



An tÚdarás Slándála Príobháidí
The Private Security Authority

Annual Report 2024

Contents

- Page 4** Mission, Vision and Our Values
- Page 5** Opening Statement by the Chairperson and Chief Executive
- Page 7** Board of the Authority
- Page 7** Senior Management Team
- Page 8** Corporate Governance
- Page 11** Strategic Plan 2023 to 2025
- Page 12** Progress against Our Goals
- Page 23** Our Financial Statements
- Page 45** Appendices



Mission, Vision and Our Values

In pursuit of our mandate to protect the public and improve standards within the private security industry, we are committed to the following mission and values.

Our Mission is to protect the public by regulating the private security industry through raising standards, increasing awareness and enforcing compliance.

Our Vision is one of enhanced public confidence and consumer protections in a well regulated security industry.

Our Values, which we will follow when conducting our business include:

- **Partnership:** Work with our industry partners to support regulation.
- **Excellence:** Excel in the provision of regulation and business delivery.
- **Openness:** Be fair, transparent and respectful.
- **Performance:** Operate an effective and efficient service with good governance.
- **Commitment:** Deliver an environment in which our staff can excel, our industry can prosper and the public is safe.

Opening Statement

by Jillian van Turnhout, Chairperson and
John Phelan, Chief Executive

Over the course of the year we continued to progress the achievement of our strategic objectives. Licensing was extended to individuals in the Enforcement Guard sector and an Enforcement Guard Skills course was introduced to support this extension.

The development of two new standards continued during the year; the first a new standard for Suppliers or Installers of Safes, the second a technical standard for Installers of Powered Gates. Finalisation of these standards will enable contractor licensing to be introduced as envisioned by our Strategic Plan 2023-2025.

Our compliance work saw us bring 4 successful prosecutions in the courts. In addition, 7 contractors and 35 individuals had their licence revoked while 3 contractors and 6 individuals had their licences suspended for a period. We received 751 intelligence reports, a 27 per cent increase on the previous year. In May we bolstered our capability in the area of compliance with the appointment of an additional inspector.

We processed 16,543 licence applications in 2024. The number of individual licence holders at year end stands at 41,679, the highest since licensing began. The growth in business continues to exert demands on strained resources. 2024 saw the commencement of work by the Department of Justice on the implementation stage of a new IT system for the Private Security Authority. While it is welcome that the project has started, completion is not expected until 2028. We will require additional resources to cope with demand in the interim, given the licensing volumes.

In addition to our regulatory work, we commissioned research into barriers to working in the security industry and the research findings will be published once that work concludes in 2025. Through our public awareness campaigns, we continue to improve public awareness and understanding of the PSA and regulation of the private security industry.

We express our appreciation to the members of our Board for their continued leadership. This year saw the departure of Board members Richard O'Farrell, Alan Durnan, and David Smith. We would like to thank them for their service and unwavering commitment during their time on the Board.

Finally, we wish to acknowledge the support of the Minister for Justice and the Department of Justice, An Garda Síochána, the security industry, and all who have contributed to our work over the past year. The support, cooperation and assistance of our stakeholders is fundamental to our work and critical to the achievement of successful outcomes. We once again gratefully acknowledge the hard work of our staff and their continued commitment to our mission.



Ms. Jillian van Turnhout



Mr. John Phelan

2024

at a Glance

Sector	Individuals	Contractors	Turnover (€)***
Cash In Transit	999	4	€63,203,000
Door Supervisor (Event Security)	N/A	37	€4,314,000
Door Supervisor (Licensed Premises)	12,895	43	€10,366,000
Electronic Security Sector¹	N/A	972	€317,445,000
Enforcement Guard	N/A	4	€102,000
Locksmith	N/A	203	€24,257,000
Private Investigator	254	87	€9,726,000
Security Guard (Alarm Monitoring)*	905	37	€66,991,000
Security Guard (CCTV Monitoring)	N/A	34	€22,946,000
Security Guard (Event Security)	N/A	47	€16,304,000
Security Guard (Static)	35,583	183	€534,353,000
Total **	50,636	1,651	€1,070,008,000

* The figure for individuals includes Alarm Monitoring and CCTV Monitoring as one licence covers both categories.

** The number of licences issued is greater than the number of licensed individuals and contractors as some licence holders have licences in multiple sectors.

*** Turnover is based on figures provided by contractors with their application and relates to their previous accounting period.

1 Reference in this Report to the Electronic Security sectors should be read to include Installers of Access Control, CCTV and Intruder Alarm systems.

Board of the Authority

Jillian van Turnhout*	Chairperson
Una Doyle	Representative of the Minister for Justice
Aiden Harper**	Employers Representative
Mark Griffin	Employers Representative
Brian Nolan***	Employee Representative
Ed Kenny	Employee Representative
David McGuinness	PSA Staff Representative
Assistant Commissioner	Representative of An Garda Síochána
Paula Hilman	
Aideen Neylon	Legal Representative
Joanne Morrissey**	Representative of the Minister for Education and Skills
Patricia McMahon**	Discretionary Non Defined Appointee

* Jillian van Turnhout was appointed Chairperson in 2024 replacing Richard O'Farrell who retired.

** Board members Joanne Morrissey, Aiden Harper and Patricia McMahon were appointed in 2024.

*** Brian Nolan was re-appointed in April 2024.

Senior Management Team

John Phelan	Chief Executive
Joe Duggan	Chief Inspector
Lisa Kelly	Head of Licensing
Siobhan Cleary	Head of Qualifications and Standards
Keith Nolan	Head of Corporate Affairs

Corporate Governance

The Board, Chief Executive and staff of the PSA are committed to acting at all times in accordance with best corporate practice. We conduct our business ethically and transparently in line with our statutory responsibilities. Corporate Governance within the PSA is guided by:

- Code of Practice for the Governance of State Bodies.
- Private Security Services Acts.
- PSA Board's Own Code of Conduct for Board Members.
- Public Financial Procedures/Public Procurement Procedures.
- Oversight Agreement between the Department of Justice and the PSA.

As a public body and agency of the Department of Justice, we comply with all other miscellaneous instructions on the matter of corporate governance that may from time to time be issued by the Department on behalf of the Department of Public Expenditure, NDP Delivery and Reform or other Government Departments thus ensuring that appropriate structures and processes are in place so that the highest level of corporate governance is maintained. Each year, the Board undertakes an annual review of the system of internal controls in operation in the Authority.

The Board is responsible for the strategic direction of the Authority and the Chief Executive is accountable for the delivery of the Board's strategic objectives. At each Board meeting, the Chief Executive provides the Board with a range of documents including a risk management report, financial statement, updates on the progress and implementation of the Strategic Plan and Business Plan, and a report on the implementation of Board decisions.

An Audit and Risk Committee of the Board reviews and assesses the financial and governance processes within the PSA. A minimum of two governance meetings are held with the Department of Justice each year. The PSA is also subject to annual audit by the Department of Justice's Internal Audit Unit and by the Comptroller and Auditor General (C&AG). The Chief Executive is also supported by a PSA Audit Team.

There are procedures in place to ensure that the members of the Board and the staff of the PSA holding designated positions comply with the provisions of the Ethics in Public Office Act and the Standards in Public Office Act. We encourage Board members, staff and others who may have concerns about how we conduct our business to engage with protected disclosure and anti-fraud regulations, as appropriate.

The Board met on 6 occasions in 2024. The table below summarises attendance at these meetings:

NAME	20/01/24	25/03/24	27/05/24	29/07/24	30/09/24	25/11/24
Jillian van Turnhout	✓	✓	✓	✓	✓	✓
Una Doyle*	✓	✓	✓	✓	✓	✓
Aiden Harper*	N/A	N/A	✗	✓	✗	✓
Mark Griffin**	✓	✓	✓	✓	✓	✓
Brian Nolan**	✓	✓	✓	✓	✗	✓
Ed Kenny	✓	✓	✓	✓	✗	✓
David McGuinness	✓	✓	✓	✓	✓	✓
Assistant Commissioner Paula Hilman	✓	✗	✓	✓	✗	✗
Aideen Neylon*	✓	✓	✓	✓	✓	✓
Joanne Morrissey**	N/A	✗	✓	✓	✓	✗
Patricia McMahon*	N/A	N/A	✓	✓	✓	✓
Richard O'Farrell	✓	N/A	N/A	N/A	N/A	N/A
Alan Durnan	✓	N/A	N/A	N/A	N/A	N/A
David Smith	✗	N/A	N/A	N/A	N/A	N/A

* Members of the Audit and Risk Committee.

** Members of the Electronic Security Apprenticeship Working Group.

The Audit and Risk Committee met on 8 occasions in 2024. At the 27 May 2024 Board meeting, the Board appointed Patricia McMahon and Aiden Harper to the Audit and Risk Committee to replace Jillian van Turnhout who was appointed by the Minister for Justice as Chairperson of the PSA Board and Alan Durnan whose term on the PSA Board expired. The activities of the committee included but were not limited to:

- Meeting with the Office of the Comptroller and Auditor General and the Department of Justice Internal Audit Unit.
- Meeting with the Contracted Accountant for the PSA.
- A review of both the Department of Justice Internal Audit Report and the C&AG Report for 2023.
- Review of 2023 Assurance Statements.
- Review of the 2023 Financial Statements.
- Review of System of Internal Control and Statement on Internal Control 2023.
- Review of the Authority's Risk Register, Risk Action Plan and Risk Appetite Statement.
- Review of the Authority's Business Continuity Plan.

The Working Group on the Electronic Security Apprenticeships met on 3 occasions in 2024 to consider the licensing requirements for employees in the electronic security sectors.

2024 at a Glance

1,389
Contractors Licensed
At Year's End
(2023: 1,394)

41,679
Individuals Licensed
At Year's End
(2023: 35,700)

42
Licences Revoked
(2023: 29)

Enforcement Guard
Skills course
QQI Level 4 Minor
Award available

€3,357,023
Income from Fees
(2023: €3,295,098)

751
Intelligence Reports
(2023: 592)

16,543
Applications Processed
(2023: 16,579)

58 Staff
(2023: 57)

Strategic Plan 2023 to 2025

Following its appointment in March 2022, the Board of the Authority commenced work on a new Strategic Plan as prescribed by Section 9 of the Private Security Services Acts. The new Plan was published in January 2023 by the Minister for Justice and covers the period 2023 to 2025.

This is the Authority's fifth Strategic Plan, building on what has been previously achieved, acknowledging what still needs to be done, and taking into account the ongoing development of the security industry. The Strategy contains the following 5 Goals:

The key goals set out in the Strategic Plan are:

Goal 1: Regulating the Private Security Industry.

Goal 2: Ensuring compliance by tackling unlicensed activity.

Goal 3: Enhance the provision of security services through the use of standards and qualifications.

Goal 4: Look at ways our industry can benefit society.

Goal 5: Deliver the supports necessary to develop our staff and enhance our organisation.

The Strategy focuses on the expansion of licensing, raising the levels of standards and qualifications, and improving communications with licence holders and the public. The Strategy also commits to examine whether regulation affects the ability of minority groups to access the industry, and if so, to consider ways to mitigate against that. A complementary action will be to look at ways to support career paths for those working in the industry.

The Strategic Plan outlines a clear and ambitious path for the PSA. The PSA is striving to achieve the objectives set out in the Plan and will work collaboratively with colleagues across Government, industry and other stakeholders to enable the successful delivery of our mission and goals over the period of the strategy.

2024 Achievements

Goal 1 Roll out of licensing to individuals in the Enforcement Guard sector

Goal 2 Four successful prosecutions

Goal 3 Two new standards being developed and new training available

Goal 4 Increased use of Social Media Channels

Goal 5 Commencement of project to deliver a new digital system for the PSA

Progress against Our Goals

Goal 1: Regulating the Private Security Industry

The number of contractor sectors licensed stands at 13, while employee licensing covers 6 sectors.

Business Licensing

2024 saw slight decreases in both the number of contractors licensed and the number of sectoral licences. There were 1,389 contractors licensed at the end of December, a decrease of 5 on the number licensed at the end of 2023. The number of sectoral licences issued in 2024 fell by 11, to 1,651.

Sector	2021	2022	2023	2024
Cash In Transit	4	4	4	4
Door Supervisor (Event Security)	34	34	34	37
Door Supervisor (Licensed Premises)	47	49	43	43
Enforcement Guard	N/A	N/A	4	4
Electronic Security Sector¹	1,059	1,072	988	972
Locksmith	226	215	206	203
Private Investigator	100	96	92	87
Security Guard (Alarm Monitoring)	37	37	36	37
Security Guard (CCTV Monitoring)	34	32	33	34
Security Guard (Event Security)	49	46	44	47
Security Guard (Static)	185	185	178	183
TOTAL	1,775	1,770	1,662	1,651

Table 1: Comparison of Number of Licences Issued for each Sector in the years 2021 to 2024

¹ Reference in this Report to the Electronic Security sectors should be read to include Installers of Access Control, CCTV and Intruder Alarm systems.

The Electronic Security sectors comprising of Access Control, CCTV and Intruder Alarm contractors account for 59% of business licence holders. Locksmiths are the next largest group (12%), followed by Security Guard (Static) at 11%.

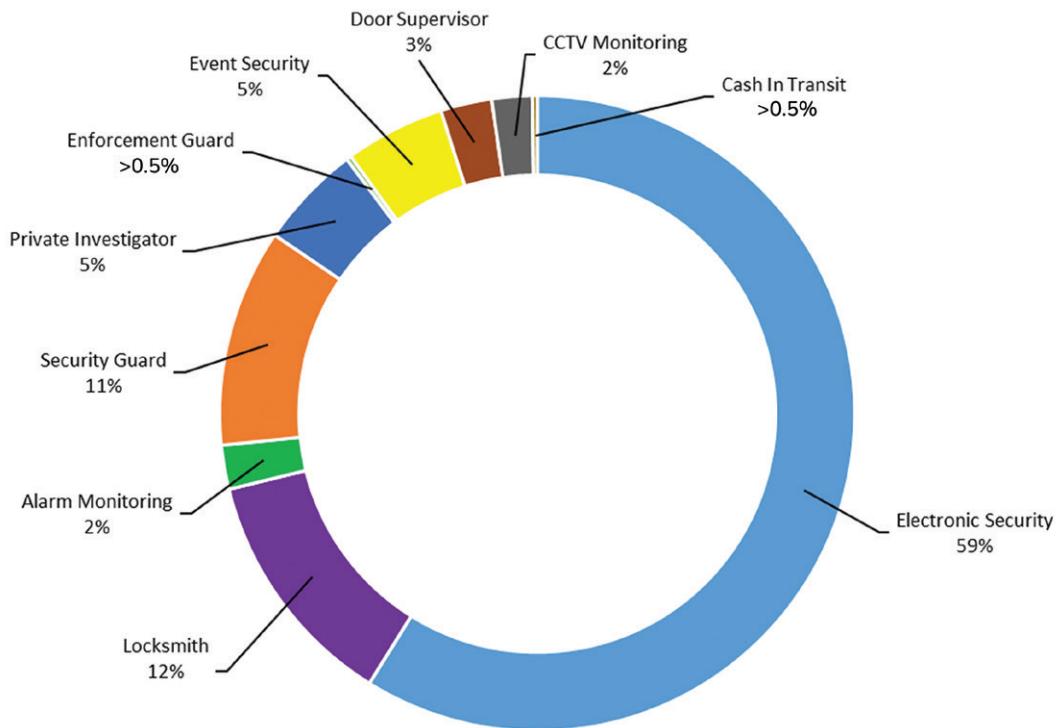


Figure 1: Overview of Contractor Licences by Sector in 2024

Application Processing

659 contractor applications were received during the year, a drop of 179 from 838 in 2023. The decrease can be accounted for by the two year licence cycle which sees a higher volume of licences falling for renewal in odd years.

Of the 554 contractors due to renew their licence in 2024, 44 had not done so by the end of the year. This represents a contractor renewal rate of 92% for 2024, an increase of 1% on the year-on-year rate in 2023 (we received 16 late renewal applications in 2024 for licences which expired in 2023, bringing the revised renewal rate for 2023 to 93%).

There were 82 first time licence applicants, the same number as in 2023. 16 contractors lodged applications to add a sector(s) to an existing licence.

16 contractors withdrew their application prior to the PSA making a final determination on their application, down on 32 from last year. Contractors do this in order that they may obtain a refund of the licence fee before a refusal decision is issued. 2 contractors subsequently re-logged an application when their paperwork was in order.

Rejections, Refusals and Appeals

16 contractors had their applications rejected because they were invalid as the correct paperwork or fee was not submitted. A further 10 contractor applications were refused as the contractor failed to meet the requirements of licensing.

There were three contractor appeals lodged with the Private Security Appeal Board (PSAB) in 2024, one of which was subsequently withdrawn. Of the two remaining appeals, the PSA decision was upheld in one while the decision of the PSAB was still awaited in the other.

Temporary Licences

At the end of the year, there were 50 temporary licences in circulation, an increase of 21 on the same period last year. Temporary licences are issued to new contractors in the Electronic Security sector so that contractors can install systems for the purpose of obtaining the standards required for licensing.

Licence Fees

€1,573,284 was received in contractor licence fees in 2024 compared to €1,545,338 in 2023 and €1,446,986 in 2022 (the comparable year in the 2 year licence cycle).

Year	Turnover
2021	€902,579,000
2022	€962,963,000
2023	€1,006,596,000
2024	€1,070,008,000

Table 2: Contractor Turnover Recorded on Licence Applications 2021 to 2024

Table 2 above shows that the security industry continued to grow with the turnover recorded for licensed contractors increasing by 6% in 2024. Most sectors experienced a growth in turnover in 2024, the most substantial being the Door Supervisor, Security Guard (Event) and Cash in Transit sectors.



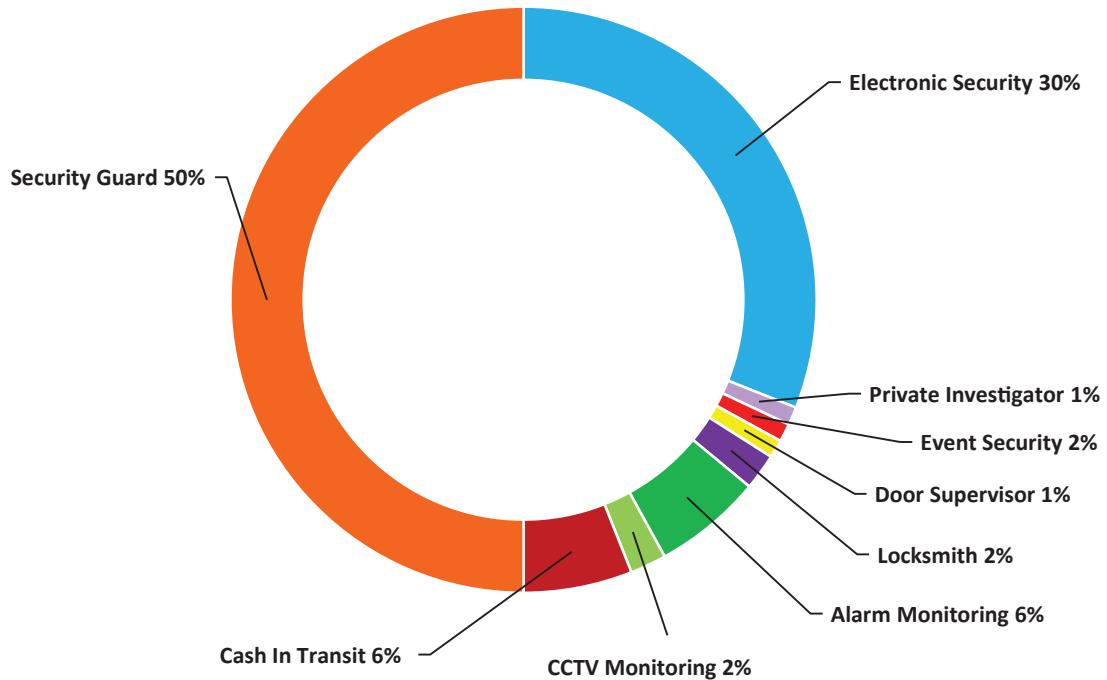


Figure 2: Overview of Contractor Turnover by Sector in 2024

While the Electronic Security Sector accounts for 59% of licensed contractors (Figure 1 on page 13), it accounts for 30% of industry turnover. This is due to the number of small businesses operating in the sector. In contrast, the Security Guard (Static) sector accounts for 11% of licence holders and 50% of industry turnover. Locksmiths account for 2% of turnover but 12% of licence holders which, similar to the Electronic Security Sector, reflects the number of small businesses operating. The opposite is true of the Cash-in-Transit sector with 6% of turnover but less than 0.25% of licence holders. As turnover for the Enforcement Guarding sector is only 0.01% of the total, it has not been shown separately above.



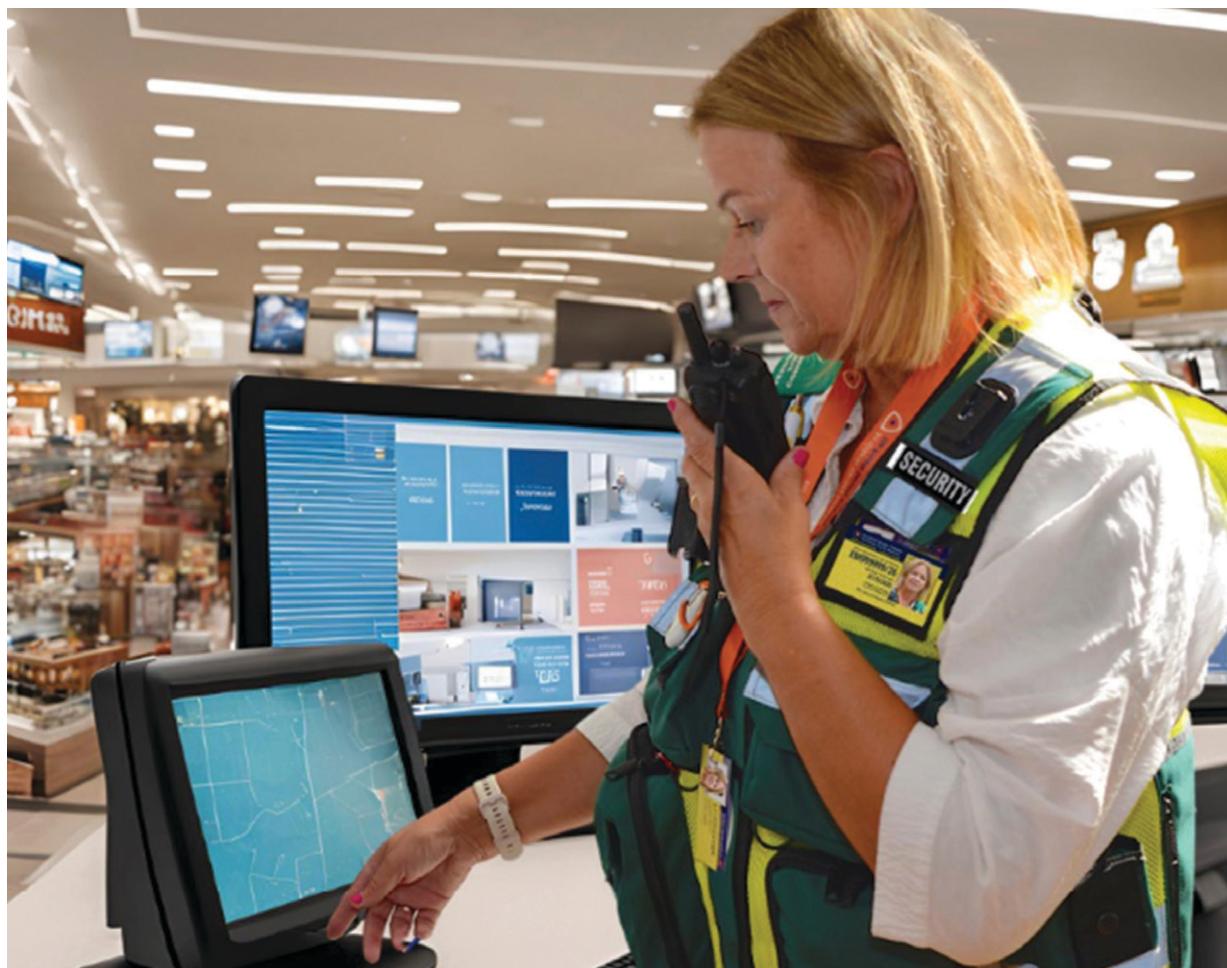
Employee Licensing

There was a significant increase in licensed employees in 2024 driven by the economy's strong demand for security services and the continued recovery of the event security sector post Covid-19. The number of individuals licensed stood at 41,679, the highest number recorded since licensing commenced. The number of sectoral licences also reached a new high, 50,636, surpassing the previous recorded high of 43,849 in 2023.

	2021	2022	2023	2024
Cash In Transit	1,085	1,017	988	999
Door Supervisor	11,425	10,852	11,588	12,895
Private Investigator	N/A	62	202	254
Security Guard (Guarding)	27,559	27,294	30,081	35,583
Security Guard (Monitoring Centre)	651	783	990	905
TOTAL	40,720	40,008	43,849	50,636

Table 3: Comparison of Total Number of Licences Held across each Sector at year end 2021 to 2024

All sectors with the exception of the Security Guard (Monitoring) sector grew. The Cash in Transit sector saw an increase in licence numbers following four consecutive years in decline.



Application Processing

We received 15,884 individual licence applications during the year comprising 5,023 renewals and 10,360 first time applications together with a further 501 applications which were rejected. The number of applications received is on a par with 2023, when we received 15,741, and 65% higher than in 2021, the corresponding year in the 3 year employee licence cycle, when we received 9,616 applications.

We rejected 3% of all applications received, down from 10% in 2023. The main reasons for rejection include insufficient supporting documentation, incorrectly completed documentation and absence of payment. Many rejected cases are subsequently re-lodged as valid applications.

Refusals and Appeals

As in 2023, the main reasons for refusing applications were the failure to participate in the Garda vetting process or the result of convictions disclosed following Garda vetting. 107 employee applications were refused in 2024, compared with 100 in 2023.

The Private Security Appeal Board (PSAB) is independent of the Authority and adjudicates on appeals of our decisions. There were 22 appeals lodged with the PSAB in 2024, together with 6 appeals on hand from 2023. The decision of the PSA was upheld in 17 cases and overturned in 6. Five appeals remained on hand at the end of the year for decision by the PSAB.

Licence Fees

Individual licence fees 2024 were €1,783,739 compared to €1,749,759 in 2023. The fees in the last comparable year in the 3 year licence cycle, 2021, were €1,185,171.

Progress against Our Goals

Goal 2:

Ensuring compliance by tackling unlicensed activity

We expanded our inspectorate at the start of the year with the intention of increasing our compliance activity across the country. Our inspections teams carried out inspections in each county, visiting over 1,600 business premises during 2024. We opened 805 enforcement cases during the year comprising 421 contractor cases, 217 security buyer cases and 167 employee cases.

We received 751 intelligence reports during the year compared to 592 in 2023. All reports are assessed by our compliance team and selected for action as appropriate.

477 of the cases received were not investigated either because they were already reported by a different person, they had been previously investigated, the intelligence was insufficient, the matter was proper to a different Authority, or because the contractor was already licensed. Where we do not investigate intelligence reports, the intelligence is retained and if further reports on the same matter are received, they are reviewed to determine if an investigation should commence. The remaining 274 intelligence reports, which required further investigation, formed part of the 805 enforcement cases opened during the year.

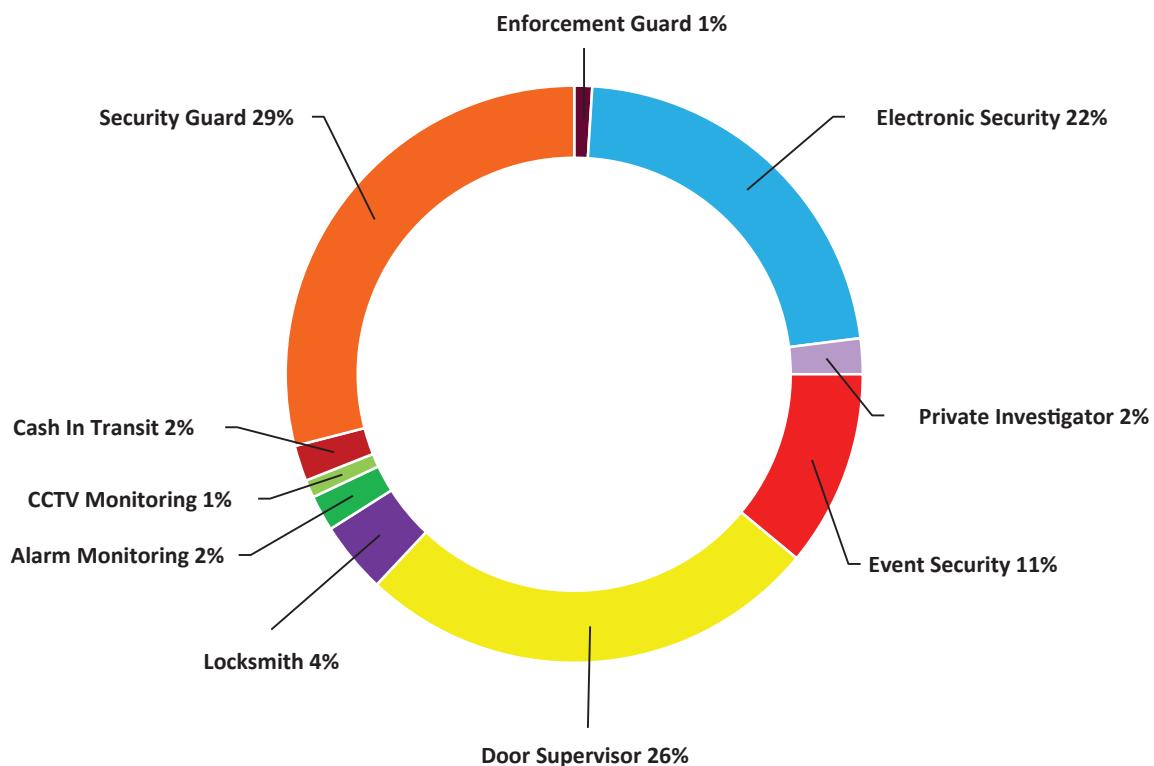


Figure 3: Overview of Enforcement Cases by Sector in 2024

We visited 144 licensed contractors in 2024 inspecting their records to ensure that compliance with the licensing regulations was maintained. 48% of contractors were found to be fully compliant with the licensing requirements on the inspection date compared to 32% in 2023. Most non-conformances were rectified within 5 weeks of the inspection date and the improvement in compliance will be monitored to ensure it continues rising.

We made 1,642 unannounced inspections on licensed premises, retail outlets and a range of other businesses at 231 locations across the country. The focus of the inspections was to ensure that those employed providing security services were licensed and complying with the requirement to wear ID badges. 98% of those encountered were licensed and found to be wearing their ID badge.

The compliance actions, which we can take against licence holders who breach the licensing regulations, include prosecution, revocation or suspension of licence or the issuing of an enforcement notice. In 2024, we brought 4 successful prosecutions before the courts. In addition, 7 contractors and 35 individuals had their licence revoked while 3 contractors and 6 individuals had their licences suspended for a period. A further 39 enforcement notices issued to licence holders in the year. Where a licence holder who has received an enforcement notice is found to further breach the licensing regulations, consideration is given to revoking or suspending their licence.

Action	2021	2022	2023	2024
Advice	0	1	1	0
Caution	4	1	4	3
Warning	14	16	27	35
Reprimand	1	1	0	1
Suspension	10	16	24	9
Revocation	152	36	29	42
Prosecution	1	5	2	4

Table 4: Summary of Enforcement Actions taken in the years 2021 to 2024

Section 39 of the Private Security Services Acts provides a mechanism by which a person may make a formal complaint against a licence holder. In 2024, 15 such complaints were received in addition to 3 carried over from 2023. In 5 cases the complainant did not proceed with the case and in another 5 cases the complaint was not upheld by the PSA. There were 8 cases still under enquiry at year end.

The prosecutions taken by the Authority were against unlicensed companies working in the Powered Gates Installer sector and in the Door Supervisor sector. The Authority also brought a successful prosecution against an unlicensed individual operating in the Door Supervisor sector. The outcomes send an important message to those contemplating working without a PSA licence. Licensing protects the public by ensuring security staff are trained and Garda vetted. We will continue to pursue and prosecute unlicensed operators.

Progress against Our Goals

Goal 3:

Enhance the provision of security services through the use of standards and qualifications

An important part of our mandate is specifying standards and qualifications to be met by applicants for licences and licence holders. Following the publication of the new standard for contractors in the enforcement guard sector, the development of a new Enforcement Guard Skills course was completed and is a mandatory requirement for all individuals who wish to provide services in that sector since 31 March 2024. The introduction of the course to be completed by individuals prior to renewal of their current licences will see the completion of the mandate given to the Private Security Authority as a result of the Private Security Services (Amendment) Act 2021.

The development of two new standards continued during the year, one on a new standard for Suppliers or Installers of Safes and one on a technical standard for Installers of Powered Gates. Submissions received following the public consultations on these new standards are being assessed and evaluated. The engagement of all the stakeholders during the development phase of a new standard is a critical factor for the success of the introduction of licensing in the sectors and is greatly appreciated by the Private Security Authority.

We held three forums for auditing bodies and one for training providers who support the industry and the PSA with training and certification services. These meetings ensure that those services support the PSA's regulatory mission and provide forums for discussion and exchange of views on licensing matters. In addition, we undertook inspections of service providers to ensure compliance with our training and certification requirements.

A small sub-committee comprising of members from the Board of the Authority and the Private Security Authority executive continued to examine the introduction of licensing for all individuals providing services in the Electronic Security Sector. Contractors in the sector have been licensed over a phased period since 2006. There is a large membership throughout this sector with specialist skill sets including, but not limited to, intruder alarms, CCTV and access control systems. Many individuals offer services across more than one subsector of the electronic security.

Progress against Our Goals

Goal 4:

Look at ways our industry can benefit society

Engaging with our licence holders, industry stakeholders, their clients and the wider public is critical to the success of regulation. We continued to utilise traditional communication channels across radio, newspapers and trade magazines but increasingly focused in 2024 on utilising social media as our primary means of communicating information to our stakeholders and the public. We ran four separate digital campaigns during the year across Meta, X, LinkedIn and Google, raising public awareness of regulation in the Locksmith, Event Security, Door Security sectors and on the importance of using licenced security services.

Among the objectives in our Strategic Plan is promotion of respect, diversity and inclusion in the security industry and supporting career paths for those seeking a career in the security industry. In December 2024, Amárach Research commenced research, commissioned by the PSA, on barriers to working in the security industry. The research findings will be published in 2025.

In 2024 we continued to require anti-child trafficking training for security personnel working in the Door Supervisor, Event Security and Security Guarding sectors.

We published 5 issues of our e-zine "PSA Watch" which provides the industry with information on key events, important updates and significant industry developments.



Progress against Our Goals

Goal 5:

Deliver the supports necessary to develop our staff and enhance our organisation

In 2024, we continued to implement a blended working environment for staff while continuing to meet our service commitments. This would not have been possible without the dedication and professionalism of our staff whose contribution is critical to our business. We continued to support our staff's development with access to training and wellbeing programmes at all levels. We also continued to invest in the office environment and supports for staff working remotely.

Over the course of the year we continued to work closely with the Department of Justice to implement a new digital IT system to replace the systems that have been in place since licensing commenced in 2006. While this project has placed a demand on our resources during the development phase, it has the potential of transforming how we do business in the years ahead.

At the end of the year we had a staffing level of 58, up one on 2023.

Data Protection

Our Data Protection Officer dealt with 5 subject access requests and 7 low level data breaches in 2024. In addition, we received 14 requests for information under Section 41(B) of the Data Protection Act 2018 for use in "preventing, detecting or investigating criminal offences, apprehending or prosecuting offenders".

Protected Disclosures

The Chief Executive of the PSA is prescribed as a recipient of protected disclosures in relation to all matters relating to the licensing and regulation of private security services under the Private Security Services Acts. During 2024, one external protected disclosure received by the Chief Executive resulted in the commencement of an investigation which was still ongoing at year end. There were no internal protected disclosures during the year.

Official Languages Act

The Authority is committed to meeting its obligations under the Official Languages Act 2003. We have appointed a member of our senior management team to oversee our compliance with our obligations under the Act. Our commitment includes responding to all written communication in the official language through which it is received, issue key publications in both Irish and English simultaneously and meet the requirements relating to advertising and advertising spend.

Irish Sign Language

In 2024, the PSA participated in the HSE's "Sign up for ISL" programme to encourage the use of Irish Sign Language, which has enabled us communicate with members of the Deaf community who use ISL.



Financial Statements

For the year ended 31 December 2024



An tÚdarás Slándála Príobháidí
The Private Security Authority

Contents

Governance Statement and Board Members' Report	25
Statement on Internal Control	31
Report of the Comptroller and Auditor General	34
Statement of Income and Expenditure and Retained Revenue Reserves	36
Statement of Financial Position	37
Statement of Cash Flows	38
Notes to the Financial Statements	39

Governance Statement And Board Members' Report

The Board of the Private Security Authority (PSA) was established under the Private Security Services Act 2004. The current Board was appointed in March 2022 for a term of four years. The functions of the Board are set out in Section 8 of the Acts.

The Board is accountable to the Minister for Justice and an Oversight Agreement for the period 2023 to 2025 together with a Performance Delivery Agreement for 2023 were in place with the Minister's Department. These agreements define the relationship between the PSA and the Department and sets out agreed goals and objectives for the year.

The Board is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. In January 2023, the Board published its Strategic Plan for the period 2023 – 2025. The regular day-to-day management, control and direction of the PSA are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and senior management team follow the broad strategic direction set by the Board, and ensure that all Board members have a clear understanding of the key activities and decisions related to the PSA, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the PSA.

Board Responsibilities

The work and responsibilities of the Board are set out in the Private Security Services Acts. Board Members are committed to ensuring that they act in accordance with best governance practice. In addition to the Code of Practice for the Governance of State Bodies, Board members must further adhere to the following PSA documents;

- General Governance Guidelines,
- Code of Business Conduct,
- Ethics in Public Office,
- Protected Disclosures Policy,
- Compliance with Non-Disclosure provisions of the Private Security Services Acts 2004 to 2021.

Standing items on the agenda of Board meetings include:

- Declaration of Interests,
- Minutes of meeting,
- Committee reports,
- Financial reports/Management accounts,
- Risk Register,
- Annual Business Plan and Strategic plan updates.

At Board meetings, the CEO provides regular updates on operational matters, the implementation of Board policy, budgetary matters and any other issues of relevance.

Section 4 of Schedule 1 of the Private Security Services Acts requires the CEO, under the direction of the Board, to keep, in such form as may be approved by the Minister for Justice with the consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position. The Board is responsible for preparing the financial statements and in preparing these statements, the Board is required to:

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

The Board is responsible for approving the annual business plan and budget and this takes place each year at the Board's first meeting.

An external Board Evaluation of Performance was completed in 2024 and presented to the Board at its meeting in November 2024.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the PSA properly represent the financial performance and the financial position of the PSA at 31 December 2024.

Board Structure

The Board consists of a Chairperson and ten ordinary members, all of whom were appointed by the Minister for Justice. The Board was appointed by the Minister on 25 March 2022 with returning Board members appointed on a 2 year term and new Board members appointed on a 4 year term. The table below details the appointment period for current members:

Board Member	Role	Date of Appointment	Date of Re-appointment
Jillian van Turnhout	Chairperson (appointed Chairperson 25/04/2024)	25/03/2022	
Una Doyle	Representative of the Minister for Justice	25/03/2022	
Aiden Harper	Employers Representative	25/04/2024	
Mark Griffin	Employers Representative	25/03/2022	
Brian Nolan	Employees Representative	25/10/2023	25/04/2024
Ed Kenny	Employees Representative	25/03/2022	
David McGuinness	PSA Staff Representative	25/03/2022	
Assistant Commissioner Paula Hilman	Representative of An Garda Síochána	07/03/2023	
Aideen Neylon	Legal Representative	25/03/2022	
Joanne Morrissey	Representative of the Minister for Education and Skills	25/04/2024	
Patricia McMahon	Discretionary Non Defined Appointee	25/04/2024	
Richard O'Farrell (term expired March 2024)	Discretionary Non Defined Appointee		
Alan Durnan (term expired March 2024)	Employers Representative		
David Smith (term expired March 2024)	Representative of the Minister for Education and Skills		

Audit and Risk Committee

The Audit and Risk Committee (A&RC) met on 8 occasions in 2024 and on two occasions met with an Audit Manager from the Office of the Comptroller and Auditor General (without the PSA Executive).

The role of the Audit and Risk Committee is to support the Board in relation to its responsibilities for the issues of risk, control and governance and associated assurance. The A&RC is independent from the financial management of the organisation. In particular, the A&RC ensures that the internal control systems including audit activities are monitored actively and independently. The A&RC reports to the Board at each meeting, formally and in writing.

Schedule of Attendance, Fees and Expenses

The Board met on six occasions in 2024. A schedule of attendance at Board and A&RC committee meetings and details of fees and expenses paid is set out below:

Number of Meetings	Board	Audit & Risk Committe	Fees €	Expenses €
Jillian van Turnhout	6	5	10,901	
Ed Kenny*	5	-	7,695	
Mark Griffin	6	-	7,695	
Aideen Neylon	6	5	7,695	81
Aiden Harper	2	2	5,771	
Patricia McMahon	4	3	5,771	248
Lawrence Byrne**	-	7	1,697	
Joanne Morrissey***	3	-	-	
Una Doyle***	6	8	-	
A Commissioner Paula Hilman***	3	-	-	
David McGuinness***	6	-	-	
Brian Nolan****	5	-	-	
David Smith***	0	-	-	
Richard O'Farrell	1	-	2,993	
Alan Durnan	1	0	1,924	
Total			52,142	328

* Mr. Kenny's fee was paid directly to his employers.

** In March 2022, Mr. Lawrence Byrne was appointed as an Independent Member to the Audit & Risk Committee.

*** Public Servants appointed to the Board do not receive fees in accordance with the One Person One Salary principle.

**** Mr. Brian Nolan did not receive any fees in 2024.

Key Personnel Changes

Three members of the Board retired in 2024 (Richard O'Farrell, Alan Durnan and David Smith). In accordance with the Private Security Services Acts 2004 to 2021, the Minister appointed three new members (Joanne Morrissey, Aiden Harper and Patricia McMahon) and reappointed one member (Brian Nolan).

The Chief Executive Officer (CEO), Mr Paul Scallan retired on 5 September 2024. Mr. John Phelan was appointed as CEO with effect from 6 September 2024.

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

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

Employee Short-Term Benefits

Employee Short-Term Benefits Breakdown in excess of €60,000

Range of Total Employee Benefits			Number of Employees	
From	To		2024	2023
€60,000	-	€69,999	14	14
€70,000	-	€79,999	4	1
€80,000	-	€89,999	3	3
€90,000	-	€99,999	2	1
€100,000	-	€110,000	-	-
€110,000	-	€120,000	-	1

	2024	2023
	€	€
Consultancy Costs		
- Consultancy services	124,278	138,701
Public relations/marketing		
- Public relations/marketing	197,755	245,930
Other General Costs		
- Miscellaneous Other Costs	78,281	66,373
Legal Costs		
- Legal fees	19,332	25,923
- Legal advice	3,629	14,133

Hospitality		
- Hospitality	7,238	3,264
Travel and Subsistence Expenditure		
- Board Members Domestic Travel	328	2,302
- Board Members International Travel	Nil	Nil
- Employees Domestic Travel	153,576	134,532
- Employees International Travel	5,913	6,452
CEO Salary/Travel and Subsistence		
- Salary (Note 15)	123,977	119,167
- Travel/Subsistence	7,981	8,930

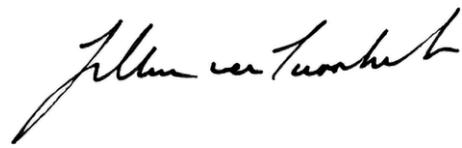
Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The PSA was in full compliance with the Code of Practice for the Governance of State Bodies for 2024.



Mr. John Phelan
Chief Executive

Date: 26 May 2025



Ms. Jillian van Turnhout
Chairperson

Date: 26 May 2025

Statement on Internal Control

Scope of Responsibility

On behalf of the Board of the Private Security Authority (PSA) and in accordance with the requirements of the 2016 Code of Practice for the Governance of State Bodies (the "Code"), I wish to acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated by the PSA.

Purpose of System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than eliminate it. It can therefore only provide reasonable and not absolute assurance that a loss or error will not occur. The current system of controls has developed over many years and been subject to continuous review by the Board of the PSA.

Risk Management

The Audit and Risk Committee of the Board (A&RC) met eight times in 2024. It comprised of four Board members (one of whom is Chair) and one Independent member with financial expertise. Following the appointment of a Committee member as Chairperson of the PSA Board, a new A&RC member was appointed at the 27 May 2024 Board meeting. Also at this meeting, the Board further approved the appointment of a new A&RC member with effect from 11 July to replace a Committee member whose term on the Board had expired. A member of the Executive acts as Secretary.

The Department of Justice Internal Audit Unit provide internal audit services to the Authority. The work programme is agreed between the Unit, the Audit and Risk Committee and the Executive.

A risk management report is reviewed at each meeting of the Audit and Risk Committee and PSA Board.

Risk and Control Framework

The PSA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A Risk Appetite Statement was developed in 2020 which helped strengthen the control measures already in place. This was revised by the Audit and Risk Committee and approved by the Board at its 25 November 2024 Board meeting.

A risk register is in place which identifies the key risks facing the PSA and these have been evaluated and graded according to their significance. The register is reviewed and updated (by the PSA Executive), considered by the Audit and Risk Committee and reviewed at PSA Board Meetings. The outcome of these assessments is to ensure risks are managed to an acceptable level.

The Risk Register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific managers. The control environment includes the following:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- appropriate separation of duties,
- there is an appropriate budgeting system with an annual budget which is kept under review by the Board and senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

All control processes are monitored by senior management. Control deficiencies are reported and discussed at management meetings. The Board is kept informed by the Chief Executive's report at each Board meeting and the Risk Register of relevant matters. In addition, the Chief Executive has an audit team who undertake periodic checks across all aspects of the business. I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any deficiencies,
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned and
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

During 2024, the PSA complied with current procurement rules and guidelines and adhered to the Department of Justice guidelines on the payment of invoices with the exception of one instance as outlined below. In one instance the Department of Justice Internal Audit Unit were notified of contract extensions in line with Circular 40/02 Public Procurement Guidelines and the reporting requirements on non-competitive procurements over €25k. The contract between the Private Security Authority and Credit Card Systems Limited for the Provision of Processing Application Forms, Production and Distribution of Licences and Identity Cards Services with a value of €216,988 in 2024, was extended by agreement between the parties to facilitate a new tender process. A tender for the service was published on 22 January 2025.

Blended Working

The continuation of a Blended Working environment saw the changes to the working and control environment which were introduced in 2020 during Covid-19 remaining in place. We can confirm that the controls both existing and those introduced as a result of Covid-19 and Blended Working continue to be effective.

Review of Effectiveness

I confirm that the PSA has procedures to monitor the effectiveness of its risk management and control procedures. The PSA's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the PSA responsible for the development and maintenance of the internal financial control framework. A review of the internal controls in place in 2024 was completed by the Audit and Risk Committee on the 20 March 2025 and approved by the PSA Board on the 7 April 2025.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2024 that require disclosure in the financial statements.



Mr. John Phelan
Chief Executive

Date: 26 May 2025



Ms. Jillian van Turnhout
Chairperson

Date: 26 May 2025



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Private Security Authority

Opinion on the financial statements

I have audited the financial statements of the Private Security Authority for the year ended 31 December 2024 as required under the provisions of Schedule 1 (4) of the Private Security Services Act 2004. The financial statements comprise

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

In my opinion,

- the financial statements properly present moneys received and spent by the Private Security Authority for 2024 and
- the financial position at 31 December 2024 is in accordance with the accounting policies set out in the financial statements.

Basis of opinion

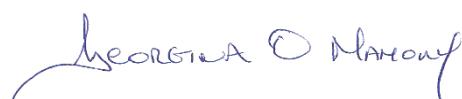
I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of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

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

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

The Private Security Authority has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.



Georgina O Mahony
For and on behalf of the
Comptroller and Auditor General

6 June 2025

Appendix to the report

Responsibilities of the Authority

The governance statement sets out the Authority members' responsibilities. The Authority is responsible for

- the preparation of annual financial statements in the form prescribed under Schedule 1 (4) of the Private Security Services Act 2004.
- ensuring that the financial statements properly present moneys received and spent for 2024 and its financial position at 31 December 2024 in accordance with the accounting policies set out in the financial statements
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Schedule 1 (4) of the Private Security Services Act 2004 to audit the financial statements of the Private Security Authority and to report thereon to the Houses of the Oireachtas.

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

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

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

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

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

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

	Notes	2024 €	2023 €
INCOME			
Oireachtas Grant	2	4,596,485	4,280,359
Licence Fees	3	3,321,609	3,229,851
Inspectorate	16	-	2,760
		7,918,094	7,512,970
Transfer from/(to)			
Capital Account	9	17,874	19,403
		7,935,968	7,532,373
EXPENDITURE			
Staff Costs	4	3,547,888	3,164,010
Administration	5	1,204,999	1,081,686
Total Expenditure		4,752,887	4,245,696
Surplus for the year before remittances		3,183,081	3,286,677
Remitted to the Department of Justice	3	(3,183,000)	(3,288,760)
Surplus/ (Deficit) for the year		81	(2,083)
Surplus brought forward		138,292	140,375
Surplus at 31 December		138,373	138,292

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year. The statement of cash flows and notes 1 to 18 form an integral part of these financial statements



Mr. John Phelan
Chief Executive

Date: 26 May 2025



Ms. Jillian van Turnhout
Chairperson

Date: 26 May 2025

Statement of Financial Position as at 31 December 2024

	Notes	2024	2023
		€	€
TANGIBLE ASSETS			
Property, plant and equipment	6	758	18,632
CURRENT ASSETS			
Receivables	7	18,435	67,426
Bank and cash		206,786	76,664
Inventory		<u>3,268</u>	<u>10,864</u>
		228,489	154,954
CURRENT LIABILITIES			
Payables	8	<u>90,116</u>	<u>16,662</u>
NET CURRENT ASSETS		138,373	138,292
TOTAL NET ASSETS		<u>139,131</u>	<u>156,924</u>
REPRESENTING			
Capital Account	9	758	18,632
Income and Expenditure and Retained Earnings		<u>138,373</u>	<u>138,292</u>
		<u>139,131</u>	<u>156,924</u>

The statement of cash flows and notes 1 to 18 form an integral part of these financial statements



Mr. John Phelan
Chief Executive

Date: 26 May 2025



Ms. Jillian van Turnhout
Chairperson

Date: 26 May 2025

Statement of Cash Flows for the year ended 31 December 2024

	2024 €	2023 €
Cash flows from operating activities		
Operating surplus/(deficit) for year	81	(2,083)
Depreciation of Tangible Assets	17,874	19,403
Transfer to Capital Account	(17,874)	(19,403)
Decrease/(Increase) in Inventory	7,596	(139)
(Increase)/Decrease in Receivables	48,991	(54,571)
Increase /(Decrease) in Payables	<u>73,454</u>	-
Net cash inflow from operating activities	130,122	(56,793)
Increase/(Decrease) in cash and cash equivalents	<u>130,122</u>	<u>(56,793)</u>

Statement of Changes in Net Funds

	2024 €	2023 €
Net funds at 1 January	76,664	133,457
Net funds at 31 December	<u>206,786</u>	<u>76,664</u>
Increase/(Decrease) in Cash	<u>130,122</u>	<u>(56,793)</u>

Notes 1 to 18 form an integral part of these financial statements



Mr. John Phelan
Chief Executive

Date: 26 May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 26 May 2024

Notes to the Financial Statements for the year ended 31 December 2024

1. Statement Of Accounting Policies

The basis of accounting and significant accounting policies are set out below. They have all been applied consistently throughout the year and for the preceding year.

A. General Information

The Private Security Authority was set up under the Private Security Services Act 2004, with a head office in Tipperary Town. The Private Security Authority is a Public Benefit Entity.

B. Basis Of Accounting

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

The financial statements have been prepared on the going concern basis, under the accruals method of accounting, except where stated below, and in accordance with generally accepted accounting principles under the historical cost convention and in the form approved by the Minister for Justice with the consent of the Minister for the Department of Public Expenditure, NDP Delivery and Reform.

C. Licence Fees

Licence fees are recognised as income in the period they are received. The fees collected are remitted to the Department of Justice on a monthly basis. A liability is not recognised for fees received in the last month of the accounting year and remitted to the Department in the subsequent year.

D. Oireachtas Grants

These are accounted for on a cash received basis. Oireachtas grants comprise funds provided to the Authority by the Vote of the Department of Justice through the direct payment by the Department of salary and administration costs. Grants received for capital purposes are transferred to the deferred capital account and are amortised in line with the depreciation of related assets.

E. Property, Plant and Equipment and Depreciation

Property, plant and equipment are shown at cost, or estimated market value, less accumulated depreciation. Fixed assets are depreciated on a straight-line basis over their estimated useful life starting in the month the asset is placed in service.

Furniture & fittings	10%
IT Equipment	20%
Online renewal system	20%
Office Equipment	20%

The Private Security Authority has adopted the Department of Justice Management of Fixed Assets policy which details the key requirements to ensure the Private Security Authority have appropriate controls in place for the management of assets under its responsibility.

F. Critical Accounting Judgements and Estimates

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

G. Going Concern

The Private Security Authority has concluded that there is no material uncertainty regarding the Authority's ability to meet its liabilities as they fall due and continue as a going concern. Given the continued support via grant funding from the Department of Justice, the Board have a reasonable expectation that the Private Security Authority will have adequate resources for the foreseeable future. On this basis, the Board consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Authority was unable to continue as a going concern.

2. Oireachtas Grant

	2024	2023
	€	€
Sub-Head A19 of Vote 24 – Justice - for pay and general administration costs	4,596,485	4,280,359

3. Licence Fees

The licensing cycle is a two-year cycle for contractors, and a three-year cycle for individuals, with the majority of contractors falling due for renewal in year 1 and the majority of individuals falling due for renewal in year 2 of the 3 year cycle. Individual applicants are greater in number but give rise to less licence fee income. The Authority's fee income, therefore, fluctuates in line with the licensing cycle.

	2024	2023
	€	€
Remittance to the Department of Justice		
Licence fees received in prior period due to be remitted as at start of year	82,696	139,511
Bank charges in the year	(8,741)	(666)
Licence fee income in the year	3,321,609	3,229,851
Inspectorate Income	-	2,760
Remitted to the Department of Justice	<u>(3,183,000)</u>	<u>(3,288,760)</u>
Amount due to be remitted at end of year	<u>212,564</u>	<u>82,696</u>

4. Staff Costs

	2024 €	2023 €
Salaries and wages	3,388,071	3,020,724
Travel and subsistence – national	153,904	136,834
Travel and subsistence – international	<u>5,913</u>	<u>6,452</u>
	3,547,888	3,164,010

The Authority employed **58** staff at 31 December 2024 (2023: 57).

5. Administration

	2024 €	2023 €
Consultancy services	124,278	138,701
Legal advice	3,629	14,133
Audit fee	15,950	12,700
Accountancy fee	5,289	5,289
Public Relations / Marketing	197,755	201,703
Other	78,281	66,373
General		
Office expenses	86,307	62,568
Authority members' fees	52,142	57,913
Communications costs	236,819	161,827
Licensing costs	131,242	116,198
Depreciation	17,874	19,403
Repairs & maintenance	5,783	5,848
Other IT costs	223,080	189,843
Legal Costs		
Legal fees	19,332	25,923
Hospitality		
Hospitality	7,238	3,264
	<u>–</u>	<u>–</u>
	1,204,999	1,081,686

6. Property, Plant and Equipment

	IT Equipment €	Online Renewal System €	Office Equipment €	Total €
COST				
At 1 January	509,347	392,905	24,282	926,534
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December	509,347	392,905	24,282	926,534
ACCUMULATED DEPRECIATION				
At 1 January	507,262	377,071	23,569	907,902
Charge for year	1,327	15,834	713	17,874
Disposals	-	-	-	-
At 31 December	508,589	392,905	24,282	925,776
NET BOOK VALUE				
At 31 December	<u>758</u>	-	-	<u>758</u>
At 1 January	<u>2,085</u>	<u>15,834</u>	<u>713</u>	<u>18,632</u>

7. Receivables and Prepayments

	2024 €	2023 €
Prepayments		
Minor Works	9,080	
Media	-	44,227
Phone	6,275	12,884
Subscriptions	1,530	6,497
Other	<u>1,550</u>	<u>3,818</u>
	<u>18,435</u>	<u>67,426</u>

8. Payables

	2024 €	2023 €
Audit fee		
Audit fee	14,000	12,050
Accountancy fee	4,612	4,612

Holiday Pay	70,133	-
CEO Salary	1,371	-
	<u>90,116</u>	<u>16,662</u>

9. Capital Account

	2024	2023
	€	€
Opening Balance	18,632	38,035
Additions	0	0
Amortisation	<u>(17,874)</u>	<u>(19,403)</u>
Transfer from/(to)		
Statement of Income and Expenditure	<u>(17,874)</u>	<u>(19,403)</u>
Balance as at 31 December	<u>758</u>	<u>18,632</u>

10. Retirement Benefit Costs

All of the Authority's staff have been seconded from the Department of Justice. Pension costs of such staff will be met out of Superannuation Vote 12 and no provision has been made in these financial statements in respect of these costs.

11. Private Security Appeal Board

The Private Security Appeal Board was set up to hear and determine appeals against decisions by the Authority. The Appeal Board is made up of four members and a Chairperson. The Appeal Board is appointed by the Government and is independent of the Authority. The costs incurred by the Board are met by the Department of Justice.

12. Additional Superannuation Contributions

Salary costs included in this account are the gross costs to the Authority for the period. The Department of Justice pays salaries on behalf of the Authority. Additional Superannuation Contributions, as per Section 4 of the Public Service Pay and Pensions Act 2017, are made by the Department and are retained as Appropriations-in-Aid for that Department. This amounted to €108,140 in 2024 (2023: €98,818).

13. Related Party Disclosures

In accordance with the Code of Practice for the Governance of State Bodies, the authority has in place procedures in relation to the disclosure of interests by Board Members and employees. These codes include guidance in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the Board during the year. There were no transactions in the year in relation to the Authority's activities in which members had any beneficial interest.

14. Accommodation Note

The Authority operates from accommodation at Davis Street, Tipperary Town which is provided free of charge by the Office of Public Works.

15. Chief Executive Remuneration

The Chief Executive's remuneration package for the financial period was as follows:

	2024 €	2023 €
CEO Salary - Mr Paul Scallan (retired 5 September 2024)	87,844	119,167
CEO Expenses - Paul Scallan	5,640	8,930
CEO Salary - Mr John Phelan (appointed 6 September 2024)	36,133	-
CEO Expenses - John Phelan	2,341	-

Pension entitlements do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme. No performance related payments were made in 2024.

16. Inspectorate Fees

Inspectorate fees consist of fines for non-compliance with the Authority's regulations and amounted to €0 in 2024 (2023: €2,760). These fees are accounted for in licence fee income.

17. Events After Reporting Period

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

18. Approval of Financial Statements

These accounts were approved by the Authority on 26 May 2025.



Appendices

Appendix 1 – Public Sector Duty

The Irish Human Rights and Equality Commission Act 2014 requires a public body, having regard to its functions, purpose, size and resources available to it, to:

Assess – set out in its Strategic Plan an assessment of the human rights and equality issues it believes to be relevant to the functions and purpose of the body;

Address – set out in its Strategic Plan the policies, plans and actions in place or proposed to be put in place to address those issues;

Report – report on developments and achievements in its Annual Report.

The PSA has set out the following objectives in its Strategic Plan 2023 – 2025 which having regard to our functions, purpose and resources meet the requirements of Section 42 of the 2014 Act:

- Work with our industry to look at ways of supporting female participation in the security sector.
- Promote respect, diversity and inclusion in the security industry.

To achieve our objectives, we intend to establish a cross industry forum to identify ways of supporting female participation in the security industry and have commenced research to identify the barriers to working in the security industry with the goal of increasing diversity and inclusion across the industry. The research work will conclude next year. We will report on progress in our Annual Report and publish details of our work in these areas on our website.

We are committed to proactively engaging on equality and human rights issues for service users and staff. Our goal is to improve the service we provide to licence holders and ensure that we are treating people fairly and impartially with a view to enhancing the values of dignity, non-discrimination, inclusion and fair practice in the PSA.

In accordance with Section 42 of the Irish Human Rights and Equality Commission Act 2014, in May 2024 we published our Equality and Human Rights Assessment. The Assessment outlines the human rights and equality issues of relevance to the functions and policies of the PSA and its staff.

To aid implementation in 2024, we embedded the Public Sector Equality and Human Rights Duty within our organisational culture. All new and existing staff in the PSA have completed an e-Learning module through the IHREC titled “Equality and Human Rights in the Public Service.” The module has been commissioned by the IHREC to enable public servants to explore the meaning and value of equality, human rights and the Public Sector Equality and Human Rights Duty in their daily work. We also include a focus on the Duty and our ambitions for the Duty in all induction training for new staff.

As part of our commitment to Public Sector Duty, we have continued to require human trafficking awareness training to be undertaken by security personnel licensed in Ireland. Since October 2023, the training designed by MECPATHS has been a requirement for all those seeking a PSA license to work in the Door Supervisor, Event Security and Security Guarding sectors. By the end of 2024, nearly 20,000 individuals have undertaken the training.

Leadership is a key element for the effective implementation of the Duty. Throughout 2024, updates on implementation of the Duty were regularly provided to the Board and the Department of Justice.

Appendix 2 – Statistical Reports

Report 1 – Number of Individual Licences Issued at 31 December 2024 by County

County	Door Supervisor	Security Guard	Cash-in-Transit	Monitoring	Private Investigator	Total
Carlow	112	287	5	84	2	490
Cavan	121	338	4	21	2	486
Clare	217	475	20	1	9	722
Cork	1,260	2,603	7	48	17	3,935
Donegal	336	439	3	1	2	781
Dublin	4,427	17,926	595	126	60	23,134
Galway	688	1,154	5	14	9	1,870
Kerry	465	625	3	0	6	1,099
Kildare	526	1,585	52	42	20	2,225
Kilkenny	130	248	1	8	2	389
Laois	225	571	11	11	10	828
Leitrim	85	106	2	5	1	199
Limerick	508	1,373	82	19	9	1,991
Longford	140	303	4	3	1	451
Louth	438	1,189	10	1	4	1,642
Mayo	284	416	3	1	5	709
Meath	403	1,155	46	10	9	1,623
Monaghan	124	207	0	0	1	332
Offaly	195	377	7	4	5	588
Roscommon	137	245	5	0	10	397
Sligo	188	305	36	0	5	534
Tipperary	273	638	22	20	9	962
Waterford	278	782	31	5	6	1,102
Westmeath	310	675	3	2	12	1,002
Wexford	273	582	6	16	11	888
Wicklow	244	789	22	33	7	1,095
Northern Ireland	429	139	14	114	11	707
GB (excl NI)	77	47	0	289	6	419
Other	2	4	0	27	0	33
Totals	12,895	35,583	999	905	251	50,633
% of Total	25.46%	70.28%	1.97%	1.79%	0.50%	100.00%

Appendix 3 – Statistical Reports

Report 2 – Number of Contractor Licences Issued at 31 December 2024 by County

County	DSE	DSP	LK	PI	EG	SGAM	SGCM	SGE	SGS	IES	CIT	Total
Carlow	0	0	4	0	0	1	1	0	2	16	0	24
Cavan	1	1	1	1	0	1	1	1	3	21	0	31
Clare	0	0	4	1	0	0	0	0	1	20	0	26
Cork	4	4	17	4	0	4	4	4	12	93	0	146
Donegal	0	0	5	2	0	0	0	0	1	12	0	20
Dublin	18	21	70	37	3	7	6	21	81	254	3	521
Galway	1	2	11	2	0	1	1	2	4	46	0	70
Kerry	0	0	7	2	0	0	0	1	5	31	0	46
Kildare	3	2	12	6	0	2	2	3	9	55	0	94
Kilkenny	1	1	4	1	0	0	0	1	4	18	0	30
Laois	1	1	2	2	0	0	0	1	2	14	0	23
Leitrim	0	0	0	1	0	0	0	0	0	7	0	8
Limerick	0	0	4	2	0	1	1	0	4	38	0	50
Longford	0	0	0	0	0	0	0	0	1	10	0	11
Louth	1	2	6	0	0	0	0	1	9	30	0	49
Mayo	0	0	4	3	0	0	0	1	1	15	0	23
Meath	0	1	11	2	0	0	0	0	6	48	0	68
Monaghan	0	1	2	1	0	0	0	0	1	15	0	20
Offaly	0	0	5	1	0	0	0	0	0	14	0	20
Roscommon	0	0	0	0	0	0	0	0	1	11	0	12
Sligo	0	1	4	1	0	0	0	0	2	8	0	16
Tipperary	1	1	3	3	0	1	1	1	7	31	0	49
Waterford	0	0	6	1	0	0	0	0	6	13	1	27
Westmeath	0	0	3	3	0	0	0	2	5	18	0	31
Wexford	2	2	7	1	1	1	1	3	5	30	0	53
Wicklow	0	1	5	4	0	1	1	0	5	45	0	62
Northern Ireland	2	2	6	3	0	6	6	3	4	45	0	77
GB (excl NI)	2	0	0	4	0	10	8	2	2	13	0	41
Other	0	0	0	0	0	1	1	0	0	1	0	3
Totals	37	43	203	87	4	37	34	47	183	972	4	1,651
% of Total	2.24%	2.61%	12.30%	5.27%	0.24%	2.24%	2.06%	2.85%	11.08%	58.87%	0.24%	100%

Legend

DSE – Door Supervisor (Event Security)
 DSP – Door Supervisor (Licensed Premises)
 LK – Locksmith
 PI – Private Investigator
 EG – Enforcement Guard

SGAM – Security Guard (Alarm Monitoring)
 SGCM – Security Guard (CCTV Monitoring)
 SGE – Security Guard (Event Security)
 SGS – Security Guard (Static)
 IES – Installer (Electronic Security)
 CIT – Cash In Transit

Appendix 4

Energy Report and Progress against our Climate Action Plan

Our main sources of energy usage continue to be heating oil and electricity. Our utilities are managed through a modern, efficient Building Management System (BMS). The energy rating for the building improved to a B3 in 2023 from a C2 in 2021, which is above average for buildings of our type. The following is the energy usage for the office in 2024:

Year	Non-Electrical (oil)	Electrical
2024	60,097 kWh	41,966 kWh
2023	66,426 kWh	40,053 kWh

During 2024, the PSA saved 66,612kWh of energy when compared to the Benchmark Year (2018). Based on December 2024 prices, that equates to about €9,287 saved per year.

	Electricity	Oil	Total
Benchmark Year	56,281	112,394	168,674
2024	41,966	60,096	102,062
% Difference	-25.4%	-46.5%	-39.5%

The PSA Energy team continued to monitor energy usage by:

- Review of heating usage and electrical consumption with the assistance of our energy advisor and further training on our Building Management System to automate our heating and hot water systems.
- Staff awareness and training. Signs throughout the building remind staff to conserve electricity and be mindful of our usage. Training was provided by our energy advisor to staff to increase awareness and conservation.

Climate Action Plans

In October, the PSA published our PSA Climate Action Roadmap for the period 2023 to 2030. The Roadmap sets out our objectives through to 2030 and focuses on our commitment to delivering our pledge to achieve net zero carbon by 2050 to protect our planet for generations to come. With a strong focus on energy efficiency and educating our staff, we will, working with others, make a positive and lasting impact on the health and well-being of our staff and the wider security sector.

We will continue to work towards meeting the public sector mandate as outlined in the Irish Government's Climate Action Plan. In accordance with public sector requirements, our overall targets are to:

- Reduce GHG emissions by 51% by 2030.
- Increase the improvement in energy efficiency in the public sector from the 33% target in 2020 to 50% by 2030.
- Update our Climate Action Roadmap annually within 6 months of the publication of the Climate Action Plan.

Climate Action Plans

The PSA in conjunction with our energy advisor has continued to look at solutions on how we meet our obligations under the Climate Action Plan 2021 where we must achieve a 51% cut in our emissions and also increase our improvement in energy efficiency to 50% by 2030.

The PSA participates in the SEAI online system for the purpose of reporting its energy usage in compliance with the European Communities (Energy End-Use Efficiency and Energy Services) Regulations 2009 (S.I. No 542 of 2009). Since 2010, the PSA has participated in the OPW's Optimising Power @ Work energy efficiency awareness campaign with the focus being on improving energy efficiency at our office in Tipperary Town.

Circular 1/20: Procedures for offsetting the emissions associated with official air travel

A payment of €40.42 was made to the Climate Action Fund in respect of air travel undertaken by staff in 2024.

Register of opportunities to help reduce emissions and meet our targets

Among the projects being considered by the PSA in the short to medium term to assist us in meeting our obligations and which we are liaising with the Office of Public Works on are:

- Upgrade all lighting to LED;
- Upgrade all casement timber windows to secondary glazing;
- Add low energy heating options in active areas of the building to reduce building energy requirements;
- The more effective use of Building Management System field devices and sensors to balance temperatures and reduce heat load;
- Upgrade our boiler in conjunction with a change from oil to gas fuel supply.

Appendix 5 – Protected Disclosures Report for 2024



An tÚdarás Slándála Príobháidí
The Private Security Authority

Protected Disclosures Act, 2014, as Amended 2022, Annual Report

Disclosures Made to the Authority

1. Section 22(5) of the Protected Disclosures Act 2014 (the Act) provides that every public body, prescribed person and the Commissioner shall by 1 March every year publish on their websites a report in respect of the immediately preceding calendar year containing:
 - A statement that said public body, prescribed person or the Commissioner has established internal reporting channels and procedures in accordance with the Act;
 - For prescribed persons and the Commissioner, a statement that said prescribed person or the Commissioner has established external reporting channels and procedures in accordance with the Act; and
 - The information provided to the Minister for Public Expenditure, NDP Delivery and Reform under section 22(1) of the Act.
2. This is the report of the Private Security Authority (PSA) for year ending 31 December 2024.
3. The Chief Executive Officer of the PSA is a prescribed person under section 7 of the Protected Disclosures Act and Statutory Instrument 367 of 2020. This means workers within the Private Security industry may make protected disclosures to the PSA.
4. The PSA has established a dedicated internal reporting channel and procedures to facilitate staff to report potential wrongdoing.
5. The PSA has also established an external reporting policy available on our website www.psa-gov.ie \ protected disclosures.
6. In 2024, the PSA received seven reports via the external reporting channel established under section 7 of the Protected Disclosure Act 2014. The information provided for calendar year 2024 to the Minister for Public Expenditure, NDP Delivery and Reform under section 22(1) of the Protected Disclosures Act 2014 is summarised in Table 1:

Table 1: Information provided to the Minister under the Protected Disclosure Act 2014 – Calendar Year 2024

1. Reports received	No.
Reports received via external reporting channel	7
2. Assessment of reports	No.
Of the 7 reports received in the calendar year, the outcomes at year end were:	
Assessed as not warranting further follow-up under the protected disclosures legislation	4
Awaiting completion of assessment and may warrant further follow up	1
Referred under Protected Disclosures procedures to another Body	1
Under Investigation by the PSA	1
3. Investigation of reports	No.
Investigations* opened	1
*"Investigation" refers to any form of follow-up action to a report taken to establish the veracity of the information reported	
Investigations closed	0
Investigations open at the end of the calendar year	1
Duration of open investigations: Open less than 1 year	1
Average length of the investigations closed	N/A
Median length of the investigations closed	N/A
4. Matters Investigated	No.
Breaches of a legal obligation	1
5. Proceedings Initiated	No.
Proceedings initiated on foot of investigations	0
Cases referred to another body to initiate proceedings	0
6. Anonymous reports	No.
Reports made anonymously	0
Investigations opened in response to anonymous reports	0



Mr. John Phelan
Chief Executive

31 January 2025



Contact Details

Private Security Authority

Davis Street
Tipperary Town
Co. Tipperary
E34 PY91

T: 062-32600
E: info@psa-gov.ie
W: www.psa-gov.ie

Contractor Licensing

T: 062-32606 062-32614
062-32624 062-32627
062-32661 062-32635
062-32631

E: contractors@psa-gov.ie

Qualifications and Standards

T: 062-32636 062-32616
062-32643 062-32659
062-32607

E: standards@psa-gov.ie

Individual Licensing

T: 062-32600
E: licensing@psa-gov.ie

Corporate Affairs

T: 062-32622 062-32633
E: info@psa-gov.ie

Compliance and Inspectorate

T: 062-32608 062-32612
E: enforcement@psa-gov.ie

www.psa-gov.ie





An tÚdarás Slándála Príobháidí
The Private Security Authority

Annual Report 2024