

Consultancy costs

Consultancy costs include the directly incurred cost of external advice. They are defined as engagements to provide intellectual or knowledge-based services (e.g. expert analysis and advice) through delivering reports, studies, assessments, recommendations, proposals, etc. that contribute to decision or policymaking in a contracting authority for a limited time period to carry out a specific finite task.

They exclude outsourced 'business-as-usual' functions. This disclosure excludes costs paid for audit services to our auditors, Deloitte Ireland LLP. However, it includes non-audit advisory services paid to other accounting firms.

	2024	2023
	€'000	€'000
Buildings & property	(122)	61
Legal	872	1,111
Taxation, Corporate Finance, Risk, Treasury, Procurement	718	195
Organisation & Restructuring	112	679
Pensions	453	251
Strategy Advice	106	72
Insurance	56	56
Miscellaneous including Marketing / PR	49	407
Total	2,244	2,932