

CIE Group Annual Report - Year Ended 31 December 2022



The Route to Sustainability

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Number of KMs travelled

BÁC: 2022: 46.2 million (+8%)
2021: 42.8 million

BÉ: 2022: 171.8 million (+3%)
2021: 167.1 million

IÉ: 2022: 17.8 million (+7%)
2021: 16.6 million

Group: 2022: 235.8 million (+4%)
2021: 226.5 million



Number of employees

2022: **11,204** 2021: **10,825**

Capital Funding

€473m
Up from €367m in 2021.

Total Revenue

2022: (+15%) **€1,493m** 2021: **€1,298m**

Passenger Numbers (m)

IÉ:	2022:	35.8	BÉ:	2022:	89.5
	2021:	17.4		2021:	57.5
BÁC:	2022:	121.4	Group:	2022:	246.7
	2021:	70.0		2021:	144.9



Chairperson's Statement

The availability and reliability of public transport services is a key enabler of economic development and social cohesion. It also has a hugely important role to play in addressing climate change, reducing congestion and improving air quality.

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The CIÉ Group has the unique capacity to manage a cost-effective delivery of high-quality public transport solutions across Ireland. The Group works in collaboration with its shareholder, the Minister for Transport, and with the National Transport Authority (NTA).

The Group plays an important role in delivering the objectives of the [2023 Climate Action Plan \(CAP\)](#). The CAP plans a 130% increase in public transport journeys by 2030 to stimulate modal shift and achieve the sectoral emissions reduction for transport.

Sustainability

The Group plays an integral role in delivering a national strategy for decarbonisation and is prioritising Ireland's climate change responsibilities. Combining the fact that we are the largest public transport provider in Ireland and have a significant property portfolio, the Group is in a unique position to provide smarter travel options and contribute to a sustainable economy.

Our 2022 Sustainability Report demonstrates our commitment to meeting the goals set out in our Sustainability Strategy across three pillars of sustainability; economic, social and environmental. The Group is working towards the transition to low carbon and zero emissions services across both rail and bus networks.

Work continued in 2022 to progress the DART+ programme, which will ensure that up to 80% of Iarnród Éireann journeys will be free of direct emissions by 2027. In partnership with the NTA, orders were placed for 120 double-deck battery-electric buses to be deployed in Ireland by Bus Átha Cliath and Bus Éireann, the first step of a planned introduction of 800 zero-emission battery-electric buses into the public transport system over the next five years. Bus Éireann completed preparatory work in 2022 for the first fully electric bus service in Ireland which launched in January 2023, with the deployment of eleven battery-electric single-deck buses in Athlone town.

The Group made progress in delivering on commitments set out in our sustainability strategy, with the planned introduction of building energy efficiency measures across Group properties and through a coordinated plan of action in areas such as water management; energy management; waste reduction; and biodiversity initiatives. The CIÉ Board is investing in sustainability with the provision of a sustainability fund to accelerate the delivery of Group commitments. Central to achieving our goals, is embedding a culture of sustainability and investing in the skills, expertise and awareness of our employees. This includes implementing programmes to ensure an inclusive and equitable environment, offering opportunities for a diverse and talented workforce.



I am proud to chair the CIÉ Board's Sustainability Advisory Group (SAG), which has oversight of the delivery of the Group's Sustainability Strategy and climate action performance.

During 2022, we advanced increased transparency and accountability in sustainability reporting, by commencing preparation for reporting under the UN Global Compact, the EU Corporate Sustainability Reporting Directive and the EU Taxonomy. Progress in delivering on climate action was recognised by attaining a score of A- for disclosure to the Carbon Disclosure Project. We continue to prepare for increased sustainability reporting by investing in systems, processes and skill development across the Group.

Transit Orientated Development

CIÉ's Transit Orientated Developments (TOD) will reduce car dependency by offering high quality developments across Irish cities. CIÉ is committed to TOD whenever feasible, utilising the centrally located land holdings in the CIÉ Group portfolio. We have the potential to optimise the provision of housing, employment and urban spaces in close proximity to frequent, high-quality transport services which are necessary to support TOD.

Projects have been advanced to deliver new active mobility connections to and through CIÉ's Heuston Station lands so as to enhance accessibility to the multiple public transport nodes in the vicinity. Further design development of this access infrastructure will facilitate the release of an initial tranche of property for TOD. CIÉ continued to work closely with the Land Development Agency during 2022 to ensure projects at various other locations including Colbert and Inchicore progress.

Direct Award Contracts

2022 was the third full year of operation of the current NTA Direct Awards Contracts with Bus Átha Cliath, Bus Éireann and Iarnród Éireann. The Group is committed to working collaboratively with the NTA to ensure that these contracts are operated effectively.

I welcome the expansion of Public Service Obligation services through Bus Connects, Connecting Ireland and other NTA initiatives. Bus Éireann looks forward to operating enhanced services along the Eastern (N1/N11) coastal corridor and new services in Carlow town during 2023 following Bus Éireann's successful tenders during 2022.



CIÉ Tours helped support the rural tourism sector by touring almost 30,000 long-missed American tourists across the country

Pensions

Sustainable pension provision is a challenge which is not unique to the CIÉ Group. However, the CIÉ Group has one of the largest pension deficits in the State, notwithstanding market movements contributing to an overall reduction in the deficit in 2022. The €396.5m pension deficit at the end of 2022 remains a key component of the weakness in the Group's financial position.

This is a priority concern of CIÉ as it puts the long-run security of pension provision for our workforce at risk. I am pleased to point to progress in addressing this challenge during 2022.

Regular Wages Scheme

This Pension Scheme covers approximately 75% of the Group's workforce and consists of mainly frontline workers. A Workplace Relations Commission proposal, designed to address the Minimum Funding Standard deficit and accepted by the workforce, was implemented during 2022.

1951 Scheme

This Pension Scheme covers approximately 25% of the Group's workforce, covering management, clerical and executive staff. It is the last remaining open and unchanged defined benefit pension scheme that provides a pension of 50% of final salary (based on 40 years' service) anywhere in the State. Despite the membership of the Group's Trade Unions accepting a Labour Court Recommendation, designed to address the Minimum Funding Standard deficit and place the Scheme on a more stable footing, the changes have not been implemented.

It is disappointing that the Committee of the 1951 Scheme continue to resist changes to the Scheme, notwithstanding the ballot result and scale of the problem.

The scale of pension deficit cannot be left unaddressed. Failure to implement the Labour Court Recommendation in a timely fashion will result in otherwise avoidable decisions by the CIÉ Board to close the Scheme to new entrants and future accrual.



Increased service frequency on Midleton to Cork and Cobh to Cork rail services from summer 2022 led to a surge in passenger numbers.

Government Strategy

With the support of our partners, the Group is playing its part in delivering the [National Development Plan 2021-2030](#); the [Climate Action Plan \(CAP\) 2023](#); [National Sustainable Mobility Policy](#); [Project Ireland 2040](#), and [Waste Action Plan for a Circular Economy](#) to help tackle climate change, reduce congestion and support sustainable economic growth.

Board Governance

CIÉ, and its subsidiary companies, are committed to operating to the highest standards of corporate governance, in line with best practice, legislation, Government policy and transparency. The CIÉ Group has put in place appropriate measures to comply with the Code of Practice for the Governance of State Bodies 2016 which sets out the principles of corporate governance which the Boards of State Bodies are required to observe. The CIÉ Group also complies with the obligations imposed by the Ethics in Public Office Act, 1995 and the Standards in Public Office Act, 2001.

Acknowledgments

On behalf of the Board, I would like to express my thanks to the Minister for Transport, Mr. Eamon Ryan, and the officials in the Department of Transport for their support in 2022. I would also like to thank officials in the NTA and NewERA with whom we had regular contact.

I wish to thank my colleagues on the Board for their service on the Board and on its various Committees and Advisory Groups during the year. In particular, I wish to welcome Ms. Miriam Hughes and Mr. Gary Owens who joined the Board during 2022.

Finally, I wish to thank the Executive team for their ongoing commitment and effective governance during the year.

Fiona Ross
Chairperson

CEO's Statement

2022 represented a year of recovery from the shock caused by the COVID-19 pandemic. Steady passenger growth throughout the year saw us exceeding pre-COVID-19 passenger numbers by the end of the year. Ireland's recovery in public transport usage has been one of the fastest experienced around the world.

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The Government's support for maintaining public transport services during the pandemic, growing the overall public transport network and supporting reductions in fares were all key elements to this success story.

The Group welcomes unprecedented levels of capital investment in public transport. This investment is critical to help deliver modal shift and help reduce carbon emissions from the broader transport sector. Our Group Companies will play critical roles in the delivery of various NTA projects including DART+, Bus Connects and Connecting Ireland.

The CIÉ Board's short term "CIÉ Group Strategy 2021-2022; responding to COVID-19" saw continued careful management of the Group's finances in 2022. The Group generated a surplus of €30m before pension charges (2021: €5m), due in part to a one-off gain from the sale of development land. Importantly, the Group's commercial businesses returned to surplus in the year. This was achieved despite significant inflationary challenges that emerged during the year.

The rebounding of the economy and reintegration of society post-pandemic, saw a welcome return of passengers to public transport services in 2022. Playing a pivotal role in Ireland's climate response and supporting a just transition remains a priority for the CIÉ Group. The Climate Action Plan 2023 set out a pathway to deliver the legally-binding, sectoral ceilings agreed in July 2022. The reduction in transport emissions was set to 50% by 2030, by achieving a massive expansion of public transport services and active travel journeys, to enable large scale modal shift and reduced dependency on the private car. Responding to this challenge and opportunity, the CIÉ Group is working with Government and stakeholders, to enable the future expansion of the network, while transforming to a low to zero emissions operation. The enormity of this transition will see the close cooperation across Government and stakeholders to enable this strategic and economic response. As our sustainability strategy matures and is informed by emerging national and EU policy, the Group underpinned our commitments to deliver a cross-group sustainability plan, by providing a CIÉ Group sustainability fund. This investment is enabling the Group to become a fully sustainable, energy efficient, circular operation. Throughout 2022, the CIÉ Group worked across functions, teams and people to grow a culture of sustainability and to play our role in meeting this national challenge



The Group's focus in 2022 was around effectively managing the recovery from the pandemic while maintaining the overall financial stability of the Group. Highlighted below are just some of the other important strategic milestones reached across the Group during 2022:

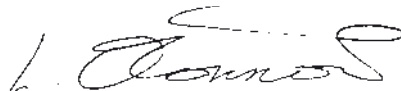
- **Bus Átha Cliath** introduced several new services as part of the NTA's rollout of BusConnects (Northern Orbitals and G Spine).
- **Bus Éireann** introduced additional PSO services in various cities and towns across Ireland while also completing the Athlone garage upgrade to facilitate the introduction of Ireland's first all-electric bus service in early 2023.
- **Iarnród Éireann** lodged Railway Orders for both Glounthaune-Midleton and DART+ West and placed a further order for 90 DART carriages with Alstom.
- **Rosslare Europort** set out its vision to become the Offshore Renewable Energy (ORE) hub for Ireland's South-East. The hub will service the emerging offshore wind industry and help support the Government's offshore wind target of seven gigawatts of power from ORE by 2030.
- **CIÉ Tours** saw its first full year of operations since the pandemic, helping support the rural tourism sector by touring almost 30,000 long-missed American tourists across the country.
- **CIÉ Property** progressed plans for the Heuston Masterplan – an ambitious plan exploring the opportunities for CIÉ's lands at Heuston Station, Dublin and the neighbouring site at Conyngham Road Bus Garage. The development presents an opportunity to be the largest and most sustainable Transit Orientated Development in Ireland.
- **2022 Sustainability Report published.** This report sets out the progress made in implementing the Group's sustainability strategy.
- Long term **pay deals** were secured across all Group Companies during 2022.

- The Group's pension deficit at the end of 2022 amounted to €396.5m
- The 1951 Scheme, covering management, clerical and executive staff is the last remaining open and unchanged defined benefit pension scheme that provides a pension of 50% of final salary (based on 40 years' service) anywhere in the State.
- CIÉ's current employer contribution rate to the 1951 Scheme is c. 27%, which is much higher than general norms and, even so, this funding level is not sufficient to fund the level of benefit on a sustainable basis.
- A Labour Court Recommendation (LCR) designed to address the 1951 Scheme's Minimum Funding Standard and place the 1951 Scheme on a more stable footing has been accepted by the Group's Trade Union Membership. Implementation has been resisted by the 1951 Scheme Committee.
- The LCR is the strongest possible independent assurance that can be obtained as to the reasonableness and fairness of the solution.
- Failure to implement the LCR will lead to the closure of the 1951 Scheme to new entrants and future accrual.

Notwithstanding the significant achievements in 2022 and the changes made to the Regular Wages Pension Scheme operated by CIÉ, it is important to acknowledge the challenges that lie ahead. These include the 'cloud' over the future of the Group caused by the slow progress in resolving the pension deficit for the 1951 Scheme, labour shortages, inflation, ensuring that our cost base and work practices are competitive and ensuring we have sufficient capacity and expertise across the Group to deliver the various capital projects we are involved in, on time and on budget.

As Ireland's largest public transport provider, we play a central role in helping the State meet not only its requirement to move people effectively and efficiently, but to contribute to the wider goals of addressing climate change, congestion, air quality and wider economic social development.

I want to acknowledge the support of the members of the Board. They provide vital oversight, governance and guidance to me and the wider Executive team. I also wish to thank the members of the Executive team for their hard work and commitment during the year. Finally, and most importantly, I would like to express my sincere gratitude to all our staff for their contribution during 2022.



Lorcan O'Connor
Group CEO



Financial Review

In 2022, the CIÉ Group continued to deliver the full range of public transport services on the basis of continuing strong financial support received from the Exchequer.

Overall financial stability was maintained during the year as a result of the improved performance in both public transport and commercial activities. We acknowledge the beneficial effect of the positive economic support measures put in place by the Exchequer during the COVID-19 pandemic and implemented with our parent department, the Department of Transport, and our other partners: principally the NTA, the Department of Education and Skills and the Department of Social Protection. The return of passenger numbers and general economic activity during 2022 allowed the Group to maintain financial stability, as the temporary COVID-19 supports were removed.

Overall, financial performance is driven by three factors.

- i. Revenue – consisting of
 - a. Exchequer Funding
 - b. Revenue from Operations
- ii. Operating Costs
- iii. Pension Funding Costs

Revenue

In overall terms, Revenue in 2022 increased by €195m (from €1,298m to €1,493m), driven by the increase in passenger and commercial revenue of €207m (from €449m to €656m) and an increase in Public Service Obligation (PSO) income of €59m, while other State Funding reduced by €71m as temporary Government COVID-19 supports ceased during the year.

Bus Átha Cliath (BÁC) and Bus Éireann (BÉ) continued to provide public transport services on behalf of the National Transport Authority (NTA) on a gross cost contract basis. Under these contracts, both BÁC and BÉ are reimbursed by the NTA for the agreed cost of service delivery and the farebox revenues generated are remitted directly to the NTA. In 2022, Iarnród Éireann operated under a net cost contract basis, whereby the significant increase in farebox revenue from returning passenger numbers reduced the requirement for PSO funding from the NTA.

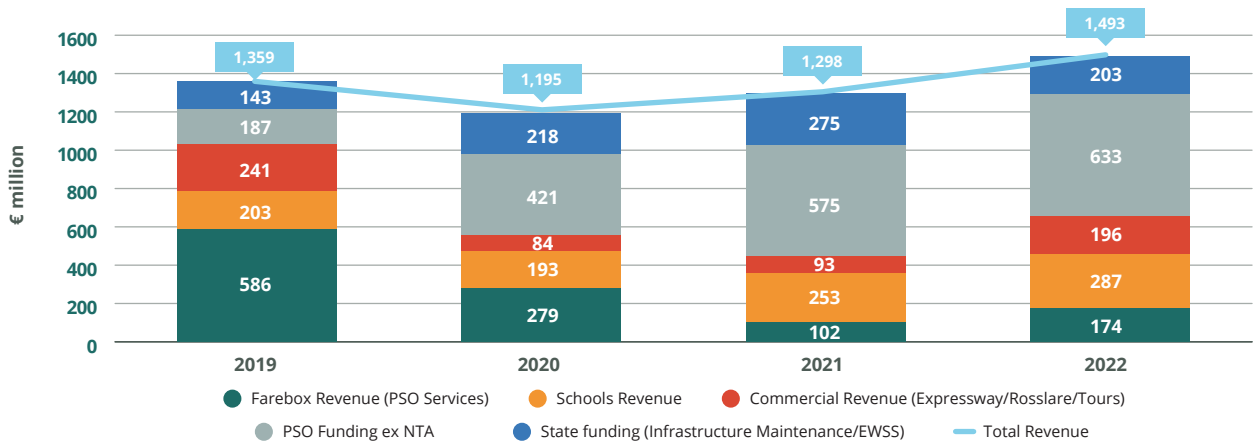
Figure 1 demonstrates the make-up of total revenue for the Group from 2019 to 2022.

Schools Revenue in 2022 is €34m higher than in 2021 due to the increase in demand for services resulting from the Government decision to waive school transport fees for school year 2022/2023. This revenue increase, however, has a proportionate increase in operating costs associated with the cost of providing the additional services as demonstrated in Figure 2. The introduction of free schools transport from September 2022 has led to a significant growth in demand for these services across the country.

Commercial (Non PSO Services) revenue in 2022 is reporting a €103m increase in revenue over 2021, emanating from a full year return of operations in CIÉ Tours and continued growth in Rosslare Europort .

The increase in PSO revenue is primarily driven by the provision of additional services and routes under the BusConnects and Connecting Ireland programme.

Figure 1: Total Revenue



Free Schools transport from September 2022 led to significant growth in demand.





2022 was the first full year of operation for CIÉ Tours, after COVID-19

Operating Costs

In overall terms, the Group delivered an extended range of services and these additional services contributed to an overall operating cost increase of €185m. The additional services comprised of the extension of bus services in both BÁC and BÉ under the Direct Award Contracts with the NTA and the provision of additional school bus services in order to meet the increased demand associated with free school travel.

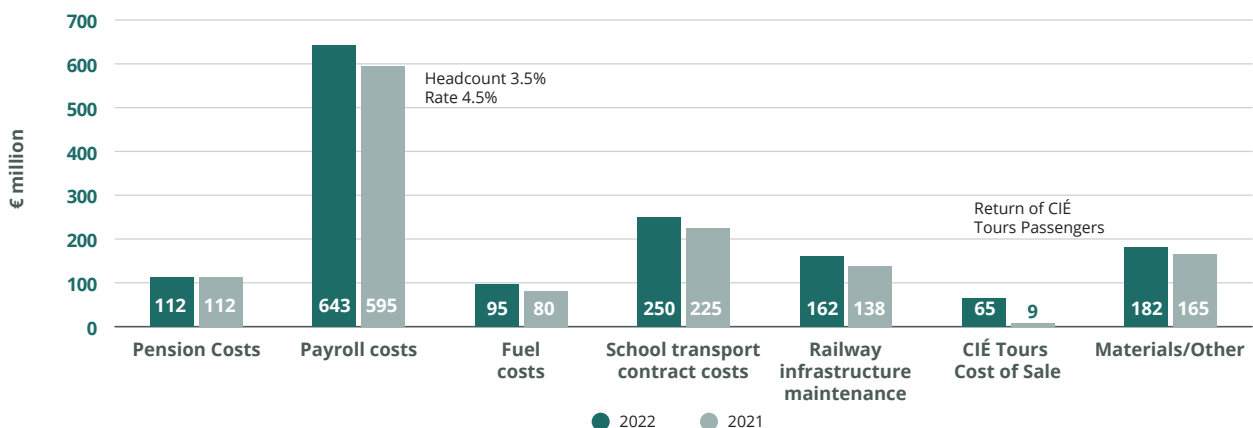
The principal components of Operating Costs are summarised below in Figure 2.

Pension costs have remained static year to year, whereas the payroll costs increased as a result of the implementation of pay deals across the Group during 2022 coupled with a year-on-year headcount increase of 3.5%.

CIÉ operates a fuel hedging policy and whilst we were largely protected from spiralling fuel prices during 2022, there was a steady increase in the forward contract rates compared to those applicable in prior years. The increase of €15m is a combination of rate decrease of 11% and additional volume associated with increased services of 26%.

The other major increase in cost was the Cost of Sales increase in CIÉ Tours associated with a full year of operations and the return of passenger numbers in 2022 (30,000 up from 4,000 in 2021).

Figure 2: Operating Costs 2022 Vs 2021



Pension Funding Costs

The financial statements incorporate the cash cost of pension provision and non-cash costs associated with the accounting estimate of current service costs and the imputed finance cost of carrying the net pension liability. The current service costs have remained at a total of €112m in 2022 (€112m in 2021) reflecting the high cost of providing defined benefit pension benefits. In addition, the net finance costs of carrying the pension liability in 2022 was €10m (2021: €10m).

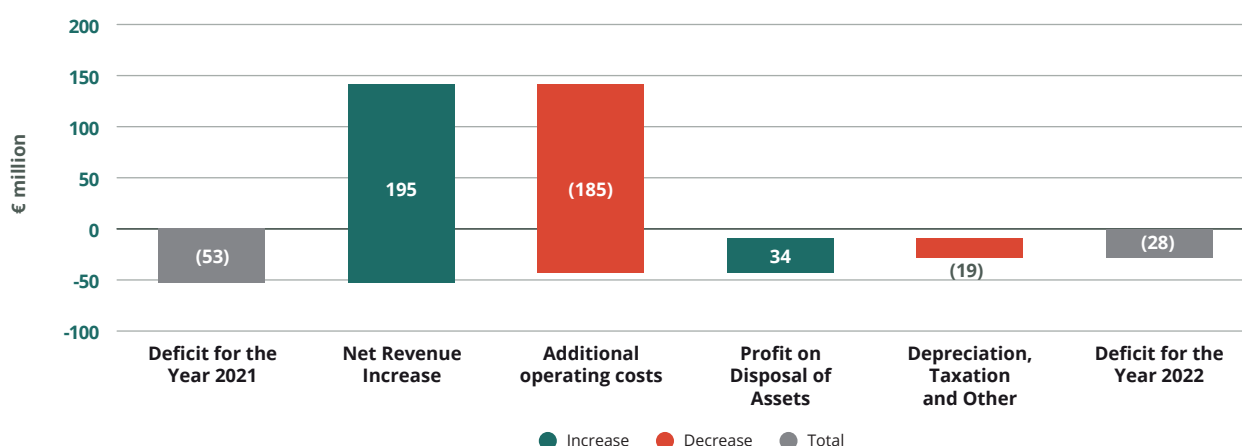
Operating Loss for the year

The impact of these factors on financial performance resulted in a movement in deficit from €53m in 2021 to a deficit of €28m in 2022 as summarised in Figure 3.

The Revenue and Operating Cost movements are addressed in Figures 1 and 2.

The sale of a development site during 2022 largely contributes to the profit on disposal of €34m and also contributes to the increase in taxation year-on-year.

Figure 3: Deficit Movements 2021 to 2022



Significant Other Financial Developments

Cash and Banking Facilities

The Group's net cash balances at year end increased to €318m (2021 €236m) due to timing of working capital payments and the sale of land in 2022.

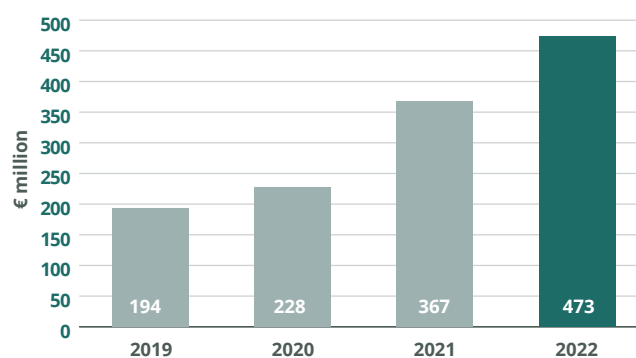
The Group has committed banking facilities in place under an arrangement which will continue in effect until January 2025. These facilities comprise a term loan facility of €12m and a committed revolving credit facility of €80m which was not drawn during the year. At all times during 2022, the Group operated with zero net debt and in a positive net cash position.

Capital Programme Exchequer Funding

CIÉ welcomes the increase in Capital Programme Exchequer Funding, which increased by €106m in the year to €473m. Figure 4 demonstrates the steady and very welcome increase in capital funding over the period 2019 to 2022. This funding is used for the investment and upkeep of the public transport network assets and the increase in 2022 is driven by the continued and

ongoing purchase of additional carriages for the DART+ Programme and railcars for the intercity fleet.

Figure 4: Capital Funding 2016 to 2022





Strong growth in passenger demand was experienced within the Expressway business.

Pensions

The net defined benefit pension scheme liability at year-end is €396.5 million, a reduction of €450m during 2022. While the fair value of the Schemes' assets fell by 17% during the year, this was more than offset by the reduction in the estimated value of the schemes' future liabilities resulting from the higher discount rate at year end.

The Group operates two defined benefit pension schemes: The CIÉ 1951 Scheme and the CIÉ Regular Wages Scheme. These are funded by contributions made by the Group and its employees. The retirement benefits, which are provided by these Schemes, are funded by significant assets, which are invested in trustee-administered funds.

The annual cost of providing retirement benefits assumes the future rates of returns for pension fund assets and liabilities are aligned based on long-term interest rates.

The exposure to fluctuations in long-term interest rates that arises is a significant risk, which the Group is seeking to mitigate.

In July 2022, amending Statutory Instruments for the Regular Wages Scheme were approved by the Minister for Transport, bringing into effect changes agreed at the Workplace Relations Commission and approved by staff. Those changes are intended to secure the funding position of the Regular Wages Scheme.

A Labour Court Recommendation on proposals for the 1951 Scheme was accepted in a staff ballot in May 2021 and CIÉ adopted it as the sole basis for developing a revised Funding Proposal for this Scheme. Due to objections by the Committee of the 1951 Scheme, these changes have not yet been implemented, but CIÉ is committed to progressing these proposals which are intended to secure the financial sustainability of the 1951 Scheme.

Fiona O'Shea
Group Chief Financial Officer

Operational Review

Significant Operational Developments

In 2022, the Group continued to support the Irish economy and society in general as it emerged from the challenges resulting from the COVID-19 pandemic. Through its subsidiary companies, Bus Átha Cliath, Bus Éireann and Iarnród Éireann, the CIÉ Group was pleased to see the growth in passenger numbers, which by the end of year had reached pre-pandemic numbers. Public transport services across the country continued to expand and CIÉ Tours returned to a full year of operations and the welcomed return of American tourists to the island of Ireland and other European destinations.

COVID-19 Response

Over the last number of years across the CIÉ Group, COVID-19 Response Plans were continuously reviewed and updated as Government guidance evolved. Ongoing delivery of these plans was achieved through our dedicated COVID-19 response teams, who provided support on an ongoing basis to all of our colleagues to ensure compliance with relevant protocols and to minimise the risk to the travelling public, our employees and our suppliers.

In 2022, the Response Plans were adapted as the return to life in a post-pandemic era commenced across the country. The CIÉ Group will continue to be guided by the Government, HSE, Department of Health and other relevant Government agencies in respect of public health instructions.

Bus Átha Cliath

Bus Átha Cliath services, across Dublin, are delivered by a highly diverse and talented workforce of over 3,800 people.

Improving service performance and reliability for customers across the Greater Dublin Area (GDA), whilst also delivering key state projects such as BusConnects and Electrification of the city's bus fleet, was a key focus in 2022.

Beyond the key operational challenges posed by areas of service performance and reliability, the significant highlights are:

- 121m Passenger journeys (up from 70m in 2021).
- Financial surplus of €0.4m (2021: €5.8m surplus) with Net Assets of €45.0m (2021 €44.5m).

Bus Átha Cliath has become the only all-day and all-night public transport operator in the Greater Dublin Area, with ten 24-hour routes now in operation





Phase 4 (G-Spine) of BusConnects was launched in October 2022, with routes G1, G2 and route 60
 L-R: Sorin Costica, Head of Operations, Bus Átha Cliath; Zoe Bailey, Driver, Bus Átha Cliath; Tim Gaston, Director of Public Transport Services, NTA.

- Phase three of BusConnects, the Northern Orbitals, launched in May 2022, based out of Harristown Depot, resulting in 1,300 additional trips weekly.
- Phase four of BusConnects, the G-Spine route, launched in October 2022. Based out of Conyngham Road depot, the G-Spine route is delivering an extra 500 trips per week – an increase of 34%
- The addition of three new 24/7 routes that will deliver safe travel at night and provide a boost to the night-time economy in Dublin.
- The introduction of 47 new hybrid vehicles into the fleet.

Bus Éireann

Bus Éireann is Ireland’s national bus company, delivering public transport between and within towns and cities across the country. Through its three businesses, Public Service Obligation (PSO), Expressway, and School Transport, Bus Éireann connects people to whom and what matters to them, right throughout the country, on a weekly basis.

Highlights of 2022 were:

- 89.5m customer journeys on scheduled and school bus services (Up from 57.5m in 2021).
- 9% decrease in passenger accidents per million kilometres operated
- Customer satisfaction reached 92% by the end of the year

- Financial deficit of €1.5m (2021: €1.6m deficit) with Net Assets of €31.6m (2021 €33.1m).
- The management of the Schools Transport Scheme, which issued tickets for a record 151,000 children following the abolition of fees for 2022/3 as a cost-of-living measure, and their transport to school, across more than 8,900 routes daily; mainly through the use of externally contracted operators.
- The electrification of the Athlone depot to accommodate Ireland’s first all-electric, zero tailpipe emission town service.
- Won the NTA’s tender to operate the Eastern Coastal Commuter Corridor services, 101/133.
- Won the NTA’s contract to operate the new Carlow town service.
- New PSO Services introduced as part of the Connecting Ireland Rural Mobility Plan added 1.7 million additional kilometres of connectivity to the network, covering locations such as Ballybunion, Cashel, Drogheda.
- The introduction of more than 30 new vehicles to the Bus Éireann fleet. This included the first all-electric buses to be deployed in Ireland.
- Opened a Near Zero Emissions administration building at Roxboro in Limerick
- Awards received included ILTA Passenger Transport Company of the Year, ILTA Green Impact Award, B&F ESG Award for Sustainable Supply Chain and the SEAI Public Sector Achievement Award.



Bus Éireann at the launch of Smart Ticketing for School Transport. L-R: Danny McCarthy, Chief Information Officer; Siobhán Griffin, Manager School Transport Dublin; Dermot Kelly, Senior Manager, IT Business Partner; Stephen Kent, CEO; Miriam Flynn, Chief Schools Manager; Rishil Sood, Senior IT Project Manager

Iarnród Éireann

Iarnród Éireann is Ireland's national railway service provider, developing and operating the country's rail network.

Iarnród Éireann's operational highlights for 2022 include:

- 35.8m passenger journeys (17.4m in 2021), more than double the previous year's total as COVID-19 restrictions were lifted.
- Timetable enhancements were delivered on Cork to Cobh/Midleton railway line in July, and on a number of routes including from Newbridge, Hazelhatch, Carlow, Ballina and Westport in December.
- Financial surplus before taxation of €1.7m (2021: surplus €2.6m) with Net Assets of €47.5m (2021: €46.6m).
- Continuing infrastructure and fleet investment and enhancement to support the future growth of a sustainable rail network, with headline projects including:
 - DART+ Programme: All infrastructure elements of the DART+ Programme are in the design and planning process, with the significant milestone of the first Railway Order application (DART+ West) having been achieved in July 2022. The programme, which will transform the capacity and sustainability of the Greater Dublin Area rail network, also saw a further 90 carriages ordered for the new DART+ fleet. In total, 185 carriages are now on order for what will be the largest and most sustainable fleet for Ireland's public transport network.
 - New Intercity railcars: In addition, the 41 additional Intercity Railcars ordered in December 2019 and manufactured in South Korea by Hyundai Rotem commenced delivery in August 2022 with 27 delivered by year end. This fleet will enter service in 2023 following testing and approvals.
 - Cork Area Commuter Rail: Funded under the European Recovery and Resilience Fund (EURRF), this programme also saw significant progress for all three elements of the overall railway development ambitions in Cork: a Railway Order application was made for twin-tracking the Glounthaune to Midleton line, design works progressed for resignalling, and planning permission achieved for an additional platform in Kent Station.
 - National Train Control Centre (NTCC): Construction of the NTCC building in Heuston was completed in November 2022. The design of the NTCC Traffic Management System (i.e. the system which will manage rail traffic when NTCC is commissioned) was successfully completed in 2022, and works have commenced on the software development phase. The on-site hardware installation works for the Traffic Management System is forecast to commence in Q3 2023, with the entire system tested and commissioned by the end of 2024.



A second order of 90 DART+ Battery-electric carriages was placed by Iarnród Éireann in November 2022 with Alstom, funded by the National Transport Authority. L-R: Jim Meade, Chief Executive, Iarnród Éireann; Anne Graham, Chief Executive, NTA; Nick Crossfield, Managing Director, Alstom UK & Ireland.

- Enhancing the role of rail in regional cities: This key strategic priority was progressed in Cork (above) as well as Limerick, Galway and Waterford. As the Limerick Shannon Metropolitan Area Transport Strategy (LSMATS) was confirmed, design works commenced on a new station at Moyross, and twin-tracking Limerick to Limerick Junction. Tenders were issued for construction of the redevelopment of Ceannt Station in Galway in December, to improve the passenger experience in the station environment and integrate the station with the proposed new development to the south, improve integration between bus and rail, and facilitate future capacity increases. The construction contract was awarded by Waterford City and County Council for the Waterford North Quays project, which includes a new relocated Plunkett Station.
- A successful Connecting Europe Facility (CEF) funding application in 2022 will see 50% funding granted to support the implementation of the ambitious programme outlined in the company's Rail Freight 2040 strategy. Amongst the pillars of the strategy is the enhancement of infrastructure at seaports. Funding from the Department of Transport in December 2022 saw the project to re-establish the rail link from Limerick to Foynes Port for rail freight commence. Work continued in 2022 on securing future new business, securing funding for new fleet and infrastructure and the strengthening of the Rail Freight team.

Rosslare Europort

- Rosslare Europort: Growth at Rosslare Europort continued in 2022 with over 200,000 freight units passing through the port for the first time, which represented a 5% year on year increase on freight and a 53% cumulative increase since 2020. The Port introduced a new twice weekly service to Zeebrugge in conjunction with Finnlines, part of the Grimaldi Group, and there are now over 34 weekly direct Roll-on Roll-off (RoRo) services to and from Rosslare connecting to the ports of Bilbao, Cherbourg, Le Havre, Dunkirk and Zeebrugge. This maintains Rosslare Europort as the number one Port in Ireland for direct Ro-Ro/Ro-Pax services to Europe.
- The Rosslare Masterplan was reviewed in 2022, as a result of the continued increased growth in business and to accommodate the request to bring forward the building of the BCP (Border Control Post) inside of the port. Agreement has been reached with all stakeholders regarding the phasing of works to commence in Q2 2023. Progress continued on the design, funding and planning process for the future ORE facility at Rosslare Europort. A full project team across the various disciplines is in place with a number of key milestones delivered through 2022 to ensure the project can be delivered by 2026, including market consultation, appointment of financial advisors, design, foreshore application and the commencement of various studies required as part of the planning consent process.



From left to right photographed October 10, 2022 at Westin Dublin to mark the 90th anniversary of CIÉ Tours: Lorcan O'Connor, Group CEO, CIÉ Group; Fiona Ross, Chair, CIÉ Group; Catherine Martin, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media; Elizabeth Crabill, CEO, CIE Tours; and Stephen Cotter, COO, CIE Tours.

CIÉ Tours

2022 was a year of restart for CIÉ Tours, Irish tourism and the global travel economy after 1.5 years of border closures and COVID-19-related travel restrictions. From January 2022 when most Ireland and UK inbound travel restrictions were lifted, through June 2022 when the United States expired the border requirement that inbound travellers present a negative COVID-19 test, US booking activity picked up significantly. With all CIÉ Tours destinations open, US customer demand began its rebound and marketing investment resumed, although at lower levels than pre-pandemic in a context of ongoing cost controls as significant uncertainty remained in North American and European travel markets. Destination Ireland signalled its restart to the world around St. Patrick's Day 2022 with the collective restart of Tourism Ireland promotional campaigns in the US and abroad. CIÉ Tours began operating the tour season in March 2022, for what would end up being the first full operating season in 3 years, ending the year with stronger than anticipated momentum for what is projected by industry to be a multi-year recovery.

Founded in 1932, CIÉ Tours celebrated its 90th anniversary in 2022 and commemorated the occasion with a series of campaigns celebrating brand longevity, innovation and heritage with customers, employees, partners and suppliers, punctuated by brand recognition events in New York and Dublin. As a follow up to a kick-off U.S. event held in June 2022 in New York City, the 90th anniversary activities culminated in October 2022 with a commemoration event in Dublin with Catherine Martin, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media as guest of honor. More than 150 attendees gathered to mark the occasion, representing leading hotels, attractions and tourism industry leaders.

In recognition of CIÉ Tours' leadership position in Irish tourism, the celebration featured a [special video message](#) from An Taoiseach Micheál Martin. In his congratulatory remarks, the Taoiseach recognized CIÉ Tours' contribution to Ireland's tourism economy, including support of employment in rural areas by taking visitors to all corners of the country.

In 2022, CIÉ Tours undertook a series of projects to create the company's first ever sustainability plan. In alignment with the CIÉ Group, CIÉ Tours established a guiding set of environmental, social and economic commitments to guide the company's positive impact and carbon footprint improvement over coming years. Approved by the CIÉ Tours board in December 2022, CIÉ Tours' sustainability plan aligns to the United Nations Sustainable Development Goals framework and includes a guiding *Responsible Tourism Policy* and a high-level roadmap for action. The combination of commitments reflects the significant opportunity CIÉ Tours, the largest Irish-owned travel company in North America, has to positively impact the environment, tourism industry and economy of Ireland.

CIÉ Holding Company

CIÉ, the parent company of the Group, is responsible for the overall governance of the Group in accordance with the Code of Practice for the Governance of State Bodies and the expectations of our shareholder, the Minister for Transport, managing the financial sustainability of the CIÉ Group, managing the Group's property portfolio and finally providing a range of specialist professional support services within the Group. These services include:

- managing the CIÉ Group’s property to provide an ancillary income stream which helps to fund public transport
- providing information technology infrastructure and application services
- risk management services
- claims management services
- specialist legal services
- treasury management
- pension scheme administration

During 2022 the significant operational achievements included:

- The sale of development property during 2022 largely contributes to the profit on disposal of €34m.
- The second phase of the Spencer Dock development was completed, providing c. 40,000 sq. m. of offices occupied by Salesforce, the 200-bedroom Samuel hotel, and 393 residential units.
- Creation of the CIÉ Sustainability Fund, to support projects that help to achieve the targets, set out in the Group’s 2020 Sustainability Strategy.
- IT Operations was transitioned to new IT Managed Service Provider (MSP) without any issues resulting in a higher level of service and security but at a lower cost than the previous MSP.
- Rollout of a nationwide unified communications platform to replace a legacy platform across all CIÉ Operating Companies.
- CIÉ Enterprise Shared Services was created to align the Shared Services provided by the Holding Company to the CIÉ Operating Companies.
- A new suite of updated Service Level Agreements, following industry standard formats was developed for the CIÉ Operating Companies.
- Successful tender of the Outdoor Advertising Business – new 5-year contract awarded to Global Media, 2023 to 2027.
- Recovery in advertising revenues, post-COVID-19.

Code of Practice

The Group policy is to be fully compliant with the 2016 Code of Practice for the Governance of State Bodies.

Payment Practices

The CIÉ Group acknowledges its responsibility for ensuring compliance, in all material respects, with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. The policy throughout the CIÉ Group in 2022 was to comply with the requirements of the Regulations.

Consultancy and Legal Costs

The CIÉ Group procures consultancy services in relation to intellectual capital that assist in the effective decision making within the organisation in complex areas where the skills are not readily available within the organisation. Below is a summary of the areas of consultancy expenditure incurred by the CIÉ Group in 2022.

Consultancy Costs	€'000
Infrastructure (Including Capital Investment)	22,469
Pension and Human Resources	2,910
Operational & Other	1,606
Strategy & Organisational Design	2,251
Tax and Financial Advisory	479
Legal	1,642
Public Relations / Marketing	233
Gross Consultancy Costs	31,590
Capitalised Costs	(22,289)
Net Consultancy costs	9,301

Settlement costs of €3.8m and associated legal costs of €1.3m were incurred by the CIÉ Group in 2022, in relation to legal cases which exceeded €50,000.

Procurement Policy

The CIÉ Group Procurement Policy is in place to ensure compliance with the EU Public Procurement and Utilities Directives, as well as Board and Government policies.

Procurements over the qualifying thresholds were put to open tender and inserted in the EU Journal where appropriate. The CIÉ Group is compliant with the Public Spending Code that came into effect in September 2013.

Group Employment

The average number of people employed by the Group in 2022 was 11,204, an increase of 379 from 2021.

Staff Participation

Our staff are the most essential element in providing a reliable, safe and efficient public transport service. In recent years, our colleagues have met the many additional challenges associated with delivering services through the COVID-19 pandemic and it has been positive to see the easing of restrictions and growth in passenger number in 2022. It is Group policy to maximise this resource through a culture of participation and teamwork. All staff are encouraged to participate in the running of the Group through active involvement in project teams, working parties and customer-focused initiatives.

Equality and Diversity

The CIÉ Group is committed to creating an environment where employees and customers are treated with dignity and respect and where diversity is welcomed and valued. We also aim to create an environment in which everyone can achieve their full potential and where a broad range of individual abilities, talents and perspectives are valued.

The publication of gender pay disclosures under the Gender Pay Gap Information Act 2021 by IÉ, BÉ and BÁC was welcomed across the Group. The results demonstrated that each of the operating companies have recognised the need to increase the numbers of women, particularly in the largely underrepresented areas of bus driving and engineering. The Group will continue its work in attracting women into these areas in the future, as well as to encourage female employees to progress through the CIÉ Group of companies.

External Stakeholder Engagement

The CIÉ Group prioritises working with stakeholders to support national transport, social and sustainable development objectives. We seek to work closely with partners to provide opportunities for knowledge-sharing and achievement of mutual objectives.

The Group recognises the importance of working across industry and Government to address Ireland's national development and climate challenges, providing input on national policymaking for transport and sustainability. Throughout 2022, the CIÉ Group worked with Eirgrid, Sustainable Energy Authority of Ireland (SEAI), NewEra, NTA, the Department of Transport, Department of the Environment and Climate and Communications and Hydrogen Mobility Ireland, amongst others, working to align our CIÉ Group's sustainability strategy with stakeholder expectations. Recognising the value of leading edge research and innovation, the CIÉ Group has partnered with research and development institutions and policy makers, including University College Dublin Energy Institute, University College Cork, NUI Galway and Dublin City University bringing together expertise to enable the energy transition. We seek to work with partners committed to sustainability and were proud to work with Microsoft on the development of the Microsoft Cloud for Sustainability tool, an experience which provided the CIÉ Group with the capability to identify opportunities for decarbonisation and sustainability performance improvement.



Highlights

Chairperson's Statement

Review

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Sustainability



Our Sustainability Strategy

The **CIÉ Group sustainability strategy** is a plan of action being delivered by the CIÉ Group. Our overarching goal is to meet the national targets set out in the **Climate Action Plan 2023 (CAP)** and to support achievement of the **U.N. Sustainable Development Goals (SDGs)**.

Our mission is to offer a low-carbon transport option, connecting communities; maximising accessibility; protecting biodiversity and supporting compact growth. We have committed to becoming a fully sustainable, circular business and to work closely with our partners, as part of a national integrated approach. We hold a unique portfolio of assets and resources which we are strategically leveraging, to maximise the intersection between the SDG's and our operations.

The CIÉ Group Sustainability Strategy is centred around the three pillars of sustainability: social, economic, and environmental. To ensure a holistic view of sustainability we have also designed our strategy to include the Sustainable Development Goals.

The CIÉ Board and Group of companies have implemented best climate governance structures to ensure we deliver on our commitments and manage the risks and opportunities underpinning our operational and strategic transition. As part of this governance structure, the aims and goals of the CIÉ Group sustainability strategy are supported, led and formulated centrally across the operating subsidiaries. Policy is coordinated on key areas of sustainability, including green public procurement, water management and energy management, including hydrogen, biofuels and corporate PPAs, behind the meter solutions and microgeneration development. The circular economy and resource management improvements is a key focus for us, along with fostering culture change and sustainability skills development across all employees of the Group. We are also collectively preparing to measure, monitor and disclose our sustainability performance and report to the European Commission through the CSRD in 2026.

As part of our commitment to becoming a fully sustainable business, the CIÉ Board approved the creation of the **CIÉ Sustainability Fund** in 2022 to finance the delivery of the strategy. In the first year of the Sustainability Fund, the CIÉ Holding Company and CIÉ Operating Companies each established programmes to deliver sustainability goals in areas such as waste reduction and recycling, sustainability training for staff, energy efficiency, research and development in low carbon technology, biodiversity, and water conservation.





Hybrid double deck bus operating in Limerick City

The CIÉ Group, along with our stakeholders the National Transport Authority (NTA) and the Department of Transport (DoT), is working to provide a low carbon transport option, offering high quality and frequent services to a growing population. In December 2022, Ireland published its updated Climate Action Plan 2023 (CAP), which outlines a framework for delivering the Government's target of a 51% reduction in greenhouse gas (GHG) emissions by 2030 (relative to 2018) and a long-term target of reaching net zero GHG emissions by 2050.

The CIÉ Group plays an important role in delivering the objectives of the CAP and [National Sustainable Mobility Policy](#) by providing safe, green, accessible and efficient alternatives to car journeys. The CAP targets a 130% increase in public transport journeys by 2030, which the CIÉ Group is working to facilitate through the expansion of our networks via the [BusConnects](#) and [DART+](#) Programmes. As the CIÉ Group delivers more public transport journeys, we support the achievement of Ireland's national climate targets by providing a low carbon alternative to private car use.

Between 1990 and 2021, the transport sector has shown the greatest overall rise in GHG emissions with [an increase of 112%](#). Before the COVID-19 pandemic, the transport sector was responsible for over [40% of energy related CO₂ emissions](#). This demonstrates the emissions intensity of the transport sector, with a greater share of the energy related CO₂ emissions than the share of energy demand. This highlights the role for public transport in stimulating modal shift, reducing emissions and offering a less carbon intensive, energy

efficient transport option. At the end of 2022, passenger numbers across the CIÉ Group returned to pre-pandemic levels with 246.7 million journeys completed, which puts challenges on our emissions reduction's targets, as we aim to reduce our emissions while also enhancing and growing our passenger services across Ireland.

The CIÉ Group is taking action to meet its GHG reduction targets with a transition to low and zero emission fleet technology and the introduction of measures to mitigate and improve energy efficiency across operations. Coupled with a comprehensive suite of energy efficiency measures for operations and buildings, the CIÉ Group is exploring the feasibility of increasing renewables in our energy mix. The shift from a flexible, fossil fuel-based fleet to a zero emissions service presents both risks and opportunities as well as operational challenges. The electrification of high density, commuter services across the rail and bus fleet, will greatly increase our electricity demand and require planned upgrades of our stations and depots to support electrification. To balance our demand on Ireland's electrical grid, the CIÉ Group is also exploring alternative technologies to electrification. Long distance and intercity rail and bus services present technology challenges, in a race to meet 2030 targets, which the CIÉ Group is addressing by working with industry innovators to introduce technology solutions.



The new DART+ fleet will transform the customer experience on Greater Dublin Area rail services.

Our sustainability strategy has an important role in delivering the national development objectives. The CIÉ Group has a significant property portfolio where we seek to enhance the public realm and drive modal shift by investing in transit orientated development (TOD).








In 2022, the CIÉ Group advanced planning for TOD in key regional and city locations, promoting high quality urban development around major transportation hubs. A ten-year plan for delivery of flagship projects such as Heuston Station Masterplan Dublin, Colbert Station Limerick Masterplan, Connolly Station Dublin, Kent Station Cork and Ceannt Station Galway is in progress across the CIÉ Group.

We are committed to transparency and accountability in climate disclosure, providing visibility on meeting our targets. The CIÉ Group has been reporting on the CDP platform on an annual basis since 2020. After receiving a 'B' score for two consecutive years, the CIÉ Group was awarded a score of 'A-', being recognised by CDP for showing environmental leadership and demonstrating best practice in strategy and action on climate issues.

The CIÉ Group became a supporter of the Taskforce on Climate-related Financial Disclosures (TCFD) in 2021, and in 2022, the focus of the CIÉ Group was to further develop our climate risk management framework and prepare to carry out climate scenario analysis across the Operating Companies to help identify, define, and quantify our climate-related risks and opportunities. In 2022, we also signed up to report under the UN Global Compact to ensure that we follow best practice in adopting sustainable and socially responsible practices. We are developing our non-financial reporting to meet obligations under voluntary and mandatory reporting frameworks and to ensure we rely on evidence led decision making. In addition to current sustainability reporting frameworks, we are preparing to report under the NewEra Climate Action Framework in early 2023, the Corporate Sustainability Reporting Directive and the EU Taxonomy.

CIÉ has published a separate 2022 Sustainability Report which covers our sustainability achievements in more detail.

CIÉ Group Sustainability Achievements - Highlights

CIÉ Holding Company	Iarnród Éireann	Bus Átha Cliath	Bus Éireann
 <p>Creation of the CIÉ Sustainability Fund, to support projects that help us achieve the targets as set out in our 2020 Sustainability Strategy.</p>	 <p>Expanding and electrifying the existing DART network through the DART+ Programme, providing transport access to more people in the Greater Dublin Area (GDA)</p>	 <p>Rainwater harvesting system installed in Summerhill bus depot to reduce use from water mains and reduce pressure on Dublin's water supply.</p>	 <p>Winner of the 2022 SEAI Energy Award Winner for the Public Sector</p>
 <p>Launched the Sustainability Leadership programme and Sustainability Pass training in partnership with Central Solutions for staff across the CIÉ Group.</p>	 <p>Hybrid Drive Trial underway. It is expected that the hybrid trains will provide a 10% reduction in carbon emissions.</p>	 <p>Wildflower embankment and beehive installed in Broadstone garage, increasing urban biodiversity, supporting pollinators, and providing a habitat for small birds and insects.</p>	 <p>19 participants enrolled in the Sustainable Management course across Bus Éireann.</p>
 <p>Achieved a CDP 'A' rating across the Group in 2022. Scope 3 mapping exercise and scenario analysis completed as part of submission</p>	 <p>Published biodiversity guidelines for infrastructure staff as part of pledge to minimise impacts on and maximise benefits to the environment.</p>	 <p>Employees participated in the Sustainability Leadership programme in partnership with Central Solutions</p>	 <p>Reverse Vending machine piloted in Busáras and Letterkenny stations, as a way of encouraging customers to return their waste for recycling</p>
 <p>Signed up to UN Global Compact to ensure best practice in promoting human rights and fair labour practices across our operations and value chain.</p>	 <p>Completed Engine compatibility tests for biofuels and prepared to introduce biofuels across the fleet.</p>	 <p>Partnered with Voi Technology to launch a 12-month sustainable transport pilot project for employees.</p>	 <p>Completed preparatory work to deploy eleven battery electric single deck buses in Athlone town in early 2023. Each bus is expected to save approximately 60 tonnes of carbon annually</p>
 <p>Launch of Laptop donation programme. Laptops were donated to two Irish charities in the first year of the initiative's operation.</p>	 <p>Introduced a new Responsible Purchasing Policy to support the purchase of sustainable goods and services.</p>	 <p>Commenced work to electrify garages and prepare for the arrival of Electric buses.</p>	 <p>Winner of the Sustainable Supply Chain Award at the 2022 Business and Finance ESG Awards.</p>

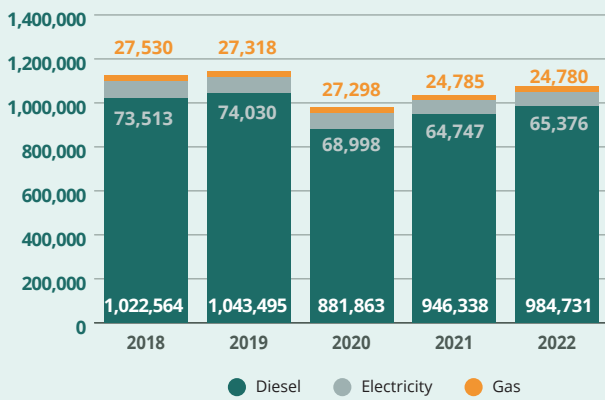
Non-Financial KPI's Highlights

Energy Consumption:

Operating through the pandemic led to a reduction in energy consumption and carbon emissions in 2020-2022 when compared to 2019. In line with the targets set out in the Climate Action Plan 2021, the CIÉ Group has been working to achieve the national climate targets of 51% reduction in emissions and 50% improvement in energy efficiency by 2030.

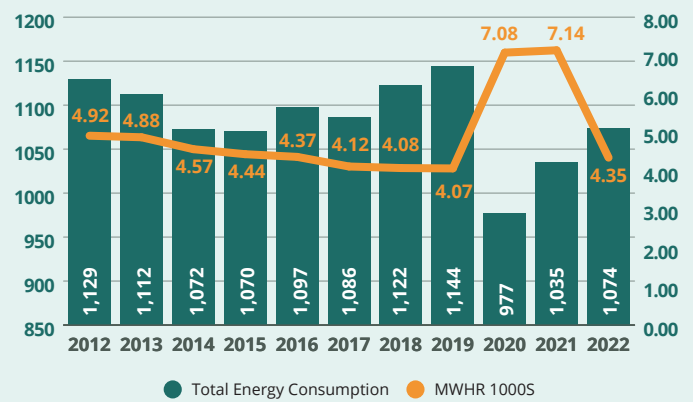
The impact of COVID-19 restrictions has had a significant impact on passenger journeys across 2020-2022, which subsequently has had an impact on performance of energy consumption per one million journeys. At the end of 2022, passenger numbers across the CIÉ Group returned to pre-pandemic levels, which will help stabilise our energy intensity metrics from 2023 onwards.

CIÉ Group Energy Consumption (MWhr)



Electricity and gas figures for CIÉ Holding Company and CIÉ Tours were included in energy consumption totals for 2018-2022.

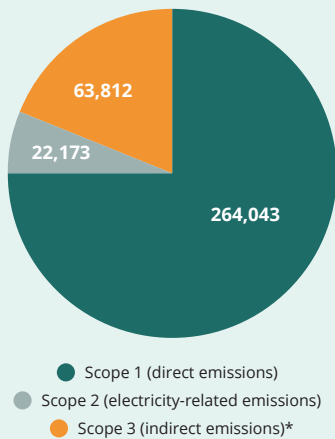
Total Energy Consumption



Total energy consumption is for Iarnród Éireann, Bus Átha Cliath & Bus Éireann only.

The TCFD recommendations highlight the importance for organisations to disclose their Scope 1, Scope 2, and Scope 3 emissions. In 2022, following a Scope 3 emissions screening process, the CIÉ Group identified the Scope 3 emissions categories relevant to our operations and embarked on a rigorous data discovery programme to estimate our Scope 3 emissions. Select KPIs for each Operating Company are reported on the pages that follow.

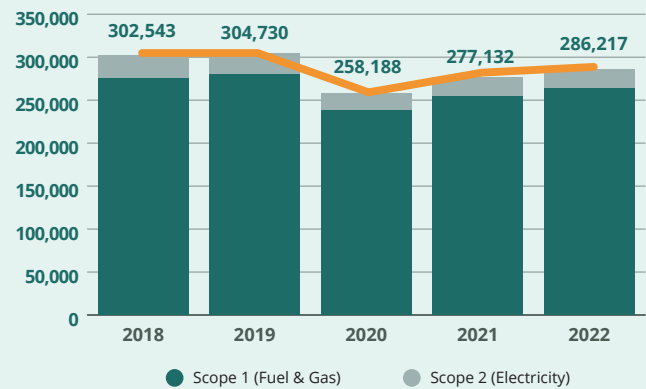
2022 CIÉ Group Emissions Breakdown by scope (tonnes CO₂e)



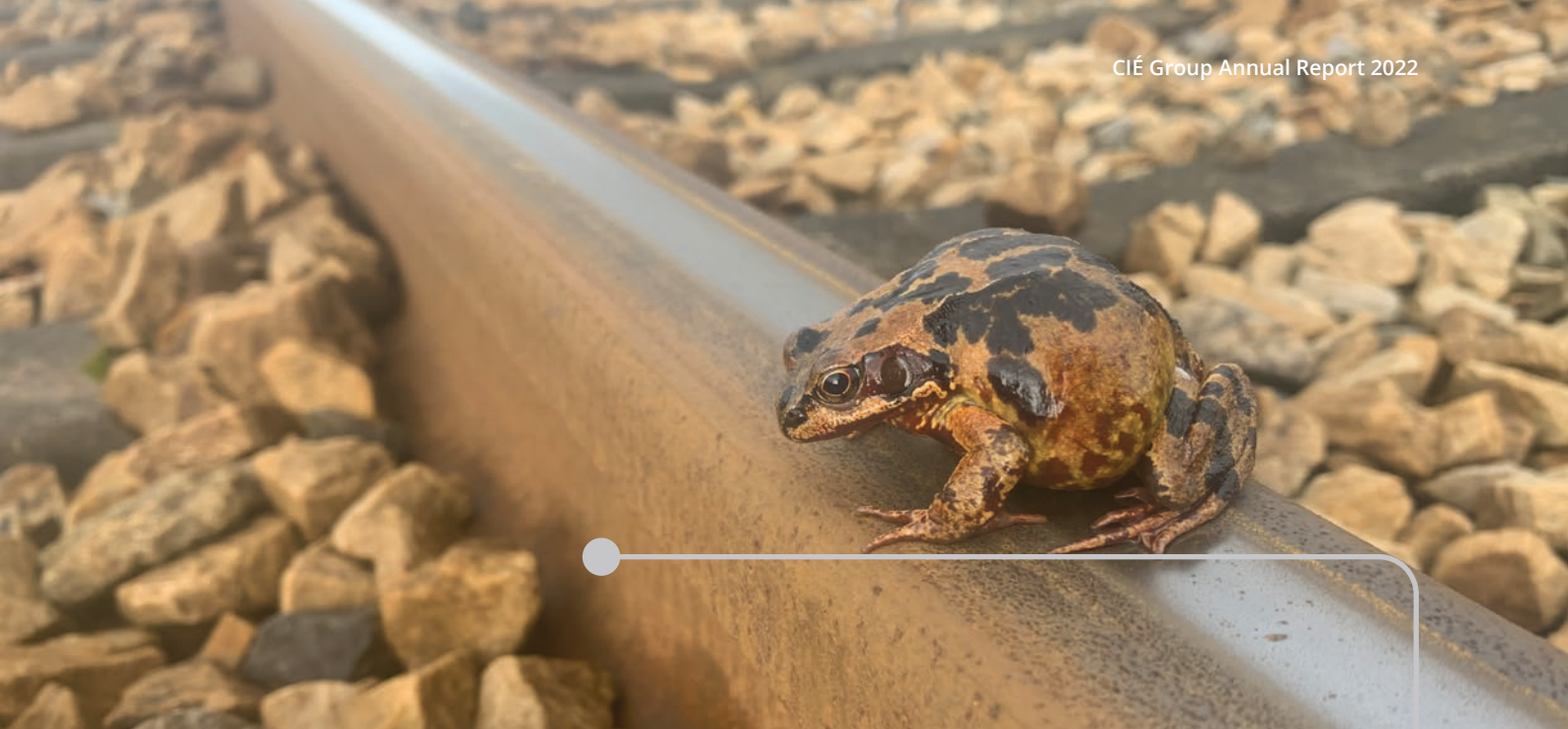
Includes emissions for Iarnród Éireann, Bus Éireann, Bus Átha Cliath, CIÉ Holding Company & CIÉ Tours.

* Scope 3 emissions include emissions from water, waste, air travel and Well-to-tank emissions from fuel use

CIÉ Group Carbon Emissions 2018-2022 (tonnes CO₂e)



Includes emissions for Iarnród Éireann, Bus Éireann, Bus Átha Cliath, CIÉ Holding Company & CIÉ Tours



Guidelines to protect biodiversity and the natural environment around railway lines were updated and strengthened in 2022.

Evidence-Led Approach

The CIÉ Group is collaborating with partners and stakeholders on developing a multi-disciplinary, evidence-led approach to delivering a zero-carbon transport sector. Over the past few years, the CIÉ Group has joined working groups, research projects, and cross-sectoral partnerships with the aim of knowledge-sharing and gaining expert-level insights on potential pathways to decarbonise and improve the sustainability of our operations.

One of these research studies was the *Wellbeing Lens* research study run by the Organisation for Economic Co-operation and Development (OECD) in 2022. Participants from the CIÉ Group were invited to partake in this study to share insights into our sustainability strategy and planned actions to support a net zero transport system. The CIÉ Group and other participants were presented with key insights and policy recommendations from the OECD analysis and asked to provide feedback, after which the OECD report, "[Redesigning Ireland's Transport for Net Zero: Towards Systems that Work for People and the Planet](#)" was published. This report was later cited in Ireland's CAP 2023.

We take care to engage with our stakeholders and provide input on national policymaking for transport and sustainability. We are working with leading research and development institutions and policy makers, including University College Dublin Energy Institute, University College Cork, NUI Galway and Dublin City University to pool resources and expertise and enable the energy transition.

Stakeholder Engagement

Working with our stakeholders is central to the delivery of our sustainability strategy. Engaging with stakeholders enables development of a targeted sustainability strategy and provides a better understanding of stakeholder expectations, while building an internal consensus on key sustainability priorities. Throughout 2022, the CIÉ Group engaged with the EPA, Sustainable Energy Authority of Ireland (SEAI), NewEra, the NTA, the Department of Transport and Hydrogen Mobility Ireland, among others, to obtain input the CIÉ Group sustainability strategy and how we can align with stakeholder expectations. We are working closely with these stakeholders on a range of sustainability challenges, where we are combining resources, knowledge, and strategic assets to deliver impact at scale. Working with partners is a critical enabler to the achievement of our common goals.

Data Management Insights

The CIÉ Sustainability Strategy has set targets for resource management across areas such as waste, recycling, water use and energy use. To accurately track our progress towards these targets it is vital that our environmental data is easily available, automated, and highly granular across the entire CIÉ Group. Manual calculation of our resource use is time-consuming and does not allow us to capture improvements in energy or water use efficiency in real time. The CIÉ Group is working to introduce a data management system that will integrate smart meters and analytical software. Through the use of more accurate, transparent, and timely data, the CIÉ Group will be able to embed sustainability across strategic planning, risk modelling and what-if scenario planning. Our work with Microsoft on their Cloud for Sustainability will provide the CIÉ Group with the capability to identify opportunities for decarbonisation and sustainability performance improvement.

Creating a Culture of Sustainability

At the CIÉ Group, we all have our role to play in making our business more sustainable. By offering training opportunities to our employees, we can embed the fundamentals of sustainability across all levels of the company and include staff in the delivery of our sustainability strategy. In 2022, training was provided to senior management, sustainability teams and staff in various other functions to give insights into various sustainability initiatives such as upcoming corporate sustainability disclosures requirements.

CIÉ Group-wide employee training is underway which is facilitated by Central Solutions/Skillsnet Ireland and is a Government-funded initiative. One of the training programmes underway is the Climate Ready Academy Sustainability Pass, which is planned to be available for all employees across the CIÉ Group. This was initially rolled out to CIÉ Holding Company and CIÉ Tours staff in 2022 and will further be rolled out to the Operating Company employees on a phased basis in 2023. The other training underway is the Climate Ready Academy Sustainability Leadership Programme, which is a series of in-depth classes on a range of sustainability topics. On completion of the course, employees will become champions of and develop a plan for their area of responsibility.






The CIÉ Group and Bus Éireann are working with a consortium of partners to develop the Galway Hydrogen Hub (GH₂), Ireland's first hydrogen valley. GH₂ will produce up to 10MW of green (sustainably produced) hydrogen to be used for research and as a fuel for transport and industry in the greater Galway region. The project will commence in Summer 2023, and it is planned to have a hydrogen production facility and hydrogen refuelling at Galway harbour in 2026. The production and use of indigenous green hydrogen at hydrogen valleys demonstrates an important step towards enabling the development of a new hydrogen economy, positioning Ireland at the strategic centre of renewable energy generation and energy sector integration.



ZEST is a collaboration between ESB, CIÉ, Bus Éireann and Bus Átha Cliath to create a hydrogen and zero emissions e-refuelling transport hub. This project aims to be the first SMART zero emissions refuelling facility in Ireland to match intermittent wind generation with the energy demands of the bus fleets. The hub aims to electrify transport using a mix of battery and hydrogen fuel-cell electric vehicles.

Sustainability Reporting and Disclosures

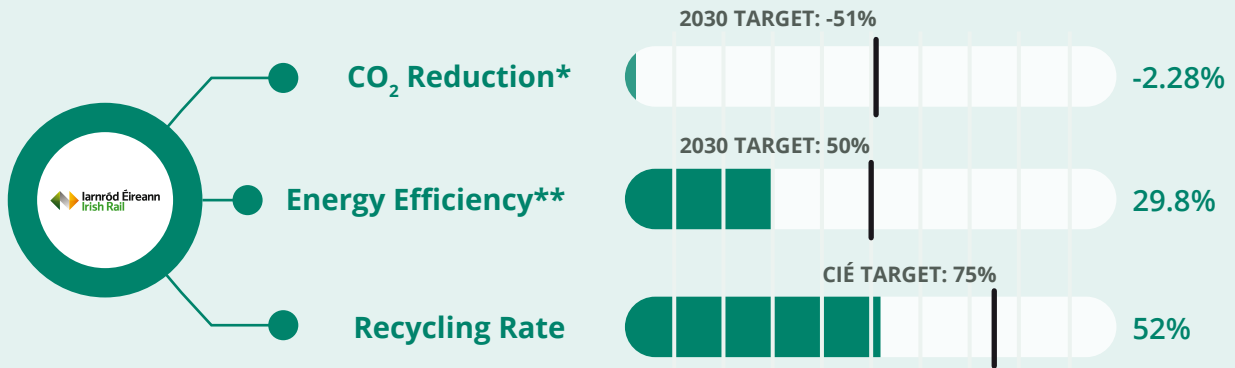
Reporting Framework	Description	Status												
 <p>Carbon Disclosure Project</p>	<p>The Carbon Disclosure Project (CDP) is an international, not-for-profit organisation that provides a global reporting platform for organisations to measure, disclose and share information on their carbon emissions and management strategy. Respondents receive a score between A and F, reflecting the level of their awareness and the management of their carbon emissions.</p> <p>The CIÉ Group has been reporting on the CDP platform for three years.</p>	<p>In 2022, the CIÉ Group was awarded a score of 'A-', being recognised by CDP for showing environmental leadership and demonstrating best practice in strategy and action on climate issues.</p> <table border="1"> <thead> <tr> <th>CDP Response</th> <th>Reporting Year</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Climate Change 2020</td> <td>2019</td> <td>B</td> </tr> <tr> <td>Climate Change 2021</td> <td>2020</td> <td>B</td> </tr> <tr> <td>Climate Change 2022</td> <td>2021</td> <td>A-</td> </tr> </tbody> </table> <p>The improvement in the 2022 CDP score reflects the changes that the CIÉ Group has put in place to ensure the effective management of our carbon footprint. A concerted effort was made to quantify our Scope 3 carbon emissions from sources such as purchased goods and services, water use, waste and recycling generation, employee commuting, business travel, and leased assets. We also continued to build on our climate risk identification and management framework and disclosed several key climate-related risks and opportunities faced across the Group.</p> <p>The CIÉ Group will continue to take on board the recommendations from CDP and will aim to achieve an 'A' score on our carbon emissions management strategy.</p>	CDP Response	Reporting Year	Score	Climate Change 2020	2019	B	Climate Change 2021	2020	B	Climate Change 2022	2021	A-
CDP Response	Reporting Year	Score												
Climate Change 2020	2019	B												
Climate Change 2021	2020	B												
Climate Change 2022	2021	A-												
 <p>United Nations Global Compact</p> <p>UN Global Compact</p>	<p>The UN Global Compact is based on ten pillars that promote human rights, labour rights, environmental protection and anti-corruption in businesses. By signing up to the UN Global Compact, the CIÉ Group pledges to implement policies to support human rights and environmental protection across its operations and the value chain.</p>	<p>The CIÉ Group joined the UN Global Compact in 2022 to ensure that we follow best practice in adopting sustainable and socially responsible practices.</p> <p>The CIÉ Group's progress in implementing the UN Global Compact recommendations is outlined in Decent Work and Wellbeing and Diversity and Equal Opportunity. The CIÉ Group will also submit an annual public Communication on Progress to the UN Global Compact commencing in 2023 to detail our work in implementing the ten pillars in our business.</p>												
 <p>NewERA Framework for the Commercial Semi-State Sector</p>	<p>In 2021, the New Economy and Recovery Authority (NewERA) developed a reporting framework for the commercial Semi-State sector to address climate action objectives.</p> <p>The reporting framework spans five commitments that respondents must sign up to:</p> <ol style="list-style-type: none"> Governance of Climate Action Objectives Emissions Measurement & Reduction Target Measuring and Valuing Emissions in Investment Appraisals Circular Economy and Green Procurement Climate-Related Disclosures in Financial Reporting 	<p>The CIÉ Group will report to NewERA commencing in 2023, on our progress made toward the five commitments of the climate action framework:</p>												

Reporting Framework	Description	Status
 <p>EU Corporate Sustainability Directive</p>	<p>The EU Corporate Sustainability Reporting Directive (CSRD) was introduced in 2021 to ensure that companies report reliable and comparable sustainability information that investors and other stakeholders need.</p> <p>The CSRD will include the ‘double materiality perspective’, meaning that companies must report on how sustainability issues affect their business and on the impact of their company operations on society and the environment.</p>	<p>The CIÉ Group is preparing to report under the CSRD and working to implement the framework requirements into our reporting procedures ahead of the mandatory reporting period from 2025 onward.</p> <p>CIÉ aims to complete a gap analysis on the requirements of the Corporate Sustainability Reporting Directive prior to it coming into force in 2025.</p>
 <p>EU Taxonomy Regulations</p>	<p>In 2020, the European Commission established the EU Taxonomy Framework as a classification system to establish a list of environmentally sustainable economic activities. To comply with the EU Taxonomy Regulation, eligible companies will be required to identify and report on how, and to what extent, their business activities align with the Taxonomy Regulation.</p>	<p>The CIÉ Group is preparing to disclose under the EU Taxonomy. To assist with this, The CIÉ Group carried out Board-level training and in-depth workshops with finance and sustainability teams to continue to expand awareness at of the emerging regulatory landscape and build capacity for effective reporting under the EU Taxonomy.</p> <p>The CIÉ Group aims to publish our alignment with the EU Taxonomy Framework by 2024.</p>
 <p>Taskforce on Climate Related Financial Disclosures</p>	<p>The Taskforce on Climate-related Financial Disclosures makes recommendations for more effective climate-related disclosures and promotes informed investment decisions and strategic development. The TCFD structures climate-related disclosure around four key pillars:</p> <ul style="list-style-type: none"> • Governance • Strategy (including scenario analysis) • Metrics and Targets • Risks and Opportunities 	<p>In 2021, the CIÉ Group became a supporter of the TCFD framework and is working to align our climate-related reporting to the recommendations. In 2022, our focus was to further develop our climate risk management framework and prepare to carry out climate scenario analysis across the Operating Companies to help identify, define, and quantify our climate-related risks and opportunities.</p> <p>In 2023, the CIÉ Group aims to complete initial iteration of climate scenario analysis and risk identification, to align with the TCFD requirements.</p>

CIÉ Group Carbon Emissions Conversion Factors

Emissions Category	CO ₂ e Emissions Source	Conversion Factor	Source
Scope 1	Natural Gas	0.000204741 tonnes CO ₂ /kWh	SEAI conversion factor 'Natural Gas'
	Kerosene	0.000257004 tonnes CO ₂ /kWh	SEAI conversion factor 'Kerosene'
	BioLPG	0 tCO ₂ /kWh	SEAI conversion factor 'BioLPG'
	Diesel (fossil)	0.000263868 tonnes CO ₂ /kWh	SEAI conversion factor 'Diesel (fossil)'
	Diesel (blend)	0.000248028 tonnes CO ₂ /kWh	SEAI conversion factor 'Diesel (blend)'
	R410A gas	2.088 tonnes CO ₂ /kg	DEFRA conversion factor 'R410A'
	HFC32 gas	0.675 tonnes CO ₂ /kg	DEFRA conversion factor 'HFC32'
Scope 2	Grid electricity - Ireland 2022	0.0003392 tonnes CO ₂ /kWh	SEAI conversion factor 'Grid electricity - Ireland 2022'
	Grid electricity - Ireland 2021	0.0003556 tonnes CO ₂ /kWh	SEAI conversion factor 'Grid electricity - Ireland 2021'
	Grid electricity - Ireland 2020	0.0002977 tonnes CO ₂ /kWh	SEAI conversion factor 'Grid electricity - Ireland 2020'
	Grid electricity - Ireland 2019	0.0003322 tonnes CO ₂ /kWh	SEAI conversion factor 'Grid electricity - Ireland 2019'
	Grid electricity - Ireland 2018	0.0003773 tonnes CO ₂ /kWh	SEAI conversion factor 'Grid electricity - Ireland 2018'
Scope 3	Air Travel	0.00266 tonnes CO ₂ /km	Department of Public Expenditure and Reform
	Recyclable waste	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'plastic/metal/electrical recycling'
	Compostable waste	0.0089105813 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'mixed food/garden waste compost'
	Waste - energy recovery	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'refuse combustion'
	Waste - landfill	0.0467008384449382 tonnes CO ₂ /tonne	DEFRA conversion factor 2022 'commercial and industrial waste - landfill'
	Cardboard waste recycling	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'paper/cardboard recycling/combustion'
	Glass waste recycling	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'glass recycling/combustion'
	Metal waste recycling	0.00098470835 tonnes CO ₂ /tonne	DEFRA Conversion factor 2022 'construction metal - recycling'
	Timber waste recycling	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA conversion factor 2022 'construction timber - recycling'
	WEEE waste recycling	0.0212801937984496 tonnes CO ₂ /tonne	DEFRA conversion factor 2022 'WEEE mixed recycling'
	Hazardous waste	0.824 tonnes CO ₂ /tonne	EpE conversion factor for hazardous waste
	Water in (water supply)	0.000149 tonnes CO ₂ /m ³	DEFRA Conversion factor 2022 'water supply'
	Water out (water treatment)	0.000272 tonnes CO ₂ /m ³	DEFRA Conversion factor 2022 'water treatment'
	Diesel (fossil) well-to-tank emissions	0.00062874 tonnes CO ₂ /L	DEFRA Conversion factor 2022 '100% mineral diesel oil well-to-tank'
	Diesel (blend) well-to-tank emissions	0.00060986 tonnes CO ₂ /L	DEFRA Conversion factor 2022 'diesel average biofuel blend'
Kerosene well-to-tank emissions	0.00005888 tonnes CO ₂ /L	DEFRA Conversion Factor WTT Emissions Gasoil	
Natural gas well-to-tank emissions	0.0000311 tonnes CO ₂ /kWh	DEFRA Conversion factor 2022 'natural gas gross CV'	
Electricity well-to-tank emissions	0.000024833333333333 tonnes CO ₂ /kWh	European Commission 'Emission intensity of electricity in the European Union 2020'	

Iarnród Éireann:



* Comprised of Scope 1 and Scope 2 CO₂ emissions and calculated against a 2018 baseline.

** The SEAI-verified energy efficiency figures for 2022 are pending. These will be publicly available on the SEAI M&R website, once verified.

Transition to a low-emissions fleet



DART+ is being implemented by Iarnród Éireann and will see the electrification and expansion of the DART system, tripling the electrified track and doubling the passenger capacity. This will significantly lower direct emissions and increase the efficiency of the Dublin passenger rail commuter network. In November 2022, Iarnród Éireann announced the order of 90 additional new battery-electric train carriages following an initial order of 95 electric and battery-electric train carriages in 2021. The new carriages will begin entering service in 2025, increasing the capacity of the DART network.

The Intercity Railcar Hybrid Drive Trials commenced in 2021 and service tests were carried out in 2022. The project will be phased in over 8-10 years and will avoid the emission of 18,000 tonnes of carbon each year, in addition to reducing air and noise pollution. The performance of the PowerPacks will be monitored throughout 2023, with the view of extending this technology further across the fleet to reduce overall carbon emissions.

Iarnród Éireann uses the Envirox fuel additive to reduce fuel consumption and keep diesel particulate filters clean, resulting in fuel savings of approximately 6%. The use of Envirox commenced in 2019 and it is now a business-as-usual activity for Iarnród Éireann.

Climate Resilience

In 2021, the Iarnród Éireann East Coast Railway Infrastructure Protection Project (ECRIPP) was established with the aim of protecting the railway at these locations. This project is a major undertaking tasked with mitigating the significant coastal erosion that has been accelerating in recent years due to climate change and storm impacts.

In the past several years, Iarnród Éireann has conducted urgent protection works in Rosslare and placed rock armour to offset major land loss in the area. The formal establishment of ECRIPP and its funding stream was also advanced for what will be a significant multi-annual investment and an extensive programme of works planned over the next ten years.

Circular Economy



In 2022, Iarnród Éireann introduced a new Responsible Purchasing Policy to support the purchase of sustainable goods and services, setting a target of incorporating sustainability selection criteria in 100% of their tenders by 2030.

Iarnród Éireann's Central Contracts team and its Environmental team have begun a review of various consumables associated with the central cleaning contracts with a view of reducing consumption volumes. Options have been identified that should reduce consumption (conservative dispensers, sustainable paper type, switching to tea towels) and implementation is planned for early 2023.



Iarnród Éireann Freight Unit Load Container Traffic, loading operations at Belview, Waterford Port.

The Iarnród Éireann Chief Mechanical Engineering Department (CME) is investigating options for minimising hazardous waste. CME is currently conducting a pilot study on the reuse of engine coolant. Ethylene glycol is mixed with water in a 50/50 blend to produce a coolant that is used in the train engines.

To prevent the waste of used concrete sleepers, Iarnród Éireann is exploring options for reuse. Iarnród Éireann takes used concrete sleepers off the track to be assessed and categorised. If they can be reused for a railway application, then they are stored for this purpose. For damaged sleepers, Iarnród Éireann is conducting a small study to assess potential secondary uses of damaged sleepers, such as for use on private paths, agricultural roads or to facilitate the retention of walls.

The Iarnród Éireann Railway Undertaking (RU) Environmental Team has commenced a water management programme, the initial phase of which has included meter identification and mapping of water usage.

Biodiversity

In 2022, Iarnród Éireann published its set of biodiversity guidelines for infrastructure staff as part of its pledge to minimise impacts on and maximise benefits to the environment. With over 2,200 km of railway network traversing through a variety of landscapes, Iarnród Éireann is seizing the opportunity to sustainably manage an extensive range of habitats, species and ecosystems.

Iarnród Éireann, under the Creation of Woodland on Public Lands Scheme, has committed to planting 12,000 native trees on a 10-and-a-half acre site adjacent to the railway line at Carrick-on-Shannon. Iarnród Éireann has identified a second site in Co. Cork as a potential site for reforestation and are in the application process for planning permission. Iarnród Éireann has committed to 100 acres of native planting on non-operational lands by 2030.

Health and Wellness



The Iarnród Éireann Medical Department is leading the development of a cross company Employee Wellbeing Strategy that aims to be in place by 2025. The strategy will be designed and implemented following the results of a Group-wide employee wellness audit, ultimately culminating in a CIÉ Group workplace health and wellbeing strategy and a health and wellbeing programme for each operating subsidiary.

In 2022, Iarnród Éireann partnered with Family Carers Ireland in an effort to provide supports and resources nationwide for employees with caring responsibilities at home.

Iarnród Éireann Key Performance Indicators:

Scope 1,2 and 3 emissions are calculated using emissions factors from UK Department for Environment, Food and Rural Affairs (DEFRA) and the Sustainable Energy Authority of Ireland (SEAI). See Carbon Emissions Conversion Factors table for the conversion factors used.

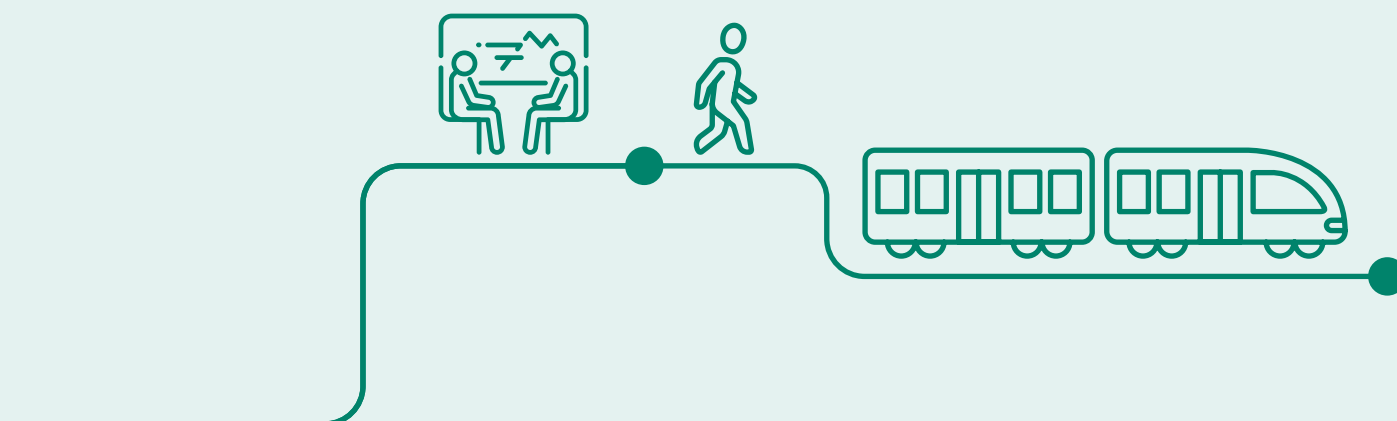
Pillar 1: Economic

Generating Economic Value					
Connecting People	2022	2021	2020	2019	2018
Passenger journeys (millions)	35.8	17.4	17.9	50.2	47.9

Pillar 2: Social

Sustainable cities and communities					
Accessibility	2022	2021	2020	2019	2018
Fully accessible stations	114	114	110	110	110
Community Engagement	2022	2021	2020	2019	2018
Partner organisations/beneficiaries directly reached	36	51	33	12	-

Wellbeing, Gender Equality and Inclusivity in our Workforce					
Investing in our employees	2022	2021	2020	2019	2018
Number of Employees	4,339	4,176	4,058	3,897	3,782
Safety	2022	2021	2020	2019	2018
Employee lost time accidents – reportable	53	43	35	55	47
Gender equality	2022	2021	2020	2019	2018
Female employees (%)	11%	11%	11%	11%	10%
Women in senior management roles (%)	17%	17%	19%	20%	18%
Female Board members (%)	57%	57%	57%	57%	50%



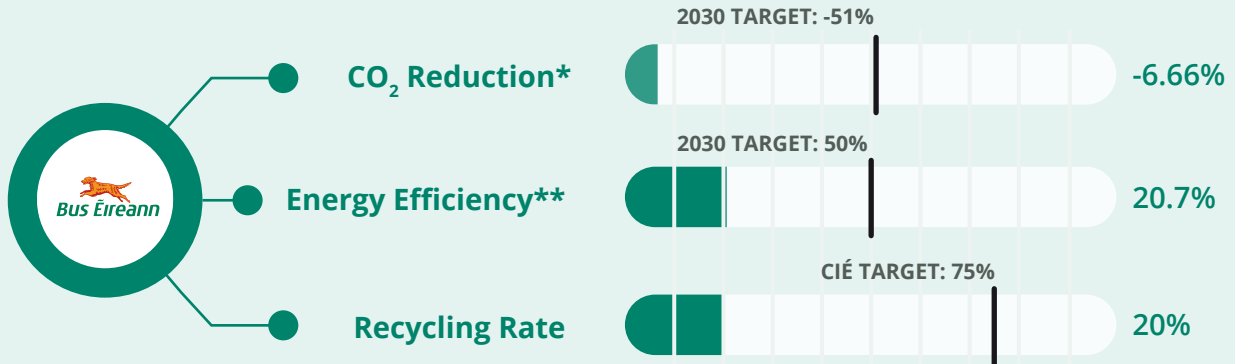
Pillar 3 Environment

Climate Action and Air Quality					
Greenhouse Gas (GHG) Emissions	2022	2021	2020	2019	2018
Scope 1 emissions (thousand tCO ₂ e)	124.67	122.22	104.90	126.73	123.26
Scope 2 – Indirect emissions from electricity purchased (thousand tCO ₂ e)	19.10	19.65	17.58	21.09	23.86
Scope 3 – Indirect other (thousand tCO ₂ e)*	32.47	-	-	-	-
Total emissions (thousand tCO ₂ e)	176.24	-	-	-	-
Energy Efficiency	2022	2021	2020	2019	2018
Train diesel consumption B0 (litres)	44,342,630	43,479,272	36,968,720	45,150,850	43,830,400
Train diesel consumption B0 (MWh) (SEAI conversion factor 10.169 L/kWh)	450,920	442,141	375,935	459,139	445,711
Road diesel use (forecourt diesel) litres	1,492,557	1,440,676	1,443,752	1,443,700	1,476,100
Road diesel use (forecourt diesel) (MWh) (SEAI conversion factor 10.169 L/kWh)	15,178	14,650	14,682	14,681	15,010
Electricity for traction (MWh)	23,600	23,453	23,235	27,695	26,222
Electricity for fixed assets (MWh)	32,718	31,805	35,804	35,791	37,031
Electricity total (MWh)	56,318	55,258	59,039	63,486	63,253
Gas usage (MWh)	9,406	9,277	9,979	9,278	9,032
Total Energy Consumption (MWh)	531,822	521,326	459,634	546,584	533,007
Other Fuel and Energy Related Emissions (Diesel and Gas)	2022	2021	2020	2019	2018
Diesel B0 Well-To-Tank Emissions (thousand tCO ₂ e)	27.73	27.34	23.24	28.39	27.56
Forecourt Diesel Well-to-Tank Emissions (thousand tCO ₂ e)	0.91	0.88	0.88	0.88	0.90
Gas Well-to-Tank Emissions (thousand tCO ₂ e)	0.29	0.27	0.31	0.29	0.28
Electricity Well-to-Tank Emissions (thousand tCO ₂ e)	1.40	1.37	1.47	1.58	1.57
Fleet Proportions	2022	2021	2020	2019	2018
Fleet cars with hybrid engine (%)	15%	6%	4%	0%	0%
Fleet that are fully powered by electricity (%) (DART cars as % of total cars / carriages)	24%	24%	24%	24%	24%

* Scope 3 emissions include emissions from water, waste, air travel and Well-to-tank emissions from fuel use

Responsible Consumption and Production					
Waste management	2022	2021	2020	2019	2018
Total waste generated (tonnes)	2,084	1,580	1,512	2,314	2,337
Waste recycled (tonnes)	1,091	769	726	1,221	1,272
Waste recycled/recovered (%)	52%	49%	48%	53%	54%
Hazardous waste (tonnes)	707	853	1,132	765	909
Water management	2022	2021	2020	2019	2018
Water consumption (cubic metres)	365,603	220,461	-	-	-

Bus Éireann:



* Comprised of Scope 1 and Scope 2 CO₂ emissions and calculated against a 2018 baseline.

** The SEAI-verified energy efficiency figures for 2022 are pending. These will be publicly available on the SEAI M&R website, once verified.

Transition to a low-emissions fleet



Bus Éireann is testing the use of hydrogen technology in transport as a complementary fuel source to battery electric vehicles. They have continued to operate three hydrogen buses along the Northern Dublin Commuter Corridor throughout 2022, following the launch of the buses in 2021. These buses have reliably amassed over 100,000 emissions-free kilometres using hydrogen fuel cell technology.

In 2022, Bus Éireann completed preparatory work for the first fully electric bus service in Ireland, the deployment of eleven battery-electric single-deck buses in Athlone town, which launched in January 2023. The fleet conversion in Athlone required an extensive upgrade of the bus depot to install new charging infrastructure, including a substation, chargers, charging stations and a new depot charge management system. Orders were also placed in 2022 for 20 double-deck battery electric buses as part of a framework agreement that will allow for the procurement of additional electric buses over the next five years. These buses will launch in Limerick in late 2023 and will save an estimated 1,800 tonnes of tailpipe carbon emissions per year.

Under the National Sustainable Mobility Policy, Bus Éireann and the NTA plan to deliver a 100% zero emissions urban bus fleet in Dublin, Cork, Waterford, Limerick and Galway by 2035, and both are working towards developing solutions to commence the transition of the non-urban and longer distance coach fleet by the end of the decade.

Energy Efficiency



A project is underway to carry out building energy ratings (BER) at eight depots, identify options to upgrade the building fabric and improve the BER with the aim of reducing energy use at each location. The building surveys will help to inform future decisions on building retrofits, including moving to renewable energy sources.

Following a lighting energy efficiency pilot project in its Capwell depot in 2021, which replaced the depot's lighting system with energy efficient LED lights, in 2022 Bus Éireann commenced further LED lighting upgrades in their depots. The LED lighting retrofit in Tralee was completed in 2022, and a further four depots are planned to be upgraded to the LED lighting system in 2023.



The CIÉ Group continues to explore all potential zero-emission technologies, including all-electric and (green) hydrogen

Circular Economy



Bus Éireann aims to have sustainability requirements in place for 75% of their contracts by 2030, and it has developed a new policy on Responsible Purchasing in 2022 which will support this target.

In 2022, Bus Éireann installed recycling cardboard waste balers at eight depots to ensure proper waste segregation and recycling of cardboard materials. Dual purpose bins were also installed at various stations and depots to provide an opportunity to recycle waste along with waste information posters to guide proper waste segregation.

Bus Éireann introduced a Reverse Vending Machine (RVM) pilot project in their Busáras and Letterkenny depots as a way of encouraging customers to return their plastic bottles and aluminium drinks cans for recycling.

Cork Canteen launched a “Conscious Cups Campaign” in September 2022. The aim of the campaign is to encourage reuse over single use through incentivising behavioural change. In this way, the daily coffee cup is used as a vehicle for behavioural change. A 30% price reduction is applied to coffee or tea that is consumed in reusable cups. This is a permanent initiative and Bus Éireann hopes to extend the initiative to Broadstone canteen in early 2023.

In 2022, Bus Éireann undertook water audits at a number of locations in order to submeter water infrastructure and identify the main consumers of water. This project will allow Bus Éireann to review real-time data, pinpoint leaks and help prioritise future water infrastructure projects.

Community Engagement



Bus Éireann regularly partners with local community organisations to host ‘Fill-A-Bus’ campaigns across the country, with the aim of filling a bus with donations of non-perishable goods from members of the public. All goods donated are distributed locally to individuals and families in need by their charitable organisation partner.

Health and Wellness



In 2022, Health and Wellbeing in Bus Éireann focused on four strategic wellbeing pillars: Physical, Mental, Financial and Social wellbeing. A number of initiatives were rolled out that aligned to these pillars and goals; namely the development of a Mental Health First Aiders (MHFA) network with 30 staff completing training.

Diversity and Equal Opportunity

In recognition of its commitment to creating an inclusive workplace, Bus Éireann was shortlisted for the Outstanding Diversity Initiative Award by the 2022 National Diversity and Inclusion Awards.

Bus Éireann Key Performance Indicators:

Scope 1,2 and 3 emissions are calculated using emissions factors from UK Department for Environment, Food and Rural Affairs (DEFRA) and the Sustainable Energy Authority of Ireland (SEAI). See Carbon Emissions Conversion Factors table for the conversion factors used.

Pillar 1: Economic

Generating Economic Value					
Connecting People	2022	2021	2020	2019	2018
Passenger journeys (millions)	89.5	57.5	51.0	89.1	83.6
Number of buses in operation	1,099	1,178	1,047	1,138	1,148

Pillar 2: Social

Sustainable cities and communities					
Accessibility	2022	2021	2020	2019	2018
Fully accessible managed stations/stops (%)	100%	100%	90%	75%	65%
Community Engagement	2022	2021	2020	2019	2018
Partner organisations/beneficiaries directly reached	20	15	22	13	12
No. of students transported under the School Transport Scheme per school day	151,000	122,000	114,000	120,800	117,800
No. of students transported per school day with special education needs	17,500	16,000	14,500	14,300	13,400

Wellbeing, Gender Equality and Inclusivity in our Workforce					
Investing in our workforce	2022	2021	2020	2019	2018
Number of Employees	2,827	2,761	2,702	2,727	2,562
Safety	2022	2021	2020	2019	2018
Employee accident rate per 100 employees	0.79	0.83	1.03	1.32	1.76
Gender equality	2022	2021	2020	2019	2018
Female employees (%)	10%	10%	10%	9%	9%
Women in Senior Management roles (%)	39%	34%	33%	30%	32%
Female Board members (%)	29%	33%	17%	25%	25%



Pillar 3: Environmental

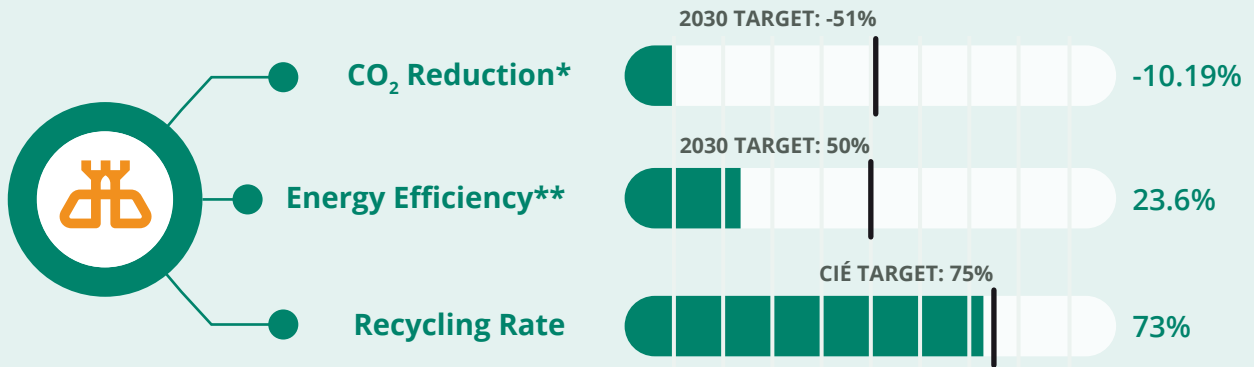
Climate Action and Air Quality					
Greenhouse Gas (GHG) Emissions	2022	2021	2020	2019	2018
Scope 1 – Direct emissions (thousand tCO ₂ e)	72.67	70.34	70.29	83.89	77.33
Scope 2 – Indirect emissions from electricity purchased (thousand tCO ₂ e)	1.36	1.62	1.50	1.79	1.98
Scope 3 – Indirect other (thousand tCO ₂ e)*	17.30	-	-	-	-
Total emissions (thousand tCO ₂ e)	91.33	-	-	-	-
Energy Efficiency	2022	2021	2020	2019	2018
Diesel use (thousand litres of diesel)	26,885	25,993	25,869	30,992	28,491
Diesel use (MWh)	273,398	264,323	263,059	315,157	289,727
Electricity total (MWh)	4,017	4,543	5,029	5,389	5,236
Gas usage (MWh)	5,084	5,683	6,041	6,100	6,189
Kerosene usage (MWh)	638	-	602	529	519
Total Energy Consumption (MWh)	283,137	274,549	274,731	327,175	301,671
Other Fuel and Energy Related Emissions (Diesel and Gas)	2022	2021	2020	2019	2018
Diesel B0 Well-To-Tank Emissions (thousand tCO ₂ e)	14.26	13.86	14.11	16.45	14.92
Gas Well-to-Tank Emissions (thousand tCO ₂ e)	0.16	0.17	0.18	0.19	0.19
Diesel average biofuel blend Well-to-Tank Emissions (thousand tCO ₂ e)	2.57	2.41	2.09	2.95	2.91
Gasoil (kerosene) Well-To-Tank Emissions (thousand tCO ₂ e)	0.004	0.000	0.003	0.003	0.003
Electricity Well-To-Tank Emissions (thousand tCO ₂ e)	0.10	0.11	0.12	0.13	0.13
Fleet Proportions	2022	2021	2020	2019	2018
Service fleet with low emission engines (≥ Euro VI) (%)	80%	68%	55%	53%	43.00%
Service fleet with hybrid engine (%)	8%	9%	0%	0%	0%
Service fleet that are zero tailpipe emissions (fully powered by electricity or hydrogen) (%)	0.4%	0.3%	0%	0%	0%

* Scope 3 emissions include emissions from water, waste, air travel and Well-to-tank emissions from fuel use

Responsible Consumption and Production					
Waste management	2022	2021	2020	2019	2018
Total waste generated (tonnes)	620	623	681	782	745
Waste recycled (tonnes)	120.9	93.5	47.7	76.0	45.0
Waste recycled/recovered (% of waste collected to be recycled)	20%	15%	7%	10%	6%
Hazardous Waste (tonnes)	583	398			
Water management	2022	2021	2020	2019	2018
Water consumption (cubic metres)	43,768*	48,719	-	-	-

* Leak experienced in Drogheda under investigation, 2022 figure excludes Drogheda

Bus Átha Cliath



* Comprised of Scope 1 and Scope 2 CO₂ emissions and calculated against a 2018 baseline.

** The SEAI-verified energy efficiency figures for 2022 are pending. These will be publicly available on the SEAI M&R website, once verified.

Transition to a low-carbon fleet



In 2022, the NTA announced an order for 100 double-deck battery-electric buses to be deployed in Ireland by Bus Átha Cliath. The new battery electric buses are expected to enter into service with Bus Átha Cliath by Q4 2023.

By 2030, BusConnects Dublin will deliver 230km of bus corridors to provide safe, accessible and efficient public transport, while reducing traffic congestion, noise and air pollution. The size of Bus Átha Cliath’s fleet will be increased and converted to zero emissions vehicles by 2035 to meet the rising demand for services. Bus Átha Cliath’s future zero emissions fleet will be expected to save an estimated 30,000 tons of CO₂ annually and supports the targets outlined in the Climate Action Plan.

Bus Átha Cliath partnered with Voi Technology to launch a 12-month sustainable transport pilot project for employees. In June 2022, Voi provided a fleet of 20 e-bikes for Bus Átha Cliath employees to use when travelling between the eight bus depots located across the Greater Dublin Area.

Energy Efficiency



To meet its ambitious energy efficiency targets, Bus Átha Cliath designed a building energy efficiency pilot project that will see the deep retrofit of a selected Bus Átha Cliath location. The retrofit will upgrade building fabrics and windows and include the installation of energy efficient equipment and on-site renewable energy generation. The energy savings achieved through the retrofit will be used to assess additional building upgrades across Bus Átha Cliath’s locations. The project kicked off in 2022 with a series of feasibility studies across all of Bus Átha Cliath’s buildings.

Bus Átha Cliath has identified its lighting systems as a significant consumer of electricity across the depots. An LED retrofit project is underway to upgrade the current lighting system with energy efficient LED lighting along with lighting controls to allow for automation and reduce consumption in unoccupied areas. Bus Átha Cliath is carrying out a survey across eight locations to identify specific retrofit requirements, and the LED lighting retrofits will commence in 2023 following the results of the survey.

Circular Economy



To better understand the types of waste generated across operations and ensure proper segregation of recycling, Bus Átha Cliath commissioned a waste characterisation survey at their Broadstone depot. The results and recommendations from the survey will be used to identify areas of possible improvement to increase the recycling rate at Broadstone depot, and the survey will be repeated at regular intervals to capture any changes in the recycling rate.

In 2022, a rainwater harvesting system was installed in Summerhill bus depot to reduce use from water mains and reduce pressure on Dublin’s water supply. The rainwater harvesting system is expected to save an estimated 3 million litres of water annually. Following analysis of the results of the rainwater harvesting system’s initial operations, this technology will be installed in additional bus depot locations.

Biodiversity

In 2022, Bus Átha Cliath commenced their biodiversity and wellbeing project that will see the installation of wildflower and tree planting around ‘wellbeing areas’ that Bus Átha Cliath employees can use during their downtime. These areas will be rolled out across city centre and outer city locations, supporting awareness of native biodiversity and employee physical and mental wellbeing. Bus Átha Cliath also transformed a large, unused embankment at Broadstone depot into a wildflower meadow in 2022. The area was seeded with native plants and wildflowers, increasing urban biodiversity, supporting pollinators, and providing a habitat for small birds and insects.

The ‘Dublin Buzz’ beehive initiative was introduced in 2021 with the installation of a beehive in Phibsboro depot. The initiative has continued to grow and, in 2022, a second beehive was set up in a previously unused plot at Broadstone depot. Wildflower planting has been incorporated around the hives to provide a food source for the bees, and the hives will provide a home for up to 150,000 bees in the summer months.

Community Engagement



Bus Átha Cliath is committed to having a positive social impact on the communities it proudly serves. In 2022, Bus Átha Cliath announced the 65 winners of the Community Spirit Awards, which were awarded grants of €5,000, €2,000 or €1,000 to support its community projects.

Bus Átha Cliath has supported the Dublin Pride festival since 2008 following requests from its LGBTQ+ employees. Following on from the success of Bus Átha Cliath’s 2021 Pride partnership with Gay Community News, it partnered with LGBT Ireland, for Pride 2022.

In 2020, Bus Átha Cliath formed a two-year partnership with Dublin’s Bohemian Football Club to support the growth of the club and expand its positive impact on the city of Dublin. Through the partnership, Bus Átha Cliath supported the Under 17s women’s team with the aim of encouraging female participation in sport.

Gender Equality and Equal Opportunity



Bus Átha Cliath has developed policies and initiatives with the purpose of supporting its LGBTQ+ employees. In 2017, they launched a Workplace Gender Transition Policy and Guidelines which provide comprehensive information for employees and their managers in Bus Átha Cliath on gender identity and gender transition. The policy is one of the most comprehensive and advanced in the country, as well as Bus Átha Cliath being one of the first organisations in Ireland to introduce a policy of this kind.

Bus Átha Cliath is committed to addressing the gender imbalance in its workforce. In 2016, Bus Átha Cliath held their first open days for women in 2016 with the aim of recruiting more women into bus driving roles. Although these open days were suspended in 2020 and 2021 due to the COVID-19 pandemic, between August 2019 and December 2022, Bus Átha Cliath increased the number of female drivers by 72%, with over 70% of these new starters having attended an open day. These open days will continue to run in 2023 as Bus Átha Cliath focuses on increasing the recruitment number of female drivers and other minority groups.

Bus Átha Cliath Key Performance Indicators:

Scope 1,2 and 3 emissions are calculated using emissions factors from UK Department for Environment, Food and Rural Affairs (DEFRA) and the Sustainable Energy Authority of Ireland (SEAI). See Carbon Emissions Conversion Factors table for the conversion factors used.

Pillar 1: Economic

Generating Economic Value					
Connecting People	2022	2021	2020	2019	2018
Passenger journeys (million)	121	70	69	142	143
Passenger kilometres (million)	968	559	555	1,147	979
Number of buses in operation	1,056	1,034	994	1,016	1,010

Pillar 2: Social

Sustainable cities and communities					
Accessibility	2022	2021	2020	2019	2018
Fully accessible stations/stops (%)	100%	100%	100%	100%	100%
Community Engagement	2022	2021	2020	2019	2018
Number of Groups awarded 'Community Spirit' funding grants	65	65	-	88	85

Wellbeing, Gender Equality and Inclusivity in our Workforce					
Investing in our workforce	2022	2021	2020	2019	2018
Number of Employees	3,771	3,642	3,573	3,475	3,424
Gender equality	2022	2021	2020	2019	2018
Female employees (%)	8%	8%	7%	7%	7%
Women in Senior Management roles (%)	21%	22%	22%	22%	22%
Female Board members (%)	38%	50%	44%	44%	44%



Pillar 3: Environmental

Climate Action and Air Quality					
Greenhouse Gas (GHG) Emissions	2022	2021	2020	2019	2018
Scope 1 – Direct emissions (thousand tCO ₂ e)	66.58	61.42	62.33	69.39	74.08
Scope 2 – Indirect emissions from electricity purchased (thousand tCO ₂ e)	1.47	1.56	1.32	1.52	1.68
Scope 3 – Indirect other (thousand tCO ₂ e)*	15.71	-	-	-	-
Total emissions (thousand tCO ₂ e)	83.76	-	-	-	-
Energy Efficiency	2022	2021	2020	2019	2018
Diesel use (thousand litres)	24,116	22,148	22,440	25,029	26,759
Diesel use (MWh)	245,236	225,225	228,187	254,518	272,115
Electricity total (MWh)	4,324	4,401	4,423	4,576	4,463
Gas usage (MWh)	9,036	9,189	10,020	10,785	11,111
Total Energy Consumption (MWh)	258,596	238,814	242,630	269,880	287,689
Other Fuel and Energy Related Emissions (Diesel and Gas)	2022	2021	2020	2019	2018
Diesel B0 Well-To-Tank Emissions (thousand tCO ₂ e)	15.16	13.93	14.11	15.74	16.82
Gas Well-to-Tank Emissions (thousand tCO ₂ e)	0.28	0.29	0.31	0.34	0.35
Electricity Well-to-Tank Emissions (thousand tCO ₂ e)	0.11	0.11	0.11	0.11	0.11
Fleet Proportions	2022	2021	2020	2019	2018
Fleet with Euro IV standard engine (%)	9%	15%	14%	14%	14%
Fleet with Euro V standard engine (%)	14%	7%	7%	15%	15%
Fleet with Euro VI standard engine (%)	53%	60%	57%	56%	46%
Fleet with hybrid engine (%)	22%	15.00%	0.88%	0.88%	0%
Fleet that are fully powered by electricity (%)	0%	0%	0%	0%	0%
Average age of bus fleet (years)	6.34	6.80	7.00	7.00	6.00

* Scope 3 emissions include emissions from water, waste, air travel and Well-to-tank emissions from fuel use

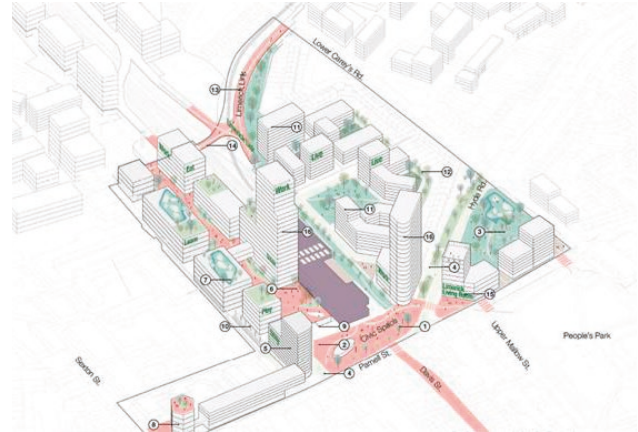
Responsible Consumption and Production					
Waste management	2022	2021	2020	2019	2018
Total waste generated (tonnes)	640	733	817	821	912
Waste recycled (tonnes)	470	463	563	627	658
Waste recycled/recovered (% of waste collected to be recycled)	73%	63%	69%	64%	72%
Hazardous waste (tonnes)	1,102	-	-	-	-
Water management	2022	2021	2020	2019	2018
Water consumption (cubic metres)	85,567	75,185	61,221	56,754	-

Transit Orientated Development

The CIÉ Group is committed to integrating transit orientated development (TOD) whenever feasible, utilising the centrally located property holdings in the CIÉ Group portfolio. We have the potential to optimise the provision of housing, employment and urban spaces in close proximity to the frequent, high-quality transport services which are necessary to support TOD.

Our development objectives prioritise compact growth and access to well-designed mobility hubs, creating the conditions necessary for modal shift.

The CIÉ Group has projects including Heuston Station Masterplan, Dublin, Colbert Station Masterplan, Limerick, Connolly Station, Dublin, Kent Station, Cork and Ceant Station, Galway.



Colbert Station Masterplan, Limerick

The CIÉ Group is working with the Land Development Agency (LDA) and Limerick City and County Council on proposals to rejuvenate lands at Colbert Station in line with the Colbert Station Quarter Spatial Framework, which envisages an exemplar of transit orientated development including up to 2,800 homes

Construction is underway on an extended Colbert Station concourse to fully integrate rail and bus services with 21 new bus bays, new accessible ticket offices, retail units and toilets, as well as refurbishment works to the existing facilities.



Heuston Masterplan

The Heuston Masterplan is a blueprint for the mixed-use, transformational development of lands at Heuston Station as an exemplar of transit orientated development.

There are circa 10 hectares of potential development lands which could accommodate development of over 210,000 sqm of mixed uses, including over 1,000 residential units.

Proposals are being advanced for additional pedestrian and cycling linkages and facilities which will enhance accessibility, encourage sustainable mobility and further incentivise take-up of public transport – enhancing the role of Heuston as a nexus for multiple public transport and sustainable mobility travel modes.

Plans will be further developed through 2023, with a view to launching a Phase One development competition at the earliest opportunity.



Kent Station, Cork

Following the development and letting of Phase 1 offices with Apple and Regus as tenants and the opening of the Dean Hotel, construction of the Phase 2 office scheme is well advanced. Total office space of 29,000 sq. m. is planned for Horgan’s Quay, together with the development of 325 residential units.



Connolly Station

Development commenced in 2022. The completed project will comprise of 59,000sq.m of offices, a 200 bed hotel, and 187 residential units. The scheme will substantially improve linkages with the adjoining community and improve access to the station and rail services.

Spencer Dock

The second phase of the Spencer Dock development has been completed, providing c. 40,000 sq. m. of offices occupied by Salesforce, the 200-bedroom Samuel hotel, and 393 residential units.



Galway, Ceannt Station, Phase 1

Lands to the south of Ceannt Station form the proposed “Augustine Hill” mixed-use scheme, including 376 residential units and substantial retail development. Planning permission currently on appeal to an Bord Pleanála with decision long overdue.

Boston Sidings

The former Boston Railway Sidings are located within Dublin’s Silicon Docks area. Construction commenced in May 2021 of a 20,000 sq.m prime office scheme which is scheduled for completion in early 2024.

Housing for All Strategy

‘Housing for All – a New Housing Plan for Ireland’ is the Government’s housing plan to 2030, launched in September 2021. In the plan, the LDA is tasked with accelerating the release of state lands for housing, particularly affordable housing. Four properties in the CIÉ Group are specifically mentioned: Colbert Station, Limerick, Inchicore Works, Broadstone and Conyngham Road Bus Garage

The CIÉ Group is working closely with the LDA in order to help achieve the strategy’s objectives.

Members of the Board

The names of the persons who were Board Members at any time during the year ended 31 December 2022 are set out below. Except where indicated, they served as Board Members from 1 January 2022 up to the date of approval of these financial statements.

Fiona Ross	<i>Non-Executive Chairperson</i>
Frank Allen	
James Doran*	
Brian Fitzpatrick	<i>(Reappointed 16 April 2022)</i>
Stephen Hannan*	
Dermot Healy*	
Miriam Hughes	<i>(Appointed 26 April 2022)</i>
Niamh O'Regan	<i>(Reappointed 16 April 2022)</i>
Liam O'Rourke	
Gary Owens	<i>(Appointed 24 May 2022)</i>
Fiona Sweeney	<i>(Reappointed 16 April 2022)</i>
Tommy Wynne*	

* Worker Member

Secretary of the Board

Geraldine Finucane
Heuston Station
Dublin 8
Telephone + 353 1 703 2008

Board Committees

Audit and Risk Committee

Liam O'Rourke	Chairperson
Brian Fitzpatrick	
Niamh O'Regan	<i>(Resigned 1 November 2022)</i>
Fiona Ross	<i>(Appointed 2 November 2022)</i>

CIÉ Board Finance and Investment Committee

Niamh O'Regan	Chairperson
Frank Allen	
Brian Fitzpatrick	
Miriam Hughes	<i>(Appointed 1 June 2022)</i>
Gary Owens	<i>(Appointed 1 June 2022)</i>
Fiona Sweeney	

CIÉ Board Pensions Committee

Fiona Sweeney	<i>Chairperson</i>
Stephen Hannan	
Dermot Healy	<i>(Appointed 6 April 2022)</i>
Niamh O'Regan	
Liam O'Rourke	

CIÉ Board Remuneration Committee

Brian Fitzpatrick	<i>Chairperson</i>
Niamh O'Regan	
Fiona Ross	

Advisory Groups

CIÉ Sustainability Advisory Group

Fiona Ross	<i>Chairperson</i>
Éamonn Ballance	
Caoimhe Donnelly	
James Doran	<i>(Appointed 6 April 2022)</i>
Sharon Flood	
Richard Manton	
Lorcan O'Connor	
Colin Ward	

CIÉ Property Advisory Group

Brian Fitzpatrick	<i>Chairperson</i>
Aidan Cronin	
James Doran	<i>(Appointed 6 April 2022)</i>
Niall Grogan	
Lorcan O'Connor	
Tommy Wynne	

Group Management

Lorcan O'Connor	<i>Chief Executive, CIÉ</i>
Ray Coyne	<i>Chief Executive, Bus Átha Cliath (Retired 30 June 2022)</i>
Billy Hann	<i>Chief Executive, Bus Átha Cliath (Appointed 1 December 2022)</i>
Stephen Kent	<i>Chief Executive, Bus Éireann</i>
Jim Meade	<i>Chief Executive, Iarnród Éireann</i>

Auditors

Mazars,
Block 3,
Harcourt Centre,
Harcourt Road,
Dublin 2.

Solicitor

Colm Costello,
Bridgewater House,
Islandbridge,
Dublin 8.

Principal Banker

Bank of Ireland,
College Green,
Dublin 2.

About the Board of Córas Iompair Éireann



Fiona Ross, *Non-Executive Chairperson*

Fiona Ross is an experienced public and private sector Chair and Non-Executive Director.

- In June 2021 Fiona was re-appointed by the Government to chair Córas Iompair Éireann (CIÉ).
- Fiona was appointed as Chairperson of the National Paediatric Hospital Development Board (NPHDB) in 2021.
- Fiona was a member of the Board of the HSE, where she served on the HSE Audit and Risk Committee.
- In the UK, Fiona serves as a Non-Executive Director at The Scottish Government and, in May 2020, was appointed by the UK Government to serve on the Board of Network Rail. In March 2023, she was appointed as a Non-Executive Director of the Northern Ireland Office.

Fiona also has Central Bank of Ireland authorisation and serves as a Non-Executive Director at JK Funds, at Evelyn Partners where she chairs the Audit and Risk Committee and at SphereInvest.

Fiona began her career as a stockbroker in the City of London and spent 25 years working in all areas within capital markets in Dublin, London, Eastern Europe and the United States.

In 2010, Fiona was appointed by the Minister for Arts to run Ireland's National Library. Subsequently, Fiona continued her interest in the Arts and joined the Heaney family as a Non-Executive Director of the Heaney literary estate.

Fiona is a graduate of Trinity College Dublin, University College Dublin, Queen's University Belfast and the Institute of Art and Design (IADT).

In 2012, Fiona was awarded a fellowship in Governance at George Washington University in the United States.



Frank Allen

Frank Allen was re-appointed to the Board of CIÉ and as Chairperson of Iarnród Éireann, in 2020.

He is an independent financial consultant, advising on infrastructure investment and operations, mostly in developing and transition economies. He chairs the board of Corre Energy b.v., a renewable energy company listed on Euronext Dublin, and chairs the board of the Housing Finance Agency, which finances social and affordable housing. For many years, he chaired the board of Depaul Ireland, which provides accommodation and other support for people who have experienced homelessness. He was Chief Executive of the Railway Procurement Agency, which implemented Luas, from 2002 to 2012.

Frank is a graduate of University College Cork and of the Massachusetts Institute of Technology. He previously worked for the World Bank Group in both Washington DC and in Eastern Europe and was Head of Infrastructure Finance for KBC Bank in the International Financial Services Centre, Dublin. He is a Fellow of the Chartered Institute of Logistics and Transport.



James Doran

James (Jimmy) Doran was appointed to the Board of CIÉ in December 2021 under the Worker Participation (State Enterprises) Acts 1977 to 2001.

Jimmy completed his electrical apprenticeship with CIÉ from 1980-84 and then, having worked on the building sites of London for six years, he returned to work as an electrician for Bus Átha Cliath in Clontarf Garage in 1991, where he has remained since.

Jimmy was elected as a shop steward in 1993 and has been on the Bus Átha Cliath Negotiating Committee since then. He is a member of the Connect Trade Union National Executive Committee, the chair of its National Transport Consultative Committee, and represents the union on the Irish Congress of Trade Unions' (ICTU) Health and Safety Committee and the ICTU Transport Group.

Working in public transport is a family tradition for three generations of Dorans, as is trade union activism; his namesake and Grandfather being a founder member of Connect trade union's predecessor the IES&FTU in 1920.



Brian Fitzpatrick

Brian is an accountant and experienced finance professional. He was appointed to the Board of CIÉ in April 2019 and was reappointed in April 2021. He currently chairs the CIÉ Board Remuneration Committee and the CIÉ Property Advisory Group. He is also a member of the CIÉ Board Finance and Investment Committee and the CIÉ Board Audit and Risk Committee.

Prior to joining the Board of CIÉ Brian was Finance Director and Company Secretary of BAM Contractors Ltd., the country's largest civil engineering and construction company. He retired from BAM in 2015 but remained as a Non-Executive Director until December 2019, when he retired from the Board. He spent the early part of his career in the financial services sector as Financial Controller of First National Building Society, which then became First Active Plc.

Brian was also a Director of the Housing Finance Agency, the State body charged with the financing of the Local Authority and Approved Housing Bodies providing social and affordable housing. He was permanent Chair of the Audit and Risk Committee until he retired from the Board of the Housing and Finance Agency in 2021.



Stephen Hannan

Stephen Hannan was re-appointed to the Board of CIÉ in December 2021 under the Worker Participation (State Enterprises) Acts 1977 to 2001. He works as a bus driver and is based in Ringsend Garage. He is a member of SIPTU and has held a wide variety of positions within the trade union for over 30 years: President of the Bus Drivers Committee; Vice-Chairperson of the Transport Sector Committee; the Divisional Committee, Depot Representative to name but a few.



Dermot Healy

Dermot was appointed to the Board of CIÉ in December 2021 under the Worker Participation (State Enterprises) Acts 1977 to 2001.

He is employed as a bus driver with Bus Éireann and is based at Roxboro Depot in Limerick. He joined CIÉ in 1983 as a junior dining car attendant before moving to the Road Passenger Section the following year taking up such roles as Office Assistant and Bus Conductor prior to his current position as a driver since 1991.

He has been active in his union, the NBRU, since 1997 when he was first elected to his local branch committee. He served as both Vice-Chairperson and Chairperson of the Limerick Branch prior to being elected to the National Executive Council in 1999. As a member of the NBRU National Negotiating Team, he has extensive experience in Industrial Relations issues including several WRC negotiations and Labour Court hearings.



Miriam Hughes

Miriam was appointed to the Board of CIÉ on 26th April 2022. She is a Chartered Director from the IOD, Independent Strategic Business Consultant, Chairman and a Non-Executive Director.

Miriam was appointed as Chairperson of the Bus Eireann board by Minister Ryan in February 2022. She has been a member of that board since 2019 and has served as Chairperson of its Board Safety and Accessibility Committee, as a member of its Audit and Risk Committee, Sustainability Committee and Board Strategy Committee.

Miriam is also currently the Board Chairperson of the Advertising Standards of Ireland, is an independent Non-Executive Director for Eir and CareChoice nursing homes, Chairperson and an independent Non-Executive Director of Pluto, an independent marketing agency, and is also a mentor on the Enterprise Ireland Panel.

Miriam is the ex-CEO of one of Ireland's largest communications groups – DDFH&B. During her 17-year tenure at DDFH&B she managed numerous acquisitions, new business models and a merger. She worked with many large clients such as Bord Gáis, National Lottery, Littlewoods, Irish Life and SuperValu. She was formerly Marketing Director of Nestlé, Head of Communications for Bank of Ireland and held other marketing roles at Smith & Nephew and AIB.

Miriam is a graduate of UCD and holds a BComm and Master's in marketing. She is a past Chairman of Barnardo's Charity in Ireland, Past President of the Marketing Institute of Ireland, Past Chairperson of the Advertisers Association of Ireland, Past Council Member of Dublin Chamber, Past Board Member of the Irish Hospice Foundation and a Past Council Member of the Irish Management Institute.



Niamh O'Regan

Niamh O'Regan was reappointed to the Board of CIÉ in April 2022 and she is Chair of the CIÉ Board Finance and Investment Committee.

Niamh is a Fellow of Chartered Accountants Ireland, having trained with PWC. She holds a B.A. (Hons) degree in French and Spanish from Trinity College Dublin, a Postgraduate Diploma in Accounting from Dublin City University and a specialist Diploma in Risk, Compliance and Internal Audit from Chartered Accountants Ireland.

Niamh has over 25 years of experience predominantly in the Financial Services and Health industries. Niamh's professional experience includes roles in Barclays Bank London as Head of Business Performance and in Barclays Bank Ireland as Head of Business Management.

Niamh is an Independent Non-Executive Director of ALD RE DAC where she is Chair of the Board Risk Committee. She is also an Independent Non-Executive Director of Vera Financial DAC, of Catalina Insurance Ireland and of Credit Agricole Creditor Insurance where she is Chair of each of the Board Audit Committees.



Liam O'Rourke

Liam O'Rourke was re-appointed to the Board of CIÉ in September 2021. He is a Fellow of the Institute of Certified Public Accountants in Ireland (FCPA). He has held senior executive positions with US multinational manufacturing companies for over 30 years and has extensive experience in Finance, HR and ICT. He was previously the Finance Director/Controller of Champion Spark Plug Company and is currently the Internal Auditor with the Irish Wheelchair Association.



Gary Owens

Gary Owens was appointed to the Board of CIÉ and as Chairperson of Bus Atha Cliath in May 2022.

He has wide experience in financial services at Board and Senior Executive level and was Chief Executive Officer of both Hibernian Insurance and IFG Ireland. He also served as an Independent Director for both AIG Ireland and AIG International where he was a member of the Audit Committee and Chair of their Investment Committee. Gary is a Director in Leaseplan Insurances where he has chaired both the Audit and Risk Committees and is currently Chair of Diona DAC and ICare Capital Partners.

He has fulfilled a number of roles in sport, serving as Interim Chief Executive Officer for both the Football Association of Ireland and Athletics Ireland and also having served as the Chief Executive Officer for Down Syndrome Ireland.

Gary is a Chartered Insurer and a member of the Chartered Insurance Institute.



Fiona Sweeney

Fiona was appointed to the Board of CIÉ in April 2019 and reappointed in April 2022.

Fiona is an investment professional with 30 years' experience in the asset management industry. She has held executive and board roles in leading Irish investment firms over the past 20 years. She is currently the CEO of Evelyn Partners Investment Management (Europe). In these roles she has been responsible for the development, communication and implementation of effective business strategies. She has an in depth knowledge of pensions and investment markets and has significant experience in corporate governance and compliance. Fiona holds Undergraduate and Masters Degrees in Economics from University College Dublin and the Diploma in Company Direction from the Institute of Directors.



Tommy Wynne

Tommy Wynne was reappointed to the Board of CIÉ in December 2021 under the Worker Participation (State Enterprises) Acts, 1977 to 2001. He joined Iarnród Éireann as a depot man in 1991 and worked in various roles before becoming a train driver in 1994.

Tommy holds a Higher Diploma in International Railway Management from Glasgow Caledonia University. He recently qualified as a Mediator and is registered with the Mediators Institute of Ireland (MII).

He was President of SIPTU TEAC Division for 12 years and is currently Chairperson of SIPTU Transport Sector. He has recently been elected to SIPTU National Executive Council (NEC).

Corporate Governance Statement

The Board

The Board is comprised of up to twelve Members appointed by the Government. The Board includes four Worker Members, who are appointed by the Government for a four-year term, following an election by the staff of the CIÉ Group.

The Board meets at least seven times a year and on other occasions as necessary. It has a formal schedule of matters specifically reserved for its decision, including the approval of the annual financial statements, the budget, the corporate plan, significant acquisitions and disposals, investments, the appointment of a Chief Executive and major CIÉ Group policies. The CIÉ Group has a comprehensive process for reporting management information to the Board on a regular basis. The Board reviews performance against budget and forecast on a periodic basis.

All Board Members have access to the advice and services of the Group Secretary.

As at 31 December 2022, the Board had 33% female and 67% male members. Excluding the Worker Members, the ratio is 50% female 50% male. The Board, therefore, does not meet the Government target of a minimum 40% representation of each gender in the membership of State Boards. The appointment of Members of the CIÉ Board is a matter for Government. CIÉ incorporates considerations of gender balance in its observations relating to Board appointments.

Board Committees and Advisory Groups

Committees are established to assist the Board in the discharge of its responsibilities. The committees comprise of an Audit and Risk Committee (see below), a Remuneration Committee, a Finance and Investment Committee and a Pensions Committee. In addition, the Board has a Property Advisory Group and a Sustainability Advisory Group.

Senior Management Team

The Senior Management Team of the CIÉ Entity (the Entity) is responsible for the day-to-day management of the Entity's activities as delegated by the Board. The Senior Management Team is governed by an organisation structure that is designed to suit the needs of the organisation in areas including Finance, Audit, Company Secretarial, Property, Human Resources, IT, Pensions, Investigations and Claims, Sustainability and Legal. The Entity is also responsible for co-ordinating the activities from a reporting and governance perspective in relation to the CIÉ Group of companies.

Audit and Risk Committee (ARC)

The ARC has written Terms of Reference and is currently composed of three non-executive Board Members, including the CIÉ Chair. However, the CIÉ Chair is not the Chair of the Committee. The Committee met seven times in 2022.

Among the main duties of the ARC is oversight of the CIÉ Group's relationship with the external auditor, including consideration of the appointment and performance of the external auditor, audit fees and any question of independence, resignation or dismissal.

The ARC discusses with the external auditor the nature and scope of the audit and the findings and results of the audit. The Committee also monitors the integrity of the financial statements prepared by the CIÉ Group.

The external auditors, Mazars, were appointed in 2020 following a tender process. The ARC recommended to the Board that they be formally reappointed in respect of the year ended 31 December 2022. There were no contractual commitments that acted to restrict the ARC in making this recommendation. In addition to the audit services provided by Mazars, following their appointment, the firm also provided non-audit professional services to the Group in 2022 valued at €165,000. Having considered all relationships between the Group and the external audit firm, the ARC does not consider that the nature or extent of additional work undertaken in any way impairs the auditors' judgement or independence.

The external auditors and the Head of Group Internal Audit have full and unrestricted access to the ARC. The external auditors attend meetings of the ARC and meet the Committee annually without the presence of management, to ensure the auditors can raise any matters in confidence.

The ARC keeps under review the effectiveness of the CIÉ Group's internal controls and risk management systems by considering the work undertaken by the Audit and Risk Committees of the CIÉ Group's operating subsidiaries and by meeting regularly with CIÉ's senior management.

The ARC approves the internal audit work programmes for the CIÉ Group, meets regularly with the Head of Internal Audit and considers the results of the various internal audits undertaken and their implications. The ARC also keeps under review the controls, procedures and policies relating to compliance, whistleblowing and fraud. The ARC reviews the system of internal controls and makes recommendations in relation to the controls activities in accordance with the Code of Practice for the Governance of State Bodies 2016.

Finance and Investment Committee (FIC)

The FIC has written Terms of Reference and is currently composed of six Non-Executive Board Members. The Committee met seven times in 2022.

The FIC monitors own-funded strategic investment and the financial sustainability of the CIÉ Group.

Pensions Committee

The Pensions Committee has written Terms of Reference and is currently composed of five non-executive Board Member. The Committee met seven times in 2022.

The Pensions Committee's main duties relate to funding levels, liability management, the investment strategy of the pension schemes as well as pension governance and compliance.

Remuneration Committee

The Remuneration Committee has written Terms of Reference and is currently composed of three Non-Executive Board Members. The Committee met twice in 2022.

The Remuneration Committee's main duties relate to the implementation of Government policy with respect to the remuneration of Board Members, the CIÉ Chief Executive, the direct reports of the CIÉ Chief Executive and succession planning within the Entity.

Property Advisory Group

The Property Advisory Group has written Terms of Reference and is currently composed of three Board Members and three members from the Executive. The Committee met six times in 2022.

The Property Advisory Group reviews strategy in relation to acquisition, disposal and development of the CIÉ Group's property portfolio.

Sustainability Advisory Group

The Sustainability Advisory Group has written Terms of Reference and is currently composed of three Board Members, four members from the Executive and an external member. The Committee met four times in 2022.

The Sustainability Advisory Group reviews the implementation and resourcing of the CIÉ Group's sustainability strategy. It also reviews compliance with relevant legislation including appropriate climate-related reporting.

Audit and Risk Committee Report

I am pleased to present the Committee's report which provides insight into the key activities undertaken during 2022 and outlines key priorities for 2023.

This Committee is governed by comprehensive written Terms of Reference, a copy of which is available on the CIÉ website.

In terms of oversight, the Committee relies on the work of the Audit and Risk Committees of the subsidiary companies and focuses on the operation of the Group-wide Risk Management Framework and on those matters that would have a material impact on the CIÉ Group. The Committee received an annual report from each of the Chairmen of the Audit and Risk Committees of the subsidiary companies at its meeting on 26 October 2022.

All members of the committee are independent non-executive directors, and the Chair has recent and relevant financial experience. Since 5 June 2019, there have been no vacancies on the Committee.

Principal Activities undertaken during the 2022

The Committee continues to have a key governance role and reviews on behalf of the Board important matters relating to financial reporting, internal controls assurance, risk management and compliance with laws and regulations. During 2022, it continued to focus on these matters. The Committee's work also focused on the risks facing the business, to understand better the nature of the risks and provide assurance to the Board on the effectiveness of the associated internal controls. In particular, the Committee:

- Continued monitoring the impact of COVID-19 on the Group including the impact on the CIÉ Tours business.
- Monitored the impact of the Russian/Ukrainian war and the impact of inflation on fuel and other costs
- Received updates on sustainability matters and monitored forthcoming sustainability reporting requirements.
- Evaluated the effectiveness of internal controls and risk management systems. A Risk Management seminar was arranged for Board Members and Directors across the Group during the year.
- Appointed a new Head of Group Internal Audit.

Significant accounting judgements, key assumptions and estimates for the 2022 Financial Statements

The Committee reviewed the key assumptions and estimates underlying the following areas of significant judgement as outlined in the Notes to these Financial Statements:

- Going Concern;
- FRS102 pension assumptions and pension liability;
- Third party and employer claims provisions;
- Tangible Fixed Assets and capital grants.

Committee Effectiveness

One of the Committee's Terms of Reference is that it will keep its performance under constant review. An external review of the Committee's performance took place in the autumn of 2022. The Committee reviewed the recommendations arising out of the external review and these form the basis of the Committee's priorities for 2023.

Priorities for 2023

The Committee has set itself the following priorities to address in 2023:

- Succession Planning;
- Greater reporting of the Committee's objectives, activities and outcomes in the Annual Report;
- Greater disclosure of risks and agreed mitigations (across the CIÉ Group) for inclusion in the Annual Report and
- More detailed discussion and challenge on critically important topics for the Group with presentations/ updates to be provided by the external auditor or specialists on selected topical issues.

I would like to thank my fellow Committee Members for their contributions, insight and support during the year.



Liam O'Rourke

Chairman of the CIÉ Audit and Risk Committee

Statement on Internal Control

Scope of Responsibility

The subsidiaries of the CIÉ Group (the Group) have each prepared a Statement of Internal Control that has been approved by their individual boards. In addition, the CIÉ Entity (the Entity) has prepared a Statement of Internal Control. The following statement relates specifically to the Entity and has been approved by the CIÉ Board.

The Entity acknowledges its responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies 2016. This statement has been reviewed by the Audit and Risk Committee (ARC) and the CIÉ Board to ensure it accurately reflects the control system in operation during the reporting period. This statement has also been reviewed by the external auditors to ensure that it is consistent with the information of which they are aware from their audit of the financial statements

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore, only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform and the Department of Finance has been in place in the Entity for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Entity has an ARC. The Charter and Terms of Reference of the ARC provides for up to three Board Members to be appointed to the Committee, one of whom is the Chairperson of the Committee. In the event that the CIÉ Board composition is such that it does not support the membership requirements set out above, the Board may appoint a Committee Chairperson and Committee members who are not Members of the CIÉ Board.

The Entity has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC.

Risk management within the CIÉ Group is based on the CIÉ Group Risk Policy which supports the mandates of each of the CIÉ companies to operate autonomously while ensuring the necessary integration on shared issues.

The CIÉ Group Risk Policy takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016) and the International Standards Organisation (ISO) 31000, Risk Management – Principles and Guidelines and considers the good practice guidelines set out in the Department of Public Expenditure and Reform (DPER) Risk Management Guidance for Government Department and Offices (February 2016).

Responsibility for risk management within the CIÉ Group is delegated to the Chief Financial Officer or suitable management alternative within each CIÉ company. In turn each CIÉ company has its own Risk Management Framework which is tailored to the specific strategic objectives of the company and approved by their own respective board.

Risk Management Framework

The overall aim of each CIÉ company's Risk Management Framework is to integrate the process for managing risk into the company's management processes (overall governance, strategy and planning, management, reporting, policies, values and culture).

The objective is to ensure, insofar as possible, that all foreseeable risks with the potential to affect the company's objectives are identified and managed, and that the risks are reported to the respective Company's Board and the CIÉ Board are adequately appraised of the Principal Risks facing the CIÉ Group.

Risk assurance is provided by way of the three lines of defence. The key differentiating factor between the three lines of defence are their levels of independence from each company's operational activities and from the company itself.

The three lines of defence governance model distinguishes between risk resources, supervision and oversight as follows:

- Risk Ownership, i.e. functions owning and managing risks as part of their day-to-day activities (first line of defence);
- Risk Supervision, i.e. functions overseeing risks and providing robust challenge to the management teams (second line of defence); and

- Risk Oversight, i.e. functions providing independent assurance (third line of defence).

Risk Ownership is aligned with business ownership. As the heads of departments are responsible for achieving business objectives, they are ultimately responsible, as risk owners, for identifying and managing risks associated with their areas of responsibility. They exercise this responsibility by ensuring that risk identification is fully incorporated into the day-to-day activities of those working within their departments.

Newly identified risks are assigned to a risk owner, that is, the head of the department. This individual may delegate the management of the risk to a Risk Manager who will be responsible for the further analysis, evaluation and treatment of the risk in question.

The CIÉ Group has implemented a risk management system via an auditable risk software system, OpRiskControl, which has been designed to ensure that Risk Owners and other department resources, adopt a consistent, robust approach at every stage of the risk management process, from risk identification through to escalation. In accordance with ISO 31000, it is policy that risks be defined at a level that can be managed, that is, they are sufficiently articulated so that the possible extent and likelihood of the event can be appraised and mitigating actions put in place.

Risks are evaluated by the responsible Risk Owner using Risk Criteria Tables which have been developed so that risks which are outside of the Entity's Risk Appetite are assigned the appropriate Risk Rating and are escalated to the appropriate level of oversight.

Principal Risks

Within the risk management process the relevant Risk Owners can determine if individual risks warrant more attention and escalation. In order to achieve this, they can assign a Principal Risk category to some risks that allows them to be recognised across the CIÉ Group as a key risk for the company. If the residual risk rating, that is the rating of the risk including the existing mitigating actions that are in place, is over a specific level the risk is automatically deemed a Principal Risk and is reported as such. If the rating is below the level specified, the risk owner can also set the category to a Principal Risk if they deem it necessary to escalate the risk.

Ongoing Monitoring and Review

All newly identified risks and Principal Risks as well as decisions and details of any emerging risks are subject to peer review by the Executive Team of the respective CIÉ company at their monthly meetings.

Periodic reports incorporate the following:

- Principal Risks;
- Changes in Principal Risk;
- Newly Identified Risks;
- Emerging Risks;
- Overview of Entity Risk Universe; and
- Risks in breach of risk appetite and mitigating actions.

A report of all Entity Risks, status as against Risk Appetite and performance as against KPI's if applicable is thereafter escalated to the ARC in line with the annual Risk Plan with supporting Risk Detail Reports.

In addition to the above, a Top Group Principal Risks report, including common risks and Emerging Risks, is escalated for assessment by the CIÉ Executive Board on a CIÉ Group-wide basis. This report provides the status against Risk Appetite and performance as against KPI's with supporting Risk Detail Reports and is escalated to the CIÉ ARC and to the CIÉ Board quarterly.

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the CIÉ Board, where relevant, in a timely way.

The Entity confirms that the following ongoing monitoring systems are in place:

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

In addition to the Principal Risks and Emerging Risks, all of the risks within the CIÉ Group are categorised within a common risk structure and information shared for the benefit of risk management across the CIÉ Group. An independent global external benchmark is used to group the risks into categories. These are then sorted in order of priority, the top 3 in 2022 being Cyber Incidents, Business Interruption and Climate Change. These risks are then shared across the CIÉ Group with a view to ensuring that best practice is used in the rating and mitigating actions that are put in place.

Key Risks

Category	Risk	Mitigating Actions
Sustainability	Risk associated with an increasing need for resources and infrastructure to meet expanding sustainability reporting requirements	<ul style="list-style-type: none"> • Training has been provided by the Sustainability team to the CIÉ subsidiary companies on the upcoming requirements of EU Taxonomy • Implementation of a CIÉ Group-wide sustainability data management software programme • Procurement of expert support for data reporting, KPI's and centralised management of reporting
	Changing infrastructure requirements for new technology implementation	<ul style="list-style-type: none"> • Risk assessments of projects • Training requirements assessed • Additional resources have been put in place and funded
	Coastal erosion close to existing routes	<ul style="list-style-type: none"> • Continuous monitoring of the condition of all infrastructure • Preventative and corrective maintenance work carried out • Specific funding received for project work
Cyber Security	Risk of impact of hacking, malware or phishing event	<ul style="list-style-type: none"> • IT Security Policies and strategies in place • The cyber policies are subject to regular third party audits to ensure robustness • Monthly Group IT&T meetings to review risks and Service Level Agreements • Encryption of mobile devices • Regular training and awareness of cyber security courses tailored to specific roles and responsibilities • Cyber incident test recovery exercises carried out • Ensuring all appropriate security arrangements are in place for support and maintenance activities
	Funding for replacement of back-office technology	<ul style="list-style-type: none"> • Engagement with stakeholders to highlight funding requirements for system upgrades, to improve security.
Financial	Insufficient funding to maintain and develop business	<ul style="list-style-type: none"> • Stakeholder engagement to ensure there is clarity around the necessary funding • Contract management approach to all Gross Cost Contract funding issues • Best practice budgeting and forecasting
	Threat to the financial stability of the CIÉ Group from the defined benefit pension liability	<ul style="list-style-type: none"> • Implementation of the Workplace Relations Commission deal for the RWS scheme. New Statutory Instruments were signed in July 2022 and a Section 50 request that was submitted to the Pensions Authority is ongoing • Implementation of the Labour Court Recommendations for the 1951 Superannuation Scheme, which are currently awaiting the outcome of a High Court judgement, related to the contribution obligations of CIÉ
	Recovery of commercial services after the COVID-19 pandemic	<ul style="list-style-type: none"> • Establishment of a commercial performance group • Targeted marketing campaigns • Liaise with stakeholders and funders to ensure full understanding of the potential impacts and possible mitigating actions • Route reviews including customer experience, revenue and cost • Implementation of dynamic pricing • Develop robust contingency plans to respond to financial aspects of the COVID-19 crisis

Category	Risk	Mitigating Actions
Safety & Health	Health Pandemic	<ul style="list-style-type: none"> • A response plan has been developed and is in place and employee training has been completed on implementing the plan • Ongoing monitoring and review of advice and guidelines from Government and other bodies • Co-ordination with CIÉ Chief Medical Officer • Procurement of relevant PPE across the CIÉ Group
	Collision/high speed event	<ul style="list-style-type: none"> • Safety management systems and safe operating procedures are in place • Drivers trained and competence maintained in accordance with regulations • Drug and alcohol testing policies are in place • Ongoing introduction of systems nationwide to reduce speeding and risk associated with level crossings • Regular technical inspections of level crossings • Major incidences are reviewed and analysed to identify and implement lessons learned
	Anti-social behaviour	<ul style="list-style-type: none"> • Security strategy developed • Increased security resources introduced on specific routes
People	Challenge in retaining staff and recruiting new staff	<ul style="list-style-type: none"> • Gap analysis to identify future resources required • Succession plans • Recruitment campaigns and open days held • Attendance at recruitment fairs
Compliance	Potential exposure to fines/penalties for non-compliance with regulations and directives	<ul style="list-style-type: none"> • Training and procedures in place to ensure compliance with all requirements • Intercompany working groups established to review and share details on controls and processes

Procurement

The Entity confirms it has procedures in place to ensure compliance with current procurement rules and guidelines.

There were no non-compliant purchase orders, with a total value in excess of €25k, processed during the year 2022.

Review of Effectiveness

The Code of Practice for the Governance of State Bodies 2016 published by the Department of Public Expenditure and Reform requires an external review of effectiveness of the Risk Management Framework of each State Body be completed “on a periodic basis”. Mazars were engaged to perform a review of the Entity’s Risk Management Framework in September 2020 with the next review due in 2023.

The Entity was found to be compliant with the Code.

Furthermore, the Entity confirms that it has procedures to monitor the effectiveness of its risk management and control procedures. The Entity’s monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the ARC, which oversees their work, and the senior management within the Entity that is responsible for the development and maintenance of the internal financial control framework.

The Entity confirms that the Board conducted an annual review of the Risk Management Framework in 2022, in accordance with the Code of Practice for the Governance of State Bodies 2016.

Internal Control Issues

No material weaknesses in internal control, material losses or frauds were identified in relation to 2022 that require disclosure in the financial statements. While no weaknesses in internal controls that represent a material impact on the financial statements for 2022 or subsequent years were identified in the current year, the Board and management remain vigilant against control weaknesses and welcome feedback through internal audit, external audit and other areas of ongoing monitoring and review on recommendations and suggestions to enhance the system of control within the Entity. The Entity follows up on all such reports and implements actions to the recommendations in a prompt manner.

Board Members' Remuneration

The remuneration of Board Members, in relation to their duties as Board Members, is determined by the Minister for Transport. They do not receive pensions for their duties as Board Members.

Board Members appointed under the Worker Participation (State Enterprises) Acts, 1977 to 2001 are also remunerated in accordance with their contracts of employment.

Attendance at Board/Committee Meetings

Listed below is Board Members' attendance at Board/Committee meetings held during 2022.

Board Member	Appointed / Reappointed	Term Expired	CIÉ Board	Audit and Risk Committee	Finance and Investment Committee	Pensions Committee	Board Remuneration Committee	Property Advisory Group	Sustainability Strategy Advisory Group
Fiona Ross			7/7	1/1			2/2		3/4
Frank Allen			6/7		6/7				
Jimmy Doran			7/7					4/4	3/3
Brian Fitzpatrick	16/04/2022		7/7	7/7	6/7		2/2	6/6	
Stephen Hannan			7/7			7/7			
Dermot Healy			6/7			5/5			
Miriam Hughes	26/04/2022		5/5		4/4				
Gary Owens	24/05/2022		4/5		4/4				
Niamh O'Regan	16/04/2022		7/7	5/6	7/7	7/7	2/2		
Liam O'Rourke			7/7	7/7		7/7			
Fiona Sweeney	16/04/2022		7/7		7/7	7/7			
Tommy Wynne			7/7					5/6	

Attendance at Advisory Group Meetings

Listed below is Board Members' attendance at Advisory Group meetings held during 2022.

Board Member	Appointed/ Reappointed	Property Advisory Group	Appointed / Reappointed	Sustainability Strategy Advisory Group
Fiona Ross				3/4
Brian Fitzpatrick		6/6		
James Doran	06/04/2022	4/4	06/04/2022	3/3
Tommy Wynne		5/6		

Going Concern

Significant Operational Developments

In 2022, the Group continued to support the Irish economy and society in general as it emerged from the challenges resulting from the COVID-19 pandemic. Through its subsidiary companies Bus Átha Cliath, Bus Éireann and Iarnród Éireann the CIÉ Group was pleased to see the growth in passengers, which by the end of year had reached pre-pandemic numbers. Public transport services across the country continued to expand and CIÉ Tours returned to a full year of operations and the welcome return of American tourists to the island of Ireland and other European destinations.

Global Economic Uncertainties

The war in Ukraine, which commenced on 24 February 2022, increased a number of general business risks, some of which became business challenges during the year. This included an increase in inflation across many economies, driven in part by a sharp increase in energy costs and risks associated with energy supply, most notably in the first half of 2022, albeit abating slightly in the second half of the year. Monetary policies globally have moved to address increasing inflation by increasing interest rates which impacts spending ability for businesses and consumers.

Equity and bond markets have seen significant volatility during the year, with a sharp increase in bond yields and reduction in bond values. This has led to challenges in the financial markets and a continuation of economic uncertainties and market volatility.

Commercial Activities.

The Group enjoyed a €31m surplus on Commercial activities in 2022 driven primarily by the sale of development land at Spencer Dock which yielded an after-tax return of c.€26m. The re-opening of the Tourism market saw a return to profit for CIÉ Tours of c.€8m and modest commercial profits were also a feature for both Bus Átha Cliath and Iarnród Éireann.

Bus Éireann's Expressway business whilst reporting an overall deficit for the year also benefited from NTA supports made available to commercial bus operators up to the end of June 2022 and this was a key support to this commercial activity in the year.

The Budget for 2023 on Commercial activity is set at a breakeven position for the Group. The Board is satisfied that the Group has sufficient resources to support the businesses through their recovery.

PSO Services

Throughout 2022, Bus Átha Cliath (BÁC) and Bus Éireann (BÉ) have operated public transport services on behalf of the National Transport Authority (NTA) on a gross cost contract basis. Under these contracts both BÁC and BÉ collect passenger revenue on behalf of the NTA and are reimbursed for the cost of the services provided.

Significant recruitment challenges during 2022, particularly for the bus companies, have given rise to penalties under the Direct Award Contracts. Major bus driver recruitment campaigns are underway to address this challenge for 2023.

Service plans for 2023 have been agreed with the NTA which is providing the requisite funding to meet the agreed costs of these plans.

In 2022 Iarnród Éireann continued to operate its contract with the NTA on a net cost contract basis. Funding of the difference between fare box revenue earned and the agreed cost of operations is being provided through the NTA from the Exchequer.

From January 2023 Iarnród Éireann will commence operating on a gross contract basis.

Schools Transport Services

Bus Éireann manages the provision of Schools Transport Services across the State.

During 2022, the number of children availing of school transport increased significantly and the Department of Education provided additional funding for the increase of services to cater for:

- An unprecedented increase in demand for Mainstream services resulting from the Government decision to waive school transport fees for the school year 2022/23, with an increase of 20% in pupils travelling on school transport Mainstream services versus the end of school year 2021/22.
- The continued increase in school transport services for children with special educational needs.
- The provision of school Transport services for Ukrainian children with almost 4,000 availing of transport by the end of 2022.

Liquidity

The Group holds a cash balance of €318 million as at 31 December 2022.

The Group has a committed banking facility agreement in place until January 2025. Under this facility agreement the Group's borrowing as at 31 December 2022 is €12 million. This loan amortises over a three year period. The undrawn amount available to the Group under the Group's committed revolving credit facility is €80 million.

Management expects that the Group will continue to meet its obligations under the agreement for the period of at least 12 months from the date of approval of these financial statements.

Further details are set out in Note 2 to the financial statements.



Fiona Ross

Chairperson



Liam O'Rourke

Board Member

Statement of Board's Responsibilities

The Board Members are responsible for preparing the Annual Report and the financial statements of the CIÉ Entity (the Entity) and for the CIÉ Group (the Group) in accordance with the Transport Act, 1950 and subsequent amendments.

Legislation requires the Board Members to prepare financial statements for each financial year that give a true and fair view of the Group's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the Group for the financial year. The financial statements for 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland, issued by the Financial Reporting Council ("relevant financial reporting framework").

Under Irish law, the Board Members shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Entity's and the Group's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the Group for the financial year.

In preparing these financial statements, the Board Members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements;
- notify CIÉ's shareholders in writing about the use of disclosure exemptions, if any, of FRS 102; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Entity and the Group will continue in business.

The Board Members are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the Entity and the Group;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the Entity and the Group to be determined with reasonable accuracy; and
- enable the Board Members to ensure that the Entity and Group financial statements are prepared in accordance with applicable accounting standards and the Transport Act, 1950 and subsequent amendments.

The Board Members are also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

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

On behalf of the Board



Fiona Ross
Chairperson



Liam O'Rourke
Board Member

Independent Auditor's Report

to the Minister for Transport in respect of Córas Iompair Éireann

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Córas Iompair Éireann ("the Entity") and its subsidiaries ("the Group") for the year ended 31 December 2022 which comprise the Consolidated Profit & Loss Account, Consolidated Statement of Comprehensive Income, Consolidated and Entity Balance Sheet, the Consolidated and Entity Statement of Changes in Equity, the Consolidated Cash Flow Statement and the related notes, including a summary of significant accounting policies set out in Note 1. The relevant financial reporting framework that has been applied in their preparation is the Transport Act 1950 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Group and Entity as at 31 December 2022 and of the Group's result for the year then ended;
- the Group financial statements have been properly prepared in accordance with FRS 102;
- the Entity financial statements have been properly prepared in accordance with FRS 102 as applied with the provisions of the Transport Act 1950; and
- the Entity and Group financial statements have been properly prepared in accordance with the requirements of the Transport Act 1950.

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 in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Entity and the Group in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Board Members' 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 Entity's and the Group's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Respective responsibilities

Responsibilities of Board Members for the financial statements

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

In preparing the financial statements, the Board Members are responsible for assessing the Entity's and the Group'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 management either intends to liquidate the Entity or the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

Matters on which we are required to report by exception

Under the Code of Practice for 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 Corporate Governance Statement does not reflect the Groups 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 regard.

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

This report is made solely to the Minister for Transport in accordance with Section 34(3) of the Transport Act 1950. Our audit work has been undertaken so that we might state to the Minister 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 Entity and the Minister, for our audit work, for this report, or for the opinions we have formed.



Tommy Doherty,

For and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm,
Harcourt Centre,
Block 3,
Dublin 2.

7 June 2023

Consolidated Profit And Loss Account

Financial Year Ended 31 December 2022

	Notes	2022 €000	2021 €000
Revenue from operations	3	656,173	449,007
Receipts from Public Service Obligations contracts	12	633,458	574,847
Other Exchequer funding	12	175,811	161,291
Other revenue grants	12	27,142	113,268
Total revenue	3	1,492,584	1,298,413
Payroll and related costs	5	(752,028)	(704,120)
Materials and services costs	6	(756,836)	(620,943)
Total operating costs		(1,508,864)	(1,325,063)
EBITDA before exceptional costs		(16,280)	(26,650)
Exceptional items	7	(904)	3,408
Depreciation and amortisation, net of capital grants amortised	8	(20,971)	(20,893)
Profit/(loss) on disposal of tangible assets	9	34,144	(128)
Operating (deficit)/profit before interest and taxation		(4,011)	(44,263)
Interest receivable and similar income	10	563	-
Interest payable and similar charges	10	(11,655)	(8,266)
Net interest expense		(11,092)	(8,266)
Deficit for the year before taxation		(15,103)	(52,529)
Tax on ordinary activities	11	(12,673)	(364)
Deficit for the year		(27,776)	(52,893)

Consolidated Statement of Comprehensive Income

Financial Year Ended 31 December 2022

	Notes	2022 €000	2021 €000
Deficit for the year		(27,776)	(52,893)
Other comprehensive income:			
Re-measurement of post-retirement benefit liabilities	25	508,089	187,730
Cash flow hedges			
- Re-classification to the profit and loss account		(13,579)	6,559
- Change in value of hedging instruments		10,454	15,001
- Unrealised gain/(loss) Foreign Exchange		(413)	(2,155)
- Other other comprehensive income movements		-	(533)
		(3,538)	18,872
Other comprehensive income for the year, net of tax		504,551	206,602
Total comprehensive income for the year		476,775	153,709

Consolidated Balance Sheet

As at 31 December 2022

	Notes	2022 €000	2021 €000
Fixed assets			
Intangible fixed assets	14	20,146	19,212
Tangible fixed assets	15	2,701,266	2,578,637
		2,721,412	2,597,849
Current assets			
Inventories	17	74,096	69,425
Debtors	18	400,575	269,381
Cash at bank and in hand		330,056	253,946
		804,727	592,752
Creditors (amounts falling due within one year)	19	(941,893)	(757,119)
Net current liabilities		(137,166)	(164,367)
Total assets less current liabilities		2,584,246	2,433,482
Creditors (amounts falling due after more than one year)	20	(10,566)	(13,737)
Deferred income	23	(2,195,780)	(2,065,025)
Provisions for liabilities			
Other provisions for liabilities	22	(195,263)	(198,892)
Provision for post employee benefit obligations	25	(396,496)	(846,462)
Net assets/(liabilities)		(213,859)	(690,634)
Capital and reserves			
Capital reserve		28,556	28,556
Profit and loss account		(254,926)	(731,701)
Non-repayable State advances		12,511	12,511
		(213,859)	(690,634)

On behalf of the Board



Fiona Ross
Chairperson



Liam O'Rourke
Board Member

7th June 2023

CIÉ Entity Balance Sheet

As at 31 December 2022

	Notes	2022 €000	2021 €000
Fixed assets			
Intangible fixed assets	14	915	1,008
Tangible fixed assets	15	872,872	840,900
Financial assets	16	359,255	359,255
		1,233,042	1,201,163
Current assets			
Debtors	18	22,344	22,912
Cash at bank and in hand		325,355	245,927
		347,699	268,839
Creditors (amounts falling due within one year)	19	(529,468)	(473,738)
Net current liabilities		(181,769)	(204,899)
Total assets less current liabilities		1,051,273	996,264
Creditors (amounts falling due after more than one year)	20	(10,566)	(12,231)
Deferred income	23	(624,035)	(593,313)
Provisions for liabilities			
Other provisions for liabilities	22	(3,382)	(3,447)
Provision for post employee benefit obligations	25	(396,496)	(846,462)
Net assets/(liabilities)		16,794	(459,189)
Capital and reserves			
Capital reserve		28,556	28,556
Profit and loss account		(24,273)	(500,256)
Non-repayable State advances		12,511	12,511
		16,794	(459,189)

On behalf of the Board



Fiona Ross
Chairperson



Liam O'Rourke
Board Member

7th June 2023

Consolidated Statement of Changes in Equity

Financial Year Ended 31 December 2022

	Capital reserves €000	Profit and loss account €000	Non- Repayable State advances €000	Total equity €000
Balance as at 1 January 2021	28,556	(885,410)	12,511	(844,343)
Deficit for the financial year	–	(52,893)	–	(52,893)
Other comprehensive expense for the financial year	–	206,602	–	206,602
Total comprehensive expense for the financial year	–	153,709	–	153,709
Balance as at 31 December 2021	28,556	(731,701)	12,511	(690,634)
Balance as at 1 January 2022	28,556	(731,701)	12,511	(690,634)
Deficit for the financial year	–	(27,776)	–	(27,776)
Other comprehensive income for the financial year	–	504,551	–	504,551
Total comprehensive income for the financial year	–	476,775	–	476,775
Balance as at 31 December 2022	28,556	(254,926)	12,511	(213,859)

CIÉ Entity Statement of Changes in Equity

Financial Year Ended 31 December 2022

	Capital reserves €000	Profit and loss account €000	Non- Repayable State advances €000	Total equity €000
Balance as at 1 January 2021	28,556	(649,944)	12,511	(608,877)
Deficit for the financial year	–	(55,977)	–	(55,977)
Other comprehensive expense for the financial year	–	205,665	–	205,665
Total comprehensive expense for the financial year	–	149,688	–	149,688
Balance as at 31 December 2021	28,556	(500,256)	12,511	(459,189)
Balance as at 1 January 2022	28,556	(500,256)	12,511	(459,189)
Deficit for the financial year	–	(27,631)	–	(27,631)
Other comprehensive income for the financial year	–	503,614	–	503,614
Total comprehensive income for the financial year	–	475,983	–	475,983
Balance as at 31 December 2022	28,556	(24,273)	12,511	16,794

Consolidated Cash Flow Statement

Financial year ended 31 December 2022

	Notes	2022 €000	2021 €000
Net cash from operating activities	24	75,940	22,330
Income taxes paid		(9,757)	(276)
Net cash generated from operating activities		66,183	22,054
Cash flow from investing activities			
Purchase of tangible fixed assets		(469,254)	(401,064)
Purchase of intangible fixed assets		(9,067)	(8,412)
Proceeds from disposal of tangible fixed assets		34,144	(128)
Proceeds from State and EU grants		459,312	376,590
Interest received		563	-
Net cash generated from/(used in) investing activities		15,698	(33,014)
Cash flow from financing activities			
Repayment of bank borrowings		(4,000)	(4,000)
Interest paid		(1,608)	(2,188)
Net cash used in financing activities		(5,608)	(6,188)
Net increase in cash and cash equivalents		76,273	(17,148)
Cash and cash equivalents at the beginning of the year		253,783	270,931
Cash and cash equivalents at the end of the year		330,056	253,783
Cash and cash equivalents consist of:			
Cash at bank and in hand		330,056	253,946
Bank overdrafts		-	(163)
Cash and cash equivalents at the end of the year		330,056	253,783

Notes to the Financial Statements

1. Significant Accounting Policies

Statement of Compliance

The consolidated financial statements of Córas Iompair Éireann (“CIÉ”) have been prepared on a going concern basis in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Transport Act, 1950 and subsequent amendments.

CIÉ is Ireland’s national statutory authority providing land public transport within Ireland. It is a wholly owned by the Government of Ireland and reports to the Minister for Transport.

Summary of Significant Accounting Policies

The significant accounting policies used in the preparation of these financial statements are set out on the following pages. These policies have been consistently applied to all the years presented, unless otherwise stated.

(A) Basis of Preparation

The financial statements have been prepared on a going concern basis, under historical cost convention as modified for the measurement of certain financial assets and liabilities at fair value through the profit and loss account.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the Board Members to exercise their judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out at (W) below.

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with, including notification of and no objection to, the use of exemptions by the entity’s shareholders.

CIÉ, the Entity, has taken advantage of the exemption from preparing a statement of cash flows, on the basis that it is a qualifying entity and the consolidated statement of cash flows, included in these financial statements, includes the Entity cash flows, to the extent that the Entity had cash flows with parties that were external to the Group.

CIÉ has not presented a parent entity profit and loss account (Income Statement) on the basis that it is generally accepted practice in Ireland for groups to take a Company Law exemption from presenting an Income Statement. While there is no specific exemption contained in the Transport Act 1950, the Group has taken this position on the basis that the financial statements are required to be prepared on a basis outlined by the Minister.

(B) Basis of Consolidation

The Group financial statements are a consolidation of the financial statements of CIÉ and its subsidiaries:

- Iarnród Éireann – Irish Rail
- Bus Éireann – Irish Bus
- Bus Átha Cliath – Dublin Bus
- CIÉ Tours International Incorporated

The subsidiaries’ financial period ends are all coterminous with those of CIÉ. Subsidiaries are all entities over which CIÉ has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.

(C) Foreign Currency

(i) Functional and presentation currency

The functional currency of CIÉ and each of its subsidiaries is the Euro and the presentation currency of the Group is the Euro, denominated by the symbol “€” and unless otherwise stated, the financial statements have been presented in thousands (€000).

(ii) Transactions and balances

Transactions denominated in the foreign currency are translated into the functional currency using the spot exchange rates at the date of the transactions.

At the end of each financial year, foreign currency monetary items are translated to Euro using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial year of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within ‘interest receivable and similar income’ or ‘interest payable and similar charges’ as appropriate. All other foreign exchange gains and losses are presented in the profit and loss account within ‘material and service costs’.

(D) Revenue

Revenue comprises the gross value of services provided. Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for services rendered.

Revenue is recognised in the period in which the service is provided. Each of the key revenue streams is described below, along with a description of the revenue recognition policy for each stream.

Proceeds received for the sale of annual tickets and other future dated products are carried within liabilities and recognised in the profit and loss account over the period of the relevant product. Tax saver annual tickets are recognised evenly over the periods in the year which the product relates to. Any concessions or complimentary schemes are recognised in accordance with the terms of the concessionary scheme. No revenue is recognised during complimentary periods.

Freight revenue and Rosslare Europort revenue is recognised in the period in which the service is provided.

Rental income is recognised on a straight-line basis over the lease term.

Revenue from advertising and other sundry activities is recognised over the period of the relevant contract. Revenue from advertising is earned from bi-monthly and quarterly contracts with the associated revenue receipt received in arrears.

Income from commissions is recognised when the service is provided to the customer.

Other third party revenues are recognised as they are earned, or at the point of service, to the extent that relevant expenses incurred have been recognised that are recoverable against this revenue in the period.

CIÉ Tours International Incorporated revenue is derived from the provision of services offered including scheduled Tours, groups and Foreign Independent Travel (FIT). Revenue is measured at fair value of the consideration received for supply of services offered and is recognised when the delivery of the service commences.

Notes to the Financial Statements (continued)

1. Significant Accounting Policies (continued)

Gross Cost Contract

From 1 January 2021, Bus Átha Cliath and Bus Éireann records revenue under the PSO direct award contract on a gross cost basis. The gross cost contract revenue recognition is a key requirement under the PSO contract. Bus Átha Cliath and Bus Éireann are remunerated based on the cost of the services supplied. All fare box and other passenger revenue (such as Tax saver and DSP revenue) received from the public transport passenger is distributed to the NTA and is no longer recognised in the profit and loss account of Bus Átha Cliath and Bus Éireann. Bus Átha Cliath and Bus Éireann submits an invoice on a periodic basis for the provision of services under the PSO contract which is paid one period in arrears. Further details on the accounting policy for PSO payment are set out in policy (e) Public Service Organisation (PSO) Payments.

(E) Public Service Obligation Payments, European Union and Other Exchequer Grants

The Group recognises Government grants in line with the accruals model under FRS 102.

(i) Public Service Obligation (PSO) payments

PSO payments received and receivable during the year are recognised in the profit and loss account in the period they become receivable.

(ii) Grants for capital expenditure

Grants for capital expenditure are credited to deferred income as they become receivable. They are amortised to the profit and loss account on the same basis as the related assets are depreciated.

(iii) Revenue grants

Grants in respect of expenditure are recognised in the profit and loss at the same time as the related expenditure for which grant is intended to compensate is incurred. Subsidies in respect of the Temporary Wage Subsidy Scheme and the Employer Wage Subsidy Scheme are recognised in the profit and loss at the same time as the related expenditure and for which grant is intended to compensate is incurred.

(iv) Infrastructure Manager Multi Annual Contract (MAC) grant

Grants are recognised as deferred income or immediately as income in the profit and loss account, by reference to the underlying activity for which the grant is intended to compensate. MAC capital grants credited to deferred income in the balance sheet are amortised over the useful economic life of the related assets.

(F) Materials and Services Costs

Materials and services costs constitute all costs associated with the day-to-day running of the operations of the Group, excluding depreciation, amortisation and payroll costs, which are disclosed separately in the profit and loss account, and set out in more detail in Note 6 of the financial statements.

(G) Exceptional Costs

The Group's profit and loss account separately identifies operational results before specific items. Specific items are those that in the judgement of the Board need to be disclosed separately by virtue of their size, nature or incidence. The Group believes that this presentation provides additional analysis as it highlights exceptional items. Such items include significant business restructuring costs.

In this regard the determination of 'significant' as included in the definition is based on qualitative and quantitative judgements used by the Board in assessing the particular items, which by virtue of their scale and nature, are disclosed in the Group profit and loss account and related notes as exceptional items.

(H) Interest

The Group's finance income and finance costs include:

- interest income;
- interest expense;
- the foreign currency gain or loss on financial assets and financial liabilities;
- the net gain or loss on hedging instruments that are recognised in the profit and loss; and
- the reclassification of amounts related to cash-flow hedges previously recognised in other comprehensive income (OCI).

Interest income or expense is recognised using the effective interest method. In addition the unwind of discounts on provisions and the net interest cost on defined benefit pensions are charged to finance costs.

(I) Income Tax

Income taxation expense for the financial year comprises current and deferred tax recognised in the financial year. Income tax expense is presented in the same component of total comprehensive income (profit and loss account or other comprehensive income) or equity as the transaction or other event that resulted in the income tax expense.

Current or deferred taxation assets and liabilities are not discounted.

(i) Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the financial year or past financial years. Current tax is measured at the amount of current tax that is expected to be paid using tax rates and laws that have been enacted or substantively enacted by the end of the financial year.

(ii) Deferred tax

Deferred tax is recognised in respect of timing differences, which are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in financial years different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the end of each financial year with certain exceptions. Unrelieved tax losses and other deferred tax assets are recognised only when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

(J) Related Party Transactions

The CIÉ Group discloses transactions with related parties which are not wholly owned within the Group. It does not disclose transactions with members of the same Group that are wholly owned.

(K) Intangible Fixed Assets

Computer software is carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised over its estimated useful life, of between three and five years, on a straight-line basis. Software is not considered to have a residual value. Where factors, such as technological advancement or changes in market prices, indicate that the software's useful life has changed, the useful life is amended prospectively to reflect the new circumstances. Intangible fixed assets are reviewed for impairment if there is an indication that the intangible fixed asset may be impaired.

Notes to the Financial Statements (continued)

1. Significant Accounting Policies (continued)

(L) Tangible Fixed Assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use and applicable dismantling, removal and restoration costs.

(i) Railway lines and works

Railway lines and works comprise a network of systems.

Expenditure on the network, which increases its capacity or enhances its operating capability is treated as an addition to tangible fixed assets, is capitalised and depreciated over its estimated economic useful life. Tangible fixed assets include capitalised employee and other costs that are directly attributable to the asset.

Expenditure on the existing network, which maintains the operating capability in accordance with defined standards of service is treated as maintenance and expensed to the profit and loss account. Any related grant is treated similarly and presented in the profit and loss account.

(ii) Railway rolling stock

Locomotives (other than those fully depreciated or acquired at no cost), railcars, coaching stock and wagons are depreciated on the basis of their historical cost spread over their estimated economic useful lives using the straight-line method.

(iii) Road passenger vehicles

Road passenger vehicles, other than school buses, are depreciated on the basis of the historical cost of vehicles in the fleet, spread over their expected useful lives, on a reducing percentage basis which reflects the vehicles' usage throughout their lives. The historical cost of school buses are depreciated in equal annual instalments over their expected useful lives.

(iv) Road freight vehicles

These assets are depreciated on the basis of historical cost spread over their estimated economic useful lives using the straight line method.

(v) Land and buildings

Land and buildings include freehold land and buildings, retail outlets and offices. Land and buildings are carried at cost (or deemed cost for land and buildings previously revalued under GAAP) less accumulated depreciation and accumulated impairment losses.

Certain properties within the Group are mixed use properties as the Group receives incremental revenues from the rental of retail units within its stations to third parties and rental income on certain other properties that are not fully utilised by the Group. However as the fair value of the investment property component cannot be measured reliably without undue cost or effort, the entire properties are accounted for as property, plant and equipment in accordance with Section 17 of FRS 102.

(vi) Bridges, docks, harbours and wharves, signalling, plant and machinery and catering equipment

These assets are depreciated based on the historical cost spread over their estimated economic useful lives using the straight-line method.

(vii) Depreciation and residual values

Depreciation on assets, except land, is calculated using the depreciation methods and estimated useful lives, as follows:

Railway lines and works	straight-line method	10-40 years
Bridges	straight-line method	120 years
Railway rolling stock	straight-line method	4-20 years
Road passenger vehicles	reducing percentage method	8-14 years
School buses	straight-line method	8-14 years
Road freight vehicles	straight-line method	1-10 years
Freehold buildings	straight-line method	over 50 years
Plant and machinery	straight-line method	3-30 years
Signalling	straight-line method	10 years
Docks, harbours and wharves	straight-line method	over 50 years
Catering equipment	straight-line method	5-10 years

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, each financial year. The effect of any change in either residual values or useful lives is accounted for prospectively.

(viii) Subsequent additions and major components

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the Group and the cost can be measured reliably.

The carrying amount of any replaced component is recognised. Major components are treated as separate assets where they have significantly different patterns of consumption of economic benefits and are depreciated separately over their useful lives.

Repairs and maintenance are expensed as incurred to the profit and loss account.

(ix) De-recognition

Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the profit and loss account.

(M) Heritage Assets

The Group has a number of heritage assets, mainly former fleet vehicles, plates, crests and various artefacts. The assets are not maintained "purely for their contribution to knowledge and culture" and the assets comprise mainly former operational assets.

Given the diverse nature of the assets held and the lack of comparable market values, the cost of obtaining a valuation of heritage assets is such that it would not be commensurate with the benefits provided to users of the financial statements. Therefore, these assets have a nil value for financial reporting purposes.

(N) Impairment of Non-financial Assets

At the end of each financial year, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset (or asset's cash generating unit) may be impaired. If there is such an indication the recoverable amount of the asset (or asset's cash-generating unit) is estimated.

Notes to the Financial Statements (continued)

1. Significant Accounting Policies (continued)

The recoverable amount of the asset (or cash-generating unit) is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from continuing use of the asset (or cash-generating unit) and from its ultimate disposal. In measuring value-in-use, pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk-free rate and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

If the recoverable amount of the asset (or cash-generating unit) is less than the carrying amount of the asset (or cash-generating unit) the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss reverses (the reasons for the impairment loss have ceased to apply), the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior financial years. A reversal of an impairment loss is recognised in the profit and loss account.

(O) Financial Assets

CIÉ's investment in subsidiary companies is carried at historical cost less accumulated impairment losses.

(P) Stocks

Stocks consist of maintenance materials, spare parts, fuel and other sundry stock items. Stock is valued at the lower of weighted average cost and net realisable value. Cost comprises the purchase price, including taxes and duties and transport and handling costs directly attributable to bringing the stock to its present location and condition.

At the balance sheet date, stock which is known to be obsolete is written off and a loss is recorded in respect of stocks which are considered to be impaired.

Civil Engineering (CCE) and Signalling (SET) stock is categorised into moving and unmoving stock. A provision is applied to unmoving stock, based on the length of time since the stock last moved. An excess provision is applied to the excess portion of "moving stock" depending on the level of stock with excess of two years usage on hand.

Mechanical Engineering (CME) stock is categorised as strategic, program and consumable stocks. A provision is applied to each category depending on the age of the stock.

Stand-by equipment or specialised major spare parts which are held for replacement purposes and are expected to be used during more than one period are held as tangible fixed assets in accordance with FRS 102.

(Q) Cash and Cash Equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

Bank deposits which have original maturities of more than three months are not cash and cash equivalents and are presented as current asset investments.

(R) Financial Instruments

The Group has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

The Group has a number of basic financial assets which include trade and other debtors and cash and cash equivalents, which are recorded in current assets as due in less than one year.

Basic financial assets are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Trade and other debtors, cash and cash equivalents, and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired, an impairment loss is recognised in the profit and loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in the profit and loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Similarly, the Group has a number of basic financial liabilities, including trade and other creditors and bank loans and overdrafts, which are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans and overdrafts, loans from subsidiary companies and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are due within one year when the Group does not have the unconditional right to defer settlement for at least 12 months after the reporting date. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Notes to the Financial Statements (continued)

1. Significant Accounting Policies (continued)

(iii) Derivatives financial instruments and hedging activities

Derivatives, including interest rate swaps, forward foreign exchange and commodity swap contracts are not basic financial instruments.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value.

The Group applies hedge accounting for forward foreign exchange and commodity swap contracts and these derivatives are designated as cash flow hedges.

The effective portions of changes in the fair values of derivatives that are designated and qualify as cash-flow hedges are recognised in equity. The gain or loss relating to any ineffective portion is recognised immediately in the profit and loss account.

Amounts accumulated in the hedge reserve are recycled in the profit and loss account in the periods when the hedged items will affect profit or loss (for instance when the forecast purchase that is hedged takes place). If a forecast transaction that is hedged results in the recognition of a non-financial asset (for example, inventory) or a liability, the gains and losses previously deferred in the hedge reserve are transferred from the reserve and included in the initial measurement of the cost of the asset or liability.

When a hedging instrument expires or is sold, or when a hedge no longer meets the criteria for hedge accounting, any cumulative gain or loss existing in the hedge reserve at that time remains in the reserve and is recognised when the forecast transaction is ultimately recognised in the profit and loss account. When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was reported in other comprehensive income is immediately transferred to the profit and loss account.

(S) Provisions

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the best estimate of the amount required to settle the obligation, using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Provisions are reviewed at the end of each financial year and adjusted to reflect the current best estimate of the amount required to settle the obligation. The unwinding of the discount is recognised as a finance cost in the profit and loss, presented as part of 'interest payable and similar charges' in the financial year in which it arises.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

Restructuring provisions are recognised when CIÉ has a legal or constructive obligation at the end of the financial year to carry out the restructuring. CIÉ has a constructive obligation to carry out a restructuring when there is a detailed, formal plan for the restructuring and has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected.

Provision is made for the estimated cost of claims incurred but not settled at the balance sheet date, including the cost of claims incurred but not yet reported (IBNR) to the Group.

Other provisions consist of provisions related to the operation of rail and bus services, pay related provisions, environmental provisions, legal claims and pension related provisions.

Provision is not made for future operating losses.

(T) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the Group will be required to transfer economic benefits in settlement of the obligation or the amount cannot be reliably measured at the end of the financial year. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(U) Leased Assets**(i) Finance leases**

Finance leases transfer substantially all the risks and rewards incidental to ownership to the lessor.

At the commencement of the finance lease term the Group recognises its right of use and obligation under a finance lease as an asset and a liability at the amount equal to the fair value of the leased asset, or if lower, at the present value of the minimum lease payments calculated using the interest rate implicit in the lease. The capital cost of such assets is included in tangible assets and depreciated over the shorter of the lease term or the estimated useful life of the asset. The capital element of the outstanding lease obligations is included within creditors. Finance charges are charged to the profit and loss account over the primary period of the lease.

Assets are assessed for impairment at the end of each financial year.

The minimum lease payments are apportioned between the outstanding liability and finance charges, using the effective interest method, to produce a constant periodic rate of interest on the remaining balance of the liability.

(ii) Operating leases

Operating leases do not transfer substantially all the risks and rewards of ownership to the lessor. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the period of the lease. Rental payments under operating leases are charged to the profit and loss account as they accrue.

(V) Employee Benefits

The Group provides a number of employee benefits to staff depending on their grade, seniority and statutory obligations. Benefits include the payment of salary or wages and the payment of premia for additional work undertaken. In addition, employer contributions in respect of pensions are made for eligible staff to the respective pension schemes.

Post-Employment benefits

The Group operates defined benefit plans for permanent employees of the CIÉ Group.

A defined benefit plan defines the pension benefit that the employee will receive on retirement, usually dependent upon several factors including age, length of service and remuneration. A defined benefit plan is a post-employment benefit other than a defined contribution plan.

The liability recognised in the balance sheet in respect of defined benefit plans is the present value of the defined benefit obligations at the end of each financial year, less the fair value of the plans assets at the same date.

The defined benefit obligations are calculated annually by an external actuary using the projected unit credit method. The present value of the defined benefit obligations are determined by discounting the estimated future payments using market yields on high quality corporate bonds that are denominated in Euro and that have terms approximating the estimated period of the future payments ('discount rate').

Notes to the Financial Statements (continued)

1. Significant Accounting Policies (continued)

The fair value of the plans assets out of which the obligations are to be settled are measured in accordance with the Group's accounting policy for financial assets. For most assets of the plans this is the quoted price in an active market. Where quoted prices are not available appropriate valuation techniques are used to estimate the fair value.

The cost of the defined benefit plans, recognised in the profit and loss, except where included in the cost of an asset, comprises:

- (a) the increase in net defined benefit liabilities arising from employee service during the financial year; and
- (b) the cost of plan introductions, benefit changes, curtailments and settlements.

The net interest cost on the net defined benefit liability is determined by multiplying the net defined benefit liability by the discount rate (both as determined at the start of the financial year, taking account of any changes in the net defined benefit liability during the financial year as a result of contribution and benefit payments). This net interest cost is recognised in the profit and loss account as 'interest payable and similar charges'.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in other comprehensive income. These amounts together with the return on plan assets less the interest income on plan assets included in the net interest cost, are presented as re-measurement of net defined benefit liability' in other comprehensive income.

All of the subsidiaries, as well as CIÉ itself, participate in the CIÉ Pension Schemes. The scheme rules do not specify how any surplus or deficit should be allocated among participating employers and there is no contractual agreement or stated policy for allocating the net defined benefit cost to the individual Group entities. The net defined benefit pension liability for the schemes as a whole is recognised in the CIÉ Entity balance sheet.

(W) Critical Judgements in Applying the Group's Accounting Policies

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Board Members make estimates and assumptions concerning the future in the process of preparing the financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The areas involving a higher degree of judgement and complexity and the estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible and intangible fixed assets

The annual amortisation charge for intangible fixed assets and the depreciation charge for tangible fixed assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. The useful economic lives for each class of intangible fixed and tangible fixed assets are set out above. The carrying amount of intangible and tangible fixed assets for each class of assets is set out in Note 14 and Note 15.

(ii) Defined benefit pension schemes

The Group has an obligation to pay pension benefits to certain employees. Valuations of the pensions plans are carried out by the schemes actuaries. The cost of pension benefits and the present value of the pension liabilities depend on the assumptions made in respect of such factors as the life expectancy of the members of the scheme, the salary progression of current employees, the level of increases, if any, awarded to pensioners and the interest rate at which the future pension payments are discounted. The Group uses estimates for all of these factors in determining the pension costs and assets and liabilities reflected in the financial statements.

The Group determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the Group considers the yields of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating the terms of the related pension obligation.

There is still a significant level of uncertainty in relation to ultimate pensionable salaries that will apply in determining benefits payable. Differences between assumptions made and actual experience and changes in assumptions made also impact on pension charges. Further detail of the Group's defined benefit pension schemes and the assumptions used in the valuation of pension liabilities are set out in Note 25.

As a result of the significant level of volatility in financial markets, the market values of the pension scheme assets and the discount rate at which future pension liabilities are valued have fluctuated significantly over the last number of years.

(iii) Third party and employer liability claims provisions

Provision is made at the year-end for the estimated cost of claims incurred but not settled at the balance sheet date, including the cost of claims incurred but not yet reported (IBNR) to the Group.

The Group takes all reasonable steps to ensure that it has appropriate information regarding its claims exposures. However, given the uncertainty in establishing claims provisions, it is likely that the final outcome will prove to be different from the original liability established.

Further details are set out in Note 22 to the financial statements.

(iv) Road passenger vehicles acquired under a bus leasing agreement

Road passenger vehicles received under the bus leasing agreement with the NTA are recognised in line with Significant Accounting Policy (U). Similarly, a corresponding grant for capital expenditure is recognised in line with Significant Accounting Policy (E).

Changes to the rights and obligations of the Group and the NTA, as prescribed in the Direct Award Contracts December 2019 – November 2024, have taken effect in 2020 and, as a result, the Group has determined that road passenger vehicles recognised in line with Significant Accounting Policy (L) in financial years 2017 to 2019 have been derecognised in 2020 and are now recognised in line with Significant Accounting Policy (U).

(v) Tax saver annual tickets

Tax saver annual tickets revenue recognition following NTA's "Free Tax saver Extension" guidelines incorporates a once off 6-month free ticket extension which aims to provide relief to Tax saver customers impacted by the COVID-19 pandemic lockdown measures which restricted employees access to their usual place of work. The Group has therefore determined not to recognise Tax saver revenue during the 6-month free period.

Notes to the Financial Statements (continued)

2. Going Concern

Taxsaver annual tickets revenue recognition following NTA's "Free Taxsaver Extension" guidelines incorporates a once off 6-month free ticket extension which aims to provide relief to Taxsaver customers impacted by the COVID-19 pandemic lockdown measures which restricted employees

The 2022 CIÉ Group financial statements have been prepared on a going concern basis. This assumes that the Group and Company will have adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements.

Assessment

The Board has given careful consideration to the going concern basis of preparation and is satisfied that it is appropriate for the 2022 financial statements to be prepared on this basis. Key factors considered in arriving at this determination include:

Financial Position as at 31 December 2022

At 31 December 2022, the Group had net liabilities of €214 million (2021: €691 million) and net current liabilities of €137 million (2021: €164 million). Net current liabilities include non-cash items of €564 million (2021: €426 million) relating to deferred income in respect of capital grants and deferred revenue, capital grants do not involve a cash commitment and are utilised in line with the depreciation of the asset. Therefore, excluding these non-cash items the Group has net current assets of €427 million (2021: €262 million). The net liabilities of the Group include liabilities in respect of defined benefit pension obligations of €396 million (2021: €846 million) and deferred income in respect of capital grants received of €2,390 million (2021: €2,260 million).

Liquidity

The Group currently holds a cash balance of €318 million as at 31 December 2022.

The Group has a committed banking facility agreement in place until January 2025. Under this facility agreement the Group's borrowing as at 31 December 2022 is €12 million. This loan amortises over a three year period. The undrawn amount available to the Group under the Group's committed revolving credit facility is €80 million.

Management expects that the Group will continue to meet its obligations under the agreement for the period of at least 12 months from the date of approval of these financial statements.

Significant Operational Developments

In 2022, the Group continued to support the Irish economy and society in general as it emerged from the challenges resulting from the COVID-19 pandemic. Through its subsidiary companies Bus Átha Cliath, Bus Éireann and Iarnród Éireann the CIÉ Group was pleased to see the growth in passengers, which by the end of year had reached pre-pandemic numbers. Public transport services across the country continued to expand and CIÉ Tours returned to a full year of operations and the welcome return of American tourists to the island of Ireland and other European destinations.

Global Economic Uncertainties

The war in Ukraine, which commenced on 24 February 2022, increased a number of general business risks, some of which became business challenges during the year. This included an increase in inflation across many economies, driven in part by a sharp increase in energy costs and risks associated with energy supply, most notably in the first half of 2022, albeit abating slightly in the second half of the year. Monetary policies globally have moved to address increasing inflation by increasing interest rates which impacts spending ability for businesses and consumers.

Equity and bond markets have seen significant volatility during the year, with a sharp increase in bond yields and reduction in bond values. This has led to challenges in the financial markets and a continuation of economic uncertainties and market volatility.

Commercial Activities

The Group enjoyed a €31m surplus on Commercial activities in 2022 driven primarily by the sale of development land at Spencer Dock which yielded an after-tax return of c.€26m. The re-opening of the Tourism market saw a return to profit for CIÉ Tours of c.€8m and modest commercial profits were also a feature for both Bus Átha Cliath and Iarnród Éireann.

Bus Éireann's Expressway business whilst reporting an overall deficit for the year also benefited from NTA supports made available to commercial bus operators up to the end of June 2022 and this was a key support to this commercial activity in the year.

The Budget for 2023 on Commercial activity is set at a breakeven position for the Group. The Board is satisfied that the Group has sufficient resources to support the businesses through their recovery.

PSO Services

Throughout 2022, Bus Átha Cliath (BÁC) and Bus Éireann (BÉ) have operated public transport services on behalf of the National Transport Authority (NTA) on a gross cost contract basis. Under these contracts both BÁC and BÉ collect passenger revenue on behalf of the NTA and are reimbursed for the cost of the services provided.

Significant recruitment challenges during 2022, particularly for the bus companies, have given rise to penalties under the Direct Award Contracts. Major bus driver recruitment campaigns are underway to address this challenge for 2023.

Service plans for 2023 have been agreed with the NTA which is providing the requisite funding to meet the agreed costs of these plans.

In 2022 Iarnród Éireann continued to operate its contract with the NTA on a net cost contract basis. Funding of the difference between fare box revenue earned and the agreed cost of operations is being provided through the NTA from the Exchequer.

From January 2023 Iarnród Éireann will commence operating on a gross contract basis

Schools Transport Services

Bus Éireann manages the provision of Schools Transport Services across the State.

During 2022, the number of children availing of school transport increased significantly and the Department of Education provided additional funding for the increase of services to cater for:

- An unprecedented increase in demand for Mainstream services resulting from the Government decision to waive school transport fees for the school year 2022/23, with an increase of 20% in pupils travelling on school transport Mainstream services versus the end of school year 2021/22.
- The continued increase in school transport services for children with special educational needs.
- The provision of school Transport services for Ukrainian children with almost 4,000 availing of transport by the end of 2022.

Notes to the Financial Statements (continued)

2. Going Concern (continued)

2023 Financial Year

The CIÉ Group continues to operate PSO services in line with the underlying Contracts. The Group's Budget for 2023 was approved by Board in December 2022.

CIÉ enters 2023 with a strong liquid cash position, liquidity is forecast to reduce throughout 2023 as the positive cash flow timing difference which occurred in 2022 is expected to unwind during 2023 and as CIÉ continues to fund essential capital programmes. CIÉ is forecasting the continuation of positive liquidity into 2024.

During 2022 the Group submitted its draft five year rolling plan to the Department of Transport which envisages continued growth in public transport provision in the medium term and a recovery to overall profitability of our Commercial operations.

On-going Management Actions

The Group's management are continuing to take a number of actions, including:

- continuous engagement with the Department and NTA on appropriate funding in support of the continued operation of the Direct Award Contracts
- close monitoring of economic trends and the impact of global economic uncertainties on the company's business activities
- close monitoring by management of the daily, weekly and monthly cash position across the Group
- continued implementation and rigorous monitoring of cost saving initiatives
- detailed assessments of all capital expenditure proposals and their impact on liquidity and sustainability targets
- continuous review of risks and opportunities affecting the Group's operations

Conclusion

The Board Members, having regard to the factors outlined above, have a reasonable expectation that the Group and CIÉ will have adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements and consider that it is appropriate to adopt the going concern basis in preparing the financial statements.

3. Revenue By Activity

Revenue represents the amounts derived from the provision of services which fall within the Group's ordinary activities, stated net of tax.

The Group is primarily a transport service provider and operates in the island of Ireland. Each division of the Group's transport service is managed by a separate legal entity. The Group also operates a "Tour" company – CIÉ Tours International Incorporated.

Revenue is analysed as follows:

	CIÉ €000	CIÉ Inter- national Tours €000	Bus Átha Cliath €000	Bus Éireann €000	Iarnród Éireann €000	Total 2022 €000	Total 2021 €000
Railway undertaking	-	-	-	-	171,768	171,768	102,477
Freight division	-	-	-	-	4,830	4,830	3,619
Rosslare Harbour	-	-	-	-	12,887	12,887	9,919
Other rail services	-	-	-	-	34,625	34,625	28,061
Road passenger services							
- Dublin City	-	-	5,383	-	-	5,383	1,541
- Other services	-	-	-	338,003	-	338,003	288,728
Tours	-	87,988	-	-	-	87,988	14,004
Central business activities	26,371	-	-	-	-	26,371	19,803
Intra-group revenue	(25,682)	-	-	-	-	(25,682)	(19,145)
Revenue from operations	689	87,988	5,383	338,003	224,110	656,173	449,007
Public Service Obligation ("PSO") Contracts:							
PSO income (Note 12)	-	-	303,263	163,926	166,269	633,458	574,847
Other Exchequer grants (Note 12)	-	-	-	-	175,811	175,811	161,291
Revenue grant (Note 12)	754	-	1,474	8,565	16,349	27,142	113,268
Total revenue	1,443	87,988	310,120	510,494	582,539	1,492,584	1,298,413

Notes to the Financial Statements (continued)

4. Railway Infrastructure Costs

In compliance with EU Council Directive 91/440, these costs have been computed as follows:

	2022	2021
	€000	€000
Infrastructure Funding		
Multi Annual Contract	175,439	161,276
Track access charges	71,108	72,366
Other Exchequer funding	10,695	8,628
Third-party revenue	29,562	23,783
Total revenue	286,804	266,053
Payroll and related costs	(124,416)	(119,417)
Materials and services	(162,050)	(141,607)
Depreciation and amortisation, net of capital grants amortised	(3,885)	(3,916)
Total operating costs	(290,351)	(264,940)
EBITDA before exceptional operating costs	(3,547)	1,113
Exceptional costs	(484)	(538)
Profit/(loss) on sale of tangible fixed assets	146	(130)
(Deficit)/Surplus for the year on ordinary activities before interest	(3,885)	445
Interest payable and similar charges	(128)	(466)
(Deficit)/Surplus for the year on ordinary activities	(4,013)	(21)

5. Payroll and Related Costs

	2022	2021
	€000	€000
Staff costs (excluding restructuring costs) comprise		
Wages and salaries	611,150	565,253
Social insurance costs	60,144	55,795
Other retirement benefit costs	108,658	107,849
	779,952	728,897
Own work capitalised	(28,380)	(25,258)
Net staff costs	751,572	703,639
Board Members' remuneration and emoluments		
– for services as Board Members	213	219
– for executive services	243	262
Total Board Members remuneration and emoluments	456	481
Total payroll and related costs	752,028	704,120

Of the total staff costs, €28.4 million (2021: €25.3 million) has been capitalised into tangible fixed assets and €752.0 million (2021: €704.1 million) has been treated as an expense in the profit and loss account.

Included in wages and salaries are:

	2022	2021
	€000	€000
Salary	477,033	455,558
Overtime	37,351	23,240
Allowances	96,766	86,455
	611,150	565,253

Notes to the Financial Statements (continued)

5. Payroll and Related Costs (continued)

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €25,000 from €50,000 upwards is set out below.

	2022	2021
€50,001 to €75,000	4,890	4,260
€75,001 to €100,000	712	802
€100,001 to €125,000	116	113
€125,001 to €150,000	45	36
€150,001 to €175,000	15	16
€175,000 to €200,000	8	15
€200,001 to €225,000	7	3
€225,001 to €250,000	1	2
€250,001 to €275,000	–	–
€275,000 to €300,000	1	–

Key management compensation

The Board Members were paid Directors' fees as follows:

Board Member	2022 €000	2021 €000
Fiona Ross (Non-executive Chairman)	31,500	31,500
Frank Allen	21,600	21,600
Ultan Courtney	–	20,048
James Doran	15,750	1,312
Brian Fitzpatrick	15,750	15,750
Denise Guinan	–	14,438
Stephen Hannan	15,750	15,750
Dermot Healy	15,750	1,312
Miriam Hughes	20,475	–
Aidan Murphy	–	20,048
Tom O'Connor	–	14,438
Niamh O'Regan	15,750	15,750
Liam O'Rourke	15,750	15,750
Gary Owens	13,428	–
Fiona Sweeney	15,750	15,750
Tommy Wynne	15,750	15,750
	213,003	219,196

Key management includes the Board Members and members of senior management of the Group. The compensation paid or payable to key management for employee services is shown below.

	2022	2021
	€000	€000
Salaries and other short-term benefits	1,258	1,463
Social insurance costs	80	96
Post-retirement benefits	217	283
	1,555	1,842

Director's expenses

Included in expenses reimbursed to Board Members are:

	2022	2021
	€000	€000
Subsistence, travel, accommodation	1	–
Other	6	26
	7	26

The compensation paid or payable to the Chief Executive Officers of the Group for employee services is shown below.

Included in the table below are the payroll and related costs for the role of the Chief Executive Officer of CIÉ, including gross salary of €190,000 (2021: €190,000) and employer pension contribution of €48,000 (2021: €47,500).

	2022	2021
	€000	€000
Salaries and other short-term benefits	839	1,025
Post-retirement benefits	203	260
	1,042	1,285

Termination and severance

	2022	2021
	€000	€000
Severance	496	1,263
	496	1,263

Notes to the Financial Statements (continued)

5. Payroll and Related Costs (continued)

Staff numbers

The average number of persons employed by CIÉ during the financial year was:

	2022	2021
CIÉ	267	246
Iarnród Éireann – Irish Rail	4,339	4,176
Bus Éireann – Irish Bus	2,827	2,761
Bus Átha Cliath – Dublin Bus	3,771	3,642
	11,204	10,825

6. Materials and Service Costs

Materials and services costs comprise of:

	2022 €000	2021 €000
Fuel, electricity and lubricants	94,637	79,887
Road tax and licenses	1,634	1,540
Rates	4,626	2,100
Auditors' remuneration	324	318
Operating lease rentals	6,518	5,991
School contractors	250,179	224,960
Third party and employer's liability claims	4,558	919
Directors Expenses	7	26
Other materials and services	391,237	301,416
Pension operating costs	3,116	3,786
	756,836	620,943

Included in other materials and services are:

	2022 €000	2021 €000
National travel and subsistence	1,008	431
International travel and subsistence	301	68
Hospitality	163	54
	1,472	553

Auditors' remuneration

The following table discloses the fees payable to Mazars Ireland in respect of the years ended 31 December 2022 and 31 December 2021. All amounts are exclusive of VAT.

	2022 €000	2021 €000
Statutory auditor		
– Statutory audit of Group companies	152	152
– Other assurance & compliance services	20	95
– Tax advisory services	75	54
– Other non-audit services	77	17
	324	318

The deficit for the year is stated after charging/(crediting):

	2022 €000	2021 €000
Inventory consumed	234,715	174,821
Increase in inventory obsolescence provision	766	199
Foreign exchange losses	(2,262)	(1,114)
(Profit)/loss on disposal of fixed assets	(34,144)	128
Operating leases	6,518	2,291
Business restructuring	904	(2,707)
Depreciation of tangible fixed assets	214,033	226,088
Amortisation of intangible assets	8,268	8,394
Amortisation of grants	(201,330)	(213,589)

7. Exceptional Items

	2022 €000	2021 €000
Business restructuring	904	1,794
Overheads	–	(701)
Onerous Commercial contract	–	(4,501)
	904	(3,408)

The business restructuring costs comprise of amounts arising from restructuring initiatives during the year: Iarnród Éireann €0.9 million.

Notes to the Financial Statements (continued)

8. Depreciation and Amortisation, Net of Capital Grants Amortisation

	2022	2021
	€000	€000
Amortisation of intangible fixed assets (Note 14)	8,268	8,394
Depreciation of tangible fixed assets (Note 15)	214,033	226,088
Amortisation of capital grants (Note 23)	(201,330)	(213,589)
	20,971	20,893

9. Profit/(Loss) on Disposal of Tangible Assets

	2022	2021
	€000	€000
(Loss)/profit on disposal of land and buildings	34,144	(129)
Profit on disposal of rolling stock, vehicles, plant and machinery	–	1
	34,144	(128)

10. Net Interest Expense

(a) Interest receivable and similar charges

	2022	2021
	€000	€000
Interest income on short term deposits	563	–

(b) Interest payable and similar charges

	2022	2021
	€000	€000
Interest payable on loans, overdrafts and deposits	1,408	2,053
Total interest expense on financial liabilities not measured at fair value through the profit and loss	1,408	2,053
Net interest expense on defined benefit pensions plans	10,047	6,078
Unwind of discount provisions	200	135
Total interest payable and similar charges	11,655	8,266

(c) Net interest expense

	2022	2021
	€000	€000
Interest receivable and similar charges	563	–
Interest payable and similar charges	(11,655)	(8,266)
Net interest expense	(11,092)	(8,266)

11. Income Tax

(a) Tax expense included in profit and loss

	2022	2021
	€000	€000
Foreign corporation tax credit for the financial year	1,266	(2,054)
Irish corporation tax charge on profit for the financial year	11,407	2,418
<i>Current tax expense for the financial year</i>	<i>12,673</i>	<i>364</i>
Tax on profit on ordinary activities	12,673	364

(b) Tax expense relating to items recognised in other comprehensive income

	2022	2021
	€000	€000
Current tax	-	-
Deferred tax	-	-
- Deferred tax on re-measurement of net defined benefit liability	-	-
Total tax expense relating to items recognised in other comprehensive income	-	-

(c) Tax expense relating to items recognised in equity

	2022	2021
	€000	€000
Current tax	-	-
Deferred tax	-	-
Total tax expense relating to items recognised in equity	-	-

Notes to the Financial Statements (continued)

11. Income Tax (continued)

(d) Reconciliation of tax expense

Tax assessed for the financial year differs from that determined by applying the standard rate of corporation tax in the Republic of Ireland for the year ended 31 December 2022 of 12.5% (2021: 12.5%) to the deficit for the year. The differences are explained below:

	2022 €000	2021 €000
Deficit on ordinary activities before tax	(15,103)	(52,528)
Deficit multiplied by the standard rate of tax in the Republic of Ireland for the financial year ended 31 December 2022 of 12.5% (2021: 12.5%)	(1,888)	(6,566)
Effects of:		
Income not subject to tax	(25,581)	(26,708)
Higher rate of tax on overseas earnings	1,266	(2,054)
Expenses not deductible for tax purposes	7,857	7,885
Depreciation in excess of capital allowances	25,353	26,636
Utilisation of tax losses	–	(209)
Income subject to higher rate of tax	5,746	1,325
Other differences	(10)	–
Overprovision re prior years	(162)	–
Tax on Royalties	91	25
Income Tax withheld	–	30
Group relief	1	1
Tax on profits on ordinary activities	12,673	364

A potential deferred tax asset of €950 million (2021: €950 million) in relation to accumulated losses carried forward has not been recognised as their future recovery against taxable profits is uncertain.

12. Public Service Obligations and Other Exchequer Grants

The grants payable to Córas Iompair Éireann are in accordance with the relevant EU Regulations governing State Aid to transport undertakings.

	2022 €000	2021 €000
Profit and Loss Account		
Public Service Obligation	653,905	563,507
Other Exchequer grants	172,327	159,958
Other revenue grants	35,256	116,726
	861,488	840,191
Balance Sheet		
Capital grants	366,277	359,106
Deferred Funding	105,850	7,591
EU Grants	1,167	–
Total Public Service Obligation and Other Grants	1,334,782	1,206,888
Sub-Head B7 of Vote 31 of Dáil Éireann – Public Service Obligation		
Bus Átha Cliath – Dublin Bus (revenue)	303,263	266,331
Bus Éireann – Irish Bus (revenue)	184,373	115,425
Iarnród Éireann – Irish Rail (revenue)	166,269	181,751
	653,905	563,507
Sub-Head B8 of Vote 31 of Dáil Éireann – Capital Investment		
Infrastructure Manager Multi Annual Contract (revenue)	172,327	159,958
Infrastructure Manager Multi Annual Contract (capital)	108,122	115,680
Exchequer grants for infrastructure and capital investment	259,322	243,426
Deferred PSO	105,850	7,591
Other Exchequer grants	35,256	116,726
	680,877	643,381
Total funding under Vote 31 of Dáil Éireann	1,334,782	1,206,888
Total PSO and Exchequer grants	1,334,782	1,206,888

There are no unfulfilled conditions and other contingencies attached to grants recognised as income.

CIÉ records grants using the “Accrual Model” allowable under FRS 102 Section 24.

The amount and term of the capital grants are amortised over the useful lives of the related assets. Revenue grants are included in the consolidated profit and loss account in full in the relevant year.

Notes to the Financial Statements (continued)

12. Public Service Obligations and Other Exchequer Grants (continued)

	Department of Transport 2022 €000	National Transport Authority 2022 €000	Total 2022 €000	Department of Transport 2021 €000	National Transport Authority 2021 €000	Total 2021 €000
Vote B8 Capital	–	637,310	637,310	–	522,124	522,124
Vote B8 Accessibility	–	7,826	7,826	–	5,110	5,110
Covid related wage subsidy schemes	–	29,243	29,243	–	102,107	102,107
Other revenue related Grants	–	5,331	5,331	–	14,040	14,040
Total	–	679,710	679,710	–	643,381	643,381

Source of Exchequer fund received during the calendar years 2021 and 2022 are restricted to particular projects.

13. CIÉ Net Result for the Year

CIÉ, the Entity's net loss for the year amounted to €27.6 million (2021: loss €56.0 million).

14. Intangible Fixed Assets

Group	Computer Software €000	Total €000	CIÉ Entity	Computer Software €000	Total €000
Financial year ended 31 December 2021			Financial year ended 31 December 2021		
Opening carrying amount	19,195	19,195	Opening carrying amount	127	127
Additions	8,411	8,411	Additions	1,282	1,282
Amortisation and impairment	(8,394)	(8,394)	Amortisation and impairment	(401)	(401)
Carrying amount	19,212	19,212	Carrying amount	1,008	1,008
At 31 December 2021			At 31 December 2021		
Cost	69,272	69,272	Cost	18,307	18,307
CIÉ Tours software	-	-	CIÉ Tours software	(425)	(425)
	69,272	69,272		17,882	17,882
Accumulated amortisation and impairment	(50,060)	(50,060)	Accumulated amortisation and impairment	(16,874)	(16,874)
Carrying amount	19,212	19,212	Carrying amount	1,008	1,008
Financial year ended 31 December 2022			Financial year ended 31 December 2022		
Opening carrying amount	19,212	19,212	Opening carrying amount	1,008	1,008
Additions	9,067	9,067	Additions	447	447
Amortisation and impairment	(8,268)	(8,268)	Amortisation and impairment	(540)	(540)
Reclassification	135	135	Reclassification	-	-
Carrying amount	20,146	20,146	Carrying amount	915	915
At 31 December 2022			At 31 December 2022		
Cost	78,182	78,182	Cost	18,754	18,754
Reclassification	150	150	Reclassification	-	-
	78,332	78,332		18,754	18,754
Accumulated amortisation and impairment	(58,171)	(58,171)	Accumulated amortisation and impairment	(17,839)	(17,839)
Reclassification	(15)	(15)	Reclassification	-	-
	(58,186)	(58,186)		(17,839)	(17,839)
Carrying amount	20,146	20,146	Carrying amount	915	915

Intangible assets comprise computer software. Computer software is measured at cost less accumulated amortisation and impairment losses. Computer software is amortised over its estimated useful life, which is between three and five years.

Notes to the Financial Statements (continued)

15. Tangible Fixed Assets

Group

	Railway lines and works €000	Railway Rolling Stock €000	Road Passenger Vehicles €000	Land and Buildings €000	Plant And Machinery €000	Signalling €000	Docks, Harbours and Wharves €000	Catering Equip- ment €000	Total €000
Financial year ended 31 December 2021									
Opening carrying amount	750,287	417,287	119,706	778,232	219,109	294,976	28,065	672	2,608,334
Additions	71,102	180,337	15,144	81,611	51,262	3,569	54	-	403,079
Disposals	(1)	-	(603)	-	(1)	(15)	-	-	(620)
Depreciation and impairment	(52,180)	(77,350)	(27,391)	(18,443)	(25,756)	(23,579)	(1,314)	(75)	(226,088)
Reclassification	-	(193,076)	1,032	-	(14,024)	-	-	-	(206,068)
Carrying amount	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637
At 31 December 2021									
Cost	1,253,295	1,039,367	554,387	1,105,590	457,423	555,663	56,428	747	5,022,900
Accumulated depreciation and impairment	(484,087)	(712,169)	(446,499)	(264,190)	(226,833)	(280,712)	(29,623)	(150)	(2,444,263)
Carrying amount	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637

	Railway lines and works €000	Railway Rolling Stock €000	Road Passenger Vehicles €000	Land and Buildings €000	Plant And Machinery €000	Signalling €000	Docks, Harbours and Wharves €000	Catering Equip- ment €000	Total €000
Financial year ended 31 December 2022									
Opening carrying amount	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637
Additions	138,434	163,931	3,625	52,711	103,986	1,378	59	–	464,124
Disposals	–	–	–	–	(149)	–	–	–	(149)
Depreciation and impairment	(48,614)	(76,054)	(24,038)	(20,055)	(21,185)	(22,702)	(1,310)	(75)	(214,033)
Reclassification	–	(79,570)	–	213	(47,956)	–	–	–	(127,313)
Carrying amount	859,028	335,505	87,475	874,269	265,286	253,627	25,554	522	2,701,266
At 31 December 2022									
Cost	1,319,254	1,064,638	525,297	1,158,301	467,437	556,895	56,487	747	5,149,056
Accumulated depreciation and impairment	(460,226)	(729,133)	(437,822)	(284,032)	(202,151)	(303,268)	(30,933)	(225)	(2,447,790)
Carrying amount	859,028	335,505	87,475	874,269	265,286	253,627	25,554	522	2,701,266

During the financial year, the Group disposed of tangible fixed assets with a carrying amount of €149,000. The assets have a cost of €210.6 million and accumulated depreciation and impairment of €210.5 million. The profit on disposal of these tangible fixed assets is €34,144,000 (2021: loss €128,000).

- The Group has elected to use the cost model at the date of transition to FRS 102 in relation to land and buildings.
- Road passenger vehicles at a cost of €223.6 million (2021: €214.2 million) were fully depreciated but still in use at the balance sheet date.

Notes to the Financial Statements (continued)

15. Tangible Fixed Assets (continued)

CIÉ Entity

	Land and Buildings €000	Plant and Machinery €000	Total €000
Financial year ended 31 December 2021			
Opening carrying amount	775,720	1,896	777,616
Additions	81,156	1,595	82,751
Disposals	–	(1)	(1)
Depreciation	(18,302)	(1,164)	(19,466)
Carrying amount	838,574	2,326	840,900

At 31 December 2021			
Cost	1,102,022	25,133	1,127,155
Accumulated depreciation and impairment	(263,448)	(22,807)	(286,255)
Carrying amount	838,574	2,326	840,900

Financial year ended 31 December 2022			
Opening carrying amount	838,574	2,326	840,900
Additions	52,464	729	53,193
Disposals	–	–	–
Depreciation	(19,923)	(1,298)	(21,221)
Carrying amount	871,115	1,757	872,872

At 31 December 2022			
Cost	1,154,486	25,862	1,180,348
Accumulated depreciation and impairment	(283,371)	(24,105)	(307,476)
Carrying amount	871,115	1,757	872,872

During the financial year, the Entity disposed of tangible fixed assets with a carrying amount of nil (2021: €1,000).

16. Financial Assets

Group

	Listed Shares		Unlisted Shares		Total	
	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000
Cost at 1 January	34	34	13	13	47	47
Impairment	(34)	(34)	(13)	(13)	(47)	(47)
Net Book Amounts at 31 December	-	-	-	-	-	-

Financial assets comprise listed and unlisted shares. The shares relate to transport stocks and war stocks held by the Group.

CIÉ Entity

	Subsidiary companies		Listed Shares		Unlisted Shares		Total	
	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000
Cost at 1 January	359,255	331,255	34	34	13	13	359,302	331,302
Increase in year	-	28,000	-	-	-	-	-	28,000
Impairment	-	-	(34)	(34)	(13)	(13)	(47)	(47)
Net Book Amounts at 31 December	359,255	359,255	-	-	-	-	359,255	359,255

Financial assets comprise investments in subsidiary companies.

Investment in subsidiary companies comprise of equity shares in Iarnród Éireann, Bus Éireann, Bus Átha Cliath and CIÉ Tours International (US subsidiary). These shares are not publicly traded.

In 2021, there was a €28 million recapitalisation of Bus Éireann.

17. Stocks

Group

	2022 €000	2021 €000
Maintenance materials and spare parts	33,187	33,729
Infrastructure stocks	32,608	29,137
Fuel, lubricants and other sundry stocks	8,301	6,559
	74,096	69,425
Stocks consumed during the year:		
Materials and fuel	234,715	174,821

Notes to the Financial Statements (continued)

18. Debtors

Group

	2022	2021
	€000	€000
Trade debtors	11,374	11,117
Amounts due from Department of Education and Skills	8,402	4,166
Derivative financial instruments	17,000	15,880
Other debtors and accrued income	361,176	236,787
Corporation tax receivable	2,623	1,431
	400,575	269,381

Debtors are stated after an allowance for impairment of €1,431,000 (2021: €1,209,000). Derivative financial instruments includes amounts falling due after one year of €391,000 (2021: €1,629,000).

CIÉ Entity

	2022	2021
	€000	€000
Trade debtors	1,213	1,360
Derivative financial instruments	17,000	15,880
Other debtors and accrued income	4,131	5,672
	22,344	22,912

Debtors are stated after an allowance for impairment of €785,000 (2021: €532,000). Derivative financial instruments includes amounts falling due after one year of €391,000 (2021: €1,629,000).

19. Creditors (Amounts Falling Due Within One Year)

Group

	2022	2021
	€000	€000
Bank overdraft	–	163
Bank loans (Note 21)	4,000	4,000
Trade creditors	62,882	72,233
Income tax deducted under PAYE	16,086	11,033
Pay related social insurance	10,953	8,415
Value added tax and other taxes	22,991	32,992
Corporation tax Irish	–	1,105
Other creditors	71,088	70,247
Accruals	187,170	130,056
Derivative financial instruments	2,582	671
Deferred grant income (Note 23)	194,513	194,617
Deferred revenue	369,628	231,587
	941,893	757,119
Creditors for taxation and social welfare included above	50,030	53,545

CIÉ Entity

	2022	2021
	€000	€000
Bank overdraft	–	163
Bank loans (Note 21)	4,000	4,000
Trade creditors	21,288	24,244
Amounts owed to subsidiary companies	482,015	428,057
Income tax deducted under PAYE	1,157	944
Pay related social insurance	158	93
Value added tax and other taxes	1,076	1,303
Corporation tax Irish	–	–
Accruals	4,457	2,155
Derivative financial instruments	2,582	671
Deferred grant income (Note 23)	12,735	12,108
	529,468	473,738
Creditors for taxation and social welfare included above	2,391	2,340

Amounts owed to subsidiary companies are unsecured, interest free, have no fixed date of repayment and are repayable on demand. Although the amounts owed to subsidiary companies are repayable on demand, the Board Members do not expect CIÉ to be required to repay the amounts due in the near future.

Notes to the Financial Statements (continued)

20. Creditors (Amounts Falling Due More Than One Year)

Group

	2022	2021
	€000	€000
Bank loans (Note 21)	8,000	13,506
Derivative financial instruments	2,566	231
	10,566	13,737

CIÉ Entity

	2022	2021
	€000	€000
Bank loans (Note 21)	8,000	12,000
Derivative financial instruments	2,566	231
	10,566	12,231

21. Loans and Other Borrowings

Group – Bank loans

	2022	2021
	€000	€000
Not later than one year (Note 19)	4,000	4,000
Later than one year and not later than five years (Note 20)	8,000	13,506
	12,000	17,506

These bank loans are included within creditors and are repayable as follows:

CIÉ Entity – Bank loans

	2022	2021
	€000	€000
Not later than one year (Note 19)	4,000	4,000
Later than one year and not later than five years (Note 20)	8,000	12,000
	12,000	16,000

The bank loans represent a term loan, which was restructured in 2018 and will be fully repaid by January 2025. The interest rate on the term loan was revised under the restructuring and is driven by the Group's net debt to EBITDA ratio. The applicable rates in 2022 were 1.25%.

The Group has borrowings of €12.0 million (2021: €17.5 million) at the balance sheet date.

22. Provisions for Liabilities and Charges

Group

	3rd Party and Employer's Liability €000	Re- structuring €000	Environ- mental €000	Operational/ Other €000	Legal and related matters €000	Total €000
Balance at 1 January 2021	181,006	4,381	3,312	17,530	7,894	214,123
Utilised during year	(9,762)	(186)	(660)	(795)	(5,732)	(17,135)
Transfer (to)/from profit and loss account	919	-	(679)	699	965	1,904
Balance carried forward 31 December 2021	172,163	4,195	1,973	17,434	3,127	198,892
Balance at 1 January 2022	172,163	4,195	1,973	17,434	3,127	198,892
Utilised during year	(11,354)	(151)	(52)	(2,518)	(968)	(15,043)
Transfer (to)/from profit and loss account	4,561	2,525	(393)	2,761	1,960	11,414
Balance carried forward 31 December 2022	165,370	6,569	1,528	17,677	4,119	195,263

The disclosure above in relation to 3rd Party and Employers Liability and Legal and related matters provide details as required under the Code of Practice for the Governance of State Bodies 2016, the number of cases has not been shown due to commercial sensitivity.

CIÉ Entity

	Re- structuring €000	Envi- ronmental €000	Operational/ Other €000	Legal and related matters €000	Total €000
Balance at 1 January 2021	377	1,252	1,414	524	3,567
Utilised during year	(3)	-	(9)	(149)	(161)
Transfer from profit and loss account	-	-	41	-	41
Balance carried forward 31 December 2021	374	1,252	1,446	375	3,447
Balance at 1 January 2022	374	1,252	1,446	375	3,447
Utilised during year	(16)	-	(1,049)	-	(1,065)
Transfer from profit and loss account	-	-	1,000	-	1,000
Balance carried forward 31 December 2022	358	1,252	1,397	375	3,382

Notes to the Financial Statements (continued)

22. Provisions for Liabilities and Charges (continued)

Environmental

The land and buildings occupied by Group companies are of varying age. The environmental provision relates to substantial building works that are currently required to be performed to meet the Group's obligations under Environment and Health and Safety legislation.

Operational/other

At 31 December 2022 the Group held €17.7 million (2021: €17.4 million) of other provisions. €16.7 million (2021: €17.4 million) related to operational provisions and €1.0 million (2021: nil) related to other claims.

Legal and related matters

At 31 December 2022, the Group held €4.1 million (2021: €3.1 million) of legal and related matters provisions.

Third party and employers liability

CIÉ as a self-regulated body operates a self-insurance model whereby the operating subsidiaries bear the financial risk associated with the costs of claims, subject to any-one incident and annual insurance caps in the case of Third Party claims.

Any losses, not covered by external insurance, are charged to the profit and loss account.

Provision is made at the year-end for the (undiscounted) estimated cost of future payments required to discharge liabilities incurred but not finalised at the balance sheet date, including the cost of claims incurred but not yet reported (IBNR) and incurred but not enough reported (IBNER).

The provisions that have been recorded represent the Board's best estimate of the expenditure required to settle the obligations, with the benefit of experienced in-house claims handlers and external actuarial and legal advice. The best estimate includes estimates of externally procured services in managing claims but excludes the internal overhead of the costs incurred by the Group in the investigation and management of claims.

In calculating the estimated cost of outstanding potential liabilities case estimates are set by skilled claims handlers and are subject to established policies and procedures. Claims handlers apply their experience and knowledge to the specific circumstances of individual claims. Quantum is set taking into account all available information and correspondence regarding the specific circumstances of the claim, such as inspection reports, medical reports, legal and/or other expert advices, Book of Quantum and/or court precedents on liabilities with similar characteristics. Claims above certain limits are referred to senior claims handlers.

The ultimate cost of outstanding claims is then estimated with the assistance of external actuarial advice. The actuaries use a range of standard actuarial claims projection techniques, such as the Average Cost per Claim Method, Chain Ladder Method, Credibility Method and Large Claims Method. The actuary's mathematical modelling is generally based upon statistical analyses of historical experience, which assumes that the development pattern of the current claims will be consistent with past experience. Allowance is made, however, for changes or uncertainties which may create distortions in the underlying statistics or which might cause the potential liabilities to increase or reduce when compared with the cost of previously finalised claims including, for example, changes in the legal environment, the effects of inflation, changes in operational activity and the impact of large losses. Provisions are calculated separately for each of the Group's operating subsidiaries for each class of business.

Large value claims (\geq €250k reserve) are assessed separately from the majority of claims, through annual actuarial modelling.

While the Group takes all reasonable steps to ensure that it has appropriate information regarding its claims exposures it is inherent in the nature of estimating liability that the ultimate liabilities may differ to initial valuations as investigations ensue and particulars are disclosed. If the outcomes of the claims are different to the assumptions underpinning the directors' best estimates then a further liability may arise.

Provisions for claims are calculated gross of any reinsurance recoveries. Reinsurance recoveries are recognised in the profit and loss account as they are received.

23. Deferred Income

This account comprises of non-repayable EU and Exchequer grants which will be credited to the profit and loss account on the same basis as the related fixed assets are depreciated:

Group

	01-Jan-21 €000	Received and Receivable €000	De- recognition €000	Profit and Loss Account €000	31-Dec-21 €000
Capital grants					
Railway lines and works	733,427	70,156	-	(51,320)	752,263
Railway rolling stock	415,292	180,943	(186,342)	(76,399)	333,494
Plant and machinery	208,871	50,328	(20,242)	(28,038)	210,919
Signalling	272,014	3,776	(16)	(21,271)	254,503
Docks, Harbours and Wharves	7,424	-	-	(310)	7,114
Land and Buildings	549,906	68,637	-	(12,793)	605,750
Road Passenger Vehicles	116,398	2,746	(87)	(23,458)	95,599
	2,303,332	376,586	(206,687)	(213,589)	2,259,642
Other deferred income	2	-	-	(2)	-
	2,303,334	376,586	(206,687)	(213,591)	2,259,642
Revenue Grants	-	113,268	-	(113,268)	-
Total deferred income	2,303,334	489,854	(206,687)	(326,859)	2,259,642

	01-Jan-22 €000	Received and Receivable €000	De- recognition €000	Profit and Loss Account €000	31-Dec-22 €000
Capital grants					
Railway lines and works	752,263	83,721	-	(47,763)	788,221
Railway rolling stock	333,494	164,321	(79,572)	(75,120)	343,123
Plant and machinery	210,919	160,624	(47,759)	(22,639)	301,145
Signalling	254,503	1,381	-	(20,423)	235,461
Docks, Harbours and Wharves	7,114	-	-	(312)	6,802
Land and Buildings	605,750	45,496	-	(14,165)	637,081
Road Passenger Vehicles	95,599	3,769	-	(20,908)	78,460
	2,259,642	459,312	(127,331)	(201,330)	2,390,293
Revenue Grants	-	27,142	-	(27,142)	-
Total deferred income	2,259,642	486,454	(127,331)	(228,472)	2,390,293

Notes to the Financial Statements (continued)

23. Deferred Income (Continued)

Total capital grants recognised in 2022 were €459.3 million (2021: €376.6 million).

Apportioned as follows:	2022 €000	2021 €000
Deferred income – amounts falling due within one year (Note 19)	194,513	194,617
Deferred income – amounts falling due after one year	2,195,780	2,065,025
	2,390,293	2,259,642

CIÉ Entity

	01-Jan-21 €000	Received and Receivable €000	Profit and Loss Account €000	31-Dec-21 €000
Capital grants				
Land and buildings	549,558	68,637	(12,774)	605,421
Other deferred income	2	–	(2)	–
Revenue grants	–	2,654	(2,654)	–
Total	549,560	71,291	(15,430)	605,421

	01-Jan-22 €000	Received and Receivable €000	Profit and Loss Account €000	31-Dec-22 €000
Capital grants				
Land and buildings	605,421	45,496	(14,147)	636,770
Revenue grants	–	754	(754)	–
Total	605,421	46,250	(14,901)	636,770

CIÉ Entity

Apportioned:	2022 €000	2021 €000
Deferred income – amounts falling due within one year (Note 19)	12,735	12,108
Deferred income – amounts falling due after one year	624,035	593,313
	636,770	605,421

Deferred income represents grants received/receivable to fund capital investment. Refer to Note 12 for additional disclosure on grants received/receivable.

24. Cash Flow Statement

Notes to the statement of cash flows

Year ended 31 December	2022 €000	2021 €000
Deficit for the year	(27,776)	(52,893)
Tax on deficit on ordinary activities	12,673	364
Net interest expense	11,092	8,266
Operating (deficit)	(4,011)	(44,263)
Depreciation of tangible fixed assets	214,033	226,088
Amortisation of intangible fixed assets	8,268	8,394
Amortisation of deferred grant income	(201,330)	(213,589)
Increase in post-retirement benefits liability	48,076	52,148
Profit on disposal of tangible assets	(34,144)	128
<i>Working capital movement</i>		
– (Increase)/Decrease in stocks	(4,670)	(6,269)
– (Increase)/Decrease in debtors	(134,322)	(193,436)
– Increase in creditors and provisions	184,040	193,129
Cash flow from operating activities	75,940	22,330

25. Post Retirement Benefits

Group and CIÉ Entity

CIÉ operates defined benefit plans for the majority of employees. The amounts recognised in the financial statements in respect of the defined benefit plans are as follows:

	2022 €000	2021 €000
Fair value of scheme assets	2,163,569	2,592,905
Present value of scheme liabilities	(2,544,723)	(3,419,860)
Present value of unfunded scheme liabilities	(15,342)	(19,507)
Pension deficit	(396,496)	(846,462)

Contained within the pension deficit of €396 million is unfunded liabilities of €15 million (2021: €20 million). The unfunded liability arose from additional pension contributions undertaken by the Group outside of the main pension Schemes.

Notes to the Financial Statements (continued)

25. Post Retirement Benefits (continued)

The amount recognised in the profit and loss account is as follows:

	2022	2021
	€000	€000
Charged to operating profit		
Current service cost	(108,390)	(108,636)
Administration and other operating expenses	(3,116)	(3,786)
Total operating charge	(111,506)	(112,422)
Net interest expense	(10,047)	(6,078)
Total charge	(121,553)	(118,500)

The amount recognised in the statement of other comprehensive income is as follows:

	2022	2021
	€000	€000
Actual return less interest income on pension scheme assets	(456,489)	41,942
Experience (losses)/gains arising on the scheme liabilities	(112,774)	25,250
Changes in assumptions underlying the present value of the scheme liabilities	1,077,352	120,538
Actuarial gain recognised in statement of other comprehensive income	508,089	187,730

Defined benefit scheme

No deferred tax asset has been recognised in respect of the above pension deficit, as it is unlikely that the Group will have taxable profits in the foreseeable future.

CIÉ operates defined benefit pension schemes with assets held in separately administered funds. The schemes provide retirement benefits on the basis of members' final salary. The schemes are administered by independent trustees, who are responsible for ensuring that the schemes are sufficiently funded to meet current and future obligations. CIÉ has agreed a funding plan with the trustees, whereby ordinary contributions are made into the schemes based on a percentage of active employees' salary.

The principal actuarial assumptions used in the valuations were:

	31-Dec-22	31-Dec-21
	% p.a.	% p.a.
Discount Rate	3.70	1.25
Rate of inflation	2.60	1.90
Expected rate of increase of pensions in payment*	2.60**	1.90
Expected rate of pensionable salaries**	2.60***	1.90

* Allowance is also made for increments and promotional related increases in respect of active members by incorporating an additional age related salary scale into the assumptions

** Short term adjustments: Allowance has been made for increases due under agreed pay deals (broadly 3% pa) for 2023-2025 inclusive reverting to long term assumptions thereafter.

*** Pension increases from 2029 in the case of the 1951 Superannuation Scheme and 2024 in the case of the Regular Wages Scheme.

Discount rate: The financial assumptions underlying the calculation of the liabilities changed during the year. The discount rate increased from 1.25% p.a. last year to 3.70% p.a. over the period. This was derived from a yield curve of AA rated corporate bonds appropriate to the duration of the liabilities of the CIÉ scheme (approximately 17-18 years).

The mortality assumptions, in years, of a member retiring at age 65 were as follows:

	31-Dec 2022 Male	31-Dec 2022 Female	31-Dec 2021 Male	31-Dec 2021 Female
Currently aged 45 years	24.3	26.4	24.2	26.4
Currently aged 65 years	22.6	24.6	22.5	24.6

The assets in the scheme were:

	2022 €000	2022 %	2021 €000	2021 %
Equities	693,060	32.0	807,239	31.13261235
Bonds	1,087,965	50.3	1,410,700	54.40617797
Property	52,783	2.4	56,850	2.192521685
Cash/Alternatives	329,761	15.2	318,115	12.268688
Total	2,163,569	100.0	2,592,905	100.0

Change in present value of the liabilities during the year:

	2022 €000	2021 €000
Opening present value of liabilities	3,439,367	3,512,891
Current service cost	108,390	108,636
Administration and other operating expenses	3,116	3,786
Interest cost	42,426	22,560
Member contributions	21,928	21,255
Net benefits paid	(90,584)	(83,973)
Actuarial (gains)/losses on liabilities due to changes in assumptions	(1,077,352)	(120,538)
Actuarial losses/(gains) on liabilities due to scheme experience	112,774	(25,250)
Closing present value of liabilities	2,560,065	3,439,367

All of the schemes' liabilities above arise from schemes that are wholly funded.

Notes to the Financial Statements (continued)

25. Post Retirement Benefits (continued)

Change in fair value of assets during the year:

	2022 €000	2021 €000
Opening fair value of assets	2,592,905	2,537,458
Interest income on pension scheme assets	32,379	16,482
Employer contributions (funded schemes)	62,261	59,071
Employer contributions (unfunded arrangements)	1,169	1,217
Members contributions	21,928	21,255
Net benefits paid	(90,584)	(83,973)
Actuarial gains on assets	(456,489)	41,942
Superannuation scheme S.I. 190 1988 closure	–	(547)
Closing fair value of assets	2,163,569	2,592,905

Actual returns on assets:

	2022 €000	2021 €000
Interest income on assets	32,379	16,482
Actuarial (losses)/gains on assets	(456,489)	41,942
Actual return on assets	(424,110)	58,424

Non-funded pensions

Across the CIÉ group of companies, staff were encouraged at various times to consider early retirement. Within the CIÉ Pension Scheme for Regular Wages Staff, staff if they were considering early retirement, were in some cases offered an enhanced pension by the operating company which employed them. These enhanced pensions had not been prefunded, as in the normal course of events and therefore are paid for by the different companies as the pensions are paid. The amount paid by the pensions office to such individuals includes the enhanced pension, so that each individual concerned only receives one pension payment. The enhanced pension, like all other pensions, (unless there is a spouse's element to be paid) stops when the pensioner passes away.

26. Capital and Other Commitments

	2022 €000	2021 €000
Contracted for	473,395	191,378
Authorised by Board but not contracted for	412,583	450,708
	885,978	642,086

Capital grants totalling €811.4 million have been approved in respect of the above expenditure (2021: €639.6 million).

26. Capital and Other Commitments (continued)

Future minimum lease payments under non-cancellable operating leases at the end of the financial year were:

	On plant & equipment/ motor vehicles 2022 €000	On plant & equipment/ motor vehicles 2021 €000
Within one year	5,479	4,038
Between one and five years	12,416	6,487
	17,895	10,525

27. Financial Instruments

The Group has the following financial instruments:

	2022 €000	2021 €000
Financial assets at fair value through other comprehensive income		
– Derivative financial instruments	17,000	15,879
	17,000	15,879
Financial assets that are debt instruments measured at amortised cost		
– Trade receivables	11,374	11,117
– Department of Education and Skills	8,402	4,166
– Other receivables	361,176	236,787
	380,952	252,070
Cash and bank in hand	330,056	253,946
Financial liabilities at fair value through other comprehensive income		
– Derivative financial instruments	5,147	901
	5,148	901
Financial liabilities measured at amortised cost		
– Bank loans	12,000	17,506
– Bank overdraft	–	163
– Trade creditors	62,882	72,233
– Other creditors	71,088	70,247
	145,970	160,149

Notes to the Financial Statements (continued)

27. Financial Instruments (continued)

The CIÉ Entity has the following financial instruments:

	2022	2021
	€000	€000
Financial assets at fair value through other comprehensive income		
– Derivative financial instruments	17,000	15,879
	17,000	15,879
Financial assets that are debt instruments measured at amortised cost		
– Trade receivables	1,213	1,360
– Other receivables	1,712	4,241
	2,925	5,601
Cash and bank in hand	325,355	245,927
Financial liabilities at fair value through other comprehensive income		
– Derivative financial instruments	5,147	901
	5,148	901
Financial liabilities measured at amortised cost		
– Bank loans and overdrafts	12,000	17,506
– Amounts owed to subsidiary companies	482,015	428,057
– Creditors	21,288	24,244
	515,303	469,807

Derivative financial instruments – forward contracts

The Group enters into foreign currency forward contracts to mitigate exchange risk that exists when financial transactions are denominated in a currency other than euro.

At 31 December 2022, CIÉ was committed to buying GBP7.0 million, buying USD102.6 million, selling USD46.5 million and selling CAD1.77 million under forward currency contracts expiring during 2023 and 2024. The fair value of these contracts at 31 December 2022 is an asset of €1.7 million (2021: Asset €2.1 million).

The forward currency contracts are measured at fair value, which is determined using valuation techniques that utilise observable inputs. The key inputs used in valuing the derivatives are the forward exchange rates for EUR:USD, EUR:GBP and EUR:CAD.

Derivative financial instruments – interest rate swaps

At 31 December 2022, CIÉ had no interest rate hedge contracts in place.

Derivative financial instruments – commodity swap contracts

At 31 December 2022, CIÉ was also committed to buying oil under commodity swap contracts to the value of USD94.2 million expiring during 2023 and 2024. The fair value of these contracts at 31 December 2022 was an asset of €10.2 million (2021: Asset €12.9 million).

28. Contingent Liabilities

Pending litigation

The Group, from time to time, is party to various legal proceedings. It is the opinion of the Board that losses, if any, arising in connection with these matters will not be materially in excess of provisions in the financial statements.

Grants receivable

The Group's capital expenditure in respect of PSO bus fleet is funded through Capital Grants from the National Transport Authority. This funding is provided in line with the provisions of the Direct Award Contract, signed on 1 December 2019 and certain contingent liabilities arise under these agreements. The Board Members believe that the risk of the National Transport Authority exercising their rights under the related agreements is remote.

Details of PSO and other exchequer grants are included in note 12.

29. Related Party Transactions

In the ordinary course of business the Group purchases goods and services from entities controlled by the Irish Government, the principal of these being An Post, Bank of Ireland, Dublin Airport Authority and National Transport Authority. The Members are of the opinion that the quantum of these purchases is not material in relation to the Group's business.

The Group is exempt from the disclosure requirements of paragraph 33.9 of FRS 102 in relation to transactions with those entities that are a related party by virtue of the fact that the same State has control, joint control or significant influence over both the reporting entity and the other entity.

Note 5 to the financial statements includes the disclosure of the compensation paid or payable to key management of the Group.

30. Group Membership

Name	Principal Activity
Holding company:	
Córas Iompair Éireann	– Public transport services
Subsidiary companies (all wholly owned)	
Bus Átha Cliath – Dublin Bus	– Public bus passenger services
Bus Éireann – Irish Bus	– Public bus passenger services
CIÉ Tours International Incorporated	– Tours
Iarnród Éireann – Irish Rail	– Public rail (passenger and freight) services

Iarnród Éireann – Irish Rail, Bus Éireann – Irish Bus and Bus Átha Cliath – Dublin Bus are incorporated and operate principally in the Republic of Ireland. These three companies are incorporated under the provisions of the Companies Act, 2014, as wholly owned subsidiaries of Córas Iompair Éireann in accordance with Section 6 of the Transport (Re-organisation of Córas Iompair Éireann) Act, 1986. All of the Group's interests in the subsidiary companies consist of ordinary share capital.

CIÉ Tours International is incorporated in New York and operates in North America. Its principal activity is the sale and promotion of Ireland coach tour holidays and ancillary activities in certain markets outside Ireland. It purchases the tour packages from CIÉ.

Notes to the Financial Statements (continued)

30. Group Membership (continued)

The registered offices of the subsidiary companies are as follows:

Bus Átha Cliath – Dublin Bus	59 Upper O’Connell Street, Dublin 1
Bus Éireann – Irish Bus	Broadstone, Dublin 7
CIÉ Tours International Incorporated	10 Park Place, Suite 510, P.O. Box 1965, Morristown NJ 07962-1965
Iarnród Éireann – Irish Rail	Connolly Station, Amiens Street, Dublin 1

31. Events Since The End Of The Financial Year

The Board are not aware of any events since the end of the financial year which require adjustment to or disclosure in the financial statements.

32. Approval of Financial Statements

The Board approved the financial statements on 7th June 2023.

5 Year Historical Finances

These figures are not included in the audited Financial Statements.

Consolidated Profit & Loss

	2022	2021	2020	2019	2018
Total revenue	1,492,584	1,298,413	1,194,782	1,359,366	1,314,944
Total Operating Costs	(1,508,864)	(1,325,063)	(1,233,210)	(1,316,209)	(1,285,793)
EBITDA before Exceptional Costs	(16,280)	(26,650)	(38,428)	43,157	29,151
Exceptional, Net depreciation and Profit on Disposal	12,269	(17,613)	(20,450)	(39,823)	(49,382)
Operating (Deficit)/Profit before Interest and Taxation	(4,011)	(44,263)	(58,878)	3,334	(20,231)
Net Interest Expense	(11,092)	(8,266)	(10,085)	(11,576)	(14,197)
Deficit for the Year Before Taxation	(15,103)	(52,529)	(68,963)	(8,242)	(34,428)
Tax on Ordinary Activities	(12,673)	(364)	1,833	(6,172)	(83)
Deficit for the Year	(27,776)	(52,893)	(67,130)	(14,414)	(34,511)

Consolidated Balance Sheet

	2022	2021	2020	2019	2018
Fixed Assets	2,721,412	2,597,849	2,627,529	2,773,802	2,778,172
Current Assets	804,727	592,752	388,658	377,133	324,319
Current Liabilities	(941,893)	(757,119)	(553,778)	(535,761)	(508,026)
Total Assets less Current Liabilities	2,584,246	2,433,482	2,462,409	2,615,174	2,594,465
Creditors (amounts due after more than one year)	(10,566)	(13,737)	(18,182)	(20,239)	(28,347)
Deferred Income	(2,195,780)	(2,065,025)	(2,099,014)	(2,224,945)	(2,208,015)
Provisions	(591,759)	(1,045,354)	(1,189,556)	(989,334)	(767,975)
Net Liabilities	(213,859)	(690,634)	(844,343)	(619,344)	(409,872)
Capital Reserve	28,556	28,556	28,556	28,556	28,556
Profit and Loss Account	(254,926)	(731,701)	(885,410)	(660,411)	(450,939)
Non-Payable State advances	12,511	12,511	12,511	12,511	12,511
Capital and Reserves	(213,859)	(690,634)	(844,343)	(619,344)	(409,872)



Contact Information
Coras Iompair Éireann
Heuston Station
Dublin 8
D08 E2CV

www.cie.ie

Tuarascaíil Bhliantúil Ghrupa CIE - Don Bhliain dar Chrioch an 31 Nollaig 2022

Tuarascáil Bhliantúil Ghrúpa CIÉ Don Bhliain dar Chríoch an 31 Nollaig 2022



*An Bealach chun na
hInbhuanaitheachta*

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Líon na gCiliméadar a Taistealaíodh

BÁC: 2022: 46.2 milliún (+8%)
2021: 42.8 milliún

BÉ: 2022: 171.8 milliún (+3%)
2021: 167.1 milliún

IÉ: 2022: 17.8 milliún (+7%)
2021: 16.6 milliún

Grúpa: 2022: 235.8 milliún (+4%)
2021: 226.5 milliún



Líon na bhfostaithe

2022: **11,204** 2021: **10,825**

Cistiú Caipitil

€473m

Méadú ó €367m in 2021.

Ioncam Iomlán

2022: (+15%) **€1,493m** 2021: **€1,298m**

Líon na bpaisinéirí (m)

IÉ:	2022:	35.8	BÉ:	2022:	89.5
	2021:	17.4		2021:	57.5

BÁC:	2022:	121.4	Grúpa:	2022:	246.7
	2021:	70.0		2021:	144.9



Ráiteas ón gCathaoirleach

Is cumasóir bunriachtanach don fhorbairt gheilleagrach agus don chomhtháthú sóisialta é fáil a bheith ar sheirbhísí iompair phoiblí ar féidir brath orthu. Tá ról thar a bheith tábhachtach aige sin freisin maidir le dul i ngleic leis an athrú aeráide, brú tráchta a laghdú agus caighdeán an aeir a fheabhsú.

Is cumasóir bunriachtanach don fhorbairt gheilleagrach agus don chomhtháthú sóisialta é fáil a bheith ar sheirbhísí iompair phoiblí ar féidir brath orthu. Tá ról thar a bheith tábhachtach aige sin freisin maidir le dul i ngleic leis an athrú aeráide, brú tráchta a laghdú agus caighdeán an aeir a fheabhsú.

Is ag an nGrúpa amháin atá an acmhainn chun bainistíocht a dhéanamh ar réitigh iompair phoiblí ar fud na hÉireann, ar réitigh ardchaighdeán iad atá éifeachtach ó thaobh costais de. Bíonn an Grúpa ag obair i gcomhar lena scairshealbhóir, an tAire Iompair, agus leis an Údarás Náisiúnta Iompair.

Tá ról tábhachtach ag an nGrúpa maidir le baint amach na gcuspóirí a leagtar amach [sa Phlean Gníomhaithe ar son na hAeráide \(PGA\) 2023](#). Tá sé beartaithe sa Phlean Gníomhaithe sin méadú 130% ar líon na n-aistear ar sheirbhísí iompair phoiblí a bhaint amach faoi 2030 chun aistriú córa iompair a spreagadh agus chun astaíochtaí ón earnáil iompair a laghdú de réir na sprice atá leagtha síos.

Inbhuanaitheacht

Tá ról lárnach ag an nGrúpa maidir le straitéis náisiúnta a chur i bhfeidhm le haghaidh dícharbónú agus tá tús áite á thabhairt aige don fhreagracht atá ar Éirinn maidir leis an athrú aeráide. Toisc gur muidne an soláthraí iompair phoiblí is mó in Éirinn agus go bhfuil punann nach beag réadmhaoine againn, is maith an staid ina bhfuil an Grúpa chun roghanna taistil níos cliste a sholáthar agus rannchuidiú le geilleagar inbhuanaithe a bhaint amach.

Léirítear inár dTuarascáil Inbhuanaitheachta 2022 a dhiongbháilte atáimid i dtaobh bhaint amach na spriocanna a leagtar síos inár Straitéis Inbhuanaitheachta ar fud thrí cholún na hinbhuanaitheachta: an colún geilleagrach, an colún sóisialta agus colún an chomhshaoil. Tá an Grúpa ag obair i dtreo an aistrithe chuig seirbhísí ísealcharbóin agus seirbhísí atá saor ó astaíochtaí ar fud an ghréasáin iarnróid agus an ghréasáin busanna.

Leanadh leis an obair in 2022 chun an clár DART+ a chur chun cinn, lena bhféachfar chuige go mbeidh suas le 80% d'aistir Iarnród Éireann saor ó astaíochtaí díreacha faoi 2027. I gcomhpháirtíocht leis an Údarás Náisiúnta Iompair, cuireadh orduithe isteach le haghaidh 120 bus ceallra-leictreach dhá urlár i gcomhair Bhus Átha Cliath agus Bhus Éireann, an chéad chéim den phlean atá beartaithe maidir le 800 bus ceallra-leictreach atá saor ó astaíochtaí a chur ar an mbóthar sa tseirbhís iompair phoiblí sna cúig bliana atá amach romhainn. Chríochnaigh Bus Éireann an obair ullmhúcháin in 2022 don chéad seirbhís bus lánleictreach in Éirinn agus seoladh an tseirbhís sin i mí Eanáir 2023, nuair a cuireadh 11 bhus ceallra-leictreach aon urláir ar an mbóthar i mBaile Átha Luain.

Rinne an Grúpa dul chun cinn maidir le comhlíonadh na ngealltanais a leagtar amach inár straitéis inbhuanaitheachta nuair a tugadh isteach bearta éifeachtúlachta fuinnimh i leith na bhfoirgneamh ar fud réadmhaoine an Ghrúpa, agus trí phlean gníomhaíochta comhordaithe i réimsí ar nós bainistíocht uisce, bainistíocht fuinnimh, laghdú dramhaíola agus tionscnaimh bhithéagsúlachta. Tá Bord CIÉ ag déanamh infheistíocht san inbhuanaitheacht trí chiste inbhuanaitheachta a sholáthar chun dlús a chur faoi chomhlíonadh na ngealltanais atá tugtha againn.



Cuid lárnach dár spriocanna a bhaint amach is ea cultúr inbhuanaitheachta a neadú sa ghnólacht agus infheistíocht a dhéanamh i scileanna, saineolas agus feasacht ár bhfostaithe. Áirítear leis sin cláir a chur i bhfeidhm chun féachaint chuige go mbeidh timpeallacht chuimsitheach, chothrom ann, ina mbíonn deiseanna le tapú ag fostaithe cumasacha a bhfuil scileanna ilghnéitheacha acu.

Is cúis bhróid agam é a bheith i mo chathaoirleach ar Ghrúpa Comhairleach Inbhuanaitheachta Bhord CIÉ, an grúpa a dhéanann maoirseacht ar chur i bhfeidhm Straitéis Inbhuanaitheachta an Ghrúpa agus ar a fheidhmíocht i dtaobh an ghníomhaithe ar son na haeráide.

I rith 2022, chuireamar breis trédhearcachta agus cuntasachta chun cinn maidir le tuairisciú i leith na hinbhuanaitheachta, trí thosú ag ullmhú don tuairisciú faoi Chomhshocrú Domhanda na Náisiún Aontaithe, faoin Treoir ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta a dhéanann Corparáidí agus faoi Thacsanomaíocht an Aontais Eorpaigh. Tugadh aitheantas don dul chun cinn a bhí déanta againn maidir le gníomhú ar son na haeráide leis an scór A- a bhaineamar amach faoin Tionscadal um Nochtadh Carbóin. Táimid fós ag ullmhú do thuairisciú níos fairsinge ar an inbhuanaitheacht trí infheistíocht a dhéanamh i gcórais, i bpróisis agus i bhforbairt scileanna ar fud an Ghrúpa.

Forbraíochtaí atá Dírithe ar Iompar Poiblí

Leis na Forbraíochtaí de chuid CIÉ atá Dírithe ar Iompar Poiblí (*Transit-Oriented Development* nó *TOD*), laghdófar an spleáchas ar charranna trí fhorbraíochtaí ardchaighdeán a chur ar fáil ar fud chathracha na hÉireann. Tá CIÉ meáite ar an gcineál sin forbraíochtaí a chomhtháthú nuair is féidir é, agus é ag baint úsáid as na gabháltais talún lárnacha atá i bpunann Ghrúpa CIÉ. Tá sé d'acmhainn againn an soláthar tithíochta, fostaíochta agus spásanna uirbeacha a bharrfheabsú i ngar do sheirbhísí iompair ardchaighdeán ardmhinicíochta a bhíonn riachtanach chun tacú le TOD.

Tá dul chun cinn déanta maidir le tionscadail chun naisc nua ghníomhacha soghluaisteachta a chur ar fáil chuig Stáisiún Heuston agus trí thailte CIÉ ag an stáisiún sin, ionas gur fearr an rochtain a bheidh ag daoine ar na nóid iompair poiblí éagsúla sa chomharsanacht sin. Nuair a bheidh tuilleadh forbartha déanta ar dhearadh an bhonneagair rochtana sin, éascófar don chéad chuid den réadmhainn a chur ar fáil i gcomhair TOD. Lean CIÉ ar aghaidh ag obair i ndlúthpháirt leis an nGníomhaireacht Forbartha Talún le linn 2022 chun féachaint chuige go ndéanfaí dul chun cinn maidir le tionscadail ag láithreacha éagsúla eile, Stáisiún Colbert agus Stáisiún Inse Chór ina measc.



Chuidigh CIÉ Tours le tacaíocht a thabhairt d'earnáil na turasoíreachta tuaithe trí bheagnach 30,000 turasoír Meiriceánach, dream a d'airíomar uainn, a thabhairt ar fud na tíre.

Na Conarthaí Dírdhámhachtana

Ba í 2022 an tríd bliain ina raibh feidhm iomlán ag na Conarthaí Dírdhámhachtana atá comhaontaithe faoi láthair idir an tÚdarás Náisiúnta Iompair agus Bus Átha Cliath, Bus Éireann agus Iarnród Éireann. Tá an Grúpa tiomanta do bheith ag obair i gcomhar leis an Údarás Náisiúnta Iompair chun féachaint chuige gur ar bhealach éifeachtach a fheidhmeofar iad.

Fáiltím roimh an leathnú ar na seirbhísí Oibleagáide Seirbhíse Poiblí trí BusConnects, tríd an gclár 'Éire á Nascadh' agus trí thionscnaimh eile de chuid an Údarás Náisiúnta Iompair. D'éirigh go geal le Bus Éireann le roinnt tairiscintí dá chuid in 2022 agus tá an chuideachta ag tnúth le seirbhísí feabhsaithe a rith feadh chonair chósta an Oirthir (N1/N11) agus le seirbhísí nua a chur ar an mbóthar i mbaile Cheatharlach le linn 2023.

Pinsin

Dúshlán is ea soláthar inbhuanaithe pinsean atá ag a lán eagraíochtaí, Grúpa CIÉ ina measc. Is ag Grúpa CIÉ atá ceann de na heasnamh pinsin is mó sa Stát, áfach, in ainneoin gluaiseachtaí sa mhargadh a chuidigh le laghdú foriomlán ar an easnamh a chur faoi deara in 2022. Tá easnamh pinsin Ghrúpa CIÉ, €396.5m ag deireadh 2022, ina chúis mhór leis an staid lag ina bhfuil cúrsaí airgeadais an Ghrúpa.

Is cúis mhór inní é sin go fóill do CIÉ toisc go gcuireann sé i mbaol san fhadtréimhse an soláthar pinsean a bheidh ar fáil dár lucht saothair. Tá ríméad orm a rá go ndearnadh dul chun cinn in 2022 maidir le dul i ngleic leis an dúshlán sin.

An Scéim Pá Rialta

Clúdaíonn an Scéim Pinsean seo thart ar 75% d'fhórsa saothair an Ghrúpa agus is oibríthe túslíne den chuid is mó a chuimsítear léi. Cuireadh chun feidhme in 2022 moladh ón gCoimisiún um Chaidreamh san Áit Oibre, moladh atá dírithe ar aghaidh a thabhairt ar an easnamh sa Chaighdeán Maoiniúcháin Íosta.

Scéim 1951

Clúdaíonn an Scéim Pinsean seo thart ar 25% d'fhórsa saothair an Ghrúpa, bainisteoirí, baill den fhoireann cléireachais agus feidhmeannaigh ina measc. Is í an scéim pinsean deiridh le sochar sainithe í atá ar oscailt agus gan aon athrú déanta uirthi, faoina soláthraítear pinsean ar fiú 50% den tuarastal deiridh é (bunaithe ar 40 bliain seirbhíse) áit ar bith sa Stát. In ainneoin gur ghlac Ceardchumainn an Ghrúpa le Moladh ón gCúirt Oibreachais, moladh a bhí ceaptha aghaidh a thabhairt ar an easnamh sa Chaighdeán Maoiniúcháin Íosta agus an Scéim a chur ar bhonn níos cobhsaí, níor cuireadh na hathruithe sin chun feidhme.



Mar gheall ar níos mó traenacha a bheith á rith ar an líne iarnróid idir Mainistir na Corann agus Corcaigh agus idir Cóbh agus Corcaigh ó shamhradh na bliana 2022, tháinig ardú mór ar líon na bpaisinéirí.

Is cúis díomá é go bhfuil Coiste Scéim 1951 fós ag cur in aghaidh athruithe ar an Scéim, d'ainneoin thoradh na ballóide agus mhéid na faidhbe.

Ní féidir méid an easnamh an scéim a fhágáil mar atá gan dul i ngleic leis. Mura gcuirtear Moladh na Cúirte Oibreachais chun feidhme go tráthúil, beidh ar Bhord CIÉ an cinneadh a dhéanamh gan aon duine eile a ligean isteach sa Scéim agus gan airgead a fhabhrú inti.

Straitéis an Rialtais

Le tacaíocht ónár gcomhpháirtithe, tá an Grúpa ag déanamh a chuid féin chun [an Plean Forbartha Náisiúnta 2021-2030](#), an [Plean Gníomhaithe ar son na hAeráide 2023](#); an [Beartas Náisiúnta um Shoghluaiseacht Inbhuanaitheach](#); [Tionscadal Éireann 2040](#), agus [Clár an Gheilleagair Chiorclaigh](#) a chur i bhfeidhm chun dul i ngleic leis an athrú aeráide, brú tráchta a laghdú agus tacú le fás geilleagrach inbhuanaithe.

Rialachas an Bhoird

Tá CIÉ agus a fhochuideachtaí tiomanta do chloí leis na caighdeáin is airde ó thaobh rialachas corparáideach, ag teacht leis an dea-chleachtas, leis an reachtaíocht agus le beartas Rialtais, agus an méid sin a dhéanamh ar bhealach trédhearcach. Tá bearta cuí curtha i bhfeidhm ag Grúpa CIÉ chun cloí leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, ina leagtar amach

prionsabail an rialachais chorparáidigh a gcaithfidh Boird na gComhlachtaí Stáit iad a chomhlíonadh. Ina theannta sin, comhlíonann Grúpa CIÉ na hoibleagáidí a fhorchuirtear leis an Acht um Eitic in Oifigí Poiblí, 1995 agus leis an Acht um Chaighdeáin in Oifigí Poiblí, 2001.

Buíochas

Thar ceann an Bhoird, ba mhaith liom mo bhuíochas a ghabháil leis an Aire Iompair, an tUasal Eamon Ryan, agus leis na hoifigigh sa Roinn Iompair as an tacaíocht a thug siad dúinn in 2022. Ba mhaith liom buíochas a ghabháil freisin leis na hoifigigh san Údarás Náisiúnta Iompair agus in NewERA a raibh muid ag plé leo go rialta.

Ba mhaith liom buíochas a ghabháil le mo chomhghleacaithe as fónamh ar an mBord agus ar a Choistí agus a Ghrúpaí Comhairleacha éagsúla i rith na bliana. Go háirithe, ba mhaith liom fáilte a chur roimh Miriam Hughes Uasal agus roimh an Uasal Gary Owens, a ceapadh ina gcomhaltaí den Bhord in 2022.

Mar fhocal scoir, ba mhaith liom mo bhuíochas a ghabháil leis an gCoiste Feidhmiúcháin as a thiomantas leanúnach agus a rialachas éifeachtach i rith na bliana.

AWAITING SIGNOFF

Fiona Ross
Cathaoirleach

Ráiteas ón bPríomhfheidhmeannach

Ba bhliain é 2022 ina rabhamar ag teacht chugainn féin ón gcur isteach a rinneadh de bharr phaindéim COVID-19. Tháinig méadú seasta ar líon na bpaisinéirí i rith na bliana agus faoi dheireadh na bliana ba mhó an líon paisinéirí a bhí againn ná mar a bhí roimh an bpaindéim. Is tapa a tháinig Éire ar ais chuici féin ó thaobh na húsáide a bhaintear as seirbhísí iompair phoiblí ná a lán tíortha eile.

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Cuid den chúis a bhí leis sin is ea tacaíocht an Rialtais maidir le seirbhísí iompair phoiblí a choinneáil ar bun le linn na paindéime agus cur leis an ngréasán iompair phoiblí, agus an tacaíocht i dtaobh táillí a laghdú.

Fáiltíonn an Grúpa roimh an infheistíocht chaipitil san iompar poiblí ar leibhéal nach bhfacthas roimhe seo. Tá an infheistíocht sin ríthábhachtach chun aistriú córa iompair a bhaint amach agus chun astaíochtaí carbóin ón

mórearnáil iompair a laghdú. Beidh ról ríthábhachtach ag ár nGrúpchuideachtaí maidir le feidhmiú tionscadal éagsúil de chuid an Údaráis Náisiúnta Iompair lena n-áirítear DART+, BusConnects agus Éire Á Nascadh.

Faoi straitéis ghearrthéarmach Bhord CIÉ *CIÉ Group Strategy 2021-2022; responding to COVID-19* [Straitéis Ghrúpa CIÉ 2021-2022; freagairt ar COVID-19], coinníodh leis an mbainistíocht chúramach a dhéanaimid ar chúrsaí airgeadais an Ghrúpa in 2022. Rinne an Grúpa barrachas €30m roimh mhuirir phinsin (2021: €5m). Cuimsítear ansin gnóthachan aonuaire a rinneadh de bharr talamh forbraíochta a dhíol. Rinneadh barrachas arís i leith ghnóthaí tráchtála an Ghrúpa an bhliain sin, rud a bhí tábhachtach. Baineadh amach an méid sin in ainneoin na ndúshlán mór a bhí le sárú i rith na bliana i dtaobh an bhoilscithe de.

Mar gheall ar an mborradh a bhí faoin ngeilleagar agus faoin tsochaí tar éis na paindéime, d'fhill daoine ar na seirbhísí iompair phoiblí in 2022, rud a chuireamar fáilte roimhe. Tosaíocht de chuid Ghrúpa CIÉ i gcónaí is ea an ról lárnach atá aige maidir le freagairt aeráide na hÉireann agus maidir le tacú le haistriú cóir. Sa Phlean Gníomhaithe ar son na hAeráide 2023, leagtar amach conair chun cloí leis na huasteorainneacha earnála a comhaontaíodh i mí Iúil 2022, teorainneacha atá ceangailteach ó thaobh dlí de. Leagadh amach gur cheart laghdú 50% ar astaíochtaí iompair a bhaint amach faoi 2030, trí leathnú ollmhór a dhéanamh ar sheirbhísí iompair phoiblí agus ar aistir taistil ghníomhaigh, chun aistriú córa iompair ar scála mór a bhaint amach agus gan a bheith ag brath chomh mór ar charranna príobháideacha. Chun freagairt don dúshlán sin agus an deis a thapú, tá Grúpa CIÉ ag obair leis an Rialtas agus le geallsealbhóirí chun an gréasán a leathnú agus chun aistriú chun samhail oibríochta a bheidh saor ó astaíochtaí. Athrú ollmhór atá i gceist ansin agus beidh dlúthchomhar idir an Rialtas agus geallsealbhóirí de dhíth chun an fhreagairt straitéiseach agus gheilleagrach sin a chur faoi deara. Tá ár straitéis inbhuanaitheachta ag aibíú agus tá sí á beachtú ar bhonn na mbeartas atá ag teacht chun cinn sa tír seo agus ar leibhéal an Aontais Eorpaigh, agus tá ciste inbhuanaitheachta bunaithe ag Grúpa CIÉ chun tacú leis na gealltanais atá tugtha againn i dtaobh plean inbhuanaitheachta a chur i bhfeidhm ar fud an Ghrúpa. Leis an infheistíocht sin, beidh ar chumas an Ghrúpa a bheith ina oibríocht chiorclach a bheidh lán-inbhuanaithe agus tíosach ar fhuinneamh. Ar feadh 2022, bhí feidhmeanna, foirne agus fostaithe de chuid Ghrúpa CIÉ ag obair le chéile chun cultúr inbhuanaitheachta a chothú agus chun ár gcuid féin a dhéanamh i dtaobh aghaidh a thabhairt ar an dúshlán sin atá faoin tír.



Bhí an Grúpa dírithe in 2022 ar an téarnamh ón bpaindéim a bhainistiú go héifeachtach agus ar chobhsaíocht airgeadais iomlán an Ghrúpa a chothú an tráth céanna. Léirítear thíos cuid de na garspriocanna straitéiseacha tábhachtacha eile a baineadh amach ar fud an Ghrúpa le linn 2022:

- Thug **Bus Átha Cliath** isteach roinnt seirbhísí nua mar chuid d'fheidhmiú an Údaráis Náisiúnta Iompair ar BusConnects (An Cuarbhealach Thuaidh agus Conair G).
- Chuir **Bus Éireann** seirbhísí breise OSP ar an mbóthar i gcathracha agus i mbailte éagsúla ar fud na hÉireann agus thug sé i gcrích an obair chun uasghrádú a dhéanamh ar gharáiste Bhaile Átha Luain, ionas go bhféadfar an chéad seirbhís busanna lánleictreacha in Éirinn a thabhairt isteach go luath in 2023.
- Chuir **Iarnród Éireann** isteach Orduithe Iarnróid i leith na seirbhíse idir an Gleanntán agus Mainistir na Corann agus an DART+ Thiar agus chuir sé ordú eile isteach chuig Alstom ar 90 carráiste DART.
- Leag **Europort Ros Láir** amach fíis i dtaobh a bheith ina Mhol Fuinnimh In-athnuaite Amach ón gCósta d'Oirdheisceart na hÉireann. Freastalóidh an mol ar an tionscal gaoithe amach ón gcósta atá ag teacht chun cinn anois agus cabhróidh sé le tacú leis an sprioc atá ag an Rialtas go nginfear seacht gigeavata cumhachta ón bhfoinse sin faoi 2030.
- D'fheidhmigh **CIÉ Tours** a chéad bhliain iomlán oibríochtaí ó bhí an phaindéim ann, agus chuidigh sé le tacaíocht a thabhairt d'earnáil na turasóireachta tuaithe trí bheagnach 30,000 turasóir Meiriceánach, dream a d'airíomar uainn, a thabhairt ar fud na tíre.
- Rinne **CIÉ Property** dul chun cinn le Máistirphlean Stáisiún Heuston – plean uailmhianach ina scrúdaítear na deiseanna atá le tapú i leith thailte CIÉ ag Stáisiún Heuston, Baile Átha Cliath agus sa suíomh atá gar dó ag Garáiste Bhóthar Conyngham. Leis an obair sin, beidh an deis ann ceann de na forbraíochtaí is mó agus is inbhuanaithe in Éirinn a thógáil, ceann a bheidh dírithe ar an iompar poiblí.
- **Foilsíodh Tuarascáil Inbhuanaitheachta na bliana 2022.** Leagtar amach sa tuarascáil sin an chun cinn atá déanta maidir le straitéis inbhuanaitheachta an Ghrúpa a chur chun feidhme.
- Comhaontaíodh **bearta pá** fadtéarmacha ar fud na nGrúpchuideachtaí go léir le linn 2022.

- B'ionann easnamh pinsean an Ghrúpa ag deireadh 2022 agus €396.5m.
- Is í Scéim 1951, lena gclúdaítear bainisteoirí, baill foirne chléireachais agus feidhmeannaigh, an scéim pinsean deiridh le sochar sainithe atá ar oscailt agus nach bhfuil aon athrú déanta uirthi, faoina soláthraítear pinsean ar fiú 50% den tuarastal deiridh é (bunaithe ar 40 bliain seirbhíse) áit ar bith sa Stát.
- Is an ráta ranníocaíochta fostóra a íocann CIÉ le Scéim 1951 faoi láthair ná c. 27%, ráta atá i bhfad níos airde ná mar a íoctar go hiondúil. Ina ainneoin sin, ní leor an ranníocaíocht sin chun an leibhéal sochair a chistiú ar bhonn inbhuanaithe.
- Ghlac baill cheardchumainn an Ghrúpa le Moladh ón gCúirt Oibreachais atá ceaptha aghaidh a thabhairt ar Chaighdeán Maoiniúcháin Íosta Scéim 1951 agus an scéim sin a chur ar bhonn níos cobhsaí. Chuir Coiste Scéime 1951 in aghaidh chur chun feidhme an mholta sin.
- Is é an moladh ón gCúirt Oibreachais an dearbhú neamhspleách is láidre is féidir a fháil maidir le réasúntacht agus cothroime an réitigh.
- Mura gcuirfear chun feidhme an moladh sin, dúnfar Scéim 1951 d'iontrálaithe nua agus d'fhabhrú airgid amach anseo.

In ainneoin an mhéid mhóir a baineadh amach in 2022 agus na n-athruithe a rinneadh ar an Scéim Pinsean Pá Rialta a fheidhmíonn CIÉ, tá sé tábhachtach na dúshláin atá amach romhainn a aithint. Ina measc sin tá an t-ualach atá orainn is muid ag breathnú chun cinn de bharr na moille ó thaobh dul i ngleic leis an easnamh pinsean i leith Scéim 1951, ganntanas lucht saothair, boilsciú, a chinntiú go bhfuil ár mbonn costais agus ár gcleachtais oibre iomaíoch agus go mbeidh dóthain acmhainneachta agus saineolais againn ar fud an Ghrúpa chun na tionscadail chaipitiúla éagsúla a bhfuil baint againn leo a chur i bhfeidhm in am agus de réir buiséid.

Toisc gur muidne an soláthraí iompair phoiblí is mó in Éirinn, tá ról lárnach againn i ndáil le cuidiú leis an Stát a chúram a chomhlíonadh maidir le daoine a thabhairt ó áit go háit ar shlí éifeachtach, éifeachtúil agus, thairis sin, cuidiú le baint amach na mórspríocanna atá ag an tír i dtaobh dul i ngleic leis an athrú aeráide, leis an mbrú tráchta, le caighdeán an aeir agus leis an bhforbairt gheilleagrach, shóisialta ar scála níos leithne.

Ba mhaith liom aitheantas a thabhairt don tacaíocht a thug na comhaltaí Boird. Soláthraíonn siad maoirseacht, rialachas agus treoir ríthábhachtach domsa agus don fhoireann feidhmiúcháin go léir. Ba mhaith liom buíochas a ghabháil freisin le comhaltaí an Choiste Feidhmiúcháin as an obair chrua a dhéanann siad agus as a ndíograis i rith na bliana. Mar fhocal scoir, agus thar rud ar bith eile, ba mhaith liom mo bhuíochas ó chroí a ghabháil lenár mbaill foirne go léir as a gcuid oibre le linn 2022.

AWAITING SIGNOFF

Lorcan O'Connor

Príomhfheidhmeannach an Ghrúpa



Athbhreithniú Airgeadais

In 2022, lean Grúpa CIÉ ar aghaidh ag soláthar raon iomlán seirbhísí iompair phoiblí ar bhonn tacaíocht airgeadais láidir leanúnach a fuarthas ón Státchiste.

Coinníodh leis an gcobhsaíocht airgeadais fhoriomlán i rith na bliana mar thoradh ar an bhfeidhmíocht fheabhsaithe i dtaobh seirbhísí iompair phoiblí agus gníomhaíochtaí tráchtála araon. Tugaimid aitheantas don tairbhe a baineadh as na bearta dearfacha a rinne an Státchiste chun tacú leis an ngeilleagar le linn phaindéim COVID-19, bearta a cuireadh chun feidhme i gcomhar leis an Roinn Iompair, a bhfuilimid faoina coimirce, agus lenár gcomhpháirtithe eile, go háirithe an tÚdarás Náisiúnta Iompair, an Roinn Oideachais agus Scileanna agus an Roinn Coimirce Sóisialaí. Toisc gur fhill líon na bpaisinéirí agus an ghníomhaíocht ghinearálta gheilleagrach ar an leibhéal réamhphaindéime le linn 2022, bhí an Grúpa in ann cobhsaíocht airgeadais a choinneáil ar bun de réir mar a cuireadh deireadh leis na tacaíochtaí sealadacha i leith COVID-19.

Tá trí thoisic ann is bonn leis an bhfeidhmíocht airgeadais fhoriomlán.

- i. Ioncam – lena gcuimsítear
 - a. Airgead ón Státchiste
 - b. Ioncam ó Oibríochtaí
- ii. Costais Oibriúcháin
- iii. Costais maidir le Pinsin a Chistiú

Ioncam

I dtéarmaí foriomlána, tháinig méadú i €195m ar an ioncam in 2022 (ó €1,298m go €1,493m), á spreagadh ag an méadú €207m ar ioncam ó phaisinéirí agus ioncam tráchtála (ó €449m go €656m) agus ag méadú €59m ar an Oibleagáid Seirbhíse Poiblí (OSP). Tháinig laghdú €71m ar an gcistiú eile ón Stát nuair a cuireadh deireadh le tacaíochtaí sealadacha COVID-19 ón Rialtas i rith na bliana.

Lean Bus Átha Cliath agus Bus Éireann ar aghaidh ag soláthar seirbhísí iompair phoiblí thar ceann an Údaráis Náisiúnta Iompair ar bhonn conradh ollchostais. Faoi na conarthaí sin, aisíocann an tÚdarás Náisiúnta Iompair le Bus Átha Cliath agus Bus Éireann costas comhaontaithe i leith seirbhísí a sholáthar, agus íoctar an t-ioncam ó tháillí díreach leis an Údarás. In 2022, d'fheidhmigh Iarnród Éireann ar bhonn conradh glanchostais, faoinar fhág an méadú nach beag ar ioncam ó tháillí de bharr borradh a bheith faoi líon na bpaisinéirí nár theastaigh suim chomh mór a fháil ón Údarás Náisiúnta Iompair i leith cistiú OSP.

Léirítear i bhFíor 1 comhdhéanamh an ioncaim iomláin don Ghrúpa ó 2019 go 2022.

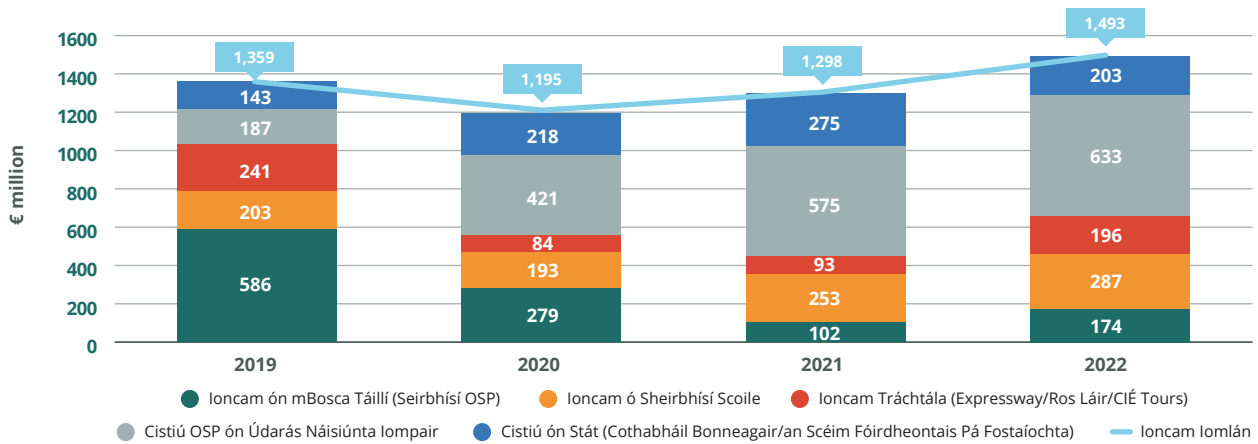
Tá an t-ioncam i leith Scoileanna in 2022 €34m níos airde ná mar a bhí in 2021 mar gheall ar an méadú a tháinig ar an éileamh ar sheirbhísí de bharr chinneadh an Rialtais táillí iompair scoile a tharscaoileadh don scoilbhliain 2022/2023. Tá méadú comhréireach ar chostais oibríúcháin ag gabháil leis an méadú ioncaim sin, áfach, mar gheall ar an gcostas a bhain leis na seirbhísí breise a sholáthar. Léirítear an méid sin i bhFíor 2. Nuair a tugadh seirbhísí iompar scoile saor in aisce isteach ó Mheán

Fómhair 2022, tháinig méadú mór ar an éileamh ar na seirbhísí sin ar fud na tíre.

Méadú €103m a tháinig ar an ioncam tráchtála (seirbhísí nach cinn OSP iad) in 2022 i gcomparáid le 2021, ag eascairt as oibríochtaí CIÉ Tours a bheith ar bun arís le bliain anuas agus borradh fós a bheith faoin ngó in Europort Ros Láir.

Is iad soláthar seirbhísí agus bealaí breise faoin gclár BusConnects agus faoi 'Éire á Nascadh' is mó a spreag an méadú ar ioncam OSP.

Fíor 1: Ioncam Iomlán



Tháinig méadú mór ar an éileamh ar sheirbhísí iompair scoile mar gheall go raibh na seirbhísí sin saor in aisce ó Mheán Fómhair 2022 ar aghaidh.





Ba í 2022 an chéad bhliain iomlán oibríochta do CIÉ Tours tar éis COVID-19.

Costais Oibríocháin

I dtéarmaí foriomlána, sholáthair an Grúpa raon leathnaithe seirbhísí agus rannchuidigh na seirbhísí breise sin le méadú iomlán €185m ar an gcostas oibríocháin. Is éard atá sna seirbhísí breise síneadh ar sheirbhísí bus i gcás Bhus Átha Cliath agus Bhus Éireann araon faoi na Conarthaí Dírdhámhachtana leis an Údarás Náisiúnta Iompair agus soláthar seirbhísí breise busanna scoile chun freastal ar an éileamh méadaithe ar na seirbhísí saor in aisce do ghasúir scoile.

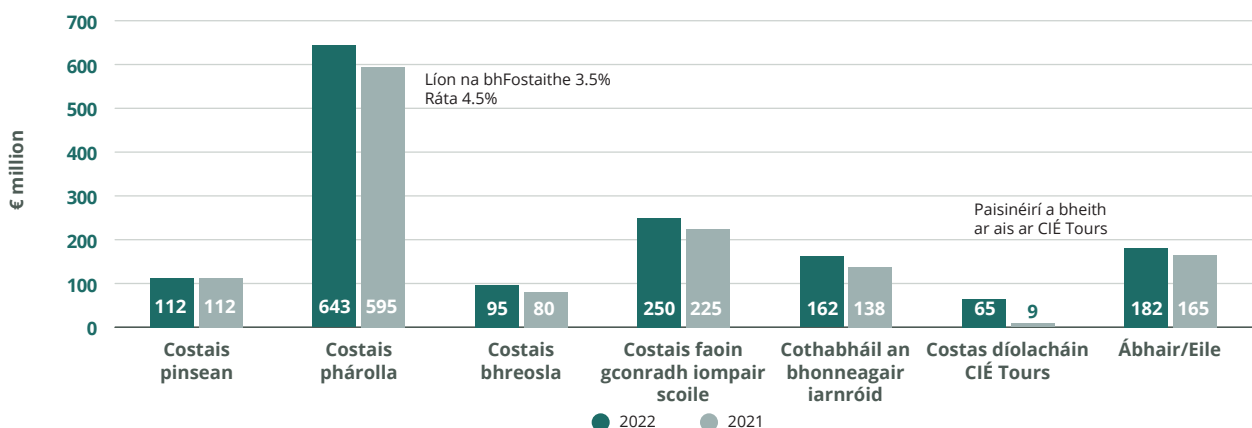
Tá achoimre i bhFíor 2 thíos ar phríomh-chomhpháirteanna na gCostas Oibríocháin.

Bhí na costais pinsean mórán mar a chéile ó bhliain go bliain, ach tháinig méadú ar chostais phárolla mar thoradh ar chur i bhfeidhm bearta pá ar fud an Ghrúpa le linn 2022, mar aon le méadú 3.5% ar líon na bhfostaithe i gcomparáid leis an mbliain roimhe sin.

Feidhmíonn CIÉ beartas fáilithe breosla agus cé go rabhamar faoi chosaint, den chuid is mó, ar an méadú as éadan a tháinig ar phraghsanna breosla le linn 2022, tháinig méadú nach beag ar na rátaí réamhchonartha i gcomparáid leo siúd a bhí i gceist sna blianta roimhe sin. Cuimsítear san ardú €15m laghdú 11% ar na rátaí agus toirt bhreise 26% de bharr seirbhísí méadaithe.

Ba é an méadú mór eile ar chostais ná an méadú ar Chostas Díolacháin i leith CIÉ Tours de bharr bliain iomlán oibríochta a bheith ann arís agus líon na bpaisinéirí a bheith ar ais ar an ngnáthleibhéal in 2022 (30,000 paisinéir i gcomparáid le 4,000 in 2021).

Fíor 2: Costais Oibríocháin 2022 i gcomparáid le 2021



Costais maidir le Pinsin a Chistiú

Cuimsítear sna ráitis airgeadais costas airgid an tsoláthair pinsean agus costais neamhairgid a bhaineann leis an meastachán cuntasáochta ar chostais seirbhíse reatha agus an costas measta chun an glandliteanas pinsean a iompar. Costas seirbhíse reatha €112m a bhí fós ann in 2022 (€112m in 2021), rud a léiríonn an costas níos airde a bhaineann le pinsin le sochar sainithe a sholáthar. Ina theannta sin, b'ionann na glanchostais airgeadais a bhain leis an dliteanas pinsean a iompar in 2022 agus €10m (2021: €10m).

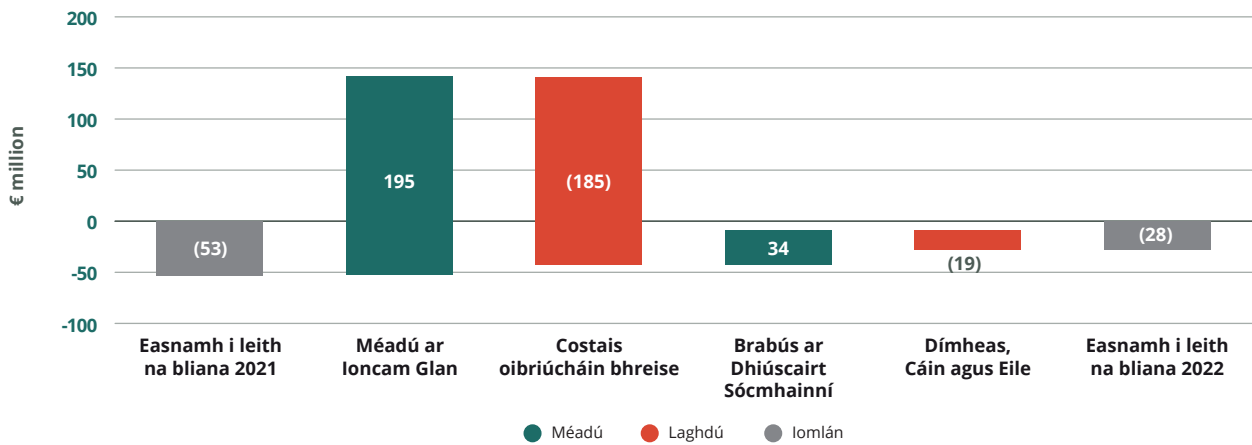
Cailteanas Oibriúcháin don bhliain

Ba é an tionchar a bhí ag na tosca sin ar fheidhmíocht airgeadais ná athrú ar an easnamh ó €53m in 2021 go dtí easnamh €28m in 2022. Déantar achoimre air sin i bhFíor 3.

Léirítear na gluaiseachtaí i dtaobh loncaim agus Costas Oibriúcháin i bhFíor 1 agus i bhFíor 2.

Díoladh láithreán forbraíochta in 2022, rud a chuir go mór leis an mbrabús ar dhiúscairt €34m agus bhí tionchar aige sin freisin ar an méadú a tháinig ar chánacha i gcomparáid leis an mbliain roimhe sin.

Fíor 3: Gluaiseachtaí san Easnamh ó 2021 go 2022



Nithe Suntasacha eile i dtaobh Airgeadais de

Airgead Tirim agus Saoráidí Baincéireachta

Tháinig méadú ar glan-iarmhéideanna airgid an Ghrúpa ag deireadh na bliana go dtí €318m (2021: €236m) mar gheall ar uainiú íocaíochtaí caipitil oibre agus mar gheall ar dhíol talún in 2022.

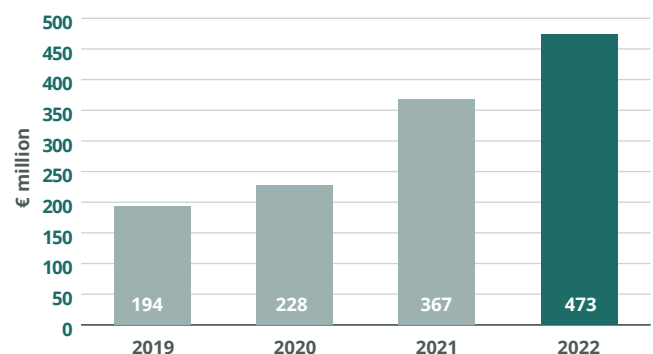
Tá saoráidí baincéireachta geallta ag an nGrúpa faoi shocrú a leanfaidh i bhfeidhm go dtí Eanáir 2025. Cuimsítear leo sin saoráid iasachta théarmaigh €12m agus socrú maidir le saoráid creidmheasa imrothlaigh €80m nár tarraingíodh anuas i rith na bliana. Ar feadh 2022 bhí an Grúpa ag feidhmiú agus é saor ó ghlanfhiachas agus i staid dhearfach maidir le glanmhéid airgid.

Cistiú ón Státhchiste don Chlár Caipitil

Fáiltíonn CIÉ roimh an méadú ar an gCistiú ón Státhchiste don Chlár Caipitil, ar cuireadh €106m leis i rith na bliana ionas gur €473m atá i gceist anois. Léirítear i bhFíor 4 an méadú seasta ar chistiú caipitil thar an tréimhse 2019 go

2022, méadú a chuir ríméad orainn. Úsáidtear an cistiú sin chun infheistíocht a dhéanamh i sócmhainní an ghréasáin iompair phoiblí agus iad a chothabháil. Tá an méadú in 2022 bunaithe go príomha ar charráistí nua a bheith fós á gceannach don chlár DART+ mar aon le carranna iarnróid don fhlíit traenacha idirchathrach (Intercity).

Fíor 4: Cistiú Caipitil 2016 go 2022





Tháinig borradh mór faoin éileamh a bhí ag paisinéirí ar sheirbhísí de chuid Expressway.

Pinsin

Is é €396.5 milliún glandliteanas na scéime pinsean le sochar sainithe ag deireadh na bliana, laghdú €450m le linn 2022. Cé gur tháinig laghdú 17% ar luach cóir shócmhainní na Scéimeanna i rith na bliana, rinneadh é sin a chúiteamh (agus a shárú) leis an laghdú ar luach measta dhliteanas na scéimeanna amach anseo mar thoradh ar an ráta lascaine níos airde ag deireadh na bliana.

Feidhmíonn an Grúpa dhá scéim pinsean le sochar sainithe: Scéim Aoisliúntais CIÉ 1951 agus Scéim Pá Rialta CIÉ. Tá siadsan á gcistiú ag ranníocaíochtaí ón nGrúpa agus ó na fostaithe. Na sochair scoir atá á soláthar faoi na scéimeanna sin, tá siad á gcistiú ag sócmhainní nach beag atá infheistithe i gcistí arna riar ag iontaobhaithe.

Glactar leis sa chostas bliantúil a bhaineann le sochair scoir a sholáthar go bhfuil na torthaí sa todhchaí ó shócmhainní agus dliteanas an chiste pinsean ailínithe ar bhonn rátaí úis fadtéarmacha.

Riosca nach beag is ea é go mbímid faoi lé luaineacht sna rátaí úis fadtéarmacha, agus tá an Grúpa ag féachaint leis an riosca sin a mhaolú.

I mí Iúil 2022, d'fhormheas an tAire Iompair Ionstraimí Reachtúla leasaithe i leith na Scéime Pá Rialta, lenar cuireadh i bhfeidhm athruithe a comhaontaíodh ag an gCoimisiún um Chaidreamh san Áit Oibre agus a d'fhormheas na baill foirne. Tá na hathruithe sin beartaithe lena chinntiú go mbeidh cistí leordhóthanacha ag an Scéim Pá Rialta.

I mballóid foirne i mí na Bealtaine 2021, glacadh le Moladh ón gCúirt Oibreachais maidir le tograí i leith Scéim 1951 agus ghlac CIÉ leis an togra sin mar an t-aon bhonn amháin chun Togra Maoiniúcháin athbhreithnithe a fhorbairt i leith na Scéime sin. Mar gheall ar agóidí a rinne Coiste Scéim 1951, níl na hathruithe sin curtha chun feidhme go fóill, ach tá CIÉ meáite ar leanúint ar aghaidh leis na tograí sin, lena bhféachtar lena chinntiú go mbeidh Scéim 1951 inbhuanaithe ó thaobh airgeadais de.

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Fiona O'Shea

Príomhoifigeach Airgeadais an Ghrúpa

Athbhreithniú ar Oibríochtaí

Mórfhorbairtí ó thaobh Oibríochtaí de

In 2022, lean an Grúpa ag tacú le geilleagar agus sochaí na hÉireann i gcoitinne agus an tír ag teacht chuici féin as dúshlán phaindéim COVID-19. Trína fhochuideachtaí, Bus Átha Cliath, Bus Éireann agus Iarnród Éireann, bhí ríméad ar Ghrúpa CIÉ gur tháinig méadú ar líon na bpaisinéirí – faoi dheireadh na bliana bhí an líon paisinéirí ar ais ar an leibhéal céanna a bhíodh i gceist roimh an bpaindéim. Leanadh ar aghaidh ag cur leis na seirbhísí iompair phoiblí ar fud na tíre agus chuir CIÉ Tours de bliain iomlán oibríochta nuair a d'fhill turasóirí Meiriceánacha ar oileán na hÉireann agus ar chinn scríbe eile san Eoraip.

Freagairt ar COVID-19

Le tamall de bhlianta anuas ar fud Ghrúpa CIÉ, rinneadh athbhreithniú agus nuashonrú leanúnach ar Phleananna maidir le Freagairt do COVID-19 de réir mar a tháinig an treoir ón Rialtas chun cinn. Cuireadh na pleananna sin i bhfeidhm go leanúnach trínár bhfoirne tiomnaithe um fhreagairt do COVID-19, foirne a sholáthair tacaíocht leanúnach dár gcomhghleacaithe go léir chun comhlíonadh na bprótacal ábhartha a chinntiú agus chun an baol a íoslaghdú i gcás na bpaisinéirí, ár bhfostaithe agus ár soláthraithe.

In 2022, rinneadh na Pleananna Freagartha a oiriúnú de réir mar a d'fhilliamar ar an saol tar éis na paidéime ar fud na tíre. Beidh Grúpa CIÉ fós faoi threoir ag an Rialtas, FSS, an Roinn Sláinte agus gníomhaireachtaí ábhartha Rialtais eile ó thaobh cinntí sláinte poiblí de.

Bus Átha Cliath

Breis is 3,800 duine atá ag obair le Bus Átha Cliath agus is tréitheach, éagsúil an dream iad.

Bhíomar dírithe go háirithe in 2022 ar fheabhas a chur ar fheidhmíocht seirbhíse agus iontaofacht do chustaiméirí ar fud Mhórchearantar Bhaile Átha Cliath agus ar príomhthionscadail stáit, amhail BusConnects agus leictriú fhlít busanna na cathrach, a chur i bhfeidhm.

Seachas na príomhdhúshlán oibriúcháin a bhain le feidhmíocht seirbhíse agus iontaofacht, ba iad seo na buaicphointí ba mhó:

- 121m aistear paisinéara (méadú ó 70m in 2021).
- Barrachas airgeadais €0.4m (2021: barrachas €5.8m) agus glansócmhainní €45.0m (2021: €44.5m).
- Seoladh céim a trí de BusConnects, an Cuarbhealach Thuaidh, i mí na Bealtaine 2022 ag Iosta Bhaile Anraí, rud a d'fhág go raibh 1,300 aistear breise in aghaidh na seachtaine ar bun.

Is é Bus Átha Cliath an t-aon oibreoir iompair phoiblí a bhíonn ag feidhmiú de lá is d'óiche i Mórcheantar Bhaile Átha Cliath, áit a bhfuil deich mbealach 24 uair an chloig á rith anois.





Seoladh Céim 4 (Conair G) de BusConnects i mí Dheireadh Fómhair 2022, lenar cuimsíodh bealach G1, bealach G2 agus bealach 60.
L-R: Sorin Costica, Head of Operations, Bus Átha Cliath; Zoe Bailey, Driver, Bus Átha Cliath; Tim Gaston, Director of Public Transport Services, NTA.

- Seoladh céim a ceathair de BusConnects, Conair G, i mí Dheireadh Fómhair 2022. Is as iosta Bhóthar Conyngham a ritheann na seirbhísí bus sin, agus tá 500 aistear breise in aghaidh na seachtaine á ndéanamh dá mbarr – méadú 34%
- Cuireadh trí bhealach nua 24/7 ar bun, rud a fhágfaidh gur féidir aistir shlána a dhéanamh san oíche agus go mbeidh borradh faoi gheilleagar na hoíche i mBaile Átha Cliath.
- Cuireadh 47 bus hibrideach nua leis an bhflít.

Bus Éireann

Is é Bus Éireann cuideachta bus náisiúnta na hÉireann a sholáthraíonn seirbhísí iompair phoiblí i mbailte agus cathracha ar fud na tíre, agus eatarthu. Trí ghnó atá ag Bus Éireann, gnó na hOibleagáide Seirbhíse Poiblí (OSP), Expressway, agus an tSeirbhís Iompair Scoile, agus déanann Bus Éireann daoine a nascadh le chéile agus leis na rudaí is ansa leo, ar fud na tíre, gach uile sheachtain.

Ba iad buaicphointí na bliana 2022:

- 89.5m aistear custaiméara ar sheirbhísí sceidealta agus ar bhusanna scoile (méadú ó 57.5m in 2021).
- Laghdú 9% ar líon na dtimpistí a tharla do phaisinéirí in aghaidh gach milliún ciliméadar a clúdaíodh
- Ráta 92% bainte amach i leith sásamh custaiméirí faoi dheireadh na bliana
- Easnamh airgeadais €1.5m (2021: easnamh €1.6m) agus glansócmhainní €31.6m (2021: €33.1m).

- Bainistíocht na Scéime Iompar Scoile, faoinar eisíodh ticéid do 151,000 páiste, an líon is mó riamh, nuair a cuireadh deireadh le táillí i leith 2022/3 mar bheart chun cuidiú le costais mhaireachtála, agus iompar na bpáistí sin chun na scoile, ar bhreis is 8,900 bealach gach lá scoile, trí úsáid a bhaint as conraitheoirí seachtracha den chuid is mó.
- Leictriú a dhéanamh ar iosta Bhaile Átha Luain chun freastal ar an gcéad seirbhís baile uile-leictreach in Éirinn gan aon astaíochtaí ó sceithphíopaí.
- Dhámh an tÚdarás Náisiúnta Iompair conradh orainn chun busanna a rith ar Chonair Chomaitéireachta Cósta an Oirthir, 101/133.
- Dhámh an tÚdarás Náisiúnta Iompair conradh orainn chun seirbhís nua bhaile Cheatharlach a fheidhmiú.
- De bharr seirbhísí OSP nua a tugadh isteach faoi Phlean Soghluaiseachta Tuaithe de chuid 'Éire á Nascadh', cuireadh nascacht bhreise 1.7 milliún ciliméadar leis an ngréasán, lenar freastalaíodh ar áiteanna mar Bhaile an Bhuinneánaigh, Caiseal agus Droichead Átha.
- Cuireadh breis is 30 feithicil nua le flít Bhus Éireann. Ina measc siúd bhí na chéad fheithicil lánleictreacha a cuireadh ar an mbóthar in Éirinn.
- Osclaíodh foirgneamh riaracháin atá geall le bheith saor ó astaíochtaí i mBaile an Róistigh i Luimneach
- I measc na ngradam a bronnadh orainn bhí Cuideachta Iompair Paisinéirí na Bliana de chuid ILTA, Gradam Tionchair Ghlais de chuid ILTA, Gradam Comhshaoil, Sóisialta agus Rialachais de chuid *Business and Finance* i leith Slabhra Soláthair Inbhuanaithe agus Gradam Gnóthachtála SEAI den Earnáil Phoiblí.



Bus Éireann ag seoladh Smart Ticketing for School Transport. C-D: Danny McCarthy, Príomhoifigeach Faisnéise; Siobhán Griffin, Bainisteoir Iompar Scoile Bhaile Átha Cliath; Dermot Kelly, Bainisteoir Sinsearach, Comhpháirtí Gnó TF; Stephen Kent, POF; Miriam Flynn, Príomhbhainisteoir Scoileanna; Rishil Sood, Bainisteoir Sinsearach Tionscadail TF

Iarnród Éireann

Is é Iarnród Éireann a sholáthraíonn seirbhísí iarnróid náisiúnta na hÉireann, agus a dhéanann gréasán iarnróid na tíre a fhorbairt agus a fheidhmiú.

I measc bhuaicphointí oibriúcháin Iarnród Éireann don bhliain 2022 tá siad seo a leanas:

- 35.8m aistear paisinéara (17.4m in 2021), níos mó ná dhá oiread líon na bliana roimhe sin de bharr deireadh a bheith le srianta COVID-19.
- Cuireadh feabhas ar an amchlár ar an iarnród ó Chorcaigh go Cóbh/Mainistir na Corann i mí Iúil, agus ar roinnt bealaí eile, a fhreastalaíonn ar Dhroichead Nua, Collchoill, Ceatharlach, Béal an Átha agus Cathair na Mart i measc eile, i mí na Nollag.
- Barrachas airgeadais €1.7m roimh chánachas (2021: barrachas €2.6m) agus glansócmhainní €47.5m (2021: €46.6m).
- Infheistíocht leanúnach sa bhonneagar agus sa fhlíit agus feabhas leanúnach orthu chun freastal ar an mborradh a bheidh faoi ghréasán iarnróid inbhuanaithe, lena n-áirítear na príomhthionscadail seo a leanas:
 - An Clár DART+: Tá gach gné bhonneagair de Chlár DART+ sa phróiseas deartha agus pleanála, agus baineadh amach garsprioc mhór nuair a rinneadh an chéad iarratas ar Ordú Iarnróid (DART+ an Iarthair) i mí Iúil 2022. Faoin gclár sin, a chuirfidh go mór le hacmhainneacht agus inbhuanaitheacht ghréasán iarnróid Mhórchearntar Bhaile Átha Cliath, ordáíodh 90 carráiste breise freisin don fhlíit nua DART+. San iomlán, tá 185 carráiste ordaithe anois don fhlíit

ionas go mbeidh sé ar an gceann is mó agus is inbhuanaithe i ngréasán iompair phoiblí na hÉireann.

- Carranna iarnróid nua Intercity: Ina theannta sin, thosaigh na 41 Carr Iarnróid Intercity breise – a ordáíodh i mí na Nollag 2019 agus atá á monarú ag Hyundai Rotem sa Chóiré Theas – ag teacht chomh fada linn i mí Lúnasa 2022 agus bhí 27 acu faighte faoi dheireadh na bliana. Cuirfear na feithiclí sin i mbun seirbhíse in 2023 tar éis tástáil agus faomhadh a dhéanamh orthu.
- Seirbhísí Comaitéireachta Cheantar Chorcaí: Tá an clár seo á chistiú faoin gCiste Eorpach um Athléimneacht agus Athléimneacht (EURRF). Rinneadh dul chun cinn nach beag ina leith i gcás gach ceann de na trí uailmhian atá againn i dtaobh forbairt iarnróid i gCorcaigh: rinneadh iarratas ar Ordú Iarnróid chun dhá rian a dhéanamh den líne idir Gleanntán agus Mainistir na Corann, rinneadh dul chun cinn leis an obair dheartha i leith comharthaí nua, agus fuarthas cead pleanála le haghaidh ardán eile a chur le Stáisiún an Cheanntaigh.
- An tIonad Náisiúnta Rialaithe Traenacha: Críochnaíodh ag tógáil fhoirgneamh an Ionaid nua ag Stáisiún Heuston i mí na Samhna 2022. Críochnaíodh dearadh Chóras Bainistíochta Trácht an Ionaid (i.e. an córas a bhainistíodh trácht iarnróid nuair a bheidh an tIonad ag feidhmiú) in 2022, agus táthar tosaithe ar an gcéim forbartha bogearraí. Táthar ag tuar go gcuirfear tús leis na hoibreacha chun crua-earraí a shuiteáil ar an láthair don Chóras Bainistíochta Trácht sa tríú ráithe de 2023, agus go mbeidh tástáil agus coimisiúnú déanta ar an gcóras iomlán faoi dheireadh 2024.



Chuir Iarnród Éireann isteach an dara hordú le Alston i leith 90 carráiste ceallra-leictreach DART+ i mí na Samhna 2022. Ba é an tÚdarás Náisiúnta Iompair a d'foc as na carráistí sin. Ó chlé go deas: Jim Meade, Príomhfheidhmeannach, Iarnród Éireann; Anne Graham, Príomhfheidhmeannach, Údarás Náisiúnta Iompair; Nick Crossfield, Stiúrthóir Bainistíochta, Alstom UK & Ireland.

- Ról an iarnróid sna cathracha réigiúnacha a fheabhsú: Cuireadh an phríomhthosaíocht straitéiseach seo chun cinn i gCorcaigh (thuas), agus i Luimneach, i nGaillimh agus i bPort Láirge. Nuair a deimhníodh Straitéis Iompair Cheantar Cathrach Luimnigh agus na Sionainne (LSMATS), tosaíodh ag dearadh stáisiún nua ag Maigh Rois, agus dhá rian ó Luimneach go hAcomhal Luimnigh. Eisíodh gairm ar thairiscintí i mí na Nollag chun athfhorbairt a dhéanamh ar Stáisiún Cheannt i nGaillimh. Faoin tionscadal sin, cuirfeadh feabhas ar eispéireas na bpaísínéirí sa stáisiún agus comhtháthófar an stáisiún leis an bhforbraíocht nua atá beartaithe ó dheas, feabhsófar an comhtháthú idir seirbhísí bus agus seirbhísí iarnróid, agus éascófar do mhéadú acmhainne amach anseo. Dhámh Comhairle Cathrach agus Contae Phort Láirge an Conradh foirgníochta i leith thionscadal na gCéanna Thuaidh i bPort Láirge, lena n-áirítear Stáisiún Phluincéid a athlonnú.
- Faoi iarratas ar chistiú faoin tSaoráid um Chónascadh na hEorpa a rinneadh in 2022 agus ar éirigh leis, deonófar maoiniú 50% chun tacú le cur i bhfeidhm an chlár uailmhianaigh a leagtar amach i straitéis *Rail Freight 2040* [Lastas Iarnróid 2040] na cuideachta. I measc cholúin na straitéise sin tá feabhsú an bhonneagair ag na calafoirt. Fuarthas cistiú ón Roinn Iompair i mí na Nollag 2022 chun tús a chur leis an tionscadal chun an nasc iarnróid ó Luimneach go Calafort Fhainge a chur ar bun arís le haghaidh lastas iarnróid. Leanadh den obair in 2022 chun gnó a fháil, fuarthas cistiú le haghaidh flít agus bonneagar nua agus rinneadh neartú ar an bhfoireann Lastas Iarnróid.

Europort Ros Láir

- Europort Ros Láir: Bhí borradh fós faoi Europort Ros Láir in 2022, tráth ar cuireadh breis agus 200,000 aonad lastais tríd an gcalafort den chéad uair – is ionann sin agus méadú 5% bliain ar bhliain i dtaobh lastais agus méadú carnach 53% ó 2020 i leith. Tugadh isteach seirbhís nua dhá uair sa tseachtain chuig Zeebrugge i gcomhar le Finnlines, atá ina chuid de Ghrúpa Grimaldi, agus anois bíonn breis agus 34 seirbhís díreach Ró-Ró go Ros Láir agus ar ais, ag nascadh le calafoirt Bilbao, Cherbourg, Le Havre, Dunkirk agus Zeebrugge. Fágann sin go bhfuil Europort Ros Láir fós ar príomhchalafort in Éirinn le haghaidh seirbhísí díreacha Ró-Ró/Ro-Pax chuig an Eoraip.
- Rinneadh athbhreithniú ar Mháistirphlean Ros Láir in 2022, mar gheall ar an mborradh mór atá fós faoin ngnó ann agus chun freastal ar an iarratas chun dlús a chur le tógáil an Ionaid Rialaithe Teorann sa chalafort. Thángthas ar chomhaontú leis na geallsealbhoirí go léir maidir le céimeanna éagsúla na n-oibreacha agus tosófar orthu sa dara ráithe de 2023. Leanadh den dul chun cinn leis an dearadh, an cistiú agus an próiseas pleanála i gcomhair na saoráide fuinnimh in-athnuaite amach ón gcósta a bheidh ag Europort Ros Láir. Tá foireann iomlán tionscadail i bhfeidhm ar fud na ndisciplíní éagsúla agus baineadh amach roinnt garspriocanna tábhachtacha in 2022 lena chinntiú gur féidir an tionscadal a thabhairt i gcrích faoi 2026, lena n-áirítear comhairliúchán margaidh, comhairleoirí airgeadais a cheapadh, dearadh, cur i bhfeidhm i limistéar an chladaigh agus dul i mbun staidéir éagsúla a theastaíonn mar chuid den phróiseas um thoilíú pleanála.



Grianghraf a tógadh an 10 Deireadh Fómhair, 2022 ag Westin Dublin lena cheiliúradh go raibh CIÉ Tours 90 bliain ar an bhfód (ó chlé go deas): Lorcan O'Connor, Príomhfheidhmeannach Ghrúpa CIÉ; Fiona Ross, Cathaoirleach Ghrúpa CIÉ; Catherine Martin, an tAire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán; Elizabeth Crabill, Príomhfheidhmeannach, CIÉ Tours; agus Stephen Cotter, Príomhoifigeach Oibríochta, CIÉ Tours.

CIÉ Tours

Ba bhliain í 2022 ina raibh tús úr ag CIÉ Tours, ag earnáil turasóireachta na hÉireann agus ag an ngeilleagar taistil ar domhan tar éis tréimhse 1.5 bliain ina raibh teorainneacha dúnta agus srianta taistil i bhfeidhm mar gheall ar COVID-19. Ó Eanáir 2022, nuair a cuireadh deireadh le formhór na srianta ar thaisteal isteach go dtí Éire agus an Ríocht Aontaithe, go dtí mí an Mheithimh 2022 nuair a chuir na Stáit Aontaithe deireadh leis an gceanglas go dtaispeánfadh lucht taistil tástáil dhiúltach COVID-19 ag an teorainn, tháinig méadú mór ar áirithintí ó mhuintir na Stáit Aontaithe. Faoin am go raibh gach ceann scríbe de chuid CIÉ Tours ag cur fáilte roimh dhaoine arís, tháinig borradh mór faoin éileamh ó chustaiméirí sna Stáit Aontaithe agus tosaíodh arís ar an infheistíocht sa mhargaíocht, cé go raibh an infheistíocht sin fós ní b'ísle ná mar a bhí roimh an bpaindéim i gcomhthéacs rialuithe leanúnacha costais de bharr éiginnteacht a bheith fós i réim i margáil taistil Mheiriceá Thuaidh agus na hEorpa. Chuir Éire in iúl don domhan go raibh fáilte roimh chách thart ar Lá Fhéile Pádraig 2022 nuair a tosaíodh arís ar fheachtais de chuid Thurasóireacht Éireann chun an tír seo a chur chun cinn mar cheann scríbe sna Stáit Aontaithe agus thar lear. Thosaigh CIÉ Tours ag feidhmiú an tséasúir turas i mí an Mhárta 2022 – an chéad séasúr oibriúcháin iomlán le trí bliana anuas – agus faoi dheireadh na bliana bhí gach cuma ar an scéal go mbeadh téarnamh ann a sheasfaidh tamall de bhlianta.

Ba in 1932 a bunaíodh CIÉ Tours agus bhí 90 bliain ar an bhfód á cheiliúradh aige in 2022. Rinne sé an ócáid a chomóradh le sraith feachtas le custaiméirí, fostaithe, comhpháirtithe agus soláthraithe chun aird a dhíriú ar fhad saoil an bhranda, ar nuálaíocht agus ar oidhreacht. Cuireadh imeachtaí ar bun i Nua-Eabhrac agus i mBaile Átha Cliath chun aird a dhíriú ar an mbranda. Bhí an

chéad imeacht ar siúl i Stáit Aontaithe Mheiriceá i mí an Mheithimh 2022 i Nua-Eabhrac, agus cuireadh clabhsúr ar na hócáidí comórtha 90 bliain i mí Dheireadh Fómhair 2022 le himeacht i mBaile Átha Cliath ag a raibh Catherine Martin, an tAire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, i láthair mar aoi oinigh. Tháinig breis is 150 duine le chéile chun an ócáid a cheiliúradh, agus iad ag déanamh ionadaíocht thar ceann óstán, láithreacha turasóireachta agus ceannairí ó thionscal na turasóireachta. Mar aitheantas ar an ról mór atá ag CIÉ Tours i gcúrsaí turasóireachta na hÉireann, thug an Taoiseach, Micheál Martin, **fisteachtaireacht speisialta** ag an ócáid. Agus comhghairdeas á dhéanamh aige le CIÉ Tours, thug an Taoiseach aitheantas don mhéid a chuir CIÉ Tours le geilleagar turasóireachta na hÉireann, lena n-áirítear tacú le fostaíocht i gceantair thuaithe trí chuairteoirí a thabhairt chuig gach cearn den tír.

In 2022, thug CIÉ Tours faoi shraith tionscadal chun an chéad phlean inbhuanaitheachta riamh de chuid na cuideachta a chur ar bun. Bhunaigh CIÉ Tours gealltanais maidir le cúrsaí comhshaoil, cúrsaí sóisialta agus cúrsaí geilleagracha chun tionchar dearfach a imirt agus lorg carbóin na cuideachta a laghdú sna blianta amach romhainn. Bhí na gealltanais sin ag teacht leis na cinn atá tugtha ag Grúpa CIÉ. Rinne bord CIÉ Tours an plean inbhuanaitheachta a fhorghabháil i mí na Nollag 2022. Tá sé ag teacht le creat Spriocanna Forbartha Inbhuanaithe na Náisiún Aontaithe agus áirítear leis *Beartas maidir le Turasóireacht Fhreagrach* agus treochlár ardleibhéil le haghaidh gníomhaíochta. Leis na gealltanais sin, léirítear an deis mhór atá le tapú ag CIÉ Tours, an chuideachta taistil is mó faoi úinéireacht Éireannach i Meiriceá Thuaidh, chun dea-thionchar a imirt ar an gcomhshaoil, ar thionscal na turasóireachta agus ar gheilleagar na hÉireann.

CIÉ Holding Company

Tá CIÉ, máthairchuideachta an Ghrúpa, freagrach as rialachas foriomlán an Ghrúpa de réir an Chóid Chleachtais um Chomhlachtaí Stáit a Rialú agus de réir ionchais ár scairshealbhóra, an tAire Iompair, as bainistiú a dhéanamh ar inbhuanaitheacht airgeadais Ghrúpa CIÉ agus a phunann réadmhaoine agus, ar deireadh, as raon sainseirbhísí tacaíochta gairmiúla a sholáthar don Ghrúpa. I measc na seirbhísí sin tá siad seo a leanas:

- réadmhaoine Ghrúpa CIÉ a bhainistiú chun sruth ioncaim coimhdeach a sholáthar a chuidíonn leis na seirbhísí iompair phoiblí a chistiú
- bonneagar teicneolaíochta faisnéise agus seirbhísí feidhmchláir a sholáthar
- seirbhísí bainistíochta riosca
- seirbhísí bainistíochta éileamh
- sainseirbhísí dlí
- bainistíocht cisteáin
- riar na scéimeanna pinsean

Baineadh amach na mór-éachtaí oibríochta seo a leanas in 2022:

- Is díol réadmhaoine forbraíochta le linn 2022 is cúis go háirithe leis an mbrabús €34m ar dhiúscairt.
- Tugadh i gcrích an dara céim d'fhorbairt Dhuga Spencer, lenar soláthraíodh c. 40,000 méadar cearnach d'oifigí ina bhfuil Salesforce, óstán 200 seomra (Óstán Samuel), agus 393 aonad cónaithe.
- Bunú Chiste Inbhuanaitheacht CIÉ, chun tacú le tionscadail a chuideoidh le baint amach na spriocanna a leagtar amach i Straitéis Inbhuanaitheachta 2020 an Ghrúpa.
- Aistríodh na hOibríochtaí TF chuig Soláthraí Seirbhíse TF Bainistithe nua gan aon fhadhbanna, rud a chuidigh le caighdeán níos airde seirbhíse agus slándála a bhaint amach ar chostas níos ísle ná mar a bhí i gceist roimhe sin.
- Cuireadh i bhfeidhm ardán cumarsáide aontaithe ar fud na tíre in ionad an ardáin a bhíodh in úsáid ag gach Cuideachta Oibríoch de chuid CIÉ.
- Bunaíodh Seirbhísí Comhroinnte Fiontraíochta CIÉ chun na Seirbhísí Comhroinnte a sholáthraíonn an Chuideachta Sealbhaíochta a ailíniú le Cuideachtaí Oibríochta CIÉ.
- Forbraíodh sraith nua de Chomhaontuithe Leibhéal Seirbhíse atá tugtha cothrom le dáta, de réir fhormaidí caighdeánacha an tionscail, chuig Cuideachtaí Oibríochta CIÉ.

- D'éirigh leis an bpróiseas tairisceana don Ghnó Fógraíochta Allamuigh – dámhadh conradh nua 5 bliana ar Global Media i leith na tréimhse 2023 go 2027.
- Tháinig borradh faoin ioncam fógraíochta le deireadh ré COVID-19.

Cód Cleachtais

Is é beartas an Ghrúpa é cloí go hiomlán leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016.

Cleachtais Íocaíochta

Aithníonn Grúpa CIÉ an fhreagracht atá air i dtaobh chomhlíonadh fhorálacha Rialacháin na gComhphobal Eorpach (Íoc Déanach in Idirbhearta Tráchtála), 2012 a chinntiú i ngach ghné ábhartha. Bhí sé ina bheartas ar fud Ghrúpa CIÉ in 2022 cloí le ceanglais na rialachán sin.

Comhairleoireacht agus Costais Dlí

Íocann Grúpa CIÉ as seirbhísí comhairleoireachta i ndáil le caipiteal intleachtúil a chabhraíonn leis an gcinnteoireacht éifeachtach laistigh den eagraíocht i réimsí casta sa chás nach furasta na scileanna a aimsiú laistigh den eagraíocht féin. Seo thíos achoimre ar na réimsí caiteachais ar an gcomhairleoireacht a thabhaigh Grúpa CIÉ in 2022.

Consultancy Costs	€'000
Costais Chomhairleoireachta	22,470
Bonneagar (Infheistíocht Chaipitil san áireamh)	2,910
Pinsin agus Acmhainní Daonna	1,606
Gnéithe Oibríocháin agus Eile	2,251
Straitéis agus Dearnadh na hEagraíochta	479
Comhairle faoi Chúrsaí Cánach agus Airgeadais	1,642
Dlí	233
Caidreamh Poiblí / Margaíocht	31,590
Ollchostais Chomhairleoireachta	(22,289)
Costais Chaipitlithe	9,301
Glanchoistais Chomhairleoireachta	

Thabhaigh Grúpa CIÉ costais socraíochta €3.8m agus costais ghaolmhara dlí €1.3m in 2022, i ndáil le cásanna dlí a chosain breis is €50,000.

Beartas Soláthair

Tá Beartas Soláthair i bhfeidhm ag Grúpa CIÉ lena áirithiú go gcomhlíonfar Treoracha an Aontais Eorpaigh maidir le Soláthar Poiblí agus Fóntais, mar aon le beartais an Bhoird agus an Rialtais.

I gcás na soláthairtí uile a bhí os cionn na tairsí cáilíochta, cuireadh faoi réir tairiscint oscailte iad agus cuireadh fógra fúthu in *Iris Oifigiúil an Aontais Eorpaigh* nuair ba chúil sin. Comhlíonann Grúpa CIÉ an Cód Caiteachais Phoiblí a tháinig i bhfeidhm i mí Mheán Fómhair 2013.

Cúrsaí Fostaíochta sa Ghrúpa

Bhí 11,204 duine ar an meán fostaithe ag an nGrúpa in 2022, sin 379 duine sa bhreis ar líon na bliana 2021.

Rannpháirtíocht na mBall Foirne

Is iad ár mbaill foirne an ghné is riachtanaí chun seirbhís iompair phoiblí a sholáthar atá iontaofa, sábháilte agus éifeachtúil. Le blianta beaga anuas, tá ár bhfostaithe tar éis dul i ngleic leis na dúshláin bhreise iomadúla a bhain le seirbhís a sholáthar le linn phaindéim COVID-19 agus bhí ríméad orainn nuair a maolaíodh na srianta agus nuair a tháinig méadú ar líon na bpaisinéirí in 2022. Is é beartas an Ghrúpa é an obair a dhéanann na baill foirne a bharrfheabhsú trí chultúr rannpháirtíochta agus cultúr oibre foirne. Spreagtar na fostaithe go léir chun páirt a ghlacadh i réachtáil an Ghrúpa trí rannpháirtíocht ghníomhach i bhfoirne tionscadail, i meitheacha agus i dtionscnaimh atá dírithe ar chustaiméirí.

Comhionannas agus Éagsúlacht

Tá Grúpa CIÉ meáite ar thimpeallacht a chothú ina gcaitear le fostaithe agus custaiméirí le dínit agus le meas agus ina dtéitear in oiriúint do dhifríochtaí agus a gcuirtear fáilte rompu. Ina theannta sin, tá sé ina aidhm againn timpeallacht a chothú inar féidir le cách lán a n-acmhainneachta a bhaint amach, agus ina mbíonn meas ar réimse leathan cumas, buanna agus meonta aonair.

D'fháiltigh an Grúpa roimh fhaisnéis a d'fhoilsigh Iarnród Éireann, Bus Éireann agus Bus Átha Cliath faoin bpá a íoctar le fir agus mná, faoin Acht um Fhaisnéis faoin mBearna Phá idir na hInscní, 2021. Léirigh na torthaí gur aithin gach ceann de na cuideachtaí oibríochta an gá atá ann cur le líon na mban, go háirithe i gcás tiománaithe bus agus innealtóirí, gairmeacha nach bhfuil sciar chothrom ban iontu. Leanfaidh an Grúpa lena chuid oibre maidir le mná a mhealladh isteach sna réimsí sin amach anseo, chomh maith leis na mná atá fostaithe leis a spreagadh chun dul chun cinn a dhéanamh i nGrúpa CIÉ.

Rannpháirtíocht leis na Geallsealbhóirí Seachtracha

Tugann Grúpa CIÉ tús áite don obair le geallsealbhóirí chun tacú le cuspóirí náisiúnta iompair, cuspóirí sóisialta agus cuspóirí i dtaobh na hinbhuanaitheachta. Bímid ag féachaint le bheith ag obair i ndlúthpháirt lenár gcomhpháirtithe chun deiseanna a thapú i dtaobh eolas a chomhroinnt agus na cuspóirí atá againn araon a bhaint amach.

Aithníonn an Grúpa an tábhacht a bhaineann le bheith ag obair ar fud an tionscail agus ar fud an Rialtais chun aghaidh a thabhairt ar na dúshláin atá le sárú ag an tír seo maidir le forbairt agus leis an aeráid, agus ionchur a chur ar fáil do cheapadh beartais na tíre i dtaobh an iompair agus na hinbhuanaitheachta. I rith 2022, bhí Grúpa CIÉ ag obair le Eirgrid, Údarás Fuinnimh Inmharthana na hÉireann (SEAI), NewEra, an tÚdarás Náisiúnta Iompair, an Roinn Iompair, an Roinn Comhshaoil agus Aeráide agus Cumarsáide agus Hydrogen Mobility Ireland, i measc eile, chun straitéis inbhuanaitheachta Ghrúpa CIÉ a ailíniú le hionchais na ngeallsealbhóirí. Agus an luach a bhaineann le taighde agus nuálaíocht cheannródáíoch á aithint aige, tá Grúpa CIÉ ag obair i gcomhpháirtíocht le hinstiúidí taighde agus forbartha agus le lucht déanta beartais, lena n-áirítear Instiúid Fuinnimh an Choláiste Ollscoile, Baile Átha Cliath, Coláiste na hOllscoile, Corcaigh, OÉ Gaillimh agus Ollscoil Chathair Bhaile Átha Cliath, chun saineolaithe a thabhairt le chéile ionas gur féidir an t-aistriú fuinnimh a bhaint amach. Féachaimid le bheith ag obair le comhpháirtithe atá tiomanta don inbhuanaitheacht agus ba chúis bhróid againn é a bheith ag obair le Microsoft chun néal-uirlis inbhuanaitheachta a fhorbairt. D'fhág an taithí sin a fuair Grúpa CIÉ go raibh ar a chumas deiseanna a aithint chun dícharbónú a dhéanamh agus feabhas a chur ar a fheidhmíocht i dtaobh na hinbhuanaitheachta.



Bualphointí

Ráiteas an Chathairligh

Athbhreithniú

Ráitis Airgeadais

Inbhuanaitheacht



An Straitéis Inbhuanaitheachta atá againn

Is plean gníomhaíochta í straitéis inbhuanaitheachta Ghrúpa CIÉ atá á chur i bhfeidhm ag Grúpa CIÉ. Is é ár gcuspóir uileghabhálach é na spriocanna náisiúnta atá leagtha amach sa Phlean Gníomhach ar son na hAeráide 2023 (PGA) a bhaint amach agus tacú le baint amach Spriocanna Forbartha Inbhuanaithe na Náisiún Aontaithe.

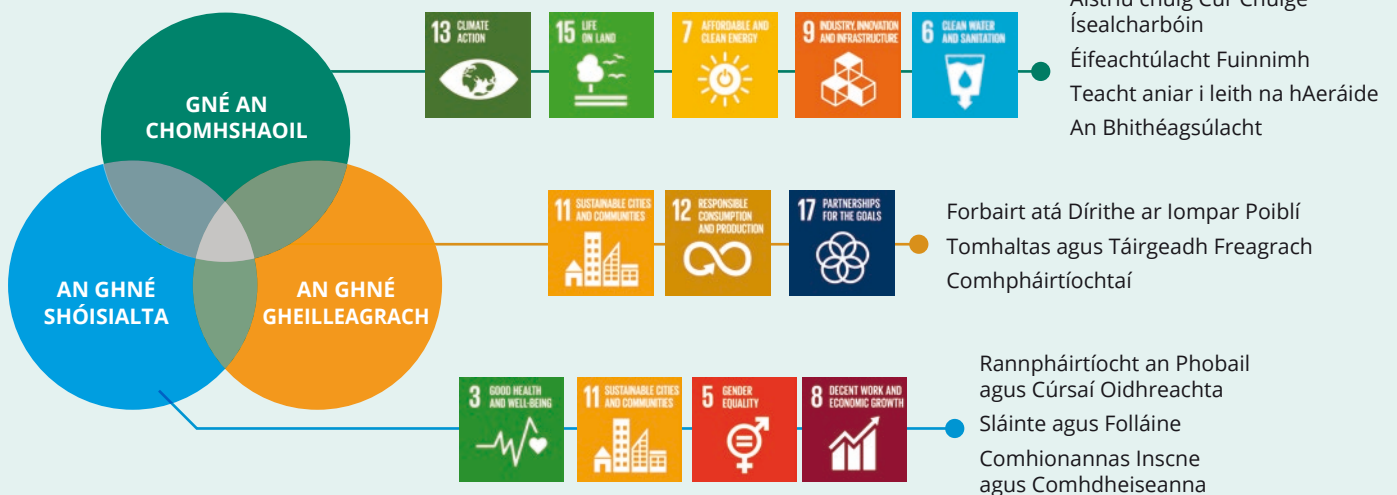
Is é an misean atá againn rogha iompair ísealcharbóin a chur ar fáil, lena ndéanfar pobail a nascadh, inrochtaineacht a uasmhádú agus an bhithéagsúlacht a chosaint, agus lena dtacófar leis an bhfás dlúth. Táimid meáite ar bheith inár ngnó ciorclach lán-inbhuanaithe agus do bheith ag obair i ndlúthpháirt lenár gcomhpháirtithe, mar chuid de chur chuige comhtháite náisiúnta. Tá punann ar leith sócmhainní agus acmhainní againn atá á ngiaráil go straitéiseach againn chun ár n-oibríochtaí féin a ailíniú a mhéid is féidir leis na Spriocanna Forbartha Inbhuanaithe.

Tá Straitéis Inbhuanaitheachta Ghrúpa CIÉ dírithe ar thrí cholún na hinbhuanaitheachta: an ghné shóisialta, an ghné gheilleagrach agus gné an chomhshaoil. Chun féachaint chuige go mbeidh léargas iomlánaíoch againn ar an inbhuanaitheacht, tá na Spriocanna Forbartha Inbhuanaithe cuimsithe sa straitéis sin againn freisin.

Tá na struchtúir rialachais aeráide is fearr curtha i bhfeidhm ag Bord CIÉ agus ag cuideachtaí an Ghrúpa lena chinntiú go gcomhlíonaimid ár ngealltanais agus go ndéanaimid bainistíocht ar na rioscaí agus na deiseanna a ghabhann leis an aistriú oibríúcháin agus an aistriú straitéise. Mar

chuid den struchtúr rialachais sin, tacaítear le haidhmeanna agus spriocanna straitéis inbhuanaitheachta Ghrúpa CIÉ agus déantar iad a stiúradh agus a leagan amach ar bhonn lárnach ar fud na bhfochuideachtaí oibríúcháin. Comhordaítear an beartas i dtaobh na bpríomhréimsí inbhuanaitheachta, lena n-áirítear soláthar poiblí glas, bainistíocht uisce agus bainistíocht fuinnimh, lena gcuimsítear hidrigin, bithbhreoslaí agus comhaontuithe corparáideacha um cheannach fuinnimh, réitigh taobh thiar de na méadair agus forbairt micrighiniúna. Táimid ag díriú go háirithe ar an ngeilleagar ciorclach agus ar fheabhas a chur ar bhainistíocht acmhainní, mar aon le hathrú cultúir a chothú agus scileanna inbhuanaitheachta a fhorbairt i measc fhostaithe uile an Ghrúpa. Tá na cuideachtaí oibríochta i mbun obair ullmhúcháin le chéile freisin chun ár bhfeidhmíocht inbhuanaitheachta a thomhas, faireachán a dhéanamh uirthi agus í a nochtadh agus a thuairisciú don Choimisiún Eorpach tríd an tuairisciú corparáideach ar inbhuanaitheacht in 2026.

Mar chuid dár dtiomantas i dtaobh a bheith inár ngnólacht lán-inbhuanaithe, d'fhorhmeas Bord CIÉ bunú **Chiste Inbhuanaitheachta CIÉ** in 2022 chun cur i bhfeidhm na straitéise a mhaoiniú. Sa chéad bhliain den Chiste Inbhuanaitheachta, bhunaigh Cuideachta Sealbhaíochta CIÉ agus gach ceann de Chuideachtaí Oibríochta CIÉ cláir chun spriocanna inbhuanaitheachta a bhaint amach i réimsí amhail laghdú agus athchúrsáil dramhaíola, oiliúint inbhuanaitheachta don fhoireann, éifeachtúlacht fuinnimh, taighde agus forbairt maidir le teicneolaíocht ísealcharbóin, bithéagsúlacht, agus caomhnú uisce.





Bus hibidreach dhá urlár i gCathair Luimnigh.

Tá Grúpa CIÉ, in éineacht lenár ngeallsealbhóirí, an tÚdarás Náisiúnta Iompair agus an Roinn Iompair, ag obair chun rogha iompair ísealcharbóin a sholáthar, lena gcuirfear seirbhísí ar ardchaighdeán agus ar ardmhíniú ar fáil do phobal atá ag fás. I mí na Nollag 2022, thug Éire cothrom le dáta a pleananna i leith na haeráide agus foilsíodh an Plean Gníomhaithe ar son na hAeráide 2023 (PGA), ina soláthraítear creat chun sprioc an Rialtais a bhaint amach maidir le laghdú 51% a bheith ar astaíochtaí gás ceaptha teasa faoi 2030 (i gcomparáid le 2018) agus sprioc fhadtéarmach maidir le bheith saor ó astaíochtaí gás ceaptha teasa ar an nglanleibhéal faoi 2050.

Tá ról tábhachtach ag Grúpa CIÉ i ndáil le cuspóirí an phlean sin agus cuspóirí [an Bheartais Náisiúnta um Shoghluaisteacht Inbhuanaithe](#) a bhaint amach trí bhealaí taistil atá sábháilte, glas, inrochtana agus éifeachtúil a chur ar fáil in ionad aistir i gcarranna. Sa Phlean Gníomhaithe don Aeráid, díreann ar mhéadú 130% ar líon na n-aistear iompair phoiblí a bhaint amach faoi 2030. Tá Grúpa CIÉ ag obair chun an méid sin a bhaint amach trí leathnú a dhéanamh ar ár ngréasáin faoi na Cláir [BusConnects](#) agus [DART+](#). De réir mar a sholáthraíonn Grúpa CIÉ tuilleadh aistir iompair phoiblí, tacaímid le baint amach spriocanna aeráide náisiúnta na hÉireann trí rogha ísealcharbóin a chur ar fáil in ionad carranna príobháideacha.

Idir 1990 agus 2021, is san earnáil iompair a tharla ann t-ardú foriomlán ba mhó ar astaíochtaí gas ceaptha teasa. [Méadú 112%](#) a bhí i gceist. Roimh phaindeim COVID-19, bhí an earnáil iompair freagrach as breis agus [40% de na hastaíochtaí CO₂ a bhaineann le fuinneamh](#). Léiríonn an méid sin an oiread astaíochtaí a thagann

ón earnáil iompair, ina bhfuil sciar níos mó astaíochtaí CO₂ a bhaineann le fuinneamh ná an sciar den éileamh ar fuinneamh. Leagtar béim leis sin ar an ról atá ag an iompar poiblí maidir le haistriú córa iompair a spreagadh, astaíochtaí a laghdú agus bealaí iompair a chur ar fáil nach bhfuil chomh dian ar charbón agus atá tíosach ar fuinneamh. Ag deireadh 2022, bhí líon na bpaisinéirí ar fud Ghrúpa CIÉ ar ais ar na leibhéil a bhíodh ann roimh an bpaindeim i mbliain ina ndearnadh 246.7 milliún aistear. Is dúshlán é sin i leith ár spriocanna maidir le hastaíochtaí a laghdú, agus muid ag iarraidh é sin a dhéanamh agus ár seirbhísí paisinéirí a fheabhsú agus a mhéadú ar fud na hÉireann an tráth céanna.

Tá Grúpa CIÉ i mbun gnímh chun a spriocanna maidir le laghdú gás ceaptha teasa a bhaint amach trí aistriú go teicneolaíocht astaíochtaí ísle agus teicneolaíocht saor ó astaíochtaí ina chuid feithiclí agus trí bhearta a thabhairt isteach chun éifeachtúlacht fuinnimh a mhaolú agus a fheabhsú ar fud na n-oibríochtaí. Anuas ar shraith chuimsitheach beart éifeachtúlachta fuinnimh i ndáil le hoibríochtaí agus foirgnimh, tá Grúpa CIÉ ag fiosrú an bhféadfaí cur leis an úsáid a bhaintear as fuinneamh in-athnuaite sa mheascán fuinnimh a ídímid. Leis an aistriú ó fhílít solúbtha feithiclí breosla iontaise go seirbhís atá saor ó astaíochtaí, beidh rioscaí agus deiseanna nua romhainn agus beidh dúshlán oibríocháin le sárú againn. De bharr leictirí na seirbhísí comaitéireachta ard-dlúis ar fud an fhílít iarnróid agus busanna, cuirfear go mór lenár n-éileamh ar leictreachas agus beidh gá le huasghrádú pleanáilte ar ár stáisiúin agus ár n-iostaí chun tacú leis an leictirí. Chun an t-éileamh a dhéanamh ar eangach leictreach na hÉireann a chothromú, tá Grúpa CIÉ ag



Athróidh flít nua DART+ eispéireas an chustaiméara ar sheirbhís iarnróid Mhórcheantar Bhaile Átha Cliath.

féachaint freisin ar theicneolaíochtaí eile seachas leictriú. Cruthaíonn cianseirbhísí iarnróid agus bus agus cinn idirchathrach dúshláin teicneolaíochta tráth a bhfuilimid ar ár ndícheall ag baint amach spriocanna na bliana 2030, dúshláin a bhfuil Grúpa CIÉ ag tabhairt aghaidh orthu trí bheith ag obair le nuálaithe sa tionscal chun réitigh theicneolaíochta a chur i bhfeidhm.

Tá ról tábhachtach ag an straitéis inbhuanaitheachta atá againn maidir leis na cuspóirí forbartha náisiúnta a bhaint amach. Tá punann nach beag réadmhaoine ag Grúpa CIÉ agus táimid ag iarraidh an spás poiblí a fheabhsú agus aistriú córa iompair a chur chun cinn trí infheistíocht a dhéanamh i bhforbraíochtaí atá dírithe ar iompar.

In 2022, chuir Grúpa CIÉ chun cinn an phleanáil i leith forbraíochtaí den sórt sin i bpríomhláithreacha sna réigiúin agus sna cathracha, agus cuireadh forbairt uirbeach ardchaighdeán chun cinn thart timpeall ar mhór-mhoil iompair. Táimid ag obair ar fud Ghrúpa CIÉ ar phlean deich mbliana maidir le tionscadail shuaithinseacha amhail Máistirphlean Stáisiún Heuston, Baile Átha Cliath; Máistirphlean Stáisiún Colbert i Luimneach; Stáisiún Uí Chonghaile, Baile Átha Cliath, Stáisiún an Cheanntaigh i gCorcaigh agus Stáisiún Cheannt i nGaillimh.




Táimid meáite ar thrédhearcacht agus cuntasacht a léiriú maidir le nochtadh sonraí a bhaineann leis an aeráid, agus é a bheith le feiceáil go bhfuil ár spriocanna á mbaint amach againn. Tá Grúpa CIÉ ag tuairisciú ar ardán an Tionscadail um Nochtadh Carbóin gach uile bhliain ó 2020 i leith. Tar éis dó scór 'B' a fháil ar feadh dhá

bhliain as a chéile, bronnadh scór 'A-' ar Ghrúpa CIÉ agus aitheantas á thabhairt dó as ceannaireacht comhshaoil a léiriú agus as sárchleachtas a léiriú maidir le straitéis agus gníomhaíocht i dtaobh saincheisteanna aeráide.

Ghlac Grúpa CIÉ páirt sa Tascfhórsa ar Nochtadh Airgeadais a Bhaineann leis an Aeráid in 2021, agus in 2022 dhírigh Grúpa CIÉ ar ár gcreat bainistíochta riosca aeráide a fhorbairt tuilleadh agus ullmhú chun anailís a dhéanamh ar chásanna aeráide ar fud na gCuideachtaí Oibríochta chun cabhrú linn rioscaí agus deiseanna a bhaineann leis an aeráid a aithint, a shainiú agus a chainníochtú. In 2022 freisin, chláraíomar chun tuairisciú faoi Chomhshocrú Domhanda na Náisiún Aontaithe lena chinntiú go leanfaimid an dea-chleachtas maidir le cleachtais inbhuanaithe a ghlacadh, ar cinn iad atá freagrach ó thaobh na gné sóisialta de. Táimid ag forbairt ár dtuairiscithe neamhairgeadais chun ár n-oibleagáidí faoi chreataí tuairiscithe deonacha agus éigeantacha a chomhlíonadh agus lena chinntiú go mbeidh ár gcinntí bunaithe ar fhianaise. Chomh maith leis na creataí tuairiscithe inbhuanaitheachta atá ann faoi láthair, táimid ag fáil faoi réir chun tuairisciú a dhéanamh go luath in 2023 faoi Chreat NewEra um Ghníomhú ar son na hAeráide, faoin Treoir maidir le Tuairisciú Inbhuanaitheachta Corparáideach agus faoi Thacsanomaíocht an Aontais Eorpaigh.

Tá Tuarascáil Inbhuanaitheachta 2022 ar leithligh foilsithe ag CIÉ ina bhfuil cur síos níos mionsonraithe ar an méid atá bainte amach againn i dtaobh na hinbhuanaitheachta de.

An méid atá bainte amach ag Grúpa CIÉ i dtaobh na hInbhuanaitheachta de – Buaicphointí

Cuideachta Sealbhaíochta CIÉ	Iarnród Éireann	Bus Átha Cliath	Bus Éireann
 <p>Bhunaíomar Ciste Inbhuanaitheachta CIÉ, chun tacú le tionscadail a chuideoidh le baint amach na spriocanna a leagtar amach inár Straitéis Inbhuanaitheachta 2020.</p>	 <p>Rinneadh an gréasán DART atá ann faoi láthair a leathnú agus a leictriú tríd an gClár DART+, ionas go mbeidh rochtain ag níos mó daoine i Mórcheantar Bhaile Átha Cliath ar sheirbhísí iompair.</p>	 <p>Suiteáladh córas bailithe uisce báistí in iosta busanna Chnoc an tSamhraidh ionas gur lú an méid uisce a thógfaí ón gcóras poiblí agus chun an brú ar sholáthar uisce Bhaile Átha Cliath a laghdú.</p>	 <p>Bhuamar Gradam Fuinnimh SEAI 2022 don Earnáil Phoiblí</p>
 <p>Seoladh an clár Ceannaireachta i dtaobh na hInbhuanaitheachta agus oiliúint don Phas Inbhuanaitheachta i gcomhpháirtíocht le Central Solutions do bhaill foirne ar fud Grúpa CIÉ.</p>	 <p>Tá triail á baint as innill hibrideacha againn. Táthar ag súil go mbainfear amach laghdú 10% ar astaíochtaí carbóin de bharr na traenacha hibrideacha a bheith in úsáid.</p>	 <p>Suiteáladh claifort bláthanna fiáine agus coirceog i ngaráiste na Cloiche Leithne, rud a chuireann leis an mbithéagsúlacht uirbeach, a thacaíonn le pailneoirí, agus a chuireann gnáthóg ar fáil d'éin bheaga agus d'fheithidí.</p>	 <p>Chláraigh 19 bhfostaí de chuid Bhus Éireann ar an gcúrsa Bainistíochta Inbhuanaithe.</p>
 <p>Bhaineamar amach rátáil 'A-' sa Tionscal um Nochtadh Carbóin ar fud an Ghrúpa in 2022. Rinneadh cleachtadh léarscáilithe scóip 3 agus anailís ar chásanna mar chuid den tuairisc uainn</p>	 <p>Foilsíodh treoirlínte bithéagsúlachta don fhoireann bonneagair mar chuid den ghealltanas atá tugtha againn an tionchar ar an gcomhshaol a íoslaghdú agus na tairbhí don chomhshaol a uasmhéadú.</p>	 <p>Ghlac roinnt fostaithe páirt sa chlár Ceannaireachta Inbhuanaitheachta i gcomhpháirtíocht le Central Solutions</p>	 <p>Baineadh triail as meaisín aisdíola i mBusáras agus i stáisiún Leitir Ceanainn, mar bhealach chun custaiméirí a spreagadh a gcuid dramhaíola a thabhairt ar ais le haghaidh athchúrsála.</p>
 <p>Shíníomar Comhshocrú Domhanda na Náisiún Aontaithe lena chinntiú go gcloifear leis an dea-chleachtas maidir le cearta daonna agus cleachtais saothair chothroma a chur chun cinn ar fud ár n-oibríochtaí agus ár slabhra breisluacha.</p>	 <p>Tugadh chun críche tástálacha comhoiriúnachta innill i ndáil le bithbhreoslaí agus ullmhaíodh chun bithbhreoslaí a úsáid ar fud an fhlíit.</p>	 <p>Chuamar i mbun comhpháirtíocht le Voi Technology chun treoirhionscadal iompair inbhuanaithe 12 mhí a sheoladh d'fhostaithe.</p>	 <p>Tugadh i gcrích an obair ullmhúcháin chun 11 bhus ceallra-leictreach aon urláir a chur ar an mbóthar i mBaile Átha Luain go luath in 2023. Táthar ag súil go spárálfaidh gach bus thart ar 60 tonna carbóin gach bliain</p>
 <p>Seoladh clár chun ríomhairí glúine a thabhairt uainn. Bronnadh ríomhairí glúine ar dhá charthanacht Éireannacha sa chéad bhliain d'fheidhmiú an tionscnaimh.</p>	 <p>Tugadh isteach Beartas um Cheannach Freagrach chun tacú le ceannach earraí agus seirbhísí inbhuanaithe.</p>	 <p>Cuireadh tús leis an obair chun garáistí a leictriú agus ullmhú le haghaidh teacht na mbusanna leictreacha.</p>	 <p>Bhuamar an Gradam um Shlabhra Soláthair Inbhuanaithe ag na Gradaim Chomhshaoil, Shóisialta agus Rialachais de chuid <i>Business and Finance</i> 2022.</p>

Buaicphointí

Ráiteas an Chathaoirígh

Athbhreithniú

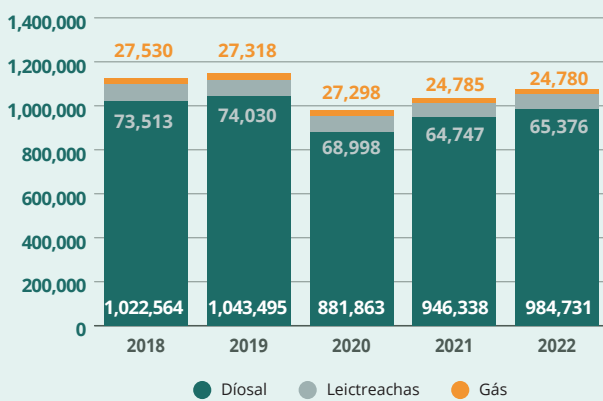
Ráitis Airgeadais

Buaicphointí i dtaobh Príomhtháscairí Feidhmíochta Neamhairgeadais de Ídiú Fuinnimh:

Tháinig laghdú ar ídiú fuinnimh agus ar astaíochtaí carbóin in 2020-2022 i gcomparáid le 2019 mar gheall ar an bpaindéim. Ag teacht leis na spriocanna a leagtar amach sa Phlean Gníomhaithe ar son na hAeráide 2021, tá Grúpa CIÉ ag obair chun na spriocanna aeráide náisiúnta a bhaint amach, sé sin laghdú 51% ar astaíochtaí agus feabhas 50% ar éifeachtúlacht fuinnimh a chur faoi deara faoi 2030.

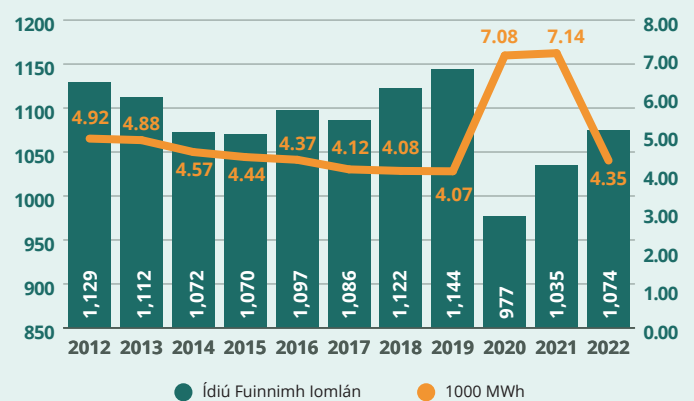
Bhí tionchar nach beag ag na srianta COVID-19 ar líon na n-aistear a rinne paisinéirí ar feadh na tréimhse 2020-2022 agus bhí tionchar acu ina seal ar fheidhmíocht i dtaobh ídiú fuinnimh in aghaidh gach aon mhilliún aistear. Ag deireadh na bliana 2022, d'fhill líon na bpaisinéirí ar fud Ghrúpa CIÉ ar na leibhéil a bhíodh ann roimh an bpaindéim, rud a chuideoidh linn an t-ídiú fuinnimh a chobhsú ó 2023 ar aghaidh.

Ídiú Fuinnimh Ghrúpa CIÉ (MWh)



Tá figiúirí i dtaobh ídiú leictreachais agus gáis do Chuideachta Sealbhaíochta CIÉ agus CIÉ Tours san áireamh anois sna figiúirí maidir le hídiú fuinnimh i leith 2018-2022.

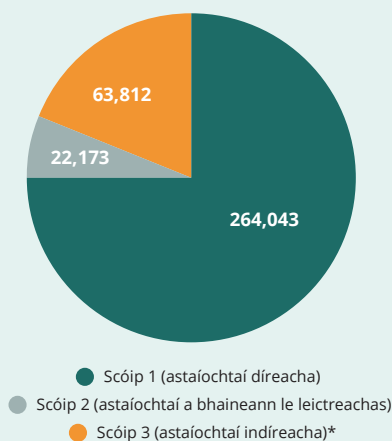
Ídiú Fuinnimh Iomlán



Is i leith Iarnród Éireann, Bhus Átha Cliath agus Bhus Éireann amháin a luaitear an t-ídiú fuinnimh iomlán.

Sna moltaí ón Tascfhórsa ar Nochtadh Airgeadais a Bhaineann leis an Aeráid, leagtar béim ar a thábhachtaí atá sé d'eagraíochtaí a n-astaíochtaí Scóip 1, Scóip 2 agus Scóip 3 a nochtadh. In 2022, tar éis próiseas scagthástála i dtaobh astaíochtaí Scóip 3, shainaithin Grúpa CIÉ na catagóirí astaíochtaí Scóip 3 a bhaineann lenár n-oibríochtaí agus thugamar faoi dhianchlár fionnachtana sonraí chun ár n-astaíochtaí Scóip 3 a mheas. Tuairiscítear príomhtháscairí feidhmiúcháin roghnaithe i leith gach Cuideachta Oibríche ar na leathanaigh seo a leanas.

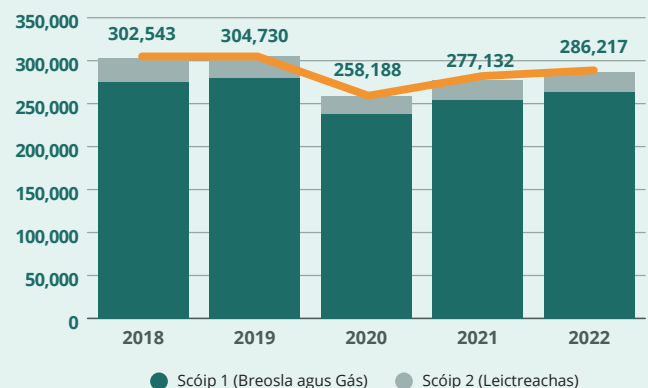
Miondealú ar Astaíochtaí Ghrúpa CIÉ in 2022 de réir Scóipe (tonnaí CO₂e)



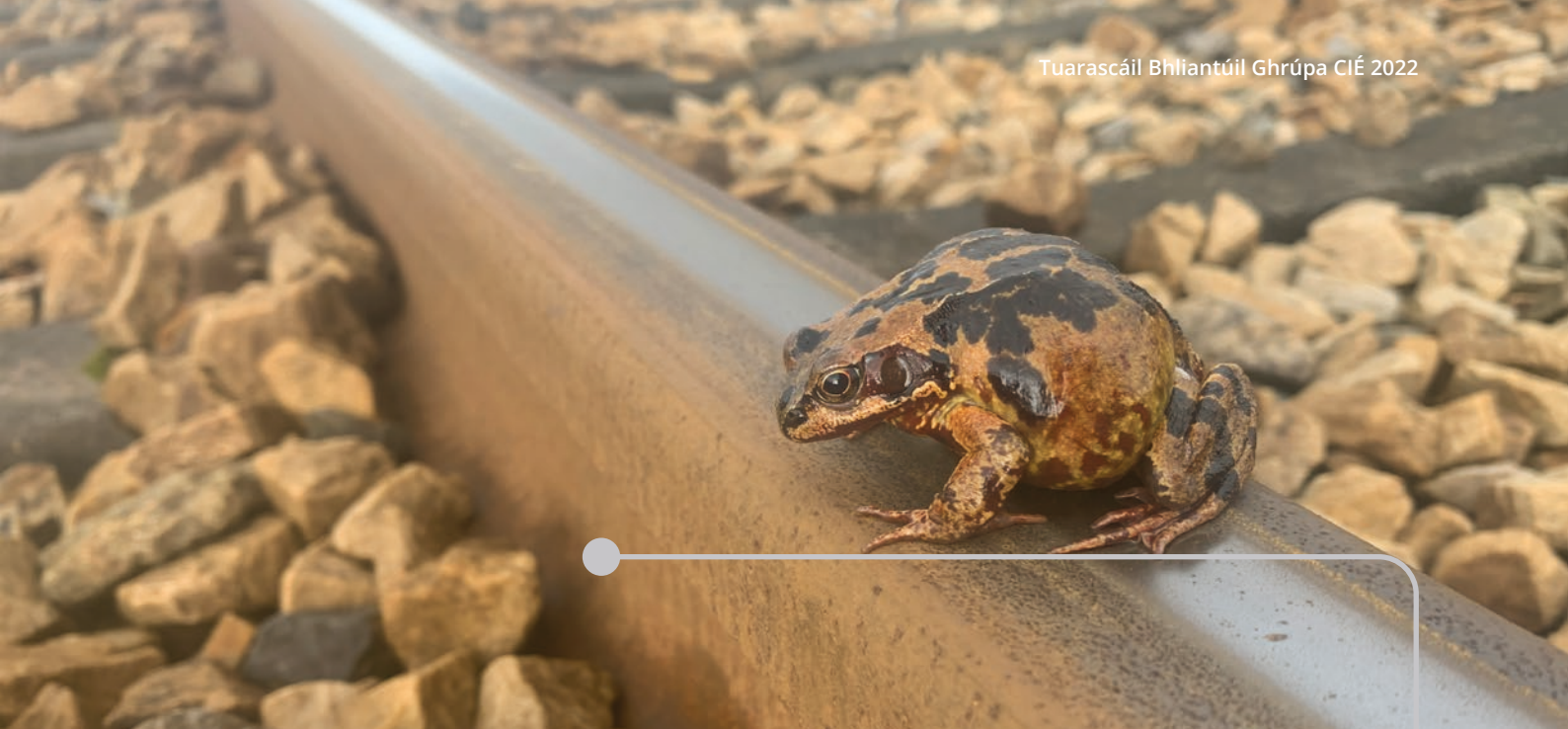
Áirítear anseo astaíochtaí a bhaineann le hIarnród Éireann, Bus Éireann, Bus Átha Cliath, Cuideachta Sealbhaíochta CIÉ agus CIÉ Tours.

* Áirítear leis na hastaíochtaí scóip 3 astaíochtaí ó uisce, dramhaíl, aerthaisteal agus astaíochtaí tobar-go-humar de bharr úsáid breosla

Astaíochtaí Carbóin Ghrúpa CIÉ 2018-2022 (tonnaí CO₂e)



Includes emissions for Iarnród Éireann, Bus Éireann, Bus Átha Cliath, CIÉ Holding Company & CIÉ Tours



Rinneadh nuashonrú agus neartú in 2022 ar threoirlínte chun an bhithéagsúlacht agus an dúlra timpeall na línte iarnróid a chosaint.

Cur Chuige Bunaithe ar Fhianaise

Tá Grúpa CIÉ ag obair i gcomhar le comhpháirtithe agus geallsealbhóirí chun cur chuige ildisciplíneach, bunaithe ar fhianaise a fhorbairt i dtaobh an earnáil iompair a bheith saor ó astaíochtaí. Le blianta beaga anuas, bhí Grúpa CIÉ ag obair i gcomhpháirtíocht le grúpaí oibre, le tionscadail taighde, agus le comhpháirtíochtaí trasearnála d'fhonn eolas a roinnt agus léargas ar leibhéal na saineolaíthe a fháil ar bhealaí ina bhféadfaí ár n-oibríochtaí a dhíchárbónú agus a fheabhsú.

I measc na staidéar taighde sin bhí Wellbeing Lens a rinne an Eagraíocht um Chomhar agus Fhorbairt Eacnamaíochta (ECFE) in 2022. Tugadh cuireadh do rannpháirtithe ó Ghrúpa CIÉ páirt a ghlacadh sa staidéar sin chun léargas a chomhroinnt ar ár straitéis inbhuanaitheachta agus ar na gníomhaíochtaí atá beartaithe chun tacú le córas iompair a bheidh saor ó astaíochtaí. Cuireadh príomhléargas agus moltaí beartais ón anailís a rinne ECFE faoi bhráid Ghrúpa CIÉ agus rannpháirtithe eile agus iarradh orthu aiseolas a sholáthar. Ansin foilsíodh an tuarascáil ó ECFE, [**Redesigning Ireland's Transport for Net Zero: Towards Systems that Work for People and the Planet**](#) [Córas Iompair na hÉireann a Athdhearadh ar mhaithe le bheith Saor ó Astaíochtaí: Réitigh a Chuideoidh leis na Daoine agus leis an bPláinéad]. Luadh an tuarascáil sin ina dhiaidh sin i bPlean Gníomhaithe na hÉireann ar son na hAeráide, 2023.

Féachaimid chuige go dtéimid i gcomhairle lenár ngeallsealbhóirí agus go soláthraimid ionchur maidir le ceapadh beartais ar an leibhéal náisiúnta i dtaobh an iompair agus na hinbhuanaitheachta. Táimid ag obair le príomhinstitiúidí taighde agus forbartha agus le lucht déanta beartais, lena n-áirítear Institiúid Fuinnimh an Choláiste Ollscoile, Baile Átha Cliath, Coláiste na hOllscoile, Corcaigh, OÉ Gaillimh agus Ollscoil Chathair Bhaile Átha Cliath chun acmhainní agus saineolas a chomhthiomsú agus an t-aistriú fuinnimh a chumasú.

Rannpháirtíocht leis na Geallsealbhóirí

Is gné lárnach í an obair lenár ngeallsealbhóirí i dtaobh an straitéis inbhuanaitheachta a chur chun feidhme. Trí dhul i gcomhairle leis na geallsealbhóirí is féidir straitéis inbhuanaitheachta spriocdhírthe a fhorbairt agus teacht ar thuiscint níos fearr ar na hionchais atá acu, agus ag an am céanna cothaítear comhdhearadh san eagraíocht féin maidir leis na príomhthosaíochtaí inbhuanaitheachta. I rith 2022, chuaigh Grúpa CIÉ i gcomhairle leis an nGníomhaireacht um Chaomhnú Comhshaoil, le hÚdarás Fuinnimh Inmharthana na hÉireann (SEAI), le NewERA, leis an Údarás Náisiúnta Iompair, leis an Roinn Iompair agus le Hydrogen Mobility Ireland, i measc eile, chun ionchur a fháil i leith straitéis inbhuanaitheachta Ghrúpa CIÉ agus faoin gcaoi ar féidir linn teacht le hionchais na ngeallsealbhóirí. Táimid ag obair i ndlúthpháirt leis na geallsealbhóirí sin ar raon dúshlán inbhuanaitheachta, agus acmhainní, eolas agus sócmhainní straitéiseacha á gcomhthiomsú againn chun tionchar ar mhórsála a imirt. Is cur chuige ríthábhachtach é a bheith ag obair le comhpháirtithe chun ár gcomhspríocanna a bhaint amach.

Léargas ar Bhainistíocht Sonraí

Tá spriocanna leagtha síos i Straitéis Inbhuanaitheachta CIÉ i leith bainistíocht acmhainní ar fud réimsí amhail dramhaíl, athchúrsáil, úsáid uisce agus ídiú fuinnimh. Ionas gur féidir an dul chun cinn atá á dhéanamh againn i dtreo na spriocanna sin a rianú go cruinn, tá sé ríthábhachtach go mbeidh fáil éasca ar ár sonraí comhshaoil, go bhfoilseofar go huathoibríoch iad agus go mbeidh sonraí mionshonraithe ar fáil ar fud Ghrúpa CIÉ ar fad. Tógann sé am ár n-úsáid acmhainní a ríomh de láimh agus ní fhágann an cur chuige sin gur féidir linn feabhsuithe in éifeachtúlacht úsáide fuinnimh nó uisce a ghabháil i bhfíor-am. Tá Grúpa CIÉ ag obair chun córas bainistíochta sonraí a thabhairt isteach ina gcomhtháthófar méadair chliste agus bogearraí anailíse. Trí úsáid a bhaint as sonraí níos cruinne, níos trédhearcaí agus níos tráthúla, beidh Grúpa CIÉ in ann an inbhuanaitheacht a leabú ar fud na planála straitéisí, an tsamhaltaithe riosca agus na gcásanna samplacha a leagtar amach ina chuid planála. Beidh sé ina thoradh ar an obair atá ar bun againn le Microsoft ar a néal-uirlis inbhuanaitheachta go mbeidh ar chumas Ghrúpa CIÉ deiseanna a aithint le haghaidh dícharbónú a dhéanamh agus feabhas a chur ar ár bhfeidhmíocht i dtaobh na hinbhuanaitheachta.

Cultúir Inbhuanaitheachta a Chothú

Anseo i nGrúpa CIÉ, tá ról le himirt ag gach duine againn chun cur le hinbhuanaitheacht an ghnó. Trí dheiseanna oiliúna a chur ar fáil dár bhfostaithe, is féidir linn bunghnéithe na hinbhuanaitheachta a leabú ar fud na cuideachta agus ról a bheith ag na baill foirne maidir le cur i bhfeidhm na straitéise inbhuanaitheachta. In 2022, cuireadh oiliúint ar fáil don lucht ardbhainistíochta, d'fhoirne inbhuanaitheachta agus do bhaill foirne a bhíonn ag obair i bhfeidhmeanna éagsúla eile chun léargas a thabhairt ar thionscnaimh inbhuanaitheachta éagsúla amhail ceanglais atá le cur i bhfeidhm maidir le nochtadh inbhuanaitheachta i gcás comparáidí.

Tá oiliúint fostaithe ar bun ar fud Ghrúpa CIÉ, oiliúint atá á éascú ag Central Solutions/Skillsnet Ireland. Is é an Rialtas atá ag cistiú an tionscnaimh sin. I measc na gclár oiliúna atá ar bun tá Pas Inbhuanaitheachta ó *Climate Ready Academy*, a bheartaítear a bheith ar fáil do gach fostaí ar fud Ghrúpa CIÉ. Cuireadh ar fáil ar dtús é do Chuideachta Sealbhaíochta CIÉ agus foireann CIÉ Tours in 2022 agus déanfar é a leathadh amach de réir a chéile chuig fostaithe na gCuideachta Oibríochá in 2023. Is é an oiliúint eile atá ar bun ná an Clár Ceannaireachta Inbhuanaitheachta de chuid *Climate Ready Academy*. Sraith ranganna atá i gceist leis in ina ndírítear go tréan ar ábhair éagsúla a bhaineann leis an inbhuanaitheacht. Ar chríochnú an chúrsa dóibh, beidh fostaithe in ann seasamh leis an inbhuanaitheacht agus ullmhóidh siad plan ina leith sin dá réimse freagrachta féin.




Tá Grúpa CIÉ agus Bus Éireann ag obair le cuibhreannas comhpháirtithe chun Mol Hidrigine na Gaillimhe (GH2), an chéad ghleann hidrigine in Éirinn, a fhorbairt. Táirgeoidh GH2 suas le 10MW hidrigin ghlas (a tháirgfear ar shlí inbhuanaithe) le húsáid le haghaidh taighde agus mar bhreosla le haghaidh iompair agus tionsclaíochta i mórcheantar na Gaillimhe. Cuirfear tús leis an tionscadal i Samhradh na bliana 2023, agus tá sé beartaithe saoráid táirgthe hidrigine agus saoráid athbhreoslaithe hidrigine a shuiteáil i gcuan na Gaillimhe in 2026. Le táirgeadh agus úsáid hidrigine dúchasaí glaise sna gleannta hidrigine, tá céim thábhachtach á tógáil i dtreo forbairt geilleagair hidrigine nua a chumasú, rud a chuirfidh Éire i gceartlár na straitéise i dtaobh fuinneamh in-athnuaite a ghiniúint agus i dtaobh chomhtháthú na hearnála fuinnimh.



Is comhoibriú é ZEST idir ESB, CIÉ, Bus Éireann agus Bus Átha Cliath chun mol iompair a bhunú ina mbeidh fáil ar bhreosla hidrigine atá saor ó astaíochtaí. Tá sé ina aidhm leis an tionscadal sin a bheith ar an gcéad shaoráid chliste in Éirinn a sholáthraíonn breosla atá saor ó astaíochtaí chun giniúint eatramhach gaoithe a mheaitseáil le héilimh fuinnimh na mbusanna. Tá sé i gceist leis an mol seirbhísí iompar a leictriú trí úsáid a bhaint as feithiclí leictreacha ina bhfuil ceallraí agus feithiclí breosla-chille hidrigine.

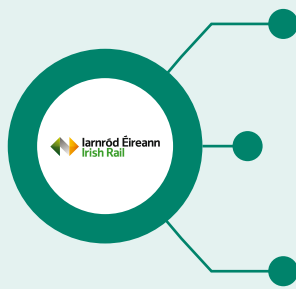
Tuairisciú Inbhuanaitheachta agus Nochtadh

Creat Tuairiscithe	Cur síos	Stádas												
 <p>An Tionscadal um Nochtadh Carbóin</p>	<p>Is eagraíocht sheachbhrabúsach idirnáisiúnta é an Tionscadal um Nochtadh Carbóin a sholáthraíonn ardán tuairiscithe domhanda d'eagraíochtaí chun faisnéis a thomhas, a nochtadh agus a chomhroinnt maidir lena n-astaíochtaí carbóin agus a straitéis bhainistíochta. Faigheann na freagróirí scór idir A agus F, ag brath ar leibhéal a bhfeasachta agus ar bhainistíocht a gcuid astaíochtaí carbóin.</p> <p>Tá Grúpa CIÉ ag tuairisciú ar an ardán sin le trí bliana anuas.</p>	<p>Bronnadh scór 'A-' ar Ghrúpa CIÉ in 2022 agus aitheantas á thabhairt dó as ceannaireacht a léiriú i dtaobh an chomhshaoil agus as sárchleachtas a léiriú maidir le straitéis agus gníomhaíocht i dtaobh saincheisteanna aeráide.</p> <table border="1"> <thead> <tr> <th>CDP Response</th> <th>Bliain Tuairiscithe</th> <th>Scór</th> </tr> </thead> <tbody> <tr> <td>Athrú Aeráide 2020</td> <td>2019</td> <td>B</td> </tr> <tr> <td>Athrú Aeráide 2021</td> <td>2020</td> <td>B</td> </tr> <tr> <td>Athrú Aeráide 2022</td> <td>2021</td> <td>A-</td> </tr> </tbody> </table> <p>Léiríonn an feabhas ar scór na bliana 2022 na hathruithe atá curtha i bhfeidhm ag Grúpa CIÉ lena chinntiú go bhfuil bainistiú éifeachtach á dhéanamh ar ár lorg carbóin. Rinneadh dianiarracht cainníochtú a dhéanamh ar ár n-astaíochtaí carbóin Scóip 3 ó fhoinsí cosúil le hearraí agus seirbhísí a cheannaítear, úsáid uisce, giniúint dramhaíola agus athchúrsála, fostaithe ag dul chuig an obair agus abhaile, taisteal i gcomhair gnó, agus sócmhainní ar léas. Leanamar freisin ag cur lenár gcreat chun rioscaí aeráide a shainiú agus a bhainistiú agus nochtamar roinnt príomhrioscaí agus deiseanna a bhaineann leis an aeráid atá le sárú nó le tapú ar fud an Ghrúpa.</p> <p>Leanfaidh Grúpa CIÉ ag cur san áireamh na moltaí ón Tionscadal um Nochtadh Carbóin agus beidh sé ina aidhm aige scór 'A' a bhaint amach ar ár straitéis maidir le hastaíochtaí carbóin a bhainistiú.</p>	CDP Response	Bliain Tuairiscithe	Scór	Athrú Aeráide 2020	2019	B	Athrú Aeráide 2021	2020	B	Athrú Aeráide 2022	2021	A-
CDP Response	Bliain Tuairiscithe	Scór												
Athrú Aeráide 2020	2019	B												
Athrú Aeráide 2021	2020	B												
Athrú Aeráide 2022	2021	A-												

 <p>United Nations Global Compact</p> <p>Comhshocrú Domhanda na Náisiún Aontaithe</p>	<p>Tá Comhshocrú Domhanda na Náisiún Aontaithe bunaithe ar dheich gcolún lena gcuirtear chun cinn cearta an duine, cearta lucht saothair, cosaint an chomhshaoil agus bearta frith-éillithe i ngnólachtaí. Trí Chomhshocrú Domhanda na Náisiún Aontaithe a shíniú, geallann Grúpa CIÉ beartais a chur i bhfeidhm chun tacú le cearta an duine agus le cosaint an chomhshaoil ar fud a chuid oibríochtaí agus an tslabhra luacha.</p>	<p>Ghlac Grúpa CIÉ páirt i gComhshocrú Domhanda na Náisiún Aontaithe in 2022 lena chinntiú go leanfaimid an dea-chleachtas maidir le cleachtais inbhuanaithe a ghlacadh ar cinn iad atá freagrach ó thaobh na gné sóisialta de.</p> <p>Déantar cur síos ar an dul chun cinn atá déanta ag Grúpa CIÉ maidir le moltaí Chomhshocrú Domhanda na Náisiún Aontaithe a chur i bhfeidhm faoi na ceannteidil 'Obair Chuibhiúil agus Folláine' agus 'Éagsúlacht agus Comhdheiseanna'. Ina theannta sin, cuirfidh Grúpa CIÉ teachtaireacht maidir leis an dul chun cinn (teachttaireacht phoiblí bhliantúil) faoi bhráid Chomhshocrú Domhanda na Náisiún Aontaithe ag tosú in 2023 chun cur síos a dhéanamh ar an obair atá ar bun chun na deich gcolún a chur i bhfeidhm inár ngnólacht féin.</p>
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Creat Tuairiscithe	Cur síos	Stádas
 <p>Creat NewERA don Earnáil Leathstáit Tráchtála</p>	<p>In 2021, d'fhorbair an tÚdarás um Gheilleagar Nua agus um Théarnamh (NewERA) creat tuairiscithe don earnáil leathstáit tráchtála chun aghaidh a thabhairt ar chuspóirí i dtaobh an ghníomhaithe ar son na haeráide.</p> <p>Cuimsítear sa chreat tuairiscithe cúig ghealltanais nach mór do fhreagróirí a thabhairt:</p> <ol style="list-style-type: none"> 1. Rialú na gCuspóirí Gníomhaithe ar son na hAeráide 2. Astaíochtaí a Thomhas agus Spriocanna maidir lena Laghdú 3. Astaíochtaí a Thomhas agus a Luacháil i mBreithmheasanna ar Infheistíocht 4. An Geilleagar Ciorclach agus Soláthar Glas 5. Nochtuithe a Bhaineann le Cúrsaí Aeráide sa Tuairisciú Airgeadais 	<p>Tuairisceoidh Grúpa CIÉ do NewERA, ag tosú in 2023, ar an dul chun cinn atá déanta againn i leith na gcúig ghealltanais a thugtar sa chreat gníomhaithe ar son na haeráide:</p>
 <p>An Treoir ón Aontas Eorpach maidir le hInbhuanaitheacht Chorporáideach</p>	<p>Tugadh isteach an Treoir ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta Corparáideach in 2021 lena chinntiú go dtuairiscíonn cuideachtaí faisnéis faoin inbhuanaitheacht ar bhealach inchomparáide atá iontaofa agus a fhreastalaíonn ar riachtanais na n-infheisteoirí agus geallsealbhóirí eile.</p> <p>Áireofar sa Treoir sin 'gné na hábharthachta dúbailte', rud a chiallaíonn go gcaithfidh cuideachtaí tuairisciú a dhéanamh ar an gcaoi a dtéann saincheisteanna inbhuanaitheachta i bhfeidhm ar a ngnó agus ar an tionchar a bhíonn ag oibríochtaí a gcuideachta ar an tsochaí agus ar an gcomhshaol.</p>	<p>Tá Grúpa CIÉ ag ullmhú chun tuairisciú faoin treoir sin agus tá sé ag obair chun na ceanglais chreata a chur chun feidhme inár nósanna imeachta tuairiscithe roimh an tréimhse tuairiscithe éigeantaigh ó 2025 ar aghaidh.</p> <p>Tá sé ina aidhm ag CIÉ anailís ar bhearnaí a dhéanamh ar cheanglais na Treorach maidir le Tuairisciú Inbhuanaitheachta Corparáideach sula dtiocfaidh sí i bhfeidhm in 2025.</p>
 <p>Rialachán Tacsanomaíochta an Aontais Eorpaigh</p>	<p>In 2020, bhunaigh an Coimisiún Eorpach Creat Tacsanomaíochta an Aontais mar chóras aicmithe chun liosta gníomhaíochtaí geilleagracha atá inbhuanaithe ó thaobh an chomhshaoil de a bhunú. Chun Rialachán Tacsanomaíochta an Aontais a chomhlíonadh, beidh ar chuideachtaí incháilithe a shainaitheint cén chaoi a bhfuil a ngníomhaíochtaí gnó ailínithe leis an Rialachán Tacsanomaíochta agus cé mhéad, agus tuairisciú a dhéanamh ina leith sin.</p>	<p>Tá Grúpa CIÉ ag ullmhú chun nochtadh a dhéanamh faoi Thacsanomaíocht an Aontais. Chun cabhrú leis sin, chuir Grúpa CIÉ oiliúint ar bun ar leibhéal an Bhoird agus d'agraigh sé ceardlanna le foirne airgeadais agus inbhuanaitheachta chun díriú go tréan ar chur leis an bhfeasacht ar na rialacháin atá ag teacht chun cinn agus chun acmhainneacht a fhorbairt ó thaobh tuairisciú éifeachtach a dhéanamh faoi Thacsanomaíocht an Aontais Eorpaigh.</p> <p>Tá sé ina aidhm ag Grúpa CIÉ an t-aillíniú eadrainn féin agus Creat Tacsanomaíochta an Aontais a fhoilsiú faoi 2024.</p>
 <p>An Tascfhórsa ar Nochtadh Airgeadais a Bhaineann leis an Aeráid</p>	<p>Déanann an Tascfhórsa ar Nochtadh Airgeadais a Bhaineann leis an Aeráid moltaí maidir le nochtadh níos éifeachtaí a bhaineann leis an aeráid agus cuireann sé chun cinn cinntí infheistíochta eolacha agus forbairt straitéiseach. Rangaíonn an Tascfhórsa an nochtadh a bhaineann leis an aeráid i gceithre phríomhchóilún:</p> <ul style="list-style-type: none"> • Rialachas • Straitéis (anailís ar chásanna san áireamh) • Méadracht agus Spriocanna • Rioscaí agus Deiseanna 	<p>In 2021, thosaigh Grúpa CIÉ ag cloí le creat an Tascfhórsa agus tá an tuairisciú a dhéanaimid i leith na haeráide á ailíniú leis na moltaí againn. In 2022, dhíriomar ar ár gcreat bainistíochta riosca aeráide a fhorbairt tuilleadh agus ullmhú chun anailís a dhéanamh ar chásanna aeráide ar fud na gCuideachtaí Oibríochta chun cabhrú linn rioscaí agus deiseanna a bhaineann leis an aeráid a aithint, a shainiú agus a chainníochtú.</p> <p>In 2023, tá sé ina aidhm ag Grúpa CIÉ an chéad bhabhta iomlán a dhéanamh den anailís ar chásanna aeráide agus de shainaitheint rioscaí, chun ailíniú le ceanglais an Tascfhórsa.</p>

Iarnród Éireann:

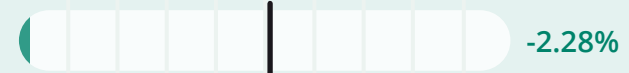


Laghdú CO₂*

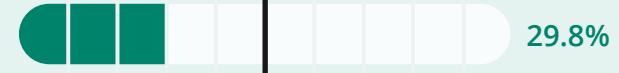
Éifeachtúlacht Fuinnimh**

Ráta Athchúrsála

SPRIOC NA BLIANA 2030: -51%



SPRIOC NA BLIANA 2030: 50%



SPRIOC CIÉ: 75%



Táthar ag feitheamh ar na figiúirí éifeachtúlachta fuinnimh i leith 2022 arna bhfíorú ag SEAI. Nuair a bheidh siad fíoraithe, beidh siad ar fáil don phobal ar shuíomh gréasáin faireacháin agus tuairiscithe SEAI.

Aistriú chuig flít feithiclí astaíochtaí ísle



Tá DART+ á chur i bhfeidhm ag Iarnród Éireann agus déanfar an córas DART a leictriú agus síneadh a chur leis. Méadófar faoi thrí an rian leictirthe agus beifear in ann dhá oiread an líon paisinéirí a iompar. Beidh sé ina toradh air sin go dtiocfaidh laghdú mór ar na hastaíochtaí díreacha agus go gcuirfear le héifeachtúlacht an ghréasáin comaitéireachta iarnróid i mBaile Átha Cliath. I mí na Samhna 2022, d'fhógair Iarnród Éireann go raibh sé ag ordú 90 carráiste traenach nua ceallra-leictreach. Bhí ordú eile i gcomhair 95 carráiste traenach leictreach agus ceallra-leictreach curtha isteach aige in 2021. Tosófar ag cur na gcarráistí nua i mbun seirbhíse in 2025, rud a fhágfaidh go mbeifear in ann níos mó daoine a iompar ar an ngréasán DART.

Cuireadh tús le Trialacha ar Thiomáint Hibrídeach ar charranna iarnróid Intercity in 2021 agus rinneadh trialacha orthu agus iad i mbun seirbhíse in 2022. Cuirfear i bhfeidhm an tionscadal de réir a chéile thar 8-10 mbliana agus seachnófar 18,000 tonna astaíochtaí carbóin dá bharr gach bliain, chomh maith le truailliú aeir agus truailliú ó thorann a laghdú. Déanfar faireachán ar fheidhmíocht na bPacáistí Cumhachta le linn 2023, agus é ina aidhm an teicneolaíocht sin a leathnú tuilleadh ar fud an fhlíit chun na hastaíochtaí carbóin foriomlána a laghdú.

Úsáideann Iarnród Éireann an breiseán breosla Envirox chun ídiú breosla a laghdú agus scagairí cáithníníeacha díosail a choinneáil glan, rud a spárálann thart ar 6% den bhreosla. In 2019 a tosaíodh ag úsáid Envirox agus baintear leas as sa ghnáthchúrsa anois in Iarnród Éireann.

Teacht Aniar i leith na hAeráide

In 2021, bunaíodh Tionscadal um Chosaint Bonneagar Iarnróid an Chósta Thoir (ECRIPP) de chuid Iarnród Éireann agus é ina aidhm leis an iarnród a chosaint sa cheantar sin. Is beart mór é an tionscadal sin faoina bhfuil sé i gceist maolú a dhéanamh ar an gcreimeadh mór cósta atá ag dul in olcas le blianta beaga anuas mar gheall ar an athrú aeráide agus tionchar na stoirmeacha.

Le roinnt blianta anuas, tá oibreacha práinneacha cosanta déanta ag Iarnród Éireann i Ros Láir agus tá armúr carraige curtha in airde aige chun cur i gcoinne an mhórchailleanais talún sa cheantar. Ina theannta sin, cuireadh dlús faoi bhunú foirmiúil ECRIPP agus faoina sruth maoinithe lena aghaidh agus déanfar infheistiúocht mhór ilbhliantúil san obair sin. Tá clár fairsing oibreacha beartaithe i gcomhair na tréimhse deich mbliana atá romhainn.

An Geilleagar Ciorclach



In 2022, thug Iarnród Éireann isteach Beartas um Cheannach Freagrach chun tacú le ceannach earraí agus seirbhísí inbhuanaithe, agus leagadh síos an sprioc go mbeadh critéir roghnúcháin atá bunaithe ar an inbhuanaitheacht san áireamh inár dtairiscintí go léir faoi 2030.

Tá tús curtha ag foireann Conarthaí Lárnacha Iarnród Éireann agus a fhoireann Comhshaoil le hathbhreithniú ar ábhair inchaite éagsúla a bhaineann leis na conarthaí lárnacha glantacháin agus é i gceist gearradh siar ar an méid ábhar a úsáidtear. Sainithníodh roghanna atá dírithe ar an tomhaltas a laghdú (dáileoirí coimeádacha, cineál páipéir inbhuanaithe, aistriú chuig tuáillí tae) agus tá sé beartaithe na hathruithe sin a chur i bhfeidhm go luath in 2023.



Coimeádáin á lódáil ag Aonad Lastais Iarnród Éireann – oibríochtaí lódála ag Belview, Calafort Phort Láirge.

Tá Príomh-Rannóg Innealtóireachta Meicniúla Iarnród Éireann ag breathnú ar roghanna chun dramhaíl ghuaiseach a íoslaghdú. Tá staidéar píolótach á dhéanamh ag an Rannóg sin faoi láthair maidir le fuarthán innill a athúsáid. Déantar gliocól eitleíne a mheascadh le huisce i gcumasc 50/50 chun fuarthán a tháirgeadh a úsáidtear sna hinnill traenach.

Ionas nach bhfágfaí trasnáin choincríte úsáidte gan aon leas á bhaint astu, tá Iarnród Éireann ag breathnú ar roghanna i dtaobh a n-athúsáide. Tógann Iarnród Éireann trasnáin choincríte úsáidte den rian ionas gur féidir measúnú agus catagóiriú a dhéanamh orthu. Más féidir iad a athúsáid ar an gcóras iarnróid, déantar iad a stóráil chuige sin. Maidir le trasnáin a bhfuil damáiste déanta dóibh, tá staidéar beag á dhéanamh ag Iarnród Éireann chun measúnú a dhéanamh ar úsáidí tánaisteacha a d'fhéadfaí a bhaint astu, ar nós leas a bhaint astu ar chosáin phríobháideacha, ar bhóithre talmhaíochta nó chun ballaí a choinneáil in airde.

Tá tús curtha ag Foireann Comhshaoil Ghnóthas Iarnróid Iarnród Éireann le clár bainistíochta uisce, agus cuimsíodh sa chéad chéim de aimsiú meádar agus mapáil a dhéanamh ar an úsáid uisce.

An Bhitheagsúlacht

In 2022, d'fhoilsigh Iarnród Éireann a chuid treoirlínte bithéagsúlachta don fhoireann bonneagair mar chuid den ghealltanas atá tugtha aige an tionchar ar an gcomhshaoil a íoslaghdú agus na tairbhí don chomhshaoil a uasmhéadú. Tá breis agus 2,200 km den ghréasán iarnróid ag gabháil trí thírdhreacha éagsúla, agus tá deis á tapú ag Iarnród Éireann chun raon leathan gnáthóg, speiceas agus éiceachóras a bhainistiú ar bhealach inbhuanaithe.

Tá sé geallta ag Iarnród Éireann, faoin Scéim um Choillearnach a Bhunú ar Thailte Poiblí, 12,000 crann dúchasach a chur ar shuíomh 10 n-acra go leith in aice leis an líne iarnróid ag Cora Droma Rúisc. Shinaithin Iarnród Éireann an dara suíomh i gCo. Chorcaí mar áit ina bhféadfaí foraois a athbhunú agus tá iarratas ar chead pleanála á chur isteach chuige sin. Tá sé geallta ag Iarnród Éireann 100 acra de chrainn dhúchasacha a chur ar thailte neamhoibríochtúla faoi 2030.

Sláinte agus Folláine



Tá Rannóg Leighis Iarnród Éireann i gceannas ar fhorbairt Straitéise um Fholláine Fostaithe ar fud na cuideachta. Tá sé i gceist an straitéis sin a bheith i bhfeidhm faoi 2025. Déantar an straitéis a dhearadh agus a chur i bhfeidhm tar éis torthaí a fháil ó iniúchadh ar fholláine na bhfostaithe ar fud an Ghrúpa, agus ansin ullmhófar straitéis Ghrúpa CIÉ maidir le sláinte agus folláine san ionad oibre agus clár sláinte agus folláine do gach fochuideachta oibríoch.

In 2022, chuaigh Iarnród Éireann i gcomhpháirtíocht le Family Carers Ireland agus é ag féachaint le tacaíochtaí agus acmhainní a sholáthar ar fud na tíre d'fhostaithe a bhfuil freagrachtaí cúraim orthu sa bhaile.

Príomhtháscairí Feidhmíochta Iarnród Éireann:

Déantar astaíochtaí scóip 1,2 agus 3 a ríomh trí úsáid a bhaint as fachtóirí astaíochtaí ó Roinn Comhshaoil, Bia agus Gnóthaí Tuaithe na Ríochta Aontaithe (DEFRA) agus ó Údarás Fuinnimh Inmharthana na hÉireann (SEAI). Féach tábla na bhFachtóirí Tionaithe i dtaobh Astaíochtaí Carbóin le haghaidh na bhfachtóirí tionaithe a mbaintear leas astu.

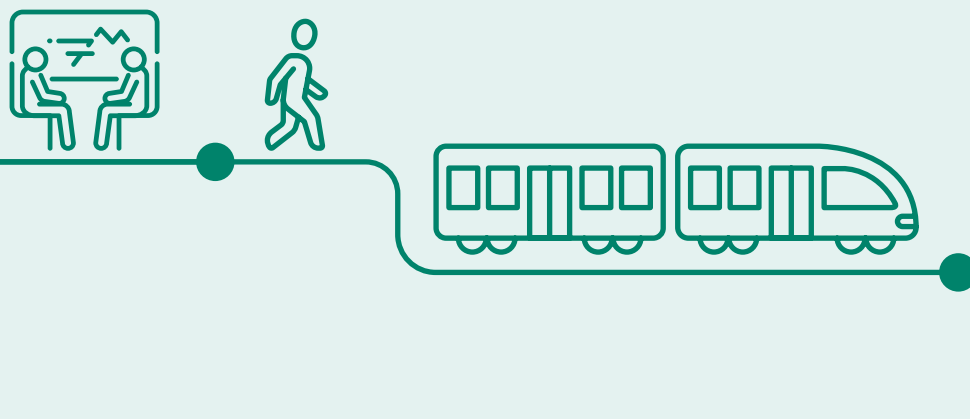
Colún 1: Geilleagrach

Luach Geilleagrach a Ghiniúint					
Daoine a Nascadh	2022	2021	2020	2019	2018
Aistir paisinéara (milliúin)	35.8	17.4	17.9	50.2	47.9

Colún 2: Sóisialta

Cathracha agus pobail inbhuanaithe					
Inrochtaineacht	2022	2021	2020	2019	2018
Stáisiúin atá Lán-Inrochtana	114	114	110	110	110
Rannpháirtíocht sa Phobal	2022	2021	2020	2019	2018
Eagraíochtaí/tairbhíthe comhpháirtíochta a rabhthas rannpháirteach ar bhonn díreach leo	36	51	33	12	-

Folláine, Comhionannas Inscne agus Ionchuimsitheacht inár bhFórsa Saothair					
Infheistiú inár bhfostaithe	2022	2021	2020	2019	2018
Líon na bhFostaithe	4,339	4,176	4,058	3,897	3,782
Sábháilteacht	2022	2021	2020	2019	2018
Líon na dtimpistí ar chaill fostaithe am dá mbarr – intuairiscithe	53	43	35	55	47
Comhionannas inscne	2022	2021	2020	2019	2018
Mná i measc na bhfostaithe (%)	11%	11%	11%	11%	10%
Mná i róil ardbhainistíochta (%)	17%	17%	19%	20%	18%
Comhaltaí boird ar mná iad (%)	57%	57%	57%	57%	50%



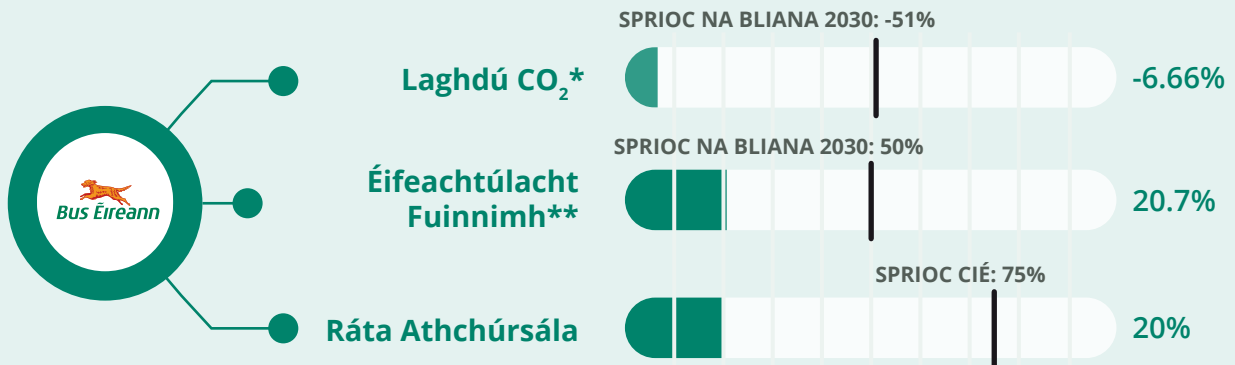
Colún 3: Comhshaol

Gníomhaíocht ar son na hAeráide agus Caighdeán an Aeir					
Astaíochtaí Gás Ceaptha Teasa	2022	2021	2020	2019	2018
Astaíochtaí scóip 1 (míle tCO ₂ e)	124.67	122.22	104.90	126.73	123.26
Scóip 2 – Astaíochtaí indíreacha ó leictreachas a cheannaítear (míle tCO ₂ e)	19.10	19.65	17.58	21.09	23.86
Scóip 3 – Astaíochtaí indíreacha eile (míle tCO ₂ e)*	32.47	-	-	-	-
Iomlán na n-astaíochtaí (míle tCO ₂ e)	176.24	-	-	-	-
Éifeachtúlacht Fuinnimh	2022	2021	2020	2019	2018
Ídiú díosail i dtraenacha B0 (lítair)	44,342,630	43,479,272	36,968,720	45,150,850	43,830,400
Ídiú díosail i dtraenacha B0 (MWh) (fachtóir tiontaithe SEAI 10.169 L/kWh)	450,920	442,141	375,935	459,139	445,711
Úsáid díosail ar bóthar (díosal ó stáisiúin pheitрил) lítair	1,492,557	1,440,676	1,443,752	1,443,700	1,476,100
Úsáid díosail ar bóthar (díosal ó stáisiúin pheitрил) (MWh) (fachtóir tiontaithe SEAI 10.169 L/kWh)	15,178	14,650	14,682	14,681	15,010
Leictreachas le haghaidh feithiclí a tharraingt (MWh)	23,600	23,453	23,235	27,695	26,222
Leictreachas le haghaidh sócmhainní seasta (MWh)	32,718	31,805	35,804	35,791	37,031
Leictreachas iomlán (MWh)	56,318	55,258	59,039	63,486	63,253
Úsáid gáis (MWh)	9,406	9,277	9,979	9,278	9,032
Ídiú Fuinnimh Iomlán (MWh)	531,822	521,326	459,634	546,584	533,007
Astaíochtaí Eile a Bhaineann le Breosla agus Fuinneamh (Díosal agus Gás)	2022	2021	2020	2019	2018
Astaíochtaí Díosail B0 tobar-go-humar (míle tCO ₂ e)	27.73	27.34	23.24	28.39	27.56
Astaíochtaí Díosail ó Stáisiúin Pheitрил tobar-go-humar (míle tCO ₂ e)	0.91	0.88	0.88	0.88	0.90
Astaíochtaí Gáis tobar-go-humar (míle tCO ₂ e)	0.29	0.27	0.31	0.29	0.28
Astaíochtaí Leictreachais tobar-go-humar (míle tCO ₂ e)	1.40	1.37	1.47	1.58	1.57
Sciartha an Fhlít	2022	2021	2020	2019	2018
Carranna iarnróid a bhfuil inneall hibrideach iontu (%)	15%	6%	4%	0%	0%
Busanna atá faoi thiomáint leictreachais amháin (%) (Carráistí DART mar % de líon iomlán na gcarranna iarnróid / na gcarráistí)	24%	24%	24%	24%	24%

* Áirítear leis na hastaíochtaí scóip 3 astaíochtaí ó uisce, dramhaíl, aerthaisteal agus astaíochtaí tobar-go-humar de bharr úsáid breosla

Tomhaltas agus Táirgeadh Freagrach					
Bainistíocht dramhaíola	2022	2021	2020	2019	2018
Dramhaíl iomlán a gineadh (tonnaí)	2,084	1,580	1,512	2,314	2,337
Dramhaíl a ndearnadh athchúrsáil/aisghabháil uirthi (tonnaí)	1,091	769	726	1,221	1,272
Dramhaíl a ndearnadh athchúrsáil/aisghabháil uirthi (%)	52%	49%	48%	53%	54%
Dramhaíl ghuaiseach (tonnaí)	707	853	1,132	765	909
Bainistíocht uisce	2022	2021	2020	2019	2018
Ídiú uisce (méadar ciúbach)	365,603	220,461	-	-	-

Bus Éireann:



* Táthar ag feitheamh ar na figiúirí éifeachtúlachta fuinnimh i leith 2022 arna bhfíorú ag SEAI. Nuair a bheidh siad fíoraithe, beidh siad ar fáil don phobal ar shuíomh gréasáin faireacháin agus tuairiscithe SEAI.

Aistriú chuig flít feithiclí astaíochtaí ísle



Tá Bus Éireann ag baint triail as teicneolaíocht hidrigine a úsáid san iompar mar rogha eile breosla anuas ar na feithiclí ceallra-leictreacha. Lean siad ar aghaidh ag oibriú trí cinn de bhusanna hidrigine feadh Chonair Chomaitéireachta Thuaisceart Bhaile Átha Cliath i rith 2022. IS in 2021 a cuireadh na busanna sin ar an mbóthar ar dtús. Tá níos mó ná 100,000 ciliméadar saor ó astaíochtaí clúdaithe ag na busanna sin agus iad faoi chumhacht ag teicneolaíocht breosla-chille hidrigine.

In 2022, chríochnaigh Bus Éireann an obair ullmhúcháin don chéad seirbhís bus lánleictreach in Éirinn agus seoladh an tseirbhís sin i mí Eanáir 2023, nuair a cuireadh 11 bhus ceallra-leictreach aon urláir ar an mbóthar i mBaile Átha Luain. Bhí gá le huasghrádú fairsing ar an iosta bus ionas go bhféadfaí bonneagar a shuiteáil chun feithiclí a luchtú, lena n-áirítear fostáisiún, luchtairí, stáisiúin luchtaithe agus córas nua bainistithe táillí iosta. Ina theannta sin, cuireadh isteach orduithe in 2022 le haghaidh 20 bus ceallra-leictreach dhá urlár faoi chreat-chomhaontú ina leagtar amach go gceannófar tuilleadh busanna leictreacha sa tréimhse cúig bliana amach romhainn. Cuirfead na busanna sin ar an mbóthar i Luimneach amach sa bhliain 2023 agus meastar go spárálfar thart ar 1,800 tonna astaíochtaí carbóin ón sceithphíopa in aghaidh na bliana dá mbarr.

Faoin mBeartas Náisiúnta um Shoghluaisteacht Inbhuanaithe, tá sé beartaithe ag Bus Éireann agus ag an Údarás Náisiúnta Iompair flít busanna uirbeacha a bheidh iomlán saor ó astaíochtaí a chur ar an mbóthar i mBaile Átha Cliath, Corcaigh, Port Láirge, Luimneach agus Gaillimh faoi 2035, agus tá an dá eagraíocht sin ag obair i dtreo réitigh a fhorbairt chun tús a chur le leictriú an fhlíit cóistí neamhuirbeacha agus cóistí cianthaistil faoi 2030.

Éifeachtúlacht Fuinnimh



Tá tionscadal ar bun chun rátálacha fuinnimh foirgnimh (BER) a dhéanamh ag ocht n-iosta agus roghanna a aithint chun creatlach an fhoirgnimh a uasghrádú agus an BER a fheabhsú. IS é is aidhm leis an obair sin níos lú fuinnimh a úsáid ag gach ceann de na hiostaí sin. Beidh na suirbhéanna ar fhoirgnimh ina gcabhair maidir le bonn eolais a chur faoi chinntí amach anseo maidir le hiarfheistiú foirgneamh, lena n-áirítear aistriú chuig foinsí fuinnimh in-athnuaite.

Tar éis treoirionscadal um éifeachtúlacht fuinnimh soilsithe a rinneadh in iosta Thobar an Chaipín in 2021, faoinar cuireadh soilse LED atá tíosach ar fhuinneamh in ionad sheanchóras soilsithe an iosta, in 2022 chuir Bus Éireann tús le tuilleadh oibreacha chun soilse LED a shuiteáil ina chuid iostaí. Críochnaíodh feistiú na soilse LED i dTrá Lí in 2022, agus tá sé beartaithe córas soilsithe LED a shuiteáil i gceithre iosta eile in 2023.



Tá Grúpa CIÉ fós ag breathnú ar gach teicneolaíocht a d'fhéadfadh cuidiú linn a bheith saor ó astaíochtaí, lena n-áirítear lánleictreach agus hidrigin (ghlas).

An Geilleagar Ciorclach



Tá sé ina aidhm ag Bus Éireann ceanglais inbhuanaitheachta a bheith i bhfeidhm i gcás 75% dá chonarthaí faoi 2030, agus tá beartas nua maidir le Ceannach Freagrach forbartha aige in 2022 a thacóidh leis an sprioc sin.

In 2022, chuir Bus Éireann isteach burlóirí i gcomhair dramhaíl chairtchláir atá lena hathchúrsáil in ocht n-iosta chun deighilt dramhaíola agus athchúrsáil ábhar cairtchláir a dhéanamh ar bhealach cuí. Suiteáladh boscaí bruscair déchuspóireacha freisin ag stáisiúin agus iostaí éagsúla ionas go mbeidh an deis ann dramhaíl a athchúrsáil. Cuireadh póstaer ar taispeánt ar a bhfuil faisnéis faoi dhramhaíl mar threoir i dtaobh conas cineálacha éagsúla dramhaíola a scaradh óna chéile i gceart.

Shuiteáil Bus Éireann Meaisín Aisdíola ina iostaí i mBusáras agus i Leitir Ceanainn. Tionscnamh píolótach is ea é sin chun custaiméirí a spreagadh a gcuid buidéal phlaisteacha agus cannaí dí alúmanaim a thabhairt ar ais lena n-athchúrsáil.

Sheol Ceaintín Chorcaí 'Feachtas Cupán Comhfhiosach' i Meán Fómhair 2022. Tá sé ina aidhm leis an bhfeachtas daoine a spreagadh chun cupáin a athúsáid seachas leas a bhaint as cinn aonuaire, trí dhreasú a dhéanamh ar athrú iompraíochta. Ar an gcaoi sin, úsáidtear an cupán caife laethúil mar bhealach chun athrú iompraíochta a spreagadh. Cuirtear laghdú 30% i bhfeidhm ar phraghas caife nó tae ach leas a bhaint as cupán in-athúsáidte. Is tionscnamh buan é sin agus tá súil ag Bus Éireann an tionscnamh a leathnú go ceaintín na Cloiche Leithne go luath in 2023.

In 2022, rinne Bus Éireann iniúchtaí uisce ag roinnt suíomh chun fomhéadair a chur ar an mbonneagar uisce agus féachaint céard a úsáideann an méid is mó uisce. Leis an tionscadal sin, beidh an deis ag Bus Éireann athbhreithniú a dhéanamh ar shonraí fíor-ama, áiteanna a aimsiú

ina bhfuil uisce ag sceitheadh agus cuidiú tionscadail bonneagair uisce amach anseo a chur in ord tosaíochta.

Rannpháirtíocht sa Phobal



Téann Bus Éireann i gcomhpháirtíocht go rialta le heagraíochtaí pobail áitiúla chun feachtais 'Fill-A-Bus' a óstáil ar fud na tíre, agus é ina aidhm aige bus a líonadh le hearraí neamh-mheatacha a thugann an pobal ar son na cúise. Déanann an cumann carthanachta atá i gcomhpháirtíocht leo na hearraí go léir a dheonaítear a dháileadh ar dhaoine aonair agus ar theaghlaigh i ngátar ina gceantair féin.

Sláinte agus Folláine



In 2022, bhí an obair ar mhaithe le sláinte agus folláine i mBus Éireann dírithe ar cheithre cholún straitéiseacha folláine: Folláine choirp, meabhairshláinte, folláine ó thaobh airgeadais de agus folláine shóisialta. Cuireadh roinnt tionscnamh i bhfeidhm a bhí ailínithe leis na colúin agus na spriocanna sin: forbraíodh líonra Lucht Garchabhrach Meabhairshláinte (MHFA) agus thug 30 ball foirne faoin oiliúint ina leith sin.

Éagsúlacht agus Comhdheiseanna

Mar aitheantas ar a mheáite atá sé ionad oibre ionchuimsitheach a bheith aige, cuireadh Bus Éireann ar an ngearrliosta don Ghradam don Tionscnamh Éagsúlachta Sármhaith ag Gradaim Náisiúnta Éagsúlachta agus Ionchuimsithe na bliana 2022.

Príomhtháscairí Feidhmíochta Bhus Éireann:

Déantar astaíochtaí scóip 1,2 agus 3 a ríomh trí úsáid a bhaint as fachtóirí astaíochtaí ó Roinn Comhshaoil, Bia agus Gnóthaí Tuaithe na Ríochta Aontaithe (DEFRA) agus ó Údarás Fuinnimh Inmharthana na hÉireann (SEAI). Féach tábla na bhFachtóirí Tionaithe i dtaobh Astaíochtaí Carbóin le haghaidh na bhfachtóirí tionaithe a mbaintear leas astu.

Colún 1: Geilleagrach

Luach Geilleagrach a Ghiniúint					
Daoine a Nascadh	2022	2021	2020	2019	2018
Aistir a dhéanann paisinéirí (milliúin)	89.5	57.5	51.0	89.1	83.6
Líon na mbusanna atá ar an mbóthar	1,099	1,178	1,047	1,138	1,148

Colún 2: Sóisialta

Cathracha agus pobail inbhuanaithe					
Inrochtaineacht	2022	2021	2020	2019	2018
Stáisiúin/stadanna bainistithe lán-inrochtana (%)	100%	100%	90%	75%	65%
Rannpháirtíocht sa Phobal	2022	2021	2020	2019	2018
Eagraíochtaí/tairbhíthe comhpháirtíochta a rabhthas rannpháirteach ar bhonn díreach leo	20	15	22	13	12
Líon na scoláirí a iompraítear faoin Scéim Iompair Scoile in aghaidh an lae scoile	151,000	122,000	114,000	120,800	117,800
Líon na scoláirí a iompraítear in aghaidh an lae scoile a bhfuil riachtanais speisialta oideachais acu	17,500	16,000	14,500	14,300	13,400

Folláine, Comhionannas Inscne agus Ionchuimsitheacht inár bhFórsa Saothair					
Infheistiú inár bhfostaithe	2022	2021	2020	2019	2018
Líon na bhFostaithe	2,827	2,761	2,702	2,727	2,562
Sábháilteacht	2022	2021	2020	2019	2018
Ráta timpistí in aghaidh gach 100 fostaí	0.79	0.83	1.03	1.32	1.76
Comhionannas inscne	2022	2021	2020	2019	2018
Mná i measc na bhfostaithe (%)	10%	10%	10%	9%	9%
Mná i róil ardbhainistíochta (%)	39%	34%	33%	30%	32%
Comhaltaí boird ar mná iad (%)	29%	33%	17%	25%	25%



Colún 3: Cúrsaí Comhshaoil

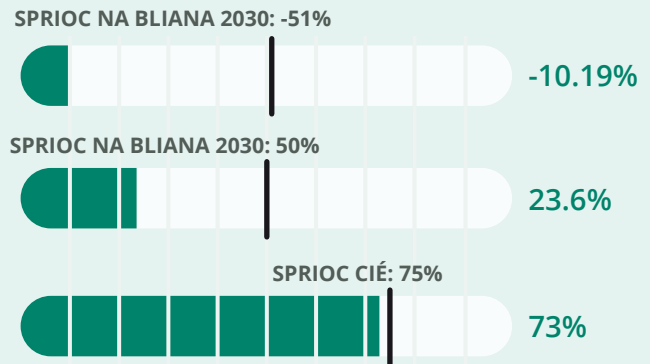
Gníomhaíocht ar son na hAeráide agus Caighdeán an Aeir					
Astaíochtaí Gás Ceaptha Teasa	2022	2021	2020	2019	2018
Scóip 1 – Astaíochtaí díreacha (míle tCO ₂ e)	72.67	70.34	70.29	83.89	77.33
Scóip 2 – Astaíochtaí indíreacha ó leictreachas a cheannaítear (míle tCO ₂ e)	1.36	1.62	1.50	1.79	1.98
Scóip 3 – Astaíochtaí indíreacha eile (míle tCO ₂ e)*	17.30	-	-	-	-
Iomlán na n-astaíochtaí (míle tCO ₂ e)	91.33	-	-	-	-
Éifeachtúlacht Fuinnimh	2022	2021	2020	2019	2018
Úsáid díosail (míle lítear díosail)	26,885	25,993	25,869	30,992	28,491
Úsáid díosail (MWh)	273,398	264,323	263,059	315,157	289,727
Leictreachas iomlán (MWh)	4,017	4,543	5,029	5,389	5,236
Úsáid gáis (MWh)	5,084	5,683	6,041	6,100	6,189
Úsáid ceirisín (MWh)	638	-	602	529	519
Ídiú Fuinnimh Iomlán (MWh)	283,137	274,549	274,731	327,175	301,671
Astaíochtaí Eile a Bhaineann le Breosla agus Fuinneamh (Díosal agus Gás)	2022	2021	2020	2019	2018
Astaíochtaí Díosail B0 tobar-go-humar (míle tCO ₂ e)	14.26	13.86	14.11	16.45	14.92
Astaíochtaí Gáis tobar-go-humar (míle tCO ₂ e)	0.16	0.17	0.18	0.19	0.19
Meánchumasc bithbhreosla díosail – astaíochtaí tobar-go-humar (míle tCO ₂ e)	2.57	2.41	2.09	2.95	2.91
Astaíochtaí gásola (ceirisín) tobar-go-humar (míle tCO ₂ e)	0.004	0.000	0.003	0.003	0.003
Astaíochtaí Leictreachais tobar-go-humar (míle tCO ₂ e)	0.10	0.11	0.12	0.13	0.13
Sciathra an Fhlít	2022	2021	2020	2019	2018
Feithiclí seirbhíse ina bhfuil inneall astaíochtaí ísle (≥ Euro VI) (%)	80%	68%	55%	53%	43.00%
Feithiclí seirbhíse ina bhfuil inneall hibrideach (%)	8%	9%	0%	0%	0%
Feithiclí seirbhíse atá saor ó astaíochtaí ón sceithphíopa (faoi thiomáint go hiomlán ag leictreachas nó hidrigin) (%)	0.4%	0.3%	0%	0%	0%

* Áirítear leis na hastaíochtaí scóip 3 astaíochtaí ó uisce, dramhaíl, aerthaisteal agus astaíochtaí tobar-go-humar de bharr úsáid breosla

Tomhaltas agus Táirgeadh Freagrach					
Bainistíocht dramhaíola	2022	2021	2020	2019	2018
Dramhaíl iomlán a gineadh (tonnaí)	620	623	681	782	745
Dramhaíl a ndearnadh athchúrsáil/aisghabháil uirthi (tonnaí)	120.9	93.5	47.7	76.0	45.0
Dramhaíl a rinneadh a athchúrsáil/a aisghabháil (% den dramhaíl a bailíodh le hathchúrsáil)	20%	15%	7%	10%	6%
Dramhaíl Ghuaiseach (tonnaí)	583	398			
Bainistíocht uisce	2022	2021	2020	2019	2018
Ídiú uisce (méadar ciúbach)	43,768*	48,719	-	-	-

* Tá sceitheadh a tharla i nDroichead Átha faoi imscrúdú agus ní áirítear Droichead Átha i bhfigiúr na bliana 2022

Bus Átha Cliath



* Táthar ag feitheamh ar na figiúirí éifeachtúlachta fuinnimh i leith 2022 arna bhfóru ag SEAI. Nuair a bheidh siad fíoraithe, beidh siad ar fáil don phobal ar shuíomh gréasáin faireacháin agus tuairiscithe SEAI.

Aistriú chuig flít feithiclí ísealcharbóin



In 2022, d'fhógair an tÚdarás Náisiúnta Iompair go raibh ordú á chur isteach ar 100 bus ceallra-leictreach dhá urlár i gcomhair Bhus Átha Cliath. Táthar ag súil go gcuirfear na busanna ceallra-leictreacha nua i mbun seirbhíse le Bus Átha Cliath faoi Ráithe 4 2023.

Faoi 2030, soláthróidh BusConnects Bhaile Átha Cliath 230km de chonairí bus chun seirbhísi iompair phoiblí a chur ar fáil atá sábháilte, inrochtana agus éifeachtach, agus laghdófar an brú tráchta, an torann agus an truailliú aeir. Cuirfear le líon na bhfeithiclí atá ag Bus Átha Cliath agus aistreofar chuig feithiclí atá saor ó astaíochtaí faoi 2035 chun freastal ar an mborradh atá faoin éileamh ar sheirbhísi. Táthar ag súil go spárálfaidh flít feithiclí saor ó astaíochtaí Bhus Átha Cliath 30,000 tonna CO₂ in aghaidh na bliana amach anseo agus go gcuideoidh sé linn cloí leis na spriocanna a leagtar amach sa Phlean Gníomhaithe ar son na hAeráide.

Chuaigh Bus Átha Cliath i gcomhpháirtíocht le Voi Technology chun treoirhionscadal iompair inbhuanaithe 12 mhí a sheoladh d'fhostaithe. I mí an Mheithimh 2022, chuir Voi flít 20 rothar leictreach ar fáil d'fhostaithe Bhus Átha Cliath chun taisteal idir na hocht n-iosta bus ar fud Mhórcheantar Bhaile Átha Cliath.

Éifeachtúlacht Fuinnimh



Chun a spriocanna uailmhianacha maidir le héifeachtúlacht fuinnimh a chomhlíonadh, dhear Bus Átha Cliath treoirhionscadal maidir le héifeachtúlacht fuinnimh na bhfoirgneamh lena ndéanfar iarfheistiú domhain ag láthair roghnaithe de chuid Bhus Átha Cliath. Leis an iarfheistiú sin déanfar uasghrádú ar chreatlach agus fuinneoga an fhoirgnimh agus áireofar leis suiteáil trealaimh atá tíosach ar fhuinneamh agus giniúint fuinnimh in-athnuaite ar an láthair. Féachfar cé mhéad fuinnimh a spárálfar de bharr an iarfheistithe chun measúnú a dhéanamh ar fhoirgnimh eile ar fud láithreacha Bhus Átha Cliath a uasghrádú. Cuireadh tús leis an tionscadal in 2022 le roinnt staidéir féidearthachta ar fud fhoirgnimh uile Bhus Átha Cliath.

Tá a chórais soilsithe aitheanta ag Bus Átha Cliath mar ghné dá chuid oibríochtaí a úsáideann a lán leictreachais ar fud na n-iostaí. Tá tionscadal iarfheistithe LED ar siúl chun soilsiú LED atá tíosach ar fhuinneamh a shuiteáil in ionad na soilse atá ann cheana, chomh maith le gaireas chun na soilse a rialú go huathoibríoch agus níos lú fuinnimh a úsáid i limistéir nach bhfuil aon duine iontu. Tá suirbhé á dhéanamh ag Bus Átha Cliath ar ocht láthair chun sainriachtanais iarfheistithe a aithint, agus cuirfear tús le hiarfheistiú na soilse LED in 2023 nuair a bheidh torthaí an tsuirbhé ar fáil.

An Geilleagar Ciorclach



Chun teacht ar thuiscint níos fearr ar na cineálacha dramhaíola a ghintear ar fud na n-oibríochtaí agus chun cineálacha éagsúla dramhaíola a dheighilt óna chéile lena n-athchúrsáil, choimisiúnaigh Bus Átha Cliath suirbhé ar chomhdhéanamh na dramhaíola ag a iosta sa Chloch Leathan. Úsáidfeadh torthaí an tsuirbhé agus moltaí uaidh chun réimsí a shainaithint ina bhféadfaí feabhas a chur ar an ráta athchúrsála ag iosta na Cloiche Leithne, agus déanfar an suirbhé arís go tráthrialta chun aon athruithe ar an ráta athchúrsála a léiriú.

In 2022, suiteáladh córas chun uisce báistí a bhailiú in iosta busanna Chnoc an tSamhraidh ionas gur lú an méid uisce a thógfaí ón gcóras poiblí agus chun an brú ar sholáthar uisce Bhaile Átha Cliath a laghdú. Meastar go spárálfadh an córas sin thart ar 3 mhilliún lítear uisce in aghaidh na bliana. Tar éis anailís a dhéanamh ar thorthaí oibríochtaí tosaigh an chórais, cuirfeadh an teicneolaíocht sin i bhfeidhm ag iostaí bus eile.

An Bhithéagsúlacht

In 2022, chuir Bus Átha Cliath tús lena thionscadal bithéagsúlachta agus folláine, faoina gcuirfeadh bláthanna fiáine agus crainn thart timpeall ar 'limistéir folláine' ar féidir le fostaithe Bhus Átha Cliath úsáid a bhaint astu nuair a bheidh sos á ghlacadh acu. Déanfar na limistéir sin a leathadh amach ar fud láithreacha i lár na cathrach agus lasmuigh den chathair, ag tacú le feasacht ar bhithéagsúlacht dhúchasach na tíre agus ar fholláine choirp agus folláine mheabhrach na bhfostaithe. Rud eile a rinne Bus Átha Cliath is ea claífort mór nach raibh in úsáid ag iosta na Cloiche Leithne a athrú ina mhóinéar bláthanna fiáine in 2022. Cuireadh plandaí dúchasacha agus bláthanna fiáine ann, rud a chuireann leis an mbithéagsúlacht uirbeach, a thacaíonn le pailneoirí, agus a chothaíonn gnáthóg d'éin bheaga agus d'fheithidí.

Cuireadh tús leis an tionscnamh 'Dublin Buzz' in 2021 nuair a suiteáladh coirceog in iosta Bhaile Phib. Tá borradh faoin tionscnamh agus, in 2022, cuireadh an dara coirceog i gceapach nár úsáideadh roimhe seo ag iosta na Cloiche Leithne. Tá bláthanna fiáine curtha timpeall na gcoirceog chun foinse bia a sholáthar do na beacha, agus beidh suas le 150,000 beach ina gcónaí iontu i rith an tsamhraidh.

Rannpháirtíocht sa Phobal



Tá Bus Átha Cliath tiomanta do dheathionchar sóisialta a bheith againn ar na pobail, pobail ar cúis bhróid aige é freastal orthu. In 2022, d'fhógair Bus Átha Cliath 65 buaiteoir na nGradam Meoin Pobail, faoinar bronnadh deontais €5,000, €2,000 nó €1,000 chun tacú lena dtionscadail phobail.

Tá tacaíocht tugtha ag Bus Átha Cliath d'Fhéile Bróid Bhaile Átha Cliath ó 2008 i leith ar bhonn iarrataí óna fhostaithe LADTA+. Ag leanúint ar aghaidh ón rath a bhí ar chomhpháirtíocht Bhród 2021 Bhus Átha Cliath le Gay Community News, chuaigh sé i gcomhpháirtíocht le LGBT Ireland i gcomhair Fhéile Bhróid na bliana 2022.

In 2020, bhunaigh Bus Átha Cliath comhpháirtíocht dhá bhliain le Club Peile Bohemian Bhaile Átha Cliath chun tacú le fás an chlub agus cur lena thionchar dearfach ar chathair Bhaile Átha Cliath. Tríd an gcomhpháirtíocht, thug Bus Átha Cliath tacaíocht d'fhoireann na gcailíní faoi 17 mbliana d'aois agus é ina aidhm leis sin rannpháirtíocht ban agus cailíní sa spórt a spreagadh.

Comhionannas Inscne agus Comhdheiseanna



Tá beartais agus tionscnaimh forbartha ag Bus Átha Cliath chun tacú lena fhostaithe LADTA+. In 2017, sheol sé Beartas agus Treoirínite um Aistriú Inscne san Ionad Oibre, ina soláthraítear faisnéis chuimsitheach d'fhostaithe agus dá mbainisteoirí i mBus Átha Cliath ar fhéiniúlacht inscne agus ar aistriú inscne. Tá an beartas ar cheann de na cinn is chuimsithí agus is forbartha sa tír, agus tá Bus Átha Cliath ar cheann de na chéad eagraíochtaí in Éirinn a thug isteach beartas dá leithéid.

Tá Bus Átha Cliath meáite ar dhul i ngleic leis an éagothroime idir na hinscní i measc a fhórsa saothair. In 2016, reáchtáil Bus Átha Cliath na chéad laethanta oscailte dá chuid do mhná agus é ina aidhm aige níos mó ban a earcú le bheith ina dtiománaithe bus. Cé gur cuireadh na laethanta oscailte sin ar fionraí in 2020 agus 2021 mar gheall ar phaindéim COVID-19, idir Lúnasa 2019 agus Nollaig 2022 tháinig méadú 72% ar líon na mban a bhíonn ag tiomáint le Bus Átha Cliath, agus bhí 70% de na fostaithe nua sin tar éis freastal ar lá oscailte. Beidh na laethanta oscailte sin á reáchtáil arís in 2023 agus beidh Bus Átha Cliath ag díriú ar chur le líon na mban agus na daoine ó ghrúpaí mionlaigh i measc na dtiománaithe.

Príomhthásairí Feidhmíochta Bhus Átha Cliath:

Déantar astaíochtaí scóip 1,2 agus 3 a ríomh trí úsáid a bhaint as fachtóirí astaíochtaí ó Roinn Comhshaoil, Bia agus Gnóthaí Tuaithe na Ríochta Aontaithe (DEFRA) agus ó Údarás Fuinnimh Inmharthana na hÉireann (SEAI). Féach tábla na bhFachtóirí Tionaithe i dtaobh Astaíochtaí Carbóin le haghaidh na bhfachtóirí tionaithe a mbaintear leas astu.

Colún 1: Geilleagrach

Luach Geilleagrach a Ghiniúint					
Daoine a Nascadh	2022	2021	2020	2019	2018
Aistir a rinne paisinéirí (milliúin)	121	70	69	142	143
Líon na gciliméadar a thaistil paisinéirí (milliúin)	968	559	555	1,147	979
Líon na mbusanna atá ar an mbóthar	1,056	1,034	994	1,016	1,010

Colún 2: Sóisialta

Cathracha agus pobail inbhuanaithe					
Inrochtaineacht	2022	2021	2020	2019	2018
Stáisiúin/stadanna lán-inrochtana (%)	100%	100%	100%	100%	100%
Rannpháirtíocht sa Phobal	2022	2021	2020	2019	2018
Líon na nGrúpaí ar bronnadh deontas 'Meon Pobail' orthu	65	65	-	88	85

Folláine, Comhionannas Inscne agus Ionchuimsitheacht inár bhFórsa Saothair					
Infheistiú inár bhfostaithe	2022	2021	2020	2019	2018
Líon na bhFostaithe	3,771	3,642	3,573	3,475	3,424
Comhionannas inscne	2022	2021	2020	2019	2018
Mná i measc na bhfostaithe (%)	8%	8%	7%	7%	7%
Mná i róil ardbhainistíochta (%)	21%	22%	22%	22%	22%
Comhaltaí boird ar mná iad (%)	38%	50%	44%	44%	44%



Colún 3: Cúrsaí Comhshaoil

Gníomhaíocht ar son na hAeráide agus Caighdeán an Aeir					
Astaíochtaí Gás Ceaptha Teasa	2022	2021	2020	2019	2018
Scóip 1 – Astaíochtaí díreacha (míle tCO ₂ e)	66.58	61.42	62.33	69.39	74.08
Scóip 2 – Astaíochtaí indíreacha ó leictreachas a cheannaítear (míle tCO ₂ e)	1.47	1.56	1.32	1.52	1.68
Scóip 3 – Astaíochtaí indíreacha eile (míle tCO ₂ e)*	15.710	-	-	-	-
Iomlán na n-astaíochtaí (míle tCO ₂ e)	83.760	-	-	-	-
Éifeachtúlacht Fuinnimh	2022	2021	2020	2019	2018
Úsáid díosail (míle lítear)	24,116	22,148	22,440	25,029	26,759
Úsáid díosail (MWh)	245,236	225,225	228,187	254,518	272,115
Leictreachas iomlán (MWh)	4,324	4,401	4,423	4,576	4,463
Úsáid gáis (MWh)	9,036	9,189	10,020	10,785	11,111
Ídiú Fuinnimh Iomlán (MWh)	258,596	238,814	242,630	269,880	287,689
Astaíochtaí Eile a Bhaineann le Breosla agus Fuinneamh (Díosal agus Gás)	2022	2021	2020	2019	2018
Astaíochtaí Díosail B0 tobar-go-humar (míle tCO ₂ e)	15.16	13.93	14.11	15.74	16.82
Astaíochtaí Gáis tobar-go-humar (míle tCO ₂ e)	0.28	0.29	0.31	0.34	0.35
Astaíochtaí Leictreachais tobar-go-humar (míle tCO ₂ e)	0.11	0.11	0.11	0.11	0.11
Sciartartha an Fhlít	2022	2021	2020	2019	2018
Busanna ina bhfuil inneall caighdeánach Euro IV (%)	9%	15%	14%	14%	14%
Busanna ina bhfuil inneall caighdeánach Euro V (%)	14%	7%	7%	15%	15%
Busanna ina bhfuil inneall caighdeánach Euro VI (%)	53%	60%	57%	56%	46%
Busanna ina bhfuil inneall hibrideach (%)	22%	15.00%	0.88%	0.88%	0%
Busanna atá faoi thiomáint leictreachais amháin (%)	0%	0%	0%	0%	0%
Meánaois an fhlít busanna (blianta)	6.34	6.8	7	7	6

* Áirítear leis na hastaíochtaí scóip 3 astaíochtaí ó uisce, dramháil, aerthaisteal agus astaíochtaí tobar-go-humar de bharr úsáid breosla

Tomhaltas agus Táirgeadh Freagrach					
Bainistíocht dramháola	2022	2021	2020	2019	2018
Dramháil iomlán a gineadh (tonnaí)	640	733	817	821	912
Dramháil a ndearnadh athchúrsáil/aisghabháil uirthi (tonnaí)	470	463	563	627	658
Dramháil a rinneadh a athchúrsáil/a aisghabháil (% den dramháil a bailíodh le hathchúrsáil)	73%	63%	69%	64%	72%
Dramháil ghuaiseach (tonnaí)	1,102	-	-	-	-
Bainistíocht uisce	2022	2021	2020	2019	2018
Ídiú uisce (méadar ciúbach)	85,567	75,185	61,221	56,754	-

Forbraíochtaí atá Dírithe ar Iompar Poiblí

Tá Grúpa CIÉ tiomanta d'fhorbraíochtaí atá dírithe ar iompar poiblí a chomhtháthú nuair is féidir é, agus é ag baint úsáid as na réadmhaoine fairsinge lárnacha atá i bpunann Ghrúpa CIÉ. Tá sé d'acmhainn againn an soláthar tithíochta, fostaíochta agus spásanna uirbeacha a bharrfheabsú i ngar do na seirbhísí iompair ardchaighdeáin ardmhíníochta a bhíonn riachtanach chun tacú le forbraíochtaí atá dírithe ar iompar poiblí.

Faoinár gcuspóirí forbartha, tugtar tús áite d'fhás dlúth agus don rochtain ar mhoil soghluaisteachta a bhfuil dea-dhearadh orthu, rud a chothaíonn na dálaí le haghaidh aistriú córa iompair.

Tá tionscadail ar bun ag Grúpa CIÉ lena n-áirítear Máistirphlean Stáisiún Heuston, Baile Átha Cliath; Máistirphlean Stáisiún Colbert i Luimneach; Stáisiún Uí Chonghaile, Baile Átha Cliath, Stáisiún an Cheanntaigh i gCorcaigh agus Stáisiún Cheannt i nGaillimh.



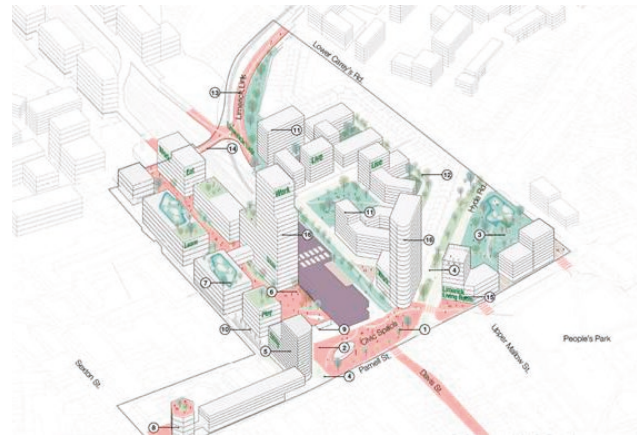
Máistirphlean Heuston

Is treoirphlean é Máistirphlean Heuston chun athrú ó bhonn a dhéanamh ar thailte ag Stáisiún Heuston i gcomhair úsáidí éagsúla, mar eiseamláir d'fhorbraíocht atá dírithe ar iompar poiblí.

Tá thart timpeall is 10 heicteár talún a d'fhéadfaí a fhorbairt, agus d'fhéadfadh an stráice talún sin a bheith oiriúnach d'fhorbraíocht ilchineálach os cionn 210,000 méadar cearnach, agus breis is 1,000 aonad cónaithe san áireamh léi.

Tá tograí á gcur chun cinn maidir le bealaí agus saoráidí breise do choisithe agus do rothaithe, feabhsófar cúrsaí inrochtaineachta, spreagfar soghluaisteacht inbhuanaithe agus spreagfar níos mó daoine chun leas a bhaint as seirbhísí iompair poiblí – rud a chuirfidh leis an ról atá ag Heuston mar mhol le haghaidh seirbhísí éagsúla iompair poiblí agus córacha iompair éagsúla lena gcothaítear an tsoghluaisteacht inbhuanaithe.

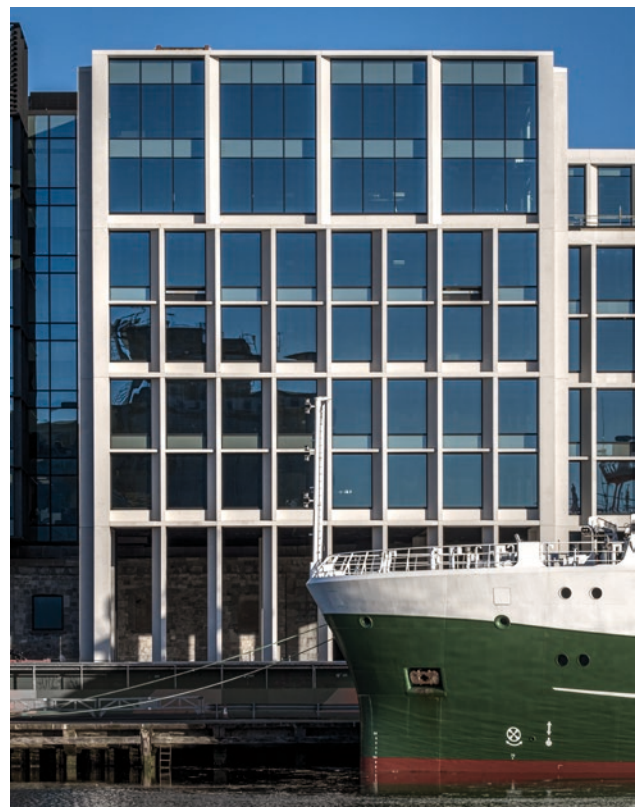
Déanfar na pleananna a fhorbairt tuilleadh i rith 2023, agus é i gceist an comórtas maidir le Céim a hAon den fhorbraíocht a sheoladh chomh luath agus is féidir é.



Máistirphlean Stáisiún Colbert, Luimneach

Tá Grúpa CIÉ ag obair leis an nGníomhaireacht Forbartha Talún agus le Comhairle Cathrach agus Contae Luimnigh ar thograí chun tailte a athnuachan ag Stáisiún Colbert ag teacht le Creat Spásúlachta Cheantar Stáisiún Colbert, rud atá beartaithe a bheith ina eiseamláir d'fhorbraíocht atá dírithe ar iompar poiblí agus ina mbeidh suas le 2,800 teach.

Tá an obair foirgníochta ar bun chun síneadh a chur le slí dhála Stáisiún Colbert chun seirbhísí bus agus iarnróid a chomhtháthú go hiomlán leis. Beidh 21 cuas bus nua ann, oifigí ticéad inrochtana nua agus aonaid mhiondíola agus leithris. Déanfar oibreacha athchóirithe ar na saoráidí atá ann cheana.



Stáisiún an Cheanntaigh, Corcaigh

Tá oifigí Chéim 1 forbartha agus ligthe ar cíos anois le Apple agus Regus agus tá Óstán an Dean ar oscailt. Tá an-dul chun cinn déanta maidir leis an scéim oifigí faoi Chéim 2. Spás oifige 29,000 méadar cearnach san iomlán atá beartaíte i gCé Uí Argáin, mar aon le forbraíocht ina mbeidh 325 aonad cónaithe.



Stáisiún Uí Chonghaile

Cuireadh tús leis an obair forbartha ag an stáisiún in 2022. Is éard a bheartaítear a thógáil limistéar 59,000 méadar cearnach d'oifigí, óstán 200 leaba, agus 187 aonad cónaithe. De bharr na scéime sin, beidh feabhas mór ar na naisc leis an bpobal áitiúil agus is fearr an rochtain a bheidh ag daoine ar an stáisiún agus ar sheirbhísí iarnróid.

Duga Spencer

Tugadh i gcrích an dara céim d'fhorbairt Dhuga Spencer, lenar soláthraíodh c. 40,000 méadar cearnach d'oifigí ina bhfuil Salesforce, óstán 200 seomra (Óstán Samuel), agus 393 aonad cónaithe.



Stáisiún Cheannt, Gaillimh, Céim 1

Ar na tailte laistean de Stáisiún Cheannt a bheidh an scéim ilchineálach atá beartaíte, 'Cnoc San Agaistín', ina mbeidh 376 aonad cónaithe agus forbraíocht mhór mhiondíola. Tá cead pleanála á achomharc faoi láthair chuig an mBord Pleanála agus táthar ag súil leis an gcinneadh le fada an lá.

Taobhlach Bhostún

Tá an áit a mbíodh Taobhlach Bhostún tráth suite i gceantar na gcuideachtaí teicneolaíochta (Silicon Docks mar a thugtar air) i mBaile Átha Cliath. I mí na Bealtaine 2021 a tosaíodh ag tógáil scéim oifigí den scoth, a chlúdódh 20,000 méadar cearnach, agus beartaítear an obair a bheith críochnaithe gar do thús na bliana 2024.

Straitéis maidir le Tithíocht do Chách

Is é Tithíocht do Chách – Plean Tithíochta Nua d'Éirinn' plean tithíochta an Rialtais i leith na tréimhse go dtí 2030, a seoladh i Meán Fómhair 2021. Sa phlean sin, leagtar de chúram ar an nGníomhaireacht Forbartha Talún dlús a chur le soláthar tailte stáit le haghaidh tithíochta, go háirithe tithíocht inacmhainne. Luaitear go sonrach ceithre réadmhaoin atá i nGrúpa CIÉ: Stáisiún Colbert i Luimneach, Oibreacha Inse Chór, an Chloch Leathan agus Garáiste Bhóthar Conyngham

Tá Grúpa CIÉ ag obair i ndlúthpháirt leis an nGníomhaireacht Forbartha Talún chun cabhrú le cuspóirí na straitéise a bhaint amach.

Comhaltaí an Bhoird

Luaitear thíos ainmneacha na ndaoine a bhí ina gComhaltaí Boird ag aon am i rith na bliana dar chríoch an 31 Nollaig 2022. Mura luaitear a mhalairt, bhí siad ina gComhaltaí Boird ón 1 Eanáir 2022 go dtí an dáta ar ar formheasadh na ráitis airgeadais seo.

Fiona Ross *Cathaoirleach Neamhfheidhmiúcháin*

Frank Allen

James Doran*

Brian Fitzpatrick *(Athcheapadh é an 16 Aibreán 2022)*

Stephen Hannan*

Dermot Healy*

Miriam Hughes *(Ceapadh í an 26 Aibreán 2022)*

Niamh O'Regan *(Athcheapadh é an 16 Aibreán 2022)*

Liam O'Rourke

Gary Owens *(Ceapadh é an 24 Bealtaine 2022)*

Fiona Sweeney *(Athcheapadh é an 16 Aibreán 2022)*

Tommy Wynne*

* Comhalta is Oibrí

Rúnaí an Bhoird

Geraldine Finucane

Stáisiún Heuston

Baile Átha Cliath 8

Teileafón + 353 1 703 2008

Coistí an Bhoird

An Coiste Iniúcháireachta agus Riosca

Liam O'Rourke	Cathaoirleach
Brian Fitzpatrick	
Niamh O'Regan	<i>(D'éirigh as an 1 Samhain 2022)</i>
Fiona Ross	<i>(Ceapadh é an 1 Meitheamh 2022)</i>

Coiste Airgeadais agus Infheistíochta Bhord Ghrúpa CIÉ

Niamh O'Regan	Cathaoirleach
Frank Allen	
Brian Fitzpatrick	
Miriam Hughes	<i>(Ceapadh í an 1 Meitheamh 2022)</i>
Gary Owens	<i>(Ceapadh í an 1 Meitheamh 2022)</i>
Fiona Sweeney	

Coiste Pinsean Ghrúpa CIÉ

Fiona Sweeney	<i>Cathaoirleach</i>
Stephen Hannan	
Dermot Healy	<i>(Ceapadh é an 6 Aibreán 2022)</i>
Niamh O'Regan	
Liam O'Rourke	

Coiste Luacha Saothair Bhord CIÉ

Brian Fitzpatrick	<i>Cathaoirleach</i>
Niamh O'Regan	
Fiona Ross	

Grúpaí Comhairleacha

Grúpa Comhairleach CIÉ um Inbhuanaitheacht

Fiona Ross	<i>Cathaoirleach</i>
Éamonn Ballance	
Caoimhe Donnelly	
James Doran	<i>(Ceapadh é an 6 Aibreán 2022)</i>
Sharon Flood	
Richard Manton	
Lorcan O'Connor	
Colin Ward	

Grúpa Comhairleach CIÉ um Réadmhaoin

Brian Fitzpatrick	<i>Cathaoirleach</i>
Aidan Cronin	
James Doran	<i>(Ceapadh é an 6 Aibreán 2022)</i>
Niall Grogan	
Lorcan O'Connor	
Tommy Wynne	

Lucht Bainistíochta an Ghrúpa

Lorcan O'Connor	<i>Príomhfheidhmeannach, CIÉ</i>
Ray Coyne	<i>Príomhfheidhmeannach, Bus Átha Cliath (Chuaigh ar scor an 30 Meitheamh 2022)</i>
Billy Hann	<i>Príomhfheidhmeannach, Bus Átha Cliath (Ceapadh é an 1 Nollaig 2022)</i>
Stephen Kent	<i>Príomhfheidhmeannach, Bus Éireann</i>
Jim Meade	<i>Príomhfheidhmeannach, Iarnród Éireann</i>

Iniúcháirí

Mazars,
Bloc 3,
Ionad Fhearchair,
Bóthar Fhearchair,
Baile Átha Cliath 2.

Aturnae

Colm Costello,
Bridgewater House,
Droichead na hInse,
Baile Átha Cliath 8.

Príomhbhaincээр

Banc na hÉireann,
Faiche an Choláiste,
Baile Átha Cliath 2.

Maidir le Bord Chóras Iompair Éireann



Fiona Ross, Cathaoirleach Neamhfheidhmiúcháin

Is Cathaoirleach agus Stiúrthóir Neamhfheidhmiúcháin í Fiona Ross a bhfuil an-taithí aici san earnáil phoiblí agus san earnáil phríobháideach.

- I mí an Mheithimh 2021 d'athcheap an Rialtas Fiona mar chathaoirleach ar Chóras Iompair Éireann (CIÉ).
- Ceapadh Fiona ina Cathaoirleach ar Bhord Forbartha an Ospidéal Náisiúnta Péidiatracigh in 2021.
- Bhí Fiona ina comhalta de Bhord FSS, áit ar fhóin sí ar an gCoiste Iníúcháireachta agus Riosca.
- Sa Ríocht Aontaithe, feidhmíonn Fiona mar Stiúrthóir Neamhfheidhmiúcháin le Rialtas na hAlban agus, i mí na Bealtaine 2020, cheap Rialtas na Ríochta Aontaithe í chun fónamh ar Bhord Network Rail. I mí an Mhárta 2023, ceapadh í ina Stiúrthóir Neamhfheidhmiúcháin ar Oifig Thuaisceart Éireann.

Tá údarú ag Fiona freisin ó Bhanc Ceannais na hÉireann agus feidhmíonn sí mar Stiúrthóir Neamhfheidhmiúcháin le JK Funds, le Evelyn Partners, áit a bhfuil sí ina cathaoirleach ar an gCoiste Iníúcháireachta agus Riosca, agus le SphereInvest.

Thosaigh Fiona mar stocbhróicéir i gCathair Londan agus chaith sí 25 bliain ag obair i ngach réimse laistigh de mhargaí caipitil i mBaile Átha Cliath, i Londain, in Oirthear na hEorpa agus sna Stáit Aontaithe.

In 2010, cheap an tAire Ealaíon Fiona chun Leabharlann Náisiúnta na hÉireann a rith. Ina dhiaidh sin, lean Fiona ag cur spéis sna hEalaíona agus chuaigh sí i bpáirt le teaghlach Heaney mar Stiúrthóir Neamhfheidhmiúcháin ar eastát liteartha Heaney.

Is céimí í Fiona de chuid Choláiste na Tríonóide, Baile Átha Cliath, an Choláiste Ollscoile, Baile Átha Cliath, Ollscoil na Banríona, Béal Feirste agus na hInstitiúide Ealaíne agus Deartha (IADT).

In 2012, bhronn Ollscoil George Washington sna Stáit Aontaithe comhaltacht Rialachais ar Fiona.



Frank Allen

Athcheapadh Frank Allen ar Bhord CIÉ agus ina Chathaoirleach ar Iarnród Éireann in 2020.

Comhairleoir neamhspleách airgeadais is ea é, a chuireann comhairle ar eagraíochtaí faoin infheistíocht i mbonneagar agus in oibríochtaí i ngeilleagair atá i mbéal forbartha nó i ngeilleagair idirlinne den chuid is mó. Tá sé ina chathaoirleach ar bhord Corre Energy b.v., cuideachta fuinnimh in-athnuaite atá liostaithe ar Euronext Dublin, agus ina chathaoirleach ar bhord na Gníomhaireachta Airgeadais do Thithe, eagraíocht a mhaoíníonn tithíocht shóisialta inacmhainne. Ar feadh na mblianta fada, bhí sé ina chathaoirleach ar bhord Depaul Ireland, a chuireann lóistín agus tacaíocht eile ar fáil do dhaoine atá gan dídean. Bhí sé ina Phríomhfheidhmeannach ar an nGníomhaireacht um Fháil Iarnród, an dream a chuir Luas i bhfeidhm, ó 2002 go 2012.

Tá céimeanna bainte amach ag Frank ó Choláiste na hOllscoile, Corcaigh agus ó Institiúid Teicneolaíochta Massachusetts. Bhíodh sé ag obair roimhe seo do Ghrúpa an Bhainc Dhomhanda in Washington DC agus in Oirthear na hEorpa agus bhí sé ina Cheannaire Airgeadais Bonneagair do Bhanc KBC san Ionad Seirbhísí Airgeadais Idirnáisiúnta i mBaile Átha Cliath. Is Comhalta é den Institiúid Chairte Lóistíochta agus Iompair.



James Doran

Ceapadh James (Jimmy) Doran ina chomhalta de Bhord CIÉ i mí na Nollag 2021 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001.

Rinne Jimmy a phrintíseacht san obair leictreach le CIÉ ó 1980-84 agus ansin, tar éis dó a bheith ag obair ar láithreacha tógála i Londain ar feadh sé bliana, d'fhill sé ar Éirinn in 1991 chun teacht ag obair mar leictreoir le Bus Átha Cliath i nGaráiste Chluain Tarbh. Is ansin atá sé ó shin.

Toghadh Jimmy ina ionadaí ceardchumainn in 1993 agus tá sé ar Choiste Caibidlíochta Bhus Átha Cliath ó shin i leith. Tá sé ina chomhalta de Choiste Feidhmiúcháin Náisiúnta an Cheardchumainn Connect, ina chathaoirleach ar a Choiste Comhairliúcháin Náisiúnta um Iompar, agus déanann sé ionadaíocht don cheardchumann ar Choiste Sláinte agus Sábháilteachta Chomhar Ceardchumann na hÉireann (ICTU) agus ar Ghrúpa Iompair ICTU.

Tá muintir Jimmy ag obair in earnáil an iompair phoiblí le trí ghlúin anuas agus tá an traidisiún céanna sin acu i leith gníomhaíochas sna ceardchumainn: bhí a sheanathair, Jimmy Doran eile, i measc bhunaitheoirí IES&FTU, réamhtheachtaí an cheardchumainn Connect, in 1920.



Brian Fitzpatrick

Is cuntasóir agus gairmí airgeadais é Brian a bhfuil an-taithí aige sa réimse sin. Ceapadh ar Bhord CIÉ é i mí Aibreáin 2019 agus athcheapadh é i mí Aibreáin 2021. Faoi láthair tá sé ina chathaoirleach ar Choiste Luacha Saothair Bhord CIÉ agus ar Ghrúpa Comhairleach CIÉ um Réadmhaoin. Is comhalta é freisin de Choiste Airgeadais agus Infheistíochta Bhord CIÉ agus de Choiste Iniúcháireachta agus Riosca Bhord CIÉ.

Sular thosaigh sé ar Bhord CIÉ bhí Brian ina Stiúrthóir Airgeadais agus ina Rúnaí Cuideachta ar BAM Contractors Ltd, an chuideachta innealtóireachta sibhialta agus tógála is mó sa tír. D'éirigh sé as BAM in 2015 ach bhí sé fós ina Stiúrthóir Neamhfheidhmiúcháin leis an gcuideachta sin go dtí mí na Nollag 2019, nuair a d'éirigh sé as an mBord. Chaith sé an chuid tosaigh dá ghairm san earnáil seirbhísi airgeadais mar Rialaitheoir Airgeadais le First National Building Society, nó First Active Plc mar a thugtar air anois.

Ina theannta sin, bhí Brian ina Stiúrthóir ar an nGníomhaireacht Airgeadais do Thithe, an comhlacht Stáit atá freagrach as an maoiniú i gcomhair na nUdarás Áitiúil agus na gComhlachtaí Ceadaithe Tithíochta a sholáthraíonn tithíocht shóisialta inacmhainne. Bhí sé ina Chathaoirleach buan ar an gCoiste Iniúcháireachta agus Riosca go dtí gur scoir sé de Bhord na Gníomhaireachta Tithíochta agus Airgeadais in 2021.



Stephen Hannan

Athcheapadh Stephen Hannan ina chomhalta de Bhord CIÉ i mí na Nollag 2021 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001. Tiománaí bus is ea é i nGaráiste na Rinne. Tá sé in SIPTU agus bhí réimse leathan post aige sa cheardchumann sin le beagnach 30 bliain anuas. Bhí sé ina Uachtarán ar Choiste na dTiománaithe Bus, ina Leas-Chathaoirleach ar Choiste na hEarnála Iompair, ina chomhalta den Choiste Rannán, agus ina Ionadaí losta i measc eile.



Dermot Healy

Ceapadh Dermot ina chomhalta de Bhord CIÉ i mí na Nollag 2021 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001.

Tá sé ina thiománaí bus le Bus Éireann ag losta Bhaile an Róistigh i Luimneach. Thosaigh sé ag obair le CIÉ in 1983 mar fhreastalaí sóisearach proinnchairr agus ansin bhog sé go Rannóg na bPaisinéirí Bóthair an bhliain dár gcionn agus é i róil amhail Cúntóir Oifige agus Stiúrthóir Bus sular thosaigh sé ag obair mar thiománaí ó 1991 i leith.

Tá páirt ghníomhach aige sa cheardchumann ina bhfuil sé, NBRU, ó 1997 nuair a toghadh ar dtús é ar choiste a chraobhe ceantair. D'fhóin sé mar Leas-Chathaoirleach agus Cathaoirleach ar Chraobh Luimnigh sular toghadh ar an gComhairle Feidhmiúcháin Náisiúnta é in 1999. Is comhalta é d'Fhoireann Náisiúnta Caibidlíochta NBRU agus tá taithí fhairsing aige ar shaincheistean Caidrimh Thionsclaíoch lena n-áirítear roinnt babhtáí caibidlíochta leis an gCoimisiún um Chaidreamh san Áit Oibre agus ag éisteachtaí de chuid na Cúirte Oibreachais.



Miriam Hughes

Ceapadh Miriam ar Bhord CIÉ an 26 Aibreán 2022. Is Stiúrthóir Cairte de chuid Institiúid na Stiúrthóirí í Miriam, is Comhairleoir Gnó Straitéiseach Neamhspleách í agus is Cathaoirleach agus Stiúrthóir Neamhfheidhmiúcháin í.

Cheap an tAire Ryan Miriam ina Cathaoirleach ar bhord Bhus Éireann i mí Feabhra 2022. Tá sí ina comhalta den bhord sin ó 2019 agus d'fhóin sí mar Chathaoirleach ar Choiste Sábháilteachta agus Inrochtaineachta an Bhoird, mar chomhalta dá Choiste Iniúcháireachta agus Riosca, dá Choiste Inbhuanaitheachta agus de Choiste Straitéise an Bhoird.

Faoi láthair tá Miriam ina Cathaoirleach ar Bhord Chaihdeáin Fógraíochta na hÉireann, ina Stiúrthóir Neamhfheidhmiúcháin neamhspleách ar Eir agus ar thithe altranais CareChoice, ina Cathaoirleach agus ina Stiúrthóir Neamhfheidhmiúcháin neamhspleách ar Pluto, gníomhaireacht mhargaíochta neamhspleách. Is meantóir í ar Phainéal Fhiontraíocht Éireann.

Bhíodh sí ina Príomhfheidhmeannach ar cheann de na grúpaí cumarsáide is mó in Éirinn – DDFH&B. Le linn a seal 17 mbliana ansin, bhainistigh sí éadálacha iomadúla, samhla nua gnó agus cumasc. Bhíodh sí ag obair leis an iomaí cliant mór ar nós Bhord Gáis, an Chrannchuir Náisiúnta, Littlewoods, Irish Life agus SuperValu. Ina theannta sin, bhíodh sí ina Stiúrthóir Margaíochta le Nestlé, ina Ceannaire Cumarsáide le Banc na hÉireann agus bhí róil mhargaíochta eile aici le Smith & Nephew agus le AIB.

Is céimí de chuid UCD í Miriam agus tá céim Baitsiléara Tráchtála agus Máistreachta sa Mhargaíocht aici. Bhíodh sí ina Cathaoirleach ar Charthanas Barnardo's in Éirinn, ina hUachtarán ar Institiúid Margaíochta na hÉireann, ina Cathaoirleach ar Chumann Fógróirí na hÉireann, ina comhalta de chomhairle Chumann Tráchtála Bhaile Átha Cliath, ina comhalta de bhord Fhoras Ospíse na hÉireann agus ina comhalta de chomhairle Institiúid Margaíochta na hÉireann.



Niamh O'Regan

Athcheapadh Niamh O'Regan ar Bhord CIÉ i mí Aibreáin 2022 agus is í atá ina Cathaoirleach ar Choiste Airgeadais agus Infheistíochta Bhord CIÉ.

Is Comhalta de Chuntasóirí Cairte na hÉireann í Niamh, ar cuireadh oiliúint uirthi le PWC. Tá céim B.A. (Onóracha) aici sa Fhraincis agus sa Spáinnis ó Choláiste na Tríonóide, Baile Átha Cliath, Dioplóma Iarchéime sa Chuntasáocht ó Ollscoil Chathair Bhaile Átha Cliath agus Dioplóma speisialtóra i Riosca, Comhlíonadh agus Iniúchóireacht Inmheánach ó Chuntasóirí Cairte Éireann.

Tá os cionn 25 bliain taithí ag Niamh agus cuid mhór den taithí sin faighte aici i dtionscail na Seirbhísí Airgeadais agus Sláinte. Airítear leis an taithí ghairmiúil atá aici róil in Barclays Bank i Londain mar Cheann Feidhmíochta Gnó agus in Barclays Bank in Éirinn mar Cheann Bainistíochta Gnó.

Tá Niamh ina Stiúrthóir Neamhspleách Neamhfheidhmiúcháin ar ALD RE DAC áit a bhfuil sí ina Cathaoirleach ar Choiste Riosca an Bhoird. Ina theannta sin, tá sí ina Stiúrthóir Neamhspleách Neamhfheidhmiúcháin le Vera Financial DAC, le Catalina Insurance Ireland agus le Credit Agricole Creditor Insurance. Is ise atá ina Cathaoirleach ar Choiste Iniúchóireachta an Bhoird i gcás gach ceann de na cuideachtaí sin.



Liam O'Rourke

Athcheapadh Liam O'Rourke ar Bhord CIÉ i mí Mheán Fómhair 2021. Is Comhalta é d'Institiúid na gCuntasóirí Poiblí Deimhneithe in Éirinn (FCPA). Bhí poist shinsearacha feidhmiúcháin aige le cuideachtaí déantúsaíochta ilnáisiúnta i Stáit Aontaithe Mheiriceá le breis agus 30 bliain anuas, agus tá taithí fhairsing aige i réimsí an Airgeadais, na nAcmhainní Daonna agus TFC. Roimhe seo bhíodh sé ina Stiúrthóir Airgeadais/Rialaitheoir ar Champion Spark Plug Company agus faoi láthair tá sé ina Iniúchóir Inmheánach le Cumann Cathaoireacha Rothaí na hÉireann.



Gary Owens

Ceapadh Gary Owens ar Bhord CIÉ agus ina Chathaoirleach ar Bhus Átha Cliath i mí na Bealtaine 2022.

Tá taithí fhairsing aige ar sheirbhísí airgeadais ar leibhéal an Bhoird agus an Fheidhmeannais Shinsearaigh agus bhí sé ina Phríomhoifigeach Feidhmiúcháin ar Hibernian Insurance agus IFG Ireland. D'fhóin sé freisin mar Stiúrthóir Neamhspleách ar AIG Ireland agus AIG International, áit a raibh sé ina chomhalta den Choiste Iniúchóireachta agus ina Chathaoirleach ar an gCoiste Infheistíochta. Tá Gary ina Stiúrthóir ar Leaseplan Insurances áit a raibh sé ina chathaoirleach ar an gCoiste Iniúchóireachta agus ar an gCoiste Riosca. Faoi láthair tá sé ina Chathaoirleach ar Diona DAC agus ICare Capital Partners.

Tá roinnt ról comhlíonta aige i réimse an spóirt: bhí sé ina Phríomhoifigeach Feidhmiúcháin Eatramhach ar Chumann Peile na hÉireann agus ar Lúthchleasaíocht Éireann araon agus bhí sé ina Phríomhoifigeach Feidhmiúcháin ar Down Syndrome Ireland.

Is Árachóir Cairte é Gary agus tá sé ina chomhalta den Institiúid Árachais Cairte.



Fiona Sweeney

Is gairmí i réimse na hinfeistíochta í Fiona a bhfuil taithí 30 bliain aici sa tionscal bainistíochta sócmhainní. Bhí róil feidhmiúcháin agus boird aici i ngnóthais infheistíochta ceannródaíocha Éireannacha le 20 bliain anuas. Faoi láthair tá sí ina Príomhfheidhmeannach ar Evelyn Partners Investment Management (An Eoraip). Sna róil sin, bhí sí freagrach as straitéisí gnó éifeachtacha a fhorbairt, a chur in iúl agus a chur chun feidhme. Tá an-eolas aici ar mhargaí pinsin agus infheistíochta, agus tá taithí mhór aici i réimsí an rialachais chorporáidigh agus na comhlíontachta. Tá Fochéim agus Céim Mháistir san Eacnamaíocht ag Fiona ón gColáiste Ollscoile, Baile Átha Cliath agus tá Dioplóma i Stiúradh Cuideachta bronnta ag Institiúid na Stiúrthóirí uirthi.



Tommy Wynne

Athcheapadh Tommy Wynne ina chomhalta de Bhord CIÉ i mí na Nollag 2021 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001. Thosaigh sé le hIarnród Éireann mar fhear iosta in 1991 agus d'fhóin sé i róil éagsúla sular thosaigh sé ag obair mar thiománaí traenach in 1994.

Tá Ard-Dioplóma sa Bhainistíocht Idirnáisiúnta Iarnróid ag Tommy ón Glasgow Caledonia University. Cháiligh sé mar Idirghabhálaí le déanaí agus tá sé cláraithe le hInstitiúid Idirghabhálaithe na hÉireann (MII).

Bhí sé ina Uachtarán ar Rannóg TEAC in SIPTU ar feadh 12 bliain agus faoi láthair tá sé ina Chathaoirleach ar Earnáil Iompair SIPTU. Toghadh é ar Chomhairle Feidhmiúcháin Náisiúnta SIPTU le déanaí.

Ráiteas Rialachais Chorparáidigh

An Bord

Suas le dáréag Comhaltaí atá ar an mBord agus is é an Rialtas a cheapann iad. Tá ceathrar Oibrithe ina gComhaltaí Boird, arna gceapadh ag an Rialtas ar feadh téarma ceithre bliana, i ndiaidh toghchán i measc bhaill foirne Ghrúpa CIÉ.

Buaileann comhaltaí an Bhoird le chéile seacht n-uaire in aghaidh na bliana ar a laghad agus ag amanna eile de réir mar is gá. Tá sceideal foirmiúil ag an mBord d'ábhair ar leith nach mór dó cinneadh a dhéanamh ina dtaobh, lena n-áirítear formheas a dhéanamh ar na ráitis airgeadais bhliantúla, an buiséad, an plean corparáideach, gnóthachain agus diúscairtí móra, infheistíochtaí, ceapadh Príomhfheidhmeannaigh agus mórbheartais Ghrúpa CIÉ. Tá próiseas cuimsitheach ag Grúpa CIÉ chun faisnéis bhainistíochta a thuairisciú don Bhord ar bhonn tráthrialta. Déanann an Bord athbhreithniú ar fheidhmíocht in aghaidh an bhuiséid agus na réamhaisnéise ar bhonn tréimhsiúil.

Bíonn fáil ag gach Comhalta Boird ar chomhairle agus ar sheirbhísí ó Rúnaí an Ghrúpa.

Amhail an 31 Nollaig 2022, mná arbh ea 33% de chomhaltaí an Bhoird agus fir arbh ea 67% acu. Gan na Comhaltaí Boird ar Oibrithe iad freisin san áireamh, cóimheas cothrom mná le fir atá i gceist. Mar sin ní chomhlíonann an Bord sprioc an Rialtais i dtaobh ionadaíocht 40% ar a laghad a bheith ag gach inscne ar na Boird Stáit. Is faoin Rialtas atá sé Comhaltaí Boird CIÉ a cheapadh. Bíonn breithniú ar chothromaíocht inscne san áireamh ag CIÉ ina chuid tuairimí a bhaineann le ceapacháin chuig an mBord.

Coistí Boird agus Grúpaí Comhairleacha

Cuirtear coistí ar bun chun cuidiú leis an mBord a chuid freagrachtaí a chomhlíonadh. Is iad na coistí atá ann Coiste Iniúcháireachta agus Riosca (féach thíos), Coiste Luacha Saothair, Coiste Airgeadais agus Infheistíochta agus Coiste Pinsean. Ina theannta sin, tá Grúpa Comhairleach um Réadmhaoin agus Grúpa Comhairleach um Inbhuanaitheacht ag an mBord.

An Fhoireann Ardbhainistíochta

Tá Foireann Ardbhainistíochta Eintiteas CIÉ (an tEintiteas) freagrach as bainistíocht laethúil a dhéanamh ar ghníomhaíochtaí an Eintitis mar a tharmligeann an Bord dó. Tá an Fhoireann Ardbhainistíochta á rialú ag struchtúr eagraíochta atá ceaptha chun freastal ar riachtanais na heagraíochta i réimsí lena n-áirítear Airgeadas, Iniúcháireacht, Rúnaíocht Chuideachta, Réadmhaoin, Acmhainní Daonna, Teicneolaíocht na Faisnéise, Pinsin, Imscrúduithe agus Éilimh, Inbhuanaitheacht agus Díl. Ina theannta sin, tá an tEintiteas freagrach as comhordú a dhéanamh ar na gníomhaíochtaí ó thaobh tuairiscithe agus rialachais i ndáil le Grúpa Cuideachtaí CIÉ.

An Coiste Iniúcháireachta agus Riosca (CIR)

Tá Téarmaí Tagartha i scríbhinn ag CIR agus is triúr Comhaltaí Boird neamhfheidhmiúcháin atá air faoi láthair, agus Cathaoirleach CIÉ ina measc. Ní hí Cathaoirleach CIÉ Cathaoirleach an Choiste, áfach. Tháinig an Coiste le chéile seacht n-uaire in 2022.

Áirítear leis na príomhdhualgais atá ar CIR maoirseacht a dhéanamh ar chaidreamh Ghrúpa CIÉ leis an iniúchóir seachtrach, lena n-áirítear breithniú a dhéanamh ar cheapadh agus ar fheidhmíocht an iniúcháora sheachtraigh, táillí iniúcháireachta, agus aon cheist a bhaineann le neamhspleáchas, le héirí as nó le dífhostú.

Déanann CIR plé leis an iniúchóir seachtrach faoi chineál agus raon an iniúchta agus faoi thorthaí an iniúchta. Ina theannta sin, déanann an Coiste faireachán ar shláine na ráiteas airgeadais arna n-ullmhú ag Grúpa CIÉ.

Ceapadh na hiniúcháirí seachtracha, Mazars, in 2020 tar éis próiseas tairisceana. Mhol CIR don Bhord gur cheart Mazars a athcheapadh go foirmiúil i leith na bliana dar chríoch an 31 Nollaig 2022. Níorbh ann do cheanglais chonartha ar bith lenar cuireadh srian ar CIR maidir leis an moladh sin a dhéanamh. De bhreis ar na seirbhísí iniúcháireachta a sholáthraíonn Mazars, tar éis a cheaptha chuir an gnólacht seirbhísí gairmiúla neamhiniúcháireachta dar luach €165,000 ar fáil don Ghrúpa in 2022. Tar éis breithniú a dhéanamh ar an gcaidreamh go léir idir an Grúpa agus an gnólacht iniúcháireachta seachtraí, ní mheasann CIR go bhfágann cineál ná fairsinge na hoibre breise ar tugadh fúithi go gcuirtear isteach ar bhreithiúnas ná ar neamhspleáchas na n-iniúcháirí.

Tá rochtain iomlán gan bhac ag na hiniúcháirí seachtracha agus ag Ceann na hIniúcháireachta Inmheánaí ar leibhéal an Ghrúpa ar CIR. Freastalaíonn na hiniúcháirí seachtracha ar chruinnithe de chuid CIR agus buaileann siad leis an gCoiste ar bhonn bliantúil gan an lucht bainistíochta a bheith i láthair chun féachaint chuige gur féidir leis na hiniúcháirí aon ábhar a phlé faoi rún.

Coinníonn CIR faoi athbhreithniú éifeachtacht rialuithe inmheánacha agus chórais bhainistíochta rioscaí Ghrúpa CIÉ trí bhreithniú a dhéanamh ar an obair a dhéanann na Coistí Iniúcháireachta agus Riosca de chuid fhochuideachtaí oibríochta Ghrúpa CIÉ agus trí theacht go chéile go tráthrialta le lucht ardbhainistíochta CIÉ.

Chomh maith leis sin, déanann CIR formheas ar chlár oibre na hiniúcháireachta inmheánaí do Ghrúpa CIÉ, buaileann sé go tráthrialta le Ceann na hIniúcháireachta Inmheánaí agus déanann sé machnamh ar thorthaí na n-iniúchtaí inmheánacha éagsúla a dtugtar fúthu agus ar na himpleachtaí a bhaineann leo. Coinníonn CIR faoi athbhreithniú freisin rialuithe, nósanna imeachta agus beartais a bhaineann le comhlíonadh, sceithireacht agus calaois. Déanann CIR athbhreithniú ar chóras na rialuithe inmheánacha agus déanann sé moltaí maidir leis na gníomhaíochtaí rialaithe de réir an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016.

An Coiste Airgeadais agus Infheistíochta (CAI)

Tá Téarmaí Tagartha i scríbhinn ag CAI agus is ceathrar Comhaltaí Boird neamhfheidhmiúcháin atá air faoi láthair. Tháinig an Coiste le chéile seacht n-uaire in 2022.

Déanann CAI faireachán ar infheistíocht straitéiseach fhéinchistithe agus ar inbhuanaitheacht airgeadais Ghrúpa CIÉ.

An Coiste Pinsean

Tá Téarmaí Tagartha i scríbhinn ag an gCoiste Pinsean agus is cúigear Comhaltaí Boird neamhfheidhmiúcháin atá air faoi láthair. Tháinig an Coiste le chéile seacht n-uaire in 2022.

Baineann príomhdhualgais an Choiste Pinsean le leibhéil chistiúcháin, bainistíocht dliteanais agus straitéis infheistíochta na scéimeanna pinsean agus le rialachas agus comhlíonadh i dtaobh pinsean.

An Coiste Luacha Saothair

Tá Téarmaí Tagartha i scríbhinn ag an gCoiste Luacha Saothair agus is triúr Comhaltaí Boird Neamhfheidhmiúcháin atá air faoi láthair. Tháinig an coiste le chéile faoi dhó in 2022.

Baineann príomhdhualgais an Choiste Luacha Saothair le cur chun feidhme bheartas an Rialtais maidir le luach saothair Comhaltaí Boird, Phríomhfheidhmeannach CIÉ agus daoine a thuairiscíonn go díreach chuig Príomhfheidhmeannach CIÉ, agus planáil comharbais san Eintiteas.

An Grúpa Comhairleach um Réadmhaoin

Tá Téarmaí Tagartha i scríbhinn ag an nGrúpa Comhairleach um Réadmhaoin agus is triúr Comhaltaí Boird atá air faoi láthair, mar aon le triúr comhaltaí de chuid an Choiste Feidhmiúcháin. Tháinig an Coiste le chéile sé huaire in 2022.

Déanann an Grúpa Comhairleach um Réadmhaoin athbhreithniú ar an straitéis maidir le fáil, diúscairt agus forbairt phunann réadmhaoine Ghrúpa CIÉ.

An Grúpa Comhairleach um Inbhuanaitheacht

Tá Téarmaí Tagartha i scríbhinn ag an nGrúpa Comhairleach um Inbhuanaitheacht agus is triúr Comhaltaí Boird atá air faoi láthair, mar aon le ceathrar comhaltaí de chuid an Choiste Feidhmiúcháin agus comhalta seachtrach amháin. Tháinig an Coiste le chéile ceithre huaire in 2022.

Déanann an Grúpa Comhairleach um Inbhuanaitheacht athbhreithniú ar chur chun feidhme straitéis inbhuanaitheachta Ghrúpa CIÉ agus ar na hacmhainní atá ar fáil i leith na straitéise sin. Déanann sé athbhreithniú freisin ar chomhlíonadh na reachtaíochta ábhartha lena n-áirítear tuairisciú iomchuí a bhaineann leis an aeráid.

Tuarascáil ón gCoiste Iniúchóireachta agus Riosca

Tá áthas orm tuarascáil an Choiste a chur i láthair, ina dtugtar léargas ar na príomhghníomhaíochtaí ar tugadh fúthu le linn 2022 agus ina leagtar amach na príomhthosaíochtaí don bhliain 2023.

Tá an Coiste seo á rialú ag Téarmaí Tagartha cuimsitheacha scríofa, a bhfuil cóip díobh ar fáil ar shuíomh gréasáin CIÉ.

Ó thaobh maoirseachta de, braitheann an Coiste ar an obair a dhéanann Coistí Iniúchóireachta agus Riosca na bhfochuideachtaí agus díríonn sé ar fheidhmiú an Chreata Bainistíochta Riosca ar fud an Ghrúpa agus ar na hábhair sin a mbeadh tionchar ábhartha acu ar Ghrúpa CIÉ. Fuair an Coiste tuarascáil bhliantúil ó gach duine de Chathaoirligh na gCoistí Iniúchóireachta agus Riosca de chuid na bhfochuideachtaí ag a chruinniú an 26 Deireadh Fómhair 2022.

Is stiúirthóirí neamhspleácha neamhfheidhmiúcháin iad comhaltaí uile an choiste, agus tá taithí ábhartha ar chúrsaí airgeadais, a fuarthas le déanaí, ag an gCathaoirleach. Ón 5 Meitheamh 2019 i leith, ní raibh aon fholúntas ar an gCoiste.

Príomhghníomhaíochtaí ar tugadh fúthu le linn 2022

Leanann an Coiste de phríomhról a bheith aige i dtaobh an rialachais agus déanann sé athbhreithniú thar ceann an Bhoird ar ábhair thábhachtacha a bhaineann le tuairisciú airgeadais, dearbhú rialuithe inmheánacha, bainistíocht riosca agus comhlíonadh dlíthe agus rialachán. Lean sé ar aghaidh ag díriú ar na hábhair sin in 2022. Bhí obair an Choiste dírithe freisin ar na rioscaí atá roimh an ngnó, ionas go bhféadfadh sé teacht ar thuiscint níos fearr ar chineál na rioscaí sin agus dearbhú a thabhairt don Bhord maidir le héifeachtacht na rialuithe inmheánacha gaolmhara. Go háirithe, rinne an Coiste an méid seo a leanas:

- Rinneadh faireachán leanúnach ar thionchar COVID-19 ar an nGrúpa lena n-áirítear an tionchar ar ghnó CIÉ Tours.
- Rinneadh faireachán ar thionchar an chogaidh idir an Rúis agus an Úcráin agus ar thionchar an bhoilscithe ar bhreosla agus costais eile
- Fuarthas nuashonruithe ar chúrsaí inbhuanaitheachta agus rinneadh faireachán ar riachtanais tuairiscithe inbhuanaitheachta atá le teacht.
- Rinneadh measúnú ar éifeachtacht na rialuithe inmheánacha agus na gcóras bainistíochta riosca. Eagraíodh seimineár Bainistíochta Riosca do Chomhaltaí Boird agus Stiúirthóirí ar fud an Ghrúpa i rith na bliana.
- Ceapadh Ceann nua ar fheidhm Iniúchóireachta Inmheánaí an Ghrúpa.

Rinneadh breithiúnais chuntasaíochta ar nithe tábhachtacha, aithníodh príomhbhoinn tuisceana agus rinneadh meastacháin i gcomhair Ráitis Airgeadais 2022

D'athbhreithnigh an Coiste na príomhbhoinn tuisceana agus na meastacháin is bonn leis na mór-réimsí breithiúnais seo a leanas mar a leagtar amach sna Nótaí a ghabhann leis na Ráitis Airgeadais seo:

- Gnóthas Leantach;
- boinn tuisceana pinsin i dtaobh FRS102 agus dliteanas pinsin;
- Soláthairtí i dtaobh éilimh um dhliteanas tríú páirtí agus dhliteanas fostóra;
- Sócmhainní seasta inlámhsithe agus deontais chaipitil.

Éifeachtacht an Choiste

Sonraítear i dTéarmaí Tagartha an Choiste go gcoimeádfaidh sé a fheidhmíocht féin faoi athbhreithniú leanúnach. Rinneadh athbhreithniú seachtrach ar fheidhmíocht an Choiste i bhfómhar na bliana 2022. Rinne an Coiste athbhreithniú ar na moltaí a d'eascair as an athbhreithniú seachtrach agus is orthu sin atá tosaíochtaí an Choiste i gcomhair 2023 bunaithe.

Tosaíochtaí i gcomhair 2023

Tá na tosaíochtaí seo a leanas leagtha síos ag an gCoiste dó féin le tabhairt fúthu in 2023:

- Pleanáil Comharbais;
- Cur leis an tuairisciú a dhéantar ar chuspóirí, gníomhaíochtaí agus torthaí an Choiste sa Tuarascáil Bhliantúil;
- Nochtadh níos mó a dhéanamh ar rioscaí agus maoluithe comhaontaithe (ar fud Ghrúpa CIÉ) le cur san áireamh sa Tuarascáil Bhliantúil agus
- Plé níos mionsonraithe ar ábhair a mbaineann an-tábhacht leo don Ghrúpa agus a ndúshlán a chur, agus go dtabharfaidh an t-iniúchóir seachtrach nó speisialtóirí cuir i láthair/nuashonruithe ar cheisteanna tráthúla roghnaithe.

Ba mhaith liom mo bhuíochas a ghabháil le comhaltaí eile an Choiste as a gcuid oibre agus a dtacaíocht i rith na bliana agus as an léargas a chuir siad ar fáil dom.

AWAITING SIGNOFF

Liam O'Rourke

Cathaoirleach an Choiste Iniúchóireachta agus Riosca

Ráiteas faoin Rialú Inmheánach

Raon Feidhme na Freagrachta

D'ullmhaigh gach ceann d'fhochuideachtaí Ghrúpa CIÉ (an Grúpa) Ráiteas faoin Rialú Inmheánach, atá formheasta ag a mbord féin. Ina theannta sin, tá Ráiteas faoin Rialú Inmheánach ullmhaithe ag Eintiteas CIÉ (an tEintiteas). Baineann an ráiteas seo a leanas go sonrach leis an Eintiteas agus tá sé formheasta ag Bord CIÉ.

Aithníonn an tEintiteas an fhreagracht atá air as a áirithiú go gcoimeádar agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Cuirtear san áireamh leis an bhfreagracht sin ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016. Rinne an Coiste Iniúcháireachta agus Riosca (CIR) agus Bord CIÉ athbhreithniú ar an ráiteas seo lena áirithiú go léirítear go cruinn ann an córas rialaithe a bhí i bhfeidhm le linn na tréimhse tuairiscithe. Rinne na hiniúcháirí seachtracha athbhreithniú ar an ráiteas seo freisin lena áirithiú go bhfuil sé ag teacht leis an eolas atá acu óna n-iniúchadh ar na ráitis airgeadais

Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh ceaptha chun riosca a bhainistiú ionas go mbeidh sé ar leibhéal inghlactha, agus ní chun fáil réidh leis ar fad. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnta, agus ní dearbhú iomlán, a thabhairt go bhfuil sócmhainní á gcosaint, go bhfuil idirbhearta á n-údarú agus á dtaifeadadh i gceart agus go bhfuil earráidí nó mírialtachtaí ábhartha á gcosc nó á mbrath go tráthúil.

Bhí an córas rialaithe inmheánaigh, atá i gcomhréir le treoir a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe agus an Roinn Airgeadais, i bhfeidhm san Eintiteas don bhliain dar chríoch an 31 Nollaig 2022 agus go dtí an dáta ar a ndearnadh na ráitis airgeadais a fhorghabháil.

An Acmhainneacht i dtaobh Riosca a Láimhseáil

Tá Coiste Iniúcháireachta agus Riosca ag an Eintiteas. I gCairt agus Téarmaí Tagartha an Choiste, déantar foráil maidir le suas le triúr Comhaltaí Boird a cheapadh chuig an gCoiste, a nglacfaidh duine acu ról Chathaoirleach an Choiste. Sa chás nach mbeidh comhdhéanamh Bhord CIÉ i gcomhréir leis na ceanglais a leagtar amach thuas, féadfaidh an Bord Cathaoirleach Coiste agus comhaltaí coiste nach Comhaltaí de Bhord CIÉ iad a cheapadh.

Tá feidhm iniúcháireachta inmheánaí bunaithe ag an Eintiteas freisin, a bhfuil dóthain acmhainní aici agus a bhíonn ag gabháil do chlár oibre arna aontú le CIR.

Tá an bhainistíocht riosca laistigh de Ghrúpa CIÉ bunaithe ar Bheartas Riosca Ghrúpa CIÉ lena dtacaítear le sainorduithe gach ceann de chuideachtaí CIÉ i dtaobh a bheith ag feidhmiú ina n-aonair, ar bhonn neamhspleách, agus a bheith ag feidhmiú le chéile de réir mar is gá i ndáil le saincheisteanna a théann i bhfeidhm orthu go léir.

Cuirtear san áireamh le Beartas Riosca Ghrúpa CIÉ ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (2016) agus ceanglais na hEagraíochta um Chaighdeáin Idirnáisiúnta mar a leagtar síos in (ISO) 31000, Bainistíocht Riosca – Prionsabail agus Treoirínte, agus breithnítear ina thaobh na treoirínte dea-chleachtais a leagtar amach sa Treoir um Bainistíocht Riosca do Ranna agus Oifigí Rialtais (Feabhra 2016) ón Roinn Caiteachais Phoiblí agus Athchóirithe.

Déantar an fhreagracht as bainistíocht riosca laistigh de Ghrúpa CIÉ a tharmligean chuig an bPríomhoifigeach Airgeadais nó chuig bainisteoir oiriúnach eile laistigh de gach cuideachta atá i nGrúpa CIÉ. Tá a Creat Bainistíochta Riosca féin ag gach ceann de na cuideachtaí sin, atá curtha in oiriúint do shainchuspóirí straitéiseacha na cuideachta agus atá formheasta ag bord na cuideachta.

An Creat Bainistíochta Riosca

Is é an aidhm fhoriomlán atá le Creat Bainistíochta Riosca gach cuideachta de chuid CIÉ ná an próiseas chun riosca a bhainistiú a chomhtháthú i bpróisis bhainistíochta na cuideachta (rialachas, straitéis agus pleanáil iomlán, bainistíocht, tuairiscí, beartais, luachanna agus cultúr).

Is é an cuspóir atá leis a chinntiú, a mhéid is féidir, go n-aithnítear agus go mbainistítear gach riosca intuartha a d'fhéadfadh cur isteach ar chuspóirí na cuideachta, agus go ndéantar na rioscaí a thuairiscí do Bhord na Cuideachta áirithe sin agus go gcoinnítear Bord CIÉ ar an eolas go cuí faoi na Príomhrioscaí atá i gceist i gcás Ghrúpa CIÉ.

Déantar dearbhú riosca trí mheán na trí líne chosanta. Is é an phríomhdhifríocht atá idir na trí líne chosanta ná a leibhéal neamhspleáchais ar ghníomhaíochtaí oibríochta gach cuideachta agus ar an gcuideachta féin.

I samhail rialachais atá bunaithe ar thrí líne chosanta, déantar idirdhealú idir acmhainní riosca, maoirseacht rioscaí agus maoirsiú rioscaí mar seo a leanas:

- Úinéireacht Riosca, eadhon na feidhmeanna a ghlacann seilbh ar na rioscaí agus a dhéanann iad a bhainistiú mar chuid dá ngníomhaíochtaí ó lá go lá (an chéad líne chosanta);
- Maoirseacht Riosca, eadhon na feidhmeanna a dhéanann maoirseacht ar rioscaí agus a chuireann dúshlán na bhfoirne bainistíochta go stuama (an dara líne chosanta); agus

- Maoirsiú Riosca, eadhon feidhmeanna a sholáthraíonn dearbhú neamhspleách (an tríú líne chosanta).

Tá Úinéireacht Riosca ailínithe le húinéireacht ghnó. Toisc go bhfuil na daoine atá i gceannas ar na rannóga freagrach as cuspóirí gnó a bhaint amach, is iad atá freagrach ar deireadh thiar, ina gcáil mar úinéirí rioscaí, as rioscaí a bhaineann lena gcuid réimsí freagrachta féin a aithint agus a bhainistiú. Feidhmíonn siad an fhreagracht sin trína chinntiú go gcuirtear aithint rioscaí san áireamh go hiomlán i ngníomhaíochtaí laethúla na ndaoine atá ag obair ina gcuid rannóga.

Nuair a aithnítear rioscaí nua, sanntar iad d'úinéir riosca, is é sin ceann na rannóige. Féadfaidh an té sin bainistíocht an riosca a leagan ar Bhainisteoir Riosca a bheidh freagrach as anailís agus meastóireacht bhreise a dhéanamh ar an riosca atá i gceist agus dul i ngleic leis.

Tá córas bainistíochta riosca curtha i bhfeidhm ag Grúpa CIÉ trí chóras bogearraí riosca ar féidir iniúchadh a dhéanamh air, OpRiskControl. Dearadh na bogearraí sin lena chinntiú go nglacann Úinéirí Riosca agus baill foirne eile sna rannóga cur chuige comhsheasmhach, stuama ag gach céim den phróiseas bainistíochta riosca, ó aithint riosca go riosca a chur faoi bhráid leibhéal freagrachta níos airde. De réir ISO 31000, tá sé ina bheartas againn rioscaí a shainiú ar leibhéal is féidir a bhainistiú, is é sin, go ndéantar cur síos orthu ar shlí is leor ionas go bhféadfar measúnú a dhéanamh ar mhéid féideartha agus dóchúlacht an teagmhais, agus bearta maolaithe a chur i bhfeidhm.

Déanann an tÚinéir Riosca atá freagrach na rioscaí a mheas agus é nó í ag baint úsáid as Táblaí Critéar Riosca a forbraíodh ionas go luafar an Grádú Riosca cuí le rioscaí atá lasmuigh d'Fhonn Riosca an Eintitis, agus go sannfar an leibhéal cuí maoirseachta dóibh.

Príomhrioscaí

Laistigh den phróiseas bainistíochta riosca is féidir leis na hÚinéirí Riosca ábhartha a chinneadh an gá díriú ar rioscaí aonair agus iad a chur ar a súile do lucht bainistíochta ar leibhéal níos airde. Chun é sin a bhaint amach, is féidir leo catagóir Príomhriosca a shannadh do roinnt rioscaí ionas go n-aithneofar iad ar fud Ghrúpa CIÉ mar príomhriosca don chuideachta. Má tá an rátáil riosca iarmharach, is é sin rátáil an riosca i gcomhthéacs na ngníomhaíochtaí maolaithe atá i bhfeidhm cheana féin, os cionn leibhéal sonrach meastar sa ghnáthchúrsa gur Príomhriosca é agus is mar sin a thuairiscítear é. Má tá an rátáil faoi bhun an leibhéil a shonraítear, féadfaidh úinéir an riosca é a chur i gcatagóir na bPríomhrioscaí freisin má mheasann sé nó sí gur gá sin chun aird a dhíriú ar an riosca.

Faireachán agus Athbhreithniú Leanúnach

Bíonn gach riosca nua a aithnítear agus Príomhrioscaí, cinntí agus sonraí faoi aon rioscaí atá ag teacht chun cinn faoi réir athbhreithnithe piaraí a dhéanann lucht feidhmiúcháin na cuideachta cuí de chuid CIÉ ag a gcruinnithe míosúla.

Clúdaítear na nithe seo a leanas sna tuarascálacha tréimhsiúla:

- Príomhrioscaí;
- Athruithe ar Phríomhrioscaí;
- Rioscaí Nua-aitheanta;
- Rioscaí atá ag Teacht Chun Cinn;
- Forbhreathnú ar Iomlán Rioscaí an Eintitis; agus
- Rioscaí a sháraíonn an fonn riosca agus bearta maolaithe.

Ina dhiaidh sin cuirtear tuarascáil faoi Rioscaí uile an Eintitis, a stádas i leith Fonn Riosca agus a bhfeidhmíocht i gcoinne príomhtháscairí feidhmíochta – más infheidhme – faoi bhráid CIR i gcomhréir leis an bPlean Riosca bliantúil, agus bíonn Tuairiscí faoi Mhionsonraí na Rioscaí ag gabháil leo.

Chomh maith leis an méid thuasluaite, cuirtear tuarascáil faoi Phríomhrioscaí Ardleibhéil uile an Ghrúpa, lena n-áirítear gnáthrioscaí agus Rioscaí atá ag Teacht Chun Cinn, faoi bhráid Bhord Feidhmiúcháin CIÉ ionas go ndéanfaidh an Bord sin measúnú orthu i gcomhthéacs Ghrúpa CIÉ ar fad. Sonraítear sa tuarascáil sin an stádas i leith Fonn Riosca agus an fheidhmíocht i gcoinne príomhtháscairí feidhmíochta, agus cuirtear faoi bhráid Choiste Iniúcháireachta agus Riosca CIÉ agus Bhord CIÉ í gach ráithe, agus Tuairiscí faoi Mhionsonraí na rioscaí ag gabháil léi.

Bunaíodh nósanna imeachta foirmiúla le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh sa chóras rialaithe in iúl go tráthúil dóibh siúd atá freagrach as beart ceartaitheach a ghlacadh agus don lucht bainistíochta agus do Bhord CIÉ, nuair is cuí.

Deimhníonn an tEintiteas go bhfuil na córais faireacháin leanúnaigh seo a leanas i bhfeidhm:

- Aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar fheidhmiú na bpríomhrialuithe sin agus aon easnaimh a aithníodh a thuairiscíú.
- Rinneadh socruithe tuairiscithe ar gach leibhéal ar a bhfuil freagracht as bainistíocht airgeadais sanntá; agus
- Déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla i dtaobh feidhmíochta agus cúrsaí airgeadais ina léirítear feidhmíocht i gcoinne buiséad/réamhaisnéisí.

Chomh maith leis na Príomhrioscaí agus na Rioscaí atá ag Teacht Chun Cinn, déantar na rioscaí ar fad atá os comhair an Ghrúpa a chatagóiriú laistigh de chomhstruchtúr rioscaí agus comhroinntear an fhaisnéis chun cuidiú leis an mbainistíocht riosca ar fud Ghrúpa CIÉ. Úsáidtear tagarmharc seachtrach domhanda, ar ceann neamhspleách é, chun na rioscaí a ghrúpáil ina gcatagóirí. Déantar iadsan a shórtáil ansin in ord tosaíochta. Ba iad na trí riosca arbh airde tosaíochta in 2022 ná Cibeartheagmhais, Cur isteach ar Ghnó agus an tAthrú Aeráide. Comhroinntear na rioscaí sin ar fud Ghrúpa CIÉ ansin chun féachaint chuige gur de réir an dea-chleachtais a dhéanfar iad a ghrádú agus bearta maolaithe a chur i bhfeidhm.

Príomhrioscaí

Catagóir	Riosca	Bearta Maolaithe
Inbhuanaitheacht	An riosca go mbeidh gá níos mó le hacmhainní agus le bonneagar chun freastal ar riachtanais atá ag dul i méid i dtaobh tuairisciú ar an inbhuanaitheacht	<ul style="list-style-type: none"> Tá oiliúint curtha ag an bhfoireann Inbhuanaitheachta ar fhochuideachtaí CIÉ maidir leis na ceanglais a chuirfear i bhfeidhm i leith Thacsanomaíocht an Aontais Eorpaigh Cur i bhfeidhm clár bogearraí bainistíochta sonraí inbhuanaitheachta ar fud Ghrúpa CIÉ Tacaíocht ó shaineolaithe i leith tuairisciú sonraí, príomhtháscairí feidhmíochta agus bainistíocht láraithe an tuairiscithe
	Athrú a bheith ag teacht ar riachtanais bhonneagair chun teicneolaíocht nua a chur i bhfeidhm	<ul style="list-style-type: none"> Measúnachtaí riosca ar thionscadail Measúnú ar riachtanais oiliúna Tá acmhainní breise curtha i bhfeidhm agus tá maoiniú sannta dóibh
	Creimeadh cósta gar do na bealaí atá ann cheana féin	<ul style="list-style-type: none"> Faireachán leanúnach ar riocht an bhonneagair ar fad Obair chothabhála choisctheach agus cheartaitheach déanta Maoiniú sonrath faighte le haghaidh obair thionscadail
Cibearshlándaí	Riosca i dtaobh haiceála, bogearraí mailíseacha nó fiosaiceachta	<ul style="list-style-type: none"> Beartaí agus straitéisí slándála TF i bhfeidhm Bíonn na cibearbheartais faoi réir iniúchtaí rialta a dhéanann tríú páirtí chun féachaint chuige go bhfuil siad stuama Reáchtáil an Grúpa cruinnithe míosúla TF agus teileachumarsáide chun rioscaí agus Comhaontuithe Seirbhíse a athbhreithniú Criptiú gléasanna soghluaiste Oiliúint agus feachtas rialta ar chúrsaí cibearshlándaála atá curtha in oiriúint do ról agus freagrachtaí sonracha Déantar cleachtaí athshlánaíthe mar fhreagairt ar chibeartheagmhais A chinntiú go bhfuil gach socrú cuí slándála i bhfeidhm le haghaidh gníomhaíochtaí tacaíochta agus cothabhála
	Maoiniú chun teicneolaíocht chúloifige a athsholáthar	<ul style="list-style-type: none"> Dul i gcomhairle le geallsealbhóirí chun aird a dhíriú ar an maoiniú atá de dhíth chun córais a uasghrádú, ionas go ndéanfar a leibhéal slándála a fheabhsú
Airgeadas	Maoiniú neamhleor chun gnó a choinneáil ar bun agus a fhorbairt	<ul style="list-style-type: none"> Rannpháirtíocht le geallsealbhóirí lena chinntiú go dtuigtear go soiléir cén maoiniú atá ag teastáil Cur chuige bainistíochta conartha i leith gach saincheist mhaoinithe faoi Chonarthaí Ollchostais Buiséadú agus réamhaisnéis airgeadais atá ag teacht leis an dea-chleachtas
	Bagairt ar chobhsaíocht airgeadais Ghrúpa CIÉ ón dlíteanas pinsin le sochar sainithe	<ul style="list-style-type: none"> Cur i bhfeidhm an tsocraithe a rinne an Coimisiún um Chaidreamh san Áit Oibre i leith scéim RWS. Síniadh Ionstraimí Reachtúla nua i mí Iúil 2022 agus tá iarraidh faoi Alt 50 fós faoi bhráid an Údarás Pinsean Moltaí na Cúirte Oibreachais a chur i bhfeidhm i leith Scéim Aoisliúntais 1951. Táthar ag fanacht faoi láthair ar thoradh bhreithiúnais Ard-Chúirte, a bhaineann le hoibleagáidí atá ar CIÉ i dtaobh ranníocaíochtaí a dhéanamh
	Téarnamh na seirbhísí tráchtála tar éis phaindeim COVID-19	<ul style="list-style-type: none"> Grúpa feidhmíochta tráchtála a bhunú Feachtais mhargaíochta spriocdhírith Dul i gcomhairle le geallsealbhóirí agus lucht maoinithe lena chinntiú go mbeidh lántuiscint acu ar na tionchair fhéideartha agus ar na bearta maolaithe a d'fhéadfaí a chur i bhfeidhm Athbhreithnithe ar bhealaí, lena n-áirítear taithí na gcustaiméirí, ioncam agus costas Pragsáil dhinimiciúil a chur i bhfeidhm Pleananna teagmhasacha láidre a fhorbairt chun freagairt do ghnéithe airgeadais a bhaineann le géarchéim COVID-19

Catagóir	Riosca	Bearta Maolaithe
Sláinte agus Sábháilteacht	Paindéim Shláinte	<ul style="list-style-type: none"> Tá plean freagartha forbartha agus tá oiliúint curtha ar fhostaithe maidir leis an bplean a chur chun feidhme Faireachán agus athbhreithniú leanúnach ar chomhairle agus treoirínite ón Rialtas agus ó chomhlachtaí eile Comhordú le Príomhoifigeach Míochaine CIÉ Trealamh cosanta pearsanta a sholáthar ar fud Ghrúpa CIÉ
	Imbhualadh/teagmhas ardluais	<ul style="list-style-type: none"> Tá córais bainistíochta sábháilteachta agus nósanna imeachta i dtaobh oibríocht shábháilte i bhfeidhm Cuirtear oiliúint ar thiománaithe agus soláthraítear oiliúint leanúnach inniúlachta de réir na rialachán Tá beartais tástála le haghaidh drugaí agus alcóil i bhfeidhm Tá córais á gcur i bhfeidhm ar fud na tíre chun luas a laghdú agus maolú a dhéanamh ar an mbaol go dtarlódh timpiste ag crosairí comhréidhe Iniúchtaí teicniúla rialta ar chrosairí comhréidhe Déantar athbhreithniú agus anailís ar mhórtéagmhais chun ceachtanna a fhoghlaim uathu agus na ceachtanna sin a chur i bhfeidhm
	Iompraíocht fhrithshóisialta	<ul style="list-style-type: none"> Tá straitéis slándála forbartha Soláthraíodh acmhainní breise slándála ar bhealaí sonracha
Daoine	Dúshlán maidir le bail foirne a choinneáil agus bail foirne nua a earcú	<ul style="list-style-type: none"> Anailís ar bhearnaí chun acmhainní a bheidh ag teastáil amach anseo a aithint Pleanáil comharbais Feachtais earcaíochta agus laethanta oscailte a réachtáil Freastal ar aontaí earcaíochta
Comhlíonadh	An baol go ngearrfaí fineálacha/pionóis mar gheall ar neamhchomhlíonadh na rialachán agus na dtreoracha	<ul style="list-style-type: none"> Oiliúint agus nósanna imeachta a bheith i bhfeidhm chun féachaint chuige go gcomhlíonfar na ceanglais go léir Grúpaí oibre idirchuideachta a bhunú chun rialuithe agus próisis a athbhreithniú agus sonraí fúthu a roinnt

Soláthar

Deimhníonn an tEintiteas go bhfuil nósanna imeachta i bhfeidhm aige lena áirithiú go gcomhlíontar rialacha agus treoirínite reatha i dtaobh soláthair.

Ní dhearnadh aon orduithe ceannaigh neamhchomhlíontacha dar luach os cionn €25k a phróiseáil in 2022.

Athbhreithniú ar Éifeachtacht

Ceanglaítear sa Chód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe, go ndéanfar athbhreithniú seachtrach ar bhonn tréimhsiúil ar éifeachtacht Chreat Bainistíochta Rioscaí gach Comhlachta Stáit. Fostaíodh Mazars chun athbhreithniú a dhéanamh ar Chreat Bainistíochta Riosca an Eintitis i mí Mheán Fómhair 2020 agus beidh an chéad athbhreithniú eile le déanamh in 2023.

Fuarthas go raibh an Cód á chomhlíonadh ag an Eintiteas.

Ina theannta sin, tá sé á dhearbhuú ag an Eintiteas go bhfuil nósanna imeachta i bhfeidhm aige chun faireachán a dhéanamh ar éifeachtacht a chuid nósanna imeachta maidir le bainistíocht riosca agus rialú riosca. An faireachán agus an t-athbhreithniú a dhéanann an tEintiteas ar éifeachtacht an chórais rialaithe inmheánaigh airgeadais, bunaítear iad ar an obair a dhéanann na hiniúcháirí inmheánacha agus na hiniúcháirí seachtracha, an obair a dhéanann CIR, a dhéanann maoirseacht ar a gcuid oibre, agus an lucht ardbhainistíochta san Eintiteas atá freagrach as forbairt agus cothabháil a dhéanamh ar an gcreat rialaithe inmheánaigh airgeadais.

Deimhníonn an tEintiteas go ndearna an Bord athbhreithniú bliantúil ar éifeachtacht an Chreata Bainistíochta Rioscaí in 2022 de réir an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016.

Saincheistean a bhaineann le Rialú Inmheánach

Níor aithníodh aon laigí ábhartha sa rialú inmheánach, i dtaobh caillteanais ábhartha ná i dtaobh calaoisí i leith na bliana 2022 ar gá iad a nochtadh sna ráitis airgeadais. Cé nár aithníodh sa bhliain reatha aon laigí sna rialuithe inmheánacha a léiríonn tionchar ábhartha ar na ráitis airgeadais i leith na bliana 2022 ná blianta ina diaidh sin, tá an Bord agus an lucht bainistíochta fós san airdeall ar laigí rialaithe agus fáiltíonn siad roimh aiseolas trí iniúchadh inmheánach, iniúchadh seachtrach agus réimsí eile faireacháin agus athbhreithnithe leanúnaigh, i ndáil le moltaí faoi conas córas rialaithe inmheánaigh an Eintitis a fheabhsú. Fiosraíonn an tEintiteas gach tuairisc den sórt sin agus cuireann sé bearta i bhfeidhm go pras ar bhonn na moltaí.

Luach Saothair na gComhaltaí Boird

Is é an tAire Iompair a chinneann luach saothair na gComhaltaí Boird i leith a ndualgas mar Chomhaltaí Boird. Ní fhaigheann siad pinsin i leith a ndualgas mar Chomhaltaí Boird.

Íoctar luach saothair freisin le Comhaltaí Boird a cheaptar faoin Acht um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001, de réir a gconarthaí fostaíochta.

Tinreamh ag cruinnithe an Bhoird/na gCoistí

Seo thíos tinreamh na gComhaltaí Boird ag cruinnithe Boird/Coiste a tionóladh in 2022.

Comhalta Boird	Ceaptha / Athcheaptha	Téarma in éag	Bord CIÉ	An Coiste Iniúcháir-eachta agus Riosca	An Coiste Airgeadais agus Infheistíochta	An Coiste Pinsean	Coiste Luacha Saothair an Bhoird	An Grúpa Comhairleach um Réadmhaoin	An Grúpa Comhairleach um Inbhuanaitheacht
Fiona Ross			7/7	1/1			2/2		3/4
Frank Allen			6/7		6/7				
Jimmy Doran			7/7					4/4	3/3
Brian Fitzpatrick	16/04/2022		7/7	7/7	6/7		2/2	6/6	
Stephen Hannan			7/7			7/7			
Dermot Healy			6/7			5/5			
Miriam Hughes	26/04/2022		5/5		4/4				
Gary Owens	24/05/2022		4/5		4/4				
Niamh O'Regan	16/04/2022		7/7	5/6	7/7	7/7	2/2		
Liam O'Rourke			7/7	7/7		7/7			
Fiona Sweeney	16/04/2022		7/7		7/7	7/7			
Tommy Wynne			7/7					5/6	

Tinreamh ag Cruinnithe na nGrúpaí Comhairleacha

Seo thíos tinreamh na gComhaltaí Boird ag cruinnithe de chuid na nGrúpaí Comhairleacha a tionóladh in 2022.

Comhalta Boird	Ceaptha / Athcheaptha	An Grúpa Comhairleach um Réadmhaoin	Ceaptha / Athcheaptha	An Grúpa Comhairleach um Inbhuanaitheacht
Fiona Ross				3/4
Brian Fitzpatrick		6/6		
James Doran	06/04/2022	4/4	06/04/2022	3/3
Tommy Wynne		5/6		

Gnóthas Leantach

Mórfhorbairtí ó thaobh Oibríochta de

In 2022, lean an Grúpa ag tacú le geilleagar agus sochaí na hÉireann i gcoitinne agus an tír ag teacht chuici féin as dúshláin phaindéim COVID-19. Trína fhochuideachtaí, Bus Átha Cliath, Bus Éireann agus Iarnród Éireann, bhí ríméad ar Ghrúpa CIÉ gur tháinig méadú ar líon na bpaisinéirí – faoi dheireadh na bliana bhí an líon paisinéirí ar ais ar an leibhéal céanna a bhíodh i gceist roimh an bpaindéim. Leanadh ar aghaidh ag cur leis na seirbhísí iompair phoiblí ar fud na tíre agus chuir CIÉ Tours de bliain iomlán oibríochta nuair a d'fhill turasóirí Meiriceánacha ar oileán na hÉireann agus ar chinn scríbe eile san Eoraip.

Éiginnteacht maidir leis an nGeilleagar ar Domhan

Mar gheall ar an gcogadh san Úcráin, a thosaigh an 24 Feabhra 2022, géaraíodh roinnt de na rioscaí ginearálta gnó agus chothaigh cuid acu dúshláin don ghnó i rith na bliana. Áiríodh leis sin méadú ar an ráta boilscithe ar fud a lán geilleagar, rud ar spreagadh cuid de mar gheall ar an méadú géar a tháinig ar chostais fuinnimh agus rioscaí a bhaineann le soláthar fuinnimh, go háirithe sa chéad leath de 2022, cé nach raibh rudaí díreach chomh dona sa dara leath den bhliain. Trí bheartais airgeadaíochta ar fud an domhain, táthar ag tabhairt aghaidh ar bhoilsciú méadaithe trí rátaí úis a mhéadú, rud a dhéanann dochar don acmhainn chaiteachais a bhíonn ag gnóthais agus ag tomhaltóirí.

Bhí na margaí cothromais agus bannaí an-luaineach i rith na bliana, agus tháinig méadú géar ar thorthaí bannaí agus laghdú ar luachanna bannaí. Chothaigh sé sin dúshláin sna margaí airgeadais agus chothaigh sé éiginnteacht i dtaobh cúrsaí eacnamaíochta agus luaineacht sa mhargadh.

Gníomhaíochtaí Tráchtála

Bhí barrachas €31m ag an nGrúpa ar Gníomhaíochtaí Tráchtála in 2022, arna spreagadh go príomha ag díol na talún forbraíochta ag Duga Spencer. Fuarthas suim €26m tar éis cánach i leith na talún sin. Le hathoscailt an mhargaidh Turasóireachta rinne CIÉ Tours brabús thart ar €8m agus rinne Bus Átha Cliath agus Iarnród Éireann brabús beag ar na gníomhaíochtaí tráchtála freisin.

Cé gur easnamh foriomlán a tabhaíodh i leith ghnó Expressway Bhus Éireann, fuarthas tacaíocht ón Údarás Náisiúnta Iompair, tacaíocht a cuireadh ar fáil d'oibreoirí bus tráchtála go dtí deireadh mhí an Mheithimh 2022, agus ba thábhachtach an beart é sin i leith na gníomhaíochta tráchtála sin i rith na bliana.

Tá an Buiséad do 2023 i ndáil le Gníomhaíochtaí Tráchtála socraithe ar leibhéal sa chaoi is nach ndéanfaidh an Grúpa brabús ná cailteanas. Tá an Bord deimhin de go bhfuil a dhóthain acmhainní ag an nGrúpa chun tacú leis na gnóthais agus iad ag teacht chucu féin.

Seirbhísí OSP

Ar feadh 2022, rith Bus Átha Cliath (BÁC) agus Bus Éireann (BÉ) seirbhísí iompair phoiblí thar ceann an Údarás Náisiúnta Iompair ar bhonn conradh ollchostais. Faoi na conarthaí sin bailíonn Bus Átha Cliath agus Bus Éireann na táillí paisinéirí thar ceann an Údarás Náisiúnta Iompair agus cúitítear iad as costas na seirbhísí a sholáthraítear.

Bhí dúshláin mhóra fós ann i dtaobh na hearcaíochta i rith 2022, go háirithe do na cuideachtaí bus, agus gearradh pionóis faoi na Conarthaí Dírdhámhachtana dá mbarr. Tá mórfheachtais ar bun chun tiománaithe bus a earcú ionas gur féidir linn aghaidh a thabhairt ar an dúshlán sin i gcomhair 2023.

Comhaontaíodh pleananna seirbhíse i leith 2023 leis an Údarás Náisiúnta Iompair agus soláthróidh an tÚdarás an cistiú is gá chun freastal ar chostais chomhaontaithe na bpleananna sin.

In 2022, ba ar bhonn glanchostais fós a bhí Iarnród Éireann ag feidhmiú a chonartha leis an Údarás Náisiúnta Iompair, mar a bhí amhlaidh roimhe sin. Tá an difríocht idir ioncam ó na boscaí táillí agus costas comhaontaithe na n-oibríochtaí á soláthar ón Státchiste, tríd an Údarás Náisiúnta Iompair.

Ó mhí Eanáir 2023 ar aghaidh, tosóidh Iarnród Éireann ag feidhmiú ar bhonn ollchonartha.

Seirbhísí Iompair Scoile

Bainistíonn Bus Éireann soláthar na Seirbhísí Iompair Scoile ar fud an Stáit.

I rith 2022, tháinig méadú mór ar líon na bpáistí a bhain leas as na seirbhísí iompair scoile agus chuir an Roinn Oideachais maoiniú breise ar fáil chun cur leis na seirbhísí sin ionas go bhféadfaí freastal orthu seo a leanas:

- Méadú nach bhfacthas a leithéid roimhe seo ar an éileamh ar sheirbhísí príomhshrutha mar gheall ar an gcinneadh a rinne an Rialtas táillí iompair scoile a tharscaoileadh don scoilbhliain 2022/23. Tháinig méadú 20% ar líon na ndaltaí a thaistealaíonn ar sheirbhísí príomhshrutha iompair scoile i gcomparáid le deireadh na scoilbhliana 2021/22.

- An méadú leanúnach ar sheirbhísí iompair scoile do pháistí a bhfuil riachtanais speisialta oideachais acu.
- Soláthar seirbhísí iompair scoile do pháistí ón Úcráin, a raibh beagnach 4,000 acu ag baint leas as seirbhísí iompair faoi dheireadh 2022.

Leachtacht

Tá iarmhéid airgid €318 milliún ag an nGrúpa amhail an 31 Nollaig 2022.

Tá comhaontú saoráide baincéireachta geallta ag an nGrúpa go dtí mí Eanáir 2025. Faoin gcomhaontú saoráide sin is ionann iasacht an Ghrúpa amhail an 31 Nollaig 2022 agus €12 mhilliún. Déanfar an iasacht sin a amúchadh thar thréimhse trí bliana. Is é €80 milliún an méid neamhtharraingthe atá ar fáil don Ghrúpa faoi shaoráidí creidmheasa imrothlaigh an Ghrúpa.

Measann an lucht bainistíochta go leanfaidh an Grúpa ar aghaidh ag comhlíonadh na n-oibleagáidí atá air faoin gcomhaontú ar feadh na tréimhse 12 mhí ar a laghad ó dháta formheasa na ráiteas airgeadais seo.

Leagtar amach tuilleadh sonraí i Nóta 2 a ghabhann leis na ráitis airgeadais.

AWAITING SIGNOFF

Fiona Ross

Cathaoirleach

AWAITING SIGNOFF

Liam O'Rourke

Comhalta Boird

Ráiteas ar Fhreagrachtaí an Bhoird

Tá na Comhaltaí Boird freagrach as Tuarascáil Bhliantúil agus ráitis airgeadais Eintiteas CIÉ (an tEintiteas) agus Ghrúpa CIÉ (an Grúpa) a ullmhú de réir an Achta Iompair, 1950 agus leasuithe ina dhiaidh sin.

Ceanglaíonn reachtaíocht ar na Comhaltaí Boird ráitis airgeadais a ullmhú i leith gach bliana airgeadais ina dtugtar léargas fíorcheart ar shócmhainní, dliteanais agus staid airgeadais Ghrúpa CIÉ amhail deireadh na bliana airgeadais agus ar bhrabús agus caillteanas an Ghrúpa i leith na bliana airgeadais. Ullmhaíodh na ráitis airgeadais i gcomhréir le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann, eisithe ag an Comhairle Tuairiscithe Airgeadais ('an creat tuairiscithe airgeadais ábhartha').

Faoi dhlí na hÉireann, ní cheadóidh na Comhaltaí Boird ráitis airgeadais mura bhfuil siad deimhin go dtugtar léargas fíorcheart iontu ar shócmhainní, dliteanais agus staid airgeadais an Eintitis agus an Ghrúpa amhail deireadh na bliana airgeadais agus ar bhrabús nó caillteanas an Ghrúpa i leith na bliana airgeadais.

Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear ar na Comhaltaí Boird:

- beartais oiriúnacha chuntasaíochta a roghnú agus iad a chur i bhfeidhm go comhsheasmhach;
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama;
- a shonrú cibé ar ullmhaíodh nó nár ullmhaíodh na ráitis airgeadais de réir na gcaighdeán cuntasaíochta is infheidhme agus na caighdeán sin atá i gceist a shainaithint, faoi réir aon imeachtaí ábhartha ó na caighdeán sin a nochtadh agus a mhíniú sna nótaí a ghabhann leis na ráitis airgeadais;
- scairshealbhóirí CIÉ a chur ar an eolas i scríbhinn faoi úsáid díolúintí nochtta, más ann, faoi FRS 102; agus
- na ráitis airgeadais a ullmhú ar bhonn gnóthas leantach, ach amháin sa chás nach cuí a ghlacadh leis go leanfaidh CIÉ agus an Grúpa i mbun gnó.

Tá na Comhaltaí Boird freagrach as taifid chuntasaíochta iomchuí a choinneáil ar leor iad chun:

- idirbhearta CIÉ agus an Ghrúpa a thaifeadh agus a mhíniú i gceart;
- a chumasú, tráth ar bith, sócmhainní, dliteanais, staid airgeadais agus brabús nó caillteanas CIÉ a chinneadh go réasúnta cruinn; agus
- a chur ar a gcumas do na Comhaltaí Boird a chinntiú gur ullmhaíodh ráitis airgeadais CIÉ agus an Ghrúpa de réir na gcaighdeán cuntasaíochta is infheidhme agus de réir an Achta Iompair, 1950 agus leasuithe ina dhiaidh sin.

Chomh maith leis sin, tá na Comhaltaí Boird freagrach as sócmhainní an Ghrúpa a chosaint agus, dá réir sin, as céimeanna réasúnacha a ghlacadh chun calaois agus mírialtachtaí eile a chosc agus a bhrath.

Tá na Comhaltaí Boird freagrach as cothabháil agus ionracas na faisnéise corparáidí agus na faisnéise airgeadais atá ar shuíomh gréasáin an Ghrúpa. Ní gá gurb ionann an reachtaíocht in Éirinn maidir le hullmhú agus scaipeadh ráiteas airgeadais agus an reachtaíocht atá i bhfeidhm i ndlínsí eile.

Thar ceann an Bhoird

AWAITING SIGNOFF

Fiona Ross

Cathaoirleach

AWAITING SIGNOFF

Liam O'Rourke

Comhalta Boird

Tuarascáil na nIniúcháirí Neamhspleácha

Don Aire Iompair i Leith Chóras Iompair Éireann

Tuairisc ar an iniúchadh ar na ráitis airgeadais

Tuairim

Tá ráitis airgeadais Córas Iompair Éireann (“an Eintiteas”) agus a fhochuideachtaí (“an Grúpa”) don bhliain ag críochnú 31 Nollaig 2022 a chuimsíonn, an Cuntas Comhdhlúite Brabúis agus Caillteanais; an Ráiteas Comhdhlúite um Ioncam Cuimsitheach; an Clár Comhardaithe Eintitis agus Comhdhlúite; an Ráiteas Comhdhlúite agus Eintitis um Athruithe ar Chothromas; an Ráiteas Comhdhlúite faoi Shreabhadh Airgid; agus na nótaí a ghabhann leo, lena n-áirítear achoimre ar bheartais chuntasaíochta shuntasacha mar a leagtar amach i Nóta 1. Is iad an tAcht Iompair, 1950 agus FRS 102, an *Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann* eisithe sa Ríocht Aontaithe ag an gComhairle Tuairiscithe Airgeadais (FRS 102) an creat tuairiscithe airgeadais ábhartha a cuireadh i bhfeidhm á n-ullmhú.

Is é ár dtuairim:

- tugann na ráitis airgeadais léargas fíor agus cóir ar shócmhainní, dlíteanais agus staid airgeadais an Ghrúpa agus an Eintitis amhail an 31 Nollaig 2022 agus ar thoradh an Ghrúpa don bhliain dar críochnú ansin;
- ullmhaíodh ráitis airgeadais an Ghrúpa i gceart de réir FRS 102;
- ullmhaíodh ráitis airgeadais an Eintitis i gceart de réir FRS 102 mar a cuireadh i bhfeidhm iad le forálacha an Achta Iompair 1950; agus
- ullmhaíodh ráitis airgeadais an Eintitis i gceart de réir FRS 102 mar a cuireadh i bhfeidhm iad le riachtanais an Achta Iompair 1950

Bunús leis an tuairim

Rinneamar ár n-iniúchadh de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht (Éire) agus de réir an dlí is infheidhme. Déantar cur síos ar ár bhfreagrachtaí faoi na caighdeáin sin sa chuid Na freagrachtaí atá ar an Iniúcháirí maidir leis an iniúchadh ar na ráitis airgeadais den tuarascáil uainn. Táimid neamhspleách ar an Eintiteas agus ar an nGrúpa de réir na gceanglas eitice is ábhartha maidir leis an iniúchadh a dhéanaimid ar ráitis airgeadais in Éirinn, lena n-áirítear an Caighdeán Eiticíúil arna eisiúint ag Údarás Maoirseachta Iniúcháireachta agus Cuntasaíochta na hÉireann (IAASA), agus chomhlíonamar na freagrachtaí eiticiúla eile atá orainn de réir na gceanglas sin.

Creidimid gur leor agus gur cuí an fhianaise iniúchta a fuairamar chun bunús a thabhairt leis an tuairim uainn.

Conclúid a bhaineann le gnóthas leantach

Agus na ráitis airgeadais á n-iniúchadh againn, tháinig muid ar an gconclúid gur iomchuí úsáid na Comhaltaí Boird ar bhonn cuntasaíochta an ghnóthais leantaigh agus na ráitis airgeadais á n-ullmhú.

Bunaithe ar an obair a rinneamar, níor shainaithníomar aon neamhchinnteachtaí ábhartha a bhaineann le himeachtaí nó coinníollacha a d’fhéadfadh, ina n-aonair nó i dteannta a chéile, amhras suntasach a chaitheamh ar chumas an Eintitis agus an Ghrúpa leanúint ar aghaidh mar ghnóthas leantach ar feadh tréimhse dhá mhí dhéag ar a laghad ón dáta nuair a údaraítear na ráitis airgeadais lena n-eisiúint.

Déantar cur síos ar ár bhfreagrachtaí agus ar fhreagrachtaí na Comhaltaí Boird maidir le gnóthas leantach sna codanna ábhartha den tuarascáil seo

Faisnéis eile

Is iad na Comhaltaí Boird atá freagrach as an bhfaisnéis eile. Cuimsítear leis an bhfaisnéis eile an fhaisnéis atá san áireamh i dTuarascáil Bhliantúil Ghrúpa CIÉ, seachas na ráitis airgeadais agus tuairiscíúil an iniúcháir uainn ina leith. Ní chuimsítear sa tuairim uainn ar na ráitis airgeadais an fhaisnéis eile agus, ach amháin sa mhéid a luaitear a mhalairt go sainráite sa tuarascáil uainn, ní léirímid aon chineál conclúide dearbhairthe ina leith.

Is é an fhreagracht atá orainn an fhaisnéis eile a léamh agus a bhreithniú an bhfuil an fhaisnéis eile neamhréireach go hábhartha leis na ráitis airgeadais nó leis an eolas a fuairamar san iniúchadh, nó ar cosúil go ndearnadh míráiteas ábhartha ina leith. Má aithnímid neamhréireacht ábhartha den sórt sin nó ráiteas a ndealraíonn sé gur míráiteas ábhartha é, ní mór dúinn a chinneadh an bhfuil aon mhíráiteas ábhartha sna ráitis airgeadais nó an ndearnadh míráiteas ábhartha i leith na faisnéise eile. Más rud é, ar bhonn na hoibre a rinneamar, go gcinnimid go ndearnadh míráiteas ábhartha i leith na faisnéise eile sin, ní mór dúinn an méid sin a thuairisciú.

Níl aon ní le tuairiscíú againn i ndáil leis sin.

Freagrachtaí faoi seach

Na Freagrachtaí atá ar na Comhaltaí Boird i dtaca le na ráitis airgeadais

Mar a dtugtar míniú níos iomláine air sa Ráiteas um Fhreagrachtaí an Bhoird, is iad na Comhaltaí Boird atá freagrach as ullmhú na ráiteas airgeadais agus bheith sásta go dtugann siad léargas fíorcheart, agus as cibé rialú inmheánach a chinnfidh siad is gá ionas gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé de bharr calaoise nó de bharr earráide.

Agus na ráitis airgeadais á n-ullmhú, tá na Comhaltaí Boird freagrach as measúnú a dhéanamh ar chumas an Eintiteas agus an Ghrúpa leanúint ar aghaidh mar ghnóthas leantach, as nochtadh a dhéanamh, mar is infheidhme, ar nithe a bhaineann le gnóthas leantach agus as bonn cuntasaióchta an ghnóthais leantaigh a úsáid mura bhfuil sé i gceist ag an bhainistíocht an Eintiteas nó an Ghrúpa a leachtú ná deireadh a chur leis na hoibríochtaí, nó nach bhfuil aon rogha réalaíoch acu ach é sin a dhéanamh.

Na freagrachtaí atá ar an iniúchóir as an iniúchadh ar na ráitis airgeadais

Is iad na cuspóirí atá againn dearbhú réasúnta a fháil maidir le cibé an bhfuil nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha, cibé acu de bharr calaoise nó earráide, agus tuarascáil iniúchára a eisiúint ina bhfuil an tuairim uainn. Ardleibhéal dearbhaithe is ea dearbhú réasúnta, ach ní hionann é agus ráthaíocht go n-aimseofar i gcónaí in iniúchadh arna dhéanamh de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht (Éire) míráiteas ábhartha más ann dó. Is féidir go n-eascródh míráitis as calaois nó earráid agus meastar go bhfuil siad ábhartha más rud é, astu féin nó le chéile, go bhféadfaí a bheith ag súil go réasúnach leis go mbeadh tionchar acu ar chinntí geilleagracha na n-úsáideoirí arna nglacadh ar bhonn na ráiteas airgeadais seo.

Tá cur síos breise ar ár bhfreagrachtaí as iniúchadh na ráiteas airgeadais le fáil ar shuíomh Gréasáin an IAASA ag: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. Tá an tuairisc seo mar chuid de thuarascáil ár n-iniúchára.

Rialála eile nithe nach mór dúinn tuairisc a thabhairt orthu ar bhonn eisceachta

Faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú (Lúnasa 2016) ('an Cód Cleachtais'), tá ceanglas orainn tuairisciú duit más rud é nach dtugtar léiriú ar chomhlíonadh alt 1.9(iv) den Chód Cleachtais ag an nGrúpa sa ráiteas maidir le córas an rialaithe inmheánaigh atá riachtanach faoin gCód Cleachtais, mar atá san áireamh sa Ráiteas Rialachais Chorparáidigh, nó más rud é go bhfuil sé ar neamhréir leis an bhfaisnéis atá ar eolas againn ón iniúchadh a rinneamar ar na ráitis airgeadais.

Níl aon ní le tuairisciú againn i dtaca le sin.

Cuspóir ár gcuid oibre iniúchta agus a bhfuil ár bhfreagrachtaí dlite dúinn

Déantar an tuarascáil seo don Aire Iompair amháin de réir Alt 34 (3) den Acht Iompair 1950. Rinneadh ár gcuid oibre iniúchta ionas go bhféadfaimis na nithe seo a chur in iúl dúinn don Aire i dtuarascáil iniúchára agus chun aon chríche eile. A mhéid a cheadaítear leis an dlí, ní ghlacaimid ná ní ghlacaimid freagracht ar aon duine seachas an tEintiteas agus an tAire, as ár gcuid oibre iniúchta, as an tuarascáil seo, nó as na tuairimí atá curtha le chéile againn.



Tommy Doherty

Ar son agus thar a cheann Mazars
Cuntasóirí Cairte agus Gnólacht
Iniúcháireachta Reachtúla
Ionad Fhearchair
Bloc 3
Baile Átha Cliath 2

7 Meitheamh 2023

Cuntas Comhdhlúite Brabúis agus Cailteanais

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Nótaí	2022 €000	2021 €000
Ioncam ó oibríochtaí	3	656,173	449,007
Fáltais ó chonarthaí Oibleagáide Seirbhíse Poiblí	12	633,458	574,847
Cistiú eile ón Stát	12	175,811	161,291
Deontais ioncaim eile	12	27,142	113,268
Ioncam iomlán	3	1,492,584	1,298,413
An párolla agus costais ghaolmhara	5	(752,028)	(704,120)
Costais ábhar agus seirbhísí	6	(756,836)	(620,943)
Iomlán na gcostas oibriúcháin		(1,508,864)	(1,325,063)
TRÚCDA roimh chostais eisceachtúla		(16,280)	(26,650)
Míreanna eisceachtúla	7	(904)	3,408
Dímheas agus amúchadh glan ar amúchadh deontas caipitil	8	(20,971)	(20,893)
Brabús/(Cailteanas) ar dhiúscairt sócmhainní inláimhsithe	9	34,144	(128)
(Easnamh)/brabús oibriúcháin an Ghrúpa roimh ús agus cáin		(4,011)	(44,263)
Ús infhála agus ioncam dá shamhail	10	563	-
Ús iníoctha agus muirir dá shamhail	10	(11,655)	(8,266)
Glanchostas úis		(11,092)	(8,266)
Easnamh don bhliain roimh cháin		(15,103)	(52,529)
Cáin ar ghnáthghníomhaíochtaí	11	(12,673)	(364)
Easnamh don bhliain		(27,776)	(52,893)

Ráiteas Comhdhlúite um Ioncam Cuimsitheach

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Nótaí	2022 €000	2021 €000
Easnamh don bhliain		(27,776)	(52,893)
Ioncam cuimsitheach eile:			
Atomhas na ndliteanas sochar iarscoir	25	508,089	187,730
Fálú ar an sreabhadh airgid			
- Athaicmiú sa chuntas brabúis agus cailteanais		(13,579)	6,559
- Athrú ar luach na n-ionstraimí fálaithe		10,454	15,001
- Gnóthachan/(cailteanas) Malartán Eachtrach Neamhréadaithe		(413)	(2,155)
- Gluaiseachtaí cuimsitheacha ioncaim eile		-	(533)
		(3,538)	18,872
Ioncam cuimsitheach eile don bhliain, glan ar cháin		504,551	206,602
Ioncam cuimsitheach iomlán i leith na bliana		476,775	153,709

Clár Comhardaithe Comhdhlúite

Amhail an 31 Nollaig 2022

	Nótaí	2022 €000	2021 €000
Sócmhainní seasta			
Sócmhainní seasta doláimhsithe	14	20,146	19,212
Sócmhainní seasta inláimhsithe	15	2,701,266	2,578,637
		2,721,412	2,597,849
Sócmhainní reatha			
Fardail	17	74,096	69,425
Féichiúnaithe	18	400,575	269,381
Airgead sa bhanc agus ar láimh		330,056	253,946
		804,727	592,752
Creidiúnaithe (méideanna atá dlite laistigh de bhliain amháin)	19	(941,893)	(757,119)
Glandliteanas reatha		(137,166)	(164,367)
Sócmhainní iomlána lúide dliteanas reatha		2,584,246	2,433,482
Creidiúnaithe (méideanna atá dlite tar éis níos mó ná bliain amháin)	20	(10,566)	(13,737)
Ioncam iarchurtha	23	(2,195,780)	(2,065,025)
Soláthairtí in aghaidh dliteanas			
Soláthairtí eile in aghaidh dliteanas	22	(195,263)	(198,892)
Soláthar le haghaidh oibleagáidí sochair iarfhostaíochta	25	(396,496)	(846,462)
Glansócmhainní/(Glandliteanas)		(213,859)	(690,634)
Caipiteal agus cúlchistí			
Cúlchiste caipitil		28,556	28,556
Cuntas brabúis agus cailteanais		(254,926)	(731,701)
Airleacain Stáit neamh-inaisíochta		12,511	12,511
		(213,859)	(690,634)

Buaicphointí

Ráiteas an Chathaoirleáin

Athbhreithniú

Ráitis Airgeadais

Clár Comhardaithe Eintiteas CIÉ

Amhail an 31 Nollaig 2021

	Nótaí	2022 €000	2021 €000
Sócmhainní seasta			
Sócmhainní seasta doláimhsithe	14	915	1,008
Sócmhainní seasta inláimhsithe	15	872,872	840,900
Sócmhainní airgeadais	16	359,255	359,255
		1,233,042	1,201,163
Sócmhainní reatha			
Féichiúnaithe	18	22,344	22,912
Airgead sa bhanc agus ar láimh		325,355	245,927
		347,699	268,839
Creidiúnaithe (méideanna atá dlite laistigh de bhliain amháin)	19	(529,468)	(473,738)
Glandliteanas reatha		(181,769)	(204,899)
Sócmhainní iomlána lúide dliteanas reatha		1,051,273	996,264
Creidiúnaithe (méideanna atá dlite tar éis níos mó ná bliain amháin)	20	(10,566)	(12,231)
Ioncam iarchurtha	23	(624,035)	(593,313)
Soláthairtí in aghaidh dliteanas			
Soláthairtí eile in aghaidh dliteanas	22	(3,382)	(3,447)
Soláthar le haghaidh oibleagáidí sochair iarfhostaíochta	25	(396,496)	(846,462)
Glansócmhainní/(Glandliteanas)		16,794	(459,189)
Caipiteal agus cúlchistí			
Cúlchiste caipitil		28,556	28,556
Cuntas brabúis agus cailteanais		(24,273)	(500,256)
Airleacain Stáit neamh-inaisíochta		12,511	12,511
		16,794	(459,189)

Ráiteas Comhdhlúite um Athruithe ar Chothroimas

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Cúlchiste caipitil €000	Cuntas brabúis agus caillteanais €000	Airleacain Stáit neamh- inaisíoctha €000	Cothroimas iomlán €000
Iarmhéid amhail an 1 Eanáir 2021	28,556	(885,410)	12,511	(844,343)
Easnamh don bhliain airgeadais	-	(52,893)	-	(52,893)
Costas cuimsitheach eile don bhliain airgeadais	-	206,602	-	206,602
Costas cuimsitheach iomlán don bhliain airgeadais	-	153,709	-	153,709
Iarmhéid amhail an 31 Nollaig 2021	28,556	(731,701)	12,511	(690,634)
Iarmhéid amhail an 1 Eanáir 2022	28,556	(731,701)	12,511	(690,634)
Easnamh don bhliain airgeadais	-	(27,776)	-	(27,776)
Costas cuimsitheach eile don bhliain airgeadais	-	504,551	-	504,551
Costas cuimsitheach iomlán don bhliain airgeadais	-	476,775	-	476,775
Iarmhéid amhail an 31 Nollaig 2022	28,556	(254,926)	12,511	(213,859)

Ráiteas um Athruithe ar Chothromas i gcás Eintiteas CIÉ

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Cúlchiste caipitil €000	Cuntas brabúis agus caillteanais €000	Airleacain Stáit neamh- inaisíoctha €000	Cothromas iomlán €000
Iarmhéid amhail an 1 Eanáir 2021	28,556	(649,944)	12,511	(608,877)
Wasnamh don bhliain airgeadais	-	(55,977)	-	(55,977)
Costas cuimsitheach eile don bhliain airgeadais	-	205,665	-	205,665
Costas cuimsitheach iomlán don bhliain airgeadais	-	149,688	-	149,688
Iarmhéid amhail an 31 Nollaig 2021	28,556	(500,256)	12,511	(459,189)
Iarmhéid amhail an 1 Eanáir 2022	28,556	(500,256)	12,511	(459,189)
Easnamh don bhliain airgeadais	-	(27,631)	-	(27,631)
Costas cuimsitheach eile don bhliain airgeadais	-	503,614	-	503,614
Costas cuimsitheach iomlán don bhliain airgeadais	-	475,983	-	475,983
Iarmhéid amhail an 31 Nollaig 2022	28,556	(24,273)	12,511	16,794

Ráiteas Comhdhlúite faoi Shreabhadh Airgid

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Nótaí	2022 €000	2021 €000
Airgead glan ó ghníomhaíochtaí oibriúcháin	24	75,940	22,330
Cáin ioncaim a íocadh		(9,757)	(276)
Airgead glan arna ghiniúint ó ghníomhaíochtaí oibriúcháin		66,183	22,054
Sreabhadh airgid ó ghníomhaíochtaí infheistíochta			
Ceannach sócmhainní seasta inláimhsithe		(469,254)	(401,064)
Ceannach sócmhainní seasta doláimhsithe		(9,067)	(8,412)
Fáltas ar dhiúscairt sócmhainní seasta inláimhsithe		34,144	(128)
Fáltas ó dheontais Stáit agus deontais ón Aontas Eorpach		459,312	376,590
Ús faighte		563	-
Airgead glan arna ghiniúint ó/(arna úsáid sna) gníomhaíochtaí infheistíochta		15,698	(33,014)
Sreabhadh airgid ó ghníomhaíochtaí maoinithe			
Aisíocaíocht iasachtaí bainc		(4,000)	(4,000)
Ús íoctha		(1,608)	(2,188)
Airgead glan arna úsáid i ngníomhaíochtaí maoinithe		(5,608)	(6,188)
Glanmhéadú ar airgead agus coibhéisí airgid		76,273	(17,148)
Airgead tirim agus coibhéisí airgid ag tús na bliana		253,783	270,931
Airgead tirim agus coibhéisí airgid ag deireadh na bliana		330,056	253,783
Cuimsítear san airgead tirim agus sna coibhéisí airgid:			
Airgead sa bhanc agus ar láimh		330,056	253,946
Rótharraingtí bainc		-	(163)
Airgead tirim agus coibhéisí airgid ag deireadh na bliana		330,056	253,783

Nótaí a ghabhann leis na Ráitis Airgeadais

1. Beartais Shuntasacha Chuntasaíochta

Ráiteas maidir le Comhlíonadh

Ullmhaíodh ráitis airgeadais chomhdhlúite Chóras Iompair Éireann ('CIÉ') ar bhonn gnóthas leantach de réir FRS 102, an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann, agus de réir an Achta Iompair, 1950 agus leasuithe ina dhiaidh sin.

Is é CIÉ údarás reachtúil náisiúnta na hÉireann a chuireann iompar poiblí ar talamh ar fáil in Éirinn. Tá sé faoi úinéireacht iomlán Rialtas na hÉireann agus tuairiscíonn sé don Aire Iompair.

Achoimre ar Bheartais Shuntasacha Chuntasaíochta

Leagtar amach ar na leathanaigh seo a leanas na beartais shuntasacha chuntasaíochta a cuireadh i bhfeidhm agus na ráitis airgeadais seo á n-ullmhú. Tá na beartais sin curtha i bhfeidhm go comhsheasmhach maidir leis na blianta go léir atá curtha i láthair, mura luaitear a mhalairt.

(A) Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais ar bhonn gnóthas leantach, faoi choinbhinsiún an chostais stairiúil arna mhodhnú le haghaidh sócmhainní agus dliteanas airgeadais áirithe a thomhas ar a luach cóir tríd an gcuntas brabúis agus cailteanas.

Chun na ráitis airgeadais a ullmhú i gcomhréir le FRS 102, ní mór leas a bhaint as príomhthoimhdí áirithe a bhaineann leis an todhchaí, agus foinsí tábhachtacha eile neamhchinnteachta meastacháin ag an dáta tuairiscithe. Éilítear freisin go ndéanfadh na Comhaltaí Boird breithiúnas agus beartais chuntasaíochta an Ghrúpa á gcur i bhfeidhm acu. Leagtar amach ag (W) thíos na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist, nó na réimsí ina bhfuil baol nach beag go ndéanfadh toimhdí agus meastacháin coigeartú ábhartha ar shuim ghlanluacha na sócmhainní agus na ndliteanas sa chéad bhliain airgeadais eile.

Faoi FRS 102, ceadaítear díolúintí nochta áirithe d'eintiteas incháilithe, faoi réir coinníollacha áirithe, ar comhlíonadh iad, lena n-áirítear fógra a thabhairt do scairshealbhóirí an eintitis i leith na ndíolúintí agus gan aon agóid ina gcoinne a bheith ag na scairshealbhóirí.

Bhain CIÉ, an tEintiteas, leas as an díolúine ó ráiteas ar shreabhadh airgid a ullmhú, ar an mbonn gur eintiteas incháilithe é, agus foláionn an ráiteas comhdhlúite ar shreabhadh airgid, atá ina chuid de na ráitis airgeadais seo, sreafaí airgid an Eintitis, sa mhéid is gur tharla sreabhadh airgid idir an t-Eintiteas agus páirtithe lasmuigh den Ghrúpa.

Níor chuir CIÉ i láthair cuntas brabúis agus cailteanas (Ráiteas Ioncaim) an mháthaireintitis, ar an mbonn gurb é an cleachtas a bhfuil glacadh coitianta leis in Éirinn i gcás grúpaí é díolúine faoi Dhlí na gCuideachtaí a ghlacadh maidir le Ráiteas Ioncaim a chur i láthair. Cé nach bhfuil aon díolúine shonrach san Acht Iompair, 1950, ghlac an Grúpa an seasamh sin ar an mbunús nach mór na ráitis airgeadais a ullmhú ar an mbonn atá leagtha amach ag an Aire.

(B) Bunús an Chomhdhlúite

Is comhdhlúthú iad ráitis airgeadais an Ghrúpa ar ráitis airgeadais CIÉ agus a chuid fochuideachtaí:

- Iarnród Éireann – Irish Rail
- Bus Éireann – Irish Bus
- Bus Átha Cliath – Dublin Bus
- CIÉ Tours International Incorporated

Tá deireadh thréimhse airgeadais na bhfochuideachtaí go léir ag teacht le deireadh thréimhse airgeadais CIÉ. Fochuideachtaí is ea na heintitis go léir ar féidir le CIÉ a mbeartais airgeadais agus oibriúcháin a rialú, rud a thagann de ghnáth le scairsheilbh arb ionann í agus níos mó ná leath na gceart vótála.

(C) Airgeadra Eachtrach**(i) Airgeadra feidhmiúil agus airgeadra tuairiscithe**

Is é an euro airgeadra feidhmiúil CIÉ agus gach ceann dá fhochuideachtaí agus is é an euro airgeadra tuairiscithe an Ghrúpa, arna ainmniú ag an tsiombail “€”. Mura luaitear a mhalaire, tá na ráitis airgeadais curtha i láthair ina mílte (€'000).

(ii) Idirbhearta agus iarmhéideanna

Déantar idirbhearta atá ainmnithe san airgeadra eachtrach a aistriú chuig an airgeadra feidhmiúil ar bhonn na rátaí malairte ar an láthair ar dháta na n-idirbheart.

Ag deireadh gach bliana airgeadais, déantar míreanna airgeadaíochta in airgeadra eachtrach a aistriú ina euro ar an ráta reatha. Déantar míreanna neamhairgeadaíochta arna dtomhas ar a gcostas stairiúil a aistriú ar bhonn an ráta malairte ar dháta an idirbhirt agus déantar míreanna neamhairgeadaíochta arna dtomhas ar a luach cóir a thomhas ar bhonn an ráta malairte nuair a cinneadh an luach cóir.

Is sa chuntas brabúis agus caillteanais a aithnítear gnóthachain agus caillteanais airgeadra eachtraigh a eascraíonn as socraíocht idirbheart agus ón aistriú ag rátaí malairte ag deireadh na bliana airgeadais ar shócmhainní agus dliteanais airgeadaíochta arna n-ainmniú in airgeadraí eachtracha.

Cuirtear i láthair gnóthachain agus caillteanais airgeadra eachtraigh a bhaineann le hiasachtaí agus airgead tirim agus coibhéisí airgid sa chuntas brabúis agus caillteanais faoi ‘ús infhála agus ioncam dá shamhail’ nó ‘ús iníochta agus muirir dá shamhail’ mar is cú. Cuirtear i láthair gach gnóthachan agus caillteanas airgeadra eachtraigh eile sa chuntas brabúis agus caillteanais faoi ‘costais ábhar agus seirbhísí’.

(D) Ioncam

Cuimsíonn an t-ioncam oll-luach na seirbhísí arna soláthar. Déantar an t-ioncam a thomhas ar luach cóir na comaoine a fhaightear nó is infhála agus is ionann é agus an méid is infhála i leith seirbhísí a soláthraíodh.

Aithnítear an t-ioncam sa tréimhse ina gcuirtear an tseirbhís ar fáil. Déantar cur síos thíos ar gach ceann de na príomhshruthanna ioncaim mar aon le cur síos ar an mbeartas aitheantais ioncaim le haghaidh gach srutha ioncaim.

Tugtar anonn sna dliteanais na fáltais ó dhíol ticéad bliantúil agus táirgí eile le dáta sa todhchaí agus aithnítear iad sa chuntas brabúis agus caillteanais thar thréimhse an táirge ábhartha. Aithnítear ticéid bhliantúla Tax saver go cothrom thar na tréimhsí sa bhliain a mbaineann an táirge leo. Aithnítear aon lamháltais nó scéimeanna in aisce de réir théarmaí na scéime lamháltais. Ní aithnítear aon ioncam le linn tréimhsí in aisce.

Aithnítear an t-ioncam lasta agus an t-ioncam ó Europort Ros Láir sa tréimhse ina gcuirtear an tseirbhís ar fáil.

Aithnítear ioncam cíosa ar bhonn an mhéid chothroim thar théarma an léasa.

Aithnítear ioncam ó fhógraíocht agus ó ghníomhaíochtaí éagsúla eile le linn thréimhse an chonartha ábhartha. Déantar ioncam ó fhógraíocht a thuilleadh ó chonarthaí dhá mhí agus conarthaí ráithiúla agus faightear an t-ioncam sin ar bhonn riaráisteach.

Aithnítear ioncam ó choimisiúin nuair a sholáthraítear an tseirbhís don chustaiméir.

Aithnítear ioncam eile tríú páirtí tráth a thuillte, nó ag an bpointe seirbhíse, sa mhéid gur aithníodh costais iomchuí a tabhaíodh atá in-aisghabhála i gcoinne an ioncaim sin sa tréimhse.

Tagann ioncam CIÉ Tours International Incorporated ó sholáthar seirbhísí arna dtairiscint lena n-áirítear Turais sceidealta, grúpaí agus Taisteal Coigríche Neamhspleách. Déantar ioncam a thomhas ar luach cóir na comaoine a fuarthas maidir le soláthar na seirbhísí arna dtairiscint agus aithnítear é nuair a chuirtear an tseirbhís ar fáil.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

1. Beartais Shuntasacha Chuntasaíochta (ar lean)

Conradh um Ollchostas

Ó 1 Eanáir 2021, taifeadann Bus Átha Cliath agus Bus Éireann ioncam faoin gconradh dámhachtana dírií pso ar bhonn ollchostais. Príomhcheanglas faoin gconradh pso is ea aitheantas ioncaim conartha ollchostais. Íoctar luach saothair le Bus Átha Cliath agus le Bus Éireann bunaithe ar chostas na seirbhísí a chuirtear ar fáil. Dáiltear gach bosca táillí agus ioncam eile paisinéirí (ar nós Tax saver agus ioncam DSP) a fhaightear ón bpaisinéir iompair poiblí ar an ÚNI agus ní aithnítear a thuilleadh é i gcuntas brabúis agus cailteanais Bhus Átha Cliath agus Bhus Éireann. Cuireann Bus Átha Cliath agus Bus Éireann sonrasc isteach ar bhonn tréimhsiúil chun seirbhísí a sholáthar faoin gconradh pso, a n-íoctar tréimhse riaráistí amháin ina leith. Tá tuilleadh sonraí maidir leis an mbeartas cuntasaíochta d'íocaíocht pso leagtha amach i bpolasaí (e) íocaíochtaí Eagraíochtaí Seirbhíse Poiblí (pso).

(E) Íocaíochtaí Oibleagáide Seirbhíse Poiblí, Deontais ón Aontas Eorpach agus Deontais eile ón Státchiste

Aithníonn an Grúpa deontais Rialtais ag teacht leis an tsamhail fabhráithe faoi FRS 102.

(i) Íocaíochtaí na hOibleagáide Seirbhíse Poiblí ('OSP')

Déileáiltear le híocaíochtaí OSP arna bhfáil agus na cinn is infhála i rith na bliana sa chuntas brabúis agus cailteanais sa tréimhse ina mbíonn siad infhála.

(ii) Deontais i gcomhair caiteachas caipitiúil

Déantar deontais i gcomhair caiteachas caipitiúil eile a chur chun sochair an ioncaim iarchurtha de réir mar a bhíonn siad infhála. Déantar iad a amúchadh chuig an gcuntas brabúis agus cailteanais ar an mbonn céanna ar a ndéanfar na sócmhainní gaolmhara a dhímheas.

(iii) Deontais Ioncaim

Aithnítear deontais i leith caiteachais sa chuntas brabúis agus cailteanais an tráth céanna a thabhaítear an caiteachas gaolmhar a bhfuil an deontas beartaithe lena chúiteamh. Aithnítear fóirdheontais i leith na Scéime Fóirdheontais Shealadaigh Pá agus an Scéim Fóirdheontais Pá Fostóra sa bhrabús agus sa chailteanas ag an am céanna leis an gcaiteachas gaolmhar agus a bhfuil deontas beartaithe mar chúiteamh air.

(iv) Deontas Conartha Ilbhliantúil i dtaobh Bainistíocht Bonneagair

Aithnítear deontais mar ioncam iarchurtha nó aithnítear láithreach iad mar ioncam sa chuntas brabúis agus cailteanais, trí thagairt don bhonngníomhaíocht a bhfuil an deontas ceaptha lena chúiteamh. Na deontais chaipitil faoin gConradh Ilbhliantúil a chuirtear chun sochair an ioncaim iarchurtha sa chlár comhardaithe, déantar iad a amúchadh thar shaol eacnamaíoch tuartha na sócmhainní gaolmhara.

(F) Costais Ábhar agus Seirbhísí

Cuimsítear le costais ábhar agus seirbhísí na costais go léir a bhaineann le hoibríochtaí an Ghrúpa ó lá go lá, seachas costais dímheasa, amúchta agus phárolla a ndéantar iad a nochtadh go leithleach sa chuntas brabúis agus cailteanais, agus tá tuilleadh sonraí ina leith i Nóta 6 a ghabhann leis na ráitis airgeadais.

(G) Costais Eisceachtúla

I gcuntas brabúis agus cailteanais an Ghrúpa, aithnítear torthaí oibriúcháin ar leithligh roimh mhíreanna sonracha. Is iad na míreanna sonracha iad siúd a mheasann an Bord nach mór iad a nochtadh go leithleach mar gheall ar a méid, a gcineál nó a minicíocht. Creideann an Grúpa go soláthraíonn an cur i láthair sin anailís bhreise toisc go ndírítear aird ar mhíreanna eisceachtúla dá bharr. Áirítear le míreanna den sórt sin costais shuntasacha a bhaineann le hathstruchtúrú gnó.

Maidir leis an gcinneadh i dtaobh céard is brí le 'suntasach' sa sainmhíniú, úsáideann an Bord idir bhreithiúnas cáilíochtuil agus bhreithiúnas cainníochtuil agus measúnú á dhéanamh ar na míreanna áirithe arb amhlaidh ina leith, de bhua a méid agus a gcineál, go nochtar i gcuntas brabúis agus cailteanais an Ghrúpa agus sna nótaí gaolmhara iad mar mhíreanna eisceachtúla.

(H) Ús

Áirítear le hioncam airgeadais agus costais airgeadas an Ghrúpa:

- ioncam úis;
- costas úis;
- an gnóthachan nó an cailteanas ó aistriú airgeadra eachtraigh ar shócmhainní airgeadais agus ar dhliteanas airgeadais;
- an gnóthachan nó an cailteanas glan ar ionstraimí fálaithe arna n-aithint sa bhrabús agus sa chailteanas; agus
- athrangú na méideanna a bhaineann le fálú ar shreabhadh airgid a aithníodh roimhe seo san ioncam cuimsitheach eile.

Aithnítear ioncam úis nó costas úis trí mhodh an ghlanráta úis. Lena chois sin déantar leachtú na lascainí ar sholáthairtí agus an glanchostas úis ar phinsin le sochar sainithe a chur de mhuirear ar na costais airgeadais.

(I) Cáin Ioncaim

Cuimsíonn costas na cánach ioncaim don bhliain cáin reatha agus cáin iarchurtha arna n-aithint sa bhliain airgeadais. Cuirtear costas cánach ioncaim i láthair sa chomhpháirt chéanna den ioncam cuimsitheach iomlán (cuntas brabúis agus cailteanas nó ioncam cuimsitheach eile) nó den chothromas leis an idirbheart nó an teagmhas eile as ar eascair an costas cánach ioncaim.

Ní dhéantar lascainiú ar shócmhainní agus dliteanas cánachais reatha ná cánachais iarchurtha.

(i) Cáin reatha

Is ionann an cháin reatha agus an méid cánach ioncaim is iníoctha ar an mbrabús inchánach don bhliain airgeadais nó do bhlianta airgeadais roimhe sin. Déantar an cháin reatha a thomhas de réir mhéid na cánach reatha a mheastar a bheidh le hóc de réir rátaí cánach agus dlíthe cánach atá achtaithe nó beagnach achtaithe faoi dheireadh na bliana airgeadais.

(ii) Cáin iarchurtha

Aithnítear cáin iarchurtha maidir leis na difríochtaí uainiúcháin, arb iad na difríochtaí idir brabús inchánach agus ioncam cuimsitheach iomlán mar atá luaite sna ráitis airgeadais. Eascraíonn na difríochtaí uainiúcháin ó chuimsiú ioncaim agus caiteachas sna measúnachtaí cánach i mblianta airgeadais seachas na cinn ina n-aithnítear iad sna ráitis airgeadais.

Aithnítear cáin iarchurtha ar na difríochtaí uainiúcháin ag deireadh gach bliana airgeadais faoi réir eisceachtaí áirithe. Ní aithnítear cailteanas chánach neamhfhaoisimh agus sócmhainní cánach iarchurtha eile ach amháin nuair is dócha go ndéanfar iad a aisghabháil i gcoinne aisiompú dliteanas cánach iarchurtha nó brabús eile inchánach sa todhchaí.

(J) Idirbhearta Páirtithe Gaolmhara

Nochtann Grúpa CIÉ idirbhearta le páirtithe gaolmhara nach bhfuil faoi úinéireacht iomlán laistigh den ghrúpa. Ní nochtann sé idirbhearta le baill den ghrúpa céanna atá faoi úinéireacht iomlán.

(K) Sócmhainní Seasta Doláimhsithe

Tugtar bogearraí ríomhaire anonn ar an gcostas lúide amúchadh carntha agus cailteanas lagaithe charntha. Déantar bogearraí a amúchadh thar a saol úsáideach tuartha, idir trí bliana agus cúig bliana, ar mhodh an mhéid chothroim. Ní mheastar go bhfuil luach iarmharach ag bogearraí. Sa chás ina dtugtar le fios de bharr tosca amhail dul chun cinn na teicneolaíochta nó athruithe ar phraghsanna margaidh go bhfuil athrú tagtha ar shaol úsáideach na mbogearraí, déantar an saol úsáideach a leasú ar bhonn ionchasach chun na cúinsí nua a chur san áireamh. Déantar athbhreithniú i ndáil le lagú ar shócmhainní seasta doláimhsithe má tá aon rud ann a thabharfadh le fios go bhféadfadh an tsócmhainn sheasta dholáimhsithe a bheith lagaithe.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

1. Beartais Shuntasacha Chuntasaíochta (ar lean)

(L) Sócmhainní Seasta Inláimhsithe

Déantar sócmhainní seasta inláimhsithe a thabhairt anonn ar a gcostas, lúide dímheas carntha agus cailteanais lagaithe charntha. Áirítear sa chostas an praghas ceannaigh bunaidh, costais arna dtabhú ar bhonn díreach i dtaobh an tsócmhainn a thabhairt chuig an láthair agus a chur sa riocht is gá don úsáid atá ceaptha di, agus costais infheidhme i dtaobh baint ó chéile, tabhairt chun bealaigh agus athchóirithe.

(i) Línte iarnróid agus oibreacha iarnróid

Gréasán córas atá i gceist leis na línte iarnróid agus na hoibreacha iarnróid.

Meastar gurb ionann an caiteachas ar an ngréasán, a mhéadaíonn a acmhainn nó a fheabhsaíonn a chumas oibriúcháin, agus méid breise a chuirtear leis na sócmhainní seasta inláimhsithe, agus déantar é a chaipitliú agus a dhímheas thar a shaol eacnamaíoch úsáideach tuartha. Costais fostaithe chaipitlithe agus costais eile atá inchurtha go díreach i leith na sócmhainne, áirítear iad sna sócmhainní seasta inláimhsithe.

An caiteachas ar an ngréasán reatha, lena bhféachtar chuige go bhfuil an acmhainn oibriúcháin ag teacht leis na caighdeáin shonraithe seirbhíse, áirítear mar chothabháil é agus cuirtear é de mhuirear ar an gcuntas brabúis agus cailteanais. Caitear le haon deontas bainteach ar an gcaoi chéanna agus cuirtear i láthair é sa chuntas brabúis agus cailteanais.

(ii) Rothstoc iarnróid

Déantar na hinnill traenach (seachas iadsan atá lán-dímheasta nó a fhaightear gan aon chostas), na ráilcharranna, an stoc cóistí agus na vaigíní a dhímheas ar bhonn a gcostais stairiúil agus é leithdháilte thar a saol eacnamaíoch úsáideach tuartha ar mhodh an mhéid chothroim.

(iii) Feithiclí paisinéirí bóthair

Déantar dímheas ar chostas stairiúil na bhfeithiclí paisinéirí bóthair, seachas busanna scoile, ar bhonn chostas stairiúil na bhfeithiclí sa fhliú, ar feadh a saol úsáidigh tuartha, ar bhonn céatadán laghdaitheach a léiríonn úsáid na bhfeithiclí ar feadh a saoil. Déantar dímheas ar chostas stairiúil na mbusanna scoile i dtráthchodanna cothroma thar a saol úsáideach tuartha.

(iv) Feithiclí lasta bóthair

Déantar na sócmhainní seo a dhímheas ar bhonn an chostais stairiúil thar a saol eacnamaíoch úsáideach tuartha ar mhodh an mhéid chothroim.

(v) Talamh agus foirgnimh

Áirítear le talamh agus foirgnimh talamh agus foirgnimh ruíse, ionaid mhiondíola agus oifigí. Déantar talamh agus foirgnimh a thabhairt anonn ar a gcostas (nó ar a gcostas measta más talamh nó foirgnimh atá i gceist a ndearnadh athluacháil orthu roimhe seo faoi ngnáthchleachtas cuntasaíochta) lúide dímheas carntha agus cailteanais lagaithe charntha.

Tá maoine áirithe laistigh den ghrúpa ar maoine úsáide ilchineálaí iad toisc go bhfaigheann an Grúpa ioncam incriminteach as ucht aonaid mhiondíola sna stáisiúin a ligean ar cíos le tríú páirtithe agus ioncam cíosa ar mhaoine áirithe eile nach mbaianeann an Grúpa lán-úsáid astu. Ós rud é nach féidir luach cóir chomhpháirte na maoine infheistíochta a thomhas go hiontaoifa gan costas míchuí nó iarracht mhíchuí a bheith i gceist, áfach, cuirtear na maoine ar fad san áireamh i gcáil mhaoine, gléasra agus trealamh de réir Alt 17 de FRS 102.

(vi) Droichid, dugáí, cuanta agus calaí, comharthaíocht, gléasra agus innealra agus trealamh lónadóireachta

Déantar na sócmhainní seo a dhímheas ar bhonn an chostais stairiúil thar a saol eacnamaíoch úsáideach tuartha ar mhodh an mhéid chothroim.

(vii) Dímheas agus luachanna iarmharacha

Déantar dímheas ar shócmhainní, ach amháin talamh, a ríomh de réir na modhanna dímheasa agus an tsaoil úsáidigh thuartha, mar seo a leanas:

Línte agus oibreacha iarnróid	modh an mhéid chothroim	10-40 bliain
Droichid	modh an mhéid chothroim	120 bliain
Rothstoc iarnróid	modh an mhéid chothroim	4-20 bliain
Feithiclí paisinéirí bóthair	modh an chéatadáin laghdaithigh	8-14 bliain
Busanna scoile	modh an mhéid chothroim	8-14 bliain
Feithiclí lasta bóthair	modh an mhéid chothroim	1-10 bliain
Foirgnimh ruilse	modh an mhéid chothroim	os cionn 50 bliain
Gléasra agus innealra	modh an mhéid chothroim	3-30 bliain
Comharthaíocht	modh an mhéid chothroim	10 bliain
Dugaí, cuanta agus céanna	modh an mhéid chothroim	os cionn 50 bliain
Trealamh lónadóireachta	modh an mhéid chothroim	5-10 bliain

Déantar athbhreithniú ar luachanna iarmharacha na sócmhainní agus a saol úsáideach, agus déantar iad a choigeartú, más iomchuí, gach bliain airgeadais. Cuirtear éifeacht aon athraithe ar luachanna iarmharacha nó ar shaol úsáideach san áireamh sna cuntais ar bhonn ionchasach.

(viii) Breiseanna agus comhphárteanna móra iardain

Ní dhéantar costais iardain a áireamh i suim ghlanluacha na sócmhainne ná a aithint mar shócmhainn ar leithligh, de réir mar is iomchuí, ach amháin nuair is dócha go mbeidh sochair gheilleagracha a bhaineann leis an mír i ndán don Ghrúpa agus gur féidir an costas a thomhas ar bhonn iontaoifa.

Aithnítear suim ghlanluacha aon chomhphárte ionaid. Caitear le comhphárteanna móra mar shócmhainní ar leithligh sa chás ina mbaineann patrúin dhifriúla tomhaltais leo i dtaobh sochair gheilleagracha agus déantar dímheas orthu go leithleach thar a saol úsáideach.

Cuirtear deisiúcháin agus obair chothabhála de mhúirear ar an gcuntas brabúis agus cailteanas de réir mar a thabhaítear iad.

(ix) Dí-aithint

Déantar sócmhainní seasta inlámhsithe a dhí-aithint ar a ndiúscairt nó nuair nach bhfuiltear ag súil le haon sochar geilleagrach sa todhchaí. Ar dhiúscairt, déantar an difríocht idir na glanfháltais diúscairthe agus an tsuim ghlanluacha a aithint sa bhrabús nó sa chailteanas.

M) Sócmhainní Oidhreachta

Tá roinnt sócmhainní oidhreachta ag an nGrúpa, feithiclí a bhíodh sa fhlít den chuid is mó, agus plátaí, suaitheantais agus déantáin éagsúla. Déantar na sócmhainní sin a chothabháil ar mhaithe le heolas agus cultúr amháin agus is sócmhainní oibriúcháin a bhí i gceist lena bhformhór tráth.

Mar gheall ar chineál éagsúil na sócmhainní atá ar seilbh agus an easpa margadhluachanna inchoimparáide, bheadh an costas a bhainfeadh le luacháil na sócmhainní oidhreachta chomh mór nach mbeadh sé i gcomhréir leis na sochair a sholáthrófaí d'úsáideoirí na ráiteas airgeadais. Dá bhrí sin, is luach nialais atá ag na sócmhainní sin i dtaobh tuairiscíú airgeadais.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

1. Beartais Shuntasacha Chuntasaíochta (ar lean)

(N) Lagú na Sócmhainní Neamhairgeadais

Ag deireadh gach bliana airgeadais déantar measúnú ar shócmhainní neamhairgeadais nach dtugtar anonn ar a luach cóir lena chinneadh cibé an bhfuil aon rud a thabharfadh le fios go bhféadfadh an tsócmhainn (nó aonad giniúna airgid na sócmhainne) a bheith lagaithe. Má thugtar a leithéid le fios déantar meastachán ar mhéid in-aisghabhála na sócmhainne (nó aonad giniúna airgid na sócmhainne).

Is ionann méid in-aisghabhála na sócmhainne (nó an aonaid giniúna airgid) agus a luach cóir lúide costais díolacháin nó an luach úsáide, cibé acu is airde. Is ionann an luach úsáide agus luach láithreach na sreafaí airgid amach anseo a mheastar a eascróidh as úsáid leanúnach na sócmhainne (nó an aonaid giniúna airgid) agus óna diúscairt deiridh. Agus an luach úsáide á thomhas, déantar sreafaí airgid roimh cháin agus ús a lascainiú ar ráta lascaine réamhchánach a léiríonn an ráta margaidh reatha saor ó riosca agus na rioscaí a bhaineann go sonrach leis an tsócmhainn nach bhfuil na meastacháin ar shreabhadh airgid sa todhchaí coigeartaithe ina leith.

Más lú méid in-aisghabhála na sócmhainne (nó an aonaid giniúna airgid) ná suim ghlanluacha na sócmhainne (nó an aonaid giniúna airgid), laghdaítear an tsuim ghlanluacha chuig a méid in-aisghabhála. Aithnítear caillteanas lagaithe sa chuntas brabús agus caillteanais.

Má aisiompaítear caillteanas lagaithe (níl feidhm ag cúiseanna an chaillteanais lagaithe a thuilleadh), méadaítear suim ghlanluacha na sócmhainne (nó aonad giniúna airgid na sócmhainne) go dtí an meastachán leasaithe ar a méid in-aisghabhála, ach ní mhéadaítear í ach amháin a mhéid nach sáraíonn an tsuim ghlanluacha leasaithe an tsuim ghlanluacha a bheadh cinnte (iar-dhímheas) dá mba rud é nár aithníodh aon chaillteanas lagaithe sna blianta airgeadais roimhe sin. Aithnítear aisiompú caillteanais lagaithe sa chuntas brabús agus caillteanais.

(O) Sócmhainní Airgeadais

Déantar infheistíocht CIÉ i bhfochuideachtaí a thabhairt anonn ar a costas stairiúil lúide caillteanais lagaithe charntha.

(P) Stoic

Cuimsítear sna stoic ábhair chothabhála, páirteanna spártha, breosla agus míreanna eile éagsúla stoic. Déantar an stoc a luacháil ar a mheánchostas ualaithe nó a ghlanluach inréadaithe, cibé acu is ísle. Cuimsítear sa chostas an praghas ceannaigh, lena n-áirítear cánacha agus dleachtanna agus iompar agus costas láimhseála atá inchurtha go díreach i leith an stoc a thabhairt chuig a láthair reatha agus a chur ina riocht reatha.

Amhail dáta an chláir comhardaithe, díscríobhtar na stoic arb eol go bhfuil siad imithe i léig agus déantar caillteanas a thairfeadh i ndáil le stoic a meastar atá lagaithe.

Déantar stoc Innealtóireachta Sibhialta (CCE) agus Comharthaíochta (SET) a aicmiú ina stoc gluaiseachta agus stoc neamhghluaiseachta. Cuirtear soláthar i bhfeidhm ar stoc neamhghluaiseachta, bunaithe ar an bhfad ama ó bogadh an stoc le déanaí. Cuirtear soláthar sa bhreis i bhfeidhm ar an gcuid bhreise den 'stoc gluaiseachta' ag brath ar an leibhéal stoic ar lámh a bhfuil níos mó ná 2 bhliain úsáide bainte as.

Déantar stoc Innealtóireachta Meicniúla (CME) a aicmiú mar stoc straitéiseach, stoc cláir agus stoc inchaite. Cuirtear soláthar i bhfeidhm i leith gach aicme ag brath ar aois an stoic.

I gcás trealamh fuireachais nó mórpháirteanna spártha speisialaithe atá ar seilbh chun críocha athsholáthair agus a cheaptar a mbainfear úsáid astu le linn níos mó ná tréimhse amháin, coinnítear ar seilbh iad i gcáil sócmhainní seasta inláimhsithe de réir FRS 102.

(Q) Airgead Tirim agus Coibhéisí Airgid

Áirítear le hairgead tirim agus coibhéisí airgid airgead ar láimh, taiscí faoi ghlaoh le bainc, infheistíochtaí an-leachtach gearrthréimhseacha eile ag a bhfuil aibíocht bhunaidh trí mhí nó níos lú. Taispeántar rótharraingtí bainc leis na hiasachtaí sa dliteanas reatha. Déantar airgead tirim agus coibhéisí airgid a thomhas ar dtús ar an bpraghas idirbheart agus tomhaistear ina dhiaidh sin iad ar a gcostas amúchta.

Ní airgead tirim ná coibhéisí airgid iad taiscí bainc a bhfuil aibíochtaí bunaidh níos mó ná trí mhí acu agus cuirtear i láthair iad mar infheistíochtaí sócmhainní reatha.

(R) Ionstraimí Airgeadais

Roghnaigh an Grúpa forálacha Alt 11 agus Alt 12 de FRS 102 a chur chun feidhme maidir le cuntas a thabhairt i leith gach ceann dá cuid ionstraimí airgeadais.

(i) Sócmhainní Airgeadais

Tá roinnt sócmhainní airgeadais bunúsacha ag an nGrúpa lena n-áirítear féichiúnaithe trádála agus féichiúnaithe eile agus airgead agus coibhéisí airgid, atá taifeadta leis na sócmhainní reatha mar chinn atá dlite laistigh de bhliain amháin.

Aithnítear sócmhainní airgeadais bunúsacha den chéad uair ar an bpraghas idirbhirt (lena n-áirítear costais an idirbhirt), mura rud é gur idirbheart maoinithe atá i gceist leis an socrú. Más rud é gur idirbheart maoinithe atá i gceist leis an socrú, déantar an tsócmhainn airgeadais a thig as sin a thomhas ar dtús ar luach láithreach na bhfáltais sa todhchaí arna lascaíniú ar ráta úis an mhargaidh i leith ionstraim fiachais den chineál céanna.

Déantar féichiúnaithe trádála agus féichiúnaithe eile, airgead tirim agus coibhéisí airgid, agus sócmhainní airgeadais ó shocruithe ar idirbhearta maoinithe iad a tomhas ina dhiaidh sin ar chostas amúchta faoi mhodh an ghlanráta úis.

Ag deireadh gach bliana airgeadais, déantar sócmhainní airgeadais arna dtomhas ar chostas amúchta a mheasúnú i leith fianaise oibiachtúil ar lagú. Má tá fianaise oibiachtúil ann go bhfuil lagú ar shócmhainn airgeadais arna tomhas ar chostas amúchta, aithnítear caillteanas lagaithe sa bhrabús agus caillteanas. Is ionann an caillteanas lagaithe agus an difríocht idir suim ghlanluacha na sócmhainne airgeadais agus luach láithreach shreafaí airgid measta na sócmhainne airgeadais arna lascaíniú ag glanráta úis bunaidh na sócmhainne.

Más rud é, i mbliain airgeadais ina dhiaidh sin, go laghdaíonn méid an chaillteanais lagaithe agus gur féidir an laghdú a cheangal go hoibiachtúil le teagmhas a tharla tar éis gur aithníodh an lagú, déantar an caillteanas lagaithe a aithníodh roimhe sin a aisiompú. Déantar an t-aisiompú sa chaoi is nach sáróidh an tsuim ghlanluacha láithreach luach na suime glanluacha dá mba rud é nár aithníodh an caillteanas lagaithe roimhe sin. Aithnítear aisiompú an lagaithe sa chuntas brabúis agus caillteanais.

Déantar sócmhainní airgeadais a dhí-aithint (a) nuair a théann na cearta conarthacha i leith na sreafaí airgid ón tsócmhainn airgeadais in éag nó nuair a shocraítear iad, nó (b) nuair a aistrítear chuig páirtí eile beagnach gach ceann de na rioscaí agus na sochair a bhaineann le húinéireacht na sócmhainne airgeadais, nó (c) ar aistriú rialú na sócmhainne airgeadais chuig páirtí eile ag a bhfuil an cumas praiticiúil chun an tsócmhainn airgeadais a dhíol go haontaobhach le tríú páirtí neamhghaolmhar gan srianta breise a fhorchur.

(ii) Dlíteanais Airgeadais

Ar an gcaoi chéanna, tá roinnt dlíteanais airgeadais bunúsach ar an nGrúpa, lena n-áirítear creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí bainc agus rótharraingtí, a aithnítear den chéad uair ar phraghas an idirbhirt, mura rud é gur idirbheart airgeadais é an socrú, agus sa chás sin déantar an dlíteanais airgeadais a thomhas ar luach láithreach na n-íocaíochtaí sa todhchaí arna lascaíniú ar ráta margaidh úis i gcomhair ionstraim fiachais den chineál céanna.

Déantar creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí ó fhochuideachtaí, agus dlíteanais airgeadais ó shocruithe ar idirbhearta maoinithe iad a thabhairt anonn ina dhiaidh sin ar chostas amúchta, faoi mhodh an ghlanráta úis.

I gcás táillí ar bhunú saoráidí iasachta, aithnítear iad mar chostais idirbhirt na hiasachta sa mhéid is gur dócha go ndéanfar cuid den tsaoráid iasachta nó í go léir a tharraingt anuas. Sa chás sin, cuirtear an táille siar go dtí go dtarraingeofar anuas an iasacht. Sa mhéid nach bhfuil aon fhianaise ann gur dócha go ndéanfar cuid den tsaoráid iasachta nó í go léir a tharraingt anuas, áirítear an táille mar réamhíocaíocht i leith seirbhísí leachtachta agus déantar í a amúchadh thar thréimhse na saoráide lena mbaineann sí.

Is ionann creidiúnaithe trádála agus oibleagáidí i leith íoc as earraí nó seirbhísí atá faighte ó sholáthraithe i ngnáthchúrsa an ghnó. Tá na creidiúnaithe trádála dlite laistigh d'aon bhliain amháin mura bhfuil sé de cheart neamhchoinníollach ag an ngrúpa an íocaíocht a chur siar ar feadh ar a laghad 12 mhí tar éis an dáta tuairiscithe. Aithnítear creidiúnaithe trádála ar dtús ar phraghas an idirbhirt agus tomhaistear ina dhiaidh sin iad ar a gcostas amúchta faoi mhodh an ghlanráta úis.

Déantar dlíteanais airgeadais a dhí-aithint nuair a dhéantar an dlíteanais a mhúchadh, is é sin nuair a dhéantar an oibleagáid chonartha a chomhlíonadh nó a chur ar ceal nó ar dhul in éag di.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

1. Beartais Shuntasacha Chuntasaíochta (ar lean)

(iii) Ionstraimí Airgeadais Díorthacha agus Gníomhaíochtaí Fálaithe

Ní ionstraimí airgeadais bunúsacha iad díorthaigh, lena n-áirítear babhtálacha rátaí úis, réamhchonarthaí i malairt eachtrach agus conarthaí babhtála tráchtarraí.

Aithnítear díorthaigh ar dtús ar a luach cóir ar an dáta a ndéantar Conradh díorthach agus déantar iad a thomhas arís ina dhiaidh sin ar a luach cóir.

Cuireann an Grúpa cuntasáocht fálaithe i bhfeidhm i gcás babhtálacha rátaí úis, réamhchonarthaí i malairt eachtrach agus conarthaí babhtála tráchtarraí, agus ainmnítear na díorthaigh sin mar fhálú ar an sreabhadh airgid.

Aithnítear sa chothromas codanna éifeachtacha na n-athruithe ar luachanna cóir na ndíorthach atá ainmnithe mar fhálú ar an sreabhadh airgid agus a cháilíonn amhlaidh. Déantar an gnóthachan nó an cailteanas a bhaineann le haon chuid neamhéifeachtach a aithint láithreach sa chuntas brabúis nó cailteanas.

Déantar méideanna arna gcarnadh sa chúlchiste fálaithe a áireamh arís sa chuntas brabúis nó cailteanas sna tréimhsí ina mbeidh tionchar ag na míreanna fálaithe ar bhrabús nó cailteanas (mar shampla nuair a tharlóidh an ceannach tuartha a bhfuil fálú déanta ina leith). Má bhíonn sé ina thoradh ar idirbheart tuartha a bhfuil fálú déanta ina leith go n-aithnítear sócmhainn neamhairgeadais (fardal, mar shampla) nó dliteanas, déantar na gnóthachain agus na cailteanas a iarchuireadh roimhe sin sa chúlchiste fálaithe a aistriú ón gcúlchiste agus cuirtear san áireamh iad sa mheastóireacht bhunaidh ar chostas na sócmhainne nó an dliteanas.

Sa chás ina dtéann ionstraim fálaithe in éag nó ina ndíoltar í, nó sa chás nach gcomhlíonann fálú a thuilleadh na critéir le haghaidh cuntasáocht fálaithe, fágfar sa chúlchiste aon gnóthachan nó cailteanas carnach atá sa chúlchiste fálaithe an tráth sin, agus aithnítear é nuair a aithnítear an t-idirbheart tuartha ar deireadh sa chuntas brabúis nó cailteanas. Nuair nach bhfuiltear ag súil leis a thuilleadh go dtarlóidh idirbheart tuartha, déantar an gnóthachan nó an cailteanas carnach a tuairiscíodh san ioncam cuimsitheach eile a aistriú láithreach chuig an gcuntas brabúis nó cailteanas.

(S) Soláthairtí

Is ionann soláthairtí agus dliteanas atá neamhchinnte ó thaobh ama nó méid. Aithnítear soláthairtí nuair a bhíonn oibleagáid dlí nó oibleagáid inchiallaithe reatha ar an nGrúpa mar gheall ar theagmhais a tharla roimhe seo; nuair is dócha gur gá sochair gheilleagracha a aistriú chun an oibleagáid a ghlanadh; agus nuair is féidir meastachán iontaofa a dhéanamh ar mhéid na hoibleagáide.

Déantar soláthairtí a thomhas mar luach láithreach an mheastacháin is fearr ar an méid is gá chun an oibleagáid a ghlanadh ag baint úsáide as ráta réamhchánach a léiríonn measúnuithe reatha an mhargaidh ar amluach airgid agus na rioscaí a bhaineann go sonrach leis an dliteanas. Déantar athbhreithniú ar sholáthairtí ag deireadh gach bliana airgeadais agus déantar iad a choigeartú chun an meastachán reatha is fearr a thabhairt ar an méid is gá chun an oibleagáid a ghlanadh. Aithnítear leachtú na lascaine mar chostas airgeadais sa chuntas brabúis agus cailteanas, arna chur i láthair faoi 'ús iníoctha agus muirir dá shamhail' sa bhliain airgeadais ina dtagann sé i gceist.

Sa chás ina bhfuil roinnt oibleagáidí dá samhail ann, cinntear an dóchúlacht go mbeidh eis-sreabhadh ag teastáil chun iad a ghlanadh trí bhreathnú ar aicme na n-oibleagáidí ina hiomláine.

Aithnítear soláthairtí i ndáil le hathstruchtúrú nuair a bhíonn oibleagáid dlí nó oibleagáid inchiallaithe ar CIÉ ag deireadh na bliana airgeadais i dtaobh an t-athstruchtúrú a chur i gcrích. Tá oibleagáid inchiallaithe ar CIÉ athstruchtúrú a dhéanamh nuair is ann do phlean mionsonraithe foirmiúil don athstruchtúrú sin agus nuair a chruthaigh sé ionchas bailí i measc na ndaoine dá ndéanann sé difear, trí thosú ar an bplean a chur chun feidhme nó trí phríomhghnéithe an phlean a fhógairt dóibh siúd dá ndéanann sé difear.

Déantar soláthar do chostas measta na n-éileamh atá tabhaithe ach nach bhfuil íoctha ag dáta an chláir comhardaithe, lena n-áirítear costas na n-éileamh atá tabhaithe ach nach bhfuil tuairiscithe don Ghrúpa fós.

Cuimsítear sna soláthairtí eile soláthairtí a bhaineann le hoibriú na seirbhísí iarnróid agus bus, soláthairtí a bhaineann le pá, soláthairtí comhshaoil, éilimh dlí agus soláthairtí a bhaineann le pinsin.

Ní dhéantar soláthar in aghaidh cailteanas oibriúcháin sa todhcháil.

(T) Dlíteanais agus Sócmhainní Teagmhasacha

I gcás dlíteanais theagmhasacha, a eascraíonn de thoradh teagmhais a tharla roimhe seo, ní aithnítear mar dhliteanas iad toisc nach dócha go mbeidh ar an nGrúpa sochair gheilleagracha a aistriú chun an oibleagáid a ghlanadh nó toisc nach féidir an méid a thomhas go hiontaoфа ag deireadh na bliana airgeadais. Ní aithnítear oibleagáidí féideartha neamhchinnte mar dhliteanais ach is dlíteanais theagmhasacha iad. Nochtar dlíteanais theagmhasacha sna ráitis airgeadais ach amháin mura dócha in aon chor go dtarlóidh eis-sreabhadh acmhainní.

Ní aithnítear sócmhainní teagmhasacha. Nochtar sócmhainní teagmhasacha sna ráitis airgeadais nuair is dócha go dtarlóidh insreabhadh sochar geilleagrach.

(U) Sócmhainní Léasaithe

(i) Léasanna Airgeadais

Faoi léasanna airgeadais, aistrítear rioscaí agus luach saothair uile na húinéireachta go substaintiúil chuig an léasóir.

I dtosach an téarma léasa airgeadais, aithníonn an Grúpa a cheart úsáide agus an oibleagáid atá air faoi léas airgeadais mar shócmhainn agus dliteanas ag méid is ionann agus luach cóir na sócmhainne ar léas, nó más rud é gur luach níos ísle atá i gceist, ar luach láithreach na n-íocaíochtaí léasa íosta arna ríomh ar an ráta úis atá intuigthe sa léas. Tá caiteachas caipitiúil na sócmhainní sin san áireamh le sócmhainní inláimhsithe agus déantar iad sin a dhímheas thar théarma an léasa nó thar shaol úsáideach tuartha na sócmhainne, cibé acu is giorra. Tá sciar caipitiúil na n-oibleagáidí léasa atá amuigh curtha san áireamh leis na creidiúnaithe. Gearrtar muirir airgeadais ar an gcuntas brabúis agus cailteanais thar phríomhthréimhse an léasa.

Déantar sócmhainní a mheas maidir le lagú i ndeireadh gach bliana airgeadais.

Déantar na híocaíochtaí léasa íosta a chionroinnt idir an dliteanas amuigh agus na muirir airgeadais, faoi mhodh an ghlanráta úis, ionas go mbeidh ráta seasmhach tréimhsiúil úis i bhfeidhm ar an iarmhéid atá fágtha den dliteanas.

(ii) Léasanna Oibriúcháin

Faoi léasanna oibriúcháin, ní aistrítear riosca agus luach saothair uile na húinéireachta go substaintiúil chuig an léasóir. Aithnítear íocaíochtaí faoi léasanna oibriúcháin sa chuntas brabúis agus cailteanais ar bhonn an mhéid chothroim thar thréimhse an léasa. Gearrtar íocaíochtaí cíosa faoi léasanna oibriúcháin ar an gcuntas brabúis agus cailteanais de réir mar a thabhaítear iad.

(V) Sochair Fostaithe

Cuireann an Grúpa roinnt sochar ar fáil d'fhostaithe ag brath ar a ngrád, a sinsearach agus ar oibleagáidí reachtúla. I measc na sochar tá íoc tuarastail nó pá agus íoc préimheanna le haghaidh obair bhreise arna déanamh. Lena chois sin déantar ranníocaíochtaí fostóra maidir le pinsean, i gcás baill foirne incháilithe, isteach sna scéimeanna pinsean faoi seach.

Sochair Iarfhostaíochta

Feidhmíonn an Grúpa pleananna sochar sainithe d'fhostaithe Ghrúpa CIÉ.

Sainítear i bplean sochair shainithe an sochar pinsin a gheobhaidh an fostaí ar dhul ar scor dó nó di, ag brath de ghnáth ar roinnt tosca lena n-áirítear aois, fad seirbhíse agus luach saothair. Is ionann plean sochair shainithe agus sochar iarfhostaíochta seachas plean le ranníocaíochtaí sainithe.

Is ionann an dliteanas a aithnítear sa chlár comhardaithe maidir le pleananna sochar sainithe agus luach láithreach na n-oibleagáidí sochar sainithe ag deireadh gach bliana airgeadais lúide luach cóir shócmhainní an phlean ar an dáta céanna.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

1. Beartais Shuntasacha Chuntasaíochta (ar lean)

Déanann achtúire seachtrach na hoibleagáidí sochar sainithe a ríomh gach bliain faoi mhodh na n-aonad réamh-mheasta creidmheasa. Cinntear luach láithreach na n-oibleagáidí sochar sainithe trí lascaíú a dhéanamh ar na híocaíochtaí measta sa todhchaí ar bhonn torthaí margaidh ar bhannaí corparáideacha ardcháilíochta atá ainmnithe in euro agus a bhfuil téarmaí acu ar cosúil iad le tréimhse mheasta na n-íocaíochtaí amach anseo ('ráta lascaíne').

I gcás luach cóir shócmhainní an phlean as a bhfuil na hoibleagáidí le glanadh, déantar é a thomhas de réir bheartas cuntasaíochta an Ghrúpa i leith sócmhainní airgeadais. I gcás fhorhmór na sócmhainní de chuid na bpleananna, is ionann é sin agus an praghas luaite i margadh gníomhach. Sa chás nach bhfuil praghsanna luaite ar fáil, úsáidtear teicnící luachála cuí chun meastachán a dhéanamh ar an luach cóir.

Is éard atá i gcostas na bpleananna sochair shainithe, a aithnítear sa bhrabús agus sa chaillteanas, ach amháin i gcás ina n-áirítear iad i gcostas sócmhainne:

- (a) an méadú ar ghlandliteanas sochar sainithe a eascraíonn ó sheirbhísí fostaithe i rith na bliana airgeadais; agus
- (b) An costas a bhaineann le pleán a thabhairt isteach, athruithe ar shochair, ciorrúcháin agus socraíochtaí.

Cinntear an glanchostas úis maidir le glandliteanas sochar sainithe tríd an nglanliteanas sochar sainithe a mhéadú faoin ráta lascaíne (mar a chinntear iad ag tús na bliana airgeadais sa dá chás, agus aird á tabhairt ar aon athruithe ar an nglanliteanas sochar sainithe i rith na bliana airgeadais mar thoradh ar ranníocaíochtaí agus íocaíochtaí sochar). Aithnítear an glanchostas úis sin sa chuntas brabúis agus caillteanas mar 'ús iníoctha agus muirir dá shamhail'.

Aithnítear san ioncam cuimsitheach eile gnóthachain agus caillteanas achtúireacha a eascraíonn ó choigeartuithe ó thaithí agus athruithe ar thiomhdí achtúireacha. Na méideanna sin, mar aon leis an toradh ar shócmhainní an phlean lúide an t-ioncam úis ar shócmhainní an phlean atá ar áireamh sa ghlanchoistas úis, cuirtear i láthair iad mar atomhas ar an nglanliteanas sochar sainithe leis an ioncam cuimsitheach eile.

Glacann na fochuideachtaí go léir, mar aon le CIÉ féin, páirt i Scéimeanna Pinsean CIÉ. Ní shonraítear i rialacha na scéime conas ba chóir aon bharrachas nó easnamh a leithdháileadh i measc fostóirí rannpháirteacha agus níl aon chomhaontú conarthach ná beartas luaite i dtaobh glanchostas sochar sainithe a leithdháileadh ar na grúpeintitis aonair. Déantar glandliteanas na bpinsean le sochar sainithe do na scéimeanna ina n-íomláine a aithint i gclár comhardaithe Eintiteas CIÉ.

(W) Breithiúnais Ríthábhachtacha maidir le Beartais Chuntasaíochta an Ghrúpa a Chur i bhFeidhm

Déantar athmheasúnú leanúnach ar mheastacháin agus breithiúnais arna ndéanamh agus na ráitis airgeadais á n-ullmhú agus tá siad bunaithe ar thaithí stairiúil agus ar thosca eile, lena n-áirítear meastacháin maidir le teagmhais amach anseo a mheastar a bheith réasúnach sna himthosca.

Déanann na Comhaltaí Boird meastacháin agus toimhdí faoin todhchaí agus na ráitis airgeadais á n-ullmhú acu. De réir sainmhínithe, is annamh a bheidh na meastacháin chuntasaíochta sin díreach mar an gcéanna leis na torthaí iarbhír a bhaineann leo. Tugtar aghaidh anseo thíos ar na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist agus ar na meastacháin agus na toimhdí lena mbaineann baol nach beag go mbeidís ina gcúis le coigeartú ábhartha ar shuimeanna glanluacha sócmhainní agus dliteanas sa chéad bhliain airgeadais eile.

(i) Saol úsáideach tuartha na sócmhainní inláimhsithe agus doláimhsithe

Tagann athrú ar an muirear amúchta bliantúil i gcás sócmhainní seasta doláimhsithe agus ar an muirear dímhéasa i gcás sócmhainní seasta inláimhsithe ag brath ar athruithe ar shaol úsáideach tuartha agus luachanna iarmharacha na sócmhainní. Déantar an saol úsáideach tuartha agus na luachanna iarmharacha a athmheasúnú gach bliain. Déantar iad a leasú de réir mar is gá chun meastacháin reatha a léiriú, bunaithe ar dhul chun cinn na teicneolaíochta, infheistíochtaí sa todhchaí, úsáid eacnamaíoch agus riocht na sócmhainní. Léirítear thuas an saol úsáideach tuartha i gcás gach aicme sócmhainní seasta inláimhsithe agus doláimhsithe. Tá suim ghlanluacha na sócmhainní seasta doláimhsithe agus inláimhsithe i leith gach aicme sócmhainne leagtha amach i Nóta 14 agus Nóta 15.

(ii) Scéimeanna pinsean le sochar sainithe

Tá sé d'oibleagáid ar an nGrúpa sochair pinsean a íoc le fostaithe áirithe. Is iad achtúirí na scéimeanna a dhéanann na pleananna pinsean a luacháil. Braitheann costas na sochar pinsean agus luach láithreach na ndliteanas pinsean ar na toimhdí arna ndéanamh i leith tosca cosúil le hionchas saoil bhaill na scéime, méadú tuarastail na bhfostaithe reatha, leibhéal na méaduithe, más ann dóibh, a dheonaítear do phinsinéirí agus an ráta úis ar a ndéantar lascainiú ar na hÍocaíochtaí pinsean sa todhchaí. Úsáideann an Grúpa meastacháin i leith na dtosca sin go léir chun na costais pinsean agus na sócmhainní agus dliteanas arna léiriú sna ráitis airgeadais a chinneadh.

Cinneann an Grúpa an ráta lascaine cuí ag deireadh gach bliana. Is é sin an ráta úis ba chóir a úsáid chun an luach láithreach a chinneadh i dtaobh eis-sreafaí airgid measta sa todhchaí a mheastar a bheidh ag teastáil chun na hoibleagáidí pinsean a íoc. Agus an ráta lascaine cuí á chinneadh aige, féachann an Grúpa ar thorthaí ó bhannaí corparáideacha ardcháilíochta atá ainmnithe san airgeadra ina n-íocfar na sochair agus a bhfuil téarmaí aibíochta acu atá cosúil le téarmaí na hoibleagáide pinsean a bhaineann leo.

Tá éiginnteacht nach beag fós i gceist maidir le tuarastail deiridh inphinsin a bheidh i bhfeidhm agus na sochair infíochta á gcinneadh. Bíonn tionchar ar mhuirir pinsean freisin de bharr difríochtaí idir toimhdí a rinneadh agus an rud a tharlaíonn iarbhair, agus de bharr athruithe ar thiomhdí. Tá tuilleadh mionsonraí i dtaobh scéimeanna pinsean an Ghrúpa le sochar sainithe agus na toimhdí a úsáidtear agus na dliteanas pinsean á luacháil leagtha amach i Nóta 25.

Mar gheall ar an luaineacht nach beag sna margaí airgeadais, tá athruithe móra tagtha le roinnt blianta anuas ar luachanna margaidh shócmhainní na scéimeanna pinsean agus ar an ráta lascaine ar a ndéantar dliteanas pinsean amach anseo a luacháil.

(iii) Soláthairtí le haghaidh dliteanas tríú páirtí agus dliteanas fostóirí

Déantar soláthar ag deireadh na bliana do chostas measta na n-éileamh atá tabhaithe ach nach bhfuil íochta ar dháta an chláir comhardaithe, lena n-áirítear costas na n-éileamh atá tabhaithe ach nach bhfuil tuairiscithe don Ghrúpa fós.

Glacann an Grúpa gach céim réasúnach lena chinntiú go mbeidh an fhaisnéis chuí aige maidir lena neamhchosaint ar éilimh. Mar sin féin, mar gheall ar an neamhchinnteacht maidir le soláthairtí a bhunú in aghaidh éileamh, is dócha go mbeidh an toradh deiridh difriúil ón dliteanas bunaidh a cinneadh.

Tá tuilleadh sonraí leagtha amach i Nóta 22 a ghabhann leis na ráitis airgeadais.

(iv) Feithiclí paisinéirí bóthair faoi chomhaontú léasúcháin bus

Tá aitheantas tugtha do na feithiclí paisinéirí bóthair a fuarthas faoin gcomhaontú léasúcháin bus leis an Údarás Náisiúnta Iompair i gcomhréir leis an mBeartas Suntasach Cuntasaíochta (U). Mar an gcéanna, aithnítear deontas comhfhreagrach le haghaidh caiteachais chaipitil i gcomhréir leis an mBeartas Suntasach Cuntasaíochta (E).

Tháinig athruithe ar chearta agus oibleagáidí an Ghrúpa agus an NTA, mar a fhorordaítear sna Conarthaí Dámhachtana Díreacha Nollaig 2019 – Samhain 2024, i bhfeidhm in 2020 agus, mar thoradh air sin, chinn an Grúpa go n-aithnítear feithiclí paisinéirí bóthair de réir Suntasacha Rinneadh Polasaí Cuntasaíochta (L) sna blianta airgeadais 2017 go 2019 a dhí-aithint i 2020 agus aithnítear anois iad de réir an Bheartais Chuntasaíochta Shuntasach (U).

(v) Ticéid bhliantúla Tax saver

Cuimsíonn aitheantas ioncaim ticéad bliantúil Tax saver de réir threoirínte CSíneadh Saor in Aisce Tax saverS NTA síneadh ticéad saor in aisce aon mhí amháin a bhfuil sé mar aidhm aige faoiseamh a sholáthar do chustaiméirí Tax saver a mbíonn tionchar ag bearta frithdhúnadh paidéime COVID-19 orthu a chuir srian ar rochtain na bhfostaithe ar a ngnátháit oibre. Dá bhrí sin tá cinneadh déanta ag an nGrúpa gan ioncam ó Tax saver a aithint le linn na tréimhse saor in aisce atá sé mhí.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

2. Gnóthas Leantach

Ionchorpraíonn aitheantas ioncaim bliantúil ticéad coigilteas cánach tar éis threoirínte “Síneadh Sábhála Cánach Saor in Aisce” an NTA síneadh ticéad saor in aisce 6 mhí aonuaire a bhfuil sé mar aidhm aige faoiseamh a sholáthar do chustaiméirí coigilteas cánach a ndeachaigh bearta glasála paindéime COVID-19 i bhfeidhm orthu a chuir srian ar fhostaithe.

Ullmhaíodh ráitis airgeadais 2022 Grúpa CIÉ ar bhonn gnóthais leantaigh. Glacann seo leis go mbeidh acmhainní dhóthanacha ag an Ghrúpa agus ag an Chuideachta le leanúint i ngnó ar feadh tréimhse ar a laghad 12 mhí ó dháta faofa na ráitis airgeadais seo.

Measúnú

Tá mionbhreithniúchán déanta ag an Bhord ar ullmhúchán ar an bhonn gnóthais leantaigh agus tá sé sásta go bhfuil sé cuí go n-ullmhaítear ráitis airgeadais 2021 ar an bhonn seo. I measc na príomhghnéithe a rinneadh breithniúchán orthu le teacht ar an chinneadh seo tá:

Stad Airgeadais ag 31 Nollaig 2022

Ag 31 Nollaig 2022, bhí glandhliteanais de €214 milliún (2021: €691 milliún) agus glandhliteanais reatha de €137 milliún (2021: €164 milliún) ag an Ghrúpa. Tá míreanna neamhairgid de €564 milliún (2021: €426 milliún) san áireamh i nglandhliteanais reatha a bhain le hioncam iarchurtha i dtaca le deontais caipitil agus ioncam iarchurtha, deontais caipitil nach bhfuil gealltanais airgid tirim i gceist leo agus úsáidtear iad de réir dímheas na sócmhainne. Mar sin, gan na míreanna neamhairgid seo san áireamh, tá glanshocmhainní reatha de €427 milliún (2021: €262 milliún) ag an Ghrúpa. Tá dliteanais i dtaca le hoibleagáidí pinsin le sochar sainithe de €396 milliún (2021: €846 milliún) agus ioncam iarchurtha i dtaca le deontais caipitil a fuarthas de €2,390 milliún (2021: € 2,260 milliún) san áireamh i nglandhliteanais an Ghrúpa.

Leachtacht

Tá iarmhéid €318 milliún de airgead tirim ag an Ghrúpa ag 31 Nollaig 2022.

Tá comhaontú áise bainc ar leith déanta ag an Ghrúpa go dtí Eanáir 2025. Is €12 milliún isachtaíocht an Ghrúpa ag 31 Nollaig 2022 faoin comhaontú áise seo. Amúchtaíonn an iasacht seo thar tréimhse trí bliana. Is €80 milliún an tsuim neamhtharraingthe atá ar fáil don Ghrúpa faoi áis creidmheasa imrothlaigh ar leith an Ghrúpa.

Tá bainistíocht ag súil fo leanfaidh an Ghrúpa ag comhlíonadh a ndualgais faoin comhaontú do thréimhse atá ar a laghad 12 mhí ó dháta faofa na ráitis airgeadais seo.

Forbairtí Suntasacha Oibriúcháin

In 2022, lean an Grúpa ag tacú le geilleagar agus sochaí na hÉireann i gcoitinne de réir mar a tháinig sé chun cinn ó na dúshláin a d'eascair as paindéim COVID -19. Trína fhochuideachtaí Bus Átha Cliath, Bus Éireann agus Iarnród Éireann bhí áthas ar Ghrúpa CIÉ an fás ar phaisinéirí a fheiceáil, a raibh líon na bpaisinéirí réamh-phaindéime bainte amach acu faoi dheireadh na bliana. Lean seirbhísí iompair phoiblí ar fud na tíre ag leathnú agus d'fhill CIÉ Tours ar bhliain iomlán d'oibríochtaí agus d'fhill turasóirí Meiriceánacha ar oileán na hÉireann agus ar chinn scríbe Eorpacha eile.

Éiginnteachtaí Eacnamaíocha Domhanda

Mhéadaigh an cogadh san Úcráin, a thosaigh an 24 Feabhra 2022, roinnt rioscaí ginearálta gnó, ar dhúshláin ghnó cuid acu i rith na bliana. Áiríodh leis sin méadú ar bhoilsciú ar fud go leor geilleagar, arna spreagadh go páirteach ag méadú géar ar chostais fuinnimh agus rioscaí a bhaineann le soláthar fuinnimh, go háirithe sa chéad leath de 2022, cé go raibh sé ag laghdú beagán sa dara leath den bhliain. Tá beartais airgeadaíochta ar fud an domhain tar éis bogadh chun aghaidh a thabhairt ar bhoilsciú méadaithe trí rátaí úis a mhéadú a théann i bhfeidhm ar chumas caiteachais do ghnólachtaí agus do thomhaltóirí.

Tá luaineacht shuntasach feicthe ag margáí cothromais agus bannaí i rith na bliana, le méadú géar ar thorthaí bannaí agus laghdú ar luachanna bannaí. Mar thoradh air seo tá dúshlán sna margáí airgeadais agus leanúint ar aghaidh le héiginnteachtaí eacnamaíocha agus luaineacht an mhargaidh.

Gníomhaíochtaí Tráchtála

Bhí barrachas €31m ag an nGrúpa ar ghníomhaíochtaí Tráchtála in 2022 arna thiomáint go príomha ag díol talún forbartha ag Duga Spencer a raibh toradh iarchánach c.€26m air. Nuair a athosclaíodh an margadh Turasóireachta bhí toradh ar bhrabús do CIÉ Tours de c.€8m agus bhí brabús tráchtála measartha ina ngné do Bhus Átha Cliath agus do Iarnród Éireann araon.

Bhain gnó Expressway Bhus Éireann agus easnamh foriomlán don bhliain á thuairisciú aige tairbhe freisin as tacaíochtaí NTA a cuireadh ar fáil d'oibreoirí bus tráchtála suas go dtí deireadh mhí an Mheithimh 2022 agus ba phríomhthacaíocht é seo don ghníomhaíocht tráchtála seo sa bhliain.

Tá an Buiséad do 2023 maidir le gníomhaíocht Tráchtála socraithe ag seasamh sáraitheach don Ghrúpa. Tá an Bord sásta go bhfuil go leor acmhainní ag an nGrúpa chun tacú leis na gnóthaí trína dtéarnamh.

Seirbhísí Oibleagáide Seirbhíse Poiblí

Le linn 2022, d'oibrigh Bus Átha Cliath (BÁC) agus Bus Éireann (BÉ) seirbhísí iompair poiblí ar son an Údarás Náisiúnta Iompair (NTA) ar bhonn comhchonartha costais. Faoi na gconarthaí seo bailíonn BÁC agus BÉ ioncam paisinéirí thar ceann an NTA agus aisíoctar iad ar leithligh as costas na seirbhísí a solathraíodh.

Mar thoradh ar dhúshlán shuntasacha earcaíochta le linn 2022, go háirithe do na cuideachtaí bus, gearradh pionóis faoi na Conarthaí um Dhámhachtain Dhíreach. Tá feachtais mhóra earcaíochta tiománaithe busanna ar siúl chun aghaidh a thabhairt ar an dúshlán seo do 2023.

Aontaíodh pleananna seirbhíse do 2023 leis an NTA atá ag soláthar an mhaoinithe is gá chun costais chomhaontaithe na bpleananna seo a íoc.

Lean Iarnród Éireann ag oibriú a chonartha leis an NTA ar bhonn conartha glanchostais i 2022. Tá maoiniú ar an difríocht idir ioncam ó bhosca táillí a thuilltear agus costas comhaontaithe na n-oibríochtaí á sholáthar tríd an NTA ón Stáchtiste.

Ó Eanáir 2023 tosóidh Iarnród Éireann ag feidhmiú ar bhonn ollchonartha.

Seirbhísí Iompair Scoile

Banistíonn Bus Éireann soláthar Seirbhísí Iompair Scoile ar fud an Stáit.

Le linn 2022, tháinig méadú suntasach ar líon na leanaí a bhain leas as iompar scoile agus chuir an Roinn Oideachais maoiniú breise ar fáil chun seirbhísí a mhéadú chun freastal ar:

- Méadú gan fasach ar an éileamh ar sheirbhísí Príomhshrutha mar thoradh ar chinneadh an Rialtais táillí iompair scoile a tharscaoileadh don scoilbhliain 2022/23, le méadú 20% ar dhaltaí ag taisteal ar sheirbhísí Príomhshrutha iompair scoile i gcomparáid le deireadh na scoilbhliana 2021/22.
- An méadú leanúnach ar sheirbhísí iompair scoile do leanaí a bhfuil riachtanais speisialta oideachais acu.
- Soláthar seirbhísí iompair scoile do leanaí na hÚcráine le beagnach 4,000 ag baint leasa as iompar faoi dheireadh 2022.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

2. Gnóthas Leantach (ar lean)

Bliain Airgeadais 2023

Leanann an Grúpa CIÉ ag oibriú seirbhísí PSO de réir na gConarthaí bunúsacha. Cheadaigh an Bord Buiséad an Ghrúpa do 2022 i mí na Nollag 2022.

Téann CIÉ isteach in 2023 le seasamh láidir leachtach airgid, táthar ag tuar go laghdóidh leachtacht i rith 2023 de réir mar a thagann an difríocht dhearfach uainiúcháin sreafa airgid a tharla in 2022 a cheaptar a thiocfaidh chun críche le linn 2023 agus de réir mar a leanann CIÉ ag maoiniú cláir riachtanacha caipitil. Tá CIÉ ag tuar go leanfar le leachtacht dhearfach go dtí 2024.

Le linn 2022, chuir an Grúpa a dhréachtphlean rollach cúig bliana faoi bhráid na Roinne Iompair ina mbeartaítear fás leanúnach a dhéanamh ar sholáthar iompair phoiblí sa mheántearma agus téarnamh a dhéanamh ar bhrabúsacht fhoriomlán ár n-oibríochtaí tráchtála.

Gníomhaíochtaí Bainistíochta Leanúnacha

Leanann bainistíocht an Ghrúpa ag líon gníomhaíochtaí a chur i bhfeidhm, lena n-áirítear:

- rannpháirtíocht leis an Roinn agus an NTA i dtaca le maoiniú cuí le tacú le hoibríocht leanúnach Conarthaí Dírdhámhachtana
- dlúthfhaireachán ar threochtaí eacnamaíocha agus ar thionchar na neamhchinnteachtaí eacnamaíocha domhanda ar gníomhaíochtaí gnó na cuideachta
- dianmhonatóireacht ón bhainistíocht ar staid airgid tirim laethúil, seachtainiúil agus mhíosúil ar fud an Ghrúpa
- cuir i bhfeidhm leanúnach agus dianmhonatóireacht ar thionscnaimh sábhála costas
- mionmeasúnuithe ar mholtaí infheistíochta caipitiúla agus a éifeacht ar leachtacht agus spriocanna inbhaunaitheachta
- athbhriethniú leanúnach ar rioscaí agus ar dheiseanna le tionchar acu ar oibríochtaí an Ghrúpa.

Conclúd

De réir na fachtóirí leagtha amach thuas, tá dóchas réasúnta ag an mBord go maybe acmhainní leordhóthanacha ag an Ghrúpa gus CIÉ le leanúint ag oibriú ar feadh ar laghad 12 mhí ó dháta faofa na ráitis airgeadais agus measann siad go bhfuil sé cuí glacadh leis an bhonn gnóthaigh leantaigh i dtaca le ullmhú na ráitis airgeadais.

3. Ioncam de réir Gníomhaíochta

Léirínn an t-ioncam na méideanna arna ndíorthú ó sholáthar seirbhísí a thagann faoi réim ghnáthghníomhaíochtaí an Ghrúpa, agus iad luaite glan ar cháin.

Is soláthraí seirbhísí iompair é an Grúpa go príomha, agus tá sé ag feidhmiú in oileán na hÉireann. Tá gach cuid de sheirbhís iompair an Ghrúpa á bainistiú ag eintiteas dlíthiúil ar leith. Feidhmíonn an Grúpa cuideachta a chuireann turais ar bun freisin – CIÉ Tours International Incorporated.

Déantar anailís mar seo a leanas ar an ioncam:

	CIÉ CIÉ €000	CIÉ Inter- national Tours €000	Bus Átha Cliath €000	Bus Éireann €000	Iarnród Éireann €000	Iomlán 2022 €000	Iomlán 2021 €000
Gnóthas iarnróid	-	-	-	-	171,768	171,768	102,477
Rannóg lasta	-	-	-	-	4,830	4,830	3,619
Calafort Ros Láir	-	-	-	-	12,887	12,887	9,919
Seirbhísí iarnróid eile	-	-	-	-	34,625	34,625	28,061
Seirbhísí bóthair do phaisinéirí							
- Cathair Bhaile Átha Cliath	-	-	5,383	-	-	5,383	1,541
- Seirbhísí eile	-	-	-	338,003	-	338,003	288,728
Turais	-	87,988	-	-	-	87,988	14,004
Príomh-ghníomhaíochtaí gnó	26,371	-	-	-	-	26,371	19,803
Ioncam idirghrúpa	(25,682)	-	-	-	-	(25,682)	(19,145)
Ioncam ó oibríochtaí	689	87,988	5,383	338,003	224,110	656,173	449,007
Conarthaí Oibleagáide Seirbhíse Poiblí ('OSP'):							
Ioncam OSP (Nóta 12)	-	-	303,263	163,926	166,269	633,458	574,847
Deontais eile ón Stáitchiste (Nóta 12)	-	-	-	-	175,811	175,811	161,291
Deontais ioncaim (Nóta 12)	754	-	1,474	8,565	16,349	27,142	113,268
Ioncam iomlán	1,443	87,988	310,120	510,494	582,539	1,492,584	1,298,413

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

4. Costais an Bhonneagair Iarnróid

Faoi réir Threoir 91/440 ón Aontas Eorpach, rinneadh na costais seo a ríomh mar seo a leanas:

	2022	2021
	€000	€000
Cistiú Bonneagair		
Conradh Ilbhliantúil	175,439	161,276
Muirir rochtana rianta	71,108	72,366
Maoiniú Státchiste eile	10,695	8,628
Ioncam tríú páirtí	29,562	23,783
Ioncam iomlán	286,804	266,053
An párolla agus costais ghaolmhara	(124,416)	(119,417)
Ábhair agus seirbhísí	(162,050)	(141,607)
Dímheas agus amúchadh glan ar amúchadh deontas caipitil	(3,885)	(3,916)
Iomlán na gcostas oibriúcháin	(290,351)	(264,940)
TRÚCDA roimh chostais oibriúcháin eisceachtúla	(3,547)	1,113
Costais eisceachtúla	(484)	(538)
Brabús/(Cailteanas) ar dhíolachán sócmhainní seasta inláimhsithe	146	(130)
(Easnamh)/Barrachas don bhliain ar ghnáthghníomhaíochtaí roimh ús	(3,885)	445
Ús iníoctha agus muirir dá shamhail	(128)	(466)
(Easnamh)/Barrachas don bhliain ar ghnáthghníomhaíochtaí	(4,013)	(21)

5. An Párolla agus Costais Ghaolmhara

	2022 €000	2021 €000
Cuimsítear sna costais foirne (gan costais athstruchtúraithe san áireamh)		
Pá agus tuarastail	611,150	565,253
Costais leasa shóisialaigh	60,144	55,795
Costais eile a bhaineann le sochar scoir	108,658	107,849
	779,952	728,897
Obair dhílis chaipitlithe	(28,380)	(25,258)
Glanchoistais foirne	751,572	703,639
Luach saothair agus díolaíochtaí na gComhaltaí Boird		
– i leith seirbhísí mar Chomhaltaí Boird	213	219
– i leith seirbhísí feidhmiúcháin	243	262
Luach saothair agus díolaíochtaí iomlána na gComhaltaí Boird	456	481
Iomlán chostas an phárolla agus na gcostas gaolmhar	752,028	704,120

As na costais iomlána i leith na foirne, tá €28.4 milliún (2021: €25.3 milliún) caipitlithe ina sócmhainní seasta inláimhsithe agus tá €752.0 milliún (2021: €704.1 milliún) á áireamh mar chostas sa chuntas brabúis agus cailteanais.

San áireamh i pá agus tuarastalacha tá:

	2022 €000	2021 €000
Tuarastal	477,033	455,558
Ragobair	37,351	23,240
Liúntais	96,766	86,455
	611,150	565,253

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

5. An Párolla agus Costais Ghaolmhara (ar lean)

Tá an uimhir fostaí a raibh iomlán a gcuid sochar fostaí (seachas costais pinsean fostóra) lastigh de ghach banna €25,000 ó €50,000 suas don tréimhse tuairisciú leagtha amach thíos.

	2022	2021
€50,001 go €75,000	4,890	4,260
€75,001 go €100,000	712	802
€100,001 go €125,000	116	113
€125,001 go €150,000	45	36
€150,001 go €175,000	15	16
€175,000 go €200,000	8	15
€200,001 go €225,000	7	3
€225,001 go €250,000	1	2
€250,001 go €275,000	-	-
€275,000 go €300,000	1	-

Cúiteamh Daoine Tábhachtacha den Lucht Bainistíochta

Íocadh táillí Stiúrthóra leis na Comhaltaí Boird mar seo a leanas:

	2022 €000	2021 €000
Comhalta Boird		
Fiona Ross (Cathaoirleach Neamhfheidhmiúcháin)	31,500	31,500
Frank Allen	21,600	21,600
Ultan Courtney	-	20,048
James Doran	15,750	1,312
Brian Fitzpatrick	15,750	15,750
Denise Guinan	-	14,438
Stephen Hannan	15,750	15,750
Dermot Healy	15,750	1,312
Miriam Hughes	20,475	-
Aidan Murphy	-	20,048
Tom O'Connor	-	14,438
Niamh O'Regan	15,750	15,750
Liam O'Rourke	15,750	15,750
Gary Owens	13,428	-
Fiona Sweeney	15,750	15,750
Tommy Wynne	15,750	15,750
	213,003	219,196

Áirítear leis an bpríomhlucht bainistíochta na Comhaltaí Boird agus lucht ardbhainistíochta an Ghrúpa. Léirítear thíos an cúiteamh a íocadh nó is iníochta leis an bpríomhlucht bainistíochta as ucht seirbhísí fostaithe.

	2022	2021
	€000	€000
Tuarastail agus sochair ghearrthéarmacha eile	1,258	1,463
Costais leasa shóisialaigh	80	96
Costais eile a bhaineann le sochair iarscoir	217	283
	1,555	1,842

Speansais na Stiúrthóirí

San áireamh sna costais a cúitíodh le Comhaltaí an Bhoird tá:

	2022	2021
	€000	€000
Cothabháil, taisteal agus lóistín	1	–
Eile	6	26
	7	26

Léirítear cúiteamh íochta nó iníochta le Príomhoifigí Feidhmiúcháin an Ghrúpa ar son seirbhísí fostaí thíos.

San áireamh sa tábla thíos tá an párolla agus na costais bhainteacha do ról Phríomhoifigeach Feidhmiúcháin CIÉ, lena n-áirítear olltuarastal €190,000 (2021: €190,000) agus ranníocaíocht pinsin fostóra de €48,000 (2021: €47,500).

	2022	2021
	€000	€000
Tuarastail agus sochair ghearrthéarmacha eile	839	1,025
Costais eile a bhaineann le sochair iarscoir	203	260
	1,042	1,285

Foirceannadh Fostaíochta agus Scaoilíocaíocht

	2022	2021
	€000	€000
Scaoilíocaíocht	496	1,263
	496	1,263

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

5. An Párolla agus Costais Ghaolmhara (ar lean)

Líon na mBall Foirne

Ba é meánlíon na ndaoine a bhí fostaithe ag CIÉ le linn na bliana airgeadais ná:

	2022	2021
CIÉ	267	246
Iarnród Éireann – Irish Rail	4,339	4,176
Bus Éireann – Irish Bus	2,827	2,761
Bus Átha Cliath – Dublin Bus	3,771	3,642
	11,204	10,825

6. Costais Ábhair agus Seirbhísí

Cuimsítear sna costais i ndáil le hábhair agus seirbhísí:

	2022 €000	2021 €000
Breosla, leictreachas agus bealaidh	94,637	79,887
Cáin bhóthair agus ceadúnais	1,634	1,540
Rátaí	4,626	2,100
Luach saothair na n-iniúcháirí	324	318
Léasanna oibriúcháin ar cíós	6,518	5,991
Conraitheoirí scoile	250,179	224,960
Éilimh um dhliteanas tríú páirtí agus dliteanas fostóirí	4,558	919
Speansais Stiúrthóirí	7	26
Ábhair agus seirbhísí eile	391,237	301,416
Costais oibriúcháin pinsean	3,116	3,786
	756,836	620,943

San áireamh i sna costais ábhair agus seirbhísí tá:

	2022 €000	2021 €000
Taisteal Náisiúnta agus and maireachtáil	1,008	431
Taisteal Idirnáisiúnta and maireachtáil	301	68
Fáilteachas	163	54
	1,472	553

Luach Saothair na nIníúcháirí:

Nochtar sa tábla seo a leanas na táillí is iníoctha le Mazars Ireland i dtaca leis na bhlianta dar chríoch 31 Nollaig 2022 agus 31 Nollaig 2021. Níl CBL san áireamh sna méideanna seo.

	2022 €000	2021 €000
Iníúcháir reachtúil		
– Iníúchadh reachtúil ar chuideachtaí an Ghrúpa	152	152
– Seirbhísí ráthaíochta agus comhlíonta eile	20	95
– Seirbhísí comhairleoireachta cánach	75	54
– Seirbhísí eile nach mbaineann le hiniúcháireacht	77	17
	324	318

Luaitear an t-easnamh don bhliain tar éis na méideanna seo a leanas a mhuirearú/(a chur de shochar na gcuntas):

	2022 €000	2021 €000
Fardal a ídíodh	234,715	174,821
Méadú ar an soláthar in aghaidh díffheidhmeacht fardail	766	199
Cailteanais malairte eachtraí	(2,262)	(1,114)
(Brabús)/Cailteanas ar dhiúscairt sócmhainní seasta	(34,144)	128
Léasanna oibriúcháin	6,518	2,291
Athstruchtúrú an ghnó	904	(2,707)
Dímheas ar na sócmhainní seasta inláimhsithe	214,033	226,088
Amúchadh na sócmhainní doláimhsithe	8,268	8,394
Amúchadh deontas	(201,330)	(213,589)

7. Míreanna Eisceachtúla

	2022 €000	2021 €000
Forchostais	904	1,794
Conradh tráchtála dochraideach	–	(701)
Onerous Commercial contract	–	(4,501)
	904	(3,408)

Cuimsítear sna costais maidir le hathstruchtúrú an ghnó méideanna a eascraíonn as tionscnaimh athstruchtúraithe i rith na bliana:

Iarnród Éireann €0.9 milliún.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

8. Dímheas agus Amúchadh, Glan ar Amúchadh na nDeontas Caipitil

	2022	2021
	€000	€000
Amúchadh na sócmhainní seasta doláimhsithe (Nóta 14)	8,268	8,394
Dímheas ar na sócmhainní seasta inláimhsithe (Nóta 15)	214,033	226,088
Amúchadh na ndeontas caipitil (Nóta 23)	(201,330)	(213,589)
	20,971	20,893

9. Brabús/(Cailteanas) ar Dhiúscairt Sócmhainní Inláimhsithe

	2022	2021
	€000	€000
(Cailteanas)/brabús ar dhiúscairt talún agus foirgneamh	34,144	(129)
Brabús ar dhiúscairt rothstoic, feithiclí, gléasra agus innealra	-	1
	34,144	(128)

10. Glanchostas Úis

(a) Ús Infhála agus Muirir dá Shamhail

	2022	2021
	€000	€000
Ioncam úis ar thaisc gearrthéarmacha	563	-

(b) Ús Iníoctha agus Muirir dá Shamhail

	2022	2021
	€000	€000
Ús iníoctha ar iasachtaí, ar rótharraingtí agus ar thaisc	1,408	2,053
Costas iomlán úis ar dhliteanais airgeadais nach bhfuil á dtomhas ar a luach cóir tríd an gcuntas brabúis agus cailteanais	1,408	2,053
Glanchostas úis ar phleananna pinsean le sochar sainithe	10,047	6,078
Leachtú na soláthairtí lascaine	200	135
Iomlán an úis iníoctha agus na muirear dá shamhail	11,655	8,266

(c) Glanchostas Úis

	2022	2021
	€000	€000
Ús infhála agus muirir dá shamhail	563	-
Ús iníoctha agus muirir dá shamhail	(11,655)	(8,266)
Glanchostas úis	(11,092)	(8,266)

11. Cáin Ioncaim

(a) Costas Cánach san áireamh sa Chuntas Brabúis agus Cailteanais

	2022 €000	2021 €000
Creismheas corparáide eachtraí don bhliain airgeadais	1,266	(2,054)
Muirear cánach corparáide Éireannach ar an mbrabús don bhliain airgeadais	11,407	2,418
<i>Costas cánach reatha don bhliain airgeadais</i>	<i>12,673</i>	<i>364</i>
Cáin ar bhrabús ar ghnáthghníomhaíochtaí	12,673	364

(b) Costas Cánach a bhaineann le Míreanna arna nAithint san Ioncam Cuimsitheach Eile

	2022 €000	2021 €000
Cáin reatha	-	-
Cáin iarchurtha	-	-
- Cáin iarchurtha ar atomhas an ghlandliteanais sochar sainithe	-	-
Costas cánach iomlán a bhaineann le míreanna arna n-aithint san ioncam cuimsitheach eile	-	-

(c) Costas Cánach a bhaineann le Míreanna arna nAithint sa Chothromas

	2022 €000	2021 €000
Cáin reatha	-	-
Cáin iarchurtha	-	-
Costas cánach iomlán a bhaineann le míreanna arna n-aithint sa chothromas	-	-

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

11. Cáin Ioncaim (ar lean)

(d) Réiteach an Chostais Cánach

Ní hionann an cháin arna measúnú don bhliain airgeadais agus an cháin a cinneadh tríd an ráta caighdeánach cánach corparáide i bPoblacht na hÉireann a chur i bhfeidhm ar an easnamh don bhliain dar chríoch an 31 Nollaig 2022, is é sin 12.5% (2021: 12.5%). Mínítear na difríochtaí anseo thíos:

	2022 €000	2021 €000
Barrachas ar ghnáthghníomhaíochtaí roimh cháin	(15,103)	(52,528)
Barrachas/(easnamh) méadaithe faoin ráta caighdeánach cánach i bPoblacht na hÉireann i leith na bliana airgeadais dar chríoch an 31 Nollaig 2021, is é sin 12.5% (2020: 12.5%)	(1,888)	(6,566)
Tionchar de bharr:		
Ioncam nach bhfuil faoi réir cánach	(25,581)	(26,708)
Ráta cánach níos airde ar thuillimh thar lear	1,266	(2,054)
Speansais nach bhfuil asbhainteach chun críocha cánach	7,857	7,885
Dímheas sa bhreis ar liúntais chaipitiúla	25,353	26,636
Úsáid na gcaillteanas cánach	–	(209)
Ioncam atá faoi réir ráta cánach níos airde	5,746	1,325
Difríochtaí eile	(10)	–
Rósholáthar i dtaca le blianta roimhe	(162)	–
Cáin ar Ríchíosanna	91	25
Cáin Ioncaim arna coinneáil siar	–	30
Faoiseamh Grúpa	1	1
Cáin bhrabúis ar ghnáthghníomhaíochtaí	12,673	364

Níor aithníodh sócmhainn cánach iarchurtha féideartha €950 milliún (2021: €950 milliún) maidir le cailteanas charntha arna dtabhairt ar aghaidh, toisc nach cinnte go ndéanfar iad a aisghabháil sa todhchá i gcoinne brabúis inchánacha.

12. Oibleagáidí Seirbhíse Poiblí agus Deontais eile ón Státchiste

Tá na deontais is iníoctha le Córas Iompair Éireann i gcomhréir leis na Rialacháin ábhartha ón Aontas Eorpach lena rialaítear Cúnamh Stáit do ghnóthais iompair.

	2022 €000	2021 €000
Cuntas Brabúis agus Cailteanais		
Oibleagáid Seirbhíse Poiblí	653,905	563,507
Deontais eile ón Státchiste	172,327	159,958
Deontais ioncaim eile	35,256	116,726
	861,488	840,191
Clár Comhardaithe		
Deontais chaipitil	366,277	359,106
Cistiú iarchurtha	105,850	7,591
Deontais AE	1,167	–
Iomlán na hOibleagáide Seirbhíse Poiblí agus na nDeontas eile ón Státchiste	1,334,782	1,206,888
Fo-Cheannteideal B7 de Vóta 31 de chuid Dháil Éireann – Oibleagáid Seirbhíse Poiblí		
Bus Átha Cliath – Dublin Bus (ioncam)	303,263	266,331
Bus Éireann – Irish Bus (ioncam)	184,373	115,425
Iarnród Éireann – Irish Rail (ioncam)	166,269	181,751
Iarnród Éireann – Irish Rail (caipiteal)	–	–
	653,905	563,507
Fo-Cheannteideal B8 de Vóta 31 de chuid Dháil Éireann – Infheistíocht Chaipitiúil		
Conradh Ilbhliantúil Bainistíochta Bonneagair (ioncam)	172,327	159,958
Conradh Ilbhliantúil Bainistíochta Bonneagair (caipiteal)	108,122	115,680
Deontais ón Státchiste i gcomhair bonneagair agus infheistíocht chaipitiúil	259,322	243,426
OSP iarchurtha	105,850	7,591
Deontais eile ón Státchiste	35,256	116,726
	680,877	643,381
Cistiú iomlán faoi Vóta 31 de chuid Dháil Éireann	1,334,782	1,206,888
Iomlán na ndeontas OSP agus na ndeontas ón Státchiste	1,334,782	1,206,888

Buaicphointí

Ráiteas an Chathaoirleáin

Athbhreithniú

Ráitis Airgeadais

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

12. Oibleagáidí Seirbhíse Poiblí agus Deontais eile ón Státchiste (ar lean)

Níl aon choinníollacha neamh-chomhlíonta ná teagmhais eile ag gabháil le deontais a aithníodh mar ioncam.

Déanann CIÉ taifead ar dheontais faoin tSamhail Fabhraithe a cheadaítear faoi Alt 24 de FRS102.

Déantar méid agus téarma na ndeontas caipitil a amúchadh thar shaol úsáideach na sócmhainní gaolmhara. Áirítear deontais ioncaim sa chuntas brabúis agus cailiteanas comhdhlúite ina n-iomláine sa bhliain ábhartha.

	An tÚdarás Náisiúnta			An tÚdarás Náisiúnta		
	An Roinn Iompair 2022 €000	Náisiúnta Iompair 2022 €000	Iomlán 2022 €000	An Roinn Iompair 2021 €000	Náisiúnta Iompair 2021 €000	Iomlán 2021 €000
Caipiteal faoi Vóta B8	-	637,310	637,310	-	522,124	522,124
Inrochtaineacht faoi Vóta B8	-	7,826	7,826	-	5,110	5,110
Scéimeanna Fóirdheontais Pá a bhaineann le COVID	-	29,243	29,243	-	102,107	102,107
Deontais eile a bhaineann le hioncam	-	5,331	5,331	-	14,040	14,040
Iomlán	-	679,710	679,710	-	643,381	643,381

Tá foinsé na gcistí ón Stát a fuarthas le linn na mblianta féilire 2021 agus 2022 teoranta do thionscadail ar leith.

13. CIÉ Glanthonradh don Bhliain

Rinne Eintiteas CIÉ glancaillteanas €27.6 milliún i leith na bliana (2021: cailiteanas €56.0 milliún).

14. Sócmhainní Seasta Doláimhsithe

An Grúpa

	Bogearraí Ríomhaire €000	Iomlán €000
An bhliain airgeadais dar chríoch an 31 Nollaig 2021		
Suim ghlanluacha thosaigh	19,195	19,195
Breiseanna	8,411	8,411
Amúchadh agus lagú	(8,394)	(8,394)
Suim ghlanluacha	19,212	19,212
Amhail an 31 Nollaig 2021		
Costas	69,272	69,272
Bogearra CIÉ Tours	-	-
	69,272	69,272
Amúchadh agus lagú carntha	(50,060)	(50,060)
Suim ghlanluacha	19,212	19,212
Don bhliain airgeadais dar chríoch an 31 Nollaig 2022		
Suim ghlanluacha thosaigh	19,212	19,212
Breiseanna	9,067	9,067
Amúchadh agus lagú	(8,268)	(8,268)
Athaicmiú	135	135
Suim ghlanluacha	20,146	20,146
At 31 December 2022		
Costas	78,182	78,182
Athaicmiú	150	150
	78,332	78,332
Amúchadh agus lagú carntha	(58,171)	(58,171)
Athaicmiú	(15)	(15)
	(58,186)	(58,186)
Suim ghlanluacha	20,146	20,146

Eintiteas CIÉ

	Bogearraí Ríomhaire €000	Iomlán €000
An bhliain airgeadais dar chríoch an 31 Nollaig 2021		
Suim ghlanluacha thosaigh	127	127
Breiseanna	1,282	1,282
Amúchadh agus lagú	(401)	(401)
Suim ghlanluacha	1,008	1,008
Amhail an 31 Nollaig 2021		
Costas	18,307	18,307
Bogearra CIÉ Tours	(425)	(425)
	17,882	17,882
Amúchadh agus lagú carntha	(16,874)	(16,874)
Suim ghlanluacha	1,008	1,008
Don bhliain airgeadais dar chríoch an 31 Nollaig 2022		
Suim ghlanluacha thosaigh	1,008	1,008
Breiseanna	447	447
Amúchadh agus lagú	(540)	(540)
Athaicmiú	-	-
Suim ghlanluacha	915	915
At 31 December 2022		
Costas	18,754	18,754
Athaicmiú	-	-
	18,754	18,754
Amúchadh agus lagú carntha	(17,839)	(17,839)
Athaicmiú	-	-
	(17,839)	(17,839)
Suim ghlanluacha	915	915

Cuimsítear bogearraí ríomhaire sna sócmhainní doláimhsithe. Déantar bogearraí ríomhaire a thomhas ar a gcostas lúide cailteanais charntha de bharr amúchadh agus lagú. Déantar bogearraí ríomhaire a amúchadh thar a saol úsáideach tuartha, atá idir 3 agus 5 bliana.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

15. Sócmhainní Seasta Inláimhsithe

Grúpa

	Línte agus Oibreacha Iarnróid €000	Rothstoc Iarnróid €000	Feithiclí Paisinéirí Bóthair €000	Talamh agus Foirgnimh €000	Gléasra agus Innealra €000	Comharthaíocht €000	Dugaí, Cuanta agus Céanna €000	Trealamh Lónadóireachta €000	Iomlán €000
Don bhliain airgeadais dar chríoch an 31 Nollaig 2021									
Suim ghlanluacha thosaigh	750,287	417,287	119,706	778,232	219,109	294,976	28,065	672	2,608,334
Breiseanna	71,102	180,337	15,144	81,611	51,262	3,569	54	-	403,079
Diúscairtí	(1)	-	(603)	-	(1)	(15)	-	-	(620)
Dímheas agus lagú	(52,180)	(77,350)	(27,391)	(18,443)	(25,756)	(23,579)	(1,314)	(75)	(226,088)
Athaicmiú	-	(193,076)	1,032	-	(14,024)	-	-	-	(206,068)
Suim ghlanluacha	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637
Amhail an 31 Nollaig 2021									
Costas	1,253,295	1,039,367	554,387	1,105,590	457,423	555,663	56,428	747	5,022,900
Dímheas agus lagú carntha	(484,087)	(712,169)	(446,499)	(264,190)	(226,833)	(280,712)	(29,623)	(150)	(2,444,263)
Suim ghlanluacha	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637

	Línte agus Oibreacha Iarnróid €000	Rothstoc Iarnróid €000	Feithiclí Paisinéirí Bóthair €000	Talamh agus Foirgnimh €000	Gléasra agus Innealra €000	Comharthaíocht €000	Dugaí, Cuanta agus Céanna €000	Trealamh Lónadóireachta €000	Iomlán €000
Don bhliain airgeadais dar chríoch an 31 Nollaig 2022									
Suim ghlanluacha thosaigh	769,208	327,198	107,888	841,400	230,590	274,951	26,805	597	2,578,637
Breiseanna	138,434	163,931	3,625	52,711	103,986	1,378	59	-	464,124
Diúscairtí	-	-	-	-	(149)	-	-	-	(149)
Dímheas agus lagú	(48,614)	(76,054)	(24,038)	(20,055)	(21,185)	(22,702)	(1,310)	(75)	(214,033)
Athaicmiú	-	(79,570)	-	213	(47,956)	-	-	-	(127,313)
Suim ghlanluacha	859,028	335,505	87,475	874,269	265,286	253,627	25,554	522	2,701,266
Amhail an 31 Nollaig 2022									
Costas	1,319,254	1,064,638	525,297	1,158,301	467,437	556,895	56,487	747	5,149,056
Dímheas agus lagú carntha	(460,226)	(729,133)	(437,822)	(284,032)	(202,151)	(303,268)	(30,933)	(225)	(2,447,790)
Suim ghlanluacha	859,028	335,505	87,475	874,269	265,286	253,627	25,554	522	2,701,266

I rith na bliana airgeadais, dhiúscair an Grúpa sócmhainní seasta inláimhsithe ag a raibh suim ghlanluacha €149,000. Tá costas €210.6 milliún luaite leis na sócmhainní mar aon le dímheas agus lagú carntha €210.5 milliún. Is é €34,144,000 (2021: cailteanas €128,000) an brabús ar dhiúscairt na sócmhainní seasta inláimhsithe sin.

- Bheartaigh an Grúpa leas a bhaint as an tsamhail chostais ar dháta an aistriú chun FRS 102 maidir le talamh agus foirgnimh.
- Rinneadh feithiclí paisinéirí bóthair a raibh costas €223.6 milliún (2021: €214.2 milliún) luaite leo a dhímheas go hiomlán ach tá siad fós in úsáid ag dáta an chláir comhardaithe.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

15. Sócmhainní Seasta Inláimhsithe (ar lean)

Eintiteas CIÉ

	Talamh agus Foirgnimh €000	Gléasra agus Innealra €000	Iomlán €000
Don bhliain airgeadais dar chríoch an 31 Nollaig 2021			
Suim ghlanluacha thosaigh	775,720	1,896	777,616
Breiseanna	81,156	1,595	82,751
Diúscairtí	–	(1)	(1)
Dímheas	(18,302)	(1,164)	(19,466)
Suim ghlanluacha	838,574	2,326	840,900
Amhail an 31 Nollaig 2021			
Costas	1,102,022	25,133	1,127,155
Dímheas agus lagú carntha	(263,448)	(22,807)	(286,255)
Suim ghlanluacha	838,574	2,326	840,900
Don bhliain airgeadais dar chríoch an 31 Nollaig 2022			
Suim ghlanluacha thosaigh	838,574	2,326	840,900
Breiseanna	52,464	729	53,193
Diúscairtí	–	–	–
Dímheas	(19,923)	(1,298)	(21,221)
Suim ghlanluacha	871,115	1,757	872,872
Amhail an 31 Nollaig 2022			
Costas	1,154,486	25,862	1,180,348
Dímheas agus lagú carntha	(283,371)	(24,105)	(307,476)
Suim ghlanluacha	871,115	1,757	872,872

Le linn na bliana airgeadais, dhiúsraigh an Eintiteas sócmhainní seasta inláimhsithe le suim ghlanluacha de nialas (2021: €1,000).

16. Sócmhainní Airgeadais

Grúpa

	Scaireanna Liostaithe		Scaireanna Neamhliostaithe		Iomlán	
	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000
Costas amhail an 1 Eanáir	34	34	13	13	47	47
Lagú	(34)	(34)	(13)	(13)	(47)	(47)
Glanluach de réir na Leabhar amhail an 31 Nollaig	-	-	-	-	-	-

Financial assets comprise listed and unlisted shares. The shares relate to transport stocks and war stocks held by the Group.

Eintiteas CIÉ

	Fochuideachtaí		Scaireanna Liostaithe		Scaireanna Neamhliostaithe		Iomlán	
	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000	2022 €000	2021 €000
Costas amhail an 1 Eanáir	359,255	331,255	34	34	13	13	359,302	331,302
Méadú i mbliain amháin	-	28,000	-	-	-	-	-	28,000
Lagú	-	-	(34)	(34)	(13)	(13)	(47)	(47)
Glanluach de réir na Leabhar amhail an 31 Nollaig	359,255	359,255	-	-	-	-	359,255	359,255

Cuimsítear sna sócmhainní airgeadais infheistíochtaí i bhfochuideachtaí.

Cuimsítear san infheistíocht i bhfochuideachtaí scaireanna cothromais in Iarnród Éireann, Bus Éireann, Bus Átha Cliath, agus CIÉ Tours International (fochuideachta i Stáit Aontaithe Mheiriceá). Níl na scaireanna sin á dtrádáil go poiblí.

In 2021, rinneadh athchaipitliú €28 milliún ar Bhus Éireann.

17. Stoic

Grúpa

	2022 €000	2021 €000
Ábhair chothabhála agus páirteanna spártha	33,187	33,729
Stoc bonneagair	32,608	29,137
Breosla, bealaí agus stoic éagsúla eile	8,301	6,559
	74,096	69,425
Stoc a ídíodh le linn na bliana:		
Ábhair agus breosla	234,715	174,821

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

18. Féichiúnaithe

Grúpa

	2022	2021
	€000	€000
Féichiúnaithe trádála	11,374	11,117
Méideanna atá dlite ón Roinn Oideachais agus Scileanna	8,402	4,166
Ionstraimí airgeadais díorthacha	17,000	15,880
Féichiúnaithe eile agus ioncam fabhraithe	361,176	236,787
Cáin chorparáide infhaighte	2,623	1,431
	400,575	269,381

Luaitear na féichiúnaithe tar soláthar €1,431,000 (2021: €1,209,000) a dhéanamh in aghaidh lagú. Áirítear leis na hionstraimí airgeadais díorthaigh méideanna a bheidh dlite tar éis bliain amháin dar luach €391,000 (2021: €1,629,000).

Eintiteas CIÉ

	2022	2021
	€000	€000
Féichiúnaithe trádála	1,213	1,360
Ionstraimí airgeadais díorthacha	17,000	15,880
Féichiúnaithe eile agus ioncam fabhraithe	4,131	5,672
	22,344	22,912

Luaitear na féichiúnaithe tar éis soláthar €758,000 a dhéanamh in aghaidh lagú (2021: €532,000). Áirítear leis na hionstraimí airgeadais díorthaigh méideanna a bheidh dlite tar éis bliain amháin dar luach €391,000 (2021: €1,629,000).

19. Creidiúnaithe (Méideanna atá Dlite laistigh de Bhliain Amháin)

Grúpa

	2022	2021
	€000	€000
Rótharraingt bhainc	–	163
Íasachtaí bainc (<i>Nóta 21</i>)	4,000	4,000
Creidiúnaithe trádála	62,882	72,233
Cáin ioncaim asbhainte faoi ÍMAT	16,086	11,033
Árachas sóisialta pá-choibhneasa	10,953	8,415
Cáin bhreisluacha agus cánacha eile	22,991	32,992
Cáin chorparáide Éireannach	–	1,105
Creidiúnaithe eile	71,088	70,247
Fabhruithe	187,170	130,056
Ionstraimí airgeadais díorthacha	2,582	671
Ioncam deontais iarchurtha (<i>Nóta 23</i>)	194,513	194,617
Ioncam iarchurtha	369,628	231,587
	941,893	757,119
Creidiúnaithe i leith cánachais agus árachas sóisialta áirithe anseo thuas	50,030	53,545

Eintiteas CIÉ

	2022	2021
	€000	€000
Rótharraingt bhainc	–	163
Íasachtaí bainc (<i>Nóta 21</i>)	4,000	4,000
Creidiúnaithe trádála	21,288	24,244
Méideanna atá dlite d'fhochuideachtaí	482,015	428,057
Cáin ioncaim asbhainte faoi ÍMAT	1,157	944
Árachas sóisialta pá-choibhneasa	158	93
Cáin bhreisluacha agus cánacha eile	1,076	1,303
Cáin chorparáide Éireannach	–	–
Fabhruithe	4,457	2,155
Ionstraimí airgeadais díorthacha	2,582	671
Ioncam deontais iarchurtha (<i>Nóta 23</i>)	12,735	12,108
	529,468	473,738
Creidiúnaithe i leith cánachais agus árachas sóisialta áirithe anseo thuas	2,391	2,340

Tá na méideanna atá dlite d'fhochuideachtaí neamhurráithe, tá siad saor ó ús, níl aon dáta aisíocáíochta socraithe ina leith agus tá siad iníoctha ar éileamh. Cé go bhfuil na méideanna atá dlite d'fhochuideachtaí iníoctha ar éileamh, ní mheasann na Comhaltaí Boird go mbeidh ar CIÉ na méideanna a aisíoc cuíosach luath amach anseo.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

20. Creidiúnaithe (Méideanna atá Dlite tar éis níos mó ná Bliain Amháin)

Grúpa

	2022	2021
	€000	€000
lasachtaí bainc (Nóta 21)	8,000	13,506
lonstraimí airgeadais díorthacha	2,566	231
	10,566	13,737

Eintiteas CIÉ

	2022	2021
	€000	€000
lasachtaí bainc (Nóta 21)	8,000	12,000
lonstraimí airgeadais díorthacha	2,566	231
	10,566	12,231

21. Iasachtaí agus Iasachtaíochtaí Eile

Grúpa – Iasachtaí bainc

	2022	2021
	€000	€000
Tráth nach mó ná bliain amháin (Nóta 19)	4,000	4,000
Tar éis bliain amháin agus tráth nach mó ná cúig bliana (Nóta 20)	8,000	13,506
	12,000	17,506

Tá na hiasachtaí bainc san áireamh leis na creidiúnaithe agus tá siad in-aisíochta mar seo a leanas:

Eintiteas CIÉ – Iasachtaí bainc

	2022	2021
	€000	€000
Tráth nach mó ná bliain amháin (Nóta 19)	4,000	4,000
Tar éis bliain amháin agus tráth nach mó ná cúig bliana (Nóta 20)	8,000	12,000
	12,000	16,000

Iasacht théarmach is ea na hiasachtaí bainc, a rineadh athstruchturú air i 2018, a bheidh aisíochta ina n-iomláine faoi mhí Eanáir 2025. Rinneadh an t-ús ar an iasacht théarmach a leasú faoin athstruchturú agus is mar gheall an coibhneas idir glanfhiach an Ghrúpa agus an TRÚCDA. Is iad 1.25% an ráta infheidhmithe i 2022.

Amhail dáta an chláir comhardaithe tá iasachtaí ar fiú €12.0 milliún (2021: €17.5 milliún) ag an nGrúpa.

22. Soláthairtí le haghaidh Dliteanas agus Muirear

Grúpa

	Dlitéanas Tríú Páirtí agus Dlitéanas Fostóirí €000	Athstruch- túrú €000	Cúrsaí Comh- shaoil €000	Oibríochtúil/ Eile €000	Cúrsaí Dlíthiúla agus Gaol- mahara €000	Iomlán €000
Iarmhéid amhail an 1 Eanáir 2021	181,006	4,381	3,312	17,530	7,894	214,123
Úsáidte i rith na bliana	(9,762)	(186)	(660)	(795)	(5,732)	(17,135)
Aistriú ón gcuntas brabúis agus cailteanais	919	-	(679)	699	965	1,904
Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig 2021	172,163	4,195	1,973	17,434	3,127	198,892
Iarmhéid amhail an 1 Eanáir 2022	172,163	4,195	1,973	17,434	3,127	198,892
Úsáidte i rith na bliana	(11,354)	(151)	(52)	(2,518)	(968)	(15,043)
Aistriú (go dtí)/ón gcuntas brabúis agus cailteanais	4,561	2,525	(393)	2,761	1,960	11,414
Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig 2022	165,370	6,569	1,528	17,677	4,119	195,263

Tugann an faisnéisiú thuas sonraí faoi Dlitéanas Tríú Páirtí agus Dlitéanas Fostóirí agus Dlíthiúil agus nithe gaolmhara mar is gá faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú 2016, níor taispeánadh an uimhir cásanna mar gheall ar íogaireacht tráchtála.

Eintiteas CIÉ

	Athstruch- túrú €000	Cúrsaí Comh- shaoil €000	Oibríochtúil/ Eile €000	Cúrsaí Dlíthiúla agus Gaol- mahara €000	Iomlán €000
Iarmhéid amhail an 1 Eanáir 2021	377	1,252	1,414	524	3,567
Úsáidte i rith na bliana	(3)	-	(9)	(149)	(161)
Aistriú ón gcuntas brabúis agus cailteanais	-	-	41	-	41
Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig 2021	374	1,252	1,446	375	3,447
Iarmhéid amhail an 1 Eanáir 2022	374	1,252	1,446	375	3,447
Úsáidte i rith na bliana	(16)	-	(1,049)	-	(1,065)
Aistriú ón gcuntas brabúis agus cailteanais	-	-	1,000	-	1,000
Iarmhéid tugtha ar aghaidh amhail an 31 Nollaig 2022	358	1,252	1,397	375	3,382

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

22. Soláthairtí le haghaidh Dliteanas agus Muirear (ar lean)

Cúrsaí comhshaoil

Tá aoiseanna éagsúla ag an talamh agus na foirgnimh atá á n-áitiú ag cuideachtaí an Ghrúpa. Baineann an soláthar comhshaoil le móroibreacha tógála nach mór a chur i gcrích faoi láthair chun oibleagáidí an Ghrúpa a chomhlíonadh faoi reachtaíocht Chomhshaoil agus faoi reachtaíocht Sláinte agus Sábháilteachta.

Oibríochtúil/Eile

Ar an 31 Nollaig 2022 bhí €17.7 milliún (2021: €17.4 milliún) ag an nGrúpa i leith soláthairtí eile. Bhain €16.7 milliún (2021: €17.4 milliún) díobh le soláthairtí oibríochtúil agus bhain €1.0 milliún (2021: nialas) le héilimh eile.

Cúrsaí dlíthiúla agus gaolmhara

Ar an 31 Nollaig 2023 bhí €4.1 milliún (2021: €3.1 milliún) ag an nGrúpa i leith soláthairtí dlí agus cúrsaí gaolmhara

Dliteanas tríú páirtí agus dliteanas fostóirí

Ina cháil mar chomhlacht féinrialaithe, feidhmíonn CIÉ samhail féinárachais faoina n-iompraíonn na cuideachtaí oibríocha an riosca airgeadais a bhaineann le costas éileamh, faoi réir teagmhais aonuaire áirithe agus uasteorainneacha árachais bliantúla i gcás na n-éileamh Tríú Páirtí.

Déantar aon chailteanais nach bhfuil cumhdaithe ag árachas seachtrach a chur de mhuirear ar an gcuntas brabúis agus cailteanais.

Déantar soláthar ag deireadh na bliana do chostas measta (gan lascaine) na n-íocaíochtaí todhchaí is gá chun dliteanais a ghlanadh atá tabhaithe ach nach bhfuil íochta ar dháta an chláir comhardaithe, lena n-áirítear costas na n-éileamh atá tabhaithe ach nach bhfuil tuairiscithe fós agus na n-éileamh atá tabhaithe ach nach bhfuil tuairiscithe go leordhóthanach fós.

Léiríonn na soláthairtí atá taifeadta meastachán is fearr an Bhoird ar an gcaiteachas a bheidh de dhíth chun na hoibleagáidí a ghlanadh, agus bhaineadar leas as saineolas de chuid láimhseálaithe éileamh ón gcuideachta féin a bhfuil an-taithí acu ar an obair sin agus as comhairle achtúireach agus comhairle dlí ó shaineolaithe seachtracha. Áirítear leis an meastachán is fearr meastacháin ar sheirbhísí a sholáthraítear go seachtrach maidir le héilimh a bhainistiú ach ní áirítear leis forchostas inmheánacha na costais tabhaíodh ag an Ghrúpa i bhfiosrú agus i mbainistiú na n-éileamh.

Agus costas measta na ndliteanas féideartha neamhíochta á ríomh, déanann láimhseálaithe éileamh atá oilte san obair sin meastacháin i leith na gcásanna éagsúla agus bíonn na meastacháin sin faoi réir beartais agus nósanna imeachta seanbhunaithe. Baineann na láimhseálaithe éileamh leas as an taithí agus an eolas atá acu agus iad ag féachaint ar chúinsí sonracha na n-éileamh ar leith. Leagtar síos an chainníocht agus aird á tabhairt ar an bhfaisnéis agus an comhfhreagras go léir atá ar fáil maidir le cúinsí sonracha an éilimh, amhail tuarascálacha cigireachta, tuarascálacha leighis, comhairle dlí agus/nó comhairle ó shaineolaithe eile, fasaigh ó Leabhar na gCainníochtaí agus/nó fasaigh chúirte i ndáil le dliteanais a bhfuil cosúlachtaí idir iad agus an ceann atá faoi chaibidil. Cuirtear éilimh atá os cionn teorainneacha áirithe faoi bhráid láimhseálaithe éileamh sinsearach.

Déantar meastachán ar chostas deiridh na n-éileamh nach bhfuil socraithe go fóill ansin i gcomhairle le hachtúirí seachtracha. Baineann na hachtúirí leas as réimse teicnící caighdeánacha chun éilimh a réamh-mheas, amhail Modh an Mheánchostais in aghaidh an Éilimh, an Modh Forbartha, Modh na Creidiúnachta agus Modh na nÉileamh Mór. Is iondúil go mbíonn samhaltú matamaitice an achtúire bunaithe ar anailís staitistiúil ar thaithí stairiúil, modh anailíse ina nglactar leis go mbeidh patrún forbartha na n-éileamh reatha ag teacht leis an bpatrún bunaithe. Cuirtear san áireamh, áfach, athrú nó neamhchinnteacht ar bith a d'fhéadfadh na staitisticí bunúsacha a chur as a riocht, agus athrú nó neamhchinnteacht ar bith a d'fhéadfadh a fhágáil go dtiocfadh méadú nó laghdú ar na dliteanais fhéideartha i gcomparáid le costas na n-éileamh a socraíodh roimhe sin. Samplaí díobh sin is ea athruithe ar an dlí ábhartha, éifeacht an bhoilscithe, athruithe ar an ngníomhaíocht oibríochta agus an tionchar a bheadh ag cailteanais mhóra. Déantar soláthairtí a ríomh ar leithligh do gach ceann de Chuideachtaí Oibríocha an Ghrúpa i gcás gach aicme gnó.

Déantar éilimh le luach ard (cúlchiste \geq €250k) a mheas ar leithligh ó na fhormhór na n-éilimh, faoi samhail achtúireach bhliantúil.

Cé go nglacann an Grúpa gach céim réasúnach lena chinntiú go mbeidh an fhaisnéis chúí aige maidir lena neamhchosaint ar éilimh, is gné dhílis é agus dliteanais á meas go bhféadfadh sé a theacht chun solais nach ionann na dliteanais deiridh agus na luachálacha tosaigh de réir mar a leanfar ar aghaidh le himscrúduithe agus a nochtfar sonraí. Murab ionann torthaí na n-éileamh agus na toimhdí is bonn le meastacháin is fearr na stiúrthóirí, d'fhéadfadh dliteanas breise a bheith i gceist.

Déantar soláthairtí in aghaidh éileamh a ríomh mar mhéid comhlán gan aisghabháil athárachais ar bith san áireamh. Aithnítear aisghabhálacha athárachais sa chuntas brabúis agus cailteanais de réir mar a fhaightear iad.

23. Ioncam Iarchurtha

Áirítear sa chuntas seo deontais neamh-inaisíochta ón Aontas Eorpach agus ón Stáitchiste a chuirfear chun sochair an chuntais brabúis agus cailiteanais ar an mbonn céanna ar a ndéanfar na sócmhainní seasta gaolmhara a dhímheas:

Grúpa

	1 Eanáir 2021 €000	Méideanna Faighte agus Infhála €000	Diúscairtí Sócmhainní a fuarthas Deontas ina leith €000	Cuntas Brabúis agus Cailiteanais €000	31 Nollaig 2021 €000
Deontais chaipitil					
Línte agus oibreacha iarnróid	733,427	70,156	-	(51,320)	752,263
Rothstoc iarnróid	415,292	180,943	(186,342)	(76,399)	333,494
Gléasra agus innealra	208,871	50,328	(20,242)	(28,038)	210,919
Comharthaíocht	272,014	3,776	(16)	(21,271)	254,503
Dugaí, cuanta agus céanna	7,424	-	-	(310)	7,114
Talamh agus foirgnimh	549,906	68,637	-	(12,793)	605,750
Feithiclí paisinéirí bóthair	116,398	2,746	(87)	(23,458)	95,599
	2,303,332	376,586	(206,687)	(213,589)	2,259,642
Ioncam iarchurtha eile	2	-	-	(2)	-
	2,303,334	376,586	(206,687)	(213,591)	2,259,642
Deontais loncaim	-	113,268	-	(113,268)	-
Ioncam iarchurtha iomlán	2,303,334	489,854	(206,687)	(326,859)	2,259,642

	1 Eanáir 2022 €000	Méideanna Faighte agus Infhála €000	Diúscairtí Sócmhainní a fuarthas Deontas ina leith €000	Cuntas Brabúis agus Cailiteanais €000	31 Nollaig 2022 €000
Deontais chaipitil					
Línte agus oibreacha iarnróid	752,263	83,721	-	(47,763)	788,221
Rothstoc iarnróid	333,494	164,321	(79,572)	(75,120)	343,123
Gléasra agus innealra	210,919	160,624	(47,759)	(22,639)	301,145
Comharthaíocht	254,503	1,381	-	(20,423)	235,461
Dugaí, cuanta agus céanna	7,114	-	-	(312)	6,802
Talamh agus foirgnimh	605,750	45,496	-	(14,165)	637,081
Feithiclí paisinéirí bóthair	95,599	3,769	-	(20,908)	78,460
	2,259,642	459,312	(127,331)	(201,330)	2,390,293
Deontais loncaim	-	27,142	-	(27,142)	-
Ioncam iarchurtha iomlán	2,259,642	486,454	(127,331)	(228,472)	2,390,293

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

23. Ioncam Iarchurtha (ar lean)

Is €459.3milliún (2021: €376.6 milliún) iomlán na deontais chaipitil aitheanta i 2022.

Cionroinnte mar seo a leanas:	2022 €000	2021 €000
Ioncam iarchurtha – méideanna atá dlite laistigh d’aon bhliain amháin (<i>Nóta 19</i>)	194,513	194,617
Ioncam iarchurtha – méideanna atá dlite i ndiaidh bliain amháin	2,195,780	2,065,025
	2,390,293	2,259,642

Eintiteas CIÉ

	1 Eanáir 2021 €000	Méideanna Faighte agus Infhála €000	Cuntas Brabúis agus Cailteanais €000	31 Nollaig 2021 €000
Deontais chaipitil				
Talamh agus foirgnimh	549,558	68,637	(12,774)	605,421
Ioncam iarchurtha eile	2	–	(2)	–
Deontais loncaim	–	2,654	(2,654)	–
Iomlán	549,560	71,291	(15,430)	605,421

	1 Eanáir 2022 €000	Méideanna Faighte agus Infhála €000	Cuntas Brabúis agus Cailteanais €000	31 Nollaig 2022 €000
Deontais chaipitil				
Talamh agus foirgnimh	605,421	45,496	(14,147)	636,770
Deontais loncaim	–	754	(754)	–
Iomlán	605,421	46,250	(14,901)	636,770

Eintiteas CIÉ

Cionroinnte mar seo a leanas:	2022 €000	2021 €000
Ioncam iarchurtha – méideanna atá dlite laistigh d’aon bhliain amháin (<i>Nóta 19</i>)	12,735	12,108
Ioncam iarchurtha – méideanna atá dlite i ndiaidh bliain amháin	624,035	593,313
	636,770	605,421

Léiríonn an t-ioncam iarchurtha deontais a fuarthas/is infhála chun infheistíocht chaipitiúil a chistiú. Féach Nóta 12 i gcomhair nochtadh breise ar dheontais a fuarthas/is infhála.

24. Ráiteas faoi Shreabhadh Airgid

Nótaí a ghabhann leis an Ráiteas faoi Shreabhadh Airgid

	2022	2021
	€000	€000
Don bhliain dar chríoch an 31 Nollaig		
Easnamh don bhliain	(27,776)	(52,893)
Cáin ar an easnamh ar ghnáthghníomhaíochtaí	12,673	364
Glanchostas úis	11,092	8,266
(Barrachas) oibriúcháin	(4,011)	(44,263)
Dímheas ar na sócmhainní seasta inláimhsithe	214,033	226,088
Amúchadh na sócmhainní seasta doláimhsithe	8,268	8,394
Amúchadh an ioncaim deontais iarchurtha	(201,330)	(213,589)
Méadú ar an dliteanas i leith sochair iarscoir	48,076	52,148
Brabús ar dhiúscairt sócmhainní inláimhsithe	(34,144)	128
<i>Gluaiseacht sa chaipiteal oibre</i>		
– (Méadú)/Laghdú ar stoic	(4,670)	(6,269)
– (Méadú)/Laghdú ar fhéichiúnaithe	(134,322)	(193,436)
– Méadú ar chreidiúnaithe agus soláthairtí	184,040	193,129
Sreabhadh airgid ó ghníomhaíochtaí oibriúcháin	75,940	22,330

25. Sochair Iarscoir

An Grúpa agus Eintiteas CIÉ

Feidhmíonn CIE pleananna sochar sainithe d'fhormhór na bhfostaithe. Seo a leanas na méideanna atá aitheanta sna ráitis airgeadais i leith na bpleananna sochar sainithe:

	2022	2021
	€000	€000
Luach coir shócmhainní na scéimeanna	2,163,569	2,592,905
Luach reatha dhliteanais na scéimeanna	(2,544,723)	(3,419,860)
Luach reatha dhliteanais neamhchistithe na scéimeanna	(15,342)	(19,507)
Easnamh sna pinsin	(396,496)	(846,462)

Tá dliteanas neamhchistithe de €15 milliún (2021: €20 milliún) san áireamh san easnamh pinsin de €396 milliún. Tháinig na dliteanas neamhchistithe ó dheonacháin breise atá a ghabháil de láimh ag an Ghrúpa lasmuigh dena príomh Scéimeann pinsin.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

25. Sochair larscoir (ar lean)

Seo a leanas an méid atá aitheanta sa chuntas brabúis agus cailteanais:

	2022 €000	2021 €000
Curtha de mhúirear ar an mbrabús oibriúcháin		
Costas seirbhíse reatha	(108,390)	(108,636)
Costas riaracháin agus costais oibriúcháin eile	(3,116)	(3,786)
Iomlán an mhuirir oibriúcháin	(111,506)	(112,422)
Glanchoistas úis	(10,047)	(6,078)
Muirear iomlán	(121,553)	(118,500)

Seo a leanas an méid atá aitheanta sa ráiteas ar ioncam cuimsitheach eile:

	2022 €000	2021 €000
Fáltas iarbhír lúide ioncam úis ar shócmhainní na scéimeanna pinsean	(456,489)	41,942
(Cailteanais)/Gnóthachain ó thaití a eascraíonn ar dhliteanais na scéimeanna	(112,774)	25,250
Athruithe ar na toimhdí is bonn le luach láithreach dhliteanais na scéimeanna	1,077,352	120,538
Gnóthachan achtúireach a aithníodh sa ráiteas ar ioncam cuimsitheach eile	508,089	187,730

Scéimeanna Pinsin le Sochar Sainithe

Níltear tar éis aon sócmhainn cánach iarchurtha a aithint maidir leis an easnamh pinsean thuas toisc nach dócha go mbeidh brabús inchánach ag an nGrúpa cuíosach luath amach anseo.

Tá dhá scéim pinsean le sochar sainithe á bhfeidhmiú ag CIÉ, agus tá a gcuid sócmhainní ar seilbh i gcistí a ndéantar riaradh ar leithligh orthu. Tugann na scéimeanna sochair scoir ar bhonn thuarastail deiridh na mball. Tá na scéimeanna á riar ag iontaobhaithe neamhspleácha, atá freagrach as a chinntiú go bhfuil na scéimeanna cistithe go cuí chun oibleagáidí atá ann faoi láthair agus oibleagáidí amach anseo a chomhlíonadh. D'aontaigh CIÉ plean cistithe leis na hiontaobhaithe, trína ndéantar gnáth-ranníocaíochtaí leis na scéimeanna ar bhonn céatadán de thuarastail na bhfostaithe gníomhacha.

Is iad seo a leanas na príomhthoimhdí achtúireacha a úsáideadh sna luachálacha:

	31 Nollaig 2022 % p.a.	31 Nollaig 2021 % p.a.
Ráta Lascaire	3.70	1.25
Ráta an bhoilscithe	2.60	1.90
Ráta ionchais maidir le méadú ar phinsin atá á n-íoc*	2.60**	1.90
Ráta ionchais maidir le thuarastacha inphinsin**	2.60***	1.90

* Tá liúntas déanta fosta do incimintí agus méadaithe a bhaineann le hardú céime i dtaca le baill gníomhacha tríd scála pá breise a bhaineann le haois a chorprú sna liúntais.

** Coigeartuithe gearrthéarmacha: Tugadh liúntas le haghaidh méaduithe atá dlite faoi dhéileálacha pá comhaontaithe (3% pa go ginearálta) le haghaidh 2023-2025, lena n-áirítear filleadh ar thoisí fadtéarmacha ina dhiaidh sin.

*** Méaduithe pinsin ó 2029 i gcás Scéim Aoisliúntais 1951 agus ó 2024 i gcás na Scéime Pá Rialta.

Ráta lascaire: D'athraigh na foshuíomhanna airgeadais bhunúsacha le linn na bliana. Mhéadaigh an ráta lascaire ó 1.25% in aghaidh na bliana anuraidh go 3.70% in aghaidh na bliana le linn an tréimhse. Tháinig seo ó chuar toraidh bannaí corporáideacha rátaíthe AA oiriúnach le tréimhse dhliteanais scéim CIÉ (timpeall is 17-18 bliain).

Seo a leanas an meán-ionchas saoil, i mblianta, atá ag ball a bheidh ag imeacht ar scor in aois 65:

	31 Nollaig 2022 Male	31 Nollaig 2022 Female	31 Nollaig 2021 Male	31 Nollaig 2021 Female
45 bliana d'aois faoi láthair	24.3	26.4	24.2	26.4
65 bliana d'aois faoi láthair	22.6	24.6	22.5	24.6

Ba iad sócmhainní na scéime:

	2022 €000	2022 %	2021 €000	2021 %
Gnáthscaireanna	693,060	32.0	807,239	31.13261235
Bannaí	1,087,965	50.3	1,410,700	54.40617797
Maoin	52,783	2.4	56,850	2.192521685
Airgead tirim/Coibhéisí	329,761	15.2	318,115	12.268688
Iomlán	2,163,569	100.0	2,592,905	100.0

Athrú ar luach láithreach na ndlíteanas i rith na bliana:

	2022 €000	2021 €000
Luach láithreach tosaigh na ndlíteanas	3,439,367	3,512,891
Costas seirbhíse reatha	108,390	108,636
Costas riaracháin agus costais oibriúcháin eile	3,116	3,786
Costas úis	42,426	22,560
Ranníocaíochtaí na mball	21,928	21,255
Glansochair a íocadh	(90,584)	(83,973)
(Gnóthachain)/cailteanais achtúireacha ar dhlíteanais mar gheall ar athruithe ar thiomhdí	(1,077,352)	(120,538)
Cailteanais/(gnóthachain) achtúireacha ar dhlíteanais de bharr thaithí na scéimeanna	112,774	(25,250)
Luach láithreach deiridh na ndlíteanas	2,560,065	3,439,367

Eascaíonn dlíteanais na scéimeanna uile anseo thuas ó scéimeanna atá lánchistithe.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

26. Caipiteal agus Ceangaltais Eile (ar lean)

Athrú ar luach cóir sócmhainní i rith na bliana:

	2022 €000	2021 €000
Luach cóir tosaigh na sócmhainní	2,592,905	2,537,458
Ioncam úis ar shócmhainní na scéimeanna pinsean	32,379	16,482
Ranníocaíochtaí an fhostóra (scéimeanna cistithe)	62,261	59,071
Ranníocaíochtaí an fhostóra (socrúithe neamhchistithe)	1,169	1,217
Ranníocaíochtaí na mball	21,928	21,255
Glansochair a íocadh	(90,584)	(83,973)
Gnóthachain achtúireacha ar shócmhainní	(456,489)	41,942
Dúnadh Scéim Aoisliúntais IR 190 1988	-	(547)
Luach cóir deiridh na sócmhainní	2,163,569	2,592,905

Toradh iarbhír ar shócmhainní:

	2022 €000	2021 €000
Ioncam úis ar shócmhainní	32,379	16,482
(Cailteanais)/gnóthachain achtúireacha ar shócmhainní	(456,489)	41,942
Toradh iarbhír ar shócmhainní	(424,110)	58,424

Pinsin Neamhchistithe

Spreagadh baill foirne ar fud grúpa cuideachtaí CIÉ ag amannaí éagsúla dul ar scor go luath. I gcásanna áirithe thairg an cuideachta oibríochta a d'fhostaigh iad, pinsean feabhsaithe do bhaill foirne a bhí ag smaoineamh ar dhul ar scor go luath laistigh den Scéim Pinsin do Bhaill Foirne Gnáthpá. Níor dearnadh na pinsin fheabhsaithe reamhchistithe seo mar a dhéantar de ghnáth agus íocann na cuideachtaí difriúla astu mar a íoctar na pinsin. Tá an pinsean feabhsaithe san áireamh sa mhéid a íocann an oifig pinsean le na daoine ar leith seo sa tslí nach bhfaigheann gach duine ar leith atá i gceist ach íocaíocht pinsin amháin. Stadann an pinsean feabhsaithe, maraon le gach pinsean eile (ach amháin má tá cuid céile le hÍoc) nuair a fhaigheann an pinsinéir bás.

26. Caipiteal agus Ceangaltais Eile

	2022 €000	2021 €000
Conradh déanta ina leith	473,395	191,378
Údaraithe ag an mBord ach gan conradh déanta ina leith	412,583	450,708
	885,978	642,086

Tá deontais chaipitil ar fiú €811.4 milliún iad ceadaithe i ndáil leis an gcaiteachas thuasluaite (2021: €639.5 milliún).

Ag deireadh na bliana airgeadais, ba iad na híocaíochtaí léasa íosta todhchaí faoi léasanna oibríochta nach féidir a chealú:

	Ar ghléasra agus trealamh/mótar-heithiclí 2022 €000	Ar ghléasra agus trealamh/mótar-heithiclí 2021 €000
Laistigh d'aon bhliain amháin	5,479	4,038
Idir bliain amháin agus cúig bliana	12,416	6,487
	17,895	10,525

27. Ionstraimí Airgeadais

Tá na hionstraimí airgeadais seo a leanas ag an nGrúpa:

	2022 €000	2021 €000
Sócmhainní airgeadais ar a luach cóir trí ioncam cuimsitheach eile		
- Ionstraimí airgeadais díorthacha	17,000	15,879
	17,000	15,879
Sócmhainní airgeadais ar ionstraimí fiachais iad arna dtomhas ar chostas amúchta		
- Méideanna trádála infhála	11,374	11,117
- An Roinn Oideachais agus Eolaíochta	8,402	4,166
- Méideanna infhála eile	361,176	236,787
	380,952	252,070
Airgead tirim agus airgead sa bhanc, ar lámh	330,056	253,946
Dlíteanais airgeadais ar a luach cóir trí ioncam cuimsitheach eile		
- Ionstraimí airgeadais díorthacha	5,147	901
	5,148	901
Dlíteanais airgeadais arna dtomhas ar chostas amúchta		
- Iasachtaí bainc	12,000	17,506
- Rótharraingt bainc	-	163
- Creidiúnaithe trádála	62,882	72,233
- Creidiúnaithe eile	71,088	70,247
	145,970	160,149

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

27. Ionstraimí Airgeadais (ar lean)

Tá na hionstraimí airgeadais seo a leanas ag Eintiteas CIÉ:

	2022 €000	2021 €000
Sócmhainní airgeadais ar a luach cóir tríd ioncaim cuimsitheach eile		
– Ionstraimí airgeadais díorthacha	17,000	15,879
	17,000	15,879
Sócmhainní airgeadais ar ionstraimí fiachais iad arna dtomhas ar chostas amúchta		
– Méideanna trádála infhála	1,213	1,360
– Méideanna infhála eile	1,712	4,241
	2,925	5,601
Airgead tirim agus airgead sa bhanc, ar lámh	325,355	245,927
Dlíteanais airgeadais ar a luach cóir tríd ioncaim cuimsitheach eile		
– Ionstraimí airgeadais díorthacha	5,147	901
	5,148	901
Dlíteanais airgeadais arna dtomhas ar chostas amúchta		
– Iasachtaí bainc agus rótharraingtí bainc	12,000	17,506
– Méideanna atá dlite d'fhochuideachtaí	482,015	428,057
– Creidiúnaithe	21,288	24,244
	515,303	469,807

Ionstraimí Airgeadais Díorthacha – Réamhchonarthaí

Déanann an Grúpa réamhchonarthaí airgeadra eachtraigh chun maolú a dhéanamh ar riosca malairte de bharr iairbhearta airgeadais a bheith ainmnithe in airgeadra seachas euro.

Ar an 31 Nollaig 2022, bhí gealltanais tugtha ag CIÉ GBP7.0 milliún a cheannach, USD102.6 milliún a cheannach, USD46.5 milliún a dhíol agus CAD1.77 milliún a dhíol faoi réamhchonarthaí airgeadra a rachaidh in éag le linn 2023 agus 2024. Ba é luach cóir na gconarthaí sin amhail an 31 Nollaig 2022 sócmhainn €1.7 milliún (2020: Sócmhainn €2.1 milliún).

Déantar na réamhchonarthaí airgeadra a thomhas ar a luach cóir, a chinntear trí theicnící luachála a bhaineann leas as ionchuir inbhraite. Is iad na príomh-ionchuir a úsáidtear agus na díorthaigh á luacháil ná na rátaí réamh-mhalairte i leith EUR:USD, EUR:GBP agus EUR:CAD.

Ionstraimí Airgeadais Díorthacha – Babhtálacha Rátaí Úis

Amhail an 31 Nollaig 2022, ní raibh aon conarthaí fálaithe ráta úis i bhfeidhm ag CIÉ.

Ionstraimí Airgeadais Díorthacha – Conarthaí Babhtála Tráchtarraí

Amhail an 31 Nollaig 2021, bhí ceangal ar CIÉ freisin ola a cheannach faoi chonarthaí babhtála tráchtarraí ar bhfiú USD94.2 milliún iad, conarthaí a rachaidh in éag in 2023 agus 2024. Ba é luach cóir na gconarthaí sin amhail an 31 Nollaig 2022 ná sócmhainn €10.2 milliún (2021: Sócmhainn €12.9 milliún).

28. Dliteanais Theagmhasacha

Dlíthíocht ar feitheamh

Cuirtear imeachtaí dlí éagsúla ar an nGrúpa ó am go chéile. Is é tuairim an Bhoird nach mbeidh cailteanais, más ann dóibh, a eascróidh as na nithe sin níos mó go hábhartha ná na soláthairtí atá sna ráitis airgeadais.

Deontais infhaighte

Déantar caiteachas caipitiúil an Ghrúpa i leith an fhliú bus OSP a chistiú trí Dheontais Chaipitil ón Údarás Náisiúnta Iompair. Cuirtear an cistiú sin ar fáil ag teacht le forálacha an Chonartha Dámhachtana Díri a síníodh ar an 1 Nollaig 2019, agus eascraíonn dliteanais theagmhasacha áirithe faoi na comhaontuithe sin. Creideann na Comhaltaí Boird gur fíorbheag é an baol go bhfeidhmeoidh an tÚdarás Náisiúnta Iompair a chearta faoi na comhaontuithe a bhaineann leo.

Tá sonraí maidir le deontais OSP agus deontais eile ón státchiste i nóta 12.

29. Idirbhearta Páirtithe Gaolmhara

I ngnáthchúrsa an ghnó, ceannaíonn an Grúpa earraí agus seirbhísí ó eintitis arna rialú ag Rialtas na hÉireann. Ar na heintitis is tábhachtaí dóibh sin tá An Post, Banc na hÉireann, Údarás Aerfort Bhaile Átha Cliath agus an tÚdarás Náisiúnta Iompair. Tá na Comhaltaí den tuairim nach bhfuil cainníocht na gceannachán sin ábhartha i ndáil le gnó an Ghrúpa.

Tá an Grúpa díolmhairthe ó cheangaltais nochtalt alt 33.9 de FRS 102 maidir le hidirbhearta leis na heintitis ar páirtí gaolmhar iad de bhua smacht, comhrialú nó tionchar suntasach a bheith ag an Stát céanna ar an eintiteas tuairiscithe agus ar an eintiteas eile.

Áirítear i Nóta 5 a ghabhann leis na ráitis airgeadais nochtadh i leith an chúitimh a íocadh nó is iníoctha le daoine tábhachtacha de lucht bainistíochta an Ghrúpa.

30. Ballraíocht an Ghrúpa

Ainm	Príomhghníomhaíocht
Cuideachta sealbhaíochta:	
Córas Iompair Éireann	– Seirbhísí iompair phoiblí
Fochuideachtaí (ar fochuideachtaí iad ar fad atá faoi úinéireacht iomlán)	
Bus Átha Cliath – Dublin Bus	– Seirbhísí bus poiblí do phaisinéirí
Bus Éireann – Irish Bus	– Seirbhísí bus poiblí do phaisinéirí
CIÉ Tours International Incorporated	– Turais
Iarnród Éireann – Irish Rail	– Seirbhísí iarnróid poiblí (paisinéirí agus lasta)

Is cuideachtaí corpraithe iad Iarnród Éireann – Irish Rail, Bus Éireann – Irish Bus agus Iarnród Éireann – Irish Rail agus Bus Átha Cliath – Dublin Bus, agus bíonn siad ag feidhmiú go príomha i bPoblacht na hÉireann. Tá na trí chuideachta sin corpraithe faoi fhorálacha Achtanna na gCuideachtaí, 2014, mar fhochuideachtaí faoi úinéireacht iomlán Chóras Iompair Éireann de réir Alt 6 den Acht Iompair (Córas Iompair Éireann a Atheagrú), 1986. Is gnáth-scairchaipiteal atá i leasanna ar fad an Ghrúpa sna fochuideachtaí.

Tá CIÉ Tours International corpraithe i Nua-Eabhrac agus bíonn sé ag feidhmiú i Meiriceá Thuaidh. Is é an phríomhghníomhaíocht atá aige ná turais chóiste in Éirinn, mar aon le gníomhaíochtaí coimhdeacha, a dhíol agus a chur chun cinn i margaí áirithe lasmuigh d'Éirinn. Ceannaíonn sé na pacáistí turais ó CIÉ.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

30. Ballraíocht an Ghrúpa (ar lean)

Seo a leanas oifigí cláraithe na bhfochuideachtaí:

Bus Átha Cliath – Dublin Bus	59 Sráid Uí Chonaill Uachtarach, Baile Átha Cliath 1
Bus Éireann – Irish Bus	An Chloch Leathan, Baile Átha Cliath 7
CIÉ Tours International Incorporated	10 Park Place, Suite 510, P.O. Box 1965, Morristown NJ 07962-1965
Iarnród Éireann – Irish Rail	Stáisiún Uí Chonghaile, Sráid Amiens, Baile Átha Cliath 1

31. Teagmhais ó Dheireadh na Bliana Airgeadais

Níl an Bord ar an eolas faoi aon imeachtaí ó dheireadh na bliana airgeadais a éilíonn coigeartú nó nochtadh sna ráitis airgeadais.

32. Ceadú na Ráiteas Airgeadais

Cheadaigh an Bord na ráitis airgeadais ar an XXXXXX.

Airgeadas Stairiúil 5 Bliana

Níl na figiúirí seo san áireamh sna Ráitis Airgeadais iniúchta.

Brabús agus Caillteanas Comhdhlúite

	2022	2021	2020	2019	2018
Ioncam iomlán	1,492,584	1,298,413	1,194,782	1,359,366	1,314,944
Iomlán na gCostas Oibriúcháin	(1,508,864)	(1,325,063)	(1,233,210)	(1,316,209)	(1,285,793)
TRÚCDA roimh chostais eisceachtúla	(16,280)	(26,650)	(38,428)	43,157	29,151
Eisceachtúil, Glandímheas agus Brabús ar Dhiúscairt	12,269	(17,613)	(20,450)	(39,823)	(49,382)
(Easnamh)/Brabús Oibriúcháin roimh Ús agus Cánachas	(4,011)	(44,263)	(58,878)	3,334	(20,231)
Glanchoas Úis	(11,092)	(8,266)	(10,085)	(11,576)	(14,197)
Easnamh don Bhliain Roimh Chánachas	(15,103)	(52,529)	(68,963)	(8,242)	(34,428)
Cáin ar ghnáthghníomhaíochtaí	(12,673)	(364)	1,833	(6,172)	(83)
Easnamh don bhliain	(27,776)	(52,893)	(67,130)	(14,414)	(34,511)

Clár Comhardaithe Comhdhlúite

	2022	2021	2020	2019	2018
Sócmhainní Seasta	2,721,412	2,597,849	2,627,529	2,773,802	2,778,172
Sócmhainní Reatha	804,727	592,752	388,658	377,133	324,319
Dlíteanais Reatha	(941,893)	(757,119)	(553,778)	(535,761)	(508,026)
Iomlán na Sócmhainní Iúide Dlíteanais Reatha	2,584,246	2,433,482	2,462,409	2,615,174	2,594,465
Creidiúnaithe (méideanna a bheidh dlite tar éis breis is aon bhliain amháin)	(10,566)	(13,737)	(18,182)	(20,239)	(28,347)
Ioncam larchurtha	(2,195,780)	(2,065,025)	(2,099,014)	(2,224,945)	(2,208,015)
Soláthairtí	(591,759)	(1,045,354)	(1,189,556)	(989,334)	(767,975)
Glandhliteanas	(213,859)	(690,634)	(844,343)	(619,344)	(409,872)
Cúlchiste Caipitil	28,556	28,556	28,556	28,556	28,556
Cuntas Brabús agus Caillteanais	(254,926)	(731,701)	(885,410)	(660,411)	(450,939)
Réamhíocaíochtaí Stáit Neamh-Iníoctha	12,511	12,511	12,511	12,511	12,511
Caipiteal agus Cúlchistí	(213,859)	(690,634)	(844,343)	(619,344)	(409,872)



**Sonraí Teagmhála
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Stáisiún Heuston
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