



IRISH AVIATION AUTHORITY  
ANNUAL REPORT 2011



IRISH AVIATION AUTHORITY  
ANNUAL REPORT 2012



IRISH AVIATION AUTHORITY | ANNUAL REPORT 2013



IRISH AVIATION AUTHORITY  
ANNUAL REPORT 2015

IRISH AVIATION AUTHORITY  
ANNUAL REPORT 2016



IRISH AVIATION AUTHORITY  
ANNUAL  
REPORT  
2017



Irish Aviation Authority  
Annual Report 2020



'21  
ANNUAL  
REPORT

Irish Aviation Authority  
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Irish Aviation Authority

# Annual Report 2022











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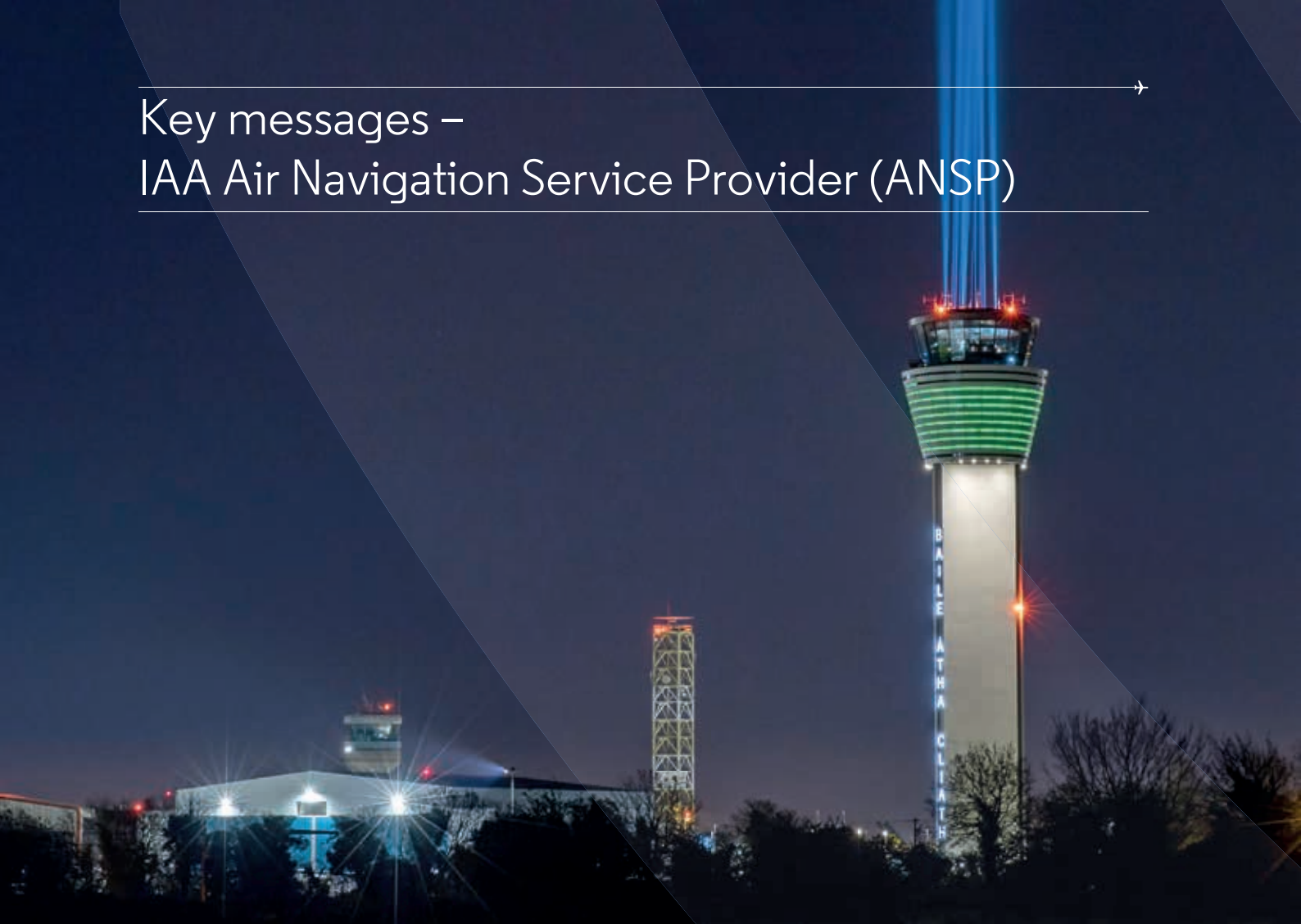
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# Key messages – IAA Air Navigation Service Provider (ANSP)



The IAA ANSP achieved Best Practice in Safety Risk Management, Real Time Safety Intelligence as part of the EUROCONTROL/CANSO Standard of Excellence in Safety Management Systems (SMS) 2022 Measurement.



2022 saw a significant recovery in commercial aviation across Europe. In January, European monthly traffic levels were at 68% of 2019 levels but this percentage rose steadily through the year, and by December had reached 87% of 2019 levels.



Our en route customer charges continue to be amongst the lowest in Europe. Delays in Irish-controlled airspace continued at a minimum.



Ireland was ranked 1st for horizontal en route flight efficiency in 2022. The IAA's Free Route Airspace delivers savings of 195,500 minutes of flight time, resulting in savings of 14,800 tonnes of fuel and the saving of 46,800 tonnes of CO<sub>2</sub> each year.



In June, we officially opened our new air traffic control tower at Dublin airport with the then Minister of State Hildegard Naughton TD ahead of parallel runway operations which commenced in August.



Through the expertise and dedication of our staff and our ongoing commitment to innovation, we continued to deliver a world-class air traffic management and air navigation service.

# Key messages – IAA Safety Regulator



The IAA safety regulator managed challenges on multiple fronts in 2022, including the war in Ukraine, an unprecedented ramp-up in operations following the COVID pandemic and the squeeze on the Irish aviation eco-system because of the explosion in passenger demand.



The war in Ukraine impacted the Irish aircraft registry and management of Irish aircraft under lease to Russian airlines. These aircraft were not returned to their lessor owners and were illegally assigned an additional Russian aircraft registration. The IAA supported the Irish aircraft owners in trying to repossess their aircraft and supported the aviation industry in the implementation of the sanctions.



The continuing growth in unmanned aircraft systems (UAS) and innovative air mobility (IAM) represent a paradigm shift in aviation focus and presents excellent opportunities for a new generation of aviation users and innovators.



A number of new EU Regulations came into force in 2022, and additional resources were brought on board to ensure relevant effective implementation and oversight of regulated entities. EASA standardisation audits took place across several divisions and reported no significant issues.



The Air Navigation and Transport Act 2022 was signed into law in December and paved the way for the merger of the Commission for Aviation Regulation with the IAA. The Act also provides for the existing air navigation service functions to be established as a new standalone commercial semi-State body, 'The Irish Air Navigation Service', to be known as AirNav Ireland.



The aviation industry exited the worst of the pandemic shutdown with a strong return to normal operations more quickly than initially anticipated by the airlines and airports. Early in 2022, pent up demand for travel put enormous pressure on the aviation system both in Ireland and internationally, particularly at the major airports.

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# Key figures 2022

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**€207.5m** ↑

Turnover  
(up 28%)

**€9.8m** ↑

Profit after tax  
(up 3%)

**€366.9m** ↑

Net Assets  
(up 41%)

**321,800** ↑

Overflights  
(Up 71%)

**237,500** ↑

Domestic traffic  
(up 142%)

**457,300** ↑

North Atlantic flights  
(up 74%)

**1,304** ↑

Aircraft on Irish register  
(up 6%)

**20,618** ↑

Licences  
(up 7%)

**727** ↑

Average employees

# Financial and operating highlights 2022

FINANCIAL HIGHLIGHTS	2022 €'000	2021 €'000	% CHANGE
<b>Turnover</b>	<b>207,517</b>	162,256	+27.9%
<b>Operating Profit</b>	<b>15,124</b>	7,070	+113.9%
<b>Profit After Tax</b>	<b>9,782</b>	9,533	+2.6%

ACTIVITY	2022 NUMBER	2021 NUMBER	% CHANGE
<b>En Route Overflights</b>	<b>321,784</b>	188,376	+70.8%
<b>Terminal Commercial Traffic</b>	<b>237,533</b>	97,986	+142.4%
<b>North Atlantic Communications</b>	<b>457,336</b>	263,186	+73.8%
<b>Aircraft on the Irish register (at 31 December)</b>	<b>1,304</b>	1,231	+5.9%
<b>Licences issued (at 31 December)</b>	<b>20,618</b>	19,266	+7.0%

EMPLOYMENT	2022 NUMBER	2021 NUMBER	% CHANGE
<b>Average Number Employed</b>	<b>727</b>	714	+1.8%

CUSTOMER CHARGES	2022 €	2021 €	% CHANGE
<b>En Route Overflight</b>	<b>29.15</b>	27.58	+5.7%
<b>Airport Terminal Traffic</b>	<b>146.49</b>	162.45	-9.8%
<b>North Atlantic Communications</b>	<b>45.00</b>	45.00	0.0%
<b>Safety Regulation</b>	No change in Fees Order since 2016		

# What we do

1.



Civil aviation safety regulation

2.



Aviation security

3.



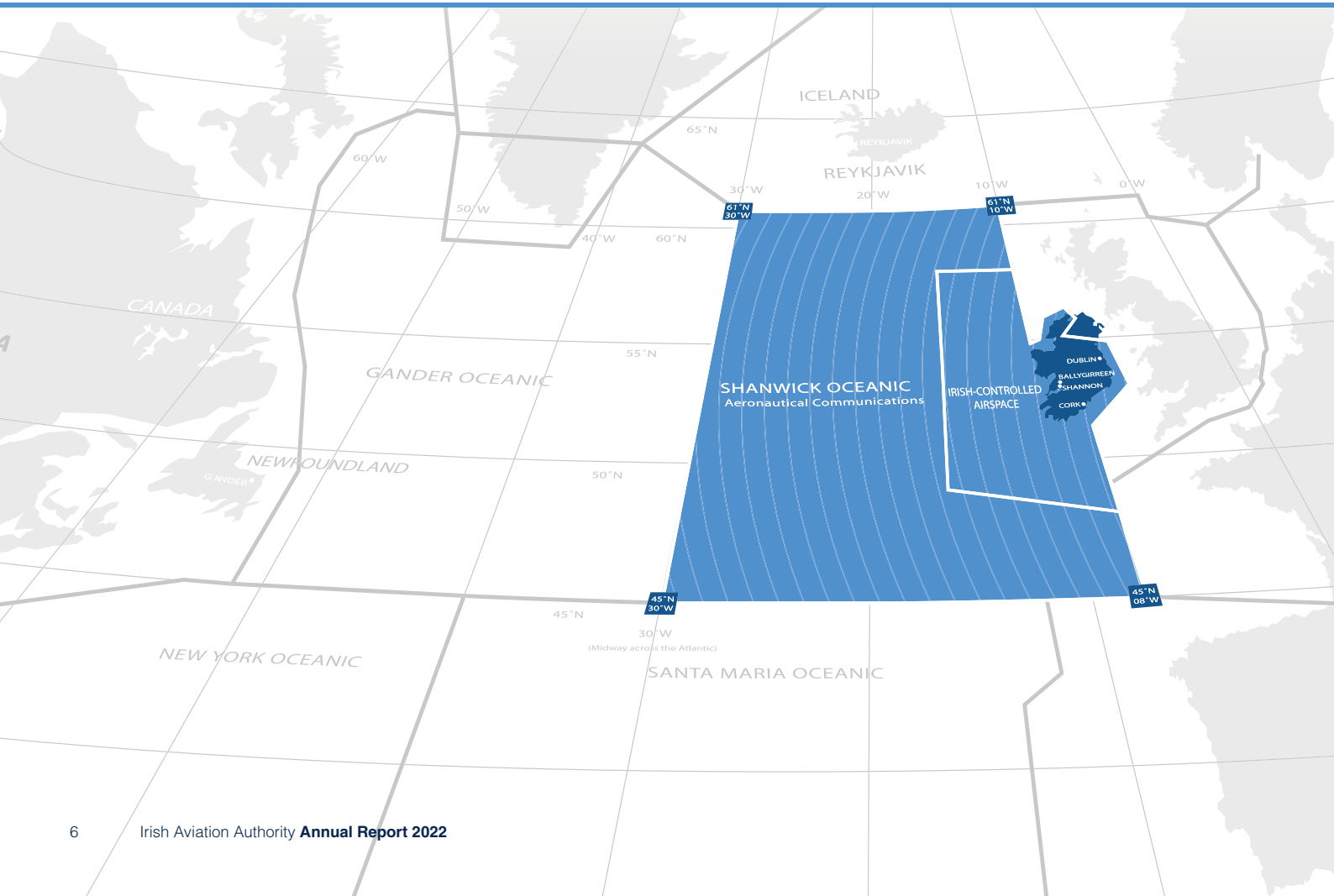
Air traffic management

4.



Commercial activities

## Air Navigation Services in the North Atlantic





# Our values

Safety is our Priority



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## Chair's statement

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I am pleased to present the IAA's annual report and financial statements for 2022, the last full year report of the IAA before it is restructured as Ireland's single aviation regulator, with air traffic management functions moving to a new company.

In this regard, I am honoured to have been appointed recently to continue in my role as Chair of the IAA and to guide the new aviation regulator in its initial years.

The Air Navigation and Transport Act 2022 was enacted last December, paving the way for the transfer of the IAA's air traffic management functions to a new commercial semi-State company, to be known as AirNav Ireland. The safety regulatory functions will remain with the IAA while the economic regulatory functions of the Commission for Aviation Regulation (CAR) will be merged into the IAA to create a single national aviation regulator responsible for the safety and economic regulation and security oversight of civil aviation. During 2022, both the IAA and CAR worked closely on all aspects of the move towards the new structures. Declan Fitzpatrick has recently been appointed as the Chief Executive of the new IAA (with effect from separation) while Peter Kearney will be the Chief Executive of AirNav Ireland. Separation is planned for 30 April 2023. It provides a great opportunity for both companies, the IAA and AirNav Ireland, to strengthen their position in an ever more complex sector.

The IAA carried out its safety regulation functions effectively in 2022. Safety has always been the overarching priority of the Company. During the year, EASA (European Aviation Safety Agency) conducted detailed external independent inspections of the IAA's regulation of personnel licensing, medical, air navigation services and aerodromes. The inspection results were very good, a particularly satisfactory outcome given the challenges that the Regulator has had to contend with as the aviation industry moved from very low activity during COVID to near normal operations in a short space of time. The IAA also oversaw civil aviation security in 2022, with a number of external audits completed throughout the year confirming effective oversight by the IAA.

Russian aggression in Ukraine, which led to the imposition of economic and trade sanctions by the EU against Russia, impacted on the IAA's regulatory oversight operations as a number of Irish-owned and registered aircraft are leased to Russian companies.

2022 saw a welcome return of air traffic following two very difficult years. The demand for travel surged following the lifting of travel restrictions early in the year, with the summer months being particularly busy. Overflights increased by 71% over 2021 levels to 321,800 flights while commercial domestic traffic handled at the State airports, Cork, Dublin and Shannon, increased by 142% to 237,500 movements. Flights on the North Atlantic increased by 74% to 457,300 flights. Overall, the number of flights handled by the IAA returned to, on average, 90% of 2019 levels and further growth is predicted by EUROCONTROL in 2023. While this was a welcome return for the aviation sector towards normality, it did bring its own challenges, with some parts of the industry suffering staff shortages and capacity issues.

In 2022, the IAA carried out its statutory functions in relation to air navigation services effectively. Safety is the top priority in the IAA's provision of air traffic control and voice communications services. In the latest CANSO Standard of Excellence in Safety Management, the IAA service provider was amongst the highest scoring service providers in Europe and obtained the highest possible ranking for safety performance and Risk Monitoring. The IAA met the challenging environment, capacity and cost efficiency targets, as set out in the State's RP3 Performance Plan. In late 2022, and in response to Brexit, the IAA service provider was certified by the UK CAA as an approved provider of air traffic services inside the UK boundary. In its annual customer care review, a satisfaction rating of 89% was achieved.

During the year, Ms Hildegard Naughton TD, the then Minister of State at the Department of Transport, officially opened the new air traffic control tower at Dublin airport, a significant piece of national infrastructure. Also in 2022, the IAA started serving the new North runway. The IAA continues to invest in its infrastructure, systems, equipment and staff to maintain a safe, efficient and resilient air traffic management service.

The Group reported an operating profit of €15.1 million and a profit after tax of €9.8 million, on turnover of €207.5 million. As air traffic activity returned, the Company was in a position to unwind its cost containment measures which had been a necessary feature of the previous two years. This resulted in an increase in costs across the Company. The Group's net assets improved by €106.5 million to €366.9 million. Consistent with the IAA's dividend policy, the board is pleased to recommend a dividend of €5.3 million for 2022, bringing the total dividends paid to €85.1 million since 2013.

The IAA air navigation service provider is making good progress on its five-year sustainability management plan and is on track to be net carbon neutral by 2025. During the year the service provider engaged in projects to boost environmental performance on long-haul flights as well as engaging in aerodrome and airspace operational efficiency measures. The IAA safety regulator participates in international fora in discussions on sustainable aviation fuel and the development of new aircraft and engine technologies and utilising carbon offsets. Sustainability was an important priority for the Board and the Company throughout 2022.

I wish to thank my Board colleagues for their support and dedication during the year. Marie Bradley retired from the Board last June after 8 years of service. I would like to thank Marie for her contribution as a Board member.

I also want to thank the Minister for the Environment, Climate, Communications and Transport, Mr Eamon Ryan TD, for his ongoing support for the IAA and I would like to welcome Mr Jack Chambers TD, Minister of State at the Department of Transport. I would also like to thank Mr Ken Spratt, Secretary General, Ms Ethna Brogan, Assistant Secretary, together with their colleagues at the Department of Transport, for their support and assistance to the IAA during the year.

Finally, I would like to thank the Chief Executive, Peter Kearney, the Chief Executive of the new IAA (upon separation), Declan Fitzpatrick, and all the staff for their continued hard work and commitment.



**Rose Hynes**  
Chair

4 April 2023



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# Chief Executive's review

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2022 was the year of recovery for European aviation which started slowly in the first quarter as Europe emerged from the remaining travel restrictions imposed due to the Omicron variant of COVID-19 and the start of the Russian invasion of Ukraine.



Air traffic in January and February was only 75% of the same period in 2019, whereas by the end of the year, traffic levels were close to and even surpassed 2019 levels on some days as suppressed consumer demand began to feed through the network. While this has presented immense challenges across the sector, the IAA air navigation service provider (ANSP) was in a position to ensure delivery of service when air traffic began to increase. This was as a result of the company preserving essential services when considering cost reductions during the pandemic and retaining staff to maintain critical skills and expertise to support the recovery in aviation.

In June 2022, the then Minister of State for Transport, Hildegarde Naughton TD, officially opened our new visual control tower at Dublin airport and in August 2022 we began the complex new procedures of parallel runway operations with the opening of the new North runway. The delivery of the new runway by the daa and the new Dublin ATC tower by the IAA signifies a very historic moment in aviation history in Ireland. We are very proud of the contribution the new control tower will make in facilitating the future growth of air traffic at Dublin airport which will benefit not just the Dublin region but the whole Irish state as a key channel for business, economic and tourism growth.

## Separation of Regulation and Service Provision

Significant progress was made during 2022 in the restructuring of the IAA culminating in the Air Navigation and Transport Act being enacted on 7th December 2022. This was a critical milestone for the restructuring project as it has paved the way for the transfer of the air navigation service provision functions to a new separate corporate entity. It also allowed for the incorporation of the current functions of the Commission for Aviation Regulation (CAR) into the IAA to create a single standalone aviation regulator for Ireland.

In parallel with the progression of the legislation, work continued internally in the IAA and with our colleagues in CAR in preparing the two entities for the separation and merger process and we are now well placed to fully implement the separation in 2023. On 2nd February 2023 The Irish Air Navigation Service, the new ANSP company which will be branded AirNav Ireland, was formally registered with the Companies Registration Office (CRO). This provides us with positive momentum as we seek to deliver the separation for the benefit of our customers, stakeholders, the State and most importantly airline passengers and crew with the new air navigation services entity scheduled to commence operations on 1st May 2023.

## Safety Performance

Safety remains the number one priority of the IAA's air navigation services and, in 2022, we continued to deliver a safe, resilient, and efficient air traffic management (ATM) service against a backdrop of increasing traffic. Throughout this year we continued to maintain our exemplary record with no significant incidents to report while managing the safe return to normal operations following the significant downturn in traffic arising from the pandemic. It is a testament to our people, supported by our systems, that the high standards of safety we have achieved in recent years were sustained in 2022. We will continue to build on this strong performance and closely monitor our safety performance in 2023.

Each year CANSO (Civil Aviation Navigation Services Organisation) and EUROCONTROL carry out an assessment and ranking of the effectiveness of safety management across European ANSPs. In 2022, the IAA ANSP achieved Best Practice in Safety Risk Management, Real Time Safety Intelligence as part of their Standard of Excellence in Safety Management Systems (SMS) Measurement.

During 2022, we published our future-focused Safety Strategy to provide a framework to achieve our safety goals, which are essential to achieving our overall and primary objective of delivering safe air navigation services. The safety goals within the strategy are built on four key themes. "People create Safety" is one of the four themes where we recognise that the well-being of our people is intrinsic to safety. Fatigue has long been recognised within the aviation industry as a risk factor to safety. The IAA ANSP has applied a renewed focus to fatigue in 2022 and developed a management strategy which re-iterates our commitment to supporting our people in our joint responsibility in managing fatigue.

### Financial Performance

In 2020 and 2021, the Company maintained a strong focus on managing its liquidity through various cost containment measures in what was a very challenging time for the aviation industry. The return of air traffic to busy levels in 2022 has allowed us to refocus our efforts in investing in our people and in technology. During the year, we reinstated our student controller training programmes and we have plans for additional training programmes in 2023 and 2024. The Company also increased resources in our key area of safety compliance. Capital expenditure in the year amounted to €11.1 million, some of which contributed to the movement into operations of the new parallel runway at Dublin airport.

In 2022, the Group recorded a profit for the financial year of €9.8 million, an increase of 2.6% over 2021. The Group's turnover increased by 27.9% to €207.5 million. The Group's net assets improved by €106.5 million to €366.9 million mainly due to the recognition of a defined benefit pension asset. The proposed dividend to our shareholders for 2022 of €5.3 million brings the total amount of dividends proposed since 2013 to €85.1 million.

The IAA ANSP continued to provide cost efficient air traffic services and our en route customer charge remains one of the lowest in Europe. We also delivered a high quality of service with delays in Irish controlled airspace attributable to the IAA ANSP kept at a minimum.

### Regulatory Framework

In 2022, the IAA ANSP emerged from the emergency years 2020-2021 under the European Performance and Charging Scheme with the finalisation, approval and adoption of the revised RP3 Performance Plan covering the period 2020-2024. Due to the unprecedented situation brought about by the pandemic, performance plans across Europe were completed taking account of known performance in 2020 and 2021. The revised performance plan in Ireland took account of the significant fall off in traffic due to the pandemic and was completed in accordance with the revised Regulation (EU) 2020/1627. The performance plan also reflected the actions taken by the Company to manage its costs in a sustainable manner during the pandemic years, as well

as the revised forecasts from EUROCONTROL STATFOR (October 2021) for traffic recovery.

Preparation for the RP4 period covering the five years 2025-2029 will get underway in 2023 beginning with a consultation which is expected to be published by DG MOVE (European Commission) in the first half of the year. The IAA ANSP will continue to engage regularly with the National Supervisory Authorities and airline customers in relation to its excellent performance scores, which fully complied with European targets in 2022.

### A6 Alliance and COOPANS

During 2022, the IAA ANSP played a key role in the Strategy Board of the A6 Alliance, on behalf of the IAA's membership of the COOPANS Alliance. The A6 Alliance, founded by the ANSP members of the SESAR Joint Undertaking (SJU), is an inclusive coalition of ANSPs across Europe who are committed to helping modernise the European ATM system. Throughout the year the A6 Alliance provided leadership at a European level in critical technical and strategic areas with the aim to identify and synchronise the key capabilities of its members, and deploy them to best effect to deliver customer and network benefits.

2022 was a critical year for the A6 Alliance with the establishment of the SESAR Deployment and Infrastructure Partnership, with an added fourth member in EUROCONTROL to complement the ANSP, airline and airport members. The A6 Alliance led on key operational and technical initiatives on behalf of its members in Europe, engaging with stakeholders such as the European Commission, EUROCONTROL Network Manager and other key industry players. During 2022, I was nominated by the A6 Alliance to Chair the top-level board of the A6 Alliance in 2023 and there was considerable preparation during the latter part of 2022 to ensure a smooth transition from the Spanish ANSP ENAIRE to COOPANS.

The COOPANS Alliance continued its successful collaboration for the significant benefit of its members and airline customers. Work progressed on the design requirements for the new Topsky system which will be a step change in ATM systems capability in the years to come.

### Sustainability

The IAA ANSP is committed to playing its part in reducing the impact of aviation on the environment and promoting a sustainable agenda through the development and deployment of environmentally conscious operations. We recognise that all aviation businesses must do more to meet the climate challenge faced by the sector and by society in general. We aim to be at the forefront of sustainable aviation, leading by example and operating as an advocate for sustainable practices in the aviation sector.

Ireland was ranked 1st for horizontal en route flight efficiency in Europe in 2022, and we continue to implement air traffic management measures which have a direct environmental benefit such as Free Route Airspace and High Intensity Runway Operations (HIRO) at Dublin airport. Point Merge, which streamlines the way in which aircraft are sequenced to land at Dublin airport and uses techniques to assist airlines to fly in Continuous Descent Approaches (CDAs), has had 10 years of successful operation and delivered a significant reduction in holding for aircraft leading to fuel savings and consequent environmental benefits. The IAA ANSP also coordinates with NATS, the UK ANSP provider, in the XMAN initiative (Cross Border Arrival Management) which streamlines the flow of eastbound traffic from the North Atlantic into Heathrow and Gatwick airports thereby reducing aircraft holding time.

Throughout the year the IAA ANSP continued to implement its Sustainability Management Plan (2020-2025) and is on track to be net carbon neutral by 2025. We also adopted the Government's 'Reduce Your Use' Campaign and are committed to achieving the 15% building energy saving mandated by Government by examining current energy usage and implementing a range of measures.

As a public body, the IAA has an obligation (SI 426 of 2014) to achieve a 33% energy efficiency improvement by the end of 2030. I am encouraged that, by the end of 2022, the IAA had achieved a 51% energy efficiency gain, a continued improvement year on year and well ahead of the SEAI targets of 33%.

### Acknowledgments

The Board and management of the IAA have had an extremely busy year in 2022, preparing the company for separation, starting parallel runway operations whilst also managing our way through a faster than anticipated recovery from the COVID-19 pandemic. I would like to thank our Chair, Rose Hynes, and the Board for their guidance and support during the last twelve months. I also want to thank my management team for their assistance and exceptional dedication this year. Each and every challenge they were presented with was managed in a determined way so that our objectives were achieved.

I would also like to thank the Oireachtas Committee for Transport for taking the time to visit the IAA ANSP's En Route centre in Ballycasey, Co. Clare. We very much welcomed their ongoing interest and commitment to support the IAA's provision of air traffic management services.

Finally, our staff are key in delivering our strategy and achieving our vision. They remain our primary asset. We want our people to feel that the IAA ANSP is an inspiring and inclusive place to work where diversity is valued in an environment that promotes personal growth and development. We are a knowledge-based organisation, and it is only through our staff's continued commitment to providing a quality service that we can continue to grow, develop and evolve. I would like to personally thank all my colleagues who continually strive for the best and ensure we deliver a safe and efficient service to all our customers.



**Peter Kearney**  
Chief Executive



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# Chief Executive Designate of the Aviation Regulator statement

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With 2022 showing a rebound in air traffic, we are now, more than ever, conscious of our safety and security obligations to the public and our stakeholders.

Aviation continues to maintain its excellent safety record in Europe, driven by all aviation industry stakeholders' focus on safety first and with the assurance of continual oversight and monitoring for effectiveness by the competent authorities in each of the EU States, such as the Irish Aviation Authority (IAA) in Ireland.

The aviation industry exited the worst of the pandemic shutdown, with a strong return to normal operations, quicker than initially anticipated by the airlines and airports. Early in 2022, pent up demand to travel put enormous pressure on the aviation system both in Ireland and internationally, particularly at the major airports. Additionally, the aircraft maintenance and ancillary support services began to feel the strain with increased demand coupled with resource shortages following several years of flux and exits from the workforce. In our capacity as the Aviation Regulator, the IAA ensured the airlines, Maintenance, Repair & Overhaul (MRO) and airports effectively managed these challenges and that safety was not compromised.

The war in Ukraine presented additional challenges for the aviation industry, particularly in relation to the Irish aircraft registry and management of Irish aircraft under lease to Russian airlines. These aircraft were not returned to their lessor owners and were illegally assigned an additional Russian aircraft registration. This is contrary to the ICAO Chicago Convention, resulting in ICAO issuing a significant safety concern against Russia. Throughout the year, the IAA supported the Irish aircraft owners in trying to repossess their aircraft and supported the aviation industry in the implementation of the sanctions, coordinating with the Irish Government, the Irish Central Bank, the European Union, EASA and ICAO as required.

The continuing growth in unmanned aircraft systems (UAS) and innovative air mobility (IAM) represent a paradigm shift in aviation focus and presents excellent opportunities for a new generation of aviation users and innovators. A comprehensive regulatory framework is now in place in Europe to allow this industry grow and the IAA is being proactive in encouraging new operators and producers to establish operations in Ireland.

The use of smaller drones is growing all the time, and the registry of drone operators has seen significant growth throughout 2022. As Ireland's aviation regulator, it is our role to ensure that this grows in a safe manner, and we continue to evolve our safety promotion and education output to meet the challenges of a rapidly changing and dynamic market. The illegal use of smaller drones continued to challenge the IAA in the regulatory oversight

and enforcement arena. The IAA has enforced compliance in 2022 including prosecution with respect to a drone safety occurrence. Cooperation between An Garda Síochána and the IAA is invaluable in ensuring enforcement and we continue to develop protocols to share evidence and successfully prosecute illegal operations where appropriate.

2022 also saw the IAA issue its first permit under national legislation for the launch of the Virgin Orbit space vehicle off the southwest coast of Ireland. This complex operational permit issuance required coordination with a number of partners and State agencies, both in Ireland and internationally. A public consultation was carried out in advance to ensure that all safety impacts were considered and whilst the launch was ultimately unsuccessful for the Virgin Orbit company, the rocket and transport aircraft passed through Irish-controlled airspace without incident.

A number of new EU Regulations came into force in 2022 and additional resources were brought on board to ensure relevant effective implementation and oversight of regulated entities. EASA standardisation audits took place across several divisions and reported no significant issues.

The Air Navigation and Transport Act 2022 was signed into law in December and paved the way for the merger of the Commission for Aviation Regulation with the IAA. The Act also provides for the existing air navigation service functions to be established as a new standalone commercial semi-State body, 'The Irish Air Navigation Service' trading as AirNav Ireland. At the time of writing, the Government is completing the steps necessary to merge the economic and consumer protection functions of the Commission for Aviation Regulation with the aviation safety and security regulatory functions of the IAA.

On vesting day, I will formally commence in the role as Chief Executive for the IAA. I am honoured to take this responsibility and to lead a team of dedicated, committed experts ensuring a safe, secure and efficient aviation system, protecting the interests of consumers and serving the best interests of Ireland.

A handwritten signature in black ink, appearing to read 'Declan Fitzpatrick'.

**Declan Fitzpatrick**  
Chief Executive Designate of the Aviation Regulator



# Operating and Financial Review







# Operating and financial review

## Safety Regulation

### EC Sanctions against Russia

The war in Ukraine presented additional challenges for the aviation industry, particularly in relation to the Irish aircraft registry and management of Irish aircraft under lease to Russian airlines. Early in the war, the European Commission (EC) applied sanctions against Russia, affecting Russian aviation, including a prohibition on flights of Russian aircraft in European airspace and prohibition on the sale or provision of aviation services or products to Russia.

Thirty-two aircraft on the Irish aircraft register were leased to Russian airlines and were subject to Article 83 bis agreements. These aircraft were not returned to their lessor owners and were illegally assigned an additional Russian aircraft registration. This is contrary to the ICAO Chicago Convention, resulting in ICAO issuing a significant safety concern against Russia. The IAA worked with the Irish Government, the Irish Central Bank, the European Union, EASA and ICAO on these issues throughout the year, whilst also supporting the Irish aircraft owners in trying to repossess their aircraft.

### Digitalisation Project

The aviation regulator continued its roll-out of the digitalisation project – MySRS. This project represents a large ongoing capital investment by the IAA to transform the current safety regulation service offering through maximising business activity within the digital environment. This project will see business processes such as client management, applications processes (approvals, registration, certification, licensing etc.) and oversight processes migrate to online platforms across all domains. It also improves IAA business intelligence capability and creates online portals to facilitate exchange of information between the regulator and regulated entities.

In the area of unmanned aircraft systems, over 14,000 people have completed online training and over 7,000 operator approvals have been issued. Applications to support aerodrome and aviation security activities have also been rolled out during 2022 and system users are able to interact with the customer portal on a 24/7 basis.

### Unmanned Aircraft Systems

Unmanned aircraft systems (UAS) continue to be a source of exponential growth and innovation with exciting new applications being developed and tested globally and in Ireland. The IAA worked with EASA and the EC in 2022 on the ongoing UAS regulation development to enable a vibrant and safe UAS industry in the State.

By the end of 2022, the IAA had registered over 7,000 drone operators and issued over 16,000 remote pilot certificates to drone pilots located across the EU, through our online portal.

2022 also saw continued growth in the commercial drone industry with two drone delivery operations in the State and multiple complex operational authorisations for business across a variety of sectors. The IAA has now issued over 90 operational authorisations to Irish UAS operators.

The IAA published UAS Geographical Zones in accordance with EU Regulation 2019/947, facilitating the safe operation of UAS flights in designated and controlled airspace. This work coincided with a State-wide safety promotion campaign, targeting new and existing users of drones, advising them of their statutory obligations and flight safety risks.

The IAA, in coordination with An Garda Síochána, conducted thirty investigations into potentially illegal use of drones and UAS operations across the State. Complementary to this, an updated drones Statutory Instrument was issued in January 2023, giving greater powers and clarity to An Garda Síochána for drone enforcement.

The IAA continued to support the Department of Transport in its discussions with other State departments and agencies to develop a national UAS and U-space policy, as well as supporting Enterprise Ireland and IDA to attract research and new industry in this area. The IAA also continued to engage with An Garda Síochána, airports and the Department of Transport on Counter UAS capabilities.

### Irish Aircraft Registry

The level of aviation activity in Ireland during 2022 continued to recover, however, overall aircraft registrations were up on 2021 but still down on 2019. There were 1,304 aircraft on the Irish civil aviation register at the end of 2022, an increase of 73 from end 2021 - see table below for details.

	At 31 December 2022	At 31 December 2021	Difference
Registered Aircraft			
Commercial Irish AOC	453	409	+44
Commercial Foreign Lease	148	138	+10
Commercial Storage	120	129	-9
Non-Commercial EASA	184	196	-12
Non-Commercial National	399	359	+40
<b>Total</b>	<b>1,304</b>	1,231	+73



## Personnel Licensing

Personnel licensing applications continued to increase during 2022, primarily driven by industry demand and Brexit-related UK conversions to EASA licenses. Non-EU licence holders, requiring a transfer to an EU licence, are now also applying to the IAA rather than the UK. This recognises that the English language facilitates a smoother transition process for many outside the EU. The onboarding of new licences and the servicing of our existing licensing customers throughout the COVID pandemic represented a major challenge, leading to increased lead times for processing. The IAA is working diligently to reduce these lead times through 2023.

	At 31 December 2022	At 31 December 2021	Difference
Licences Issued			
Commercial Pilot	<b>15,734</b>	14,419	+1,315
General Aviation Pilot	<b>1,789</b>	1,719	+70
Maintenance Engineer	<b>2,883</b>	2,871	+12
Air Traffic Controller	<b>187</b>	228	-41
Radio Officers	<b>20</b>	24	-4
AFISOs*	<b>5</b>	5	-

\*Aerodrome Flight Information Services Officer

## Aviation Security

The IAA, as the Appropriate Authority in Ireland for the purposes of EC Regulation 300/2008 (Common rules in

the field of civil aviation security), continues to ensure that the regulatory requirements are implemented by airport operators, air carriers and entities involved in securing airports, aircraft, and secure supply chains.

The compliance monitoring programme comprised a total of 622 monitoring activities in 2022. There was one security significant deficiency identified during the 2022 period and closed before year end.

A strong culture of security occurrence reporting continued in 2022, with the overall total of 1,929 reports, an increase of 429 on the previous year. These reports showed unruly passenger behaviour to the forefront, although none were classified as security significant. Each report is evaluated and anonymised, with aggregated security significant trends identified. These trends are reported to the National Civil Aviation Security Committee, which meets twice annually.

The IAA has commenced a vulnerability assessment project with the United States of America Transportation Security Administration (USA TSA). The project uses a covert testing methodology and analysis of results for the development of guidance material. The project includes testing at airports in both Ireland and the USA. The project commenced in August 2022 and will be complete in December 2023.

The IAA is engaged at European level with ECAC and the European Commission.

IAA personnel participated on working groups addressing training, guidance material, behaviour detection, compliance, and technical matters.

## Review of IAA's Regulatory Performance in 2022

### State Safety Management

The State Safety Programme (SSP) for Ireland outlines the management system for the regulation and administration of safety by the State in accordance with the Standards and Recommended Practices of ICAO Annex 19 and Article 7 of Regulation (EU) 2018/1139. The first edition of the SSP for Ireland was issued in 2015 and this document is currently being updated to reflect the institutional reform of the IAA in accordance with the Air Navigation and Transport Act 2022. The new edition of the SSP will address updates to Annex 19 and the associated guidance in the fourth edition of ICAO Doc 9859 Safety Management Manual and the latest version of the European Aviation Safety Programme. The new edition of the SSP is planned for publication in the second quarter of 2023 post-vesting day for the new IAA organisation.

The State Plan for Aviation Safety (SPAS) is a key supporting document for the SSP and it outlines the key risks to aviation identified in the State through IAA risk management processes that include collaborative processes with aviation stakeholders in the State. The SPAS identifies the actions taken at State level to address the key risks and supports the safety management activities of regulated entities. The SPAS includes the appropriate risks and actions identified in the European Plan for Aviation Safety (EPAS) in accordance with Article 8 of Regulation (EU) 2018/1139.

The latest edition of the SSP and SPAS can be found at <https://www.iaa.ie/safety>

The latest edition of the EPAS can be found at <https://www.easa.europa.eu/en/document-library/general-publications/european-plan-aviation-safety-epas-2023-2025>

The IAA contributes to the global safety management processes primarily through its active participation in the ICAO Safety Management Panel and other ICAO technical panels and the EASA Advisory Bodies. This international collaboration provides the opportunity for the IAA to influence the global and European safety management process based on its own risk assessments, as well as the opportunity to consider lessons learned through the safety management processes employed in ICAO, EASA and other States.

### Regulatory Changes

The SSP safety regulatory framework is continuously being updated to improve safety and efficiency in aviation and to support fair competition within the EU. The IAA safety regulator, and regulated entities in Ireland, must have robust change management processes to ensure continued compliance with the regulations.

Some significant regulatory changes that became applicable in 2022, include:

- new requirements for fuel/energy planning and management, became fully effective
- new requirements for safety management systems in aircraft maintenance organisations
- new performance-based requirements for all-weather operations
- introduction of a regulatory framework for U-space.

The IAA is also active in the preparatory work for forthcoming regulations through EASA AB's and formal NPA processes. Some significant changes are currently in train to address topics such as integrated air mobility, cybersecurity and ground handling operations.

In 2022, the IAA processed twenty-three different EU regulatory changes to the implementing rules and delegated acts of the EU integrated set of safety regulations.

### External Oversight of the IAA Safety Regulator

The IAA's regulatory performance is subject to oversight by EASA through a continuous monitoring programme and comprehensive EASA standardisation inspections. During the detailed inspections, EASA confirms that the IAA is fully compliant with EU requirements for competent authorities, and that the IAA is correctly conducting oversight of our regulated industry. There were four EASA standardisation audits of Ireland in 2022 addressing air navigation services, aircrew, medical and aerodromes. In addition, two EASA enhanced CMA activities (remote) were conducted in aircraft operations and UAS. Findings of non-compliance are subject to root cause analysis and corrective action plans that are subject to EASA review and acceptance.

EASA issues a standardisation rating for Member States, which are a measure of how well oversight is performed in each EU Member State, and these measures show that the IAA outperforms the EU average in every domain.

The IAA is also subject to the ICAO universal safety oversight programme (USOAP) and the universal security audit programme (USAP). The IAA continues to maintain its strong position on the ICAO league table for effective implementation (EI) of global aviation standards, with a current EI score of 94.6%, which places Ireland in the top 10 States globally and in 2nd position among EU Member States, well above global and regional averages.

As well as implementing robust oversight processes the IAA has implemented safety performance monitoring across the civil aviation system. High level safety performance information is published in the IAA Annual Safety Performance Review, available at <https://www.iaa.ie/safety/annual-safety-performance-reviews>. More detailed drill down safety information is developed and presented at safety review meetings at sector and organisational level.

The IAA also has internal compliance monitoring and change management systems to ensure that all oversight obligations are completed in accordance with regulations, across all sectors of civil aviation.





Barrow Coakley Photography

## Air Traffic Management

### Operational Performance

2022 saw a significant recovery in commercial aviation across Europe following the lifting of COVID-19 related travel restrictions earlier in the year and despite the Russian invasion of Ukraine. In January 2022, European traffic levels were at 68% of 2019 levels however traffic activity rose steadily throughout the year reaching 87% of 2019 levels by December. Overall, EUROCONTROL reported almost 9.3 million flights across the network, an increase of 48% on 2021 but still 17% below 2019 levels. EUROCONTROL forecasts European air traffic to reach 92% of 2019 levels in 2023 and to recover fully in 2025.

Irish air traffic recovered strongly in 2022, particularly from April onwards, exceeding the European network monthly average levels as both overflying transatlantic traffic and traffic at the State airports recorded robust growth. Monthly traffic levels returned to almost 2019 levels in the second half of the year, reaching 96% in December. En route overflights recorded an increase of 71% on 2021 levels to reach almost 321,800 flights, however, traffic was still down 8.5% on 2019. In North Atlantic oceanic airspace, the IAA ANSP (air navigation service provider) provided high frequency (HF) voice communications services to a total of 457,300 flights, an increase of 74% on 2021 levels. Commercial terminal traffic at the State airports more than doubled in 2022 to 237,500 movements but remained 12.8% below pre-pandemic levels.

Despite the ongoing challenges posed by the COVID-19 pandemic, our dedicated teams continued to provide

uninterrupted safe and efficient air traffic management and communications services to our airline customers. Almost 90% of all transatlantic flights between Europe and North America pass through Irish-controlled airspace and these flights are managed from our En Route operations centre in Shannon, Co. Clare. North Atlantic communication services are provided from our nearby facility at Ballygirreen and the IAA ANSP provides terminal air traffic management services at Cork, Dublin and Shannon airports. In 2022, we provided safe, efficient, reliable and value for money services to our airline customers by investing in our people, our air traffic management systems, our network security and connectivity.

In 2022, the IAA ANSP met its European Commission Single European Sky performance scheme environmental and capacity targets and contributed positively to the overall performance of the European network.

Irish Free Route Airspace is acknowledged as one of the most environmentally efficient airspaces in the world, allowing airline customers to choose the most efficient trajectories through our airspace. In terms of environmental performance, as measured by the EUROCONTROL horizontal en route flight efficiency indicator, the IAA ANSP ended 2022 as the number one performing ANSP in Europe. We continue to strive to further reduce the environmental impact of aviation through a range of projects including increased rates of CDO/CCO (Continuous Descent and Continuous Climb Operations) and the re-design of lower airspace. The IAA ANSP also participates in a range of environmental improvement initiatives with aviation stakeholders.



In terms of capacity, the IAA ANSP remains one of the best performing ANSPs in Europe with almost no en route ATFM (air traffic flow management) delay and extremely low levels of terminal ATFM-related delay recorded in the year. Capacity performance targets for 2022 were achieved. The IAA ANSP also recorded a departure slot adherence rate of over 96% at the three State airports, far exceeding the European target of 80%.

### Parallel Runway Operations

Having successfully commenced operations from the new air traffic control tower at Dublin airport at the end of 2021, the focus in 2022 was on delivering the air traffic management elements of parallel runway operations in time to meet the daa's scheduled opening of the North runway. Meeting this deadline was challenging for the ANSP project team but the expertise, flexibility and commitment of our people, working with teams from the daa, suppliers, the safety regulator and other stakeholders ensured that the North runway was ready in time for the first aircraft to depart on 24th August 2022. Although still in the early days of parallel runway operations, safety and efficiency benefits, such as reduced delays and runway efficiency gains, are already being realised. Further enhancements to parallel runway operations, including extending the simultaneous use of the parallel runways to increase throughput, are now being assessed and planned for 2024.

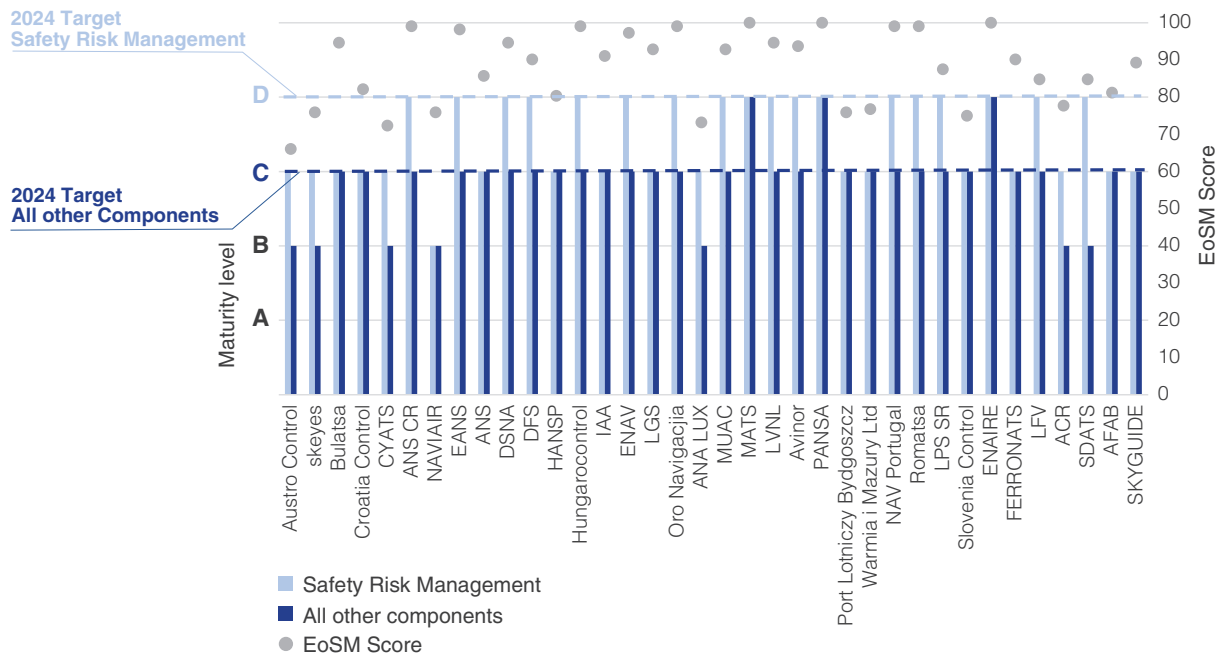
### Safety

Since 2002, EUROCONTROL has conducted surveys to establish ANSPs' compliance with regulatory requirements and the level of implementation of the safety management systems (SMS) within their organisations. The EUROCONTROL/CANSO SMS Standard of Excellence (SoE) safety maturity measurements contribute to establishing a global level for safety, based on the highest standards. The SoE covers seventeen safety assessment areas, aligned with ICAO Annex 19, supporting the application of uniform safety standards across all ANSPs globally.

In the latest EUROCONTROL/CANSO Standard of Excellence of Safety Management, the IAA ANSP achieved a score of 87% (the highest being 91%), with 7 Level C (managed) and 14 Level D (resilient), meaning the SMS meets all regulatory requirements. Additionally, it obtained 1 Level E (excellence) for IAA's Real Time Safety Intelligence, validated by the CANSO best practice moderation review group.

The safety key performance indicator measured as part of the Single European Sky (SES) performance scheme is EASA's Effectiveness of Safety Management (EoSM). EASA is the European Aviation Safety Agency. This safety key performance indicator is assessed and validated annually by the competent authority, the IAA safety regulator.

### 2021 ANSP EoSM responses for Risk Management and other Management Objectives, published in 2022



(Source: PRB 2021 Safety Report)

The associated survey structure has been amended for use as an SES safety key performance indicator and the content is now aligned with the previously mentioned EUROCONTROL/CANSO SoE measurement survey. In the latest report published in 2022, the IAA ANSP achieved an EOSM maturity score of 91% and an overall maturity level 'C'. IAA ANSP achieved the EoSMT targets in four out of five management objectives but missed its target for safety risk management due to issues with how it recorded change. New compliant change management procedures were accepted by the Competent Authority and published in February 2022, so it is expected that the level 'D' target for safety risk management will be achieved in advance of the 2024 target date.

The IAA ANSP continues to review the assessment measurement processes of both survey formats in order to identify areas for potential SMS enhancements and to utilise the results as levers of change. This approach, and focused activity, successfully supports the IAA ANSP's policy of SMS 'continuous improvement'. The IAA ANSP has developed mature safety performance monitoring indicators and continues to develop innovative solutions to data analytics, including digitisation and cognitive intelligence platforms, to analyse safety data.

Safety is a state in which the risks associated with aviation activities, related to, or in direct support of, the operation of aircraft are reduced and controlled to an acceptable safety level. The objective of Regulation (EU) 2017/373 is to lay down common requirements for providers of air traffic management (ATM)/air navigation services and other ATM network functions, further enhancing the aviation safety system. The regulation consists of 13 separate annexes which are applicable to the IAA ANSP. The regulation was further amended via the implementation of Regulation (EU) 2020/469. From a safety significant perspective, the regulation aligns the EU SMS and ICAO SMS frameworks (SMS required for ATS only) and includes specific human factors requirements in areas such as stress and fatigue. Amendments required for Regulation (EU) 2020/469 include the implementation of background aural voice recording systems (ambient recording). The IAA ANSP adhered to and incorporated ICAO SMS best practices and philosophies into its SMS and has embraced this new regulation, introducing new change management procedures and implementing effective and robust training programmes and procedures. The focus of the IAA ANSP remains unchanged, making safety an explicit activity with the systematic identification of all safety risks and implementation of appropriate mitigation measures across the organisation. Change management procedures are of particular importance in relation to their impact on the functional system and the mandating of additional rigour in safety assessment and assurance of change.

Collaboration, partnership and cooperation are key drivers and enablers to safety improvements in the IAA ANSP. Our people actively participate in and contribute to national, European and global ANSP safety fora and we have established communities of practice in which risk and hazards are identified and mitigated. These groups include local runway safety teams, airport operations safety teams, COOPANS partner working groups and EASA collaborative analysis groups on ATM and human factors. ANSP staff are also members of CANSO's standing safety committee and safety intelligence working group, EUROCONTROL's safety team and change control board. IAA staff represent the ANSP on all matters pertaining to safe operation of aircraft into and out of Irish-controlled airspace.

## Technology

In 2022, the IAA ANSP's air traffic management systems performed in line with their design and with high levels of reliability and availability, supporting the provision of a safe and secure air traffic management service for our airline customers. During the year, we continued to progress critical projects related to regulatory compliance, obsolescence and capacity in addition to safety and security enhancements.

We continue to make significant investments in our business IT infrastructure, including the deployment of new cloud-based solutions. During the year, we implemented several new technologies and processes to improve efficiency and productivity. The continued investment in our business intelligence capabilities allows us to better leverage the numerous data feeds available to support our decision-making processes.

With the continued reliance on technology in all aspects of life, and in particular in the Information Technology domain, it is more important than ever to prioritise cybersecurity to safeguard against potential risks and vulnerabilities. Improving cybersecurity maturity levels within the IAA ANSP is a complex and ongoing process involving multiple vectors that need to be focused on and maintained with continuous improvement in all aspects of cybersecurity including cyber strategy and planning, security controls, cyber culture, testing, compliance and response capabilities. Cybersecurity continues to be a core focus for the IAA ANSP.

## COOPANS

The IAA ANSP is part of a consortium of six ANSPs consisting of NaviAir (Denmark), LFV (Sweden), AustroControl (Austria), Croatia Control (Croatia) and NAV Portugal (Portugal), together known as COOPANS. The COOPANS air traffic management (ATM) system is recognised as a world-class system that meets the vision of the European Commission for technical cooperation and interoperability. A programme of works is underway to re-design, develop and upgrade the ATM system which is supplied by the manufacturer Thales ATM.



The upgraded system will be state-of-the-art employing technologies such as digitalisation, artificial intelligence and virtualisation consistent with future air traffic management requirements and expectations. The collaboration of the COOPANS Alliance will see the ATM systems of its members harmonised, while minimising costs, as it continues the development of a common world leading air navigation services system.

### Customer Care

The IAA ANSP continues to be recognised by the airline industry as one of the most customer-focused air traffic management providers in the world. Our customers are predominantly airlines based in Europe, North America and the Middle East and include legacy passenger airlines, low-cost carriers, regional airlines and cargo carriers. Our customer care programme helps us to understand our customers' operational needs and expectations, so that we can implement the technology and procedures necessary to continue to deliver the excellent service they demand. It also helps to fulfil our customer consultation obligations pursuant to Regulation (EU) 2017/373.

At the end of 2022, the IAA ANSP engaged an independent Brussels-based consultancy to conduct an online survey of our customers' views on the IAA ANSP and the services we provide. Preliminary results of the survey indicate that, for those customers who have responded, the IAA ANSP was awarded an overall satisfaction rating of 89% and the underlying messages about safety, service delivery, our environmental performance and our customer communications have been very positive.

### Aireon ALERT

Launched in July 2019, the award-winning Aireon Aircraft Locating and Emergency Response Tracking (ALERT) continues to provide free emergency aircraft location data to European search and rescue (SAR) operators throughout Europe. Aireon ALERT utilises Aireon's space-based automatic dependent surveillance-broadcast (ADS-B) data and is operated by the IAA ANSP at our North Atlantic communications centre in Ballygirreen, Co. Clare.

### Oceanic Gateway Partnership

The Oceanic Gateway Partnership (OGP) is a collaboration between the IAA ANSP and the ANSPs of the United Kingdom (NATS) and Canada (NAV CANADA) which seeks to establish a more integrated business and operational concept for the North Atlantic airspace. The ANSPs have agreed that migration from today's operational model towards a more integrated concept, in an environment of long-term traffic growth, will deliver a seamless, cost-efficient, and resilient service to be experienced by our airline customers, sustained or enhanced safety performance and optimised environmental performance improvement opportunities. The respective ANSP Chief Executives have committed to complete an initial OGP feasibility and options study which started in 2022, and is planned for completion later this year.

The study will determine the timescales, benefits, and outcomes needed to develop sustainable and deliverable safety, environment, and efficiency benefits for our customers and stakeholders.

## International Affairs

### CANSO

The IAA ANSP continued as a committed and active member of CANSO (Civil Air Navigation Services Organisation) in 2022. CANSO is recognised as the global voice of air traffic management service providers and delivers an important service in seeking to align the views of ANSPs at a European and global level, ensuring key operational players have a voice in the shaping of emerging policies. The IAA ANSP chaired CANSO Europe's Performance and Financial Group in 2021 and this was handed over to a Borealis Alliance representative in 2022, who continued to represent the interests of the IAA ANSP in addition to the wider Borealis Alliance.

### Borealis Alliance

The IAA is a member of the Borealis Alliance which includes the ANSPs of Denmark, Estonia, Finland, Iceland, Ireland, Latvia, Norway, Sweden and the UK. The alliance enables its ANSP members to drive better performance for stakeholders through business collaboration. The Alliance provides air traffic services for 3.8 million flights annually, across 12.5 million km<sup>2</sup> of North European airspace and forms Europe's major transatlantic gateway. The Borealis Alliance is currently leading a ground-breaking initiative to deliver a seamless area of free route airspace across the entire airspace managed by its members. Implementation of this programme is in its final stages and is progressing satisfactorily. In 2022, the Borealis Alliance celebrated its 10th anniversary and the Board restated its vision to strengthen cooperation and further collaboration amongst its members.

### SES Reform

There was renewed optimism for Single European Sky (SES) reform during 2022 under the Czech Presidency and the IAA ANSP sought to advance this at every opportunity. As the year drew to a close, Ireland, as a Member State, provided support for the advancing reform where attention has now switched to focussing on the file by the Swedish Presidency in the first half of 2023.

## Financial Review

The IAA delivered a positive financial performance in 2022 with the Group reporting an operating profit of €15.1 million and a profit after tax of €9.8 million. Group turnover increased from €162.3 million to €207.5 million reflecting the increased demand for air travel which saw the IAA provide air traffic management and high frequency voice communications services to, on average, 85% more air traffic than in 2021.

Following almost two years of cost containment, in response to the impact of the COVID pandemic on the aviation industry, the Group's operating expenses were

restored to pre pandemic levels. Actual expenditure of €192.4 million includes once-off costs of €13.9 million, being charges in respect of the recoverability of dividends receivable and an impairment provision against an asset in installations in progress.

The Group's net assets increased by €106.5 million to €366.9 million following a significant improvement in the valuation of the Company's defined benefit pension schemes.

The key financial and operating highlights for the Group were as follows:

	2022 '000s	2021 '000s
<b>Traffic activity</b>		
En route service units	<b>4,233</b> <b>+75.0%</b>	2,419 +21.8%
Terminal service units	<b>170</b> <b>+127.9%</b>	75 +6.0%
North Atlantic communications (flights billed)	<b>457</b> <b>+73.8%</b>	263 +24.4%
<b>Profitability and Balance Sheet</b>		
Turnover	<b>207.5</b>	162.3
Operating profit	<b>15.1</b>	7.1
Profit before tax	<b>12.0</b>	11.4
Profit after tax	<b>9.8</b>	9.5
Cash and deposits	<b>143.9</b>	133.5
Net assets	<b>366.9</b>	260.4

### Turnover

The Group's turnover is generated, principally, from the provision of air traffic services in Irish-controlled airspace and high frequency voice communications services provided halfway across the North Atlantic. In 2022, these services accounted for 87% of total turnover. Safety regulation fees and charges accounted for 11% of total turnover while commercial and other income accounted for the balance. Turnover increased by 27.9% to €207.5 million in 2022, up from €162.3 million in 2021.

En route revenue is generated from aircraft that typically do not land in Ireland. Almost 90% of flights between Europe and the United States are managed in Irish-controlled airspace. In 2022, en route revenue was €129.8 million, up from €104.7 million in 2021. Air traffic, measured in service units, increased by 75.0%. Ireland's en route charges are amongst the lowest in Europe.

Terminal revenue increased by 45.8% to €28.9 million. Air traffic control services are provided to aircraft that land and take-off at the State airports, Cork, Dublin and Shannon. In 2022, terminal service units increased by 127.9% over 2021.



North Atlantic communications revenue was €20.6 million in 2022, an increase of 73.8% on 2021. The IAA provides a high frequency voice communications service up to halfway across the North Atlantic. The busiest day in the year was on September 16th when 1,623 flights were managed by our staff.

Safety regulation revenue, comprising fees and charges for aircraft airworthiness certifications, aircraft registrations, personnel licences and exams, aviation security fees, aerodrome fees, operator approvals, EASA-related fees and consultancies increased by 6.8% to €22.6 million. Fees charged by the IAA safety regulator are set out in the Irish Aviation Authority (Fees) Order 2015 and the European Communities (Civil Aviation Security) (Amendment) Regulations 2019 (SI 632 of 2019). Fees attributable to the regulation of the IAA ANSP amounted to €5.3 million (2021: €4.3 million).

Commercial and other revenue mainly comprises training services provided by the IAA to Entry Point North Ireland DAC of €3.4 million (2021: €2.7 million).

### Operating Expenses

Consolidated operating expenses increased by €37.2 million or 24.0% to €192.4 million in 2022.

In response to COVID-19, various cost containment measures were put in place in 2020 and 2021 which included a banded pay cut for employees, a freeze on recruitment and the cancellation, reduction and/or deferral of non-essential expenditure. As traffic levels increased, pay was restored in late 2021, student controller classes recommenced in 2022 and costs increased generally due to increased activity, inflationary pressures, more infrastructure, systems and equipment attributable to the new tower at Dublin airport and the provision of air traffic services on the North runway. In 2022, staff costs increased by €13.2 million over 2021. Included in operating expenses is €4.7 million relating to a provision for the impairment of an asset in installations in progress. Bad debt provisions increased by €10.2 million, principally due to uncertainty in relation to the timing of settlement of dividends from investments.

### Profitability

Group profit before tax for 2022 was €12.0 million compared to €11.4 million in 2021 and included a downward revaluation of the Group's financial asset of €3.6 million (2021: €1.3 million). Profit after tax was €9.8 million compared to €9.5 million in 2021.

### Pension

The Group recorded a pension asset of €44.3 million, a significant improvement on the previous year's defined benefit liability of €63.4 million. The discount rate increased from 1.4% at 31 December 2021 to 4.1% at the end of 2022. While the value of pension assets fell sharply in the year on the back of recessionary concerns and interest rate increases, this fall was more than offset by the reduction in pension liabilities.

### Cash Flow and Bank Facilities

In 2022, the Group generated cash from operations of €22.1 million compared to cash used in 2021 of €23.7 million. Cash used in investing activities comprised capital expenditure of €11.1 million (2021: €11.8 million). During the year, the Group invested in its air traffic control systems, the fit out of the North runway at Dublin airport and in replacing navigational aids. A significant capital investment programme is planned for the coming years. The Group had cash reserves of €143.9 million at the end of the year compared to €133.5 million at the end of 2021. The Group has committed borrowing facilities of €60 million. These facilities were undrawn at 31 December. The Group will continue to manage its liquidity.

### Economic Regulation

The IAA's en route, terminal and exempt activities are regulated by the Commission for Aviation Regulation (CAR) and the European Commission single European sky. Charges for en route and terminal services are set out in the State's Performance Plan for the third reference period 2020 - 2024 (known as RP3). The charges are consistent with the cost efficiency performance targets set by the EU and adopted by the EU member States. This plan was adopted in May 2022 following an extensive consultation and review process involving the key stakeholders and following EU approval. In any year, differences arising between actual and expected revenues are provided for in an accrued/deferred income account and are adjusted against income arising from future en route and terminal activities.

### Separation of the IAA

The planned separation of the IAA into two legal entities will see the assets and liabilities required to operate the air traffic control business of the IAA transferred to a new commercial semi-State company, The Irish Air Navigation Service trading as AirNav Ireland. The transfer of the business will be effected through a distribution from IAA's reserves pursuant to the Air Navigation and Transport Act 2022. Separation is planned for the end of April 2023.

### Human Resources

#### Gender Pay Gap Report 2022

The Gender Pay Gap Information Act 2021 introduced the legislative basis for gender pay gap reporting in Ireland. The IAA published its Gender Pay Gap Report, available on our website at [www.iaa.ie](http://www.iaa.ie), on 9th December 2022. The report provides statistical data on gender hourly pay rates across a number of categories in the Company. The mean gender pay gap is 21% and the median pay gap is 36%.



Our workforce is largely made up of air traffic controllers, engineers, radio officers, airworthiness and flight operations inspectors, all of which are front-line operational roles. The percentage of female employees employed in our front-line operational roles remains low, which is not unique when compared to our comparator organisations across Europe. This is where the gender pay gap is most pronounced. Our priority is to increase female participation and reduce our gender pay gap and, to this end, we are engaged in a number of initiatives to support this objective. More generally, the IAA will strive to increase female participation across all levels in our organisation and provide all employees with the necessary development opportunities to succeed in achieving their full potential.

### **Women in Leadership**

Our Talent Management Strategy recognises the requirement to identify and retain key skills through the management and development of staff. 'Taking the Lead – Women in Leadership' was designed by the Irish Management Institute and the 30% Club; a global campaign supported by senior leaders committed to achieving better gender balance at leadership levels throughout organisations. A group of female colleagues commenced the programme in September and feedback has been extremely positive.

### **Management Training and Development Programme**

The HR Strategy 2021 – 2025 identifies the requirement to develop talent management through training and, in support of this requirement, the HR Directorate introduced a tailored management training and development programme in 2022. The training programme was developed to take account of feedback from our managers in terms of modules that should form part of the programme.

### **Recruitment**

Staffing remained challenging in 2022, and as a result, recruitment activity was extremely busy. A number of successful candidates commenced training as air traffic controllers, engineers, aeronautical radio officers and higher data assistants. Accommodation challenges proved problematic and, despite Company assistance, did result in some candidates being unable to commence training or take up employment with the IAA ANSP in 2022.

### **Health and Safety**

The IAA received two occupational health and safety awards at the 2022 National Industry Safety Organisation (NISO) awards in the 'Best Public Service Award' and 'Consistent High Achiever Award' categories. The annual event recognises excellence in occupational health and safety across organisations, large and small, in Ireland. The Company has been a regular recipient of NISO awards which acknowledges our successful and consistent approach to implementing and managing safe workplace practices.

### Pension Management

The Company's defined benefit pension plan, which is the subject of a funding proposal until the end of 2024, finished the year with a surplus of €58 million in excess of its statutory obligations. The plan, which is closed to new entrants, continues to de-risk and has seen the allocation to growth assets reduce from 82% in 2011 to 35% at present.

All new entrants to the Company join a hybrid pension plan which comprises a defined benefit and defined contribution arrangement. The defined benefit cap is currently €61,694. A review of the hybrid pension plan re-commenced in 2022, chaired by independent consultant Mr. Kieran Mulvey. The review is also considering the matter of increases to pensioners including the introduction of a defined contribution scheme for new entrants.

### Employee Wellbeing

The Company rolled out a number of employee wellbeing initiatives in 2022 as part of our 2022 Employee Wellbeing Programme. The programme, which retained the IBEC KeepWell accreditation mark, provides a range of online seminars on matters concerning physical and mental health. In addition, our Employee Assistance Programme (EAP) also provides employees and family members with access to a range of supports, including managing stress, financial advice and counselling services. Our EAP operates a 24/7/365 service.

We have also established an employee engagement group to advise management on future wellbeing initiatives for 2023. This group made a number of recommendations which are actively being considered. The Company also established an employee engagement group to look at the impact of menopause in the workplace and this group has also made recommendations which are being actively reviewed. Looking to 2023, one of the main features of our wellbeing programme will see the introduction of an interactive wellbeing app which will give our employees access to a range of wellbeing initiatives, transforming how our employees engage with mental and physical health activities, classes and seminars.

### Public Service Duty

Our Human Resource Strategy 2021 – 2025 confirms our continued commitment to equality, diversity and inclusion. As an organisation, we continue to strive to create an environment in which all our employees are able to thrive, be respected and have an opportunity to participate and contribute to the Company activities so that they can achieve their full potential. We recognise our statutory obligation to implement Public Sector Equality and Human Rights Duty as set out under Section 42 of the Irish Human Rights and Equality Commission Act, 2014. The Company is committed to providing an environment for all our staff which promotes a workplace free from harassment and discrimination, investigating,

when appropriate, all complaints and providing guidance, training and the necessary resources.

We reviewed and updated our Equality, Diversity and Inclusion Policy in 2022 to reflect best practice. Our recruitment practices fully reflect the Company's commitment to equality. Awareness is also raised through training and through our induction programme, including through the provision of online unconscious bias awareness for all our staff and mandatory training for our managers on equality, diversity and inclusion.

We have an obligation under the Disability Act, 2005, to report each year on the number and percentage of employees with disabilities. This was assessed for the first time in Q1 2022 through the use of an anonymous survey of staff in post at the end of December 2021. The survey results showed that 5.2% of our employees reported a disability as defined under the Act. Our survey for 2022 has been completed.

### Sustainability

Our ambitious five-year sustainability management plan, which was launched in 2021, outlines a number of objectives and actions for the five years 2020 – 2025, building on the energy efficiency and environmental practices already established in the IAA. The IAA's sustainability management plan includes investments in energy-efficient plant and equipment, examining options for investment in wind or solar power, biodiversity initiatives, reductions in waste and carbon offsetting of IAA travel. It also includes the ultimate ambition of achieving net carbon neutral status by the end of 2025, a challenging but achievable objective. The IAA fully supports the government's Climate Action Plan 2021 and was a signatory to the Government 'Reduce your Use' campaign in the winter of 2022. A number of actions, including building closures, were enforced to ensure the Company played its part in reducing the overall energy consumption of the country.

As a key strategic objective in 2022, sustainability was re-emphasised at Board level as a core priority for the IAA with regular monitoring and reporting put in place. As a Company we are committed to playing our part to minimise the impact of our activities on the environment and energy consumption. We aim to be an environmentally responsible company by integrating sustainability into our day-to-day activities, including relevant policies, processes and agreements.

The IAA ANSP has always been conscious of the importance of sustainable aviation. We have been to the forefront in delivering initiatives such as free route airspace (FRA) in the Shannon flight information region and Point Merge at Dublin airport. These initiatives deliver CO<sub>2</sub> and fuel savings for airlines as well as environmental benefits for society. We continue to be active in the Borealis Alliance of nine ANSPs promoting the development of free route airspace across the Borealis region and the development of environmentally conscious airspace management.



Throughout 2022, the IAA had a number of key sustainability achievements. We engaged with The Nature Trust to plant trees to offset our CO<sub>2</sub> associated with business aviation travel. We also supported staff-led sustainable events including beach cleans and the establishment of an operational sustainability team. The team has identified a number of projects which will help reduce our carbon emissions.

## Corporate Social Responsibility

In 2022, the IAA donated to a number of staff led charitable causes. Staff wellness and mental health initiatives were emphasised as the ongoing effect of the pandemic on societal morale was noted. A number of webinars and other mental health initiatives were held and the availability of the IAA employee support services was highlighted throughout the year. Employees were provided with access to a range of live wellbeing seminars and live digital gym classes over the course of the year.



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# Directors' report and consolidated financial statements

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## Directors and other information

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<b>Directors</b>	Ms. Rose Hynes ( <i>Chair</i> ) Mr. Cian Blackwell Mr. Ernie Donnelly Mr. Declan Fitzpatrick Mr. Peter Kearney ( <i>Chief Executive</i> ) Mr. Gerry Lumsden Ms. Joan McGrath Ms. Eimer O'Rourke
<b>Secretary</b>	Ms. Aideen Gahan
<b>Registered office</b>	The Times Building 11-12 D'Olier Street Dublin 2, D02 T449 T: 353 1 671 8655 F: 353 1 679 2934 <a href="http://www.iaa.ie">www.iaa.ie</a>
<b>Auditor</b>	Deloitte Ireland LLP Chartered Accountants and Statutory Audit Firm Deloitte and Touche House 29 Earlsfort Terrace Dublin 2, D02 AY28
<b>Bankers</b>	Allied Irish Banks, p.l.c. BNP Paribas
<b>Registered number</b>	211082



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## Directors' report

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The directors present their annual report together with the audited consolidated and company financial statements of the Irish Aviation Authority ("the IAA", "the Company") and its subsidiary undertaking (with the Company and the subsidiary being together "the Group") for the year ended 31 December 2022.

### Principal activities, risks and uncertainties, financial results and dividends

The IAA is committed to providing – on a sound commercial basis – safe, efficient and cost-effective air navigation and regulatory services which meet the needs of its customers. The information required by Section 327 of the Companies Act 2014 – a review of the business of the Company – is included in the Chairman's Statement and Chief Executive's Review.

The IAA's vision, to be a world leading air navigation services provider and a best-in-class civil aviation safety regulator, is founded on six key results areas – safety regulation, air traffic management ("ATM") safety, security, service excellence, financial and stakeholder and customer relations – which drive its objectives in its day-to-day performance. The key risks and uncertainties likely to have the most significant potential impact on the IAA include:

- failure of regulatory oversight or air traffic management controls that results in a serious incident in the air or on the ground
- significant reliance on the performance and resilience of the IAA's communications, navigation, surveillance and flight data infrastructure
- the European regulatory regime and its impact on the ability of the IAA to achieve its performance targets
- adverse economic and geopolitical conditions that affect the IAA's business including travel restrictions to control pandemics
- separation of the safety regulation and service provision functions
- security of IAA assets.

Risks and uncertainties are assessed on a continual basis and the directors have developed a range of strategies to address these and other risks faced by the IAA. The corporate governance section of this directors' report, on pages 30 to 35, sets out the IAA's policies and approach to risks and the related internal control procedures and responsibilities.

Details of the Group's financial results for the year are set out in the consolidated profit and loss account on page 40 and in the related notes. As described therein, profit for the financial year after taxation was €9.8 million (2021: €9.5 million) on turnover of €207.5 million (2021: €162.3 million). During the year, the Board, having considered the ongoing uncertainties in the IAA's business, recommended that the Company should not declare a dividend for fiscal year 2021 (2021: €40,500 (€0.0023 per share) for fiscal 2020).

### Directors

The names of the current directors are set out on page 29. Except as set out below, they served for the entire year. Ms Marie Bradley's term of office expired on 24 June 2022. Mr Ernie Donnelly's term of office was extended for one year from 6 October 2022. Mr Declan Fitzpatrick was appointed to the Board on 19 October 2022. Mr Diarmuid Ó Conghaile resigned from the Board on 31 October 2022. The terms of office of Mr Cian Blackwell, Mr Gerry Lumsden, Ms Joan McGrath and Ms Eimer O'Rourke expired and they were each re-appointed to the Board on 3 December 2022. On 2 March 2023, Ms Rose Hynes was appointed to continue as Chair of the IAA for a five-year term.

### Interests of directors and secretary

The directors and secretary who held office at 31 December 2022 had no interests in the shares of the IAA at the beginning of the year, or at the date of their appointment (if later), nor at the end of the year.

### Corporate governance

#### Code of Practice for the Governance of State Bodies (2016)

The directors are committed to maintaining the highest standards of corporate governance. For the year under review, the IAA complied with the Code of Practice for the Governance of State Bodies, issued in August 2016. The IAA has put in place appropriate measures to comply with this Code and continually reviews its policies and procedures to ensure continued compliance.

#### Role of the Board

The Board is responsible for the proper management of the IAA. It takes the major strategic decisions and retains full and effective control, while allowing the Chief Executive, the Aviation Regulator and the senior management team sufficient flexibility to run the business efficiently and effectively within a structured reporting framework. In preparation for the separation of the IAA's air navigation services and safety regulation functions, the board of directors assigned the full responsibility of the Safety Regulation Division of the IAA to the Aviation Regulator with effect from 1 January 2021.

The Board has reserved certain matters for its review, including safety and security oversight; the approval of the annual and half-year financial statements; budgets; the corporate plan; management accounts; significant contracts; significant capital expenditure and senior management appointments. During the year, the Board considered reports and made decisions about the planned separation of the Company into two legal entities. Specialised issues connected with the planning for two separate organisations continued to be examined by the appropriate board committees.

## Appointments to the Board

The Board comprises eight directors. Each director is appointed by the Minister for Transport. The gender composition of the Board is split 62.5% male and 37.5% female. The directors hold office for such term as the Minister specifies when making the appointment, but not for a period exceeding four years, unless re-appointed by the Minister thereafter.

	<b>Date of appointment (*or re-appointment)</b>
Rose Hynes, <i>Chair</i>	2 March 2023*
Cian Blackwell	3 December 2022*
Ernie Donnelly	6 October 2022*
Declan Fitzpatrick†	19 October 2022
Peter Kearney, <i>Chief Executive</i>	25 June 2022*
Gerry Lumsden	3 December 2022*
Joan McGrath	3 December 2022*
Eimer O'Rourke	3 December 2022*

† The Air Navigation and Transport Act 2022 was signed into law on 7 December 2022 making provision for the separation of the IAA into two legal entities. On 20 February 2023, Mr Declan Fitzpatrick was appointed as the Aviation Regulator/Chief Executive of the IAA. The appointment will take effect on the separation of the entities, expected end April 2023.

New directors, on appointment, take part in an induction course, where they receive financial and other information about the IAA and the roles of the board and board committees. This process typically includes meetings with key senior executives.

## Effectiveness of the Board

The Board acts in the best interests of the Company with due regard to its legal responsibilities and the objectives set by the shareholder. The Chairman leads the Board in the determination of its strategy and in the achievement of its objectives. The Chairman determines the agenda of the Board, ensuring its effectiveness, and facilitates the effective contribution of each director. The specific skills, expertise and experience of the Board are harnessed by matching these skill sets to the Board's consideration of strategic and operational issues, where individual Board members bring their specific competencies to bear, and also to the requirements of each Board committee and the determination of the membership of those committees.

The Chairman and management maintain effective communication with the shareholder. The roles of the Chairman and Chief Executive are separate and are set out in a policy approved by the Board. All the non-executive directors are independent of management. It is the practice of the Board to meet without executive Board members present.

Throughout their time in office, the directors are provided with regular information on all aspects of the business. The Chief Executive and the Aviation Regulator report to the Board, on behalf of management, on major changes in the business and the external environment which affect significant risks. The Finance Director provides the Board with monthly financial information which includes an analysis of actual financial performance compared to

budget. Reports and papers are circulated to the Board and its committees on a timely basis.

The Board has approved a code of conduct for both the Board and the IAA's employees and this is available on the Company's website. The Board also has a conflicts of interest policy in place and it considers actual and potential conflicts of interest on an ongoing basis.

## Access to professional advice

The Board members have access to the advice and services of the company secretary who is responsible to the Board for ensuring that Board procedures are followed, and applicable rules and regulations are complied with. The IAA's professional advisors are available for consultation by the directors as required. Individual directors may take independent professional advice, if necessary, at the IAA's expense.

## Performance evaluation

The Board conducted an end of year review of its performance, measuring it against its strategic objectives for the year. The Board did not carry out an external evaluation of its performance.

## Board committees

The Board has an effective committee structure to assist in the discharge of its responsibilities. The Board committees comprise:

- 1 Audit and risk
- 2 Finance
- 3 Human resources and remuneration
- 4 Investment planning
- 5 Safety and security oversight.

### Audit and risk committee

The audit and risk committee operates under formal terms of reference, which were reviewed during the year. The committee held four meetings during 2022 (2021: four). The committee was chaired by Ms Marie Bradley up to the date of her retirement on 24 June 2022. Mr Cian Blackwell was appointed as Chairman on 25 June 2022 having been reappointed to the committee on 24 March 2021. Ms Eimer O'Rourke was reappointed on 24 March 2021 and Ms Joan McGrath was appointed on 25 June 2022.

Audit and risk committee members are appointed for a specific term. All three committee members had terms that ran to 31 March 2023. This term has now been extended to 30 April 2023. Prior to their appointment, the Chairman of the Board takes account of their experience, qualifications and interests when deciding to propose them as members of the committee. The Board has ensured that, between them, the committee members have experience of governance, internal audit, the public sector environment and the aviation industry, recent relevant financial experience and experience in risk assessment and technical/specialist areas.

Meetings are usually attended by the director of finance, head of internal audit and representatives from different IAA units such as operations, safety regulation, human resources, information technology, by invitation, as appropriate. The internal auditor reports directly to the audit and risk committee.

The committee may review any matters relating to the affairs of the IAA, other than safety and security oversight matters which are reserved to the Board. It reviews the annual financial statements, reports of the internal auditor, reports of the external auditor, the accounting policies, proposed changes in accounting policies, compliance with accounting standards, the accounting implications of major transactions and the appointment and fees of the external auditor. It reviews the IAA's risk-management strategy and control processes and considers:

- the resources and co-ordination of those involved in the identification, assessment and management of significant risks faced by the IAA
- responses to the significant risks which have been identified by management and others
- monitoring of the reports from management
- maintenance of a control environment directed towards the proper management of risk
- annual reporting procedures.

The external auditor meets with the committee to plan and subsequently review the results of the annual audit of the Group financial statements. Procedures are in place to ensure an appropriate relationship with the external auditor. During the year, the committee met privately with the external auditor, without management present. The audit and risk committee considers the independence of the external auditor on an annual basis and adopts a policy governing the provision of non-audit services by the external auditor. This policy considers the nature and

extent of the services provided and the fees earned for audit and non-audit work. These fees are set out in note 6 of the financial statements. No issues arose in the year.

During the year, the audit and risk committee completed a self-assessment evaluation of its performance. The committee reports to the Board, annually and at quarterly intervals, or more frequently should the need arise.

During 2022, the audit and risk committee:

- reviewed the draft annual financial statements and regulated accounts prior to recommending them for approval to the Board
- considered a report from the external auditor on its audit of the annual financial statements
- monitored the audit fees and non-audit fees payable to the external auditor
- received and considered reports on procedures for risk management pre and post restructuring of the IAA
- reviewed and recommended to the Board the corporate risk register 2022-2023 including the key risks to the business and consideration of the adequacy of the system of risk identification and assessment
- reviewed and considered reports by the internal auditor on the effectiveness of financial, operational and compliance controls and risk management processes
- reviewed the work undertaken by the internal audit department during the year and agreed an internal audit plan for 2023
- evaluated the effectiveness of internal audit
- considered proposals for the delivery of internal audit functions in both entities post restructuring of the IAA with a focus on ensuring full risk coverage during the transition phase
- reviewed and agreed the external audit plan for 2022 including the scope of the audit
- reviewed monthly management accounts
- received and considered reports and presentations by IAA management on relevant internal control processes
- reviewed the policy and process in place in respect of the directors' compliance statement
- reviewed compliance with the 2016 Code of Practice for the Governance of State Bodies
- considered the impact of current and future disclosure requirements
- reviewed its own terms of reference.

### Finance committee

The finance committee operates under formal terms of reference and met twice during the year (2021: *once*). Mr Cian Blackwell chaired the committee. Ms Rose Hynes and Mr Peter Kearney are members of the committee. Mr Diarmuid Ó Conghaile was a member of the committee up to the date of his resignation on 31 October 2022.

The committee may review any matters relating to the financial management of the IAA. It reviews the annual capital and operating budgets and, as required, treasury policy, banking and financing arrangements. The committee reports to the Board following its meetings.

### Human resources and remuneration committee

The human resources and remuneration committee operates under formal terms of reference. The committee met twice during the year (2021: *twice*). Ms Rose Hynes chaired the committee. Ms Joan McGrath and Ms Eimer O'Rourke are members of the committee.

The committee's role is to consider the remuneration of the Chief Executive in the context of Government policy and the Code of Practice for the Governance of State Bodies and to consider senior management remuneration policy generally and developments in human resources in the IAA. The committee also has a role in senior management appointments. The committee reports to the Board following its meetings.

### Investment planning committee

The investment planning committee operates under formal terms of reference and met six times (2021: *eight*) during the year. The committee is chaired by Ms Joan McGrath. Mr Ernie Donnelly and Mr Gerry Lumsden are members of the committee. The committee considers the IAA's strategy in relation to capital investment and related expenditure. It reports to the Board following its meetings.

### Safety and security oversight committee

The safety and security oversight committee operates under formal terms of reference and held six meetings during the year (2021: *nine*). The Committee is chaired by Mr Gerry Lumsden. Committee members include Mr Ernie Donnelly, Mr Peter Kearney and Mr Diarmuid Ó Conghaile, up to the date of his resignation on 31 October 2022. Mr Cian Blackwell and Ms Joan McGrath were appointed to the committee on 16 August 2022. The committee reports to the Board following its meetings.

### Attendance at Board and committee meetings

Regular meetings of the Board and its committees are held throughout the year. The number of meetings held by the Board in 2022 was 7. These meetings and committee meetings were attended as follows:

#### Number of meetings attended/Number of eligible meetings

Director	Board	Audit and Risk	Finance	Human Resources and Remuneration	Investment Planning	Safety and Security Oversight
Rose Hynes	7/7		2/2	2/2		
Cian Blackwell	7/7	4/4	2/2			4/4
Marie Bradley	4/4	2/2				
Ernie Donnelly	7/7				6/6	2/2
Declan Fitzpatrick	1/1					
Peter Kearney	7/7		2/2			2/2
Gerry Lumsden	7/7				5/6	6/6
Joan McGrath	7/7	2/2		2/2	6/6	3/4
Diarmuid Ó Conghaile	6/6					2/2
Eimer O'Rourke	7/7	4/4		1/2		



### Statement on the system of internal control

The Board is ultimately responsible for the Group's system of internal control and for monitoring its effectiveness. The system of internal control comprises those controls established in order to provide reasonable assurance regarding the safeguarding of assets against loss, the maintenance of proper accounting records and reliable financial information for use within the business or for publication and compliance with relevant laws and regulations.

The system of internal control is designed to manage, rather than eliminate, the risk of failure to achieve business objectives, and can provide only reasonable, and not absolute, assurance against material misstatement or loss. The Board, whether directly or through the audit and risk committee, has reviewed the effectiveness of the systems of internal control covering financial, operational and compliance controls and risk management systems. This review took place on 4 April 2023 and is effective up to the date of approval of the financial statements.

The IAA has a strong internal control framework in place which includes the following:

- board committees with clearly defined terms of reference
- a schedule of matters that are reserved to the Board
- a code of conduct, approved by the Board, which provides practical guidance for all staff
- a clearly defined organisational structure with appropriate segregation of duties and limits of authority
- clearly defined responsibilities with appropriately qualified staff performing these duties
- a corporate risk management framework
- clearly defined limits and procedures for financial expenditure including procurement and capital expenditure
- adherence, as appropriate, to the relevant aspects of the Public Spending Code
- a comprehensive system of financial reporting, accounting, treasury management and project appraisal
- comprehensive budgeting systems with annual budgets approved by the Board
- a comprehensive planning process that delivers a five-year corporate plan, reviewed by the shareholder and approved by the Board
- monitoring of actual performance against budgets and reporting on variances to the Board on a monthly basis
- an internal audit function which reviews key financial systems and controls and general operations and makes recommendations, where appropriate
- an audit and risk committee which approves audit plans and deals with significant control issues raised by internal or external audit and which reviews and recommends the year-end financial statements for approval by the Board
- a policy to cover oversight of IAA's wholly-owned subsidiary
- policies and procedures for the reporting and resolution of suspected fraudulent activities.

These controls were reviewed by internal audit during the year as part of its annual work programme. Internal audit reports directly to the audit and risk committee on the operation of internal controls, other than safety and security oversight controls which are reserved to the Board, and makes recommendations for improvements, if appropriate.

In December 2020, in preparation for the legislation to separate the air navigation services from safety regulation, and taking account of directions from the Minister for Transport, the Board organised the management functions so the Chief Executive managed the air navigation services and the Aviation Regulator/CEO designate took responsibility, from 1 January 2021, for the safety regulation division and for the restructuring programme. This arrangement continued under the interim Aviation Regulator.

The Board confirms that, for 2022, and up to the date of approval of the financial statements, there is a process for identifying and managing risks and that an appropriate system of internal control is in place and that these systems operated effectively in the year. No material weaknesses or frauds were identified in the course of the review of the effectiveness of the system of internal control.

### Risk management

The Board has overall responsibility for the Group's approach to risk. It approves the risk management framework and monitors its effectiveness through both the audit and risk committee and directly through the Board. An on-going process exists for identifying, evaluating, and managing the significant risks faced by the IAA. This process is reviewed regularly by the Board and has been in place for the year under review and up to the date of approval of the annual report and financial statements.

Management is responsible for the identification and evaluation of significant business risks and for the design and operation of suitable internal controls. These risks are assessed on a continual basis. Management reports regularly to the Board on the key risks inherent in the business and on how these risks are managed.

The risk management process is facilitated by internal audit, which provides assurance as to the operation and validity of the system of internal control. All planned corrective actions are closely monitored for timely completion.

Management reports regularly on its review of risks, and how they are managed, to the audit and risk committee, whose role it is to review, on behalf of the Board, the key risks, other than safety and security oversight, inherent in the business and the system of control necessary to manage such risks, and to present their findings to the Board. Internal audit independently reviews the risk-identification procedures and control processes implemented by management, and reports to the audit and risk committee on a quarterly basis. The audit and risk committee reviews the assurance procedures to ensure that an appropriate mix of techniques is used to obtain the level of assurance required by the Board. The audit and risk committee presents its findings to the Board on an annual and on a quarterly basis or more frequently should the need arise.

### Directors' remuneration

Fees for directors are determined by the Minister for Public Expenditure, NDP Delivery and Reform. The remuneration of the Chief Executive, who has a service contract, was approved by the Minister for Transport and communicated to the board of directors. The disclosures made in these financial statements relating to directors' fees and the remuneration of the Chief Executive are set out in note 6 and are those required under the Companies Act 2014 and the 2016 Code of Practice for the Governance of State Bodies.

### Business and financial reporting

The Board recognises that it has responsibility for the preparation of the annual report and financial statements and for ensuring that the financial statements give a true and fair view of the Group's financial performance and financial position at the year-end. The Chairman reports regularly to the Minister for Transport on all developments, operational, financial and commercial, affecting the IAA.

The 2016 Code of Practice for the Governance of State Bodies provides for specific financial information to be disclosed. This information is reasonably stated in all material respects. In 2022, travel and subsistence costs charged to the profit and loss account amounted to €1.6 million, shared between domestic travel and subsistence costs of €0.7 million and international travel and subsistence costs of €0.9 million. Staff welfare and hospitality costs charged to the profit and loss account amounted to €0.3 million. Consultancy costs charged to the profit and loss account amounted to €1.2 million. €0.6 million related to the IAA's aviation regulatory reform programme, separating its safety regulation functions from the provision of air traffic management services. These costs included consideration of legal, pension, accounting, taxation, project management and systems impact of the structural reform. €0.2 million related to assessment of commercial opportunities, €0.1 million was incurred in relation to actuarial and other pensions advices, and €0.3 million related to various smaller technical, human resources and financial consultancies. Consultancy costs incurred and capitalised within tangible fixed assets amounted to €0.3 million and

comprised planning and design, cyber security and other technical assessments. Consultancy costs include the cost of external advice to management that contributes to decision making or policy making and excludes outsourced 'business as usual' functions. Costs incurred in respect of general legal advice and charged to the profit and loss account amounted to €0.2 million. Costs in relation to legal cases, settled and fully provided for in prior years, amounted to €0.4 million. There were no legal settlements during the year.

### Going concern

The directors, after making enquiries and considering the planned separation of the IAA's business into two legal entities, believe that the Group and the Company have adequate resources to continue in operation for the foreseeable future and to meet its ongoing liabilities as they fall due for a period of at least 12 months from the date of the approval of these financial statements and therefore, it is appropriate to continue to adopt the going concern basis in preparing the financial statements. The assessment of going concern is considered further in Note 1 to the financial statements.

### Accounting records

The directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the finance function. The accounting records of the Group are maintained at The Times Building, 11-12 D'Olier Street, Dublin 2.

### Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Group's statutory auditors are aware of that information.

In so far as they are aware, there is no relevant audit information of which the Group's statutory auditors are unaware.

### Directors' compliance statement

The directors, in accordance with section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the Company's compliance with certain obligations specified in that section arising from the Companies Act 2014 and tax laws ('relevant obligations'). The directors confirm that:

- a compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance;
- appropriate arrangements and structures that, in their opinion are designed to secure material compliance with the Company's relevant obligations, have been put in place; and

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## Directors' report (continued)

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- a review has been conducted, during the financial year, of the arrangements and structures that have been put in place to secure the Company's compliance with its relevant obligations.

### Prompt payment of accounts

The IAA complies with the requirements of relevant prompt payment legislation. The IAA also complies with the European Communities (Late Payment in Commercial Transactions) Regulations 2012 (S.I. No. 580 of 2012).

The IAA's standard terms of credit taken, unless otherwise specified in specific contractual arrangements, are 30 days from receipt of invoice, or confirmation of acceptance of the goods or services, which are the subject of payment. During the year ended 31 December 2022 substantially all payments were made within the appropriate credit period. The IAA continually reviews its administrative procedures in order to assist in minimising the time taken for invoice query and resolution. These procedures provide reasonable but not absolute assurance against material non-compliance with the regulations.

### Post balance sheet events

On 4 April 2023, the Board proposed the payment of a dividend of €5.3 million (€0.30 per share) (2021: €Nil). There were no other significant events affecting the Company since 31 December 2022 which require adjustment to, or disclosure in, the financial statements.

### Political donations

The Group did not make any political donations during the year which would require disclosure under the Electoral Act, 1997.

### Auditor

In accordance with Section 383(2) of the Companies Act 2014, the auditor, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, will continue in office.

On behalf of the board:

**Rose Hynes**  
*Chair*

**Peter Kearney**  
*Chief Executive*

4 April 2023

## Statement of directors' responsibilities in respect of the directors' report and the financial statements

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the Group and Company financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* as applied in accordance with the provisions of the Companies Act 2014.

Under company law the directors must not approve the Group and Company financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and Company and of the Group's profit or loss for that year. In preparing each of the Group and Company financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and which enable them to ensure that the financial statements of the Group comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board:

**Rose Hynes**  
*Chair*

**Peter Kearney**  
*Chief Executive*



# Independent auditor's report to the members of The Irish Aviation Authority

## Report on the audit of the financial statements

### Opinion on the financial statements of The Irish Aviation Authority (the 'company')

In our opinion, the group and parent company financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and parent company as at 31 December 2022 and of the profit of the group for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

the group financial statements:

- the Consolidated Profit and Loss Account;
- the Consolidated Statement of Comprehensive Income;
- the Consolidated Balance Sheet;
- the Consolidated Statement of Changes in Equity;
- the Consolidated Cash Flow Statement; and
- the related notes 1 to 23, including a summary of significant accounting policies as set out in note 1.

the parent company financial statements:

- the Balance Sheet;
- the Statement of Changes in Equity; and
- the related notes 1 to 23, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

### Report on other legal and regulatory requirements

#### Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the parent company were sufficient to permit the financial statements to be readily and properly audited.
- The parent company balance sheet is in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

### Matters on which we are required to report by exception

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

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Under the Code of Practice for the Governance of State Bodies (August 2016) (the "Code of Practice"), we are required to report to you if the statement regarding the system of internal control required under the Code of Practice as included in the Directors' Report does not reflect the Company's compliance with paragraph 1.9(iv) of the Code of Practice or if it is not consistent with the information of which we are aware from our audit work on the financial statements. We have nothing to report in this respect.

### Use of our report

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

#### Daniel Murray

for and on behalf of Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte and Touche House, Earlsfort Terrace, Dublin 2

6 April 2023



## Consolidated profit and loss account for the year ended 31 December 2022

	Note	2022 €'000	2021 €'000
<b>Turnover</b> – continuing activities	2	<b>207,517</b>	162,256
Operating expenses		<b>(192,393)</b>	(155,186)
<b>Operating profit</b> – continuing activities		<b>15,124</b>	7,070
Other income	3	-	5,355
Interest receivable and similar income	4	<b>10,543</b>	9,224
Interest payable and similar charges	5	<b>(14,402)</b>	(10,602)
Share of profit of associate	9	<b>701</b>	332
<b>Profit on ordinary activities before taxation</b>	6	<b>11,966</b>	11,379
Tax on profit on ordinary activities	7	<b>(2,184)</b>	(1,846)
<b>Profit for the financial year</b>		<b>9,782</b>	9,533

## Consolidated statement of other comprehensive income for the year ended 31 December 2022

	<i>Note</i>	<b>2022</b> <b>€'000</b>	2021 €'000
<b>Profit for the financial year</b>		<b>9,782</b>	9,533
<b>Other comprehensive gain</b>			
Re-measurement of the net defined benefit asset/liability	<i>20</i>	<b>106,055</b>	50,407
Related deferred tax liability	<i>15</i>	<b>(13,257)</b>	(6,301)
Cash in excess of pension service costs	<i>20</i>	<b>2,439</b>	2,158
Foreign exchange differences on translation of foreign operations		<b>1,440</b>	1,610
<b>Other comprehensive gain for the year</b>		<b>96,677</b>	47,874
<b>Total comprehensive gain for the year</b>		<b>106,459</b>	57,407





## Consolidated balance sheet at 31 December 2022

	Note	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Tangible assets	8	106,019	112,610
Financial assets	9	27,497	28,877
Pension asset	20	44,297	-
		<b>177,813</b>	141,487
<b>Current assets</b>			
Debtors			
- due within one year	10	49,107	30,269
- due after more than one year	10	92,484	111,985
Short term deposits	11	30,839	16,879
Cash and cash equivalents	11	113,049	116,669
		<b>285,479</b>	275,802
<b>Creditors: amounts falling due within one year</b>	12	<b>(46,803)</b>	(39,442)
		<b>238,676</b>	236,360
<b>Net current assets</b>			
		<b>416,489</b>	377,847
<b>Creditors: amounts falling due after more than one year</b>	14	<b>(45,980)</b>	(50,650)
<b>Provisions for liabilities</b>			
Retirement benefit obligations	20	(3,645)	(66,792)
		<b>366,864</b>	260,405
<b>Net assets</b>			
<b>Capital and reserves</b>			
Called up share capital	16	22,675	22,675
Profit and loss account		342,810	237,791
Currency reserve		1,379	(61)
		<b>366,864</b>	260,405
<b>Shareholders' funds – equity</b>			

On behalf of the board:

**Rose Hynes**  
Chair

**Peter Kearney**  
Chief Executive

## Company balance sheet at 31 December 2022

	Note	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Tangible assets	8	106,019	112,610
Financial assets	9	11,995	15,218
Pension asset	20	44,297	-
		<b>162,311</b>	127,828
<b>Current assets</b>			
Debtors			
- due within one year	10	61,257	40,494
- due after more than one year	10	92,484	103,407
Short term deposits		30,839	16,879
Cash and cash equivalents		112,747	116,355
		<b>297,327</b>	277,135
<b>Creditors: amounts falling due within one year</b>	12	<b>(46,781)</b>	(39,422)
		<b>250,546</b>	237,713
<b>Net current assets</b>			
		<b>412,857</b>	365,541
<b>Creditors: amounts falling due after more than one year</b>	14	<b>(45,980)</b>	(48,305)
<b>Provisions for liabilities</b>			
Retirement benefit obligations	20	(3,645)	(66,792)
		<b>363,232</b>	250,444
<b>Net assets</b>			
<b>Capital and reserves</b>			
Called up share capital	16	22,675	22,675
Profit and loss account		340,557	227,769
		<b>363,232</b>	250,444

On behalf of the board:

**Rose Hynes**  
Chair

**Peter Kearney**  
Chief Executive



## Consolidated statement of changes in equity for the year ended 31 December 2022

	Called up share capital €'000	Profit and loss account €'000	Currency reserves €'000	Total equity €'000
Balance at 1 January 2021	22,675	182,035	(1,671)	203,039
<b>Comprehensive income</b>				
Profit for the financial year	-	9,533	-	9,533
Other comprehensive gain	-	46,264	1,610	47,874
<b>Total comprehensive profit for the year</b>	-	55,797	1,610	57,407
<b>Transactions with shareholders recognised directly in equity</b>				
Dividends	-	(41)	-	(41)
<b>Balance at 31 December 2021</b>	<b>22,675</b>	<b>237,791</b>	<b>(61)</b>	<b>260,405</b>
Balance at 1 January 2022	22,675	237,791	(61)	260,405
<b>Comprehensive income</b>				
Profit for the financial year	-	9,782	-	9,782
Other comprehensive gain	-	95,237	1,440	96,677
<b>Total comprehensive profit for the year</b>	-	105,019	1,440	106,459
<b>Transactions with shareholders recognised directly in equity</b>				
Dividends	-	-	-	-
<b>Balance at 31 December 2022</b>	<b>22,675</b>	<b>342,810</b>	<b>1,379</b>	<b>366,864</b>

## Company statement of changes in equity for the year ended 31 December 2022

	Called up share capital €'000	Profit and loss account €'000	Total equity €'000
Balance at 1 January 2021	22,675	172,255	194,930
<b>Comprehensive income</b>			
Profit for the financial year	-	9,291	9,291
Other comprehensive income	-	46,264	46,264
<b>Total comprehensive income for the year</b>	-	55,555	55,555
<b>Transactions with shareholders recognised directly in equity</b>			
Dividends	-	(41)	(41)
<b>Balance at 31 December 2021</b>	<b>22,675</b>	<b>227,769</b>	<b>250,444</b>
Balance at 1 January 2022	22,675	227,769	250,444
<b>Comprehensive income</b>			
Profit for the financial year	-	17,551	17,551
Other comprehensive income	-	95,237	95,237
<b>Total comprehensive income for the year</b>	-	112,788	112,788
<b>Transactions with shareholders recognised directly in equity</b>			
Dividends	-	-	-
<b>Balance at 31 December 2022</b>	<b>22,675</b>	<b>340,557</b>	<b>363,232</b>



## Consolidated cash flow statement for the year ended 31 December 2022

	Note	2022 €'000	2021 €'000
<b>Cash flows from operating activities</b>			
Profit for the financial year		9,782	9,533
<i>Adjustment for:</i>			
Depreciation of tangible fixed assets	8	12,226	10,673
Impairment loss on tangible fixed asset	8	4,702	-
Interest receivable and similar income	4	(10,543)	(9,224)
Interest payable and similar charges	5	14,402	10,602
Share of profit of associate	9	(701)	(332)
Taxation	7	2,184	1,846
		<b>32,052</b>	23,098
Increase in debtors		(14,430)	(38,725)
Increase/(decrease) in creditors		7,454	(6,527)
		<b>25,076</b>	(22,154)
Tax paid		(3,014)	(1,500)
<b>Net cash from operating activities</b>		<b>22,062</b>	(23,654)
<b>Cash flows generated/(used in) investing activities</b>			
Acquisition of tangible fixed assets		(11,054)	(11,775)
Investment in short term deposits		(13,960)	81,769
Interest received		102	46
<b>Net cash used in investing activities</b>		<b>(24,912)</b>	70,040
<b>Cash flows from financing activities</b>			
Interest paid		(784)	(857)
Dividends paid	17	-	(41)
<b>Net cash from financing activities</b>		<b>(784)</b>	(898)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(3,634)</b>	45,488
Cash and cash equivalents at 1 January		116,669	71,152
Effect of exchange rate fluctuations on cash held		14	29
<b>Cash and cash equivalents at 31 December</b>	11	<b>113,049</b>	116,669

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# Notes forming part of the financial statements

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## 1 Accounting policies

### General information and basis of preparation

The Irish Aviation Authority (“IAA”, “the Company”) is a private limited company formed under the Irish Aviation Authority Act, 1993 (the “IAA Act”), and registered under the Companies Act 2014.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (“FRS 102”). The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements and have, unless otherwise stated, been applied consistently to all periods presented in the financial statements. Judgements made by the directors, in the application of these accounting policies that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 21.

Under Section 304 of the Companies Act 2014 the Company is exempt from the requirement to present its own profit and loss account.

### Going concern

The consolidated financial statements have been prepared on a going concern basis. This assumes that the Group and the Company will have adequate resources to continue in operation for the foreseeable future and can meet its ongoing liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements.

At 31 December 2022, the Group had cash and cash equivalents and short terms deposits of €143.9 million (2021: €133.5 million) and access to an overdraft facility of €10.0 million. The Company also has access to committed bank loan facilities of €60.0 million of which €30.0 million is committed for five years to July 2026 and the remaining €30.0 million is committed to July 2025 with an option to extend for a further year with the consent of the lender. These facilities were undrawn at 31 December 2022. The landscape has improved for the Group and the Company since last year with projections of higher traffic volumes in 2023 underpinned by an approved regulatory determination. However, there are challenges to the short-term outlook including macro-economic headwinds in the form of high inflation and higher fuel prices as well as geopolitical risks. The Group’s cash flow forecasts show that the Group and the Company should be able to operate within the level of its available liquidity for the foreseeable future. Management will continue to monitor the cash position of the Group alongside the traffic profile.

Accordingly, having considered the future cash requirements of the Group and the Company’s business, the economic environment over the next 12 months, the principal risks and uncertainties facing the Group and the Company, the Group and the Company’s operating budget and the planned separation of the IAA’s business into two legal entities, the directors believe that the Group and Company have adequate resources to continue in operation for a period of at least 12 months from the date of approval of the financial statements and that it is appropriate to adopt the going concern basis in the preparation of the financial statements.

### True and fair view override

Ireland is a party to a multilateral agreement (EUROCONTROL) relating to the collection of en route navigation service charges. A bilateral agreement is in place with EUROCONTROL for the collection of terminal service charges. Under Section 47 of the IAA Act, the IAA performs en route and terminal functions on behalf of the State. Differences in income earned and eligible regulated costs arising from traffic volume risk and cost risk sharing are recovered from, or returned to, users of en route and terminal navigation services, consistent with the underlying EU regulations, by amendment of charges in later years.

The costs to be taken into account for the purpose of the EUROCONTROL agreement are defined in the EUROCONTROL charging principles and in the EC Charging Regulations in a manner that includes all cash payments to pension funds. Consequently, the directors have determined that it is appropriate to incorporate all cash contributions made to the IAA’s pension fund in operating expenses to the extent they exceed the pensions charge determined in accordance with FRS 102 ‘Employee Benefits’, and to record an offsetting credit in the statement of other comprehensive income (“OCI”), in order to present a true and fair view of its comprehensive income and its assets, liabilities and financial position. Further details of the impact of this accounting treatment is shown in the employee benefits accounting policy on page 50.

## 1 Accounting policies (continued)

### 1.1 Measurement convention

The financial statements are prepared on the historical cost basis except that investments in associates are accounted for using the equity method in the consolidated financial statements (and at cost less impairment in the Company financial statements) and other financial fixed assets are measured at fair value.

### 1.2 Basis of consolidation

The Group financial statements consolidate the financial statements of the Company and its 100% owned subsidiary, IAA North Atlantic Inc., up to 31 December 2022.

A subsidiary is an entity that is controlled by the holding undertaking. The results of the subsidiary undertaking are included in the consolidated profit and loss account from the date that control commences until the date that control ceases. Control is established when the Company has the power to govern the operating and financial policies of an entity so as to obtain benefits from its activities. In assessing control, the Group takes into consideration potential voting rights that are currently exercisable.

An associate is an entity in which the Group has significant influence, but not control, over the operating and financial policies of the entity. Significant influence is presumed to exist when the investor holds between 20% and 50% of the equity voting rights. The Group's share of the profits or losses of associates is included in the consolidated profit and loss account and its interest in its net assets is recorded on the balance sheet using the equity method.

In the Company financial statements, investments in subsidiaries and associates are carried at cost less impairment.

### 1.3 Turnover

Turnover represents the amounts received, and receivable, in respect of services provided to customers, together with fees received, and receivable, in respect of statutory regulatory functions performed in discharge of safety regulation requirements.

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for services provided. Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

### En route and terminal revenues

The provision of en route and terminal services are economically regulated activities underpinned by Commission Implementing Regulation (EU) 2019/317 of 11 February 2019 laying down a performance and charging scheme in the single European sky and Commission Implementing Regulation (EU) 2020/1627 of 3 November 2020 on exceptional measures for the third reference period (2020-2024) of the single European sky performance and charging scheme due to the COVID-19 pandemic. As described above, the IAA is entitled to recover its regulatory approved eligible costs through charges to the en route and terminal airspace users. For the period 2020-2024, these eligible costs are set out in the State's Performance Plan for the Reference Period 3 (RP3) 2020-2024, approved in May 2022. Differences arising between actual revenues and expected revenues, as defined in the underlying regulations, are provided for in an accrued/deferred income account and are adjusted against income arising from en route and terminal activities. Accrued/deferred income is recovered/reimbursed by way of an adjustment to customer charges in future years, typically on an 'n+2' basis. In response to COVID-19, accrued/deferred income for 2020 and 2021 only will be recovered from the airspace users through an adjustment to customer charges, spread equally, over seven years, 2023-2029.

### Deferred revenue

The IAA recognises revenue for certificates of airworthiness, charged annually on aircraft based in the EU, in line with its monitoring and performance obligations on a straight line basis over a twelve month period.

## 1 Accounting policies (continued)

### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less accumulated depreciation and accumulated impairment losses. Depreciation is calculated to write off the cost of each fixed asset, including equipment purchased as part of an installation, on a straight line basis over its expected useful life as follows:

Buildings	20-30 years
Completed installations and other works	8-12 years
Office equipment	3-5 years

Assets are depreciated from the date they are commissioned for use. Assets under construction/installations in progress are carried at historical cost and are not depreciated until they are brought into use. The carrying amounts of tangible fixed assets are reviewed at each reporting date to determine whether there is any indication of impairment.

### 1.5 Financial fixed assets

Associates are those entities in which the Group has significant influence, but not control of the financial and operating policies. In the consolidated financial statements, investments in associates are accounted for using the equity method of accounting. Under the equity method of accounting, the Group's share of the post-acquisition profits or losses of its associates are recognised in the Group profit and loss account. The Group's interest in the net assets of associates are included as investments in associates in the Group's balance sheet at an amount representing the Group's share of the fair value of the identifiable net assets at acquisition plus the Group's share of post-acquisition retained profits or losses arising on the Group's investment.

In the Company financial statements, investments in associates are carried at cost less allowance for any impairment in value of individual investments.

Other financial fixed assets are recognised initially at the transaction price. At the end of each reporting period the investment is measured at fair value with changes in fair value recognised in profit or loss, unless the fair value cannot be reliably measured, in which case cost is used.

### 1.6 Leased assets

Operating lease rentals are expensed as they accrue over the periods of the leases.

### 1.7 Foreign currencies

Transactions arising in foreign currencies are translated into the functional currency at the rate of exchange ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated into the functional currency at the year-end rate of exchange. The resulting profits and losses are dealt with in the profit and loss account for the year.

The results of foreign operations are translated into Euro at the average exchange rates for the year where this rate approximates to the foreign exchange rates ruling at the dates of the transactions. The assets and liabilities of foreign operations are translated into Euro at the exchange rates ruling at the year-end date. Foreign exchange differences arising on retranslation are recognised in other comprehensive income.

### 1.8 Government grants

The Group recognises Government grants in line with the accruals model under FRS 102. Revenue grants in respect of expenditure are recognised in the profit and loss account at the same time as the related expenditure for which the grant is intended to compensate is incurred.

### 1.9 Taxation

Corporation tax is provided for on the profit for the year at the current rates. Deferred tax is recognised in respect of all timing differences that have originated, but not reversed, at the reporting date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between the Group's taxable profits and its results, as stated in the financial statements, which arise from the inclusion of gains and losses in taxable profits in periods different from those in which they are recognised in the financial statements.



## 1 Accounting policies (continued)

### 1.9 Taxation (continued)

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

### 1.10 Employee benefits

The IAA provides pensions to its employees under four superannuation schemes. Three of these schemes are defined benefit schemes: “The Irish Aviation Authority Staff Superannuation Scheme 1996” – for staff whose employment commenced prior to 1 April 2008; “The Irish Aviation Authority Staff Superannuation Scheme 2008” – for staff whose employment commenced from 1 April 2008 to 31 December 2011; “The Irish Aviation Authority Hybrid Pension Plan 2012” – for staff whose employment commenced since 1 January 2012. For the schemes, the difference between the market value of the schemes’ assets and the actuarially assessed present value of the schemes’ liabilities, calculated using the projected unit credit method, is reported as an asset/liability on the balance sheet.

The amount charged to the profit and loss account is the total of:

- (a) the actuarially determined cost of pension benefits promised to employees for service during the year plus any benefit improvements granted to members during the year (current/past service cost), and
- (b) an additional charge to operating expenses reflecting the difference between the actuarially determined pension charge (current/past service cost) included above and total cash payments to the pension fund in the year, and
- (c) the net interest on the net defined benefit liability comprising interest cost on the defined benefit obligation and interest income on plan assets.

The difference between the interest income on assets and the return actually achieved, and any changes in the liabilities due to changes in assumptions, or because actual experience during the year was different to that assumed, are recognised as re-measurement gains and losses in the statement of other comprehensive income (“OCI”). The OCI includes an offset amounting to the additional pension charge, described in paragraph (b), expected to be recovered under the provisions of the EUROCONTROL agreement as described on page 47.

The Group and Company thus departs from the requirements of FRS 102 in order that the results comply with the requirements of the agreements under which its operations are governed and, in the context of these agreements, that the financial statements give a true and fair view. The impact of the departure is to increase the pension cost by €2,439,000 (2021: €2,158,000) above the actuarially determined service costs, for recovery under the charging mechanism in the year ended 31 December 2022, and to record an offsetting credit in the OCI, thereby maintaining the profit and loss reserves and assets, liabilities and financial position of the Group and Company in line with the requirements of FRS 102.

Where a scheme’s assets exceed its obligation, an asset is recognised to the extent that it does not exceed the present value of future contribution holidays or refunds of contributions (the asset ceiling). In the case of the Group schemes, the asset ceiling is not applied as, in certain specified circumstances, such as wind-up at the end of the life of the scheme, the Group expects to be able to recover any surplus. Similarly, a liability in respect of future minimum funding requirements is not recognised. The trustees do not have a substantive right to augment benefits, nor do they have the right to wind up the plan except in the event of the dissolution of the entity or the termination of contributions by the Group.

### 1.11 Basic financial instruments

Basic financial assets, including trade receivables, accrued income, other receivables and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest and recognised against revenue. Such assets are subsequently carried at amortised cost using the effective interest method and recognised as interest income.

## 1 Accounting policies (continued)

### 1.11 Basic financial instruments (continued)

#### Trade and other debtors and creditors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost, using the effective interest method, less any impairment losses in the case of trade debtors.

#### Cash, cash equivalents and short-term deposits

Cash represents cash held at banks and available on demand. Cash equivalents are highly liquid investments (other than cash) that are readily convertible into known amounts of cash, typically cash deposits ranging from one day to three months. Short-term deposits represent cash deposits ranging from three months to one year. Cash and cash equivalents and short-term deposits are recorded initially at fair value and then subsequently stated at amortised cost and are categorised as loans and receivables.

## 2 Turnover

	<b>2022</b>	2021
	<b>€'000</b>	€'000
<i>Activity</i>		
En route	<b>129,774</b>	104,670
Terminal	<b>28,886</b>	19,814
North Atlantic communications	<b>20,571</b>	11,834
Safety regulation	<b>22,560</b>	21,119
Exempt air traffic	<b>1,265</b>	1,070
Commercial and other	<b>4,461</b>	3,749
	<b>207,517</b>	162,256

The IAA's turnover is primarily derived from aviation-related services and statutory functions provided in the Republic of Ireland.

## 3 Staff numbers and costs

The average number of persons employed during the year, including the executive directors, analysed by category, was as follows:

	<b>2022</b>	2021
	<b>Number</b>	Number
Air traffic controllers	<b>291</b>	294
Engineers	<b>86</b>	81
Radio officers	<b>49</b>	48
Other operational	<b>105</b>	105
Safety regulation	<b>132</b>	124
Corporate services	<b>64</b>	62
<b>Total employees</b>	<b>727</b>	714

**3 Staff numbers and costs (continued)**

The aggregate payroll costs of these persons, included in the profit and loss account, were as follows:

	<b>2022</b>	2021
	<b>€'000</b>	€'000
Wages and salaries	<b>76,002</b>	63,391
Social welfare costs	<b>6,939</b>	5,740
Other compensation costs†	<b>-</b>	1,392
Pension costs – current service cost (note 20)	<b>14,545</b>	14,197
Pension costs – defined contribution (note 20)	<b>392</b>	243
Pension costs – additional cash cost (note 20)	<b>2,439</b>	2,158
Other post-employment costs (note 20)	<b>291</b>	293
	<b>100,608</b>	87,414

† In 2021, in response to the impact of COVID-19 on the IAA's business, voluntary measures were put in place to address a surplus in operational staffing arising from the significant decline in air traffic volumes. The cost of these measures was €1.4 million.

In 2021, the Company availed of the Government Employment Wage Subsidy Scheme (EWSS). The amount accrued was €5.4 million which was recognised as Other Income in the profit and loss account. The Company deregistered its interest in the Scheme with effect from 24 December 2021.

Wages and salaries can be further analysed as follows:

	<b>2022</b>	2021
	<b>€'000</b>	€'000
Basic pay	<b>60,849</b>	52,233
Overtime	<b>3,511</b>	1,328
Allowances and other payments	<b>11,642</b>	9,830
	<b>76,002</b>	63,391

The number of employees paid in excess of €50,000 are categorised into the following bands:

	<b>2022</b>	2021
	<b>Number</b>	Number
€50,000 - €75,000	<b>106</b>	184
€75,001 - €100,000	<b>118</b>	144
€100,001 - €125,000	<b>153</b>	249
€125,001 - €150,000	<b>186</b>	42
€150,001 - €175,000	<b>53</b>	9
€175,001 - €200,000	<b>14</b>	2
€200,001 - €225,000	<b>3</b>	-
€225,001 - €250,000	<b>1</b>	-

In response to COVID-19, a banded pay cut was implemented, on a Company-wide basis, in early 2021. Pay was restored on 26 November 2021. Employee pay includes overtime pay of €3.5 million (2021: €1.3 million).

#### 4 Interest receivable and similar income

	2022	2021
	€'000	€'000
Interest income on defined benefit assets	9,305	7,143
Dividend income from other financial assets	-	1,242
Bank interest	235	-
Other interest	386	52
Foreign exchange gain	617	787
	<b>10,543</b>	9,224

#### 5 Interest payable and similar charges

	2022	2021
	€'000	€'000
Interest expense on defined benefit liabilities	10,065	8,359
Financial assets revaluation (note 9)	3,647	1,326
Bank interest	466	816
Bank loan facility fees	224	101
	<b>14,402</b>	10,602

#### 6 Statutory and other information

The profit for the financial year is stated after charging the following:

	2022	2021
	€'000	€'000
Depreciation (note 8)	12,226	10,673
Met Éireann charge	8,205	9,371
Rentals payable under operating leases - buildings	4,165	4,322
Rentals payable under operating leases - other	84	90
Impairment loss on tangible fixed asset (note 8)	4,702	-
<b>Auditor's remuneration - group</b>		
- audit	96	85
- other assurance	56	56
- tax services		
- compliance	31	29
- advisory	190	19
<b>Total auditor's remuneration - group</b>	<b>373</b>	189
<b>Auditor's remuneration - company (included above)</b>		
- audit	96	85
- other assurance	56	56
- tax services		
- compliance	7	8
- advisory	190	18
<b>Total auditor's remuneration - company</b>	<b>349</b>	167



**6 Statutory and other information (continued)**

	2022	2021
	€	€
<b>Directors' remuneration</b>		
<i>Fees payable to directors</i>		
Ms Rose Hynes ( <i>Chair</i> ) ( <i>appointed 12 January 2021</i> )	<b>21,600</b>	20,500
Mr Cian Blackwell	<b>12,600</b>	12,600
Ms Marie Bradley ( <i>retired 24 June 2022</i> )	<b>6,300</b>	12,600
Mr Ernie Donnelly†	-	-
Mr Declan Fitzpatrick† ( <i>appointed 19 October 2022</i> )	-	-
Mr Peter Kearney ( <i>Chief Executive</i> )	-	-
Mr Gerry Lumsden	<b>12,600</b>	12,600
Ms Joan McGrath	<b>12,600</b>	12,600
Mr Diarmuid Ó Conghaile† ( <i>resigned 31 October 2022</i> )	-	-
Ms Eimer O'Rourke	<b>12,600</b>	12,600
	<b>78,300</b>	83,500

† Mr Donnelly, Mr Fitzpatrick and Mr Ó Conghaile did not receive a director's fee and were paid as employees of the IAA.

In aggregate, expenses paid to, or paid on behalf of, directors, in respect of services as director were €2,587 in total during 2022 (2021: €1,729). These expenses primarily related to travel and subsistence.

	2022	2021
	€'000	€'000
<b>Emoluments and pension contributions relating to the Chief Executive's contract of employment</b>		
Annual basic salary	<b>225</b>	205
Other taxable benefits	<b>14</b>	14
Pension contribution	<b>81</b>	73
	<b>320</b>	292

Mr Peter Kearney was appointed as Chief Executive on 6 June 2018. Pursuant to his Chief Executive's contract, the salary of Mr Kearney is €225,000 per annum. In 2021, in response to COVID-19, his salary was reduced following the introduction, on a Company-wide basis, of a banded pay cut. His pay was restored, along with all other employees, on 26 November 2021. He is a member of the defined benefit superannuation scheme "The Irish Aviation Authority Staff Superannuation Scheme 1996" in common with other staff members. Mr Kearney's term of office expired and he was re-appointed to the board on 25 June 2022. He did not receive a director's fee.

**7 Tax on profit on ordinary activities**

	2022	2021
	€'000	€'000
<b>Analysis of tax charge in the year</b>		
<i>Current tax</i>		
Corporation tax	<b>4,242</b>	1,662
Adjustments in respect of prior periods	<b>52</b>	(56)
	<b>4,294</b>	1,606
<i>Deferred tax</i>		
Origination and reversal of timing differences	<b>(2,110)</b>	230
Adjustments in respect of prior periods	-	10
	<b>(2,110)</b>	240
<b>Tax on profit on ordinary activities</b>	<b>2,184</b>	1,846

## 7 Tax on profit on ordinary activities (continued)

	2022	2021
	€'000	€'000
<b>Profit and loss total tax reconciliation</b>		
Profit on ordinary activities before tax	<b>11,966</b>	11,379
Expected current tax at 12.5% (2021: 12.5%)	<b>1,496</b>	1,422
<i>Effects of:</i>		
Permanent differences	<b>983</b>	414
Expenses not deductible for tax purposes	<b>1,236</b>	54
Income not taxable at the standard rate	<b>228</b>	57
Corporation tax in respect of prior years	<b>53</b>	(56)
Deferred tax in respect of prior years	<b>-</b>	10
Effect of foreign tax	<b>(1,812)</b>	(55)
<b>Tax on profit on ordinary activities</b>	<b>2,184</b>	1,846

## 8 Tangible fixed assets

	Buildings	Completed installations and other works	Installations in progress	Office equipment	Total
	€'000	€'000	€'000	€'000	€'000
<b>Group and Company</b>					
<i>Cost</i>					
At beginning of year	71,603	171,326	35,840	13,458	292,227
Additions in year	-	-	9,936	401	10,337
Brought into use in year	129	15,508	(15,637)	-	-
Impairment	-	-	(4,702)	-	(4,702)
Disposals in year	-	-	-	(464)	(464)
<b>At end of year</b>	<b>71,732</b>	<b>186,834</b>	<b>25,437</b>	<b>13,395</b>	<b>297,398</b>
<b>Accumulated depreciation</b>					
At beginning of year	26,858	140,124	-	12,635	179,617
Charge in year	2,691	8,937	-	598	12,226
Disposals in year	-	-	-	(464)	(464)
<b>At end of year</b>	<b>29,549</b>	<b>149,061</b>	<b>-</b>	<b>12,769</b>	<b>191,379</b>
<b>At 31 December 2022</b>	<b>42,183</b>	<b>37,773</b>	<b>25,437</b>	<b>626</b>	<b>106,019</b>
At 31 December 2021	44,745	31,202	35,840	823	112,610

An impairment loss of €4,702,000 (2021: €Nil) has been recognised in operating expenses in the profit and loss account following an internal review completed during the year. This review confirmed that, due principally to a change in operational processes and emerging technologies, an asset in installations in progress is not expected to be viable.

**9 Financial fixed assets**

	<b>Interest in associate</b>	<b>Other financial assets</b>	<b>Total</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Group</b>			
At 1 January 2021	3,982	23,949	27,931
Share of profit of associate	332	-	332
Foreign exchange movements	-	1,940	1,940
Change in value of financial asset	-	(1,326)	(1,326)
At 31 December 2021	4,314	24,563	28,877
Share of profit of associate	701	-	701
Foreign exchange movements	-	1,566	1,566
Change in value of financial asset	-	(3,647)	(3,647)
<b>At 31 December 2022</b>	<b>5,015</b>	<b>22,482</b>	<b>27,497</b>
	<b>Interest in associate</b>	<b>Other financial assets</b>	<b>Total</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Company</b>			
At 1 January 2021	1,384	13,834	15,218
Change in value of financial asset	-	-	-
At 31 December 2021	1,384	13,834	15,218
Change in value of financial asset	-	(3,223)	(3,223)
<b>At 31 December 2022</b>	<b>1,384</b>	<b>10,611</b>	<b>11,995</b>

The IAA has a 33 $\frac{1}{3}$ % interest in Entry Point North AB, Hyllie Vattenparksgata 11A, 215 32 Malmö, Sweden, a provider of air traffic management training solutions.

The Group has a 4.130% (2021: 4.389%) preferred interest in Aireon Holdings LLC. The Group's shareholding was diluted in June 2022 following the issuance, to Iridium, of new preferred interests in Aireon for an investment of US\$50 million. Aireon provides a global satellite-based surveillance capability for air navigation service providers through Automatic Dependent Surveillance-Broadcast (ADS-B) receivers on the Iridium NEXT satellite constellation. There are five other investors in Aireon, namely Iridium, NAV CANADA (Canada), ENAV (Italy), NATS (UK) and Naviair (Denmark). The preferred interest provides for a 5% annual cumulative dividend calculated from the date of the initial capital contributions. Consistent with the agreements governing the investment, the Group's preferred interest will be converted to a 4.968% common interest by January 2024 or otherwise redeemable for cash in three annual instalments beginning in January 2024. The cash payments will include any outstanding preference dividends.

The investment is held by IAA North Atlantic Inc, 108 West 13th Street, Wilmington, New Castle County, 19801, Delaware, USA, a 100% owned subsidiary undertaking of the IAA.

The Group's investment is reported at fair value. A discounted cashflow model that takes account of the present value of the expected future dividend payments from Aireon, discounted using a risk-adjusted discount rate, has been used to determine the fair value of the investment. The Group has impaired the investment down to US\$24.0 million (2021: US\$27.8 million) as a result of uncertainties arising from the timing and amount of cashflows and expected future dividend payments. The fair value adjustment of US\$3.8 million (€3.6 million) (2021: US\$1.6 million (€1.3 million)) has been recognised in the consolidated profit and loss account.

## 9 Financial fixed assets (continued)

None of the shares of the above subsidiary undertaking are listed. Management has concluded that, having regard to the revaluation of the Group's investment in Aireon, the value of the Company's investment in its subsidiary undertaking is impaired by €3.2 million (2021: €Nil) to €10.6 million (2021: €13.8 million). In the opinion of the directors, the shares in, and loans to, the Company's subsidiary are worth at least the amounts at which they are stated in the balance sheet.

## 10 Debtors

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Trade debtors, net	29,979	25,131	29,979	25,131
Prepayments	5,006	3,094	5,006	3,094
Accrued income	101,648	89,884	101,648	89,884
Other debtors	382	8,916	382	339
Corporation tax	140	1,417	183	1,417
Value added tax	333	192	333	192
Other tax	27	-	27	-
Deferred tax asset (note 15)	4,076	13,620	4,076	13,620
Due from subsidiary undertaking	-	-	12,107	10,224
	<b>141,591</b>	142,254	<b>153,741</b>	143,901
Due within one year	49,107	30,269	61,257	40,494
Due after more than one year	92,484	111,985	92,484	103,407
	<b>141,591</b>	142,254	<b>153,741</b>	143,901

Included in trade debtors are amounts past due of €17,525,000 (2021: €14,229,000) of which €4,782,000 (2021: €3,846,000) is provided for within bad debt provisions.

Included in debtors is accrued income of €91,872,000 (2021: €89,200,000) in the Group and in the Company, recoverable over 7 years, 2023 to 2029. This balance is measured at the present value of the future receipts discounted at a market rate of interest.

Included in other debtors of €382,000 (2021: €8,916,000) in the Group is a provision of €9,227,000 (2021: €Nil), included in operating expenses in the profit and loss account, arising from uncertainty of the timing and recoverability of future dividend payments due from investments.

Amounts owed by subsidiary undertaking are subject to interest, are unsecured and payable on demand.

## 11 Cash and cash equivalents and short term deposits

Group	At 1	Cash flows	Effect of foreign exchange	Utilisation of deposits	At 31
	January				December
	€'000	€'000	€'000	€'000	€'000
Cash and cash equivalents	116,669	10,326	14	(13,960)	113,049
Short term deposits	16,879	-	-	13,960	30,839
	133,548	10,326	14	-	143,888

The IAA has committed bank loan facilities in place totalling €60 million. The facilities are unsecured with terms up to five years from July 2021. The facilities were undrawn at 31 December 2022.



## 12 Creditors: amounts falling due within one year

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Trade creditors	3,783	2,797	3,783	2,797
Other creditors including tax and social welfare (note 13)	2,849	2,294	2,849	2,294
Accruals	18,168	18,254	18,146	18,234
Deferred income	22,003	16,097	22,003	16,097
	<b>46,803</b>	<b>39,442</b>	<b>46,781</b>	<b>39,422</b>

## 13 Taxation and social welfare included in other creditors

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
PAYE	2,672	2,233	2,672	2,233
Relevant contracts tax	-	12	-	12
Professional services withholding tax	72	49	72	49
Deferred tax liability	105	-	105	-
	<b>2,849</b>	<b>2,294</b>	<b>2,849</b>	<b>2,294</b>

## 14 Creditors: amounts falling due after more than one year

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Deferred income	36,367	42,712	36,367	42,712
Deferred tax liability (note 15)	9,613	7,938	9,613	5,593
	<b>45,980</b>	<b>50,650</b>	<b>45,980</b>	<b>48,305</b>

## 15 Deferred tax (liability)/asset

	Ref	Group		Company	
		2022 €'000	2021 €'000	2022 €'000	2021 €'000
Deferred tax (liability)/asset—excluding employee benefits-related (i)		(105)	(2,248)	(105)	97
Deferred tax (liability)/asset – employee benefits-related (non-current) (ii)		(5,537)	7,930	(5,537)	7,930
Deferred tax asset – buildings – (non-current)		4,076	5,593	4,076	5,593
Deferred tax liability – buildings – (non-current)		(4,076)	(5,593)	(4,076)	(5,593)
<b>Deferred tax (liability)/asset, net</b>		<b>(5,642)</b>	<b>5,682</b>	<b>(5,642)</b>	<b>8,027</b>

## 15 Deferred tax (liability)/asset (continued)

### (i) Deferred taxation – excluding employee benefits-related

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
At beginning of year	(2,248)	(1,945)	97	236
Charged to profit and loss account (note 7)	2,320	(122)	(202)	(139)
Effect of foreign exchange	(177)	(181)	-	-
<b>At end of year</b>	<b>(105)</b>	<b>(2,248)</b>	<b>(105)</b>	<b>97</b>

The deferred tax liability at the end of the year represents the full potential liability arising on timing differences.

Included in deferred taxation – excluding employee benefits-related is €Nil (2021: €2,345,000) in the Group and €Nil (2021: €Nil) in the Company due after more than one year relating to income taxable at a future date.

### (ii) Deferred taxation – employee benefits-related

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
At beginning of year	7,930	14,349	7,930	14,349
Changes in actuarial assumptions recognised in OCI	(13,257)	(6,301)	(13,257)	(6,301)
Charged to profit and loss account (note 7)	(210)	(118)	(210)	(118)
<b>At end of year</b>	<b>(5,537)</b>	<b>7,930</b>	<b>(5,537)</b>	<b>7,930</b>

## 16 Called up share capital – equity

	2022 €'000	2021 €'000
<b>Group and Company</b>		
<b>Authorised, allotted, called up and fully paid</b>		
17,858,000 ordinary shares of €1.27 each	22,675	22,675

## 17 Equity dividends paid

	2022 €'000	2021 €'000
<b>Group and Company</b>		
<b>Declared and paid during the year</b>		
Final dividend paid: €Nil per share (2021: €0.0023 per share)	-	(41)

## 18 Related parties

### Group and Company

In common with many other government bodies, the IAA deals in the normal course of business with other government bodies and departments, such as Dublin Airport Authority (“daa”) plc., Shannon Airport Authority Ltd, Electricity Supply Board (“ESB”), the Department of Transport, the Commission for Aviation Regulation (CAR) and Met Éireann. In addition, in the normal course of business, the IAA transacts with certain Irish banks which have become wholly or partially owned by the Irish State. All of the IAA’s transactions with such banks are on normal commercial terms. The ultimate controlling party is the Department of Public Expenditure, NDP Delivery and Reform.

In 2014, the IAA entered into a commercial arrangement to provide air traffic management training services to Entry Point North Ireland DAC, a 100% owned subsidiary of Entry Point North (EPN) AB, an associate of the IAA (note 9). Entry Point North Ireland DAC also provides air traffic management training services to the IAA on an arm’s-length basis. During the year, the IAA earned revenue of €3.4 million (2021: €2.7 million) and incurred costs of €8.0 million (2021: €5.5 million) in transactions with Entry Point North Ireland DAC. As at 31 December 2022, there were no balances outstanding between the IAA and Entry Point North Ireland DAC (2021: €Nil).

Total compensation of key management personnel in the year amounted to €2.1 million (2021: €1.6 million) comprising salaries and other short-term employee benefits of €1.7 million (2021: €1.3 million) and post-employment benefits of €0.4 million (2021: €0.3 million). In 2021, in response to COVID-19, pay of key management personnel was reduced following the introduction, on a Company-wide basis, of a banded pay cut. Pay was restored for all employees on 26 November 2021. Key management compensation represents compensation to those people having the authority and responsibility for planning, directing and controlling the activities of the Group. These include the board members and senior executives.

## 19 Commitments

	2022	2021
	€’000	€’000
<b>(i) Capital commitments</b>		
Future capital expenditure approved by the directors:		
Not contracted for	<b>96,667</b>	93,500
Contracted for	<b>19,709</b>	13,776
	<b>116,376</b>	107,276

### (ii) Operating lease commitments

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

	2022	2022	2021	2021
	Buildings	Motor	Buildings	Motor
	€’000	Vehicles	€’000	Vehicles
	€’000	€’000	€’000	€’000
<b>Group and Company</b>				
Payable:				
Within one year	<b>3,819</b>	<b>68</b>	3,809	78
Between one and five years	<b>10,720</b>	<b>119</b>	11,650	47
More than five years	<b>17,592</b>	-	19,985	-
	<b>32,131</b>	<b>187</b>	35,444	125

## 19 Commitments (continued)

### (iii) Temporary loan commitment

	2022	2021
	€'000	€'000
<b>Group and Company</b>		
<i>Payable:</i>		
Within one year	656	-
	<b>656</b>	-

In November 2022, the Member States of EUROCONTROL, including Ireland, approved the creation of a temporary special solidarity fund to provide support to States whose air traffic management systems have been affected by the Russia-Ukraine war. Ireland's commitment to this fund is €787,549, payable in six equal instalments. The first instalment of €131,258 was paid in December 2022. The contributions will be repaid by the beneficiary States from 2025.

## 20 Employee benefits

	2022	2021
	€'000	€'000
<b>Group and Company</b>		
Defined benefit pension asset/(liability) (see A below)	44,297	(63,438)
Supplementary ex-gratia pension liability (see B below)	(3,645)	(3,354)
<b>Total retirement benefit obligations</b>	<b>40,652</b>	<b>(66,792)</b>

The pension entitlements of employees arise under a number of defined benefit schemes, the assets of which are vested in independent trustees.

The IAA undertakes actuarial valuations of the defined benefit pension schemes at least every three years. The date of the latest actuarial valuations is 1 January 2021 and covers all accrued benefits. These valuations were conducted by qualified independent actuaries.

The valuations employed for FRS 102 purposes have been based on the most recent funding valuations for the schemes adjusted by the independent actuaries to allow for the accrual of liabilities up to 31 December 2022 and to take account of financial conditions at this date. The valuations used for FRS 102 purposes have been completed using the projected unit method, and assets for this purpose have been valued at market value.

The actuarial reports, which are available to members of the schemes, are not available for public inspection.

The IAA has no unfunded schemes with the exception of the supplementary ex-gratia liability. There are no outstanding or pre-paid contributions at year-end.

### A. The Irish Aviation Authority Defined Benefit Schemes

	2022	2021
	€'000	€'000
<b>(i) Amounts recognised in the balance sheet</b>		
Present value of wholly or partly funded obligations	(483,775)	(725,984)
Fair value of plan assets	528,072	662,546
<b>Net asset/(liability)</b>	<b>44,297</b>	<b>(63,438)</b>

Pension liabilities decreased significantly during the year, primarily due to an increase in discount rates driven by higher bond yields, partially offset by underlying market movements in the long term inflation rate. The pension assets decreased year-on-year due to investment returns on the underlying assets albeit the assets fell to a lesser extent than the liabilities. As a result, the Group carried a net pension asset as at 31 December 2022 of €44.3 million (2021: liability of €63.4 million) in respect of the defined benefit pension schemes ("the Schemes").



## 20 Employee benefits (continued)

### A. The Irish Aviation Authority Defined Benefit Schemes (continued)

In recent years the Group has seen an improvement in the financial condition of the Schemes and, as at 31 December 2022, the Schemes are in a net asset position. The Scheme's gross liabilities have decreased from €726.0 million in 2021 to €483.8 million in 2022 primarily due to the increase in the discount rate from 1.4% to 4.1%. The Scheme's gross assets have decreased from €662.5 million in 2021 to €528.1 million in 2022. These movements reflect the performance of bond and equity markets that affect the value of underlying assets and the calculation of actuarial assumptions which depend on bond markets.

The discount rate is the main assumption driving the change in the Scheme's gross liabilities. If the discount rate used were to decrease by 0.5% to 3.6%, without impacting the assets value, the net asset value would reduce to €7.5 million. Given the duration of the pension scheme it is foreseen that material discount rate movements could occur, affecting the net asset or liability position of the Scheme.

The Group has recognised the net asset as at 31 December 2022 as it meets the accounting recognition criteria based on the rules of the trust deeds in place.

	<b>2022 Projected unit</b>	2021 Projected Unit
<b>(ii) Actuarial assumptions</b>		
<i>Weighted average assumptions to determine benefit obligations</i>		
Discount rate	<b>4.10%</b>	1.40%
Rate of general compensation increase †	<b>3.00%</b>	2.50%
Rate of price inflation	<b>2.50%</b>	2.00%
Rate of pension increase †	<b>0.00%</b>	0.00%

† This is the long-term assumption in respect of general compensation increases. The board decided, given the deficit position of the Schemes at the time, and communicated to all staff and pension trustees, that there would be no further increases granted on pensions payable under the Schemes with effect from 1 January 2015.

As part of the outcome of an independent binding arbitration process, concluded in February 2023, on a number of pension issues, the Company will review its current position relating to the payment of pension increases. Furthermore, arising from recent high inflation rates and the improvement in the financial condition of the Scheme, the Company intends to develop a policy which will outline the conditions necessary to support a discretionary increase in pensions in payment. Any proposal by the Company to provide a discretionary pensions increase will be subject to relevant Ministerial approval.

The assumptions relating to longevity underlying the pension liabilities at the balance sheet date are based on the standard actuarial mortality tables and include an allowance for future improvements in longevity. The assumptions are equivalent to expecting a 65-year-old to live for a number of years as follows:

	<b>2022</b>	2021
<i>Life expectancy for a male member from age 65 on post-retirement mortality table used to determine benefit obligations for:</i>		
Current active and deferred members	<b>24.3</b>	24.1
Current pensioner members	<b>22.6</b>	22.5
<i>Life expectancy for a female member from age 65 on post-retirement mortality table used to determine benefit obligations for:</i>		
Current active and deferred members	<b>26.1</b>	26.0
Current pensioner members	<b>24.3</b>	24.2

The assumptions used by the actuary are chosen from a range of possible actuarial assumptions which, due to the timescale covered, may not necessarily be borne out in practice.

## 20 Employee benefits (continued)

### A. The Irish Aviation Authority Defined Benefit Schemes (continued)

	2022 €'000	2021 €'000
<b>(iii) Movements in fair value of plan assets</b>		
Fair value of plan assets at beginning of year	662,546	620,355
Re-measurement: return on plan assets excluding interest income	(142,908)	37,330
Interest income	9,305	7,143
Employer contributions	16,985	16,355
Member contributions	3,369	3,529
Benefits paid from plan	(21,225)	(22,166)
<b>Fair value of plan assets at end of year</b>	<b>528,072</b>	<b>662,546</b>
<b>(iv) Movements in present value of defined benefit obligations</b>		
Benefit obligation at beginning of year	(725,984)	(735,142)
Current service cost	(14,545)	(14,197)
Interest expense	(10,065)	(8,359)
Member contributions	(3,369)	(3,529)
Re-measurement: actuarial gains	248,963	13,077
Benefits paid from plan	21,225	22,166
<b>Benefit obligation at end of year</b>	<b>(483,775)</b>	<b>(725,984)</b>
<b>(v) Components of pension cost</b>		
<i>Expense recognised in the profit and loss account</i>		
Current service cost (note 3)	(14,545)	(14,197)
Additional cash cost (note 3)	(2,439)	(2,158)
Interest income on defined benefit assets (note 4)	9,305	7,143
Interest expense on defined benefit liabilities (note 5)	(10,065)	(8,359)
<b>Total pension cost recognised in the profit and loss</b>	<b>(17,744)</b>	<b>(17,571)</b>
<b>Amounts recognised in other comprehensive income</b>		
Actuarial gains immediately recognised	106,055	50,407
Additional cash cost	2,439	2,158
	<b>108,494</b>	<b>52,565</b>
<b>Total for the year</b>	<b>90,750</b>	<b>34,994</b>
<b>Cumulative amount of actuarial losses recognised in other comprehensive income</b>	<b>(139,484)</b>	<b>(245,539)</b>

**20 Employee benefits (continued)****A. The Irish Aviation Authority Defined Benefit Schemes (continued)**

	<b>2022</b>	2021
	<b>Amount of</b>	Amount of
	<b>plan assets</b>	plan assets
	<b>€'000</b>	€'000
<b>(vi) Plan assets</b>		
<i>The asset allocations as at 31 December:</i>		
Equity securities	<b>120,970</b>	148,051
Bond securities	<b>331,102</b>	384,285
Other	<b>76,000</b>	130,210
	<b>528,072</b>	662,546

Interest income on plan assets will be charged at 4.1% (2021: 1.4%).

	<b>2022</b>	2021
	<b>€'000</b>	€'000
<i>Actual return on assets</i>		
Actual return on plan assets	<b>(133,603)</b>	44,473

€'000

**(vii) Other required disclosure amounts**

Contributions expected to be paid by the IAA during 2023	15,600
--	--------

**B. Supplementary ex-gratia pension liability**

	<b>2022</b>	2021
	<b>€'000</b>	€'000
At beginning of year	<b>3,354</b>	3,070
Amounts provided for supplementary ex-gratia pension liability	<b>291</b>	293
Payments made during the year	<b>-</b>	(9)
Amounts falling due after more than one year	<b>3,645</b>	3,354

This is a provision for supplementary ex-gratia pension payments, up to age 65, outside of the IAA pension schemes, to bridge the gap for certain employees who are eligible to retire between the ages of 60 and 65, however are not eligible for the state pension until they reach the state retirement age.

**C. The Irish Aviation Authority Defined Contribution Pension Schemes**

During the year, the IAA operated two defined contribution pension schemes - 'The Irish Aviation Authority Defined Contribution Pension Plan 2012' and 'The Aviation Regulator Pension Scheme'. The pension charge for the year represents contributions payable by the IAA to the schemes and amounted to €391,624 (2021: €242,892).

## 21 Accounting estimates and judgements

### Key sources of estimation uncertainty

The preparation of consolidated financial statements requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period.

Estimates and judgements are based on historical experience and on other factors that are reasonable under current circumstances. Actual results may differ from these estimates if these assumptions prove to be incorrect or if conditions develop other than as assumed for the purposes of such estimates. The following are the critical areas requiring estimates and judgements by management.

### Pension assumptions

The valuation of the defined benefit pension schemes is a significant estimate in the IAA's financial statements. Further details are given in note 20. The assumption which contains the most estimation uncertainty is the discount rate. The directors have reviewed and assessed as reasonable the assumptions made by independent professional actuaries in assessing the fair value of the defined benefit pension schemes.

### Fair value investment in Aireon

The Group's investment in Aireon Holdings LLC is measured at fair value with adjustments to fair value recorded in the profit and loss account. Further details are given at Note 9. A discounted cash flow (DCF) model was used to determine the fair value of the investment. This valuation model considered the present value of expected future dividend payments from Aireon, discounted using a risk-adjusted discount rate.

The critical assumptions and estimates used when determining the fair value are:

- A discount rate of 16.3% and a growth rate of 2%
- Expected timing of future dividend cashflows, after tax, which is based on Aireon management's long term operating plan (January 2023).

### Other debtors

The directors have reviewed and assessed the recoverability of dividends receivable from investments and concluded that the timing of recoverability is uncertain. A provision of €9,227,000 (2021: €Nil) has been included in operating expenses in the profit and loss account.

## 22 Post balance sheet events

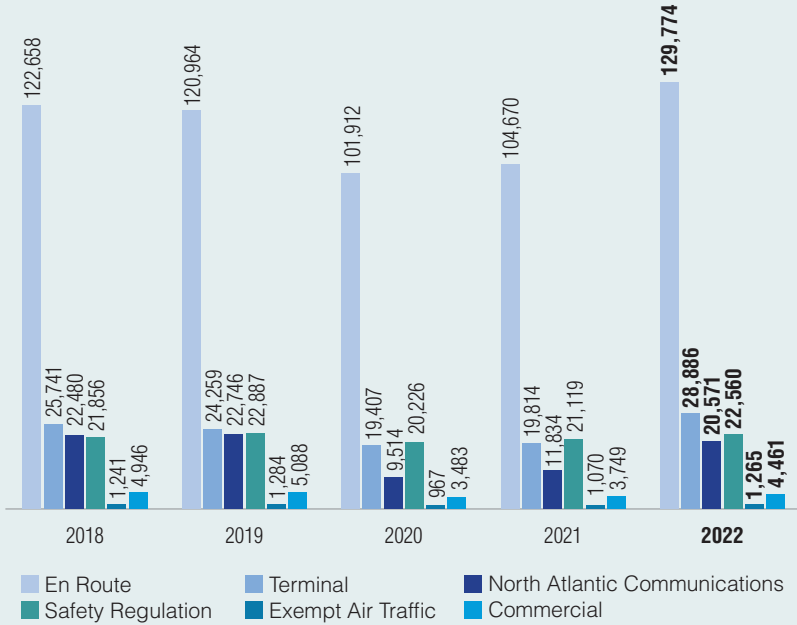
On 4 April 2023, the Board proposed the payment of a dividend of €5.3 million (€0.30 per share) (2021: €Nil). There were no other significant events affecting the Company since 31 December 2022 which require adjustment to, or disclosure in, the financial statements.

## 23 Approval of the financial statements

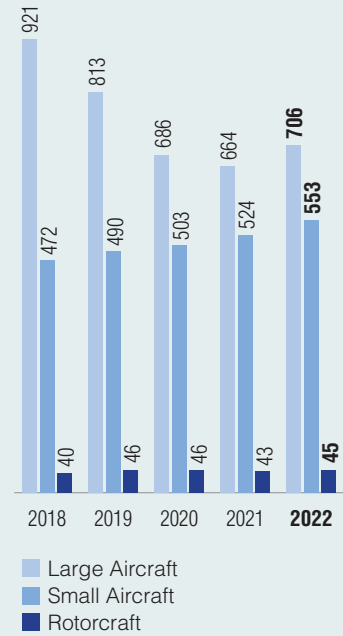
The financial statements were approved by the directors on 4 April 2023.

# Five Year Summary 2018-2022

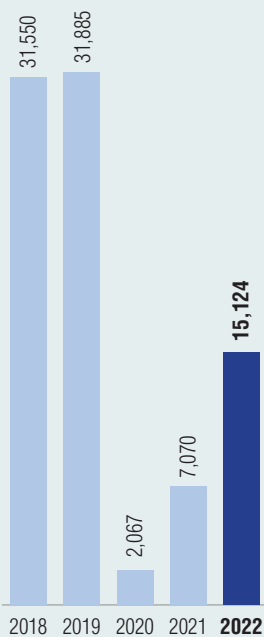
## Turnover €'000



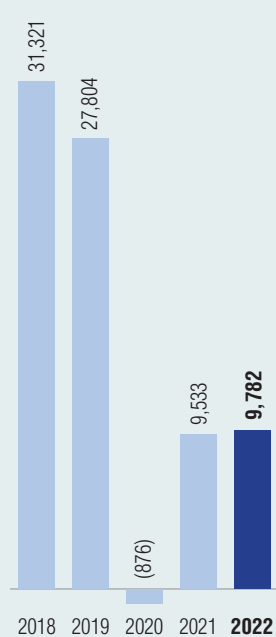
## Registered Aircraft



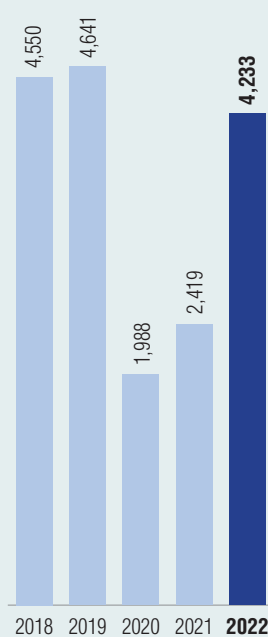
## Operating Profit €'000



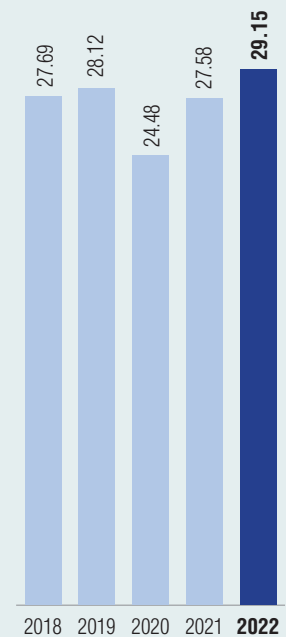
## Profit after Tax €'000



## En Route Service Units ('000)

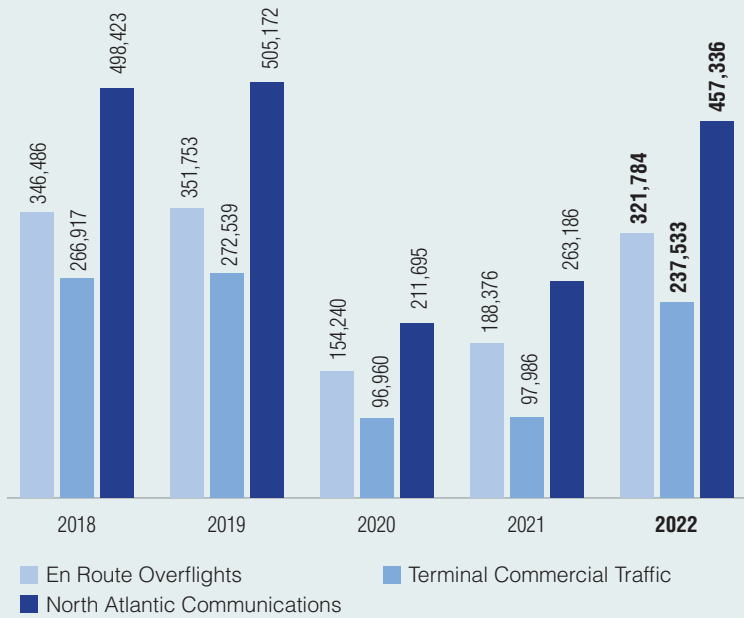


## En Route Service Unit Rate (€)

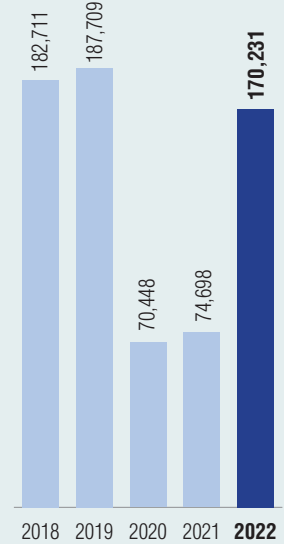




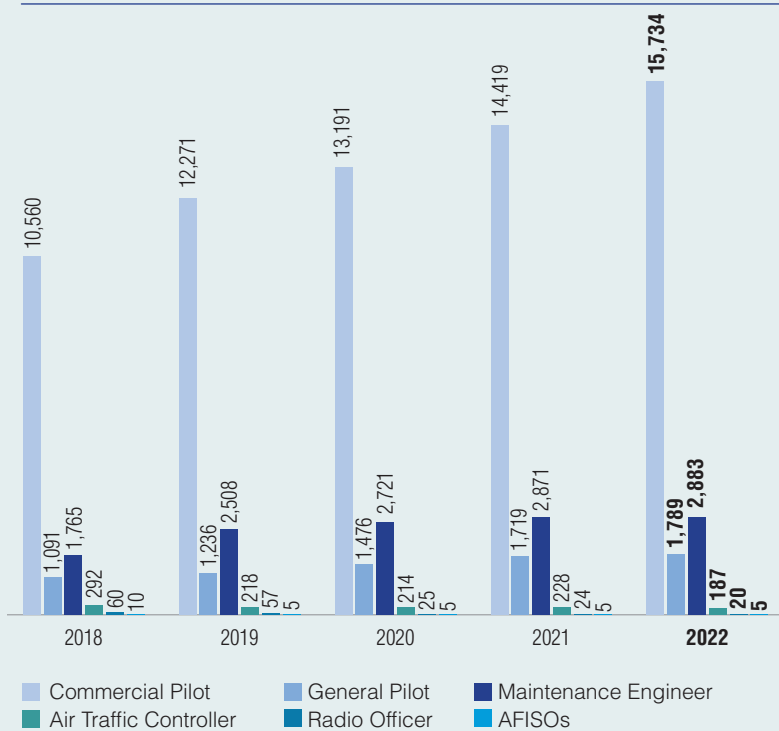
### Air Traffic Activity



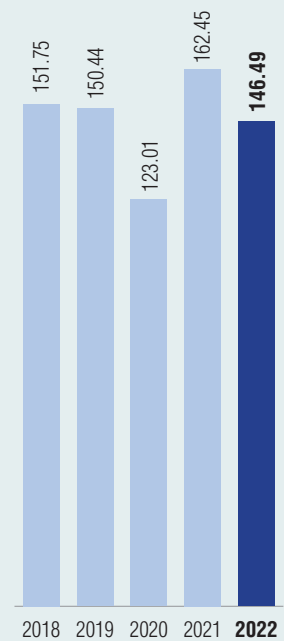
### Terminal Service Units

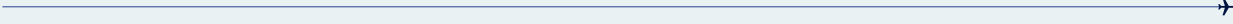


### Valid Licences

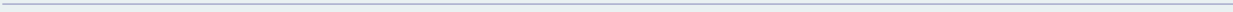


### Terminal Unit Rate (€)





# Notes







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ÚDARÁS EITLÍOCHTA NA hÉIREANN  
TUARASCÁIL BHLIANTÚIL 2011



ÚDARÁS EITLÍOCHTA NA hÉIREANN  
TUARASCÁIL BHLIANTÚIL 2012



ÚDARÁS EITLÍOCHTA NA hÉIREANN | TUARASCÁIL BHLIANTÚIL 2013



ÚDARÁS EITLÍOCHTA NA hÉIREANN  
TUARASCÁIL BHLIANTÚIL 2015

ÚDARÁS EITLÍOCHTA NA hÉIREANN  
TUARASCÁIL BHLIANTÚIL 2016



ÚDARÁS EITLÍOCHTA NA hÉIREANN  
TUARASCÁIL  
BHLIANTÚIL  
2017



Údarás Eitlíochta na hÉireann  
Tuarascáil Bhliantúil 2020



'21  
TUARASCÁIL  
BHLIANTÚIL

Údarás Eitlíochta na hÉireann  
Ar thús cadhnaíochta sa  
tionscail eitlíochta domhanda

Údarás Eitlíochta na hÉireann

# Tuarascáil Bhliantúil 2022







IN  
AVIA  
AUTN



# Clár Ábhar

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# Príomhtheachtaireachtaí – Soláthraí Seirbhíse Aerloingseoireachta IAA (ANSP)



Bhain IAA ANSP Dea-Chleachtas amach i mBainistíocht Riosca Sábháilteachta, Faisnéis Sábháilteachta Fíor-Ama mar chuid de Chaighdeán Barr Feabhais i gCórais Tomhais Bainistíochta Sábháilteachta (SMS) EUROCONTROL/CANSO 2022.



Tháinig téarnamh suntasach ar an eitleocht tráchtála ar fud na hEorpa in 2022. I mí Eanáir, bhí leibhéil mhíosúla tráchta na hEorpa ag 68% de leibhéil 2019 ach d'ardaigh an céatadán seo go seasta i rith na bliana, agus faoi mhí na Nollag bhí 87% de leibhéil 2019 bainte amach aige.



Tá ár dtáillí do chustaiméirí ar an mbealach fós i measc na dtáillí is ísle san Eoraip. Lean moilleanna ar a laghad ar aerspás faoi rialú na hÉireann.



Rangaíodh Éire sa 1ú háit maidir le héifeachtúlacht eitilte chothrománach ar an mbealach in 2022. Seachadann Aerspás Saorbhealaigh an IAA coigilteas 195,500 nóiméad d'am eitilte, agus mar thoradh air sin sábháiltear 14,800 tonna breosla agus sábháil 46,800 tonna de CO<sub>2</sub> gach bliain.



I mí an Mheithimh, d'osclaíomar ár dtúr nua rialaithe aerthráchta go hoifigiúil ag aerfort Bhaile Átha Cliath leis an Aire Stáit Hildegard Naughton TD a bhí ann ag an am, roimh oibríochtaí rúidbhealaigh comhthreomhara a thosaigh i mí Lúnasa.



Trí shaineolas agus tiomantas ár bhfoirne agus ár dtiomantas leanúnach don nuálaíocht, leanamar orainn ag seachadadh seirbhís bainistíochta aerthráchta agus aerloingseoireachta den scoth

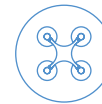
# Príomhtheachtaireachtaí – Rialtóir Sábháilteachta IAA



Rinne rialtóir sábháilteachta an IAA bainistiú ar dhúshlán ar iliomad bealaí in 2022, lena n-áirítear an cogadh san Úcráin, rampaí gan fasach in oibríochtaí tar éis phaindéim COVID agus an brú ar éiceachóras eitlíochta na hÉireann mar gheall ar an bpléascadh san éileamh paisinéirí



Bhí tionchar ag an gcogadh san Úcráin ar chlárlann aerárthaí na hÉireann agus ar bhainistiú aerárthaí na hÉireann faoi léas d'aerlínte na Rúise. Níor cuireadh na haerárthaí seo ar ais chuig a n-úinéirí léasóra agus sannadh clárú aerárthaí breise Rúiseach dóibh go mídhleathach. Thacaigh an IAA le húinéirí aerárthaí na hÉireann agus iad ag iarraidh a n-aerárthaí a athshealbhú agus thacaigh sé leis an tionscal eitlíochta agus na smachtbhannaí á gcur i bhfeidhm.



Léiríonn an fás leanúnach i gcórais aerárthaí gan foireann (UAS) agus soghluaisteacht aeir nuálach (IAM) athrú paraidíme i bhfócas eitlíochta agus cuireann sé deiseanna den scoth ar fáil do ghlúin nua úsáideoirí agus nuálaithe eitlíochta.



Tháinig roinnt Rialachán nua AE i bhfeidhm in 2022, agus tugadh acmhainní breise ar bord chun cur chun feidhme agus maoirseacht éifeachtach ábhartha ar eintitis rialáilte a chinntiú. Rinneadh iniúchtaí caighdeánaithe EASA ar fud roinnt rannán agus níor thuairiscigh siad aon saincheisteanna suntasacha.



Síníodh an tAcht Aerloingseoireachta agus Aeriompair 2022 ina dhlí i mí na Nollag agus réitigh sé an bealach chun an Coimisiún um Rialáil Eitlíochta a chumas leis an IAA. Foráiltear leis an Acht freisin go mbunófar na feidhmeanna seirbhíse aerloingseoireachta atá ann cheana mar chomhlacht leathstáit tráchtála neamhspleách nua, 'Seirbhís Aerloingseoireachta na hÉireann', ar a dtabharfar AirNav Ireland.



D'fhág an tionscal eitlíochta an ceann is measa de mhúchadh na paindéime le fillleadh láidir ar ghnáthoibríochtaí níos gasta ná mar a bhíodhas ag súil leis i dtosach ag na haerlínte agus na haerfoirt. Go luath in 2022, chuir an t-éileamh ar thaisteal brú ollmhór ar an gcóras eitlíochta in Éirinn agus go hidirnáisiúnta, go háirithe ag na haerfoirt mhóra.

# Príomhfhigiúirí 2022

€207.5m ↑

Lámdeachas  
(méadú 28%)

€9.8m ↑

Brabús iarchánach  
(méadú 3%)

€366.9m ↑

Glanshócmhainní  
(méadú 41%)

321,800 ↑

Traseitiltí  
(méadú 71%)

237,500 ↑

Trácht intíre  
(méadú 142%)

457,300 ↑

Eitiltí an Atlantaigh Thuaidh  
(méadú 74%)

1,304 ↑

Aerárthaí ar chlár na hÉireann  
(méadú 6%)

20,618 ↑

Ceadúnais  
(méadú 7%)

727 ↑

Meánfhostaithe



# Buaicphointí airgeadais agus oibriúcháin 2022

BUAICPHOINTÍ AIRGEADAIS	2022 €'000	2021 €'000	% ATHRÚ
Láimhdeachas	207,517	162,256	+27.9%
Brabús Oibriúcháin	15,124	7,070	+113.9%
Brabús iarchánach	9,782	9,533	+2.6%

GNÍOMHAÍOCHT	2022 LÍON	2021 LÍON	% ATHRÚ
Traseitiltí ar bealaigh	321,784	188,376	+70.8%
Trácht tráchtála críochfoirt	237,533	97,986	+142.4%
Cumarsáid an Atlantaigh Thuaidh	457,336	263,186	+73.8%
Aerárthaí ar chlár na hÉireann (amhail an 31 Nollaig)	1,304	1,231	+5.9%
Ceadúnais eisithe (amhail an 31 Nollaig )	20,618	19,266	+7.0%

FOSTAÍOCHT	2022 LÍON	2021 LÍON	% ATHRÚ
Meánuimhir Fostaithe	727	714	+1.8%

MUIRIR CHUSTAIMÉIRÍ	2022 €	2021 €	% ATHRÚ
Traseitiltí ar bealaigh	29.15	27.58	+5.7%
Trácht tráchtála críochfoirt	146.49	162.45	-9.8%
Cumarsáid an Atlantaigh Thuaidh	45.00	45.00	0.0%
Rialachán Sábháilteachta	Níl aon athrú ar Ordú Táillí ó 2016 I leith		

# Cad a dhéanann muid

1.



An Rialachán maidir le Sábháilteacht Eitlíochta Sibhialta

2.



Slándáil Eitlíochta

3.



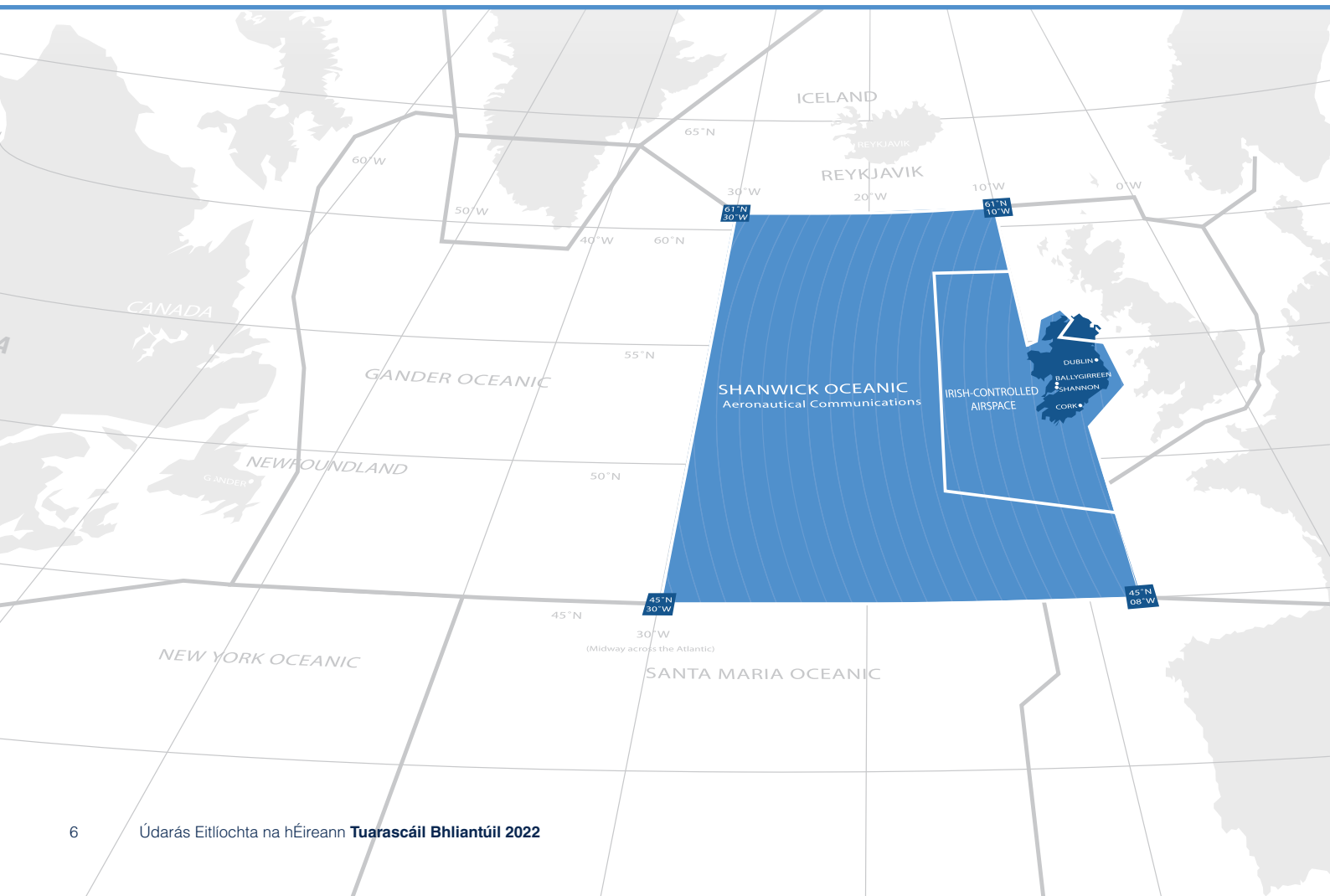
Bainistíocht aerthrácha

4.



Gníomhaíochtaí tráchtála

## Seirbhísí Aerloingseoireachta san Atlantach Thuaidh



# Ár gCuid Luachanna

Is í an tsábháilteacht ár dtosaíocht



## SÁBHÁILTEACHT



### Sármhaitheas Seirbhíse

Sáraíonn muid ionchais ár gcustaiméirí



### Nuálaíocht

Bímid i gcónaí ag lorg bealaí nua chun rudaí a dhéanamh



### Ionracas

Déanaimid an rud atá ceart i gcónaí



### Meas

Dár gcustaiméirí agus dá chéile



### Obair Foirne

Táimid níos láidre le chéile

---

# Ráiteas an Chathaoirligh

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Tá áthas orm tuarascáil bhliantúil agus ráitis airgeadais an IAA do 2022 a chur i láthair, tuarascáil iomlán dheireanach an IAA sula ndéantar í a athstruchtúrú mar rialtóir eitlíochta aonair na hÉireann, le feidhmeanna bainistíochta aerthráchta ag bogadh chuig cuideachta nua.

Maidir leis seo, is mór an onór dom a bheith ceaptha le déanaí chun leanúint ar aghaidh i mo ról mar Chathaoirleach ar an IAA agus chun an rialtóir eitlíochta nua a threorú ina blianta tosaigh.

Achtaíodh an tAcht Aerloingseoireachta agus Aeriompair 2022 i mí na Nollag seo caite, ag réiteach an bhealaigh chun feidhmeanna bainistíochta aerthráchta an IAA a aistriú chuig cuideachta nua leathstáit tráchtála, ar a dtabharfar AirNav Ireland. Fanfaidh na feidhmeanna rialála sábháilteachta leis an IAA agus déanfar feidhmeanna rialála eacnamaíochta an Choimisiúin um Rialáil Eitlíochta (CAR) a chumasc san IAA chun rialtóir eitlíochta náisiúnta aonair a chruthú atá freagrach as sábháilteacht agus rialáil eacnamaíoch agus formhaoirseacht slándála na heitlíochta sibhialta. Le linn 2022, d'oibrigh IAA agus CAR go dlúth ar gach gné den aistriú i dtreo na struchtúr nua. Ceapadh Declan Fitzpatrick le déanaí mar Phríomhfheidhmeannach ar an IAA nua (le héifeacht ón scaradh) agus beidh Peter Kearney ina Phríomhfheidhmeannach ar AirNav Ireland. Tá scaradh beartaithe don 30 Aibreán 2023. Tugann sé deis iontach do chuideachtaí, an IAA agus AirNav Ireland, a seasamh a neartú in earnáil atá ag éirí níos casta i gcónaí.

Chuir an IAA a fheidhmeanna rialála sábháilteachta i gcrích go héifeachtach in 2022. Bhí sábháilteacht mar thosaíocht uileghabhálach ag an gcuideachta i gcónaí. I rith na bliana, rinne EASA (an Ghníomhaireacht Eorpach um Shábháilteacht Eitlíochta) cigireachtaí neamhspleácha seachtracha mionsonraithe ar rialáil an IAA ar cheadúnú pearsanra, seirbhísí leighis, aerloingseoireachta agus aeradróim. Bhí torthaí na cigireachta an-mhaith, toradh thar a bheith sásúil i bhfianaise na ndúshlán a bhí le sárú ag an Rialtóir de réir mar a bhog an tionscal eitlíochta ó ghníomhaíocht an-íseal le linn COVID go beagnach gnáthoibríochtaí i mbeagán ama. Rinne an IAA maoirseacht ar shlándáil na heitlíochta sibhialta in 2022 freisin, agus cuireadh roinnt iniúchtaí seachtracha i gcrích i rith na bliana lena ndeimhnítear maoirseacht éifeachtach ag an IAA.

Bhí tionchar ag ionsaí na Rúise san Úcráin, as ar eascair forchur smachtbhannaí eacnamaíochta agus trádála ag an AE i gcoinne na Rúise, ar oibríochtaí maoirseachta rialála an IAA toisc go bhfuil roinnt aerárthaí faoi úinéireacht agus cláraithe na hÉireann ar léas le cuideachtaí na Rúise.

Cuireadh fáilte ar ais roimh thrácht aeir in 2022 tar éis dhá bhliain an-deacair. Tháinig méadú ar an éileamh ar thaisteal tar éis deireadh a chur le srianta taistil go luath sa bhliain, agus míonna an tsamhraidh an - ghnóthach. Mhéadaigh traseitiltí 71% thar leibhéil 2021 go 321,800 eitilt agus tháinig méadú 142% go 237,500 gluaiseacht ar thrácht tráchtála intíre a láimhseáladh ag aerfoirt an Stáit, Corcaigh, Baile Átha Cliath agus an tSionainn. Tháinig méadú 74% ar eitiltí ar an Atlantach Thuaidh go 457,300 eitilt. Ar an iomlán, tá líon na n - eitiltí a láimhseáil an IAA ar ais go dtí, ar an meán, 90% de leibhéil 2019 agus tá fás breise tuartha ag EUROCONTROL in 2023. Cé go raibh fáilte roimhe seo don earnáil eitlíochta i dtreo na normáltachta, thug sé a dhúshlán féin, agus bhí ganntanas foirne agus saincheisteanna cumais i roinnt codanna den tionscal.

In 2022, rinne an IAA a fheidhmeanna reachtúla maidir le seirbhísí aerloingseoireachta go héifeachtach. Is í an tsábháilteacht an phríomhthosaíocht i soláthar seirbhísí rialaithe aerthráchta agus cumarsáide gutha an IAA. Sa Chaighdeán Feabhais CANSO is déanaí i mBainistíocht Sábháilteachta, bhí an soláthraí seirbhíse IAA i measc na soláthraithe seirbhíse is airde scór san Eoraip agus fuair sé an rangú is airde is féidir maidir le feidhmíocht sábháilteachta agus monatóireacht riosca. Chomhlíon an IAA na spriocanna dúshlánacha comhshaoil, acmhainne agus éifeachtúlachta costais, mar atá leagtha amach i bPlean Feidhmíochta RP3 an Stáit. Go déanach in 2022, agus mar fhreagairt ar an mBreatimeacht, dheimhnigh CAA na Ríochta Aontaithe an soláthraí seirbhíse IAA mar sholáthraí ceadaithe seirbhísí aerthráchta laistigh de theorainn na Ríochta Aontaithe. Ina athbhreithniú bliantúil ar chúram custaiméirí, baineadh rátáil sástachta 89% amach.

I rith na bliana, d'oscail an tUasal Hildegard Naughton TD, an tAire Stáit ag an Roinn Iompair ag an am, an túr rialaithe aerthráchta nua ag aerfort Bhaile Átha Cliath go hoifigiúil, píosa suntasach bonneagair náisiúnta. In 2022 freisin, thosaigh an IAA ag freastal ar an rúidbhealach nua Thuaidh. Leanann an IAA ag infheistiú ina bhonneagar, ina chórais, ina threalamh agus ina fhoireann chun seirbhís bainistíochta aerthráchta atá sábháilte, éifeachtúil agus athléimneach a chothabháil.

Thuiriscigh an Grúpa brabús oibriúcháin de €15.1 milliún agus brabús i ndiaidh cánach de €9.8 milliún, ar láimhdeachas de €207.5 milliún. De réir mar a d'fhill gníomhaíocht aerthráchta, bhí an Chuideachta in ann a bearta srianta costais a bhí ina ngné riachtanach den dá bhliain roimhe sin a mhaolú. Mar thoradh air seo tháinig méadú ar chostais ar fud na Cuideachta. Tháinig feabhas €106.5 milliún ar ghlan sócmhainní an Ghrúpa go €366.9 milliún. Ag teacht le beartas díbhinne an IAA, tá áthas ar an mbord díbhinn €5.3 milliún a mholadh do 2022, rud a thugann na díbhinní iomlána a íocadh go €85.1 milliún ó 2013.

Tá dul chun cinn maith á dhéanamh ag soláthraí seirbhíse aerloingseoireachta IAA ar a phlean bainistíochta inbhuanaitheachta cúig bliana agus tá sé ar an mbóthar ceart chun a bheith neodrach ó thaobh carbóin de faoi 2025. I rith na bliana ghlac an soláthraí seirbhíse páirt i dtionscadail chun feidhmíocht chomhshaoil a threisiú ar eitiltí cianaistir chomh maith le dul i mbun bearta éifeachtúlachta oibríochta aeradróim agus aerspáis. Glacann an rialtóir sábháilteachta IAA páirt i bhfóraim idirnáisiúnta i bplé ar bhreosla eitlíochta inbhuanaithe agus ar fhorbairt aerárthaí nua agus teicneolaíochtaí innill agus ag baint úsáide as fritháirimh charbóin. Bhí an inbhuanaitheacht ina tosaíocht thábhachtach don Bhord agus don Chuideachta i rith 2022.

Ba mhaith liom buíochas a ghabháil le mo chomhghleacaithe ar an mBord as a dtacaíocht agus a dtiomantas i rith na bliana. D'éirigh Marie Bradley as an mBord i mí an Mheithimh seo caite tar éis ocht mbliana seirbhíse. Ba mhaith liom buíochas a ghabháil le Marie as a cuid oibre mar chomhalta den Bhord.

Ba mhaith liom buíochas a ghabháil freisin leis an Aire Comhshaoil, Aeráide, Cumarsáide agus Iompair, an tUasal Eamon Ryan TD, as a thacaíocht leanúnach don IAA agus ba mhaith liom fáilte a chur roimh an Uasal Jack Chambers TD, Aire Stáit sa Roinn Iompair. Ba mhaith liom buíochas a ghabháil freisin leis an Uasal Ken Spratt, Ard-Rúnaí, Ethna Brogan Uasal, Rúnaí Cúnta, mar aon lena gcomhghleacaithe sa Roinn Iompair, as a dtacaíocht agus a gcúnamh don IAA i rith na bliana.

Mar fhocal scoir, ba mhaith liom buíochas a ghabháil leis an bPríomhfheidhmeannach, Peter Kearney, Príomhfheidhmeannach an IAA nua (tar éis scaradh), Declan Fitzpatrick, agus leis an bhfoireann go léir as a gcuid oibre crua agus a dtiomantas leanúnach.



**Rose Hynes**  
Cathaoirleach

4 Aibreán 2023



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# Athbhreithniú an Phríomhfheidhmeannaigh

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Ba í 2022 an bhliain téarnaimh d'eitlíocht na hEorpa a thosaigh go mall sa chéad ráithe de réir mar a tháinig an Eoraip chun cinn as na srianta taistil atá fágtha a forchuireadh mar gheall ar an leagan Omicron de COVID-19 agus tús ionradh na Rúise ar an Úcráin.



Ní raibh san aerthrácht i mí Eanáir agus i mí Feabhra ach 75% den tréimhse chéanna in 2019, ach faoi dheireadh na bliana, bhí leibhéil tráchta gar do leibhéil 2019 agus sháraigh siad iad fiú ar roinnt laethanta de réir mar a thosaigh éileamh tomhaltóirí faoi chois ag beatha tríd an líonra. Cé gur chruthaigh sé seo dúshlán ollmhóra ar fud na hearnála, bhí soláthraí seirbhíse aerloingseoireachta an IAA (ANSP) in ann seachadadh seirbhíse a chinntiú nuair a thosaigh an aerthrácht ag méadú. Bhí sé seo mar thoradh ar an gCuideachta ag caomhnú seirbhísí riachtanacha agus í ag smaoineamh ar laghdúithe costais le linn na paindéime agus ag coinneáil foirne chun scileanna agus saíneolas críciúil a choinneáil chun tacú leis an téarnamh san eitlíocht.

I mí an Mheithimh 2022, d'oscail an tAire Stáit Iompair ag an am, Hildegard Naughton TD, ár túr rialaithe amhairc nua go hoifigiúil ag aerfort Bhaile Átha Cliath agus i mí Lúnasa 2022 chuireamar tús leis na nósanna imeachta nua casta a bhaineann le hoibríochtaí rúidbhealaigh comhthreomhara nuair a osclaíodh an rúidbhealach Thuaidh nua. Léiríonn seachadadh an rúidbhealaigh nua ag daa agus tús nua ATC Bhaile Átha Cliath ag an IAA nóiméad an - stairiúil i stair na heitlíochta in Éirinn. Táimid an-bhródúil as an méid a chuirfidh an túr rialaithe nua le fás aerthráchta ag aerfort Bhaile Átha Cliath a éascú amach anseo a rachaidh chun tairbhe ní amháin do réigiún Bhaile Átha Cliath ach do stát iomlán na hÉireann mar phríomhbhealach d'fhás gnó, geilleagrach agus turasóireachta.

## An Rialachán agus an Soláthar Seirbhíse a dheighilt

Rinneadh dul chun cinn suntasach le linn 2022 maidir le hathstruchtúrú an IAA agus mar thoradh ar sin achtaíodh an tAcht Aerloingseoireachta agus Aeriompair ar 7 Nollaig 2022. Ba chloch mhíle ríthábhachtach é seo don tionscadal athstruchtúraithe toisc gur réitigh sé an bealach chun feidhmeanna soláthair na seirbhíse aerloingseoireachta a aistriú chuig eintiteas corparáideach nua ar leithligh. Cheadaigh sé freisin feidhmeanna reatha an Choimisiúin um Rialáil Eitlíochta (CAR) a ionchorprú san IAA chun rialtóir eitlíochta aonair neamhspleách a chruthú d'Éirinn.

I gcomhthreo le dul chun cinn na reachtaíochta, leanadh den obair go hinmheánach san IAA agus lenár gcomhghleacaithe sa CAR chun an dá eintiteas a ullmhú

don phróiseas idirscartha agus cumaisc agus táimid anois i riocht maith chun an scaradh a chur i bhfeidhm go hiomlán in 2023. An 2 Feabhra 2023 Cláraíodh Seirbhís Aerloingseoireachta na hÉireann, an chuideachta nua ANSP a bheidh mar bhranda AirNav Ireland, go foirmiúil leis an Oifig um Chlárú Cuideachtaí (CRO). Tugann sé seo móiminteam dearfach dúinn agus muid ag iarraidh an scaradh a sheachadadh ar mhaithe lenár gcustaiméirí, páirtithe leasmhara, an Stát agus, an rud is tábhachtaí, paisinéirí agus criú aerlíne leis an eintiteas nua seirbhíse aerloingseoireachta atá sceidealta le tosú ag oibriú an 1 Bealtaine 2023.

## Feidhmíocht Sábháilteachta

Tá sábháilteacht fós mar phríomhthosaíocht ag seirbhísí aerloingseoireachta an IAA agus, in 2022, leanamar orainn ag seachadadh seirbhís bainistíochta aerthráchta (ATM) atá sábháilte, athléimneach agus éifeachtúil i gcoinne cúlra tráchta atá ag méadú. Le linn na bliana seo leanamar lenár dtaifead eiseamláireach gan aon teagmhais shuntasacha le tuairisciú agus muid ag bainistiú fillleadh sábháilte ar ghnáthoibríochtaí tar éis an laghdaithe shuntasacha sa trácht a d'eascair as an bpaindéim. Is teist é dár ndaoine, le tacaíocht ónár gcórais, gur coinníodh na hardchaighdeáin sábháilteachta atá bainte amach againn le blianta beaga anuas in 2022. Leanfaimid orainn ag tógáil ar an bhfeidhmíocht láidir seo agus déanfaimid dlúthfhaireachán ar ár bhfeidhmíocht sábháilteachta in 2023.

Gach bliain déanann CANSO (Eagraíocht na Seirbhísí Loingseoireachta Eitlíochta Sibhialta) agus EUROCONTROL measúnú agus rangú ar éifeachtacht na bainistíochta sábháilteachta ar fud ANSPanna Eorpacha. In 2022, bhain an IAA ANSP an Cleachtas is Fearr i mBainistíocht Riosca Sábháilteachta, Faisnéis Sábháilteachta Fíor-Ama mar chuid dá gCaighdeán Barr Feabhais i gCórais Bainistíochta Sábháilteachta (SMS) Tomhas.

Le linn 2022, d'fhoilsiomar ár Straitéis Sábháilteachta atá dírithe ar an todhchaí chun creat a sholáthar chun ár spriocanna sábháilteachta a bhaint amach, atá riachtanach chun ár gcuspóir foriomlán agus príomhúil a bhaint amach maidir le seirbhísí sábháilte aerloingseoireachta a sholáthar. Tá na spriocanna sábháilteachta laistigh den straitéis bunaithe ar cheithre phríomhthéama. Tá "Daoine ag cruthú Sábháilteachta" ar

cheann de na ceithre théama ina n-aithnímid go bhfuil folláine ár ndaoine ina cuid dhílis den tsábháilteacht. Tá tuirse aitheanta le fada sa tionscal eitlíochta mar fhachtóir riosca do shábháilteacht. Chuir IAA ANSP fócas athnuaithe i bhfeidhm ar thuirse in 2022 agus d'fhorbair sé straitéis bhainistíochta a athdhearbhaíonn ár dtiomantas tacú lenár ndaoine inár gcomhfhreagracht maidir le tuirse a bhainistiú.

### Feidhmíocht Airgeadais

In 2020 agus 2021, choinnigh an Chuideachta fócas láidir ar a leachtacht a bhainistiú trí bhearta srianta costais éagsúla i dtréimhse a bhí an-dúshlánach don tionscal eitlíochta. Thug filleadh an aerthráchta go leibhéal ghnóthacha in 2022 deis dúinn ár n-iarrachtaí maidir le hinfheistíocht a dhéanamh inár ndaoine agus sa teicneolaíocht a athdhírú. I rith na bliana, chuireamar ár gclár oiliúna rialaitheoirí mac léinn ar ais agus tá pleananna againn do chlár oiliúna breise in 2023 agus 2024. Mhéadaigh an Chuideachta acmhainní inár bpríomhréimse comhlíonta sábháilteachta freisin. B'ionann an caiteachas caipitiúil sa bhliain agus €11.1 milliún, cuid acu a chuidigh le hoibríochtaí an rúidbhealaigh chomhthreomhair nua ag aerfort Bhaile Átha Cliath a aistriú.

In 2022, thaifead an Grúpa brabús €9.8 milliún don bhliain airgeadais, méadú 2.6% i gcomparáid le 2021. Mhéadaigh láimhdeachas an Ghrúpa 27.9% go €207.5 milliún. Tháinig feabhas €106.5 milliún ar ghlansócmhainní an Ghrúpa go €366.9 milliún go príomha mar gheall ar shócmhainn pinsin sochair shainithe a aithint. Tugann an díbhinn atá beartaithe dár scairshealbhoirí do 2022 de €5.3 milliún méid iomlán na ndíbhinní atá beartaithe ó 2013 go €85.1 milliún.

Lean an IAA ANSP ar aghaidh ag soláthar seirbhísí aerthráchta costéifeachtúla agus tá ár muirear custaiméara ar an mbealach fós ar cheann de na cinn is ísle san Eoraip. Chomh maith leis sin, chuireamar seirbhís d'ardchaighdeán ar fáil le moilleanna ar aerspás rialaithe na hÉireann atá inchurtha i leith an IAA ANSP a choinnítear ar a laghad.

### Creat rialála

In 2022, tháinig IAA ANSP chun cinn ó bhlianta éigeandála 2020-2021 faoin Scéim Eorpach um Fheidhmíocht agus Muirir le bailchríoch, formheas agus glacadh an Phlean athbhreithnithe Feidhmíochta RP3 lena gcumhdaítear an tréimhse 2020-2024. Mar gheall ar an staid gan fasach a tharla mar gheall ar an bpaindéim, críochnaíodh pleananna feidhmíochta ar fud na hEorpa agus feidhmíocht aitheanta in 2020 agus 2021 á cur san áireamh. Cuireadh san áireamh sa phlean feidhmíochta athbhreithnithe in Éirinn an titim shuntasach sa trácht mar gheall ar an bpaindéim agus cuireadh i gcrích é de réir Rialachán athbhreithnithe (AE) 2020/1627. Léirigh an plean feidhmíochta freisin na gníomhartha a rinne an Chuideachta chun a costais a bhainistiú ar bhealach inbhuanaithe le linn na mblianta paindéime, chomh maith leis na réamhaisnéisí athbhreithnithe ó EUROCONTROL STATFOR (Deireadh Fómhair 2021) maidir le téarnamh tráchta.

Cuirfear tús leis an ullmhúchán don tréimhse RP4 a chlúdóidh na cúig bliana 2025-2029 in 2023 ag tosú le comhairliúchán a bhfuiltear ag súil leis a fhoilseoidh DG MOVE (an Coimisiún Eorpach) sa chéad leath den bhliain. Leanfaidh an IAA ANSP de bheith ag plé go rialta leis na hÚdaráis Mhaoirseachta Náisiúnta agus le custaiméirí aerlíne maidir lena scóir feidhmíochta den scoth, a chomhlíon go hiomlán spriocanna Eorpacha in 2022.

### A6 Comhaontas agus COOPANS

Le linn 2022, bhí ról lárnach ag IAA ANSP i mBord Straitéise an Comhaontais A6, thar ceann bhallraíocht an IAA i gComhghuaillíocht COOPANS. Comhaontas chuimsitheach de chuid ANSPanna ar fud na hEorpa is ea Comhaontas A6, arna bunú ag baill ANSP de Chomhghnóthas SESAR, atá tiomanta cabhrú le nuachóiriú an chórais ATM Eorpaigh. I rith na bliana chuir Comhaontas A6 ceannaireacht ar fáil ar leibhéal Eorpach i réimsí criticiúla teicniúla agus straitéiseacha agus é mar aidhm príomhchumais a mball a aithint agus a shioncrónú, agus iad a imscaradh chun an éifeacht is fearr a bhaint amach chun sochair do chustaiméirí agus líonra a sheachadadh.

Ba bhliain ríthábhachtach í 2022 do Chomhaontas A6 le bunú Chomhpháirtíocht Imlonnaithe agus Bonneagair SESAR, le ceathrú ball breise in EUROCONTROL chun an ANSP, aerlíne agus baill aerfoirt a chomhlánú. Bhí an Chomhaontas A6 i gceannas ar phríomhthionscnaimh oibríochtúla agus theicniúla thar ceann a cuid ball san Eoraip, ag plé le páirtithe leasmhara amhail an Coimisiún Eorpach, Bainisteoir Líonra EUROCONTROL agus príomhghníomhaithe tionscail eile. Le linn 2022, d'ainmnigh Comhaontas A6 mé chun bheith i mo Chathaoirleach ar bhord barrleibhéil Chomhghuaillíocht A6 in 2023 agus rinneadh ullmhúchán suntasach le linn an dara cuid de 2022 chun aistriú rianúil ó ANSP ENAIRE na Spáinne go COOPANS a chinntiú.

Lean Chomhaontas COOPANS lena chomhoibriú rathúil ar mhaithe le tairbhe shuntasach a chomhaltaí agus a chustaiméirí aerlíne. Chuaigh an obair ar aghaidh ar na riachtanais dearaidh don chóras nua Topsy a bheidh ina athrú suntasach ar chumas córais ATM sna blianta amach romhainn.

### Inbhuanaitheacht

Tá an IAA ANSP tiomanta dá chuid a dhéanamh chun tionchar na heitlíochta ar an gcomhshaol a laghdú agus clár oibre inbhuanaithe a chur chun cinn trí oibríochtaí atá feasach ar an gcomhshaol a fhorbairt agus a imscaradh. Aithnímid go gcaithfidh gach gnó eitlíochta níos mó a dhéanamh chun aghaidh a thabhairt ar an dúshlán aeráide atá roimh an earnáil agus ag an tsochaí i gcoitinne. Tá sé mar aidhm againn a bheith ar thús cadhnaíochta san eitlíocht inbhuanaithe, ag treorú trí shampla agus ag feidhmiú mar abhcóide do chleachtais inbhuanaithe san earnáil eitlíochta.

Rangaíodh Éire sa chéad áit maidir le héifeachtúlacht eitilte chothrománach ar an mbealach san Eoraip in 2022, agus leanaimid orainn ag cur bearta bainistíochta aerthráchta i bhfeidhm a bhfuil sochar díreach comhshaoil acu mar Aerspás Saorbhealaigh agus Oibríochtaí

Rúidbhealaigh Ard-Déine (HIRO) ag aerfort Bhaile Átha Cliath. D'éirigh go maith le Point Merge, a shruthlíniú an bealach ina ndéantar aerárthaí a chur in ord chun tuirlingt ag aerfort Bhaile Átha Cliath agus a úsáideann teicnící chun cabhrú le haerlínte eitilt i gCur Chuige Leanúnach Íslitheach (CDAanna), agus laghdaigh sé go mór an gabháltas d'aerárthaí as a leanann coigilteas breosla agus tairbhí comhshaoil dá bharr. Comhordaíonn an IAA ANSP freisin le NATS, soláthraí ANSP na RA, sa tionscnamh XMAN (Bainistíocht Teachta Trasteorann) a dhéanann sruthlíniú ar shreabhadh an tráchta soir ón Atlantach Thuaidh isteach in aerfoirt Heathrow agus Gatwick agus ar an gcaoi sin laghdaíonn sé am coinneála aerárthaí.

I rith na bliana lean an IAA ANSP lena Phlean Bainistíochta Inbhuanaitheachta (2020-2025) a chur i bhfeidhm agus tá sé ar an mbóthar ceart chun a bheith neodrach ó thaobh carbóin de faoi 2025. Ghlacamar freisin leis an bhFeachtas 'Do Úsáid a Laghdú' de chuid an Rialtais agus táimid tiomanta an coigilt fuinnimh 15% atá sainordaithe ag an Rialtas a bhaint amach trí scrúdú a dhéanamh ar an úsáid fuinnimh atá ann faoi láthair agus trí raon beart a chur i bhfeidhm.

Mar chomhlacht poiblí, tá oibleagáid ar an IAA (IR 426 de 2014) feabhas éifeachtúlachta fuinnimh 33% a bhaint amach faoi dheireadh 2030. Is ábhar misnigh dom, faoi dheireadh 2022, go raibh gnóthachan éifeachtúlachta fuinnimh 51% bainte amach ag an IAA, feabhas leanúnach bliain ar bhliain agus i bhfad chun tosaigh ar spriocanna SEAI de 33%.

## Buíochas

Bhí bliain thar a bheith gnóthach ag Bord agus bainistíocht an IAA in 2022, ag ullmhú na cuideachta le haghaidh scartha, ag tosú oibríochtaí rúidbhealaigh comhthreomhara agus ag an am céanna ag bainistiú ár mbealach trí théarnamh níos gasta ná mar a bhíodas ag súil leis ó phaindéim COVID-19. Ba mhaith liom buíochas a ghabháil lenár gCathaoirleach, Rose Hynes, agus leis an mBord as a dtreoir agus a dtacaíocht le dhá mhí dhéag anuas. Ba mhaith liom buíochas a ghabháil freisin le m'fhoireann bainistíochta as a gcúnamh agus a dtiomantas eisceachtúil i mbliana. Rinneadh gach dúsblán a tugadh dóibh a bhainistiú ar bhealach diombháilte ionas gur baineadh amach ár gcuspóirí.

Ba mhaith liom buíochas a ghabháil freisin le Coiste lompair an Oireachtais as an am a thógáil chun cuairt a thabhairt ar ionad En Route an IAA ANSP i mBéal Uí Chathasaigh, Co. an Chláir. D'fháiltigh muid go mór roimh a spéis agus a dtiomantas leanúnach tacú le soláthar seirbhísí bainistíochta aerthráchta an IAA.

Ar deireadh, tá ár bhfoireann ríthábhachtach chun ár straitéis a sheachadadh agus ár bhfís a bhaint amach. Fanann siad mar ár bpríomhshócmhainn. Is mian linn go mbraitheann ár ndaoine gur áit spreagúil agus chuimsitheach í an IAA ANSP le bheith ag obair ina bhfuil luach ar éagsúlacht i dtimpeallacht a chuireann fás agus forbairt phearsanta chun cinn. Is eagraíocht eolasbhunaithe muid, agus is trí thiomantas leanúnach ár bhfoirne do sheirbhís ardchaighdeán a sholáthar is féidir linn leanúint ag fás, ag forbairt agus ag éabhlóidiú. Ba mhaith liom buíochas a ghabháil go pearsanta le mo chomhghleacaithe go léir a dhéanann iarracht leanúnach an chuid is fearr a fháil agus a chinntiú go gcuirimid seirbhís shábháilte agus éifeachtúil ar fáil dár gcustaiméirí go léir.



**Peter Kearney**  
Príomhfheidhmeannach



## Agus 2022 ag teacht chun cinn san aerthrácht, táimid níos feasaí anois ná riamh ar ár n-oibleagáidí sábháilteachta agus slándála don phobal agus dár bpáirtithe leasmhara.

Leannann an eitlíocht lena taifead sábháilteachta den scoth a choinneáil san Eoraip, á thiomáint ag fócas gach páirtí leasmhar sa tionscal eitlíochta ar shábháilteacht ar dtús agus le dearbhú go ndéanann na húdaráis inniúla i ngach ceann de Stáit an AE maoirseacht agus monatóireacht leanúnach ar éifeachtacht, amhail Údarás Eitlíochta na hÉireann (IAA) in Éirinn.

D'fhág an tionscal eitlíochta an ceann is measa de mhúchadh na paindéime, agus fillleadh láidir ar ghnáthoibríochtaí, níos gasta ná mar a bhíodhas ag súil leis i dtosach ag na haerlínte agus na haerfoirt. Go luath in 2022, chuir an t-éileamh ar thaisteal brú ollmhór ar an gcóras eitlíochta in Éirinn agus go hidirnáisiúnta, go háirithe ag na haerfoirt mhóra. Ina theannta sin, thosaigh cothabháil aerárthaí agus seirbhísí tacaíochta coimhdeacha ag mothú an bhrú le héileamh méadaithe in éineacht le ganntanas acmhainní tar éis roinnt blianta flosc agus scoir ón lucht saothair. Inár gcáil mar an Rialálaí Eitlíochta, chinntigh an IAA go raibh na haerlínte, an Cothabháil, an Deisiú agus an tAthchóiriú (MRO) agus na haerfoirt ag bainistiú na ndúshlán seo go héifeachtach agus nár cuireadh sábháilteacht i mbaol.

Chuir an cogadh san Úcráin dúshlán bhreise roimh thionscal na heitlíochta, go háirithe maidir le clárlann aerárthaí na hÉireann agus bainistiú aerárthaí na hÉireann faoi léas d'aerlínte na Rúise. Níor cuireadh na haerárthaí seo ar ais chuig a n-úinéirí léasóra agus sannadh clárú aerárthaí breise Rúiseach dóibh go mídhleathach. Tá sé seo contrártha le Coinbhinsiún ICAO Chicago, rud a fhágann go n-eisíonn ICAO inniú sábháilteachta suntasach i gcoinne na Rúise. I rith na bliana, thacaigh an IAA le húnéirí aerárthaí na hÉireann agus iad ag iarraidh a n-aerárthaí a athshealbhú agus thacaigh sé leis an tionscal eitlíochta i gcur i bhfeidhm na smachtbhannaí, ag comhordú le Rialtas na hÉireann, le Banc Ceannais na hÉireann, leis an Aontas Eorpach, le EASA agus le ICAO de réir mar is gá.

Léiríonn an fás leanúnach i gcórais aerárthaí gan foireann (UAS) agus soghluaisteacht aer nuálach (IAM) athrú paradíme i bhfócas eitlíochta agus cuireann sé deiseanna den scoth ar fáil do ghlúin nua úsáideoirí agus nuálaithe eitlíochta. Tá creat rialála cuimsitheach i bhfeidhm san Eoraip anois chun ligean don tionscal seo fás agus tá an IAA réamhghníomhach chun oibreoirí agus táirgeoirí nua a spreagadh chun oibríochtaí a bhunú in Éirinn.

Tá úsáid drón níos lú ag fás an t-am ar fad, agus tá fás suntasach tagtha ar chlárlann na n-oibreoirí dróin le linn 2022. Mar rialtóir eitlíochta na hÉireann, is é ár ról a chinntiú go bhfásann sé seo ar bhealach sábháilte, agus leanaimid orainn ag forbairt ár gcur chun cinn sábháilteachta agus ár n-aschur oideachais chun aghaidh a thabhairt ar dhúshlán mhargadh

dinimiciúil atá ag athrú go tapa. Lean úsáid mhídhleathach dróin níos lú de dhúshlán a thabhairt don IAA sa réimse maoirseachta agus forfheidhmithe rialála. Chuir an IAA comhlíonadh i bhfeidhm in 2022 lena n-áirítear ionchúiseamh maidir le tarlú sábháilteachta dróin. Tá comhoibriú idir an Garda Síochána agus an IAA fíorluachmhar chun forfheidhmiú a chinntiú agus leanaimid orainn ag forbairt prótacal chun fianaise a roinnt agus chun oibríochtaí mídhleathacha a ionchúiseamh go rathúil nuair is cuí.

In 2022 d'eisigh an IAA a chéad chead faoin reachtaíocht náisiúnta chun feithicil spáis Virgin Orbit a sheoladh amach ó chósta thiar theas na hÉireann. Bhí gá le comhordú le roinnt comhpháirtithe agus gníomhaireachtaí Stáit, in Éirinn agus go hidirnáisiúnta, chun cead oibríochta casta a eisiúint. Rinneadh comhairliúchán poiblí roimh ré chun a chinntiú gur breithníodh na tionchair sábháilteachta go léir agus cé nár éirigh leis an seoladh sa deireadh don chuideachta Virgin Orbit, chuaigh an roicéad agus na haerárthaí iompair trí aerspás faoi rialú na hÉireann gan teagmhas.

Tháinig roinnt Rialachán nua AE i bhfeidhm in 2022 agus tugadh acmhainní breise ar bord chun cur chun feidhme agus maoirseacht éifeachtach ábhartha ar eintitis rialáilte a chinntiú. Rinneadh iniúchtaí caighdeánaithe EASA ar fud roinnt rannán agus níor thuairiscigh siad aon saincheisteannta suntasacha.

Siníodh an tAcht Aerloingseoireachta agus Aeriompair 2022 ina dhíl i mí na Nollag agus réitigh sé an bealach chun an Coimisiún um Rialáil Eitlíochta a chumasc leis an IAA. Foráiltear leis an Acht freisin go mbunófar na feidhmeanna seirbhíse aerloingseoireachta atá ann cheana mar chomhlacht leathstáit tráchtála neamhspleách nua, 'Seirbhís Aerloingseoireachta na hÉireann' atá ag trádáil mar AirNav Ireland. Agus é seo á scríobh, tá an Rialtas ag críochnú na gcéimeanna is gá chun feidhmeanna eacnamaíochta agus cosanta tomhaltóirí an Choimisiúin um Rialáil Eitlíochta a chumasc le feidhmeanna rialála sábháilteachta agus slándála eitlíochta an IAA.

Ar an lá dílseacháin, tosóidh mé go foirmiúil sa ról mar Phríomhfheidhmeannach don IAA. Is mór an onóir dom an fhreagracht seo a ghlacadh agus foireann de shaineolaithe tiomanta, tiomanta a threorú ag cinntiú córas eitlíochta sábháilte, slán agus éifeachtúil, ag cosaint leasanna tomhaltóirí agus ag freastal ar leas na hÉireann.

**Declan Fitzpatrick**

Príomhfheidhmeannach Ainmnithe an Rialtóra Eitlíochta





# Athbhreithniú Oibriúcháin agus Airgeadais





# Athbhreithniú Oibríocháin agus Airgeadais

## Rialachán maidir le Sábháilteacht

### Smachtbhannaí an CE i gcoinne na Rúise

Chuir an cogadh san Úcráin dúsghlúin bhreise roimh thionscal na heitlíochta, go háirithe maidir le clárlann aerárthaí na hÉireann agus bainistiú aerárthaí na hÉireann faoi léas d'aerlínte na Rúise. Go luath sa chogadh, chuir an Coimisiún Eorpach smachtbhannaí i bhfeidhm i gcoinne na Rúise, a dhéanann dífeall ar eitiltí aerárthaí na Rúise in aer-spás na hEorpa agus toirmeasc ar dhíol nó soláthar seirbhísí nó táirgí eitlíochta chuig an Rúis.

Tugadh dhá aerárthach is tríocha ar chláir aerárthaí na hÉireann ar léas d'aerlínte na Rúise agus bhí siad faoi réir chomhaontuithe Airteagal 83 bis. Níor cuireadh na haerárthaí seo ar ais chuig a n-úinéirí léasóra agus sannadh clárú aerárthaí breise Rúiseach dóibh go mídhleathach. Tá sé seo contrártha le Coinbhinsiún ICAO Chicago, rud a fhágann go n-eisíonn ICAO imní sábháilteachta suntasach i gcoinne na Rúise. D'oibrigh an IAA le Rialtas na hÉireann, Banc Ceannais na hÉireann, an tAontas Eorpach, EASA agus ICAO ar na saincheisteanna seo i rith na bliana, agus thacaigh siad freisin le húnéirí aerárthaí na hÉireann agus iad ag iarraidh a n-aerárthaí a athshealbhú.

### Tionscadal Digitithe

Lean an rialtóir eitlíochta lena chur i bhfeidhm céimneach an tionscadail digitithe – MySRS. Léiríonn an tionscadal seo infheistíocht chaipitil leanúnach mhór ón IAA chun an tairiscint seirbhíse rialála sábháilteachta reatha a athrú trí ghníomhaíocht ghnó a uasmhéadú laistigh den timpeallacht dhigiteach. Leis an tionscadal seo, aistrefoar próisis ghnó amhail bainistíocht cliant, próisis iarratais (ceaduithe, clárú, deimhniú, ceadúnú srl.) agus próisis mhaoirseachta chuig ardáin ar líne ar fud na bhfeirann go léir. Feabhsaíonn sé cumas faisnéise gnó IAA freisin agus cruthaíonn sé tairseacha ar líne chun malartú faisnéise idir an rialtóir agus eintitis rialálta a éascú.

I réimse na gcóras aerárthaí gan foireann, tá oiliúint ar líne críochnaithe ag os cionn 14,000 duine agus eisíodh os cionn 7,000 ceadú oibreora. Cuireadh iarratais chun tacú le gníomhaíochtaí slándála aeradróm agus eitlíochta i bhfeidhm le linn 2022 freisin agus tá úsáideoirí córais in ann idirghníomhú le tairseach an chustaiméara ar bhonn 24/7.

### Córais Aerárthaí gan Foireann

Leanann córais aerárthaí gan foireann (UAS) de bheith ina bhfoinse fáis agus nuálaíochta easpóntúil agus tá feidhmchláir nua spreagúla á bhforbairt agus á dtástáil ar fud an domhain agus in Éirinn. D'oibrigh an IAA le EASA agus leis an CE in 2022 ar fhorbairt leanúnach rialachán UAS chun tionscal UAS bríomhar sábháilte a chumasú sa Stát.

Faoi dheireadh 2022, bhí os cionn 7,000 oibreoir dróin cláraithe ag an IAA agus d'eisigh sé os cionn 16,000 deimhniú píolótach iargúlta do phiolótaí drón atá lonnaithe ar fud an AE, trínár dtairseach ar líne.

Tháinig fás leanúnach ar thionscal na ndrón tráchtála in 2022 freisin le dhá oibríocht seachadta drón sa Stát agus iliomad údaruithe oibríochta casta do ghnólachtaí ar fud earnálacha éagsúla. Tá os cionn 90 údarú oibríochta eisithe ag an IAA anois d'oibreoirí UAS na hÉireann.

D'fhoilsigh an IAA Criosanna Geografacha UAS i gcomhréir le Rialachán 2019/947 an AE, ag éascú oibríú sábháilte eitiltí UAS in aer-spás ainmnithe agus rialaithe. Bhí an obair seo ag an am céanna le feachtas ar fud an Stáit chun sábháilteacht a chur chun cinn, ag díriú ar úsáideoirí drón nua agus reatha, ag cur a n-oibleagáidí reachtúla agus a rioscaí sábháilteachta eitilte in iúl dóibh.

Rinne an IAA, i gcomhar leis an nGarda Síochána, tríocha imscrúdú ar úsáid mhídhleathach drón agus oibríochtaí UAS ar fud an Stáit. Mar chomhlánú air seo, eisíodh Ionstraim Reachtúil drones nuashonraithe i mí Eanáir 2023, rud a thug cumhachtaí agus soiléireacht níos mó don Gharda Síochána maidir le forfheidhmiú drón.

Lean an IAA ag tacú leis an Roinn Iompair ina plé le ranna agus gníomhaireachtaí Stáit eile chun beartas náisiúnta UAS agus U-spás a fhorbairt, chomh maith le tacú le Fiontraíocht Éireann agus GFT chun taighde agus tionscal nua a mhealladh sa réimse seo. Lean an IAA de bheith ag plé leis an nGarda Síochána, le haerfoirt agus leis an Roinn Iompair maidir le cumais Frith-UAS.

### Clárlann Aerárthaí na hÉireann

Lean leibhéal na gníomhaíochta eitlíochta in Éirinn le linn 2022 ag téarnamh, áfach, bhí méadú ar chláruithe foriomlána aerárthaí ar 2021 ach bhí laghdú orthu fós ar 2019. Bhí 1,304 aerárthach ar chláir eitlíochta sibhialta na hÉireann ag deireadh 2022, méadú 73 ó dheireadh 2021 - féach an tábla thíos le haghaidh sonraí.

Aerárthach Cláraithe	Amhail an 31 Nollaig 2022	Amhail an 31 Nollaig 2021	Difríocht
Tráchtálach Éireannach (AOC)	453	409	+44
Léas Tráchtála Eachtrach	148	138	+10
Stóráil Tráchtála	120	129	-9
EASA Neamhthráchtála	184	196	-12
Náisiúnta Neamhthráchtála	399	359	+40
<b>Iomlán</b>	<b>1,304</b>	1,231	+73

### Ceadúnú Pearsanra

Lean iarratais ar cheadúnú pearsanra ag méadú le linn 2022, arna dtiomáint go príomha ag éileamh an tionscail agus tiontaithe RA a bhaineann le Brexit ar cheadúnais EASA. Tá iarratas á dhéanamh ag sealbhóirí ceadúnas neamh - AE, a éillíonn aistriú chuig ceadúnas AE, ar an IAA seachas ar an Ríocht Aontaithe. Aithníonn sé seo go n-éascaíonn an Béarla próiseas aistrithe níos rianúla do go leor daoine lasmuigh den AE. Ba dhúshlán mór é ceadúnais nua a ionduchtú agus seirbhísí ár gcustaiméirí





ceadúnaithe atá ann cheana le linn phaindéim COVID, rud a d'fhág go raibh amanna luaidhe méadaithe le próiseáil. Tá an IAA ag obair go dícheallach chun na hamanna luaidhe seo a laghdú go dtí 2023.

	<b>Amhail an 31 Nollaig 2022</b>	Amhail an 31 Nollaig 2021	Difríocht
Ceadúnais Eisithe			
Piólóta Tráchtála	<b>15,734</b>	14,419	+1,315
Piólóta Ginearálta Eitlíochta	<b>1,789</b>	1,719	+70
Innealtóir Cothabhála	<b>2,883</b>	2,871	+12
Rialaitheoir Aerthráchta	<b>187</b>	228	-41
Oifigigh Raidió	<b>20</b>	24	-4
AFISO*	<b>5</b>	5	-

\*Oifigeach Seirbhísí Faisnéise Eitilte Aeradróim

### Slándáil eitlíochta

Leanann an IAA, mar an tÚdarás Cuí in Éirinn chun críocha Rialachán CE 300/2008 (Comhrialacha i réimse na slándála eitlíochta sibhialta), ag cinntiú go gcuireann oibreoirí aerfoirt, aeriompróirí agus eintitis a bhfuil baint acu le haerfoirt, aerárthaí agus slabhraí soláthair slána na ceanglais rialála i bhfeidhm.

Bhí 622 ghníomhaíocht faireacháin san iomlán sa chlár faireacháin ar chomhlíonadh in 2022. Sainithníodh easnamh suntasach slándála amháin le linn na tréimhse 2022 agus dúnadh é roimh dheireadh na bliana.

Leanadh le cultúr láidir tuairiscithe ar tharluithe slándála in 2022, agus 1,929 tuarascáil san iomlán, méadú 429 ar an mbliain roimhe sin. Léirigh na tuarascálacha seo iompar míchuí paisinéirí chun tosaigh, cé nár rangaíodh aon cheann acu mar shlándáil shuntasach. Déantar gach tuarascáil a mheas agus a anaithnídiú, agus aithnítear treochtaí suntasacha slándála comhiomlánaithe. Tuairiscítear na treochtaí seo don Choiste Slándála Eitlíochta Sibhialta Náisiúnta, a thagann le chéile dhá uair sa bhliain.

Chuir an IAA tús le tionscadal measúnaithe leochaileachta le Riarachán Slándála Iompair Stáit Aontaithe Mheiriceá (USA TSA). Úsáideann an tionscadal modheolaíocht tástála ceilte agus anailís ar thorthaí chun ábhar treorach a fhorbairt. Cuimsíonn an tionscadal tástáil ag aerfoirt in Éirinn agus sna Stáit Aontaithe araon. Cuireadh tús leis an tionscadal i mí Lúnasa 2022 agus beidh sé críochnaithe i mí na Nollag 2023.

Bíonn an IAA rannpháirteach ar an leibhéal Eorpach le ECAC agus leis an gCoimisiún Eorpach.

Ghlac pearsanra IAA páirt i ngrúpaí oibre a thugann aghaidh ar oiliúint, ábhar treorach, brath iompraíochta, comhlíonadh agus cúrsaí teicniúla.

## Athbhreithniú ar Fheidhmíocht Rialála IAA in 2022

### Clár Sábháilteachta an Stáit

Tugann an Clár Sábháilteachta Stáit (SSP) d'Éirinn breac - chuntas ar an gcóras bainistíochta chun sábháilteacht a rialáil agus a riaradh ag an Stát de réir Chaighdeán agus Chleachtais Mholta ICAO larscríbhinn 19 agus Airteagal 7 de Rialachán (AE) 2018/1139. Eisíodh an chéad eagrán den SSP d'Éirinn in 2015 agus tá an doiciméad seo á nuashonrú faoi láthair chun athchóiriú institiúideach an IAA a léiriú de réir an Achta Aerloingseoireachta agus Aeriompair 2022. Tabharfar aghaidh san eagrán nua den SSP ar nuashonruithe ar larscríbhinn 19 agus ar an treoir ghaolmhar sa cheathrú heagrán de Lámhleabhar ICAO Doc 9859 um Bainistiú Sábháilteachta agus sa leagan is déanaí den Chlár Eorpach um Shábháilteacht Eitlíochta. Tá sé beartaithe an t-eagrán nua den SSP a fhoilsiú sa dara ráithe de lá iar-infheistíochta 2023 don eagraíocht nua IAA.

Príomhdoiciméad tacaíochta don SSP is ea an Plean Stáit um Shábháilteacht Eitlíochta (SPA) agus leagtar amach ann na príomhríosaí don eitlíocht a shainiú sa Stát trí phróisis bhainistíochta riosca IAA lena n-áirítear próisis chomhoibrítheacha le páirtithe leasmhara eitlíochta sa Stát. Sainiú na SPAS na gníomhaíochtaí a dhéantar ar leibhéal an Stáit chun aghaidh a thabhairt ar na príomhríosaí agus tacaíonn sé le gníomhaíochtaí bainistíochta sábháilteachta eintiteas rialáilte. Áirítear leis na SPAS na rioscaí agus na gníomhaíochtaí iomchuí a shainiú sa Plean Eorpach um Shábháilteacht Eitlíochta (EPANNA) i gcomhréir le hAirteagal 8 de Rialachán (AE) 2018/1139.

Is féidir an t-eagrán is déanaí den SSP agus SPAS a fháil ag <https://www.iaa.ie/safety>

Is féidir an t-eagrán is déanaí de na EPAS a fháil ag <https://www.easa.europa.eu/en/document-library/general-publications/european-plan-aviation-safety-epas-2023-2025>

Cuireann an IAA leis na próisis bhainistíochta sábháilteachta domhanda go príomha trína rannpháirtíocht ghníomhach i bPainéal Bainistíochta Sábháilteachta ICAO agus i bPainéal Theicniúla ICAO eile agus i gComhlachtaí Comhairleacha EASA. Tugann an comhoibriú idirnáisiúnta seo deis don IAA tionchar a imirt ar an bpróiseas bainistíochta sábháilteachta domhanda agus Eorpach bunaithe ar a mheasúnuithe riosca féin, chomh maith leis an deis machnamh a dhéanamh ar cheachtanna a foghlaimíodh trí na próisis bhainistíochta sábháilteachta a úsáidtear in ICAO, EASA agus Stáit eile.

### Athruithe Rialála

Tá an creat rialála sábháilteachta SSP á nuashonrú go leanúnach chun sábháilteacht agus éifeachtúlacht san eitlíocht a fheabhsú agus chun tacú le hiomaíocht chóir laistigh den AE. Ní mór do rialtóir sábháilteachta an IAA, agus d'eintitis rialáilte in Éirinn, próisis láidre bainistíochta athraithe a bheith acu chun a chinntiú go gcomhlíontar na rialacháin go leanúnach.

I measc roinnt athruithe suntasacha rialála a tháinig i bhfeidhm in 2022, tá:

- riachtanais nua maidir le pleanáil breosla/fuinneamh agus bainistíocht, bhí go hiomlán éifeachtach
- riachtanais nua maidir le córais bhainistíochta sábháilteachta in eagraíochtaí cothabhála aerárthaí
- riachtanais nua bunaithe ar fheidhmíocht d'oibríochtaí uile-aimsire
- creat rialála a thabhairt isteach le haghaidh U-spás

Tá an IAA gníomhach freisin san obair ullmhúcháin do rialacháin atá le teacht trí phróisis EASA AB agus NPA foirmiúil. Tá roinnt athruithe suntasacha ar bun faoi láthair chun aghaidh a thabhairt ar ábhair amhail soghluaisteacht chomhtháite aeir, cibearshláidail agus oibríochtaí láimhseála talún.

In 2022, phróiseáil an IAA trí athrú rialála is fiche ar rialacha cur chun feidhme agus ar ghníomhartha tarmilgthe shraith chomhtháite rialachán sábháilteachta an Aontais.

### Maoirseacht Sheachtrach ar an Rialtóir Sábháilteachta IAA

Tá feidhmíocht rialála an IAA faoi réir maoirseachta ag EASA trí chlár monatóireachta leanúnaí agus cigireachtaí cuimsitheacha ar chaighdeánú EASA. Le linn na gcigireachtaí mionsonraithe, deimhniú EASA go bhfuil an IAA ag comhlíonadh go hiomlán le ceanglais an AE maidir le húdarais inniúla, agus go bhfuil maoirseacht cheart á déanamh ag an IAA ar ár dtionscal rialáilte. Rinneadh ceithre iniúchadh caighdeánaithe EASA ar Éirinn in 2022 a thug aghaidh ar sheirbhísí aerloingseoireachta, aerchríú, leighis agus aeradróim. Ina theannta sin, rinneadh dhá ghníomhaíocht CMA feabhsaithe EASA (iargúlta) in oibríochtaí aerárthaí agus UAS. Tá torthaí an neamhchomhlíonta faoi réir anailís bhunchúise agus pleananna gníomhaíochta ceartaithí atá faoi réir athbhreithniú agus glacadh EASA.

Eisíonn EASA rátáil chaighdeánaithe do na Ballstáit, ar tomhas iad ar cé chomh maith agus a dhéantar maoirseacht i ngach Ballstát AE, agus léiríonn na bearta seo go sáraíonn an IAA meán an AE i ngach réimse.

Tá an IAA faoi réir chlár maoirseachta sábháilteachta uilíche ICAO (USOAP) agus an chlár iniúchta slándála uilíoch (USAP). Leanann an IAA dá sheasamh láidir ar thábla sraithe ICAO maidir le caighdeán eitlíochta domhanda a chur i bhfeidhm go héifeachtach, le scór reatha FÉ de 94.6%, a chuireann Éire sna 10 Stát is fearr ar domhan agus sa dara háit i measc Bhallstáit an AE, i bhfad os cionn na meán domhanda agus réigiúnach.

Chomh maith le próisis láidre maoirseachta a chur i bhfeidhm, tá monatóireacht ar fheidhmíocht sábháilteachta curtha i bhfeidhm ag an IAA ar fud an chórais eitlíochta sibhialta. Foilsítear faisnéis ardléibhéil ar fheidhmíocht sábháilteachta in Athbhreithniú Bliantúil ar Fheidhmíocht Sábháilteachta IAA, atá ar fáil ag <https://www.iaa.ie/safety/annual-safety-performance-reviews>. Déantar faisnéis sábháilteachta níos mionsonraithe a fhorbairt agus a chur



i láthair ag cruinnithe athbheithnithe sábháilteachta ar leibhéal na hearnála agus na heagraíochta.

Tá córais inmheánacha monatóireachta comhlíonta agus bainistíochta athraithe ag an IAA freisin chun a chinntiú go gcomhlíontar na hoibleagáidí maoirseachta go léir de réir rialachán, ar fud gach earnáil den eitleocht shibhialta.

## Bainistiú an aerthráchta

### Feidhmíocht Oibríochtaí

Tháinig téarnamh suntasach ar an eitleocht tráchtála ar fud na hEorpa in 2022 tar éis deireadh a chur le srianta taistil a bhaineann le COVID-19 níos luaithe sa bhliain agus in ainneoin ionradh na Rúise ar an Úcráin. I mí Eanáir 2022, bhí leibhéal tráchta na hEorpa ag 68% de leibhéal 2019 ach d'ardaigh gníomhaíocht tráchta go seasta i rith na bliana agus shroich sí 87% de leibhéal 2019 faoi mhí na Nollag. Ar an iomlán, thuairiscigh EUROCONTROL beagnach 9.3 milliún eitilt ar fud an líonra, méadú 48% ar 2021 ach fós 17% faoi bhun leibhéal 2019. Tá EUROCONTROL ag tuar go sroichfidh aerthrácht na hEorpa 92% de leibhéal 2019 in 2023 agus go dtéarnóidh sé go hiomlán in 2025.

Tháinig aerthrácht na hÉireann ar ais go láidir in 2022, go háirithe ó Aibreán ar aghaidh, agus sháraigh sé meánleibhéal mhíosúla líonra na hEorpa de réir mar a thaifead an trácht trasatlantach agus an trácht ag aerfoirt an Stáit Fás Láidir. D'fhill leibhéal mhíosúla tráchta ar leibhéal beagnach 2019 sa dara leath den bhliain, ag sroicheadh 96% i mí na Nollag. Thuairiscigh traseitiltí ar an mbealach méadú 71% ar leibhéal 2021 chun beagnach 321,800 eitilt a bhaint amach, áfach, bhí trácht fós síos 8.5% ar 2019. In aerspás aigéanach an Atlantaigh Thuaidh, chuir IAA ANSP (soláthraí seirbhíse aerloingseoireachta) seirbhíse

cumarsáide gutha ardmhnicíochta (HF) ar fáil do 457,300 eitilt san iomlán, méadú 74% ar leibhéal 2021. Tháinig méadú faoi dhó ar thrácht críochfoirt tráchtála ag aerfoirt an Stáit in 2022 go 237,500 gluaiseacht ach d'fhan sé 12.8% faoi bhun na leibhéal réamh-phaindéime.

In ainneoin na ndúshlán leanúnach a bhaineann le paindéim COVID -19, lean ár bhfoirne tiomnaithe ag soláthar seirbhíse bainistíochta aerthráchta agus cumarsáide sábháilte agus éifeachtúla gan bhriseadh dár gcustaiméirí aerlíne. Téann beagnach 90% de na heitiltí trasatlantacha go léir idir an Eoraip agus Meiriceá Thuaidh trí aerspás faoi rialú na hÉireann agus déantar na heitiltí seo a bhainistiú ónár n-ionad oibríochtaí En Route sa tSionainn, Co. an Chláir. Cuirtear seirbhíse cumarsáide an Atlantaigh Thuaidh ar fáil ónár saoráid in aice láimhe ag Baile Uí Gheirín agus soláthraíonn an IAA ANSP seirbhíse bainistíochta aerthráchta críochfoirt ag aerfoirt Chorcaí, Bhaile Átha Cliath agus na Sionainne. In 2022, chuireamar seirbhíse sábháilte, éifeachtúla, iontaofa agus luach ar airgead ar fáil dár gcustaiméirí aerlíne trí infheistiú dhéanamh inár ndaoine, inár gcórais bhainistíochta aerthráchta, inár slándáil líonra agus inár nascacht.

In 2022, chomhlíon an IAA ANSP a spriocanna comhshaoil agus acmhainneachta do scéim an Aerspáis Eorpaigh Aonair agus chuir sé go dearfach le feidhmíocht fhoriomlán an líonra Eorpaigh.

Aithnítear Aerspás Bhealach Saor na hÉireann mar cheann de na haerspásanna is éifeachtaí ó thaobh an chomhshaoil de ar domhan, rud a ligeann do chustaiméirí aerlíne na conairí is éifeachtaí a roghnú trínár n-aerspás. Maidir le feidhmíocht chomhshaoil, arna tomhas le táscaire éifeachtúlachta eitilte cothrománach EUROCONTROL ar an mbealach, tháinig deireadh le IAA ANSP in 2022 mar



an uimhir a haon a rinne ANSP san Eoraip. Leanaimid orainn ag iarraidh tionchar comhshaoil na heitlíochta a laghdú tuilleadh trí raon tionscadal lena n-áirítear rátaí méadaithe CDO/CCO (Oibríochtaí Leanúnacha Íslietheach agus Leanúnacha Dreadadóireachta) agus athdhearadh aerspáis níos ísle. Glacann an IAA ANSP páirt freisin i raon tionscnamh feabhsúcháin comhshaoil le páirtithe leasmhara eitlíochta.

Maidir le hacmhainn, tá an IAA ANSP fós ar cheann de na ANSPanna is fearr feidhmíochta san Eoraip le beagnach aon mhoill ar ATFM (bainistíocht sreafa aerthráchta) agus leibhéal an-íseal moille a bhaineann le ATFM teirminéil a taifeadadh sa bhliain. Baineadh amach spriocanna feidhmíochta acmhainneachta do 2022. Thaifead an IAA ANSP ráta cloí slotán imeachta de níos mó ná 96% ag na trí aerfort Stáit, i bhfad níos mó ná an sprioc Eorpach de 80%.

### Oibríochtaí Rúidbhealaigh Comhthreomhara

Tar éis tús a chur go rathúil le hoibríochtaí ón túr rialaithe aerthráchta nua ag aerfort Bhaile Átha Cliath ag deireadh 2021, díriodh in 2022 ar ghnéithe bainistíochta aerthráchta oibríochtaí rúidbhealaigh comhthreomhara a sheachadadh in am chun freastal ar oscailt sceidealta an daa den rúidbhealach Thuaidh. Bhí sé dúshlánach d'fhoireann tionscadail ANSP an spriocdháta seo a chomhlíonadh ach chinntigh saineolas, solúbthacht agus tiomantas ár ndaoine, ag obair le foirne ón daa, soláthraithe, an rialtóir sábháilteachta agus páirtithe leasmhara eile go raibh an rúidbhealach Thuaidh réidh in am don chéad aerárthach imeacht an 24 Lúnasa 2022. Cé go bhfuil sé fós i laethanta tosaigh oibríochtaí rúidbhealaigh comhthreomhara, tá buntáistí sábháilteachta agus éifeachtúlachta, amhail moilleanna laghdaithe agus gnóthachain éifeachtúlachta

rúidbhealaigh, á mbaint amach cheana féin. Tá tuilleadh feabhsuithe ar oibríochtaí rúidbhealaigh comhthreomhara, lena n-áirítear úsáid chomhuaineach na rúidbhealaí comhthreomhara a leathnú chun tréchur a mhéadú, á measúnú agus á bpleanáil anois do 2024.

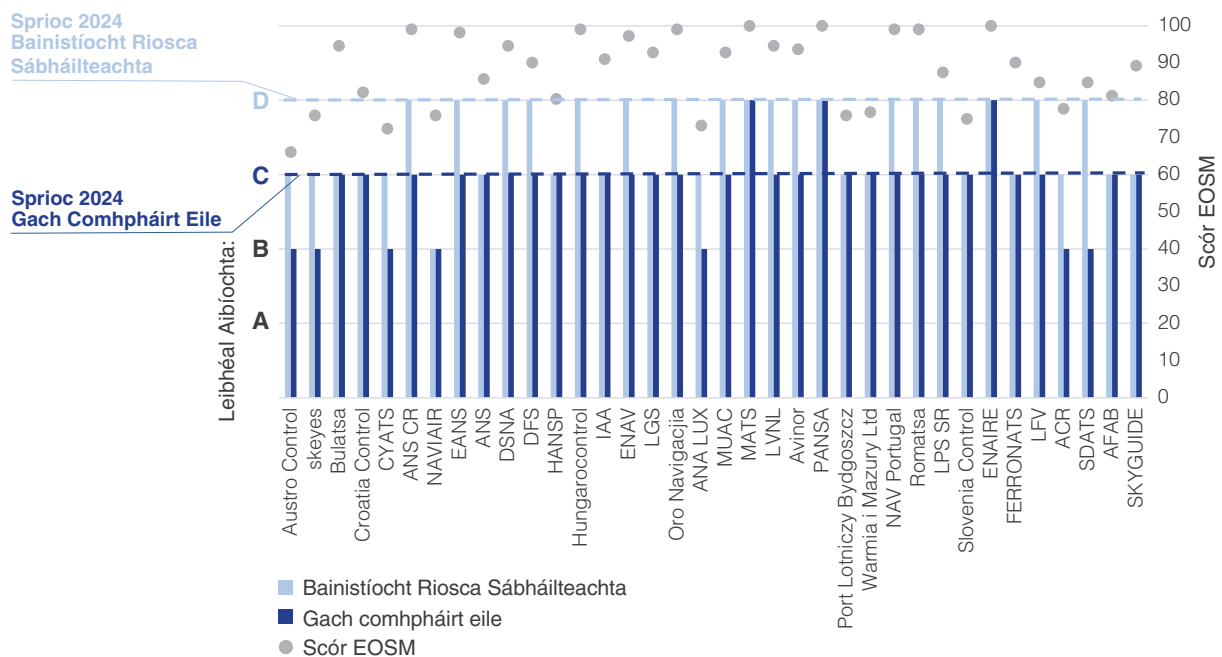
### Sábháilteacht

Ó 2002 i leith, tá suirbhéanna déanta ag EUROCONTROL chun comhlíonadh ANSPanna le ceanglais rialála agus leibhéal cur chun feidhme na gcóras bainistíochta sábháilteachta (SMS) laistigh dá n-eagraíochtaí a shuíomh. Cuireann tomhais aibíochta sábháilteachta Chaighdeán Barr Feabhais EUROCONTROL/CANSO SMS (SoE) le leibhéal domhanda sábháilteachta a bhunú, bunaithe ar na caighdeáin is airde. Clúdaíonn an SoE seacht réimse déag measúnaithe sábháilteachta, atá ailínithe le hlarscríbhinn 19 ICAO, a thacaíonn le caighdeáin sábháilteachta aonfhoirmeacha a chur i bhfeidhm ar fud na ANSPanna go léir ar fud an domhain.

Sa EUROCONTROL/CANSO is déanaí Caighdeán Barr Feabhais Bainistíochta Sábháilteachta, bhain an IAA ANSP scór 87% amach (an líon is airde ná 91%), le 7 Leibhéal C (bainistithe) agus 14 Leibhéal D (athléimneach), rud a chiallaíonn go gcomhlíonann an SMS na ceanglais rialála go léir. Ina theannta sin, fuair sé 1 Leibhéal E (barr feabhais) le haghaidh Faisnéise Sábháilteachta Fíor-Ama IAA, arna bhailíochtú ag grúpa athbhreithnithe moderation dea-chleachtais CANSO.

Is é an príomhtháscaire feidhmíochta sábháilteachta a thomhaistear mar chuid de scéim feidhmíochta an Aerspáis Eorpaigh Aonair (SES) ná Éifeachtacht Bainistíochta Sábháilteachta (EOSM) EASA. Gníomhaireacht Sábháilteachta Eitlíochta na hEorpa

### Freagraí ANSP EOSM 2021 maidir le Bainistíocht Riosca agus Cuspóirí Bainistíochta eile, a foilsíodh in 2022



(Foinse: PRB 2021 Tuarascáil Sábháilteachta)

Déanann an t-údarás inniúil, rialtóir sábháilteachta an IAA, an príomhtháscaire feidhmíochta sábháilteachta seo a mheasúnú agus a bhailíochtú gach bliain.

Leasaíodh an struchtúr suirbhé gaolmhar lena úsáid mar tháscaire feidhmíochta eochair sábháilteachta SES agus tá an t-ábhar ailínithe anois leis an suirbhé tomhais EUROCONTROL/CANSO SoE a luadh roimhe seo. Sa tuarascáil is déanaí a foilsíodh in 2022, ghnóthaigh IAA ANSP scór aibíochta EOSM de 91% agus leibhéal aibíochta foriomlán 'C'. Bhain an IAA ANSP spriocanna EOSM amach i gceithre cinn as cúig chuspóir bainistíochta ach chaill sé a sprioc maidir le bainistíocht riosca sábháilteachta mar gheall ar fhadhbanna leis an gcaoi ar thaifead sé athrú. Ghlac an tÚdarás Inniúil le nósanna imeachta nua comhlíontacha um bainistíocht athraithe agus foilsíodh iad i mí Feabhra 2022, mar sin táthar ag súil go mbainfear amach an sprioc leibhéal 'D' maidir le bainistíocht riosca sábháilteachta roimh dháta sprice 2024.

Leanann an IAA ANSP le hathbheithniú a dhéanamh ar phróisis tomhais measúnaithe an dá fhormaid suirbhé d'fhonn réimsí a shainaitheint le haghaidh feabhsuithe SMS féideartha agus chun na torthaí a úsáid mar luamhain athraithe. Tacaíonn an cur chuige seo, agus gníomhaíocht dhírithé, go rathúil le beartas an IAA ANSP maidir le SMS 'feabhsú leanúnach'. D'fhorbair IAA ANSP táscairí monatóireachta feidhmíochta sábháilteachta aibí agus leanann sé ag forbairt réitigh nuálacha ar anailísíocht sonraí, lena n-áirítear ardáin digitithe agus faisnéise cognaíche, chun sonraí sábháilteachta a anailísíú.

Is stát í an tsábháilteacht ina laghdaítear agus ina rialaítear na rioscaí a bhaineann le gníomhaíochtaí eitlíochta, a bhaineann le hoibriú aerárthaí nó a thacaíonn go díreach leo, go leibhéal sábháilteachta inghlactha. Is é cuspóir Rialachán (AE) 2017/373 ceanglais chomhchoiteanna a leagan síos do sholáthraithe seirbhísí bainistíochta aerthráchta/aerloingseoireachta agus feidhmeanna eile líonra ATM, agus an córas sábháilteachta eitlíochta a fheabhsú tuilleadh. Tá an rialachán comhdhéanta de 13 iarscríbhinn ar leith atá infheidhme maidir le IAA ANSP. Rinneadh an rialachán a leasú tuilleadh trí Rialachán (AE) 2020/469 a chur chun feidhme. Ó thaobh na sábháilteachta de, ailíníonn an rialachán creatáil SMS AE agus creatáil SMS ICAO (SMS a theastaíonn le haghaidh atS amháin) agus cuimsíonn sé ceanglais shonracha maidir le tosca daonna i réimsí amháil strus agus tuirse. I measc na leasuithe a theastaíonn le haghaidh Rialachán (AE) 2020/469 tá cur chun feidhme na gcóras taifeadta gutha cluaise cúlra (taifeadadh comhthimpeallach). Chloígh an IAA ANSP le dea - chleachtais agus fealsúnachtaí SMS ICAO ina SMS agus ionchorpraigh sé iad agus ghlac sé leis an rialachán nua seo, ag tabhairt isteach nósanna imeachta bainistíochta athraithe nua agus ag cur cláir agus nósanna imeachta oiliúna éifeachtacha agus láidre i bhfeidhm. Níl aon athrú ar fhócas an IAA ANSP, rud a fhágann gur gníomhaíocht shainráite í an tsábháilteacht le gach riosca sábháilteachta a shainaitheint go córasach agus bearta maolaithe iomchuí a chur i bhfeidhm ar fud na heagraíochta. Tá tábhacht ar leith ag baint le nósanna imeachta bainistithe athraithe maidir lena dtionchar ar an gcóras feidhmiúil agus maidir le sainordú déine breise i measúnú sábháilteachta agus dearbhú athraithe.

Tá comhoibriú, comhpháirtíocht agus comhar ina bpríomhspreagthóirí agus ina gcumasóirí i leith feabhsuithe sábháilteachta in IAA ANSP. Glacann ár ndaoine páirt ghníomhach i bhfóirín sábháilteachta ANSP náisiúnta, Eorpacha agus domhanda agus cuireann siad leo agus tá pobail chleachtais bunaithe againn ina ndéantar riosca agus guaiseacha a aithint agus a mhaolú. I measc na ngrúpaí seo tá foirne sábháilteachta rúidbhealaigh áitiúla, foirne sábháilteachta oibriochtaí aerfoirt, grúpaí oibre comhpháirtíochta COOPANS agus grúpaí anailíse comhoibriúchá EASA ar ATM agus tosca daonna. Tá foireann ANSP ina gcomhaltaí freisin de bhuanchoiste sábháilteachta agus de mheitheal faisnéise sábháilteachta CANSO, d'fhoireann sábháilteachta EUROCONTROL agus de bhord rialaithe athraithe. Déanann foireann an IAA ionadaíocht don ANSP ar gach ábhar a bhaineann le hoibriú sábháilte aerárthaí isteach in aerspás faoi rialú na hÉireann agus amach as.

## Teicneolaíocht

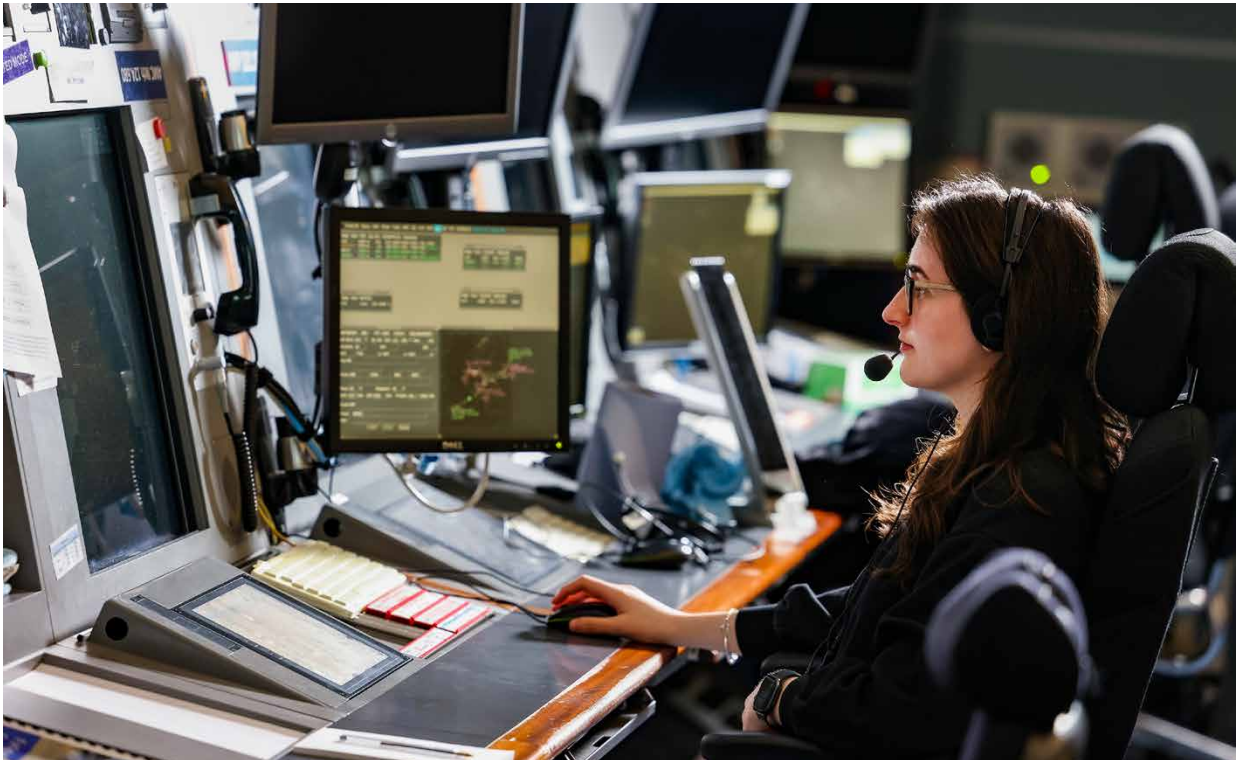
In 2022, rinne córais bhainistíochta aerthráchta an IAA ANSP de réir a ndearaidh agus le leibhéal arda iontaofachta agus infhaighteachta, ag tacú le seirbhís bainistíochta aerthráchta sábháilte agus slán a sholáthar dár gcustaiméirí aerlíne. Le linn na bliana, leanamar orainn ag cur tionscadail chriticiúla chun cinn a bhaineann le comhlíonadh rialála, difheidhmeacht agus cumas chomh maith le feabhsuithe sábháilteachta agus slándála.

Leanaimid orainn ag déanamh infheistíochtaí suntasacha inár mbonneagar TF gnó, lena n-áirítear réitigh nua scamall - bhunaithe a imscaradh. Le linn na bliana, chuireamar roinnt teicneolaíochtaí agus próiseas nua i bhfeidhm chun éifeachtúlacht agus táirgiúlacht a fheabhsú. Ligeann an infheistíocht leanúnach inár gcumas faisnéise gnó dúinn na fothaí sonraí iomadúla atá ar fáil a ghíaráil níos fearr chun tacú lenár bpróisis chinnteoireachta.

Agus an spleáchas leanúnach ar an teicneolaíocht i ngach gné den saol, agus go háirithe i réimse na Teicneolaíochta Faisnéise, tá sé níos tábhachtaí ná riamh tosaíocht a thabhairt don chibearshlándáil chun cosaint a thabhairt i gcoinne rioscaí agus leochaileachtaí a d'fhéadfadh a bheith ann. Is próiseas casta agus leanúnach é leibhéal aibíochta cibearshlándála a fheabhsú laistigh den IAA ANSP a bhaineann le il - veicteoirí a gcaithfear díriú orthu agus a chothabháil le feabhsú leanúnach i ngach gné den chibearshlándáil lena n-áirítear cibearshlándáil agus pleanáil, rialuithe slándála, cibearchultúr, tástáil, cumais chomhlíonta agus freagartha. Tá an chibearshlándáil fós mar príomhfhócas don IAA ANSP.

## COOPANS

Tá an IAA ANSP mar chuid de chuibhreas de shé ANSP ina bhfuil Naviar (an Danmhairg), LRV (an tSualainn), AustroControl (an Ostair), Rialú na Cróite (an Chroít) agus NAV Portugal (an Phortaingéil), ar a dtugtar COOPANS le chéile. Aithnítear córas bainistithe aerthráchta COOPANS (ATM) mar chóras den scoth a chomhlíonann fíis an Choimisiúin Eorpaigh maidir le comhar teicniúil agus idir - inoibritheacht. Tá clár oibreacha ar siúl chun an córas ATM a athdhearadh,



a fhorbairt agus a uasghrádú a sholáthraíonn an monaróir Thales ATM.

Beidh an córas uasghrádaithe ina theicneolaíochtaí fostaíochta úrscothacha amháil digitiú, intleacht shaorga agus fíorúlú i gcomhréir le riachtanais agus ionchais bhainistíochta aerthráchta amach anseo. Le comhoibriú Chomhghuaillíocht COOPANS déanfar córais ATM a chomhaltá a chomhchuíbhíú, agus costais á n - íoslághdú, de réir mar a leanann sé ar aghaidh ag forbairt comhchóras seirbhísí aerloingseoireachta atá chun tosaigh ar domhan.

### Cúram Custaiméirí

Tá an IAA ANSP fós aitheanta ag an tionscal aerlíne mar cheann de na soláthraithe bainistíochta aerthráchta is dírithe ar chustaiméirí ar domhan. Is aerlínte den chuid is mó iad ár gcustaiméirí atá lonnaithe san Eoraip, i Meiriceá Thuaidh agus sa Mheánoirthear agus áirítear leo aerlínte paisinéirí leagáide, iompróirí ar chostas íseal, aerlínte réigiúnacha agus iompróirí lasta. Cuidíonn ár gclár cúram custaiméirí linn tuiscint a fháil ar riachtanais agus ionchais oibríochta ár gcustaiméirí, ionas gur féidir linn an teicneolaíocht agus na nósanna imeachta is gá a chur i bhfeidhm chun leanúint ar aghaidh ag seachadadh na seirbhíse den scoth a éilíonn siad. Cuidíonn sé freisin lenár n - oibleagáidí comhairliúcháin le custaiméirí a chomhlíonadh de bhun Rialachán (AE) 2017/373.

Ag deireadh 2022, d'fhostaigh an IAA ANSP sainchomhairleoireacht neamhspleách atá lonnaithe sa Bhruiséil chun suirbhé ar líne a dhéanamh ar thuairimí ár gcustaiméirí ar an IAA ANSP agus ar na seirbhísí a sholáthraímid. Léiríonn réamhthorthaí an tsuirbhé, i gcás na gcustaiméirí sin a d'fhreagair, gur bronnadh rátáil sástachta fhoriomlán 89% ar an IAA ANSP agus go raibh

na teachtaireachtaí bunúsacha faoi shábháilteacht, seachadadh seirbhíse, ár bhfeidhmíocht chomhshaoil agus ár gcumarsáid le custaiméirí an - dearfach.

### Aireon ALERT

Seoladh é i mí Iúil 2019, leanann an Rianú Aimsithe agus Freagartha Éigeandála Aerárthaí Aireon (ALERT) a bhuaigh duaiseanna ag soláthar sonraí suímh aerárthaí éigeandála saor in aisce d'oibreoirí cuardaigh agus tarrthála na hEorpa (sar) ar fud na hEorpa. Baineann Aireon ALERT úsáid as sonraí uathchraolta faireachais spleách spásbhunaithe Aireon (ADS-B) agus tá sé á fheidhmiú ag an IAA ANSP ag ár n-ionad cumarsáide san Atlantach Thuaidh i mBaile Uí Gheirín, Co. an Chláir.

### Comhpháirtíocht Oceanic Gateway

Is comhoibriú é an Comhpháirtíocht Oceanic Gateway (OGP) idir IAA ANSP agus ANSPanna na Ríochta Aontaithe (NATS) agus Ceanada (NAV CANADA) a fhéachann le coincheap gnó agus oibríochta níos comhtháite a bhunú d'aerspás an Atlantaigh Thuaidh. D'aontaigh na ANSPanna go soláthróidh imirce ó mhúnla oibríochta an lae inniu i dtreo coincheap níos comhtháite, i dtimpeallacht ina bhfuil fás fadtéarmach tráchta, seirbhís gan uaim, costéifeachtach agus athléimneach a mbeidh taithí ag ár gcustaiméirí aerlíne uirthi, feidhmíocht sábháilteachta leanúnach nó fheabhsaithe agus deiseanna feabhsaithe feidhmíochta comhshaoil optamaithe. Tá gealltanais tugtha ag Príomhfeidhmeannaigh an ANSP faoi seach staidéar tosaigh féidearthachta agus roghanna OGP a chríochnú a thosaigh in 2022, agus tá sé beartaithe é a chríochnú níos déanaí i mbliana.

Cinnfidh an staidéar na scálaí ama, na tairbhí agus na torthaí a theastaíonn chun sochair sábháilteachta, comhshaoil agus éifeachtúlachta inbhuanaithe agus inseachadta a fhorbairt d'ar gcostaiméirí agus d'ar bpáirtithe leasmhara.

## Gnóthaí Idirnáisiúnta

### CANSO

Lean an IAA ANSP ar aghaidh mar bhall tiomanta agus gníomhach de CANSO (Eagraíocht na Seirbhísí Aerloingseoireachta Sibhialta) in 2022. Aithnítear CANSO mar ghuth domhanda na soláthraithe seirbhíse bainistíochta aerthráchta agus soláthraíonn sé seirbhís thábhachtach chun iarracht a dhéanamh tuairimí ANSPanna a ailíniú ar leibhéal Eorpach agus domhanda, ag cinntiú go bhfuil guth ag príomhghníomhaithe oibríochta i múnú beartas atá ag teacht chun cinn. Bhí IAA ANSP ina chathaoirleach ar Ghrúpa Feidhmíochta agus Airgeadais CANSO na hEorpa in 2021 agus tugadh é seo ar láimh d'ionadaí de chuid Chomhaontas Borealis in 2022, a lean ar aghaidh ag déanamh ionadaíochta ar leasanna IAA ANSP chomh maith leis an gComhaontas Borealis níos leithne.

### Comhaontas Borealis

Tá an IAA ina bhall de Chomhaontas Borealis lena n-áirítear ANSPanna na Danmhairge, na hEastóine, na Fionlainne, na hÍoslainne, na hÉireann, na Laitvia, na hIorua, na Sualainne agus na Ríochta Aontaithe. Cuireann an chomhaontas ar chumas a chomhaltaí ANSP feidhmíocht níos fearr a thiomáint do pháirtithe leasmhara trí chomhoibriú gnó. Cuireann an Chomhaontas seirbhísí aerthráchta ar fáil le haghaidh 3.8 milliún eitilt in aghaidh na bliana, thar 12.5 milliún km de aerspás Thuaisceart na hEorpa agus is í príomhghéata trasatlantach na hEorpa í. Tá Comhaontas Borealis i gceannas ar thionscnamh ceannródaíoch faoi láthair chun limistéar gan uaim d'aerspás bealaigh saor in aisce a sholáthar ar fud an aerspáis iomláin atá á bhainistiú ag a chomhaltaí. Tá cur chun feidhme an chláir seo ag na céimeanna deiridh agus tá sé ag dul chun cinn go sásúil. In 2022, rinne Comhaontas Borealis a 10 mbliana a cheiliúradh agus d'athdhearbhaigh an Bord a fhís chun comhar agus comhoibriú breise a neartú i measc a chomhaltaí.

### Athchóiriú SES

Bhí dóchas athnuaithe ann d'athchóiriú an Aerspáis Eorpaigh Aonair (SES) le linn 2022 faoi Uachtaránacht na Seice agus rinne IAA ANSP iarracht é sin a chur chun cinn gach deis. Agus an bhliain ag druidim chun deiridh, thug Éire, mar bhallstát, tacaíocht don athchóiriú atá ag dul chun cinn áit a bhfuil aird anois ar dhírú ar an gcomhad ag Uachtaránacht na Sualainne sa chéad leath de 2023.

### Athbhreithniú Airgeadais

Chuir an IAA feidhmíocht dhearfach airgeadais ar fáil in 2022 leis an nGrúpa ag tuairisciú brabús oibriúcháin de €15.1 milliún agus brabús tar éis cánach de €9.8 milliún. Mhéadaigh láimhdeachas an ghrúpa ó €162.3 milliún go €207.5 milliún rud a léiríonn an t-éileamh méadaithe ar

aerthráchta a d'fhág go raibh bainistíocht aerthráchta agus seirbhísí cumarsáide gutha ardmhíochta á soláthar ag an IAA do 85% níos mó aerthráchta ar an meán ná mar a bhí in 2021.

Tar éis beagnach dhá bhliain de shrianadh costais, mar fhreagairt ar thionchar phaindéim COVID ar thionscal na heitlíochta, cuireadh costais oibriúcháin an Ghrúpa ar ais go leibhéal réamh-phaindéime. Áirítear le caiteachas iarbhir €192.4 milliún costais aonuaire €13.9 milliún, is é sin muirir i leith in-aisghabhálaacht díbhinní infhaighte agus soláthar bearnúcháin i gcoinne sócmhainne i suiteálacha atá ar siúl.

Mhéadaigh glansócmhainní an Ghrúpa €106.5 milliún go €366.9 milliún tar éis feabhsú suntasach ar luacháil scéimeanna pinsin sochair shainithe na Cuideachta.

Ba iad seo a leanas príomhphointí airgeadais agus oibriúcháin an Ghrúpa:

	2022 '000s	2021 '000s
<b>Gníomhaíocht tráchta</b>		
Aonaid seirbhíse ar an mbealach	<b>4,233</b> <b>+75.0%</b>	2,419 +21.8%
Aonaid seirbhíse críochfoirt	<b>170</b> <b>+127.9%</b>	75 +6.0%
Cumarsáid an Atlantaigh Thuaidh (eitiltí billeáilte)	<b>457</b> <b>+73.8%</b>	263 +24.4%
<b>Brabúsacht agus Clár Comhardaithe</b>		
Láimhdeachas	<b>207.5</b>	162.3
Brabús oibriúcháin	<b>15.1</b>	7.1
Brabús roimh cháin	<b>12.0</b>	11.4
Brabús iarchánach	<b>9.8</b>	9.5
Airgead tirim agus taiscí	<b>143.9</b>	133.5
Glansócmhainní	<b>366.9</b>	260.4

### Láimhdeachas

Gintear láimhdeachas an Ghrúpa, go príomha, ó sholáthar seirbhísí aerthráchta in aerspás faoi rialú na hÉireann agus ó sheirbhísí cumarsáide gutha ardmhíochta a sholáthraítear leath bealaigh trasna an Atlantaigh Thuaidh. In 2022, b'ionann na seirbhísí sin agus 87% den láimhdeachas iomlán. B'ionann táillí agus muirir rialála sábháilteachta agus 11% den láimhdeachas iomlán agus b'ionann ioncam tráchtála agus ioncam eile agus an t-iarmhéid. Méadaigh an láimhdeachas 27.9% go €207.5 milliún in 2022, suas ó €162.3 milliún in 2021.

Gintear ioncam ar an mbealach ó aerárthaí nach dtagann i dtír in Éirinn de ghnáth. Déantar beagnach 90% de na heitiltí idir an Eoraip agus na Stáit Aontaithe a bhainistiú in aerspás faoi rialú na hÉireann. In 2022, b'ionann ioncam ar an mbealach agus €129.8 milliún, suas ó €104.7 milliún in 2021. Tháinig méadú 75.0% ar aerthrácht, arna thomhas in aonaid seirbhíse. Tá táillí na hÉireann ar an mbealach i measc na gceann is ísle san Eoraip.



Tháinig méadú 45.8% ar ioncam ó chríochfóirt go €28.9 milliún. Cuirtear seirbhísí rialaithe aerthrátha ar fáil d'aerárthaí a thuirlingíonn agus a thógann ag aerfoirt an Stáit, Corcaigh, Baile Átha Cliath agus an tSionainn. In 2022, tháinig méadú 127.9% ar aonaid seirbhíse teirminéil le linn 2021.

B'ionann ioncam cumarsáide an Atlantaigh Thuaidh agus €20.6 milliún in 2022, méadú 73.8% ar 2021. Soláthraíonn an IAA seirbhís cumarsáide gutha ardmhinicíochta suas le leathbhealach trasna an Atlantaigh Thuaidh. Ba é an lá ba ghnóthaí sa bhliain an 16 Meán Fómhair nuair a bhí 1,623 eitilít á mbainistiú ag ár bhfoireann.

Tháinig méadú 6.8% go €22.6 milliún ar ioncam ó rialáil sábháilteachta, a chuimsíonn táillí agus muirir ar dheimhniú aeracmhainneachta aerárthaí, clárúcháin aerárthaí, ceadúnais agus scrúduithe pearsanra, táillí slándála eitlíochta, táillí aeradróim, ceaduithe oibreora, táillí agus sainchomhairliúcháin a bhaineann le EASA. Tá na táillí a ghearrann rialtóir sábháilteachta an IAA leagtha amach in Ordú Údarás Eitlíochta na hÉireann (Táillí) 2015 agus Rialacháin na gComhphobal Eorpach (Slándáil Eitlíochta Sibhialta) (Leasú) 2019 (IR 632 de 2019). B'ionann na táillí is inchurtha i leith rialáil IAA ANSP agus €5.3 milliún (2021: €4.3 milliún).

Cuimsíonn ioncam tráchtála agus ioncam eile seirbhísí oiliúna a sholáthraíonn an IAA go Pointe Iontrála Thuaisceart Éireann DAC de €3.4 milliún den chuid is mó (2021: €2.7 milliún).

### Costais Oibriúcháin

Tháinig méadú €37.2 milliún nó 24.0% ar chostais oibriúcháin chomhdhlúite go €192.4 milliún in 2022.

Mar fhreagairt ar COVID-19, cuireadh bearta srianta costas éagsúla i bhfeidhm in 2020 agus 2021 lena n-áirítear gearradh pá bandáilte d'fhostaithe, reo ar earcaíocht agus cealú, laghdú agus/nó iarchur caiteachais neamhriachtanach. De réir mar a mhéadaigh leibhéal tráchta, athbhunaíodh pá go déanach in 2021, atosáigh ranganna rialaitheoirí mac léinn in 2022 agus mhéadaigh costais go ginearálta mar gheall ar ghníomhaíocht mhéadaithe, brúnna boilscithe, níos mó bonneagair, córais agus trealaimh atá inchurtha i leith an túir nua ag aerfort Bhaile Átha Cliath agus soláthar seirbhísí aerthrátha ar an rúidbhealach Thuaidh. In 2022, tháinig méadú €13.2 milliún ar chostais foirne thar 2021. San áireamh i speansais oibriúcháin tá €4.7 milliún a bhaineann le soláthar chun sócmhainn a lagú i suiteálacha atá ar siúl. Tháinig méadú €10.2 milliún ar fhorálacha drochfhíochais, go príomha mar gheall ar éiginnteacht maidir le huainiú socraíochta díbhinní ó infheistíochtaí.

### Brabúsacht

Ba é €12.0 milliún brabús an ghrúpa roimh cháin do 2022 i gcomparáid le €11.4 milliún in 2021 agus áiríodh leis athluacháil anuas ar shócmhainn airgeadais an Ghrúpa de €3.6 milliún (2021: €1.3 milliún). B'ionann an brabús i ndiaidh cánach agus €9.8 milliún i gcomparáid le €9.5 milliún in 2021.

### Pinsean

Thaifead an Grúpa sócmhainn phinsin de €44.3 milliún, feabhas suntasach ar dhliteanas sochair shainithe na bliana roimhe sin de €63.4 milliún. Mhéadaigh an ráta lascaine ó 1.4% amhail an 31 Nollaig 2021 go 4.1% ag deireadh 2022. Cé gur thit luach na sócmhainní pinsin go géar sa bhliain mar thoradh ar imní chúlú eacnamaíochta agus méaduithe ar an ráta úis, bhí an titim seo níos mó ná fritháirithe ag an laghdú ar dhliteanas phinsin.

### Sreabhadh Airgid agus Saoráidí Bainc

In 2022, ghin an Grúpa airgead tirim ó oibríochtaí dar luach €22.1 milliún i gcomparáid le hairgead tirim dar luach €23.7 milliún a úsáideadh in 2021. Is éard a bhí in airgead tirim a úsáideadh i ngníomhaíochtaí infheistíochta caiteachas caipitil de €11.1 milliún (2021: €11.8 milliún). I rith na bliana, rinne an Grúpa infheistíocht ina chórais rialaithe aerthrátha, i bhfeistiú ar rúidbhealaigh Thuaidh ag aerfort Bhaile Átha Cliath agus in ionad áiseanna loingseoireachta. Tá clár suntasach infheistíochta caipitil beartaithe do na blianta amach romhainn. Bhí cúlchistí airgid €143.9 milliún ag an nGrúpa ag deireadh na bliana i gcomparáid le €133.5 milliún ag deireadh 2021. Tá geallta ag an nGrúpa saoráidí iasachta €60 milliún a fháil. Níor tarraingíodh na saoráidí sin ar an 31 Nollaig. Leanfaidh an Grúpa dá leachtacht a bhainistiú.

### Rialachán Eacnamaíoch

Rialaíonn an Coimisiún um Rialáil Eitlíochta (CAR) agus an Coimisiún Eorpach aerspás Eorpach aonair gníomhaíochtaí ar bhealach, críochfóirt agus díolmhaithe an IAA. Tá táillí ar sheirbhísí ar an mbealach agus ar sheirbhísí teirminéil leagtha amach i bPlean Feidhmíochta an Stáit don tríú tréimhse tagartha 2020 - 2024 (ar a dtugtar RP3). Tá na muirir comhsheasmhach leis na spriocanna feidhmíochta éifeachtúlachta costais a shocraíonn an AE agus a ghlacann ballstáit an AE. Glacadh leis an bplean seo i mBealtaine 2022 tar éis próiseas comhairliúcháin agus athbhreithnithe fairsing ina raibh na príomhpháirtithe leasmhara páirteach agus tar éis cheadú an AE. In aon bhliain, déantar foráil do dhifríochtaí a eascraíonn idir ioncam iarbhrí agus ioncam ionchais i gcuntas ioncaim fabhráithe/iarchurtha agus déantar iad a choigeartú in aghaidh ioncaim a eascraíonn as gníomhaíochtaí ar an mbealach agus ag an gcríochfóirt amach anseo.

### An IAA a dheighilt

Mar gheall ar an IAA a bheith scartha ina dhá eintiteas dhlíthiúla, aistreofar na sócmhainní agus na dliteanas a theastaíonn chun gnó rialaithe aerthrátha an IAA a oibriú chuig cuideachta nua leathstáit tráchtála, Seirbhís Aerloingseoireachta na hÉireann atá ag trádáil mar AirNav Ireland. Déanfar an gnó a aistriú trí dháileadh ó chúlchistí IAA de bhun an Achta Aerloingseoireachta agus Aeriompair 2022. Tá an scaradh beartaithe do dheireadh mhí Aibreáin 2023.





## Acmhainní Daonna

### Tuarascáil ar an mBearnna Phá Idir Na hInscní 2022

Thug an tAcht um Fhaisnéis maidir leis an mBearnna Pá idir na hInscní 2021 an bonn reachtach le haghaidh tuairisciú ar an mbearna pá idir na hinscní isteach in Éirinn. D'fhoilsigh an IAA a Thuarascáil maidir leis an mBearnna Pá idir na hInscní, atá ar fáil ar ár láithreán gréasáin ag [www.iaa.ie](http://www.iaa.ie), ar 9 Nollaig 2022. Soláthraíonn an tuarascáil sonraí staitistiúla ar rátaí pá in aghaidh na huair in aghaidh na hinscne thar roinnt catagóirí sa Chuideachta. Is é 21% an meánbhearna pá idir na hinscní agus 36% an meánbhearna pá.

Tá ár bhfórsa saothair comhdhéanta den chuid is mó de rialaitheoirí aerthráchta, innealtóirí, oifigigh raidió, cigirí aeracmhainneachta agus oibríochtaí eitilte, ar ról oibríochta túslíne iad ar fad. Tá céatadán na mbanfhostaithe atá fostaite inár ról oibríochtúla líne tosaigh fós íseal, rud nach bhfuil uathúil i gcomparáid lenár n - eagraíochtaí comparáide ar fud na hEorpa. Seo an áit a bhfuil an bhearna pá inscne is suntasaí. Is é ár dtosaíocht rannpháirtíocht na mban a mhéadú agus ár mbearna pá idir na hinscní a laghdú agus, chuige sin, táimid ag gabháil do roinnt tionscnamh chun tacú leis an gcuspóir seo. Go ginearálta, féachfaidh an IAA le rannpháirtíocht na mban a mhéadú ar fud gach leibhéal inár n-eagraíocht agus na deiseanna forbartha riachtanacha a sholáthar do gach fostaí chun go n-éireoidh leo a lánacmhainneacht a bhaint amach.

### Mná sa Cheannaireacht

Aithníonn ár Straitéis Bainistíochta Tallainne an riachtanas chun príomhscileanna a aithint agus a choinneáil trí fhoireann a bhainistiú agus a fhorbairt. Ba iad Institiúid

Bainistíochta na hÉireann agus an 30% Club a dhear 'Ag dul i gCeannas – Mná sa Cheannaireacht'; feachtas domhanda le tacaíocht ó cheannairí sinsearacha atá tiomanta do chothromaíocht inscne níos fearr a bhaint amach ag leibhéal cheannaireachta ar fud eagraíochtaí. Chuir grúpa comhghleacaithe mná tús leis an gclár i mí Mheán Fómhair agus bhí an t-aiseolas thar a bheith dearfach.

### Clár Oiliúna agus Forbartha Bainistíochta

Aithnítear sa Straitéis AD 2021 – 2025 an ceanglas chun bainistíocht tallainne a fhorbairt trí oiliúint agus, mar thaca leis an gceanglas seo, thug an Stiúrthóireacht Acmhainní Daonna clár oiliúna agus forbartha bainistíochta saincheaptha isteach in 2022. Forbraíodh an clár oiliúna chun aiseolas ónár mbainisteoirí a chur san áireamh i dtéarmaí modúl ba chóir a bheith mar chuid den chlár.

### Earcaíocht

Bhí an fhoireann fós dúshlánach in 2022, agus mar thoradh air sin, bhí gníomhaíocht earcaíochta thar a bheith gnóthach. Chuir roinnt iarrthóirí rathúla tús le hoiliúint mar rialaitheoirí aerthráchta, innealtóirí, oifigigh raidió aerloingseoireachta agus cúntóirí sonraí níos airde. Bhí fadhbanna ag baint le dúshláin chóiríochta agus, in ainneoin cúnamh ón gCuideachta, mar thoradh air sin ní raibh roinnt iarrthóirí in ann oiliúint a thosú nó dul i mbun fostaíochta leis an IAA ANSP in 2022.

### Sláinte agus Sábháilteacht

Fuair an IAA dhá dhámhachtain sláinte agus sábháilteachta ceirde ag dámhachtain na hEagraíochta Náisiúnta um Shábháilteacht Tionscail (NISO) 2022 sna catagóirí 'Gradam Seirbhíse Poiblí is Fearr' agus 'Gradam

Ard - Ghnóthachtála Comhsheasmhach <sup>1</sup>. Tugann an ócáid bhliantúil aitheantas do shármhaitheas i sláinte agus sábháilteacht cheirde ar fud eagraíochtaí, idir bheag agus mhór, in Éirinn. Fuair an Chuideachta dámhachtainí NISO go rialta a aithníonn ár gcur chuige rathúil agus comhsheasmhach maidir le cleachtais shábháilte san ionad oibre a chur i bhfeidhm agus a bhainistiú.

### Bainistíocht Pinsin

Chríochnaigh plean pinsin sochair shainithe na Cuideachta, atá ina ábhar do thogra maoinithe go dtí deireadh 2024, an bhliain le barrachas €58 milliún de bhreis ar a hoibleagáidí reachtúla. Leanann an plean, atá dúnta d'iontrálaithe nua, ag laghdú riosca agus laghdaíodh an leithdháileadh ar shócmhainní fáis ó 82% in 2011 go 35% faoi láthair.

Téann gach iontrálaí nua sa Chuideachta isteach i bplean pinsin hibrideach a chuimsíonn socrú sochair shainithe agus ranníocaíochta sainithe. Is é €61,694 an uasteorainn sochair shainithe faoi láthair. Cuireadh tús arís le hathbhreithniú ar an bplean pinsin hibrideach in 2022, faoi chathaoirleacht an chomhairleora neamhspleách an tUasal Kieran Mulvey. Tá an t-athbhreithniú ag smaoineamh freisin ar ábhar na méaduithe ar phinsiní lena n-áirítear scéim ranníocaíochta sainithe a thabhairt isteach d'iontrálaithe nua.

### Folláine Fostaithe

Chuir an Chuideachta roinnt tionscnamh folláine fostaithe i bhfeidhm in 2022 mar chuid dár gClár Folláine Fostaithe 2022. Soláthraíonn an clár, a choinnigh an marc creidiúnaithe IBEC KeepWell, raon seimneár ar líne ar ábhair a bhaineann le sláinte fhisiciúil agus mheabhrach. Ina theannta sin, soláthraíonn ár gClár Cúnaimh d'Fhostaithe (EAP) rochtain d'fhostaithe agus do bhaill teaghlaigh ar raon tacaíochtaí, lena n-áirítear strus a bhainistiú, comhairle airgeadais agus seirbhísí comhairleoireachta. Tá ár seirbhís do chustaiméirí ar fáil 24/7/365.

Tá grúpa rannpháirtíochta fostaithe bunaithe againn freisin chun comhairle a thabhairt don bhainistíocht maidir le tionscnaimh folláine amach anseo do 2023. Rinne an grúpa seo roinnt moltaí atá á mbreithniú go gníomhach. Bhunaigh an Chuideachta grúpa rannpháirtíochta fostaithe freisin chun breathnú ar thionchar an mheanapáis san ionad oibre agus tá moltaí déanta ag an ngrúpa seo freisin atá á n-athbhreithniú go gníomhach. Ag féachaint go 2023, ceann de phríomhghnéithe ár gclár folláine is ea aip folláine idirghníomhach a thabhairt isteach a thabharfaidh rochtain dár bhfostaithe ar raon tionscnamh folláine, ag athrú an chaoi a dtéann ár bhfostaithe i ngleic le gníomhaíochtaí, ranganna agus seimneáir sláinte meabhrach agus fhisiciúla.

### Dualgas Seirbhíse Phoiblí

Deimhníonn ár Straitéis Acmhainní Daonna 2021 – 2025 ár dtiomantas leanúnach do chomhionannas, éagsúlacht agus cuimsiú. Mar eagraíocht, leanaimid orainn ag iarraidh timpeallacht a chruthú ina bhfuil ár bhfostaithe go léir in ann rathú, meas a bheith orthu agus deis a bheith acu páirt a ghlacadh agus cur le gníomhaíochtaí na

Cuideachta ionas gur féidir leo a lánacmhainneacht a bhaint amach. Aithnímid ár n-oibleagáid reachtúil Dualgas na hEarnála Poiblí um Chomhionannas agus Cearta an Duine a chur i bhfeidhm mar atá leagtha amach faoi Alt 42 den Acht fá Choimisiún na hÉireann um Chearta an Duine agus Comhionannas, 2014. Tá an Chuideachta tiomanta do thimpeallacht a sholáthar dár bhfoireann go léir a chuireann ionad oibre chun cinn saor ó chiapadh agus idirdhealú, ag imscrúdú, nuair is cuí, gach gearán agus ag soláthar treorach, oiliúna agus na n-acmhainní riachtanacha.

Rinneamar athbhreithniú agus nuashonrú ar ár mBeartas Comhionannais, Éagsúlachta agus Cuimsitheachta in 2022 chun an dea-chleachtas a léiriú. Léiríonn ár gcleachtais earcaíochta tiomantas na Cuideachta don chomhionannas go hiomlán. Ardaítear feasacht freisin trí oiliúint agus trínar gclár ionduchtaithe, lena n-áirítear trí fheasacht claonta neamhfhiosrach ar líne a sholáthar dár bhfoireann go léir agus oiliúint éigeantach dár mbainisteoirí ar chomhionannas, éagsúlacht agus cuimsiú.

Tá dualgas orainn faoin Acht um Míchumas, 2005, tuairisc a thabhairt gach bliain ar líon agus céatadán na bhfostaithe faoi mhíchumas. Rinneadh é seo a mheas den chéad uair i Ráithe 1 2022 trí shuirbhé gan ainm ar bhaill foirne sa phost a úsáid ag deireadh mhí na Nollag 2021. Léirigh torthaí an tsuirbhé gur thuairiscigh 5.2% dár bhfostaithe míchumas mar a shainmhínítear faoin Acht. Tá ár suirbhé do 2022 críochnaithe.

### Inbhuanaitheacht

Leagtar amach inár bplean uailmhianach bainistithe inbhuanaitheachta cúig bliana, a seoladh in 2021, roinnt cuspóirí agus gníomhaíochtaí do na cúig bliana 2020 – 2025, ag tógáil ar na cleachtais éifeachtúlachta fuinnimh agus comhshaoil atá bunaithe cheana féin san IAA. Chuimsíonn plean bainistíochta inbhuanaitheachta an IAA infheistíochtaí i ngléasra agus i dtrealamh atá tiosach ar fhuinneamh, ag scrúdú roghanna le haghaidh infheistíochta i gcumhacht gaoithe nó gréine, tionscnaimh bhithéagsúlachta, laghduithe ar dhramhaíl agus fritháireamh carbóin taistil IAA. Chuimsíonn sé freisin an uailmhian deiridh maidir le glanstadas neodrach ó thaobh carbóin de a bhaint amach faoi dheireadh 2025, cuspóir dúshlánach ach indéanta. Tacaíonn an IAA go hiomlán le Plean Gníomhaithe ar son na hAeráide 2021 an rialtais agus bhí sé ina shínteoir le feachtas 'Laghú ar Úsáid' an Rialtais i ngeimhreadh 2022. Cuireadh roinnt gníomhartha i bhfeidhm, lena n-áirítear dúnadh foirgneamh, chun a chinntiú go raibh ról ag an gCuideachta maidir le hídú fuinnimh foriomlán na tíre a laghdú.

Mar phríomhchuspóir straitéiseach in 2022, athbhéimníodh an inbhuanaitheacht ar leibhéal an Bhoird mar phríomhthosaíocht don IAA agus cuireadh monatóireacht agus tuairiscí rialta i bhfeidhm. Mar Chuideachta táimid tiomanta ár gcuid a dhéanamh chun tionchar ár ngníomhaíochtaí ar an gcomhshaoil agus ar ídiú fuinnimh a íoslaghdú. Tá sé mar aidhm againn a bheith inár gcuideachta atá freagrach as an gcomhshaoil trí inbhuanaitheacht a chomhtháthú inár ngníomhaíochtaí laethúla, lena n-áirítear beartais, próisis agus comhaontuithe ábhartha.



Bhí an IAA ANSP i gcónaí ar an eolas faoi thábhacht na heitlíochta inbhuanaithe. Bhíomar ar thús cadhnaíochta maidir le tionscnaimh a sheachadadh amhail aerspás bealaigh saor in aisce (FRA) i réigiún faisnéise eiltile na Sionainne agus Point Merge ag aerfort Bhaile Átha Cliath. Seachadann na tionscnaimh seo CO2 agus coigilteas breosla d'aerlínte chomh maith le sochair chomhshaoil don tsochaí. Táimid fós gníomhach i gComhaontas Borealis de naoi ANSP a chuireann forbairt aerspáis bealaigh saor in aisce chun cinn ar fud réigiún Borealis agus forbairt bainistíochta aerspáis atá feasach ar an gcomhshaoil.

Le linn 2022, bhí roinnt príomhéachtaí inbhuanaitheachta ag an IAA. Rinneamar teagmháil leis an Iontaobhas Dúlra chun crainn a phlandáil chun ár CO2 a bhaineann le taisteal eitlíochta gnó a fhritháireamh. Thacaíomar freisin le himéachtaí inbhuanaithe faoi stiúir na foirne lena n-áirítear

glanadh trá agus foireann inbhuanaitheachta oibríochta a bhunú. Tá roinnt tionscadal aitheanta ag an bhfoireann a chabhróid lenár n-astaíochtaí carbóin a laghdú.

## Freagracht shóisialta chorporáideach

In 2022, bhronn an IAA ar roinnt cúiseanna carthanachta faoi stiúir na foirne. Leagadh béim ar thionscnaimh folláine foirne agus meabhairshláinte de réir mar a tugadh faoi deara éifeacht leanúnach na paidéime ar mheánma na sochaí. Reáchtáladh roinnt seimineár gréasáin agus tionscnaimh mheabhairshláinte eile agus leagadh béim ar infhaighteacht sheirbhísí tacaíochta fostaithe IAA i rith na bliana. Tugadh rochtain d'fhostaithe ar raon seimineár folláine bheo agus ar ranganna giomnásiam digiteach beo i rith na bliana.



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# Tuarascáil na stiúrthóirí agus ráitis airgeadais chomhdhlúite

## Stiúrthóirí agus faisnéis eile

<b>Stiúrthóirí</b>	Rose Hynes, Uasal ( <i>Cathaoirleach</i> ) An tUasal Cian Blackwell An tUasal Ernie Donnelly An tUasal Declan Fitzpatrick An tUasal Peter Kearney ( <i>Príomhfheidhmeannach</i> ) An tUasal Gerry Lumsden Joan McGrath, Uasal Eimer O'Rourke, Uasal
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<b>Uimhir chláraithe</b>	211082



## Tuarascáil na Stiúrthóirí

Cuireann na stiúrthóirí a dtuarascáil bhliantúil mar aon le ráitis airgeadais iniúchta chomhdhlúite agus cuideachta de chuid Údarás Eitlíochta na hÉireann (“an IAA” “an Chuideachta”) agus a foghnóthas (tugtar “an Grúpa” ar an gCuideachta agus an foghnóthas le chéile) i láthair don bhliain dar críoch an 31 Nollaig 2022.

### Príomhghníomhaíochtaí, rioscaí agus neamhchinnteachtaí, torthaí airgeadais agus díbhinní

Tá an IAA tiomanta do sheirbhísí aerloingseoireachta agus rialála atá sábháilte, éifeachtach agus éifeachtúil ó thaobh chostas de agus a chomhlíonann riachtanais a chustaiméirí a sholáthar ar bhonn tráchtála fóna. Áirítear i Ráiteas an Chathaoirleach agus in Athbhreithniú an Phríomhfheidhmeannaigh an fhaisnéis a éilítear faoi Alt 327 d’Acht na gCuideachtaí 2014, i.e. Athbhreithniú ar ghnó na Cuideachta.

Tá fíis an IAA, bheith ina sholathraí seirbhísí aerloingseoireachta ar thús cadhnaíochta sa domhan agus an rialtóir sábháilte eitlíochta shibhialta is fearr, bunaithe ar shé phríomhréimse toraidh – rialáil sábháilteachta, sábháilteacht bainistíochta aerthráchta, slándáil, sármhaitheas seirbhíse, airgeadas agus caidreamh le páirtithe leasmhara agus custaiméirí – agus spreagann na réimsí seo cuspóirí an IAA chun cinn ina obair laethúil. I measc na bpríomhrioscaí agus neamhchinnteachtaí is mó a bhféadfaidh cumas drochthionchar is suntasaí a bheith acu ar an IAA, tá:

- teip ar mhaoirseacht rialála nó rialúcháin aerthráchta a bhfuil timpiste thromchúiseach san aer nó ar an talamh mar thoradh uirthi
- spleáchas suntasach ar fheidhmíocht agus ar sheasmhacht chumarsáid, aerloingseoireachta, fhaireachais agus infreastruchtúir sonraí eitilte
- an córas rialála Eorpach agus a thionchar ar chumas an IAA a spriocanna feidhmíochta a bhaint amach
- drochdhálaí geilleagracha eacnamaíochta agus geopholaitiúla a mbíonn tionchar acu ar ghnó an IAA, lena n-áirítear srianta taistil chun paindeimí a rialú
- deighilt na feidhmeanna rialúcháin sábháilteachta agus soláthair seirbhíse
- slándáil shocmhainní an IAA.

Déantar rioscaí agus éiginnteachtaí a mheas ar bhonn leanúnach agus tá raon straitéisí forbartha ag na stiúrthóirí chun dul i ngleic leis na rioscaí sin agus le rioscaí eile atá os comhair an IAA. Sa chuid sin den tuarascáil seo a bhaineann le rialachas corparáideach, ar leathanaigh 30 go 35, leagtar amach beartais agus cuir chuige an IAA i leith rioscaí, mar aon le nósanna imeachta agus freagrachtaí gaolmhara a bhaineann le rialú inmheánach.

Tá sonraí faoi thorthaí airgeadais an IAA don bhliain leagtha amach sa chuntas brabúis agus cailteanais comhdhlúite ar leathanach 40 agus sna nótaí gaolmhara. Mar a thuairiscítear ansin, bhain sé amach brabús tar éis cánach de €9.8 milliún don bhliain airgeadais (2021: €9.5 milliún) ar lámhdeachas €207.5 milliún (2021: €162.3 milliún). I rith na bliana, mhol an Bord, tar éis na héiginnteachtaí leanúnacha i ngnó an IAA a bhreithniú, nár cheart don Chuideachta díbhinn a dhearbhu

don bhliain fhioscach 2021 (2021: €40,500 (€0.0023 in aghaidh na scaire) don bhliain fhioscach 2020).

### Stiúrthóirí

Tá ainmneacha na stiúrthóirí reatha leagtha amach ar leathanach 29. Ach amháin sna cásanna a leagtar amach thíos, rinne gach duine acu bliain iomlán ar an mBord. Chuaigh téarma oifige Marie Bradley in éag an 24 Meitheamh 2022. Síneadh téarma oifige an Uasail Ernie Donnelly ar feadh bliana ón 6 Deireadh Fómhair 2022. Ceapadh an tUasal Declan Fitzpatrick ar an mBord an 19 Deireadh Fómhair 2022. D’éirigh an tUasal Diarmuid Ó Conghaile as an mBord ar an 31 Deireadh Fómhair 2022. Chuaigh téarmaí oifige an tUasal Cian Blackwell, an tUasal Gerry Lumsden, Joan McGrath Uasal agus Eimer O’Rourke Uasal in éag agus athcheapadh iad ar an mBord an 3 Nollaig 2022. Ar an 2 Márta 2023, ceapadh Rose Hynes Uasal chun leanúint ar aghaidh mar Chathaoirleach ar an IAA ar feadh téarma cúig bliana.

### Leasanna na stiúrthóirí agus an rúnaí

Ag tús na bliana, ní raibh leasanna ar bith i scaireanna an IAA ag na stiúrthóirí ná ag an rúnaí a bhí in oifig ar an 31 Nollaig 2022 nó ar dháta a gceapachán (mas déanaí é), nó ag deireadh na bliana.

### Rialachas Corparáideach

#### Cód Cleachtas chun Comhlachtaí Stáit a Rialú (2016)

Tá na stiúrthóirí tiomanta do na caighdeáin is airde rialachais corparáidigh a choinneáil. Maidir leis an mBliain ata faoi athbhreithniú, rinne an IAA, an Cód Cleachtas chun Comhlachtaí Stáit a Rialú arna eisiúint i mí Lúnasa 2016 a chomhlíonadh. Tá bearta iomchuí curtha i bhfeidhm ag an IAA chun an Cód seo a chomhlíonadh agus déanann sé athbhreithniú leanúnach ar a bheartais agus ar a nósanna imeachta chun comhlíonadh leanúnach a chinntiú.

### Ról an Bhoird

Tá an Bord freagrach as an IAA a bhainistiú i gceart. Is é a dhéanann na mórchinntí straitéiseacha agus coinníonn sé rialú iomlán agus éifeachtach. Ag an am céanna, tugann sé solúbthacht leordhóthanach don Phríomhfheidhmeannach, an Rialtóir Eitlíochta agus don fhoireann bhainistíochta sinsearaí chun an gnó a réachtáil ar bhealach éifeachtúil éifeachtach laistigh de chreat struchtúrtha tuairiscithe. Mar ullmhúchán do dheighilt feidhmeanna rialúcháin sábháilteachta agus soláthair seirbhíse an IAA, leag bord na stiúrthóirí freagracht iomlán an Rannáin um Rialúcháin Sábháilteachta an IAA ar an Rialtóir Eitlíochta le héifeacht ó 1 Eanáir 2021.

Tá ábhar áirithe fhorchoimeáda ag an mBord dona athbhreithniú, sábháilteacht agus maoirseacht slándála; faomhadh ráitis airgeadais bhliantúil agus leathbhliantúil; buiséid; an plean corparáideach; cuntais bainistíochta; conarthaí suntasacha; caiteachas caipitil suntasach agus ceapacháin sinsearaí bainistíochta san áireamh. I rith na bliana, bhreithnigh an Bord tuairiscí agus rinne sé cinntí faoi scaradh beartaithe na Cuideachta ina dhá aonán dhlíthiúla. Bhí saincheisteanna a bhain le pleanáil do dhá eagraíocht ar leith fós á scrúdú ag na coistí boird cuí.

## Ceapacháin chun an Bhoird

Tá ochtar stiúrthóirí ar an mBord. Is é an tAire Iompair a cheapann na stiúrthóirí uile. Tá an comhdhéanamh inscne roinnte idir 62.5% fir agus 37.5% mná. Fanann na stiúrthóirí in oifig ar feadh cibé tréimhse a shonraíonn an tAire agus an ceapachán a dhéanamh aige. Fanann siad in oifig ar feadh tréimhse nach faide ná ceithre bliana, ach amháin sa chás go ndéanfaidh an tAire iad a athcheapadh ina dhiaidh sin.

### Dáta ceapacháin (\*nó athcheapachán)

Rose Hynes, <i>Cathaoirleach</i>	2 Márta 2023*
Cian Blackwell	3 Nollaig 2022*
Ernie Donnelly	6 Deireadh Fómhair 2022*
Declan Fitzpatrick†	19 Deireadh Fómhair 2022
Peter Kearney, <i>Príomhfheidhmeannach</i>	25 Meitheamh 2022*
Gerry Lumsden	3 Nollaig 2022*
Joan McGrath	3 Nollaig 2022*
Eimer O'Rourke	3 Nollaig 2022*

† *Síníodh an tAcht Aerloingseoireachta agus Aeriompair 2022 ina dhlí an 7 Nollaig 2022 lena ndéantar foráil maidir leis an IAA a scaradh ina dhá aonán dhlíthiúla. An 20 Feabhra 2023, ceapadh an tUasal Declan Fitzpatrick mar Rialtóir Eitlíochta/Príomhfheidhmeannach an IAA. Beidh éifeacht ag an gceapachán ar scaradh na n-eintiteas, a bhfuiltear ag súil leis go mbeidh deireadh leis i mí Aibreáin 2023.*

Nuair a cheaptar iad, glacann stiúrthóirí nua páirt i gcúrsa ionduchtaithe, áit a bhfaigheann iad faisnéis airgeadais agus faisnéis eile maidir leis an IAA agus faoin ról atá ag an mBord agus ag coistí an bhoird. Is éard atá i gceist leis an bpróiseas seo de ghnáth ná cruinnithe leis na príomhfheidhmeannaigh shinsearacha.

## Éifeachtúlacht an Bhoird

Gníomhaíonn an Bord chun leas na Cuideachta leis an ard mar is cúir ar a fhreagrachtaí agus na haidhmeanna leagtha amach ag an scairshealbhóir. Stiúran an Cathaoirleach an Bord maidir lena straitéis a chinneadh agus lena chuspóirí a bhaint amach. Cinneann an Cathaoirleach clár oibre an bhoird, rud a chinntíonn a éifeachtúlacht, agus éascaíonn sé rannchuidiú éifeachtach na stiúrthóirí uile. Baintear leas as scileanna, as saineolas agus as taithí sonracha an bhoird trí na tacair scileanna sin a mheaitseáil le breithniú an bhoird ar shaincheisteanna straitéiseacha agus oibriúcháin, ionas gur féidir le comhaltaí boird aonair a n-inniúlachtaí sonracha a chur ar fáil. Déantar iad a mheaitseáil freisin le ceanglais gach coiste boird agus úsáidtear iad chun cinneadh a dhéanamh maidir le ballraíocht na gcoistí sin.

Coinníonn an Cathaoirleach agus an lucht bainistíochta córas cumarsáide éifeachtaigh le scairshealbhóirí. Is ról ar leith iad ról an chathaoirligh agus ról an Phríomhfheidhmeannaigh agus tá siad leagtha amach i mbeartas atá faofa ag an mBord. Tá gach duine de na stiúrthóirí neamhfheidhmiúcháin neamhspleách ar an mbainistíocht. Is é cleachtas an bhoird teacht le chéile gan comhaltaí boird feidhmiúcháin ann.

I rith a dtréimhse oifige, tugtar faisnéis rialta do na stiúrthóirí maidir le gach gné den ghnó. Tuairiscíonn an Príomhfheidhmeannach agus an an Rialtóir Eitlíochta don Bhord, thar ceann na bainistíochta, ar mhóthrúithe sa ghnó agus sa timpeallacht sheachtrach a bhfuil tionchar acu ar rioscaí suntasacha. Tugann an Stiúrthóir Airgeadais

faisnéis airgeadais don Bhord ar bhonn míosúil, lena n-áirítear anailís ar fheidhmíocht airgeadais iarbhir i gcomparáid leis an buiséad. Scaiptear tuarascálacha agus páipéir go tráthúil ar an mBord agus ar a choistí.

D'fhaomh an Bord cód iompair don bhord agus d'fhostaithe an IAA agus tá an cód sin ar fail ar shuíomh gréasáin na Cuideachta. Tá beartas maidir le coimhlint leasa curtha i bhfeidhm ag an mBord agus déanann sé breithniú ar choimhlintí leasa iarmhír agus féideartha ar bhonn leanúnach.

## Rochtain ar chomhairle ghairmiúil

Tá rochtain ag comhaltaí den bhoird ar chomhairle agus ar sheirbhísí rúnaí na cuideachta atá freagrach don bhord as a chinntiú go leantar nósanna imeachta an bhoird agus go gcloítear le rialacha agus le rialacháin is infheidhme. Tá comhairleoirí gairmiúla an IAA ar fáil chun comhairle a chur ar na stiúrthóirí de réir mar is gá. Féadfaidh stiúrthóirí aonair comhairle ghairmiúil neamhspleách a fháil, más gá, ar chostas an IAA.

## Measúnacht Feidhmíochta

Rinne an Bord athbheithniú deireadh bliana ar a fheidhmíocht, rud a rinne an Bord a mheas i gcoinne a chuid cuspóirí straitéiseacha don bhliain. Ní dhearna an Bord measúnú seachtrach ar a fheidhmíocht.

## Coistí Boird

Tá struchtúr éifeachtach ag an mBord chun cabhrú lena fhreagrachtaí a chomhlíonadh. Is iad seo a leanann coistí an Bhoird:

- 1 An coiste iniúcháireachta agus riosca
- 2 An coiste airgeadais
- 3 An coiste acmhainní daonna agus luacha saothair

## Tuarascáil na Stiúrthóirí (ar lean)

- 4 An coiste pleanála infheistíochta
- 5 An coiste maoirseachta sábháltachta agus slándála.

### An coiste iniúchóireachta agus riosca

Oibríonn an coiste iniúchóireachta agus riosca faoi théarmaí tagartha foirmiúla ar a ndearnadh athbhreithniú le linn na bliana. Bhí ceithre chruinniú ag an gcoiste i rith 2022 (2021: ceithre chruinniú). Bhí Marie Bradley Uasal ina cathaoirleach ar an gcoiste suas go dtí dáta a scoir ar an 24 Meitheamh 2022. Ceapadh an tUasal Cian Blackwell mar Chathaoirleach an 25 Meitheamh 2022 tar éis dó a bheith athcheaptha ar an gcoiste ar an 24 Márta 2021. Athcheapadh Eimer O'Rourke ar 24 Márta 2021 agus ceapadh Joan McGrath Uasal ar 25 Meitheamh 2022.

Ceaptar baill an choiste iniúchóireachta agus riosca ar feadh téarma ar leith. Bhí téarmaí ag an triúr ball den choiste a mhair go dtí 31 Márta 2023. Tá síneadh ama curtha leis an téarma sin anois go dtí 30 Aibreán 2023. Sula gceaptar iad, cuireann Cathaoirleach an Bhoird a dtaithí, a gcáilíochtaí agus a leasanna san áireamh agus cinneadh á dhéanamh acu iad a mholadh mar bhaill an choiste. Chinntigh an Bord, eatarthu féin, go bhfuil taithí ag baill an choiste ar rialachas, iniúchadh inmheánach, timpeallacht na hearnála poiblí agus tionscal na heitlíochta, taithí ábhartha airgeadais le déanaí agus taithí ar mheasúnú riosca agus réimsí teicniúla/speisialtóireachta.

De ghnáth, freastalaíonn, trí chuireadh de réir mar is gá, an stiúrthóir airgeadais, ceann na hiniúchóireachta inmheánaí agus ionadaithe ó aonaid éagsúla IAA mar: oibríochtaí, rialachán sábháilteachta, acmhainní daonna, teicneolaíocht faisnéise ar chruinnithe. Tuairiscíonn an t-iniúchóir inmheánach go díreach don choiste iniúchóireachta agus riosca.

Féadfaidh an coiste athbhreithniú a dhéanamh ar aon ábhar eile a bhaineann le gnóthaí an IAA, seachas ábhair shábháilteachta agus shlándála a fhorchoimeádtar don bhord. Déanann sé athbhreithniú ar na ráitis airgeadais bhliantúla, ar thuarascálacha an iniúcháir inmheánaigh, ar na beartais chuntasaíochta, ar athruithe beartaithe ar bheartais chuntasaíochta, ar chomhlíonadh na gcaighdeán cuntasaíochta, ar na himpleachtaí cuntasaíochta a bhaineann le hidirbhearta móra agus ar cheapadh agus ar tháill an iniúcháir sheachtraigh. Déanann sé athbhreithniú ar straitéis bhainistíochta riosca agus ar phróisis rialaithe an IAA agus déanann sé breithniú ar na nithe seo a leanas:

- acmhainní agus comhordú na ndaoine sin a bhfuil baint acu le saináthint, le measúnú agus le bainistiú a dhéanamh ar na rioscaí suntasacha atá roimh an IAA
- an chaoi a dhéileáiltear leis na rioscaí suntasacha arna saináthint ag an mbainistíocht agus ag daoine eile
- an mhonatóireacht a dhéantar ar na tuarascálacha na bainistíochta
- timpeallacht rialaithe atá dírithe ar rioscaí a bhainistiú i gceart a choinneáil ar bun
- nósanna imeachta tuairiscithe bliantúla.

Buaileann an t-iniúchóir seachtrach leis an gcoiste chun iniúchadh bliantúil an Ghrúpa a phleanáil agus chun athbhreithniú a dhéanamh ar na torthaí nuair a bheidh an

t-iniúchadh curtha i gcrích. Tá nósanna imeachta i bhfeidhm a chinntíonn caidreamh cuí leis an iniúchóir seachtrach. Le linn na bliana, bhuail an coiste go príobháideach leis an iniúchóir seachtrach, gan an bhainistíocht a bheith i láthair. Déanann an coiste iniúchóireachta agus riosca breithniú ar neamhspleáchas na n-iniúchóirí seachtracha ar bhonn bliantúil agus tá beartas glactha aige a rialaíonn na seirbhísí neamhniúchta arna gcur ar fáil ag an iniúchóir seachtrach. Leis an mbeartas seo, déantar breithniú ar chineál agus ar raon na seirbhísí a chuirtear ar fáil agus ar na táillí a thuilltear le haghaidh oibre iniúchóireachta agus neamhniúchóireachta. Tá na táillí seo leagtha amach i nóta 6 de na ráitis airgeadais. Níor tháinig aon saincheist chun cinn i rith na bliana.

Le linn na bliana, rinne an coiste iniúchóireachta agus riosca meastóireacht féinmheasúnaithe ar a fheidhmíocht féin. Tuairiscíonn an coiste don Bhord ar bhonn bliantúil agus ar bhonn ráithiúil, nó níos minice nuair a bhíonn gá leis sin.

Le linn 2022, rinne an coiste iniúchóireachta agus riosca na nithe seo a leanas:

- athbhreithniú ar dhréachtráitis airgeadais bhliantúla airgeadais agus ar na cuntais rialaithe sular mhol sé iad lena bhfaomhadh ag an mBord
- macnamh a dhéanamh ar thuarascáil ón iniúchóir seachtrach ar a iniúchadh ar na ráitis airgeadais bhliantúla
- monatóireacht a dhéanamh ar tháillí iniúchóireachta agus táillí neamh-iniúchóireachta atá iníochta leis an iniúchóir seachtrach
- fuarthas agus breithníodh ar thuarascálacha ar nósanna imeachta bainistíochta riosca maidir le réamh-athstruchtúrú agus iar-athstruchtúrú IAA
- athbhreithniú ar an clár riosca corparáideach 2022-2023 lena n-áirítear na príomhrioscaí don ghnó agus breithniú ar leordhóthanacht an chórais um aithint agus bainistiú riosca agus é a mholadh don Bhord
- tuarascálacha ón iniúchóir inmheánach ar éifeacht na rialaithe airgeadais, oibriúcháin agus comhlíonta agus na bpróisis bainistíochta riosca a athbhreithniú agus a phlé
- athbhreithniú ar an obair ar thug an Roinn Iniúchta Inmheánach faoi le linn na bliana agus d'aontaigh plean iniúchóireachta inmheánaigh don bhliain 2023
- measúnú éifeachtúlacht an iniúchta inmheánaigh
- tograí a mheas maidir le feidhmeanna iniúchta inmheánaigh a sheachadadh sa dá eintiteas i ndiaidh athstruchtúrú an IAA le béim ar chumhdach riosca iomlán a chinntiú le linn na céime aistriú
- athbhreithniú ar agus comhaontú plean iniúchta seachtraigh do 2022 lena n-áirítear raon feidhme an iniúchta
- athbhreithniú ar chuntais bhainistíochta míosúla
- fuair eadh agus macnamh déantna faoi thuarascálacha agus léirithe ag bainistíocht IAA faoi phróisis ábhartha rialú inmheánach

- athbhreithniú ar an bheartas agus an phróiseas atá i bhfeidhm maidir le ráiteas comhlíonta na stiúrthóirí
- athbhreithniú ar chomhlíonadh le Cód Cleachtais 2016 chun Comhlachtaí Stáit a Rialú
- tionchar na riachtanas noхта reatha agus amach anseo a mheas
- athbhreithniú ar théarmaí tagartha an choiste féin.

### An coiste airgeadais

Oibríonn an coiste airgeadais faoi théarmaí tagartha foirmiúla agus tháinig sé le chéile dhá uair le linn na bliana (*uair amháin: 2019*). Ba é Cian Blackwell a bhí ina chathaoirleach ar an gcoiste. Is iad Rose Hynes agus Peter Kearney comhaltaí an choiste. Bhí an tUasal Diarmuid Ó Conghaile ina bhall den Choiste suas go dtí dáta a éirí as oifig ar an 31 Deireadh Fómhair 2022.

Féadfaidh an coiste athbhreithniú a dhéanamh ar aon cheist a bhaineann le bainistíocht airgeadais san IAA. Déanann sé athbhreithniú ar na buiséid bhliantúla chaipitil agus oibriúcháin, agus, mar is gá, ar an mbeartas cistíochta, ar shocruithe árachais agus airgeadais. Tuairiscíonn an coiste don bhord i ndiaidh a chruinnithe.

### An coiste acmhainní daonna agus luacha saothair

Oibríonn an coiste acmhainní daonna agus luacha saothair faoi théarmaí tagartha. Tháinig sé le chéile dhá uair le linn na bliana (*2021: dhá uair*). Bhí Rose Hynes ina Cathaoirleach ar an gcoiste. Is comhaltaí den choiste iad Joan McGrath agus Eimer O'Rourke.

Is ról an choiste é breithniú a dhéanamh ar luach saothair an Príomhfheidhmeannaigh i gcomhtheacs an Cód Cleachtais chun Comhlachtaí Stáit a Rialú agus ar

bheartas luacha saothair na bainistíochta sinsearaí go ginearálta agus ar fhorbairtí acmhainní daonna san IAA. Tá baint ag an gcoiste le ceapacháin don bhainistíocht sinsearach freisin. Tugtar cuireadh do saineoláí neamhspléach freastal ar na cruinnithe le cabhrú leis an gcoiste. Tuairiscíonn an coiste don Bhord i ndiaidh a chruinnithe.

### An coiste pleanála infheistíochta

Feidhmíonn an coiste pleanála infheistíochta faoi théarmaí tagartha foirmiúla agus tháinig sé le chéile sé huair le linn na bliana (*2021: ocht n-uair*). Is í Joan McGrath cathaoirleach an choiste. Is comhaltaí den choiste iad Ernie Donnelly agus Gerry Lumsden. Déanann an coiste breithniú ar straitéis an IAA maidir le hinfheistíocht chaipitil agus caiteachas gaolmhar. Tuairiscíonn an coiste don Bhord i ndiaidh a chruinnithe.

### An coiste maoirseachta sábhaltachta agus slándála

Feidhmíonn an coiste maoirseachta agus slándála faoi théarmaí tagartha foirmiúla agus tháinig sé le chéile sé huair le linn na bliana (*2021: naoi n-uair*). Is Gerry Lumsden cathaoirleach atá mar chathaoirleach ar an coiste. Is comhaltaí den choiste iad Ernie Donnelly, Peter Kearney agus Diarmuid Ó Conghaile, go dtí an dáta gur éirigh sé as. Ceapadh Cian Blackwell agus Joan McGrath ar an gcoiste ar Lúnasa 2022. Tuairiscíonn an coiste don Bhord i ndiaidh a chruinnithe.

### Cruinnithe Boird agus coiste ar a bhfreastalaíodh

Reáchtáiltear cruinnithe boird ar bhonn rialta i rith na bliana. Tháinig an Bord le chéile 7 nuair in 2022. D'fhreastail na comhaltaí ar na cruinnithe sin agus cruinnithe coiste mar seo a leanas:

### Cruinnithe boird ar a bhfreastalaíodh/ Uaslíon na gcrúinnithe boird ar a bhféadfaidh freastal

Stiúrthóir	Bord	Iníúcháireacht agus Riosca	Airgeadais	Acmhainní Daonna agus Luacha Saothair	Pleanáil Infheistíocht	Maoirseacht Sábhailteacht agus Slándáil
Rose Hynes	7/7		2/2	2/2		
Cian Blackwell	7/7	4/4	2/2			4/4
Marie Bradley	4/4	2/2				
Ernie Donnelly	7/7				6/6	2/2
Declan Fitzpatrick	1/1					
Peter Kearney	7/7		2/2			2/2
Gerry Lumsden	7/7				5/6	6/6
Joan McGrath	7/7	2/2		2/2	6/6	3/4
Diarmuid Ó Conghaile	6/6					2/2
Eimer O'Rourke	7/7	4/4		1/2		

### Rialú Inmheánach

Tá an Bord freagrach ar deireadh thiar as córas rialaithe inmheánaigh an Ghrúpa agus as monatóireacht a dhéanamh ar a éifeachtúlacht. Cuimsíonn córas rialaithe inmheánaigh na rialuithe sin a bunaíodh chun dearbhú réasúnta a thabhairt maidir le sócmhainní a chosaint agus taifead cuntasáíochta iomchuí agus faisnéis iontaofa airgeadais a chothabháil lena n-úsáid laistigh den ghnó nó le haghaidh a bhfoilseachán agus comhlíontacht le dlíthe agus rialacháin iomchuí.

Tá an córas rialaithe inmheánaigh ceaptha chun an riosca a bhaineann le cuspoirí gnó a bhaint amach a bhainistiú, seachas é a chosc, agus ní féidir leis ach dearbhú réasúnta, agus ní dearbhú iomlán, a thabhairt i leith míráiteas nó cailleanas ábhartha. Tá athbhreithniú déanta ag an mBord, cibé acu go díreach nó tríd an gcoiste iniúcháireachta agus riosca, ar éifeachtúlacht na gcóras rialaithe inmheánaigh a chuimsíonn rialuithe airgeadais, oibríúcháin agus comhlíonta agus córais bhainistíochta riosca. Rinneadh an t-athbhreithniú seo ar an 4 Aibreán 2023 agus baineann éifeacht leis suas go dtí dáta formheasa na ráiteas airgeadais.

Tá creat rialaithe inmheánach láidir ag an IAA lena n-áirítear na nithe seo a leanas:

- coistí boird a bhfuil téarmaí tagartha atá sainithe go soiléir acu
- sceideal saincheisteanna atá forchoimeáda don Bhord
- cód iompair, arna fhaomhadh ag an mBord, a thugann treoir phraiticiúil don fhoireann ar fad
- struchtúr eagraíochtúil atá sainmhínithe go soiléir a bhfuil deighilt iomchuí dualgas agus teorainneacha údaráis aige
- freagrachtaí atá sainithe go soiléir agus foireann atá cáilithe go hiomchuí chun na dualgais seo a chomhlíonadh
- creat bainistíochta riosca corparáideach
- teorainneacha agus nósanna imeachta atá sainithe go soiléir maidir le caiteachas airgeadais lena n-áirítear soláthar agus caiteachas caipitiúil
- gnéithe ábhartha den Chód Caiteachais Poiblí a chomhlíonadh, de réir mar is cuí
- córas cuimsitheach tuairiscithe maidir le hairgeadas, cuntasáíocht, bainistíocht chisteáin agus measúnú tionscadail
- córais chuimsitheacha bhuiséadaithe agus buiséid bhliantúla arna bhfaomhadh ag an mBord
- próiseas pleanála cuimsitheach a sholáthraíonn plean corparáide cúig bliana arna athbhreithniú ag an scairshealbhoir agus arna fhaomhadh ag an mBord
- monatóireacht ar fheidhmíocht iarbhir i gcomparáid le buiséid agus tuairisciú don bhord ar bhonn míosúil maidir le héagsúlachtaí
- feidhm iniúchta inmheánaigh a dhéanann athbhreithniú ar príomhchórais agus príomhrialuithe airgeadais agus ar oibríochtaí ginearálta agus déanann sé moltaí de réir mar is cuí

- coiste iniúcháireachta agus riosca a fhaomhann pleananna iniúchta agus a dhéileáilann le saincheisteanna rialaithe suntasacha a eascraíonn ó iniúchadh inmheánach nó seachtrach agus a dhéanann athbhreithniú agus moltaí do ráitis airgeadais deireadh na bliana lena bhfaomhadh ag an mBord
- beartas chun maoirsiú a dhéanamh ar fhochuideachta atá ar lán-úinéireacht ag an IAA
- beartais agus nósanna imeachta maidir le gníomhaíochtaí calaoiseacha amhrasacha a thuairisciú agus a réiteach.

Rinneadh iniúchadh inmheánach na rialuithe seo a athbhreithniú i rith na bliana mar chuid dá chlár oibre bliantúil. Tuairiscíonn iniúchadh inmheánach go díreach don choiste iniúcháireachta agus riosca maidir le oibríú rialuithe inmheánacha, seachas ar rialuithe maoirseachta sábháilteachta agus slándála atá forchoimeáda don bhord, agus déanann sé moltaí le haghaidh feabhsuithe, más cuí.

I mí na Nollag 2020, mar ullmhúchán don reachtaíocht chun na seirbhísí aerloingseoireachta a scaradh ó rialáil sábháilteachta, agus ag cur treoracha ón Aire Iompair san áireamh, d'eagraigh an Bord na feidhmeanna bainistíochta ionas gur bhain an Príomhfheidhmeannach na seirbhísí aerloingseoireachta amach agus gur ghlac an Rialtóir Eitlíochta/POF ainmnithe freagracht, ón 1 Eanáir 2021, as an rannán rialála sábháilteachta agus as an gclár athstruchtúraithe. Lean an socrú seo ar aghaidh faoin Rialtóir Eitlíochta eatramhach.

Deimhníonn an Bord go bhfuil próiseas ann chun rioscaí a aithint agus a bhainistiú agus go bhfuil córas rialaithe inmheánaigh iomchuí i bhfeidhm agus gur fheidhmigh na córais sin go héifeachtach in 2022 agus suas go dtí dáta formheasa na ráiteas airgeadais. Níor aithníodh laigí nó calaoisí le linn chúrsa an athbhreithnithe ar éifeachtúlacht an chórais rialaithe inmheánaigh.

### Bainistíocht Riosca

Tá freagracht iomlán ar a mBord as cur chuige an Ghrúpa i leith riosca. Ceadáíonn sé an creat bainistíochta riosca agus déanann sé monatóireacht ar a éifeachtúlacht tríd an gcoiste iniúcháireachta agus riosca agus go díreach tríd an mBord. Tá próiseas leanúnach i bhfeidhm chun na rioscaí suntasacha ata ag bagairt ar IAA a aithint, a mheas agus a bhainistiú. Déanann an Bord an próiseas seo a athbhreithniú go rialta agus bhí sé i bhfeidhm don bhliain atá faoi athbhreithniú agus suas go dtí dáta formheasa na tuarascála bliantúla agus na ráiteas airgeadais.

Tá an bhainistíocht freagrach as rioscaí suntasacha gnó a aithint agus a mheas agus as rialuithe inmheánacha oiriúnacha a cheapadh agus a oibriú. Déantar measúnú ar na rioscaí seo ar bhonn leanúnach. Tuairiscíonn an bhainistíocht go rialta don bhord ar na príomhrioscaí a bhaineann leis an ngnó agus ar an gcaoi a ndéantar na rioscaí a bhainistiú.

Déanann an t-iniúchadh inmheánach an próiseas bainistíochta riosca a éascú, rud a sholáthraíonn méid áirithe dearbhaithe maidir le hoibríocht agus bailíocht an chórais rialaithe inmheánaigh. Déantar monatóireacht



neamhspleách ar ghníomhartha ceartaitheacha pleanáilte d'fhonn iad a chur i gcrích go tráthúil.

Tuairiscíonn an bhainistíocht go rialta don choiste iniúcháireachta agus riosca maidir lena hathbhreithniú ar rioscaí, agus conas a dhéantar iad a bhainistiú. Tá sé mar ról ag an gcoiste sin athbhreithniú a dhéanamh, thar ceann an bhoird, ar na príomhrioscaí, seachas maoirseacht sábháilteachta agus slándála, a bhaineann leis an ngnó agus ar an gcóras rialaithe a theastaíonn chun na rioscaí sin a bhainistiú. Déanann an t-iniúchadh inmheánach athbhreithniú neamhspleách ar na nósanna imeachta um aithint riosca agus ar phróisis rialaithe atá curtha i bhfeidhm ag an mbainistíocht, agus tuairiscíonn sé don choiste iniúcháireachta agus riosca ar bhonn ráithiúil. Déanann an coiste iniúcháireachta agus riosca athbhreithniú ar na nósanna imeachta dearbhairthe lena chinntiú go mbaintear úsáid as meascán cuí teicnící chun an leibhéal dearbhairthe a theastaíonn ón mBord a bhaint amach. Cuireann an coiste iniúcháireachta agus riosca a thorthaí faoi bhráid an bhoird ar bhonn bliantúil agus go ráithiúil nó níos minice más gá sin.

### Luach Saothair Stiúrthóirí

Is é an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe a chinntídh luach saothair stiúrthóirí. D'fhaomh tAire Iompair luach saothair an Phríomhfheidhmeannaigh, a bhfuil conradh seirbhíse aige, agus cuireadh an bord stiúrthóirí ar an eolas faoi. Leagtar amach i nóta 6 na nochtuithe a rinneadh sna ráitis airgeadais seo a bhaineann le táillí stiúrthóirí agus luach saothair an Phríomhfheidhmeannaigh agus nochtuithe iad atá ag teastáil faoi Acht na gCuideachtaí 2014 agus an Cód Cleachtais 2016 chun Comhlachtaí Stáit a Rialú.

### Tuairisciú gnó agus airgeadais

Aithníonn an bord go bhfuil sé freagrach as an tuarascáil bhliantúil agus na ráitis airgeadais a ullmhú agus as a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cothrom ar fheidhmíocht airgeadais an Ghrúpa ag deireadh na bliana. Tuairiscíonn an Cathaoirleach don Aire Iompair ar bhonn rialta maidir le gach forbairt, idir fhorbairt oibríochtúil, airgeadais agus tráchtála, a dhéanann difear don IAA.

Déantar foráil i gCód Cleachtais 2016 chun Comhlachtaí Stáit a Rialú d'fhaisnéis airgeadais shonrach a nochtadh. Luaitear an fhaisnéis seo go réasúnta ar gach slí ábhartha. I 2022, cuireadh costais taistil agus cothabhála de €1.6 milliún de mhúirear ar an cuntas brabúis agus cailiteanais, roinnte idir costais taistil intíre agus cothabhála de €0.7 milliún agus costais taistil idirnáisiúnta agus cothabhála de €0.9 milliún. Cuireadh iomlán de €0.3 milliún i gcostais leasa foirne, agus costais fáilteachais de mhúirear ar an cuntas brabúis agus cailiteanais. Cuireadh iomlán de €1.2 milliún i gcostais comhairliúcháin de mhúirear ar an cuntas brabúis agus cailiteanais. Bhain €0.6 milliún le clár um athchóiriú ar rialáil córas eitlíochta IAA, deighilt a feidhmeanna rialachán sábháilteachta ó sholáthar seirbhíse bainistíochta aerthráchta. Ar na costais sin áiríodh tionchair dlí, pinsin, cuntasaochta, cánachais, bainistíocht tionscadail agus tionchar córais ar an athchóiriú struchtúrach a bhreithniú. €0.2 milliún a bhain le measúnú ar dheiseanna tráchtála, tabhaíodh €0.1 milliún i ndáil le comhairlí pinsean achtúireach agus comhairlí pinsean eile

agus €0.3 milliún a bhain le comhairlí theicniúla éagsúla níos lú, acmhainní daonna agus airgeadais. B'ionann na costais chomhairleoireachta a tabhaíodh agus a caipitlíodh i sócmhainní seasta inláimhsithe agus €0.3 milliún agus cuimsíodh pleanáil agus dearadh, cibearshlándaíl agus measúnuithe teicniúla eile iontu. Ar chostais chomhairleoireachta áirítear an costas a bhaineann le comhairle sheachtrach a chur ar an mbainistíocht a chuireann leis an gcinnteoireacht nó le ceapadh beartais agus ní áirítear feidhmeanna seachfhoinsithe 'gnó mar is gnách'. B'ionann na costais a tabhaíodh maidir le comhairle ghinearálta dlí agus a gearradh ar an gcuntas brabúis agus cailiteanais agus €0.2 milliún. B'ionann na costais a bhain le cásanna dlí, a socraíodh agus a foráladh go hiomlán i mblianta roimhe seo agus €0.4 milliún. Ní raibh aon socraíochtaí dlí ann i rith na bliana.

### Gnóthas leantach

Creideann na stiúrthóirí, tar éis fiosrúcháin a dhéanamh ar dheighilt gnóthaí IAA fo dhá entitis dlíthiúil a phlé, go bhfuil acmhainní leordhóthanacha ag an nGrúpa agus ag an gCuideachta chun dul ar aghaidh sa todhchaí is intuartha agus lena dliteanais leanúnach a chomhlíonadh mar atá siad dlite ar feadh tréimhse 12 mí ó dháta faofa na ráitis airgeadais seo, agus mar sin, go bhfuil sé cuí leanúint de na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh. Déantar níos mó plé ar mheasúnacht an ghnóthais leanúnaigh i Nóta 1 de na ráitis airgeadais.

### Taifid chuntasaíochta

Creideann na stiúrthóirí go gcomhlíonann siad ceanglais Alt 281 go 285 d'Acht na gCuideachtaí 2014 maidir le taifid chuí chuntasaíochta a choinneáil trí phearsanra cuntasaíochta a bhfuil saineolas iomchuí acu a fhostú agus trí acmhainní leordhóthanacha a sholáthar don fheidhm airgeadais. Coinnítear taifid chuntasaíochta an Ghrúpa i bhFoircneamh Times, 11-12 Sráid D'Olier, Baile Átha Cliath 2.

### Faisnéis iniúchta ábhartha

Creideann na stiúrthóirí gur ghlac siad gach beart is gá chun iad féin a chur ar an eolas faoi aon fhaisnéis iniúchta ábhartha agus dhearbhaigh siad go bhfuil iniúchóirí reachtúla an Ghrúpa ar an eolas faoin bhfaisnéis sin.

Chomh fada agus a bhfuil a fhios acu, níl aon fhaisnéis iniúchta ábhartha ann nach bhfuil iniúchóirí reachtúla an Ghrúpa ar an eolas fúithi.

### Ráiteas comhlíonta na Stiúrthóirí

Aithníonn na stiúrthóirí, de réir alt 225 (2) d'Acht na gCuideachtaí 2014, go bhfuil siad freagrach as a chinntiú go gcomhlíonann an Cuideachta oibleagáidí áirithe a shonraítear san alt sin a eascraíonn as Acht na gCuideachtaí 2014 agus dlíthe cánach ['oibleagáidí ábhartha']. Deimhníonn na stiúrthóirí:

- go bhfuiltear tar éis ráiteas beartais comhlíonta a cheapadh ina leagtar amach beartais na Cuideachta maidir leis an gcomhlíonadh sin;

## Tuarascáil na Stiúrthóirí (ar lean)

- go bhfuiltear tar éis socrúithe agus struchtúir iomchuí curtha i bhfeidhm atá, ina dtuairim, ceaptha chun comhlíonadh ábhartha le hoibleagáidí iomchuí de chuid na Cuideachta a chinntiú; agus
- go ndearnadh athbhreithniú r na socrúithe agus na struchtúir a cuireadh i bhfeidhm le linn na bliana airgeadais chun comhlíonadh na Cuideachta lena hoibleagáidí ábhartha a chinntiú.

### Íoc pras cuntas

Comhlíonann an IAA ceanglais na reachtaíochta um íoc pras cuntas. Cloíonn an IAA le Rialacháin na gComhphobal Eorpach (íocaíocht Dhéanach in Idirbhearta Tráchtála) 2012 (I.R. Uimh. 580 de 2012).

Is iad téarmaí caighdeánacha creidmheasa an IAA, mura bhfuil a mhalairt sainithe i socrúithe conartha ar leith, 30 lá ón lá a fhaightear an sonrasc nó dearbhú gur glacadh leis na hearraí nó leis na seirbhísí atá faoi réir íocaíochta. Le linn na bliana dar chíos an 31 Nollaig 2022 rinneadh gach íocaíocht, a bheag nó a mhór, laistigh den tréimhse iomchuí creidmheasa. Déanann an IAA athbhreithniú leanúnach ar a nósanna imeachta riaracháin chun cabhrú le híoslághdú a dhéanamh ar an am a thógtar le sonraisc a fhiosrú agus a réiteach. Tugann na nósanna imeachta sin dearbhú réasúnach, seachas dearbhú iomlán, in aghaidh neamhchomhlíonadh ábhartha na rialachán.

### Teagmhais iarchláir chomhardaithe

An 4 Aibreán 2023, mhol an Bord go n-íocfaí díbhinn €5.3 milliún (€0.30 in aghaidh na scaire) (2021: €Nialas). Ní raibh aon teagmhais iarchláir chomhardaithe eile le héifeacht acu ar an Chuideachta ó 31 Nollaig 2022 a dteastaíodh go gcoigeartaí, nó go bhfoirseofar, na ráitis airgeadais.

### Sintiúis pholaitíochta

Níor thug an Grúpa aon sintiúis polaitíochta i rith na bliana a éileodh nochtadh faoin Acht Toghcháin, 1997.

### Iníúcháir

De réir Alt 383 [2] d'Acht na gCuideachtaí 2014, leanfaidh an t-iníúcháir Deloitte Ireland LLP, Cuntasóirí Cairte agus Gnólacht Iníúchta Reachtúil ar aghaidh sa ról sin.

Thar ceann an bhoird:

**Rose Hynes**      **Peter Kearney**  
Cathaoirleach      Príomhfheidhmeannach

4 Aibreán 2023

## Ráiteas ar fhreagrachtaí na stiúrthóirí maidir le tuarascáil na stiúrthóirí agus na ráitis airgeadais

Tá na stiúrthóirí freagrach as tuarascáil na stiúrthóirí agus na ráitis airgeadais a ullmhú, de réir an dlí agus na rialachán is infheidhme.

Éilítear faoi dhlí na gcuideachtaí go n-ullmhaíonn na stiúrthóirí ráitis airgeadais i ndáil le gach bliain airgeadais. Faoi dlí sin, roghnaigh siad na ráitis airgeadais an Ghrúpa a ullmhú de réir *FRS 102 An Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann* mar a chuirtear i bhfeidhm iad i gcomhréir le forálacha Acht na gCuideachtaí 2014.

De réir dhlí na gcuideachtaí, ní ceadmhach do na stiúrthóirí na ráitis airgeadais a fhaomhadh mura bhfuil siad cinnte go dtugtar léargas cóir agus fíor iontu, ar shócmhainní, ar dhliteanais agus ar staid airgeadais an Ghrúpa agus na Cuideachta agus ar chaillteanas nó brabús an Ghrúpa don bhliain sin. Agus gach ceann de ráitis airgeadais an Ghrúpa agus na Cuideachta á n-ullmhú, tá sé de cheangal ar na stiúrthóirí:

- beartais chuntasaíochta chúí a roghnú agus iad a chur i bhfeidhm go comhsheasmhach;
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama;
- a lua cibé acu ar leanadh nó nár leanadh caighdeáin chuntasaíochta is infheidhme, faoi réir imeacht ar bith ábhartha atá nochtaithe agus mínithe sna ráitis airgeadais; agus
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh ach amháin sa chás go bhfuil sé míchuí glacadh leis go leanfaidh an Grúpa agus Cuideachta i mbun gnó.

Tá na stiúrthóirí freagrach as taifid chuntasaíochta chúí a choinneáil ina nochtar go measartha cruinn am ar bith sócmhainní, dliteanais, staid airgeadais agus brabús nó caillteanas na Cuideachta agus ina gcuirtear ar a gcumas a áirithiú go gcomhlíonann na ráitis airgeadais Acht na gCuideachtaí 2014. Tá freagracht ghinearálta orthu as aon bheart atá ar fáil go réasúnta dóibh a dhéanamh chun sócmhainní na Cuideachta a chosaint agus chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath. Tá na stiúrthóirí freagrach freisin as tuarascáil na stiúrthóirí a ullmhú a chomhlíonann ceanglais Acht na gCuideachtaí 2014.

Tá na stiúrthóirí freagrach as an bhfaisnéis chorparáideach agus airgeadais a chothabháil ar shuíomh gréasáin na Cuideachta agus as an bhfaisnéis sin a chinntiú mar fhaisnéis iontaoifa. D'fhéadfadh an reachtaíocht i bPoblacht na hÉireann, lena rialaítear ráitis airgeadais a ullmhú agus a scaipeadh, a bheith éagsúil ón reachtaíocht i ndlísiní eile.

Thar ceann an bhoird:

**Rose Hynes**      **Peter Kearney**  
*Cathaoirleach*      *Príomhfheidhmeannach*

# Tuarascáil an iniúcháir neamhspleách do chomhaltaí Údarás Eitlíochta na hÉireann

## Tuairisc faoi iniúchadh na ráiteas airgeadais

### Tuairim faoi ráitis airgeadais Údarás Eitlíochta na hÉireann ('an chuideachta')

Is é ár dtuairim maidir le ráitis airgeadais an ghrúpa agus na máthairchuideachta:

- tugann siad léargas fíor agus cothrom ar shócmhainní, ar dhliteanais agus ar staid airgeadais an ghrúpa agus na máthairchuideachta ag 31 Nollaig 2022 agus ar bhrabús an ghrúpa don bhliain dar deireadh an dáta sin; agus
- ullmhaíodh iad go cuí de réir na creatlaí ábhartha tuairisceoireachta airgeadais agus, go háirithe, de réir riachtanais Acht na gCuideachtaí 2014.

Cuimsíonn na ráitis airgeadais a bhfuil iniúchadh déanta againn orthu:

ráitis airgeadais an ghrúpa:

- Cuntas comhdhlúite brabúis agus cailteanais;
- Ráiteas comhdhlúite ar ioncam cuimsitheach;
- Clár comhardaithe comhdhlúite;
- Ráiteas comhdhlúite ar athruithe i gcothromas;
- Ráiteas comhdhlúite ar shreabhadh airgid; agus
- na nótaí gaolmhara 1 go 23, lena n-áirítear achoimriú polasaithe suntasacha cuntasáiochta faoi mar a leagtar amach i Nóta 1.

Ráitis airgeadais na máthairchuideachta:

- Clár comhardaithe;
- ráiteas na cuideachta ar athruithe i gcothromas; agus
- na nótaí gaolmhara 1 go 23, lena n-áirítear achoimriú polasaithe suntasacha cuntasáiochta faoi mar a leagtar amach i Nóta 1.

Is í an chreatlach tuairisceoireachta airgeadais ábhartha a cuireadh i bhfeidhm ina n-ullmhú ná Acht na gCuideachtaí 2014 agus FRS 102 "An Caighdeán Tuairisceoireachta Airgeadais atá infheidhmithe sa RA agus i bPoblacht na hÉireann" ("an chreatlach ábhartha tuairisceoireachta airgeadais").

### An bonn leis an tuairim

Rinneamar ár n-iniúcháireacht de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht (Éire) (CIanna na hÉireann) agus an dlí is infheidhme. Cuirtear síos ar ár gcuid freagrachtaí faoi na caighdeáin sin thíos sa chuid sin dár dtuairisc dar teideal "Freagrachtaí an Iniúcháir d'iniúchadh na ráiteas airgeadais".

Táimid neamhspleách ar an ngrúpa agus ar an máthairchuideachta de réir na riachtanas eiticíúil atá ábhartha d'ár n-iniúchadh ar na ráitis airgeadais in Éirinn, lena n-áirítear an Caighdeán Eiticíúil a eisítear ag Údarás Maoirseachta Iniúchta agus Cuntasáiochta na hÉireann, agus tá ár gcuid freagrachtaí eiticíúla eile comhlíonta againn de réir na riachtanas seo. Creidimid go bhfuil an fhianaise iniúcháireachta atá faighte againn imleor agus oiriúnach le bonn a sholáthar dár dtuairim.

## Conclúidí a bhaineann le gnóthas leantach

Ag iniúchadh na ráitis airgeadais, chinn muid go raibh úsáid bhonn ghnóthais leantaigh chuntasaíochta na stiúrthóirí agus na ráitis airgeadais a n-ullmhú iomchuí.

Bunaithe ar an obair a rinne muid, níor aithin muid aon neamhchinnreachtaí ábhartha a bhaineann le heachtraí nó le coinníollacha a bhféadfaigh amhras suntasach a chaitheamh ar chumas an ghrúpa agus na máthairchuideachta leanúint mar ghnóthas leantach ar feadh tréimhse dhá mhí dhéag ar a laghad ó ón dáta sin nuair a údaraítear na ráitis airgeadais le haghaidh eisiúna.

Tá cur síos ar ár bhfreagrachtaí agus freagrachtaí na stiúrthóirí i dtaca le gnóthas leantach sna míreanna cuí sa ráiteas seo.

## Eolas eile

Cuimsíonn an fhaisnéis eile an fhaisnéis sin atá le fáil sa tuarascáil Stiúrthóra agus na ráitis airgeadais comhdhlúite, seachas na ráitis airgeadais agus tuairisc ár n-iniúcháir fúthu. Tá na stiúrthóirí freagrach as an bhfaisnéis eile sa tuarascáil Stiúrthóra agus na ráitis airgeadais comhdhlúite. Ní chlúdaíonn ár dtuairim faoi na ráitis airgeadais an fhaisnéis eile, agus seachas sa mhéid go ndearbhaítear sin go sonrach inár dtuairisc, ní chuirimid aon saghas tátail dearbhaithe in iúl faoi.

An fhreagracht atá againn ná an fhaisnéis eile a léamh, agus muid á dhéanamh sin, breithniú a dhéanamh faoi an bhfuil an fhaisnéis neamhchomhsheasmhach go hábhartha leis na ráitis airgeadais ná leis an eolas sin a fuaireamar san iniúchadh, nó más amhlaidh gur míshonraíodh é go hábhartha ar shlí eile. Má aithnímid a leithéid de neamhchomhsheasmhachtaí ábhartha, nó míráitis dhealraitheacha ábhartha, tá iallach orainn cinneadh an ann do mhíríteas ábhartha sna ráitis airgeadais, sin nó míráiteas ábhartha faoin eolas eile. Más é an tatal a bhainimid amach, bunaithe ar an obair atá curtha i gcrích againn, gurb ann do mhíríteas ábhartha faoin eolas eile seo, tá iallach orainn an fhíríc sin a thuairisciú.

Níl aon ní le tuairisciú againn ina thaobh seo.

## Freagrachtaí na stiúrthóirí

Faoi mar a mhínítear ar shlí níos iomláine i Ráiteas Freagrachtaí na Stiúrthóirí, tá na Stiúrthóirí freagrach as ullmhú na ráiteas airgeadais agus as a bheith sásta go dtugann siad léargas fíor agus cothrom agus go gclóíonn siad ar shlí eile le hAcht na gCuideachtaí 2014, agus as a leithéid de rialú inmheánach is a chinneann na Stiúrthóirí go bhfuil gá leis chun ullmhú ráiteas airgeadais a cheadú atá saor ó mhíríteas ábhartha, bíodh caimiléireacht nó earráid i gceist leis sin.

Agus na ráitis airgeadais á n-ullmhú, tá na Stiúrthóirí freagrach as measúnú a dhéanamh ar chumas an ghrúpa agus na máthairchuideachta leanúint ar aghaidh mar ghnóthas leantach, ag nochtadh, de réir mar a bhaineann le feidhm, nithe a bhaineann le gnóthas leantach agus ag úsáid bhonn an ghnóthais leantaigh chuntasaíochta ach amháin má bhíonn sé i gceist ag na Stiúrthóirí an grúpa agus an máthairchuideachta a leachtú nó oibriúcháir a scor, nó mura bhfuil aon rogha réadúil fágtha acu seachas sin a dhéanamh.

## Freagrachtaí an iniúcháir maidir le hiniúcháireacht na ráiteas airgeadais

Is iad ár gcuspóirí cinnteacht réasúnta a fháil ar cibé an bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíshonrú ábhartha, cibé de bharr calaoise nó earráide, agus tuarascáil iniúcháir a eisiúint ina n-áirítear ár dtuairim. Tá ardleibhéal cinnteachta i gceist le cinnteacht réasúnta, ach ní dearbhú atá ann go ndéanfaidh an iniúcháireacht a déanadh de réir ISAs (na hÉireann) gach míshonrú ábhartha a aimsiú nuair is ann dá leithéid. Féadfaidh míráitis eascairt as calaois nó botún agus meastar iad a bheith ábhartha más féidir a bheith ag súil go réasúnta go n-imreodh siad tionchar, go haonair nó go comhiomlán, ar chinntí eacnamaíoch a dhéanann úsáideoirí ar bhonn na ráiteas. Tá cur síos breise ar ár bhfreagrachtaí maidir le hiniúchadh na ráiteas airgeadais ar fáil ar láithreán gréasáin IAASA ag: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. Tá an cur síos seo mar chuid de thuarascáil ár n-iniúcháir.

## Tuarascáil ar cheanglais dhlíthiúla agus rialála eile

### Tuairim faoi nithe eile a fhorordaítear ag Acht na gCuideachtaí 2014

Bunaithe amháin ar an obair sin ar tugadh fúithi le linn an iniúchta, tuairiscimid an méid seo:

- Tá gach faisnéis agus míniú a cheapaimid a bheith riachtanach chun críche ár n-iniúcháireacht faighte againn.
- Inár dtuairim ba leor taifid chuntasaíochta na máthairchuideachta chun ceadú go ndéanfaí na ráitis airgeadais a iniúchadh go réidh agus i gceart.
- Réitíonn clár comhardaithe na máthairchuideachta leis na taifid chuntasaíochta.
- Inár dtuairim tá an t-eolas a thugtar i dtuairisc na Stiúrthóirí comhsheasmhach leis na ráitis airgeadais agus ullmhaíodh tuairisc na Stiúrthóirí i gcomhréir le hAcht na gCuideachtaí 2014.

## Ceisteanna ar a bhfuil orainn tuairisc a thabhairt orthu de réir eisceachta

Bunaithe ar eolas agus ar thuiscint an ghrúpa agus na máthairchuideachta agus a timpeallacht a fuarthas le linn an iniúchta, níor aithin muid míráitis ábhartha i dtuairisc na Stiúrthóirí.

Níl aon rud le tuairisciú againn maidir leis na forálacha in Acht na gCuideachtaí 2014, a chuireann iachall orainn tuairisc a thabhairt daoibh más amhlaidh, inár dtuairim, nach ndéantar na faisnéisithe faoi luach saothair na Stiúrthóirí agus faoi na hidirbhearta sin a shonraítear ag an dlí.

Faoi Chód Cleachtas do Rialachas na gComhlachas Stáit (Lúnasa 2016) (an “Cód Cleachtas”), tá iachall orainn tuairisciú daoibh mura léiríonn an ráiteas faoi chóras an rialaithe inmheánaigh a éilítear faoin gCód Cleachtas atá mar chuid de Thuairisc na Stiúrthóirí comhlíonadh na Cuideachta alt 1.9 (iv) den Chód Cleachtas nó mura réitíonn sé leis an bhfaisnéis sin atá ar eolas againn ónár gcuid oibre iniúchta ar na ráitis airgeadais. Níl aon rud le tuairisciú againn maidir le seo.

### Úsáid ár dtuairisc

Cuirtear an tuairisc seo faoi bhráid bhaill na cuideachta amháin, mar chomhlachas, i gcomhréir le hAlt 391 d’Acht na gCuideachtaí 2014. Tugadh faoinár gcuid oibre iniúchta sa tslí gur féidir linn dearbhú do bhaill na cuideachta na nithe sin a bhfuil iallach orainn iad a dhearbú i dtuairisc iniúcháir, agus ní do chuspóir ar bith eile. Sa mhéid a cheadaítear ag an dlí, ní ghlacaimid le freagracht i leith aon duine eile seachas an cuideachta agus baill na cuideachta mar chomhlachas, le haghaidh ár gcuid oibre iniúchta, don tuairisc seo, nó do na tuairimí sin a bhí againn.

### Daniel Murray

Le haghaidh agus ar son Deloitte Ireland LLP  
Cuntasóirí Cairte agus Cuideachta Iniúchta Reachtuil  
Teach Deloitte agus Touche, Ardán Phort an Iarla,  
Baile Átha Cliath 2

6 Aibreán 2023

*Nótaí: Ní thugann iniúchadh dearbhú maidir le cothabháil agus sláine an láithreáin ghréasáin, lena n-áirítear rialuithe a úsáidtear chun é seo a bhaint amach, agus go háirithe maidir le cé acu ar tharla aon athruithe ar na ráitis airgeadais ó foilsíodh den chéad uair iad. Is iad na stiúrthóirí atá freagrach as na nithe seo ach ní féidir le haon nósanna imeachta rialaithe dearbhú iomlán a thabhairt sa réimse seo. Tá reachtaíocht in Éirinn a rialaíonn ullmhú agus scaipeadh ráiteas airgeadais difriúil ó reachtaíocht i ndlínsí eile.*



## Cuntas comhdhlúite brabúis agus cailteanais don bhliain dar críoch an 31 Nollaig 2022

	Notá	2022 €'000	2021 €'000
<b>Láimhdeachas</b> – gníomhaíochtaí leanúnacha	2	<b>207,517</b>	162,256
Caiteachas oibriúcháin		<b>(192,393)</b>	(155,186)
<b>Brabús oibriúcháin</b> – gníomhaíochtaí leanúnacha		<b>15,124</b>	7,070
Ioncam eile	3	-	5,355
Ús infhaighte agus ioncam comhchosúil	4	<b>10,543</b>	9,224
Ús iníoctha agus táillí comhchosúla	5	<b>(14,402)</b>	(10,602)
Sciar brabúis an chomhlaigh	9	<b>701</b>	332
<b>Brabús ar ghnáthghníomhaíochtaí roimh cháin</b>	6	<b>11,966</b>	11,379
Cáin ar bhrabús ar ghnáthghníomhaíochtaí	7	<b>(2,184)</b>	(1,846)
<b>Brabús don bhliain airgeadais</b>		<b>9,782</b>	9,533

## Ráiteas comhdhlúite ar ioncam cuimsitheach eile don bhliain dar críoch an 31 Nollaig 2022

	<i>Nóta</i>	<b>2022</b> <b>€'000</b>	2021 €'000
<b>Brabús don bhliain airgeadais</b>		<b>9,782</b>	9,533
<b>Gnóthachan cuimsitheach eile</b>			
Atomhas an ghlansócmhainn/ghlandlíteanais sochair shainithe	20	<b>106,055</b>	50,407
Dlíteanas chánach iarchurtha ghaolmhar	15	<b>(13,257)</b>	(6,301)
Airgead tirim de bhreis ar chostais seirbhíse pinsin	20	<b>2,439</b>	2,158
Difríocht airgeadraí eachtracha ar aistriú oibríochtaí eachtracha		<b>1,440</b>	1,610
<b>Gnóthachan cuimsitheach eile don bhliain</b>		<b>96,677</b>	47,874
<b>Iomlán an ghnóthachan chuimsithigh don bhliain</b>		<b>106,459</b>	57,407

# Clár comhardaithe comhdhlúite

## amhail an 31 Nollaig 2022

	Nóta	2022 €'000	2021 €'000
<b>Sócmhainní seasta</b>			
Sócmhainní inláimhsithe	8	106,019	112,610
Sócmhainní airgeadais	9	27,497	28,877
Sócmhainní phinsin	20	44,297	-
		<b>177,813</b>	141,487
<b>Sócmhainní reatha</b>			
Féichiúnaithe			
– dlíte lastigh de bhliain amháin	10	49,107	30,269
– dlíte tar éis níos mó ná bliain amháin	10	92,484	111,985
Sochair ghearrthéarma	11	30,839	16,879
Airgead tirim agus coibhéisí airgid thirim	11	113,049	116,669
		<b>285,479</b>	275,802
<b>Creidiúnaithe:</b> méideanna atá dlíte laistigh de bhliain amháin	12	<b>(46,803)</b>	(39,442)
		<b>238,676</b>	236,360
<b>Glansócmhainní reatha</b>			
		<b>416,489</b>	377,847
<b>Creidiúnaithe:</b> méideanna atá dlíte tar éis breis agus bliain amháin	14	<b>(45,980)</b>	(50,650)
<b>Foráil do dhliteanais</b>			
Oibleagáidí sochair scoir	20	<b>(3,645)</b>	(66,792)
		<b>366,864</b>	260,405
<b>Caipiteal agus cúlchistí</b>			
Scairchaipiteal glaoite	16	22,675	22,675
Cuntas brabúis agus cailiteanais		342,810	237,791
Cúlchiste airgeadra		1,379	(61)
		<b>366,864</b>	260,405

Thar ceann an bhoird:

**Rose Hynes**  
Cathaoirleach

**Peter Kearney**  
Príomhfheidhmeannach

# Clár comhardaithe na cuideachta amhail an 31 Nollaig 2022

	Nóta	2022 €'000	2021 €'000
<b>Sócmhainní seasta</b>			
Sócmhainní inláimhsithe	8	106,019	112,610
Sócmhainní airgeadais	9	11,995	15,218
Sócmhainní phinsin	20	44,297	-
		<b>162,311</b>	127,828
<b>Sócmhainní reatha</b>			
Féichiúnaithe			
– dlite lastigh de bhliain amháin	10	61,257	40,494
– dlite tar éis níos mó ná bliain amháin	10	92,484	103,407
Sochair ghearrthéarma		30,839	16,879
Airgead tirim agus coibhéisí airgid thirim		112,747	116,355
		<b>297,327</b>	277,135
<b>Creidiúnaithe:</b> méideanna atá dlite laistigh de bhliain amháin	12	<b>(46,781)</b>	(39,422)
		<b>250,546</b>	237,713
<b>Glansócmhainní reatha</b>			
		<b>412,857</b>	365,541
<b>Creidiúnaithe:</b> méideanna atá dlite tar éis breis agus bliain amháin	14	<b>(45,980)</b>	(48,305)
<b>Foráil do dhliteanais</b>			
Oibleagáidí sochair scoir	20	(3,645)	(66,792)
		<b>363,232</b>	250,444
<b>Caipiteal agus cúlchistí</b>			
Scairchaipiteal glaoite	16	22,675	22,675
Cuntas brabúis agus cailleanais		340,557	227,769
		<b>363,232</b>	250,444
<b>Cistí na scairshealbhóirí – caipiteal gnáthscaireanna</b>			

Thar ceann an bhoird:

**Rose Hynes**  
Cathaoirleach

**Peter Kearney**  
Príomhfheidhmeannach

## Ráiteas comhdhlúite ar athruithe i gcothromas don bhliain dar críoch an 31 Nollaig 2022

	Scairchaipiteal glaoite €'000	Cuntas brabús agus caillteanais €'000	Cúlchistí airgeadra €'000	Cothromas iomlán €'000
Iarmhéid amhail an 1 Eanáir 2021	22,675	182,035	(1,671)	203,039
<b>Ioncam cuimsitheach</b>				
Caillteanas don bhliain airgeadais	-	9,533	-	9,533
Gnóthachan cuimsitheach eile	-	46,264	1,610	47,874
<b>Caillteanas cuimsitheach iomlán don bhliain</b>	-	55,797	1,610	57,407
<b>Idirbhearta le scairshealbhóirí a aithnítear go díreach i gcothromas</b>				
Díbhinní	-	(41)	-	(41)
<b>Iarmhéid amhail an 31 Nollaig 2021</b>	<b>22,675</b>	<b>237,791</b>	<b>(61)</b>	<b>260,405</b>
Iarmhéid amhail an 1 Eanáir 2022	22,675	237,791	(61)	260,405
<b>Ioncam cuimsitheach</b>				
Brabús don bhliain airgeadais	-	9,782	-	9,782
Gnóthachan cuimsitheach eile	-	95,237	1,440	96,677
<b>Brabús cuimsitheach iomlán don bhliain</b>	-	105,019	1,440	106,459
<b>Idirbhearta le scairshealbhóirí a aithnítear go díreach i gcothromas</b>				
Díbhinní	-	-	-	-
<b>Iarmhéid amhail an 31 Nollaig 2022</b>	<b>22,675</b>	<b>342,810</b>	<b>1,379</b>	<b>366,864</b>



## Ráiteas na cuideachta ar athruithe i gcothromas don bhliain dar críoch an 31 Nollaig 2022

	Sairchaipiteal glaioite €'000	Cuntas brabúis agus cailteanais €'000	Cothromas iomlán €'000
Iarmhéid amhail an 1 Eanáir 2021	22,675	172,255	194,930
<b>Ioncam cuimsitheach</b>			
Brabús don bhliain airgeadais	-	9,291	9,291
Ioncam cuimsitheach eile	-	46,264	46,264
<b>Ioncam cuimsitheach iomlán don bhliain</b>	-	55,555	55,555
<b>Idirbhearta le scairshealbhóirí a aithnítear go díreach i gcothromas</b>			
Díbhinní	-	(41)	(41)
<b>Iarmhéid amhail an 31 Nollaig 2021</b>	<b>22,675</b>	<b>227,769</b>	<b>250,444</b>
Iarmhéid amhail an 1 Eanáir 2022	22,675	227,769	250,444
<b>Ioncam cuimsitheach</b>			
Brabús don bhliain airgeadais	-	17,551	17,551
Ioncam cuimsitheach eile	-	95,237	95,237
<b>Ioncam cuimsitheach iomlán don bhliain</b>	-	112,788	112,788
<b>Idirbhearta le scairshealbhóirí a aithnítear go díreach i gcothromas</b>			
Díbhinní	-	-	-
<b>Iarmhéid amhail an 31 Nollaig 2022</b>	<b>22,675</b>	<b>340,557</b>	<b>363,232</b>

## Ráiteas comhdhlúite ar shreabhadh airgid don bhliain dar críoch an 31 Nollaig 2022

	Nóta	2022 €'000	2021 €'000
<b>Sreabhaidh airgid ó ghníomhaíochtaí oibriúcháin</b>			
Brabús don bhliain airgeadais		9,782	9,533
<i>Coigeartú i leith:</i>			
Dímheas sócmhainní seasta inláimhsithe	8	12,226	10,673
Caillteanas bearnúcháin ar shócmhainní seasta inláimhsithe	8	4,702	-
Ús infhaighte agus ioncam comhchosúil	4	(10,543)	(9,224)
Ús iníoctha agus táillí comhchosúla	5	14,402	10,602
Sciar brabúis an chomhlaigh	9	(701)	(332)
Cánachas	7	2,184	1,846
		<b>32,052</b>	23,098
Méadú ar fhéichiúnaithe		(14,430)	(38,725)
Méadú/(Laghdú) ar chreidiúnaithe		7,454	(6,527)
		<b>25,076</b>	(22,154)
Cáin íoctha		(3,014)	(1,500)
		<b>Airgead glan ó ghníomhaíochtaí oibriúcháin</b>	(23,654)
<b>Sreabhaidh airgid ginte/(úsáidte i) ghníomhaíochtaí infheistiúcháin</b>			
Dímheas sócmhainní seasta inláimhsithe		(11,054)	(11,775)
Sochair ghearrthearma		(13,960)	81,769
Ús infhaighte		102	46
		<b>Airgead glan a úsáideadh le haghaidh gníomhaíochtaí infheistíochta</b>	70,040
<b>Sreabhaidh airgid ó ghníomhaíochtaí infheistiúcháin</b>			
Ús íoctha		(784)	(857)
Díbhinní íoctha	17	-	(41)
		<b>Airgead glan a úsáideadh i ngníomhaíochtaí infheistíochta</b>	(898)
<b>(Glanlaghdú)/Glanméadú ar airgead agus ar choibhéisí airgid</b>			
Airgead agus coibhéisí airgid ag an 1 Eanáir		116,669	71,152
Éifeacht luaineacha sna rátaí malairte ar airgead arna shealbhú		14	29
		<b>Airgead agus coibhéisí airgid ag an 31 Nollaig</b>	116,669
	11	<b>113,049</b>	

# Nótaí atá ina gcuid de na ráitis airgeadais

## 1 Beartais Chuntasaíochta

### Eolas eile agus bonn ullmhúcháin

Cuideachta phríobháideach theoranta a bunaíodh faoi Acht um Údarás Eitlíochta na hÉireann 1993, ('an tAcht um IAA') agus atá cláraithe faoi Acht na gCuideachtaí 2014 is ea Údarás Eitlíochta na hÉireann ['IAA', 'an Chuideachta'].

Ullmhaítear na ráitis airgeadais de réir an Chaighdeán Tuairiscithe Airgeadais 102, *an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann* ("FRS 102"). Is é an Euro an t-airgeadra ina gcuirtear na ráitis airgeadais seo i láthair. Slánaíodh gach suim sna ráitis airgeadais don €1,000 is gaire.

Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go seasmhach nuair a bhíodas ag déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais an IAA, seachas nuair atá a mhalairt ráite. Pléitear i nóta 21, breithiúnais a thug na stiúrthóirí agus na beartais chuntasaíochta á gcur i bhfeidhm, ag a bhfuil tionchar suntasach ar na ráitis airgeadais agus ar mheastachán lena mbaineann riosca suntasach go ndéanfar coigeartú orthu sa bhliain ata le teacht.

Faoi Alt 304 d'Acht na gCuideachtaí 2014, tá an Chuideachta díolmhaithe ón gceanglas chun a cuntas brabúis agus caillteanais féin a chur i láthair.

### Gnóthas Leantach

Ullmhaíodh na ráitis airgeadais comhdhlúite ar bhunús gnóthais leantaigh. Glacann seo leis go mbeidh acmhainní dóthanacha ag an nGrúpa agus ag an gCuideachta le leanúint ag feidhmiú don todhchaí intuartha agus gur féidir leis a dhliteanais leanúnacha a íoc nuair atá siad dlite ar feadh tréimhse 12 mhí ar a laghad ó dháta faofa na ráitis airgeadais.

Amhail an 31 Nollaig 2022, bhí airgead tirim agus coibhéisí airgid agus taiscí gearrthéarmacha €143.9 milliún (2021: €133.5 milliún) ag an nGrúpa agus rochtain ar shaoráid rótharraingthe €10.0 milliún. Tá rochtain ag an Chuideachta ar shaoráidí iasachta bairc tiomanta de €60.0 milliún agus tá €30.0 milliún de sin tiomanta do chúig bliana go lúil 2026 agus tá an €30.0 milliún eile tiomanta do lúil 2025 agus tá roghanna ann a mhairfidh ar feadh bliain eile le toiliú an iasachtóra. Bhí na saoráidí seo gan tarraingt ar an 31 Nollaig 2022. Tá feabhas tagtha ar an tírdhreach don Ghrúpa agus don Chuideachta ón mbliain seo caite agus go bhfuil réamh-mheastacháin ar mhéideanna tráchta níos airde in 2022 mar bhonn agus mar thaca ag cinneadh rialála faofa. Mar sin féin, tá dúshlán ann don ionchas gearrthéarmach lena n-áirítear ceanteidil mhaicreacnamaíochta i bhfoirm boilscithe ard agus praghsanna breosla níos airde chomh maith le rioscaí geopholaitiúla. Taispeánann réamhaisnéisí sreafa airgid an Ghrúpa gur chóir go mbeadh an Grúpa agus an Chuideachta in ann oibriú laistigh de leibhéal a leachtachta atá ar fáil go ceann i bhfad. Leanfaidh an bhainistíocht ag déanamh monatóireachta ar staid airgid an Ghrúpa in éineacht leis an bpróifíl tráchta.

De réir sin, le riachtanais airgid an Ghrúpa agus gnó na Cuideachta sa todhchaí, an timpeallacht eacnamaíoch le linn an 12 mhí a leanas, príomhrioscaí agus neamhchinnteachtaí roimh an nGrúpa agus an gCuideachta, buiséad oibre an Ghrúpa agus na Cuideachta agus an deighilt pleanáilte gnó an IAA go dhá entiteas dlíthiúl, creideann na stiúrthóirí go bhfuil go leor acmhainní ag an nGrúpa agus ag an gCuideachta le leanúint ag feidhmiú ar feadh tréimhse 12 mhí ar a laghad ó dháta faofa na ráitis airgeadais agus go bhfuil úsáid bhonn ghnóthais leantaigh le na ráitis airgeadais a n-ullmhú iomchu.

### Sárú lena ngabhadh léargas fíor agus cóir

Tá Éire ina páirtí i gcomhaontú iltaobhach (EUROCONTROL) a bhaineann le táillí seirbhíse loingseoireachta ar an mbealach a bhailiú. Tá comhaontú déthaobhach i bhfeidhm le EUROCONTROL chun muirir seirbhíse críochfoirt a bhailiú. Faoi Alt 47 den Acht IAA, comhlíonann an IAA feidhmeanna conaire agus críochfoirt thar ceann an Stáit. Déantar difríochtaí in ioncam a thuilltear agus costais rialaithe incháilithe a eascraíonn as riosca méid tráchta agus comhroinnt riosca costais a aisghabháil ó úsáideoirí seirbhísí loingseoireachta bealach agus críochfoirt nó a thabhairt ar ais dóibh, i gcomhréir le rialacháin bhunúsacha an AE, trí mhuirir a leasú sna blianta ina dhiaidh sin.

Sainmhínítear na costais atá le cur san áireamh chun críche an chomhaontaithe EUROCONTROL i bprionsabail EUROCONTROL maidir le muirearú agus i Rialacháin CE maidir le Muirearú ar bhealach a chuimsíonn íocaíochtaí airgid uile le cistí pinsin. Dá réir sin, chinn na Stiúrthóirí go bhfuil sé cuí gach íocaíocht airgid a dhéantar le ciste pinsin an IAA a chuimsiú i gcostais oibriúcháin a mhéad a sháraíonn siad an táille phinsin a chinntear de réir FRS 102 'Sochair Fostaithe', agus creidmheas fritháirimh a thuirisciú sa ráiteas faoi ioncam cuimsitheach eile ("OCI"), ar mhaithe le léargas fírinneach cóir a thabhairt ar a ioncam cuimsitheach agus ar a shócmhainní, a dhliteanais agus a staid airgeadais. Tá tuilleadh sonraí faoi thionchar an chleachtais chuntasaíochta sin tugtha sa bheartas cuntasíochta sochair fostaithe ar leathanach 50.

## 1 Beartais Chuntasaíochta (ar lean)

### 1.1 Gnás tomhais

Ullmhaítear na ráitis airgeadais ar bhonn an chostais stairiúil seachas na hinfheistíochtaí i gcomhlaigh a chumhdaítear i gcomhréir le modh an chothromais sna ráitis airgeadais chomhdhlúite (ar chostas lúide bearnú i ráitis airgeadais na Cuideachtaí) agus déantar sócmhainní seasta airgeadais eile a thomhas ar luach cóir.

### 1.2 Bonn comhdhlúite

Comhdhlúthaíonn ráitis airgeadais an Ghrúpa ráitis airgeadais na Cuideachta agus a fochuideachta, IAA North Atlantic Inc., atá 100% faoina úinéireacht, suas go dtí an 31 Nollaig 2022.

Is ionann fochuideachta agus eintiteas atá faoi smacht ag an ngnóthas sealbhaíochta. Áirítear torthaí an ghnóthais fochuideachta sa chuntas brabúis agus cailleanas comhdhlúite ón dáta a thosaíonn smacht go dtí an dáta a chríochnaíonn an smacht. Bunaítear smacht nuair atá cumhacht ag an gCuideachta chun beartais oibriúcháin agus airgeadais an eintitis a rialáil chun sochair a fháil óna ngníomhaíochtaí. Nuair atá smacht á mheas, déanann an Grúpa breithniú ar chearta vótála féideartha atá i bhfeidhm faoi láthair.

Is ionann comhlach agus eintiteas ar a bhfuil tionchar suntasach ag an nGrúpa ar bheartais oibriúcháin agus airgeadais an eintitis, ach gan aon smacht a bheith ag an nGrúpa ar an eintiteas sin. Glactar leis go bhfuil tionchar suntasach i gceist nuair atá idir 20% agus 50% cearta vótála cothromais ag an infheisteoir. Áirítear scair an Ghrúpa de bhrabús nó cailleanas na gcomhlach sa chuntas brabúis agus cailleanais comhdhlúite agus cláraítear leas an Ghrúpa ina ghlansócmhainní ar an gclár comhardaithe trí leas a bhaint as an modh cothromais.

I ráitis airgeadais na Cuideachta, iompraíonn infheistíochtaí i bhfochuideachtaí agus i gcomhlaigh ag costas lúide bearnú.

### 1.3 Láimhdeachas

Seasann láimhdeachas do na suimeanna a fuarthas, agus atá infhaighte, i ndáil le seirbhísí a cuireadh ar fáil do chustaiméirí, in éineacht le táillí a fuarthas i ndáil le feidhmeanna rialála reachtúla a comhlíonadh nuair a bhíodhas i mbun ceanglais rialála sábháilteachta.

Déantar na Coimisinéirí loncain a thomhas ag luach cóir na comaoine a fhaightear nó atá infhaighte agus is ionann é agus an méid infhaighte le haghaidh seirbhísí a sholáthraítear. I gcás ina gcuirtear siar an chomaoin is infhaighte in airgead nó i gcoibhéisí airgid, agus gur idirbheart maoinithe atá sa chomhshocraíocht, déantar luach cóir na comaoine a thomhas mar luach reatha na bhfáltais go léir sa todhchaí ag baint úsáide as an ráta measta úis.

#### Ioncam ó gníomhaíochtaí faoi bhealaigh agus críochfoirt

Is gníomhaíochtaí iad soláthar seirbhísí aerbhealaigh agus críochfoirt atá rialaithe go heacnamaíoch agus atá tacaithe ag Rialachán Cur Chun Feidhme (AE) 2019/317 an 11 Feabhra 2019 ón gCoimisiún lena leagtar síos scéim um fheidhmíocht agus um mhuirearú san Aerspás Eorpach aonair agus ag Rialachán Cur Chun Feidhme (AE) 2020/1627 an 3 Samhain 2020 ón gCoimisiún maidir le bearta eisceachtúla don tríú tréimhse thagartha (2020-2024) den scéim aonair um fheidhmíocht agus um mhuirearú aerispáis na hEorpa mar gheall ar phaindéim COVID-19. Mar a thuairiscítear thuas, tá an IAA i dteideal a chostais incháilithe cheadaithe rialála a aisghabháil trí mhuirir ar úsáideoirí an aerbhealaigh agus an aerispáis críochfoirt. Don tréimhse 2020-2024, leagtar amach na costais incháilithe seo i bPlean Feidhmíochta an Stáit do Thréimhse Thagartha 3 (RP3) 2020-2024, faofa i mBealtaine 2022. Déantar foráil do dhifriochtaí a eascraíonn idir ioncam iarbhair agus ioncam ionchais, mar a shainmhínítear sna rialacháin bhunúsacha, i gcuntas ioncain fabhráithe/iarchurtha agus déantar iad a choigeartú in aghaidh ioncam a eascraíonn as gníomhaíochtaí bealach agus críochfoirt. Déantar ioncam fabhráithe/iarchurtha a aisghabháil/a aisíoc trí choigeartú ar mhuirir chustaiméirí sna blianta amach anseo, ar bhonn 'n+2' de ghnáth. Mar fhreagairt ar COVID-19, ní dhéanfar ioncam fabhráithe/iarchurtha do 2020 agus 2021 a aisghabháil ach amháin ó úsáideoirí an aerispáis trí choigeartú ar mhuirir chustaiméirí, arna leathadh go cothrom, thar sheacht mbliana, 2023-2029.

#### Ioncam iarchurtha

Is ar bhonn líne díri thar thréimhse dhá mhí dhéag a aithníonn an IAA ioncam le haghaidh deimhniú aeracmhainneachta, rud a ghearrtar gach bliain ar aerárthaí atá lonnaithe san AE ar aon dul lena oibleagáidí faireacháin agus feidhmíochta.

## 1 Beartais Chuntasaíochta (ar lean)

### 1.4 Sócmhainní seasta inláimhsithe agus dímhneas

Luaitear sócmhainní seasta inláimhsithe ag costas, lúide cailteanais dímhneas charntha agus bearnaithe charntha. Is ar bhonn líne dírí thar a saol ionchais úsáideach a ríomhtar dímhneas chun an costas a bhaineann le gach sócmhainn sheasta a dhíscríobh, lena n-áirítear trealamh a ceannaíodh mar chuid de shuiteáil. Ríomhtar é de réir seo a leanas:

Foirgnimh	20-30 bliain
Suiteálacha críochnaithe agus obair eile	8-12 bliain
Trealamh oifige	3-5 bliain

Dímheastar sócmhainní ón dáta ar a gcuirtear iad i mbun oibre. Déantar sócmhainní i mbun tógála/suiteálacha idir lámha a iompar ag a gcostas stairiúil agus ní dhímheastar iad go dtí go gcuirfead iad i mbun oibre. Déantar athbhreithniú ar shuimeanna glanluacha shócmhainní seasta inláimhsithe an IAA ag gach dáta tuairiscithe chun a chinneadh cé acu atá nó nach bhfuil aon léiriú ar bhearnú ann.

### 1.5 Sócmhainní seasta airgeadais

Is ionann comhlach agus eintiteas ar a bhfuil tionchar suntasach ag an nGrúpa, ach gan aon smacht a bheith aige ar bheartais oibriúcháin agus airgeadais an eintitis. Sna ráitis airgeadais chomhdhlúite, thugtar cuntas ar infheistíochtaí i gcomhlaigh le modh an chothromais. Faoi mhodh chuntasaíochta an chothromais, is i gcuntas brabúis agus cailteanais an Ghrúpa a aithnítear scair an Ghrúpa de bhrabús nó cailteanais na gcomhlach tar éis fáiltas. Áirítear leas an Ghrúpa i nglansócmhainní na gcomhlach mar infheistíochtaí i gcomhlaigh ar chlár comhardaithe an Ghrúpa ar mhéid a dhéanann ionadaíocht ar scair an Ghrúpa de luach cóir na glansócmhainní aitheanta chomh maith le sciar an Ghrúpa maidir le brabús agus cailteanais choinnithe tar éis fáiltas a thagann as infheistíocht an Ghrúpa.

I ráitis airgeadais na Cuideachta, iompraítear infheistíochtaí i gcomhlaigh ag costas lúide bearnú ar bith atá ann i luach infheistíochtaí aonair.

Aithnítear sócmhainní seasta airgeadais eile i dtús ag praghas an idirbhirt. Tomhaistear an infheistíocht ag luach cóir ag deireadh gach tréimhse tuairiscithe agus aithnítear athruithe i luach cóir sa chuntas brabúis agus cailteanais, ach amháin i gcás nach féidir an luach cóir a thomhas go hiontaofa, agus sa chás sin baintear leas as an gcostas.

### 1.6 Sócmhainní léasaithe

Gearrtar costas ar chíosanna léasa oibriúcháin de réir mar a fhabhraítear iad thar thréimhse na léasanna.

### 1.7 Airgeadraí eachtracha

Aistrítear idirbhearta a dhéantar in airgeadraí eachtracha chuig an airgeadra feidhmiúil ag an ráta malairte a bhí i bhfeidhm ag dáta na n-idirbheart. Aistrítear sócmhainní agus dliteanais airgeadaíochta a ainmníodh in airgeadraí eachtracha ag an dáta tuairiscithe chuig an airgeadra feidhmiúil ag an ráta malairte a bhí i bhfeidhm ag deireadh na bliana. Is sa bhrabús don bhliain a dhéileáiltear leis an mbrabús agus na cailteanais a leanann astu.

Aistrítear na hidirbhearta atá ainmnithe in airgeadraí eachtracha go Euro de réir na rátaí malairte atá i bhfeidhm don bhliain i gcás go bhfuil an ráta seo comhionann nó geall le bheith comhionann leis na rátaí malairte eachtracha atá i bhfeidhm ag dáta na n-idirbhearta. Aistrítear sócmhainní agus dliteanais go Euro ag na rátaí malairte atá i bhfeidhm ag deireadh na bliana. Aithnítear difríochtaí i ráta malairte a eascraíonn as ath-aistriú in ioncam cuimsitheach.

### 1.8 Deontais Rialtais

Aithníonn an Grúpa deontais Rialtais de réir an leagan fabhráithe faoi FRS 102. Aithnítear deontais loncain i dtaca le caiteachais sa chuntas brabúis agus cailteanais ag an am chéanna a tabhófar an caiteachas gaolmhar a bhfuil sé i gceist go gcúiteoidh an deontas.

### 1.9 Cánachas

Déantar soláthar do cháin chorparáideach ar an mbrabús don bhliain ag na rátaí reatha. Aithnítear cáin iarchurtha maidir leis na difríochtaí uainithe go léir a tháinig chun cinn, agus nár aisiompáidh iad, ag an dáta tuairiscithe. Déantar soláthar ag na rátaí a mheastar a bheidh i bhfeidhm nuair a aisiompófar na difríochtaí uainithe. Is é is difríochtaí uainithe ann ná difríochtaí idir brabús inchánaithe an IAA agus a thorthaí, mar atá luaite sna ráitis airgeadais, a éiríonn ó ghnóthachain agus ó chailteanais a chur ar áireamh i mbrabús inchánaithe i dtréimhsí atá éagsúil leis na tréimhsí ina n-aithnítear iad sna ráitis airgeadais.



## 1 Beartais Chuntasaíochta (ar lean)

### 1.9 Cánachas (ar lean)

Meastar go bhfuil cánach inghnóthaithe agus dá bhrí sin aithnítear é amháin, ar bhonn na fianaise go léir atá ar fáil, gur dócha é go mbeidh brabús oiriúnach inchánach ann agus as sin go mbeifear in ann aisiompú difríochtaí bunúsacha uainiúcháin amach anseo a asbhaint.

### 1.10 Sochair fostaithe

Cuireann an IAA pinsin ar fáil dá fhostaithe faoi chúig scéim aoisliúntais. Tá trí cinn de na scéimeanna sin ina scéimeanna sochair shainithe, is iad sin: “Scéim Aoisliúntais Foirne Údarás Eitlíochta na hÉireann 1996” – do bhaill foirne ar thosaigh a dtréimhse fostaíochta roimh an 1 Aibreán 2008; “Scéim Aoisliúntais Foirne Údarás Eitlíochta na hÉireann 2008” – do bhaill foirne ar thosaigh a dtréimhse fostaíochta idir an 1 Aibreán 2008 agus an 31 Nollaig 2011; “Plean Hibrideach Pinsean Údarás Eitlíochta na hÉireann 2012” do bhaill foirne ar thosaigh a dtréimhse fostaíochta ón 1 Eanáir 2012 ar aghaidh. I gcás na scéimeanna sin, is mar shócmhainn/dhliteanas ar an gclár comhardaithe a thuairiscítear an difríocht idir luach margaidh shócmhainní na scéimeanna agus luach reatha dhliteanas na scéimeanna arna meas ag achtúire, a ríomhtar trí mhodh creidmheasa aonaid réamh-mheasta a úsáide.

Is é an tsuim a ghearrtar ar an gcuntas brabúis agus cailteanais ná iomlán na nithe seo a leanas:

- iomlán chostas na sochar pinsin a chinntear go hachtúireach a ghealltar d'fhostaithe as seirbhís i rith na bliana móide aon fheabhsuithe sochair a bhronntar do bhaill i rith na bliana (costas seirbhíse reatha/roimhe), agus
- iomlán na táille breise ar chostais oibríocháin, áit a ríomhtar an difríocht idir an táille phinsin a chinntear go hachtúireach (costas seirbhíse reatha/roimhe) atá ar áireamh thuas agus na híocaíochtaí iomlána airgid thirim leis an gciste pinsin sa bhliain, agus
- an glan-ús ar an nglandliteanas sochair shainithe a chuimsíonn an costas úis ar an oibleagáid sochair shainithe agus ioncam úis ar shócmhainní an phlean.

Is mar ghnóthachain agus chaillteanais atomhais sa ráiteas faoi ioncam cuimsitheach eile (“OCI”) a aithnítear an difríocht idir an t-ioncam úis ar shócmhainní agus ar an toradh a baineadh amach iarbhir agus aon athruithe ar dhliteanais mar thoradh ar athruithe ar thiomhdí, nó toisc go raibh an taithí i rith na bliana éagsúil leis an taithí mheasta. Áirítear leis an OCI fritháireamh arb ionann é agus an táille phinsin bhreise, atá tuairiscithe i mír (b), a mheastar a bheith aisghafa faoi fhorálacha chomhaontú EUROCONTROL mar atá tuairiscithe ar leathanach 47.

Mar sin, imíonn an IAA ó cheanglais FRS 102 i dtreo is go gcloífidh na torthaí le ceanglais na gcomhaontuithe faoina rialáitear a chuid oibríochtaí agus, i gcomhthéacs na gcomhaontuithe sin, go dtabharfar léargas fírinneach cóir sna ráitis airgeadais. Is é tionchar an imeachta sin ná an costas pinsin a mhéadú faoi €2,439,000 (2021: €2,158,000) os cionn na gcostas seirbhíse arna gcinneadh go hachtúireach d'aisghabháil faoin meicníocht gearradh táillí sa bhliain dar críoch an 31 Nollaig 2022, agus chun creidmheas fritháirimh san OCI a thairgeadh, rud a choinníonn cúlchistí brabúis agus cailteanas agus sócmhainní, dliteanais agus staid airgeadais an Ghrúpa agus na Cuideachta i gcomhréir le ceanglais FRS 102. Sa chás gur mó sócmhainní scéime ná a hoibleagáid, aithnítear sócmhainn a mhéid nach sáraíonn sí luach láithreach laethanta saoire ranníocaíochta nó aisiocaíochtaí ranníocaíochtaí sa todhcháí (an uasteorainn sócmhainne). I gcás scéimeanna an Ghrúpa, ní chuirtear uasteorainn na sócmhainní i bhfeidhm mar, in imthosca sonraithe áirithe, amhail foirceannadh ag deireadh shaolré na scéime, tá an Grúpa ag súil go mbeidh sé in ann aon bharrachas a aisghabháil. Ar an gcaoi chéanna, ní aithnítear dliteanas maidir le híosriachtanais mhaoinithe amach anseo. Níl ceart substainteach ag na hiontaobhaithe ar shochair mhéadaithe, ná níl an ceart acu an plean a fhoirceannadh ach amháin i gcás dhíscaoileadh an eintitis nó fhoirceannadh ranníocaíochtaí ag an nGrúpa. Mar sin féin, tá dúshlán ann don ionchas gearrthéarmach lena n-áirítear ceanteidil mhaicreacnamaíocha i bhfoirm boilscithe ard agus praghsanna breosla níos airde chomh maith le rioscáil geopholaitiúla.

### 1.11 Bun-ionstraimí airgeadais

Aithnítear sócmhainní bunúsacha airgeadais, lena n-áirítear infháltais trádála, ioncam fabhráithe, infháltais eile agus iarmhéideanna airgid agus bainc, ag praghas idirbhirt ar dtús, ach amháin más idirbheart maoinithe é an socrú, nuair a thomhaistear an t-idirbheart ag luach reatha na bhfáltais sa todhcháí arna lascainiú ag ráta úis margaidh agus arna aithint i gcoinne ioncaim. Ina dhiaidh sin iompraítear sócmhainní den sórt sin ag costas amúchta ag baint úsáide as an modh úis éifeachtach agus aithnítear iad mar ioncam úis.

## 1 Beartais Chuntasaíochta (ar lean)

### 1.11 Bun-ionstraimí airgeadais (ar lean)

#### Féichiúnaithe agus creidiúnaithe trádála agus féichiúnaithe agus creidiúnaithe eile

Aithnítear féichiúnaithe trádála agus féichiúnaithe eile i dtús ag praghas an idirbhirt lúide costais idirbhirt inchurtha. Aithnítear creidiúnaithe trádála agus creidiúnaithe eile i dtús ag praghas an idirbhirt móide costais idirbhirt inchurtha. Tar éis aithint tosaigh, tomhaistear iad ag costas amúchta ach úsáid a bhaint as modh an úis éifeachtaigh, lúide aon chailteanais bhearnaithe i gcás féichiúnaithe trádála.

#### Airgead tirim, coibhéisí airgid thirim agus taiscí gearrthéarmacha

Is é is airgead tirim ann ná airgead tirim atá coimeádta ag an mbanc agus atá le fáil ar éileamh. Is éard atá i gcoibhéisí airgid thirim ná infheistíochtaí an-leachtach (seachas airgead tirim) is féidir a thiontú go réidh go suimeanna aitheanta airgid thirim. Is gnách a bhíonn taiscí airgid thirim a mhaireann idir lá amháin agus trí mhí i gceist iontu. Is ionann taiscí gearrthéarmacha agus taiscí airgid thirim a mhaireann idir trí mhí agus bliain amháin. Tairfeadair airgead tirim agus coibhéisí airgid thirim agus taiscí gearrthéarmacha ag luach cóir i dtús agus luaitear iad ina dhiaidh sin ag costas amúchta. Déantar iad a chatagóiriú mar iasachtaí agus nithe infhaighte.

## 2 Láimhdeachas

	2022	2021
	€'000	€'000
<i>Gníomhaíocht</i>		
Faoi bhealach	<b>129,774</b>	104,670
Críochfort	<b>28,886</b>	19,814
Seirbhís Chumarsáide an Atlantaigh Thuaidh	<b>20,571</b>	11,834
Rialachán sábháilteachta	<b>22,560</b>	21,119
Aerthrácht dhíolmhaithe	<b>1,265</b>	1,070
Tráchtáil agus eile	<b>4,461</b>	3,749
	<b>207,517</b>	162,256

Tagann láimhdeachas an IAA go príomha ó sheirbhísí a bhaineann le heitlíocht agus ó fheidhmeanna reachtúla a chomhlíontar i bPoblacht na hÉireann.

## 3 Líon agus costais foirne

Ba mar seo a leanas a bhí meánlíon na ndaoine a bhí fostaithe ag an IAA le linn na bliana, stiúrthóirí feidhmiúcháin san áireamh, agus é anailísithe de réir catagóire:

	2022	2021
	Líon	Líon
Rialtóir aerthráchta	<b>291</b>	294
Innealtóirí	<b>86</b>	81
Oifigigh raidió	<b>49</b>	48
Oibriúcháin eile	<b>105</b>	105
Rialachán sábháilteachta	<b>132</b>	124
Seirbhísí corparáideacha	<b>64</b>	62
<b>Líon iomlán fostaithe</b>	<b>727</b>	714

## Nótaí atá ina gcuid de na ráitis airgeadais (ar lean)

### 3 Líon agus costais foirne (ar lean)

Ba mar seo a leanas a bhí costais phárola chomhiomlána na ndaoine sin, agus curtha san áireamh sa chuntas brabúis agus cailteanais:

	<b>2022</b>	2021
	<b>€'000</b>	€'000
Tuarastal agus pá	<b>76,002</b>	63,391
Costais leasa shóisialaigh	<b>6,939</b>	5,740
Costais chúitimh eile†	-	1,392
Costais phinsin – costas seirbhíse reatha (nóta 20)	<b>14,545</b>	14,197
Costais phinsin – ranníocaíochtaí sainithe (nóta 20)	<b>392</b>	243
Costais phinsin – costas breise airgid thirim (nóta 20)	<b>2,439</b>	2,158
Costais eile iarfhostaíochta (nóta 20)	<b>291</b>	293
	<b>100,608</b>	87,414

† I 2021, mar fhreagra ar thionchar COVID-19 ar ghnó an IAA, cuireadh bearta deonacha i bhfeidhm chun aghaidh a thabhairt ar bharrachas foirne oibríochta a d'eascair as an laghdú suntasach ar mhéideanna aerthráchta. Chosainn the beartas seo €1.4 milliún.

I 2021, bhain an Chuideachta leas as Scéim Fóirdheontais Pá Fostaíochta an Rialtais (EWSS). B'ionann an méid a fabhraíodh agus €5.4 milliún a aithníodh mar Ioncam Eile sa chuntas brabúis agus cailteanais. Rinne an Chuideachta a leas sa Scéim a dhílárú le héifeacht ón 24 Nollaig 2021.

Is féidir anailísí breise a dhéanamh ar thuarastal agus pá mar seo a leanas:

	<b>2022</b>	2021
	<b>€'000</b>	€'000
Bunphá	<b>60,849</b>	52,233
Ragobair	<b>3,511</b>	1,328
Liúntais agus íocaíochtaí eile	<b>11,642</b>	9,830
	<b>76,002</b>	63,391

Déantar líon na bhfostaithe a n-íocadh os cionn €50,000 dóibh a rangú sna bannaí seo a leanas:

	<b>2022</b>	2021
	<b>Líon</b>	Líon
€50,000 - €75,000	<b>106</b>	184
€75,001 - €100,000	<b>118</b>	144
€100,001 - €125,000	<b>153</b>	249
€125,001 - €150,000	<b>186</b>	42
€150,001 - €175,000	<b>53</b>	9
€175,001 - €200,000	<b>14</b>	2
€200,001 - €225,000	<b>3</b>	-
€225,001 - €250,000	<b>1</b>	-

Mar fhreagairt ar COVID-19, cuireadh gearradh pá bandáilte i bhfeidhm, ar bhonn uile-Cuideachta, go luath in 2021. Tugadh pá ar ais an 26 Samhain 2021. Cuimsíonn pá fostaithe pá ragoibre €3.5 milliún (2021: €1.3 milliún).

#### 4 Ús infhaighte agus ioncam comhchosúil

	2022	2021
	€'000	€'000
Ioncaim úis ó shócmhainní airgeadais	9,305	7,143
Ioncam díbhinne ó shócmhainní airgeadais eile	-	1,242
Ús bainc	235	-
Ús eile	386	52
Gnóchain mhalairte eachtracha	617	787
	<b>10,543</b>	<b>9,224</b>

#### 5 Ús iníoctha agus táillí comhchosúla

	2022	2021
	€'000	€'000
Costais úis ar dhliteanais sochair shainithe	10,065	8,359
Athluacháil shócmhainní airgeadais (nóta 9)	3,647	1,326
Ús bainc	466	816
Táillí saoráide iasachta bainc	224	101
	<b>14,402</b>	<b>10,602</b>

#### 6 Faisnéis reachtúil agus faisnéis eile

Tá brábús na bliana airgeadais curtha in iúl tar éis a leanas a ghearradh:

	2022	2021
	€'000	€'000
Dímheas (nóta 8)	12,226	10,673
Táille Met Éireann	8,205	9,371
Cíosanna iníoctha faoi léasanna oibriúcháin - foirgnimh	4,165	4,322
Cíosanna iníoctha faoi léasanna oibriúcháin - eile	84	90
Cailteanas bearnúcháin ar shocmhainne seasta inláimhsithe (nóta 8)	4,702	-
<b>Luach saothair an iniúcháir – grúpa</b>		
– iniúchadh	96	85
– dearbhú eile	56	56
– seirbhísí cánach		
– comhlíonadh	31	29
– seirbhísí comhairleacha	190	19
<b>Cothromas Luach saothair an iniúcháir - grúpa</b>	<b>373</b>	<b>189</b>
<b>Luach saothair an iniúcháir - cuideachta (curtha san áireamh thuas)</b>		
– iniúchadh	96	85
– dearbhú eile	56	56
– seirbhísí cánach		
– comhlíonadh	7	8
– seirbhísí comhairleacha	190	18
<b>Cothromas Luach saothair an iniúcháir - cuideachta</b>	<b>349</b>	<b>167</b>

## 6 Faisnéis reachtúil agus faisnéis eile (ar lean)

	2022 €	2021 €
<b>Luach saothair na stiúrthóirí</b>		
<i>Táillí iníoctha do stiúrthóirí</i>		
Rose Hynes, Usual ( <i>Cathaoirleach</i> ) ( <i>ceaptha 12 Eanáir 2021</i> )	21,600	20,500
An tUasal Cian Blackwell	12,600	12,600
Marie Bradley, Usal ( <i>chuaigh ar scor 24 Meitheamh 2022</i> )	6,300	12,600
An tUasal Ernie Donnelly†	-	-
An tUasal Declan Fitzpatrick† ( <i>ceaptha 19 Deireadh Fómhair 2022</i> )	-	-
An tUasal Peter Kearney ( <i>Príomhfheidhmeannach</i> )	-	-
An tUasal Gerry Lumsden	12,600	12,600
Joan McGrath, Usal	12,600	12,600
An tUasal Diarmuid Ó Conghaile† ( <i>d'éirigh as 31 Deireadh Fómhair 2022</i> )	-	-
Eimer O'Rourke, Usal	12,600	12,600
	<b>78,300</b>	83,500

† Ní bhfuair an tUasal Donnelly, an tUasal Fitzpatrick nó an tUasal Ó Conghaile táille stiúrthóra agus íocadh mar fhostóir de chuid an IAA iad.

Go comhiomlán, íocadh costais €2,587 ar an iomlán le linn 2022 (2021: €1,729) do stiúrthóirí nó thar ceann, stiúrthóirí i leith seirbhísí ina gcáil mar stiúrthóir. Bhain na costais seo le taisteal agus cothabháil go príomha.

	2022 €'000	2021 €'000
<b>Luachanna saothair agus ranníocaíochtaí pinsin a bhaineann le conradh fostaíochta an Phríomhfheidhmeannaigh</b>		
Tuarastal bunúsach bliantúil	225	205
Sochair inchánaithe eile	14	14
Ranníocaíocht pinsin	81	73
	<b>320</b>	292

Ceapadh Peter Kearney ina Phríomhfheidhmeannach ar an 6 Meitheamh 2018. De bhun a chonartha mar Phríomhfheidhmeannach, is ionann tuarastal Peter Kearney agus €225,000 sa bhliain. I 2021, mar fhreagairt ar COVID-19, laghdaíodh a phá tar éis an tabhairt isteach, ar fud na Cuideachta, gearradh pá bandáilte. Athchóiríodh a phá, chomh maith le gach fostaí eile, an 26 Samhain 2021. Is ball de scéim aoisliúntais le sochar sainithe é, "Scéim Aoisliúntais Foireann an IAA 1996" mar aon le baill foirne eile. Tháinig téarma oifige Peter Kearney chun deiridh agus atchcheapadh é don bhord ar an 25 Meitheamh 2022. Ní bhfuair sé táille stiúrthóra.

## 7 Cáin ar bhrabús ar ghnáthghníomhaíochtaí

	2022 €'000	2021 €'000
<b>Anailís ar an muirear cánach sa tréimhse</b>		
<i>Cáin reatha</i>		
Cáin chorparáideach	4,242	1,662
Coigeartuithe i leith tréimhsí roimhe	52	(56)
	<b>4,294</b>	1,606
<i>Cáin iarchurtha</i>		
Bunús agus aisiompú difríochtaí uainithe	(2,110)	230
Coigeartuithe i leith tréimhsí roimhe	-	10
	<b>(2,110)</b>	240
<b>Cáin ar bhrabús ar ghnáthghníomhaíochtaí</b>	<b>2,184</b>	1,846



## 7 Cáin ar bhrabús ar ghnáthghníomhaíochtaí (ar lean)

	2022 €'000	2021 €'000
<b>Iomlán an réitigh chánach i gcás brabúis agus cailiteanais</b>		
Brabús ar ghnáthghníomhaíochtaí roimh chán	11,966	11,379
Cáin reatha ionchais ag 12.5% (2021: 12.5%)	1,496	1,422
<i>Tionchar na nithe seo a leanas:</i>		
Difríochtaí buana	983	414
Costais nach féidir a bhaint chun críocha cánach	1,236	54
Ioncam nach féidir cáin a ghearradh air ag an ráta caighdeánach	228	57
Cáin chorpáraide i leith blianta roimhe	53	(56)
Cáin iarchurtha i leith blianta roimhe	-	10
Tionchar na cánach eachtraigh	(1,812)	(55)
<b>Cáin ar bhrabús ar ghnáthghníomhaíochtaí</b>	<b>2,184</b>	<b>1,846</b>

## 8 Sócmhainní seasta inláimhsithe

	Foirgnimh €'000	Suiteálacha críochnaithe agus oibreacha eile €'000	Suiteálacha atá fós ar siúl €'000	Trealamh Oifige €'000	Iomlán €'000
<b>Grúpa agus Cuideachta</b>					
<i>Costas</i>					
Ag tús na bliana	71,603	171,326	35,840	13,458	292,227
Breisíochtaí sa bhliain	-	-	9,936	401	10,337
Nithe a cuireadh in úsáid sa bhliain	129	15,508	(15,637)	-	-
Bearnúchán	-	-	(4,702)	-	(4,702)
Diúscairtí sa bhliain	-	-	-	(464)	(464)
<b>Ag deireadh na bliana</b>	<b>71,732</b>	<b>186,834</b>	<b>25,437</b>	<b>13,395</b>	<b>297,398</b>
<b>Dímheas carntha</b>					
Ag tús na bliana	26,858	140,124	-	12,635	179,617
Muirear sa bhliain	2,691	8,937	-	598	12,226
Diúscairtí sa bhliain	-	-	-	(464)	(464)
<b>Ag deireadh na bliana</b>	<b>29,549</b>	<b>149,061</b>	<b>-</b>	<b>12,769</b>	<b>191,379</b>
<b>Amhail an 31 Nollaig 2022</b>	<b>42,183</b>	<b>37,773</b>	<b>25,437</b>	<b>626</b>	<b>106,019</b>
Amhail an 31 Nollaig 2021	44,745	31,202	35,840	823	112,610

Aithníodh cailiteanas bearnúcháin €4,702,000 (2021: €Nialas) i gcostais oibriúcháin sa chuntas brabúis agus cailiteanais tar éis athbhreithniú inmheánach a cuireadh i gcrích i rith na bliana. Dheimhnigh an t-athbhreithniú seo, go príomha mar gheall ar athrú ar phróisis oibríochta agus ar theicneolaíochtaí atá ag teacht chun cinn, nach bhfuiltear ag súil go mbeidh sócmhainní i suiteálacha atá ar siúl inmharthana.

## 9 Sócmhainní seasta airgeadais

	Ús i gcomhlach €'000	Sócmhainní airgeadais eile €'000	lomlán €'000
<b>Grúpa</b>			
Amhail an 1 Eanáir 2021	3,982	23,949	27,931
Sciar brabúis an chomhlaigh	332	-	332
Gluaiseachtaí malairte eachtrannaigh	-	1,940	1,940
Athrú i luach sócmhainn airgeadais	-	(1,326)	(1,326)
Amhail an 31 Nollaig 2021	4,314	24,563	28,877
Sciar brabúis an chomhlaigh	701	-	701
Gluaiseachtaí malairte eachtrannaigh	-	1,566	1,566
Athrú i luach sócmhainn airgeadais	-	(3,647)	(3,647)
<b>Amhail an 31 Nollaig 2022</b>	<b>5,015</b>	<b>22,482</b>	<b>27,497</b>

	Ús i gcomhlach €'000	Sócmhainní airgeadais eile €'000	lomlán €'000
<b>Cuideachta</b>			
Amhail an 1 Eanáir 2021	1,384	13,834	15,218
Athrú i luach sócmhainn airgeadais	-	-	-
Amhail an 31 Nollaig 2021	1,384	13,834	15,218
Athrú i luach sócmhainn airgeadais	-	(3,223)	(3,223)
<b>Amhail an 31 Nollaig 2022</b>	<b>1,384</b>	<b>10,611</b>	<b>11,995</b>

Tá leas 33 $\frac{1}{3}$ % ag an IAA in Entry Point North AB, Hyllie Vattenparksgata 11A, 215 32, Malmö, an tSualainn, soláthraí réitigh oiliúna bainistíochta aerthráchta.

Tá leas tosaíochta 4.130% (2021: 4.389%) ag an nGrúpa in Aireon Holdings LLC. Caolaíodh scairsheilbh an Ghrúpai mí an Mheithimh 2022 tar éis leasanna tosaíochta nua in Aireon a eisiúint chuig Iridiam le haghaidh infheistíochta US\$50 milliún. Solatharaíonn Aireon ábaltachta faireachais satailítbhunaithe domhanda dosholáthróirí sheirbhísí aerthráchta trí ghlacadóirí Automatic Dependent Surveillance-Broadcast (ADS-B) ar an bhíon satailít Iridiam NEXT. Tá cúig infheisteoirí eile i Aireon, is iad sin Iridium, NAV CANADA (Ceanada), ENAV (an Iodáil), NATS (an Ríocht Aontaithe) agus Naviair (an Danmhairg). Foráiltear leis an ús tosaíochta do dhíbhinn chernach bhliantúil 5% arna ríomh ó dháta na ranníocaíochtaí caipitil tosaigh. I gcomhréir leis na comhaontuithe lena rialaítear an infheistíocht, déanfar leas tosaíochta an Ghrúpa a chomhshó ina leas coiteann 4.968% faoi Eanáir 2024 a chomhshó ina leas coiteann 4.968% faoi Eanáir 2024 nó go mbeidh sé infhuascailte ar shlí eile i gcomhair airgid thirim i dtrí thráthchuid bhliantúla a thosóidh i mí Eanáir 2024. Áireofar leis na híocaíochtaí airgid aon díbhinní tosaíochta atá amuigh.

Tá an infheistíocht ag IAA North Atlantic Inc, 108 West 13th Street, Wilmington, New Castle County, 19801, Delaware, SAM, fochuideachta faoi úinéireacht 100% de chuid IAA.

Tuairiscítear go bhfuil infheistíocht an Ghrúpa ag luach cóir. Úsáideadh samhail sreabhaidh airgid lascainithe a chuireann luach reatha na n-íocaíochtaí díbhinne ionchais sa todhchaí ó Aireon san áireamh, arna lascainiú ag baint úsáide as ráta lascaine riosca-choigeartaithe, chun luach cóir na hinfeistíochta a chinneadh. Tá an Grúpa tar éis an infheistíocht a laghdú go US\$24.0 milliún (2021: US\$27.8 milliún) mar thoradh ar neamhchinnteachtaí a eascraíonn as uainiú agus méid sreabhaidh airgid agus íocaíochtaí díbhinne ionchais amach anseo. Aithníodh an coigeartú ar luach cóir US\$3.8 milliún (€3.6 milliún) (2021: US\$1.6 milliún (€1.3 milliún)) sa chuntas comhdhlúite brabúis agus caillteanas.

## 9 Sócmhainní seasta airgeadais (ar lean)

Níl aon cheann de scaireanna an fhoghnóthais thuas liostaithe. Chinn an bhainistíocht, ag féachaint d'athluacháil infheistíocht an Ghrúpa in Aireon, go bhfuil luach infheistíocht na Cuideachta ina foghnóthas lagaithe de €3.2 milliún (2021: €Nialas) go €10.6 milliún (2021: €13.8 milliún). dtuairim na stiúthóirí, baineann luach atá ar a laghad comhionann leis na méideanna atá luaite ar an gclár comhardaithe leis na scaireanna i bhfochuideachta na Cuideachta, agus na hiasachtaí chuici.

## 10 Féichiúnaithe

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Féichiúnaithe trádála, glan	29,979	25,131	29,979	25,131
Réamhíocaíochtaí	5,006	3,094	5,006	3,094
Ioncam fabhraithe	101,648	89,884	101,648	89,884
Féichiúnaithe eile	382	8,916	382	339
Cáin chorparáideach	140	1,417	183	1,417
Cáin breisluacha	333	192	333	192
Cáin eile	27	-	27	-
Dlíteanas cánach iarchurtha (nóta 15)	4,076	13,620	4,076	13,620
Dlíte ón ngnóthas fochuideachta	-	-	12,107	10,224
	<b>141,591</b>	142,254	<b>153,741</b>	143,901
Dlíte laistigh de bhliain amháin	49,107	30,269	61,257	40,494
Dlíte tar éis níos mó ná bliain amháin	92,484	111,985	92,484	103,407
	<b>141,591</b>	142,254	<b>153,741</b>	143,901

San áireamh i bhféichiúnaithe trádála tá méideanna atá thar téarma €17,525,000 (2021: €14,229,000) a bhfuil €4,782,000 (2021: €3,846,000) díobh curtha ar fáil laistigh de fhorálacha drochfhiachais.

San áireamh i bhféichiúnaithe tá ioncam fabhraithe €91,872,000 (2021: €89,200,000) sa Ghrúpa agus sa Chuideachta, inghnóthaithe thar 7 mbliana, 2023 go 2029. Tomhaistear an t-iarhmhéid seo ag luach reatha na bhfáltais todhcháí arna lascainiú ag ráta an mhargaidh úis.

San áireamh i bhféichiúnaithe eile de €382,000 (2021: €8,916,000) sa Ghrúpa tá soláthar €9,227,000 (2021: €Nialas), a áirítear i gcostais oibriúcháin sa chuntas brabúis agus cailteanas, a eascraíonn as neamhchinnteacht uainiú agus in-aisghabhálacht íocaíochtaí díbhinne sa todhcháí atá dlite ó infheistíochtaí.

Tá méideanna dlite ag gnóthas fochuideachta faoi réir úis, níl siad urraithe agus iníoctha ar éileamh.

## 11 Airgead agus Coibhéise Airgid agus Taiscí Bainc Gearrthéarmacha

Grúpa	At 1 Eanáir €'000	Sreabhaidh airgid €'000	Tionchar Airgeadra Eachtrach €'000	Úsáid taiscí €'000	At 31 Nollaig €'000
Airgead agus Coibhéise Airgid	116,669	10,326	14	(13,960)	<b>113,049</b>
Taiscí Bainc Gearrthéarmacha	16,879	-	-	13,960	<b>30,839</b>
	133,548	10,326	14	-	<b>143,888</b>

Thiomáin an IAA saoráidí iasachta bainc a chuir i bhfeidhm ar fiú €60 milliún iad. Tá na saoráidí neamhurraithe le téarmaí suas le cúig bliana ó lúil 2021. Bhí na saoráidí gan tarraingt an 31 Nollaig 2022.

Nótaí atá ina gcuid de na ráitis airgeadais (ar lean)

## 12 Creidiúnaithe: méideanna atá dlite laistigh de bhliain amháin

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Creidiúnaithe trádála	3,783	2,797	3,783	2,797
Creidiúnaithe eile lena n-áirítear cáin agus leasa sóisialach (nóta 13)	2,849	2,294	2,849	2,294
Fabhruithe	18,168	18,254	18,146	18,234
Ioncam Iarchurtha	22,003	16,097	22,003	16,097
	<b>46,803</b>	<b>39,442</b>	<b>46,781</b>	<b>39,422</b>

## 13 Cáin agus leas sóisialach curtha san áireamh i gcreidiúnaithe

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
ÍMAT	2,672	2,233	2,672	2,233
Cáin chonarthaí lomchuí	-	12	-	12
Cáin shiarchoinneálach seirbhísí gairmiúla	72	49	72	49
Dlíteanas cánach iarchurtha	105	-	105	-
	<b>2,849</b>	<b>2,294</b>	<b>2,849</b>	<b>2,294</b>

## 14 Creidiúnaithe: méideanna atá dlite tar éis breis agus bliain amháin

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Ioncam Iarchurtha	36,367	42,712	36,367	42,712
Dlíteanas cánach iarchurtha (nóta 15)	9,613	7,938	9,613	5,593
	<b>45,980</b>	<b>50,650</b>	<b>45,980</b>	<b>48,305</b>

## 15 (Dlíteanas)/Sócmhainn cánach iarchurtha

	Tag	Grúpa		Cuideachta	
		2022 €'000	2021 €'000	2022 €'000	2021 €'000
(Dlíteanas)/sócmhainn cánach iarchurtha – seachas é a bhaineann le sochair fostaithe	(i)	(105)	(2,248)	(105)	97
(Dlíteanas)/sócmhainn cánach iarchurtha – a bhaineann le sochair fostaithe (neamhreacha)	(ii)	(5,537)	7,930	(5,537)	7,930
Sócmhainn cánach iarchurtha – foirgnimh (neamhreacha)		4,076	5,593	4,076	5,593
Dlíteanas cánach iarchurtha – foirgnimh (neamhreacha)		(4,076)	(5,593)	(4,076)	(5,593)
<b>(Dlíteanas)/sócmhainn cánach iarchurtha, glan</b>		<b>(5,642)</b>	<b>5,682</b>	<b>(5,642)</b>	<b>8,027</b>

## 15 (Dliteanas)/Sócmhainn cánach iarchurtha (ar lean)

### (i) Cáin iarchurtha – seachas í a bhaineann le sochair fostaithe

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Ag tús na bliana	(2,248)	(1,945)	97	236
Curtha leis an gcuntas brabúis agus caillteanais (nóta 7)	2,320	(122)	(202)	(139)
Tionchar na cánach eachtraigh	(177)	(181)	-	-
<b>Ag deireadh na bliana</b>	<b>(105)</b>	<b>(2,248)</b>	<b>(105)</b>	<b>97</b>

Is ionann an dliteanas cánach iarchurtha ag deireadh na bliana agus an dliteanas iomlán féideartha a d'eascair ó dhifríochtaí uainthe idir liúntais chaipitil agus dímhéas.

Áirithe sa cháin iarchurtha – seachas cáin iarchurtha a bhaineann le sochair fostaithe – tá €Niallas (2021: €2,345,000) sa Ghrúpa agus €Niallas (2021: €Niallas) sa Chuideachta dlite i ndiaidh níos mó ná bliain amháin a bhaineann le hioncam inchánach ar dáta amach anseo.

### (ii) Cáin iarchurtha – a bhaineann le sochair fostaithe

	Grúpa		Cuideachta	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Ag tús na bliana	7,930	14,349	7,930	14,349
Athruithe i dtuairimíocht a bhaineann le áiteanna in Ioncam Cuimsitheach Eile	(13,257)	(6,301)	(13,257)	(6,301)
Gearrtha ar an gcuntas brabúis agus caillteanais (nóta 7)	(210)	(118)	(210)	(118)
<b>Ag deireadh na bliana</b>	<b>(5,537)</b>	<b>7,930</b>	<b>(5,537)</b>	<b>7,930</b>

## 16 Scairchaipiteal glaoite – cothromas

	2022 €'000	2021 €'000
<b>Grúpa agus Cuideachta</b>		
<b>Údaraithe, leithdháilte, glaoite agus íochta go hiomlán</b>		
17,858,000 gnáthscair ag €1.27 an ceann	22,675	22,675

## 17 Díbhinní cothromais a íocadh

	2022 €'000	2021 €'000
<b>Grúpa agus Cuideachta</b>		
<b>Dearbhaithe agus íochta le linn na bliana</b>		
Díbhinn deiridh a íocadh: €Niallas an scair (2021: €0.002301 an scair)	-	(41)



## 18 Páirtithe gaolmhara

### Grúpa agus Cuideachta

Cosúil le mórán comhlachtaí eile rialtais, déileálann an IAA le comhlachtaí eile rialtais agus le ranna eile rialtais sa ghnáthchúrsa gnó, amhail Údarás Aerfort Bhaile Átha Cliath cpt, Údarás Aerfort na Sionainne teo., Bord Soláthair an Leictreachais (“BSL”), an Roinn Iompair, an Coimisiún um Rialáil Eitlíochta (CAR) agus Met Éireann. Ina theannta sin, sa ghnáthchúrsa gnó, bíonn bearta ar bun ag an IAA le baint Éireannacha ar leith atá faoi úinéireacht iomlán nó faoi pháirt-úinéireacht Stát na hÉireann. Is de réir gnáth-thearmaí tráchtála a dhéantar gach ceann de bhearta an IAA le baint den sórt sin. Is í an Roinn Caiteachais Phoiblí, Seachadadh PFN agus Athchóirithe an páirtí rialaithe deiridh.

Sa bhliain 2014, chuaigh an IAA isteach i socrú tráchtála chun seirbhísí oiliúna bainistíochta aerthráchta a chur ar fáil do Entry Point North Ireland Ltd, ar cuideachta í atá faoi úinéireacht iomlán Entry Point North (EPN) AB, comhlach de chuid an IAA (nóta 9). Chomh maith leis sin, cuireann Entry Point North Ireland Ltd seirbhísí oiliúna bainistíochta aerthráchta ar fáil don IAA ar neamhthuilleamái. Le linn na bliana, thuill an IAA ioncam €3.4 milliún (2021: €2.7 milliún) agus thabhaigh sé costais €8.0 milliún (2021: €5.5 milliún) in idirbhearta le Entry Point North Ireland DAC. Amhail an 31 Nollaig 2022, ní raibh aon iarmhéid gan íoc idir an IAA agus Entry Point North Ireland DAC (2021: €niallas.)

B’ionann an cúiteamh iomlán a íocadh le príomhphearsanra lucht bainistíochta agus €2.1 milliún (2021: €1.6 milliún) a chuimsíonn tuarastail agus sochair eile ghearrthearma fostaithe €1.7 milliún (2021: €1.3 milliún) agus sochair iarfhostaíochta €0.4 milliún (2021: €0.3 milliún). In 2021, mar fhreagairt ar COVID-19, laghdaíodh pá na bpríomhphearsanra bainistíochta tar éis gearradh pá bandáilte a thabhairt isteach ar fud na Cuideachta. Tugadh pá ar ais do gach fostaí an 26 Samhain 2021. Is ionann cúiteamh do phríomhphearsanra lucht bainistíochta agus cúiteamh do na daoine sin a bhfuil údarás acu agus freagracht orthu maidir le gníomhaíochtaí an Ghrúpa a phleanáil, a stiúradh agus a rialú. Áirítear leo comhaltaí boird agus feidhmeannaigh shinsearacha.

## 19 Ceangaltais

	2022 €’000	2021 €’000
<b>(i) Ceangaltais Chaipitil</b>		
Caiteachas caipitil amach anseo atá ceadaithe ag na stiúrthóirí		
Caiteachas caipitil nach ndearnadh conradh ina leith	<b>96,667</b>	93,500
Caiteachas caipitil a ndearnadh conradh ina leith	<b>19,709</b>	13,776
	<b>116,376</b>	107,276

### (ii) Ceangaltais léasa oibriúcháin

Is mar seo a leanas atá iomlán na n-íocaíochtaí íosta léasa amach anseo faoi léasanna oibriúcháin nach féidir a chealú:

	2022 Foirgnimh €’000	2022 Mótarfheithiclí €’000	2021 Foirgnimh €’000	2021 Mótarfheithiclí €’000
<b>Grúpa agus Cuideachta</b>				
Iníochta				
Laistigh de bhliain amháin	<b>3,819</b>	<b>68</b>	3,809	78
Idir bliain amháin agus 5 bliana	<b>10,720</b>	<b>119</b>	11,650	47
Níos mó ná 5 bliana	<b>17,592</b>	-	19,985	-
	<b>32,131</b>	<b>187</b>	35,444	125

## 19 Ceangaltais (ar lean)

### (iii) Ceangaltas iasachta shealadach

	2022 €'000	2021 €'000
<b>Grúpa agus Cuideachta</b>		
<i>Iníochta</i>		
Laistigh de bhliain amháin	656	-
	<b>656</b>	-

I mí na Samhna 2022, cheadaigh Ballstáit EUROCONTROL, lena n-áirítear Éirinn, ciste dlúthpháirtíochta speisialta sealadach a chruthú chun tacaíocht a sholáthar do Stáit a ndeachaigh cogadh na Rúise agus na hÚcráine i bhfeidhm ar a gcórais bainistithe aerthráchta. Is ionann tiomantas na hÉireann don chiste seo agus €787,549, iníochta i sé thráthchuid chomhionanna. Íocadh an chéad thráthchuid de €131,258 i mí na Nollag 2022. Aisíocfaidh na Stáit thairbhiúla na ranníocaíochtaí ó 2025 ar aghaidh.

## 20 Sochair fostaithe

	2022 €'000	2021 €'000
<b>Grúpa agus Cuideachta</b>		
Socmhainn/(dliteanas) pinsin sochair shainithe (féach A thíos)	44,297	(63,438)
Dlíteanas pinsin forlíontach ex-gratia (féach B thíos)	(3,645)	(3,354)
<b>Iomlán oibleagáidí sochair scoir</b>	<b>40,652</b>	<b>(66,792)</b>

Tagann teidlíochtaí pinsin na bhfostaithe aníos faoi roinnt scéimeanna sochair shainithe, a ndílsítear na sócmhainní díobh in iontaobhaithe neamhspleácha.

Déanann an IAA luachálacha achtúireacha ar na scéimeanna pinsean sochair shainithe gach trí bliana ar a laghad. Is é dáta na luachálacha achtúirí deiridh ná an 1 Eanáir 2021 agus cuimsíonn sé sin gach sochar fabhráithe. Ba iad achtúirí cáilithe neamhspleácha a rinne na luachálacha sin.

Bhí na luachálacha a úsáideadh chun críocha 102 bunaithe ar na luachálacha cistiúcháin is déanaí do na scéimeanna, agus iad coigeartaithe ag na hachtúirí neamhspleácha chun fabhrú dlíteanas a cheadú suas go dtí an 31 Nollaig 2021 agus chun coinníollacha airgeadais ag an dáta sin a chur san áireamh. Cuireadh na luachálacha a úsáideadh do chuspóir FRS 102 i gcrích trí mhodh an aonaid réamh-mheasta a úsáid, agus rinneadh luacháil ar shócmhainní don chuspóir sin de réir luach an mhargaidh.

Níl na tuarascálacha achtúireacha ar fáil le haghaidh imscrúdaithe phoiblí, ach tá siad ar fáil do bhaill na scéimeanna.

Níl aon scéimeanna neamhchistithe ag an IAA seachas dlíteanas forlíontach ex-gratia. Níl aon ranníocaíochtaí gan íoc ná réamhíochta ann ag deireadh na bliana.

### A. Scéimeanna Sochair Shainithe Údarás Eitlíochta na hÉireann

	2022 €'000	2021 €'000
<b>(i) Méideanna atá aitheanta ar an gclár comhardaithe</b>		
Luach reatha na n-oibleagáidí atá cistithe go hiomlán nó i bpáirt	(483,775)	(725,984)
Luach cóir shócmhainní an phlean	528,072	662,546
<b>Glansócmhainn/(glandlíteanas)</b>	<b>44,297</b>	<b>(63,438)</b>

Tháinig laghdú suntasach ar dhlíteanais phinsin i rith na bliana, go príomha mar gheall ar mhéadú ar rátaí lascaine mar thoradh ar thorthaí bannaí níos airde, arna bhfritháireamh go páirteach ag gluaiseachtaí margaidh foluiteacha sa ráta boilscithe factéarmach. Tháinig laghdú bliain ar bhliain ar na sócmhainní pinsin mar gheall ar thuairisceáin infheistíochta ar na sócmhainní foluiteacha cé gur thit na sócmhainní níos lú ná na dlíteanais. Mar thoradh ar sin, d'iompair an Grúpa glansócmhainn pinsin amháil an 31 Nollaig 2022 dar luach €44.3 milliún (2021: dlíteanas €63.4 milliún) maidir leis na scéimeanna pinsin le sochar sainithe (" na Scéimeanna ").

## 20 Sochair fostaithe (ar lean)

### A. Scéimeanna Sochair Shainithe Údarás Eitlíochta na hÉireann (ar lean)

Le blianta beaga anuas tá feabhas tagtha ar riocht airgeadais na Scéimeanna ag an nGrúpa agus, amhail an 31 Nollaig 2022, tá na Scéimeanna i riocht glansócmhainne. Tá dliteanais chomhlána na Scéime laghdaithe ó €726.0 milliún in 2021 go €483.8 milliún in 2022 go príomha mar gheall ar an méadú ar an ráta lascaine ó 1.4% go 4.1%. Tá laghdú tagtha ar shócmhainní comhlán na Scéime ó €662.5 milliún in 2021 go €528.1 milliún in 2022. Léiríonn na gluaiseachtaí seo feidhmíocht na margáí bannaí agus cothromais a théann i bhfeidhm ar luach na sócmhainní bunúsacha agus ar ríomh na mbonn tuisceana achtúireacha a bhraitheann ar mhargáí bannaí.

Is é an ráta lascaine an phríomhthairim a spreagann an t-athrú ar dhliteanais chomhlána na Scéime. Dá laghdófaí an ráta lascaine 0.5% go 3.6%, gan tionchar a imirt ar luach na sócmhainní, laghdófaí an glanluach sócmhainní go €7.5 milliún. I bhfianaise fhad na scéime pinsin tá sé tuartha go bhféadfadh gluaiseachtaí ábhartha rátaí lascaine tarlú, rud a chuireann isteach ar ghlan sócmhainn nó staid dliteanais na Scéime.

D'aithin an Grúpa an ghlan sócmhainn amhail an 31 Nollaig 2022 toisc go gcomhlíonann sé na critéir aitheantais chuntasaíochta bunaithe ar rialacha na ngníomhais iontaobhais atá i bhfeidhm.

	2022 Aonad réamh-mheasta	2021 Aonad réamh-mheasta
<b>(ii) Toimhdí achtúireacha</b>		
<i>Meántoimhdí ualaithe chun oibleagáidí sochair a chinneadh</i>		
Ráta lascaine	<b>4.10%</b>	1.40%
Ráta an mhéadaithe cúitimh ghinearálta†	<b>3.00%</b>	2.50%
Ráta an bhoilscithe praghsanna	<b>2.50%</b>	2.00%
Ráta an mhéadaithe pinsin †	<b>0.00%</b>	0.00%

† Is ionann é seo agus an toimhde fhadtéarmach is infheidhme i leith méaduithe cúitimh ghinearálta. Mar thoradh ar staid easnaimh na Scéimeanna ag an am, chinn an bord nach ndéanófar aon mhéaduithe breise ar phinsin atá iníoctha faoi na Scéimeanna le héifeacht ón 1 Eanáir 2015 agus chuir sé an méid sin in iúl don fhoireann ar fad agus do gach iontaobhaí pinsin.

Mar chuid de thoradh próiseas eadrána ceangailteach neamhspleách, a tugadh i gcrích i mí Feabhra 2023, ar roinnt saincheisteanna pinsin, déanfaidh an Chuideachta athbhreithniú ar a staid reatha maidir le harduithe pinsin a íoc. Ina theannta sin, ag éirí as na rátaí boilscithe arda le déanaí agus as feabhas a chur ar riocht airgeadais na Scéime, tá sé i gceist ag an gCuideachta beartas a fhorbairt a thabharfaidh breac-chuntas ar na coinníollacha atá riachtanach chun tacú le méadú lánroghnach ar phinsin in íocaíocht. Beidh aon mholadh ón gCuideachta maidir le méadú lánroghnach pinsean a chur ar fáil faoi réir fhaomhadh ábhartha ón Aire.

Tá na toimhdí a bhaineann le fad na mbundliteanas pinsin tráth dháta an chláir chomhardaithe bunaithe ar na táblaí caighdeánacha mortlaíochta achtúirí agus áirítear iontu liúntas le haghaidh feabhsuithe amach anseo ar fhad. Is ionann na toimhdí agus a bheith ag súil go mairfeadh duine atá 65 bliana d'aois roinnt blianta, mar seo a leanas:

	2022	2021
<i>Ionchas saoil do bhall fireann ó 65 bliana d'aois ar thábla mortalaíochta iarscoir a úsáidtear chun oibleagáidí sochair a chinneadh do na daoine seo a leanas:</i>		
Baill reatha ghníomhacha agus iarchurtha	<b>24.3</b>	24.1
Baill phinsinéara reatha	<b>22.6</b>	22.5
<i>Ionchas saoil do bhall baineann ó 65 bliana d'aois ar thábla mortalaíochta iarscoir a úsáidtear chun oibleagáidí sochair a chinneadh do na daoine seo a leanas:</i>		
Baill reatha ghníomhacha agus iarchurtha	<b>26.1</b>	26.0
Baill phinsinéara reatha	<b>24.3</b>	24.2

Roghnaítear na toimhdí arna n-úsáid ag an achtúire ó raon toimhdí achtúireacha féideartha. De bharr an scála ama a bhí i gceist, is féidir nár cruthaíodh iad i gcleachtas.

## 20 Sochair fostaithe (ar lean)

### A. Scéimeanna Sochair Shainithe Údarás Eitlíochta na hÉireann (ar lean)

	2022	2021
	€'000	€'000
<b>(iii) Gluaiseachtaí i luach cóir shócmhainní an phlean</b>		
Luach cóir shócmhainní an phlean i dtús na bliana	662,546	620,355
Atomhas: toradh ar shócmhainní an phlean lúide ioncam úis	(142,908)	37,330
Ioncam úis	9,305	7,143
Ranníocaíochtaí fostóirí	16,985	16,355
Ranníocaíochtaí na mball	3,369	3,529
Sochair a íocadh ón bplean	(21,225)	(22,166)
<b>Luach cóir shócmhainní an phlean ag deireadh na bliana</b>	<b>528,072</b>	<b>662,546</b>
<b>(iv) Gluaiseachtaí i luach reatha na n-oibleagáidí sochair shainithe</b>		
Oibleagáid sochair i dtús na bliana	(725,984)	(735,142)
Costais seirbhíse reatha	(14,545)	(14,197)
Costas úis	(10,065)	(8,359)
Ranníocaíochtaí na mball	(3,369)	(3,529)
Atomhas: gnóthacháin achtúireacha	248,963	13,077
Sochair a íocadh ón bplean	21,225	22,166
<b>Oibleagáidí sochair ag deireadh na bliana</b>	<b>(483,775)</b>	<b>(725,984)</b>
<b>(v) Comhphárteanna de chostais phinsin</b>		
<i>Costas atá aitheanta sa chuntas brabúis agus cailiteanais</i>		
Costas seirbhíse reatha (nóta 3)	(14,545)	(14,197)
Costas breise airgid thirim (nóta 3)	(2,439)	(2,158)
Costais úis ar shócmhainní sochair shainithe (nóta 4)	9,305	7,143
Costais úis ar dhliteanais sochair shainithe (nóta 5)	(10,065)	(8,359)
<b>Costas pinsin iomlán atá aitheanta sa chuntas brabúis agus cailiteanais</b>	<b>(17,744)</b>	<b>(17,571)</b>
<b>Suimeanna atá aitheanta in ioncam cuimsitheach eile</b>		
Gnóthacháin achtúireacha atá aitheanta láithreach	106,055	50,407
Costas breise airgid thirim	2,439	2,158
	<b>108,494</b>	<b>52,565</b>
<b>Iomlán don bhliain</b>	<b>90,750</b>	<b>34,994</b>
<b>Suim charnach na gcaillteanas achtúireach atá aitheanta in ioncam cuimsitheach eile</b>	<b>(139,484)</b>	<b>(245,539)</b>

## 20 Sochair fostaithe (ar lean)

### A. Scéimeanna Sochair Shainithe Údarás Eitlíochta na hÉireann (ar lean)

	<b>2022</b> <b>Suim</b> <b>shócmhainní</b> <b>an phlean</b> <b>€'000</b>	2021 Suim shócmhainní an phlean €'000
<b>(vi) Sócmhainní an phlean</b>		
<i>Na leithdháiltí sócmhainní amhail an 31 Nollaig:</i>		
Urrúis chothromais	<b>120,970</b>	148,051
Urrúis bhannaí	<b>331,102</b>	384,285
Eile	<b>76,000</b>	130,210
	<b>528,072</b>	662,546

Gearrfar ioncam úis ar shócmhainní an phlean ag ráta 4.1% (2021: 1.4%).

	<b>2022</b> <b>€'000</b>	2021 €'000
<i>Toradh iarbhír ar shócmhainní</i>		
Toradh iarbhír ar shócmhainní an phlean	<b>(133,603)</b>	44,473

€'000

### (vii) Toradh iarbhír ar shócmhainní

Ranníocaíochtaí atáthar ag súil le bheith déanta ag an IAA le linn 2023	15,600
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### B. Dlíteanas pinsin forlíontach ex-gratia

	<b>2022</b> <b>€'000</b>	2021 €'000
Ag tús na bliana	<b>3,354</b>	3,070
Suimeanna atá curtha ar fáil le haghaidh dlíteanas pinsin forlíontach ex-gratia	<b>291</b>	293
Íocaíochtaí a rinneadh le linn na bliana	<b>-</b>	(9)
Méideanna atá dlite tar éis breis agus bliain amháin	<b>3,645</b>	3,354

Lasmuigh de scéimeanna pinsean an IAA, tá foráil ann d'íocaíochtaí pinsin forlíontacha ex-gratia, suas go dtí 65 bliana d'aois, chun an bhearna a laghdú d'fhostaithe áirithe atá i dteideal dul ar scor idir 60 bliain d'aois agus 65 bliana d'aois agus nach bhfuil i dteideal an pinsean stáit a fháil go dtí go mbainfidh siad aois scoir an stáit amach.

### C. Scéim Pinsean Ranníocaíochta Sainithe Údarás Eitlíochta na hÉireann

Le linn na bliana, d'fheidhmigh an IAA dhá scéim pinsean ranníocaíochta sainithe dar teideal 'Plean Pinsean Ranníocaíochta Sainithe Údarás Eitlíochta na hÉireann 2012' agus 'Scéim Pinsean an Rialtóra Eitlíochta'. Is ionann an táille phinsin don tréimhse agus ranníocaíochtaí a bhí iníochta ag an IAA leis an scéim agus b'ionann an táille sin agus €391,624 (2021: €242,892).



## 21 Meastacháin agus breithiúnais chuntasaíochta

### Príomhfhoinsí na neamhchinnteachta meastacháin

Éilítear ar an lucht bainistíochta agus na ráitis airgeadais chomhdhlúite a n-ullmhú meastacháin a dhéanamh agus breithiúnais a thabhairt a théann i bhfeidhm ar shuimeanna tuairiscithe na sócmhainní agus na ndlíteanas ag dáta na ráiteas airgeadais agus ar shuimeanna tuairiscithe an ioncaim agus na gcostas le linn na tréimhse tuairiscithe.

Tá meastacháin agus breithiúnais bunaithe ar an taithí stairiúil agus ar thosca eile atá réasúnta faoi imthosca reatha. D'fhéadfadh torthaí iarbhir bheith difriúil leis na meastacháin sin dá gcruthófaí na toimhdí sin a bheith mícheart nó dá dtiocfadh cúinsí aníos nach bhfuiltear ag súil leo chun críocha na meastacháin sin. Is éard atá sna nithe seo a leanas ná na réimsí rithábhachtacha nach mór don lucht bainistíochta meastacháin a dhéanamh orthu agus breithiúnais a thabhairt orthu.

### Toimhdí pinsin

Meastachán suntasach i ráitis airgeadais an IAA is ea luacháil na scéimeanna pinsean sochair shainithe. Tá tuilleadh sonraí le fáil i nóta 20. Is é an toimhde ina bhfuil an neamhchinnteacht meastacháin is mó ná an ráta lascaine. Rinne na stiúrthóirí athbhreithniú ar na toimhdí a rinne achtúirí gairmiúla neamhspleácha agus luach cóir na scéimeanna pinsean sochair shainithe á mheasúnú agus mheas siad gur toimhdí réasúnta iad na toimhdí sin.

### Infheistíocht luach cóir in Aireon

Tomhaistear infheistíocht an Ghrúpa in Aireon Holdings LLC ag luach cóir le coigeartaithe ar luach cóir taifeadta sa chuntas brabúis agus cailteannais. Tugtar nos mó sonraí i Nóta 9. Úsáideadh modh sreabhadh airgid lascainithe (DCF) le luach cóir an infheistíochta a shocrú. Chuir an modh luachála seo luach láithreach íocaíochtaí díbhinn todhchaí tuartha ó Aireon, lascainithe at úsáid ráta lascainithe coigeartaithe de réir riosca san áireamh.

Ba iad seo a leanas na buntuisicintí criticiúla agus meastacháin a úsáideadh le luach cóir a shocrú:

- Réimse ráta lascainithe de 16.3% agus ráta fás 2%
- Uainiú ceaptha sreafaí airgid díbhinn sa todhchaí, tar éis cánach, atá bunaithe ar phlean oibriúcháin fadthéarmach bainistíocht Aireon (Eanáir 2023).

### Féichiúnaithe eile

Rinne na stiúrthóirí athbhreithniú agus measúnú ar in-aisghabhálacht díbhinní is infhaighte ó infheistíochtaí agus bhain siad de thátaí as nach bhfuil uainiú na hin-aisghabhála cinnte. Cuireadh soláthar €9,227,000 (2021: €Nialas) san áireamh i gcostais oibriúcháin sa chuntas brabúis agus cailteannais.

## 22 Teagmhais iarchláir chomhardaithe

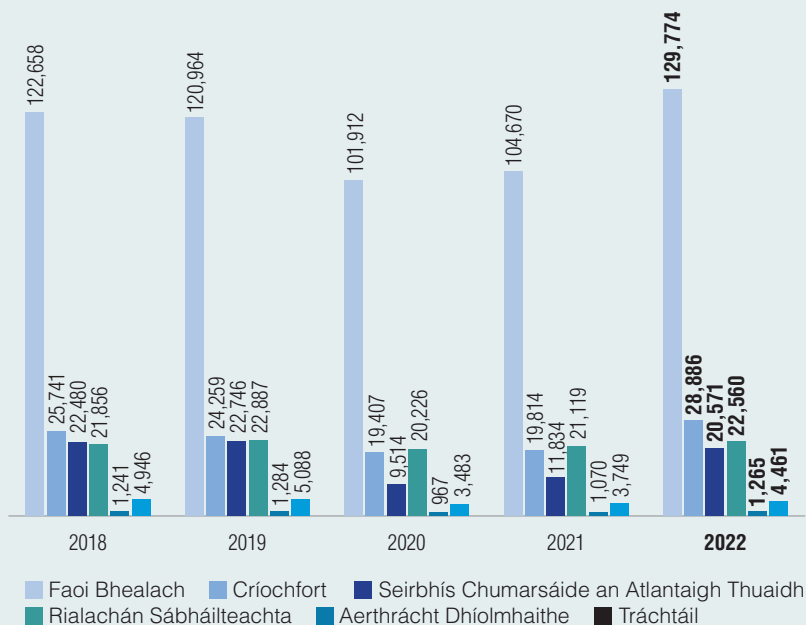
An 4 Aibreán 2023, mhol an Bord go n-íocfaí díbhinn €5.3 milliún (€0.30 in aghaidh na scaire) (2021: €Nialas). Ní raibh aon teagmhais eile le héifeacht acu ar an Chuideachta ó 31 Nollaig 2022 a dteastaíodh go gcoigeartaí, nó go nochtfar, na ráitis airgeadais.

## 23 Ceadú na ráiteas airgeadais

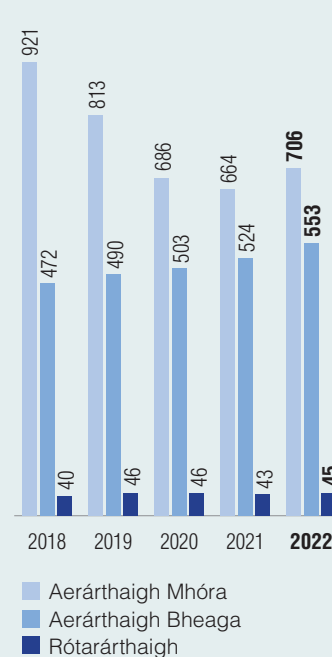
Rinne na stiúrthóirí na ráitis airgeadais a fhaomhadh ar an 4 Aibreán 2023.

# Achoimre Cúig Bliana 2018-2022

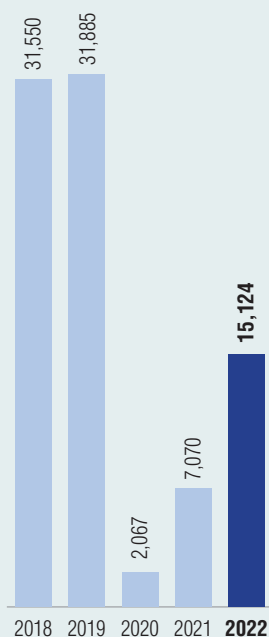
## Láimhdeachas €'000



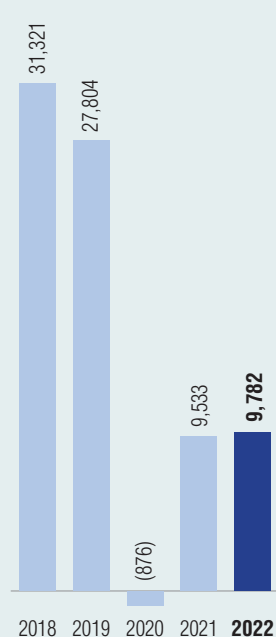
## Aerárthaigh Chláraithe



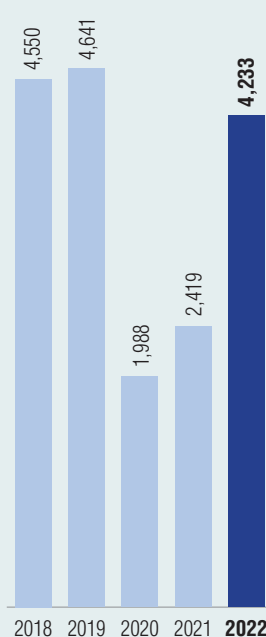
## Brabús Oibríocháin €'000



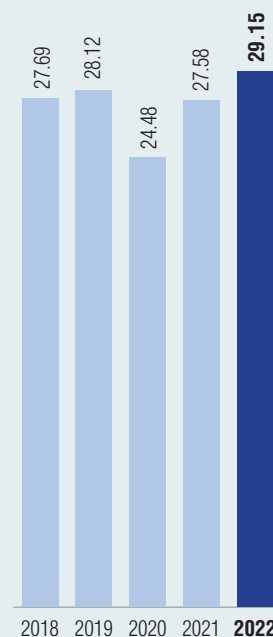
## Brabús i ndiaidh Cánach €'000



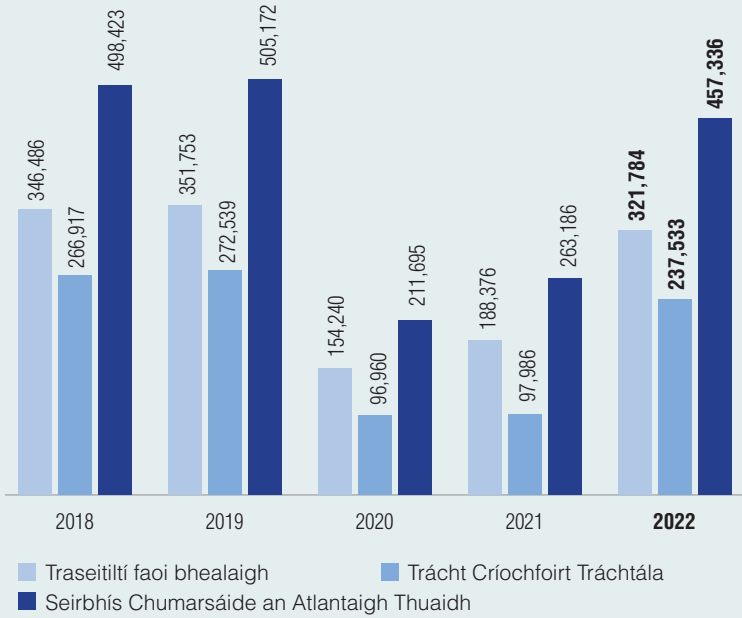
## Aonaid Seirbhíse Faoi Bhealaigh ('000)



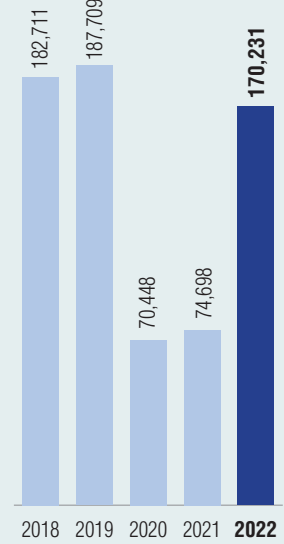
## Ráta Aonaid Seirbhíse Faoi Bhealaigh (€)



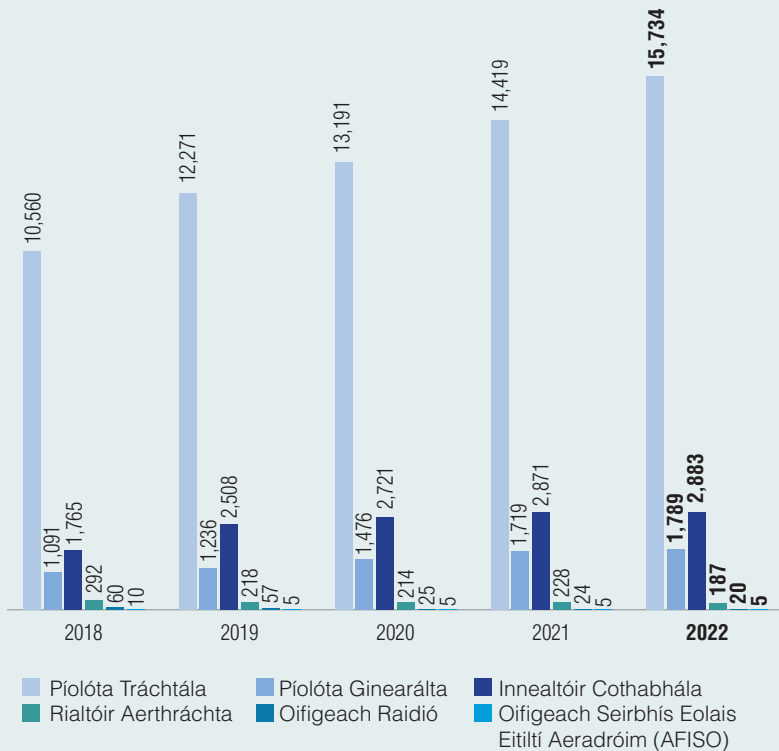
### Gníomhaíocht Aertrácta



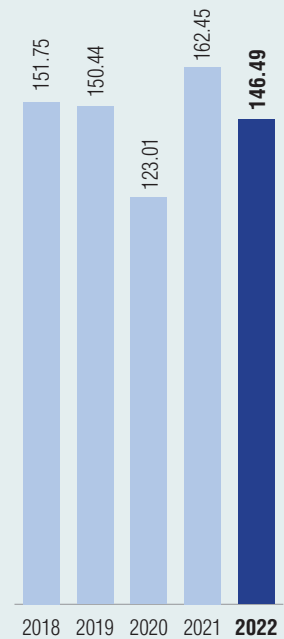
### Aonaid Seirbhíse Críochfoirt



### Ceadúnais Bhailí



### Ráta Aonaid Críochfoirt (€)



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## Notaí

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**Údarás Eitlíochta na hÉireann**

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