



Comhpháirtíocht Leader Waterford Leader
Phort Láirge Partnership

Decision of Evaluation Committee

Project Code:	IE31WAT104161
Project Type:	Investment & Other Supports
Project Promoters Name:	Aidan Patrick Walsh & Sons Ltd
Project Name:	Tallow Crematorium
Address:	Link Road, Michael Prendergast Road, Tallow, Co Waterford
Description:	Purchasing, installing and commissioning the Cremator for the new Tallow Crematorium.
Total Project Costs	€925,500
Theme:	Theme 1. Economic Development and Job Creation
Sub-theme:	Sub-Theme 1a. Green Economy
Eligible Project Costs	€925,500
Funding sought by promoter:	€200,000
State one of the following: - First Review / Previously Deferred or Not Recommend	First Review
Outline the Evaluation Committee's consideration on each of the following:-	
Deadweight:	Promoter: Project will not go ahead. While the promoter has a strong level of cash reserves, it is not sufficient to meet the required level needed to undertake the project. Project Officer: Considering the scale of the project and the financial outlay, funding support will be essential to ensure the success of the project. With LEADER funding, the promoter's cash reserves and the bank loan the project can be successfully implemented.
Displacement:	The Island Crematorium in Ringaskiddy, Co Cork is the closest crematorium to Tallow. At over 80km away in distance, it is not at risk of displacement. Considering the demand for cremations in Ringaskiddy exceeds supply and that the volume of cremations is growing each year, then the risk of impact on the crematorium is eliminated.
Innovative:	Areas of Innovation: There are only seven (7) crematoria in the Republic of Ireland with four (4) in Dublin which means that those in Waterford and its wider catchment who wish to have the remains of their loved ones cremated are faced with long driving distances to one of these crematoria. This project seeks to make the cremation experience more accessible, more affordable and ultimately helps bring families and friends together in a way which fittingly commemorates the lives of their loved ones.

	This project will help build a new community network, it will increase awareness of rural Tallow and West Waterford, it will increase footfall in the area and will ultimately create a special connection between this area, and the memories people will hold of their loved ones into the future. The project will also be unique in that it will be a crematorium run by a funeral director. There are only two such crematoria in Ireland being Lakelands in Cavan and Mount Jerome in Dublin. Crematoria run by funeral directors have additional services which can be offered (transportation and storage of remains etc) and the funeral directors themselves work seven days a week, vs commercial crematoria that are staffed to only work specific hours five days per week.
Reasonableness of Costs:	This project was directly tendered with suppliers/contractors invited via email and the lowest value tender meeting the specifications was chosen.
In-house projects: are there other providers that can deliver the project more cost effectively?	Not applicable.
Recommendation of the Evaluation Committee:	The Evaluation Committee agreed to recommend funding this project for the following reasons:- 1. The project represents a significant rural investment and will provide a new service in West Waterford, improving local access to cremation services and reducing the need for families to travel elsewhere. 2. This project aligns with the Local Development Plan under Theme 1 Green Economy for Capital Investment in Existing and Start-up Technology. 3. The project scored 80/100. A maximum of €200,000.00 €or 21.6% of eligible expenditure, whichever is the lesser
Rationale for grant aid, having regard to the LDS:	This project will support economic development and job creation. It will also benefit other businesses in Tallow and surrounds.
Added Value – How will the added value of LEADER funding be demonstrated in the delivery of this project?	Increasingly people are opting for cremation over burial and the trend appears to be accelerating. In 2024 60% of all funerals in Dublin were cremations, a 30% increase on the previous year (Source: Funeral Times). While burial remains a common choice for the majority of people across Ireland, more and more are choosing cremation. This, in part, is because of changing social dynamics, including people moving away from localised, centralised communities, and loosening community networks in the aftermath of the Covid-19 pandemic. People also want to have ashes scattered in a meaningful location as a way of memorialising and celebrating their lives. Cost is an additional factor in the growth of cremations. The average cost of a burial plot in County Waterford in 2026 is €2,500. A headstone costs in the region of a further €3,500 and a further €800 is spent to dig and fill a grave. Burial is now considerably more expensive than cremation, which costs less than €1,000. Cremations now account for 20% of the funeral business for Aidan Walsh & Sons but it is an increasingly pressurised 20%. All cremations in West Waterford are directed to the crematorium at The Island, Ringaskiddy,

	which is seeing a huge increase in demand, putting pressure on undertakers and families to meet tight timelines. It can take a funeral cortege over one and a half hours to reach Ringaskiddy from County Waterford. The promoter and his team have seen situations where cremation services must be shortened to meet tight timelines, or where allocated slots are missed completely due to traffic delays placing incredible pressure both on his team and on the families whom they are supporting through the cremation process. The Tallow Crematorium will be in a rural setting, it will be more accessible and will be a better experience both for funeral directors and the families, as the promoter and his team will be well equipped to deal with their needs and requirements.
Economic Justification for Project:	This project will contribute to economic development and job creation. It will also benefit other businesses in the town of Tallow.
Average Score for Project and Ranking:	80/100 (1)
% level of aid & ceiling:	A maximum of €200,000.00 or 21.6% of eligible expenditure, whichever is the lesser

Is the project at Stage 10 on the IT System Y/N	Yes		
Details of private funding:	€125,500 of private funds Loan approval from Bank of Ireland is €1m, with €0.6m of this being used to finance the cremation unit. €0.4m will finance the building of the cremation room. The loan documentation says the loan will 'part fund the installation of a cremator in Tallow' which implies funding both the cremator and related building works on the project.		
Voluntary Labour: YES / NO (If yes provide detail)	No		
Detail exactly what WLP will be funding (List items from Project Assessment Report)	Detail	Total Cost (Expenditure)	Grant Aid recommend by the Evaluation Committee @ 21,6%
	DFW6000 Single End Cremator	910,000	
	DFW 6000 Secondary Heat Exchanger of 300 kW	15,500	
Total Funding		€925,500	Total funding: €200,000 which is 21,6% of the total amount
Was an assessment completed?: Date:	21/04/26		
Are detailed costings provided for the project? Were the costs for the project considered reasonable and how was this measured?	Yes Yes. This is a unique project and it is not possible to measure it against a similar facility as that information is not available. The cost is reasonable when considering the detail of the quotes.		
Where the procurement process resulted in less than 3 quotes, the EC	Not applicable.		

must show the additional steps taken to ensure the reasonableness of costs:

Jobs Created	Jobs Sustained	Match Funding	Previous Grant Aid Received
2 FTE	5 FTE	€725,500	€0

Confirmation on the applicant's position re De-Minus and double from the relevant agencies.	Date of Confirmation	Signed By
Not applicable		

Amount Recommended: A maximum of €200,000.00 or 21.6% of eligible expenditure, whichever is the lesser

% of Eligible Project Funding: 21,6%

Signed: _____

Chairperson of Evaluation Committee

Date: _____

Issues / Queries raised by Evaluation Committee	Project Officers Response
The business plan mentioned that the promoter has purchased the assets of 8 other businesses. Were these businesses still in existence?	Query was raised with the promoter who responded as follows: <i>Aidan Walsh & Sons purchased the assets of other businesses being the funeral equipment of several undertakers including engraving machines, coffins, trolleys, hearses and private ambulances. We also did the embalming for those businesses before these asset purchases.</i> <i>To clarify, these included the assets of 6 funeral directors in the last 4 years being Tom O'Dwyer of Carrick on Suir, Austin O'Brien of Tallow, Sean Sheehan of Tallow, Tom Doyle of Tallow, John</i>

	<i>Bransfield of Lismore, Michael Kinsella of Portlaw. The assets of a further 2 being John Troy of Lismore and Ca Murray of Cappoquin were purchased too, over the course of the last 15 years or more.</i> <i>Aidan Walsh & Sons bought the assets of the businesses, including all materials and stock as they had no premises to sell. We did not take over the businesses themselves, we never became a director of them and they were closed down by the owners over time.</i>
With reference to the accounts, the Committee noted a profit of €60,916 in 2023, followed by a loss of €11,993 in 2024 and a profit of €46,449 in 2025. The Committee considered that these profit levels appear modest in the context of the scale of business activity and the acquisition of other businesses. The Committee would therefore welcome a fuller explanation of the financial position and any relevant context that would help clarify the figures presented in the accounts.	Query was raised with the promoter who responded as follows: <i>In terms of the fluctuation in business profitability from 2023 to 2025, I renovated a derelict house on Main St, Cappoquin in 2024 which cost in the region of €120,000 and was paid for by the business. It is intended to be a flower shop and an office for the funeral business as it expands. This explains the dip in profitability in 2024.</i> <i>The acquisition of the assets of other businesses did not increase the turnover. In fact, most of the businesses from whom Aidan Walsh & Sons purchased the assets owed us money for embalming services and hearse hire and funeral services.</i> <i>It is also important to note that we continuously reinvest in the business to sustain our turnover, for example I purchased 1 new hearse and 2 new private ambulances in 2025. It is this continuous investment along with the costs of running a funeral business that mean modest profits (or a loss in 2024) are reported each year.</i>
The Evaluation Committee was satisfied that the responses provided adequately addressed the queries raised.	

Signed: _____

Dated: _____

WLP Project Officer

Please insert photos below of reference purposes:

(for example a photo of the building to be renovated/machinery being purchased, etc)



Current funeral home – Cremator room to be constructed on the right hand side of the current building



Overall Evaluation Committee Scoring Record

Project Title: TALLOW CAEMATORIUM	Project Reference no: 1E31WAT014161	Date: 04 JUNE 2026	Time: 9:30 am
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Q	Assessment Criteria	Objective	Evaluation Committee comments	Weighting	Score
1	Has project development officer report indicated that any documentation / information requested has not been provided by the project promoter(s)	Ensure that the project promoter has provided all the required information / documentation requested by project development officer to progress this project.		N/A	Pass Fail
2	Displacement	Does the project comply with displacement requirements?		N/A	Pass Fail
3	Compatibility with Local Development Strategy (LDS)	Do the project proposals meet the criteria set out in the LAG's LDS for the relevant measure?		15	12
4	Innovation	Is the project innovative in its nature?		15	12
5	Project Promoter experience	Does the promoter have the training/skills, track record or experience to deliver?		15	12
6	Financial Viability	Do the proposed actions and associated costs appear reasonable and represent value for money, and is adequate funding available to co-fund the project?		25	20
7	Sustainability	Is the project viable and will the service continue to be delivered?		15	12
8	Requirement	Does the proposal target a specific need or address a specific gap in the market?		15	12
9	Deadweight	Would the project proceed without LEADER funding?	YES NO	N/A	N/A
N.B. Prior to being recommended for approval, projects must: - pass question 1 and 2 - answer no to question 9 - receive a minimum score of 65%.				100 / Total:	80
Recommendation of the Evaluation Committee:			All Approved		

Signature of Committee Chair:

Date:

Re: Draft Evaluation minutes for review 04 June 2026

From John Harnedy <johnjharnedy@gmail.com>

Date Thu 04/06/2026 14:22

To Denise Walsh <Denise.Walsh@wlp.ie>

Minutes are all in order. John.

On Thu 4 Jun 2026, 12:56 Denise Walsh, <Denise.Walsh@wlp.ie> wrote:

Hi John,

Attached please find draft minutes for you to review.

Best Regards,

Denise

086 823 6664

Riarthóir

Comhpháirtíocht LEADER Phort Láirge
Páirc Ghnó Lios Mór
Lios Mór
Co. Phort Láirge
P51 XVP6

Administrator

Waterford LEADER Partnership CLG
Lismore Business Park
Lismore
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Comhpháirtíocht LEADER Phort Láirge
Waterford LEADER Partnership



Rialtas
na hÉireann
Government
of Ireland

Tionscadal Éireann
Project Ireland
2040

Arna chomhchistiú ag An Roinn Forbartha Tualthe agus Pobail agus Gaeltachta
Co-funded by the Department of Rural and Community Development and the Gaeltacht

Ár dToghchaí
Tualthe
Our Rural
Future



Arna chomhchistiú ag
an Aontas Eorpach
Co-funded by
the European Union

Facebook: <https://www.facebook.com/WaterfordLeaderPartnership>

Twitter: <https://twitter.com/wpleader>

LinkedIn: [Waterford LEADER Partnership - WLP CLG: Overview | LinkedIn](#)

Website: www.wlp.ie

An tÚdarás Rialála Carthanais/Charities Regulatory Authority No.2007074

Tá an ríomhphost seo agus aon iatán a ghabhann leis rúnda agus is d'úsáid an té/na ndaoine a bhfuil sé seolta chuige/chucu, amháin é. D'fhéadfadh an t-ábhar a bheith faoi réir ag pribhléid dhlíthúil agus ghairmiúil. Mura seolai ainmnithe nó ceaptha an ríomhphost seo tú, níor chóir duit an teachtaireacht seo, nó aon mhír de, a úsáid, a scaoileadh, a chóipeáil, a scaipeadh nó a choimeád. Más amhlaidh go bhfuair tú an ríomhphost seo trí earráid nó trí dhearmad, iarrtar ort sin a chur in iúl don seoltóir láithreach bonn, le do thoil agus aon chóip den ríomhphost seo a scriosadh ó do chóra(i)s ríomhaireachta.

Seiceáladh gach iatán le scanóir aimsithe víreas agus ceaptar iad a bheith saor ó víreas. Iarrtar ort áfach, a dheimhniú go ndéanfar gach teachtaireacht a scanadh ar fhaitíos víris, mar nach féidir aon dlíteanas a ghlacadh maidir le haon ionfhabhtú nó damáiste a dhéantar do do chóras ríomhaireachta tríd an ríomhphost seo a fháil.

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