward to 2025	€24,871
Grant purpose	To encourage participation of women at all levels in Diving Ireland with a particular emphasis on leadership roles and progressing diving career. The Sport Ireland grant is part of the Governments Participation Plan 2021-2024 sponsored by the Department for Media, Tourism, Arts, Culture, Sports and the Gaeltacht. This is a once off funding.

Sport Ireland - Core Grant

Capital Grant	No
Total brought forward from 2023	€-
Total awarded in 2024	€125,000
Total released during 2024	€125,000
Total to carry forward to 2025	€-
Grant purpose	Annual general administration costs incurred by the Association. The grant covers the calendar year ending 31 December 2024. The total grant received is included in the Income and Expenditure Account for the financial year ended 31 December 2024. The Sport Ireland grant is sponsored by the Department for Media, Tourism, Arts, Culture, Sports and the Gaeltacht.

Comhairle Fo-Thuinn (Irish Underwater Council)
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
5-3-2025

COMHAIRLE FO-THUINN (IRISH UNDERWATER COUNCIL)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Comhairle Fo-Thuinn (Irish Underwater Council)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2024

	2024	2023
	€	€
Income	457,102	426,276
Expenditure		
Purchases	18,411	750
Movement in stock	704	9,152
Wages and salaries	59,384	79,568
Social welfare costs	6,355	9,847
Staff defined contribution pension costs	3,005	2,776
Staff Training & Recruiting	837	47
Boat Storage Fees	1,520	-
Rates	3,393	3,041
Diving - Delivery	33,283	33,553
Diving - Women in Sport	15,129	18,000
Diving - R&D	518	165
Dormant Grant Expenses	10,894	16,100
Other Grant Expenditure	8,923	5,300
Subsea Costs	18,734	27,610
Water Sports Inclusion 2023	-	974
Covid Grant Expenditure	26,865	-
Insurance	117,678	116,290
Light and heat	838	2,210
Repairs and maintenance	5,772	2,647
Printing, postage and stationery	13,167	10,912
Advertising	14,425	-
Marketing - NDC	2,292	3,000
Membership Cards	3,618	3,400
Telephone Broadband	3,616	3,401
Computer costs	13,329	11,449
Accountancy Fees	18,345	14,184
Bank charges	10,240	9,800
Bad debts	4,000	-
General expenses	1,596	(220)
Executive Expenses	4,666	3,050
Freediving Events	1,677	1,246
AGM	953	1,430
Prizes - Medals, trophies etc.	-	566
Subscriptions	3,001	2,272
Auditor's remuneration	3,690	2,152
Depreciation	18,059	17,893
	448,917	412,565
Net surplus	8,185	13,711





78a Patrick Street
Dun Laoghaire
Co Dublin
A96HY45

www.diving.ie
info@diving.ie
01 2844601