

Bus Éireann Annual Report Ended 31 December 2022



The Route to Sustainability

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School transport

156 million kilometres

98.3%
of scheduled services operated

229
Public Service Obligation routes

14
Expressway routes

Road passenger service

68.3 million kilometres

89.5 million
passenger journeys

8,940
school transport routes

A record
151,300
children
on school transport

2,827
Employees

17 main
locations
throughout Ireland

46
nationalities

10,000
training hours delivered

Gender Pay Gap
-10.2%
in favour of women

15%
of new recruits in 2022
were women

14% drop
in employee accidents

20% decrease
in passenger accidents

About Bus Éireann

Our purpose is to **connect people with who and what matters to them**, helping to make life better.

Our goal is to be the most **customer-centred** and **sustainable** transport company in Ireland, with services delivered by people who believe that Bus Éireann is a great place to work.

Our values



Destination 2023 Strategic Objectives

- **Customer Satisfaction:** Develop and implement a plan to achieve best-in class customer experience at all touchpoints
- **Employee Engagement:** Develop leadership at every level and establish a culture of performance to become a great place to work
- **Financial Sustainability:** Ensure Bus Éireann is fully funded now and into the future, covering operating and capital expenditure needs and delivers on target profit across each of our businesses
- **Service Delivery:** Establish operational excellence across all business processes to deliver safe, reliable and on-time performance for all services
- **Environmental Social and Governance:** Deliver market-leading sustainability to become one of the greenest national public transport companies in Europe

Key Stakeholders



An Roinn Iompair
Department of Transport



An Roinn Oideachais
Department of Education



An Roinn Coimirce Sóisialaí
Department of Social Protection



Chairperson's Statement

I am pleased to present Bus Éireann's annual report for 2022 – a year in which I was honoured to be appointed Chairperson of the company, having served on the Board since 2019. This was a year that brought a welcome and positive inflection point in the Covid-19 pandemic, but which also saw new challenges emerge, many brought about by Russia's invasion of Ukraine.

The year opened with the greatest Covid-related impact on operations of the pandemic and subdued passenger demand. It was far from evident at that point that we would close the year with record levels of passengers on some services and by the last quarter, an increase of 15% in passenger demand on road transport services compared to 2019.

Demand was driven by a combination of factors. Throughout the Covid pandemic the company has been working with the National Transport Authority on enhancing public service obligation routes and introducing new vehicles to the fleet, so our product and service offering is better than ever. This is evidenced in our customer satisfaction rate which reached more than 90% for the first time and has held at that level. We also saw increased demand on some Expressway routes and added services accordingly.

There was a positive consumer response to the Government's move to reduce fares on public transport to levels of 20 years ago. Further discounts combining with the increased cost of motoring and cost of living pressures caused people to look again, and sometimes for the first time, at their public transport options.

The Government decision to waive fees for the academic year 2022/23 and make the school transport scheme, already highly subsidised, fee free as a cost-of-living measure drove record levels of demand, increasing almost 25%. The school transport scheme is an important facilitator of economic and social activity throughout the country, and also plays a very significant role in reducing car journeys.

Managing growth presents an entirely new, and extremely welcome, challenge to that of the previous two years. In this respect, our Board has begun more intensive dialogue and planning with the Executive team to discuss the longer-term strategic growth and the capacity needs for Bus Éireann to take account of resources, capital and infrastructure which will help the company meet the needs of tomorrow. Our plans are underway but need to also take into account the wider context of the most inflationary environment of the past three decades, and especially so for our commercial service, Expressway, which does not receive any subsidies.

We have focused throughout the year on emerging as a more financially resilient business, on building and managing for growth, and on our contribution to sustainable mobility and achieving the Climate Action Plan targets.

Winning the tender for the East Coast Commuter Corridor routes was a solid endorsement of the company's ability to compete in the open market and deliver a high-quality bus service to communities. We were also pleased to be awarded the contract to operate the new Carlow town service. Remarkable passenger growth is evident following the introduction of town services, and this investment by the NTA is highly supportive of the National Development Framework's focus on growth in regional urban centres.



Bus Éireann has embraced sustainability as a core element of our strategic development and added it as a fifth strategy pillar, broadening it from environmental to Environmental, Social and Governance during 2022. The entire organisation has adopted the sustainability agenda. Important progress was made during 2022, not least transforming Athlone depot to support Ireland's first fully electric town service. I congratulate everyone at the Athlone depot for their openness to change and for the efforts they have made to facilitate this major step towards our zero and low emission fleet. Their experience will serve the organisation nationally as we move forward to decarbonise our city and town services.

With the support and funding of our key stakeholders, the Department of Transport and the National Transport Authority, the Department of Education and CIÉ Group, and the drive for Ireland to make progress on its climate action commitments through reducing reliance on private car journeys, we see very significant opportunity for growth in coming years in our services to regional cities, towns and rural areas through the Connecting Ireland plan, and increasing demand for school transport.

Driver recruitment is a critical enabler of that growth and increase in services. Bus Éireann has been successful in its recruitment campaigns in 2022, and this will continue as a key area of focus in 2023. We achieve a high level of employee engagement and are investing in the wellbeing of all of our people.

Bus Éireann published our first Gender Pay Gap report in 2022, showing a 10.2% gap favourable to women. Only 10% of our employees, and just 3% of drivers are women. We have a number of initiatives to increase this representation which with renewed focus is a critical goal I am confident we will achieve.

The major impediment to our operations remains congestion, the main obstacle to the operation of a reliable bus service. With only c30km of bus prioritisation outside of the Dublin area, we welcome the comprehensive plans in place and launched by the National Transport Authority for BusConnects in our regional cities, where bus prioritisation measures are intrinsic to the delivery of these overall plans to increase frequency and permeation.

The increasing public debate around transport investment choices is welcome and we particularly believe that there is an opportunity to improve the experience and perception of bus public transport in addressing congestion, to highlight the speed and flexibility with which new services can be introduced, and the value and return on investment bus transport offers the Exchequer.



Governance and Assurance

Looking forward, 2023 will be the final year of Bus Éireann's five-year strategy, *Destination 2023*, which began in 2019. Progress has been remarkable, with many targets already exceeded, notwithstanding the impact of world events that no-one could have anticipated. This year we turn to charting the company's course from 2024 onwards, from a more positive and stable base and with a focus on delivering on the opportunities ahead. We look forward to close engagement with internal and external stakeholders in developing the new corporate strategy.

I welcome three new Directors, Brian Bowden, David Fox and Rhona Murphy, who were appointed to the Board by Minister Ryan in the early part of the year. We also welcomed two new members to the Senior Leadership Team, Jean O'Sullivan as Chief People Officer and Danny McCarthy as Chief Information Officer, bringing a balance of external experience and internal expertise.

I thank all the Directors for their commitment, insights and contribution through this pivotal year. We have further strengthened governance and oversight with new compositions and remits for each of our Board sub committees covering Audit and Risk, Commercial and Innovation, Remuneration, Safety and Accessibility, and Sustainability.

I would like to thank Minister Eamon Ryan TD, Minister Norma Foley TD, the Departments of Transport and Education, the National Transport Authority, and CIÉ Group for their continued support of Bus Éireann during this past year. We look forward to delivering on our purpose – high quality public transport services that satisfy our customers, and to delivering on Government priorities for public transport for 2023 and beyond.



Miriam Hughes
Chairperson

Chief Executive Officer's Review

Having spent two years addressing the challenges posed by Covid-19 through each of its different waves, it is exciting to be now in a position to 'predict the future by creating it' as Abraham Lincoln said.

The values of our people helped us to weather the Covid-19 crisis as we continued to deliver essential services across public service obligation, schools and Expressway networks – the most extensive and complex public transport network in the country. We welcomed the easing of public health restrictions on public transport in 2022 and I am forever thankful to our teams across the country who never faltered in their ethos and commitment to help keep Ireland connected.

I am also grateful for the unwavering support of our stakeholders during those difficult times. Their collaboration helped the company to emerge resiliently from the pandemic, and to position Bus Éireann to deal with a new wave – the green growth in demand on many of our routes.

A new passenger growth trajectory has been evident since the summer of 2022. We facilitated 89.5 million passenger journeys, up 56% on 2021. The initiatives implemented this year will help us to make further real progress on our Destination 2023 goals – the strategy which we forged in 2019.

While 2022 was a year of progress across the business, and will I believe be seen as a pivotal one for our services in the future, I would highlight four areas of achievement.

More customer centered

Customer satisfaction reached more than our target of 90% for three consecutive quarters, up from 84% in 2019. Our customers cited greater reliability, the friendliness and presentation of our drivers, safety, the cleanliness and improved environmental impact of newer fleet and better value for money as key factors in positive customer experience.

The improvement in value perception is to be credited to the Government decision to reduce fares by 20% and by 50% for young adults on our public service obligation routes, operated under contract to the NTA. This decision was taken as a cost-of-living measure but has also been an effective stimulus to promote increased public transport usage, supporting national climate action targets. The extension of the 50% discount for young adults on commercial services in September 2022 was an exciting opportunity for Expressway with the return of in-person third level education and accommodation pressure leading to some students commuting.

The Government decision to waive school transport fees for the academic year 2022/23 was also transformative, triggering exceptional demand for services under the school transport scheme, up 23% on 2022.

Together with enhancements to services, these initiatives have resulted in demand growth of 15% on the PSO network by the end of the year, compared with 2019. This is the largest and fastest step change in passenger numbers ever experienced by the company.



New services, delivered safely

With c. 450,000 more kilometres operated compared to 2021 and a 56% increase in passenger numbers, I am thankful that we had no major safety incident in 2022. Passenger accidents declined by 20% and employee accidents by 14%. Our national safety conference in November focused on initiatives to support the National Road Safety Plan Vision Zero, with an emphasis on avoiding collisions and protecting vulnerable road users, maximising all the benefits of new vehicle technology to assist our drivers.

More than 200 timetable reviews were undertaken with the NTA in 2022 to improve the punctuality of PSO services. While these changes proved beneficial, the return to workplaces and general reopening of society has been accompanied by higher levels of congestion in our regional cities. Refining timing points is a dynamic process, for example there has been a significant increase in loading times at certain stops with the highest growth in passenger demand in commuter towns including Drogheda, Ennis, Fermoy, Headford and Mullingar. While we delivered contracted levels of reliability overall with 98.3%¹ of scheduled kilometres operated, punctuality was impacted, incurring NTA penalties which apply to public service obligation routes.

¹ All road passenger (PSO + Expressway).

With 22% of our fleet now less than three years old, vehicle reliability and availability was in line with our targets, and helped our garage teams to maintain high levels of reliability for customers. New technology is being developed to reduce or eliminate paper-based activity as part of the ongoing transformation of our garage network.

Green and growth ahead

We are fully committed to the National Sustainable Mobility Policy, published by the Department of Transport in April 2022. It is based on the three principles of safe and green mobility; people focused mobility, and better integrated mobility. In 2022 we turned this commitment into action in supporting the NTA's launch of BusConnects Cork, and supporting BusConnects planning for the other regional cities. We have started implementing the first Connecting Ireland programme of enhancements, in October we expanded services to 70 communities in the south-west, midlands and north-east of the country, funded by the NTA.

In May, we opened a Near Zero Energy Building at our Limerick depot, which is being followed by the carefully sequenced electrification of this and other urban depots over the next five years. In 2022 Bus Éireann successfully transformed the Athlone town bus service to be Ireland's first zero emission town network, with public service beginning in January 2023.

More than 10% of our public service obligation road passenger fleet are low or zero emission vehicles. This has resulted in a total fleet-wide energy consumption improvement of 23kWh/100kms, beginning our just transition to halving our carbon emissions by 2030.

The pathway for decarbonisation and environmental management of our depots is now clear for public service obligation routes in our major cities. They are however yet to be determined for future investment in our commercial services and school transport scheme. Expressway coach transition will require further dialogue on what is feasible from a technology and manufacturer perspective. School transport transition is being considered as part of the review of the scheme, while the expansion of the scheme is already making a significant impact in reducing car journeys and emissions.

Financial sustainability

Without the support of Government, the National Transport Authority and CIÉ, Bus Éireann could not have survived the financial impact of the pandemic. The company relied on supports such as the Commercial Bus Operator Direct Award Contract and the Employer Wage Subsidy Scheme for the first half of 2022, until public health measures eased. The Department of Education also supported the costs of additional vehicles to facilitate Covid-19 public health measures and responded positively to supporting operators faced with the increased cost of fuel during 2022. We are grateful to them, and to all our stakeholders, for their support.

Due to the continuation and extension of supports to enhance services, subvent revenue loss and protect employment, together with actions to manage costs the financial outcome for the year was a loss of €1.5m compared to a loss of €1.6m in 2021. At 31 December 2022 the Company had net assets of €31.6 (2021: €33.1 million).

It is important now for the commercial Expressway business that each route grows and becomes commercially viable in its own right, to support necessary reinvestment in vehicles and technology.

Our Board reaffirmed the viability plan for Expressway agreed in 2021 as part of the recapitalisation of the business, and in 2022 we implemented fare increases in the autumn as input costs increased, and consolidated services on the New Ross/Dublin route to balance demand and supply of seats.

While revenues recovered strongly in the second half, especially on PSO routes, costs also rose sharply for spare parts, utilities, labour and fuel. The business was largely insulated from the full effect of price increases at the pump due to a hedge that runs until 2023. The new three year wage agreement reached through the auspices of the Workplace Relations Commission sought to balance the cost-of-living increases with what the company can afford as we work to recover and return to profitability. The positive outcome provides stability for the company in a more volatile economic context and is a good foundation for growth as we seek to implement Government policy in expanding services.

The strength of collaboration and partnerships has helped us deliver on wider social and economic objectives and national policy, such as helping to keep communities connected, helping local economies to recover more quickly and achieve cleaner, greener environments where we operate. We need to ensure Bus Éireann can continue to grow for future generations, remaining safe and becoming truly sustainable as we look ahead to our role in addressing the climate action imperative.

Despite great progress, the road ahead is not expected to be a straight one, given geo-political uncertainty, with the humanitarian crisis of the war on Ukraine and its inflationary impact on European countries. This road will have to be navigated but despite the many challenges, I am very confident that given the exceptional circumstances of 2022 and what was achieved, the foundations have been laid for future growth.

We enjoy strong working relationships with the Ministers and Departments of Transport and Education, the National Transport Authority and CIÉ Group to help us deliver on this transformational agenda. I am especially grateful to the members of my Senior Leadership Team, our Board and especially our Chairperson, Miriam Hughes, who was appointed as Chairperson in early 2022 and our three new Board directors. All work tirelessly to ensure we deliver on the purpose of our organisation, and I am confident this will deliver more than 100 million annual passenger journeys.



Stephen Kent
Chief Executive Officer

Year in Review

Business Overview

In relation to Covid-19, it was very much a year of two halves. Passenger demand remained subdued and we managed service impacts from Covid-19-related absence through the omicron wave in the early part of the year. This period saw the highest infection rates of the pandemic and the greatest impact on our operations with Covid-related absences.

We are grateful for the financial supports provided by Government which continued up to June, which enabled us to deliver essential services while revenues were suppressed. This support ensured continuity of service to communities and that Bus Éireann and Expressway were fully operational to assist the return to normal social and economic activity as the country reopened.

The surge in passenger demand in the second half of the year was very encouraging, and the return to growth was

accelerated following the 20% fare reductions announced by Government in April 2022 for all passengers on public service obligation journeys, together with the waiving of fees for School Transport. A 50% discount for young adults aged between 19-23 years was extended to commercial services including Expressway in September. Growth in patronage for public transport helps us achieve modal shift, eases congestion and helps us deliver on the Government Climate Action plans. With public transport recognised as a safer mode, our services also contribute to the road safety strategy by reducing car journeys.

The inflationary pressures driven by the war on Ukraine are, however, significantly impacting our input costs, and this together with a challenging recruitment market for drivers will require constant monitoring, review and dialogue with all stakeholders as we deal with passenger demand and delivery of new services to ensure we maintain a safe, efficient operation which is sustainable into the future.



PSO Highlights

The endorsement of Bus Éireann's competitiveness through the successful tender for the 101/133 routes, which we have operated in Louth, Meath, Dublin and Wicklow for many years was a major achievement for the business. We look forward to introducing improved services and fleet on this corridor which will enhance the customer experience from mid-2023.

Improving connectivity in the regions is very close to the heart of Bus Éireann and we are pleased to support the implementation of the NTA's rural mobility plan, Connecting Ireland, with Bus Éireann adding 1.7 million kilometres in 2022, enhancing services to 70 towns and villages.

We continue to improve those aspects of our operations over which we have direct control, with a successful campaign to reduce 'early running' resulting in a 50% improvement. At points during the year we did experience operational challenges in some locations, those were largely resolved by September and we have focused on learnings from those experiences to improve future performance. Considering the impact of the omicron Covid wave on staff absences in the first part of the year, we nonetheless delivered 98.3% of scheduled services through 2022.

Commercial Highlights

Expressway is the nation's largest coach operator, with 14 routes connecting 238 communities, and serving four airports.

Much focus was on transitioning Expressway from the CBO DAC – the first financial supports Expressway has ever received – to a normal commercial, post-Covid environment. On 1 July, when the supports to commercial operators ended, passenger numbers were at 82% of pre-Covid levels, and by the end of year were over 90% on a like-for-like basis.

Demand is however returning at different paces on different routes, and among different customer segments. We continue to manage this business extremely dynamically and innovatively to secure its future viability. This included the first fare increase in almost five years, the addition of services on some routes, and reductions on others, and the reintroduction of the Expressway Eurolines Coach & Sail connection between Dublin and Birmingham/London.

Our events business carried more than 125,000 passengers at major occasions such as the Galway Races, the Irish Open and Adare Manor Golf, the Curragh Racecourse, the Garth Brooks concerts and the Ploughing Championships as people returned to their pastimes and passions following years of limited access due to the Covid-19 pandemic





Allen Parker, Miriam Hughes, Stephen Kent & St Pauls NS at Athlone electric bus launch

Schools Highlights

Bus Éireann has operated the school transport scheme on behalf of the Department of Education since 1967. While it is our single largest revenue line, it is an administrative arrangement operated on a cost-recovery basis.

The Government decision to waive the fees for school transport in July for the academic year as a cost-of-living measure resulted in a record number of primary and secondary students travelling on our services, with the scale of the scheme – already the largest in Europe – increased 23% in a matter of weeks with now more than 150,000 children travelling every school day. We were proud to work with the REALT group to process 4,000 applications for students from Ukraine. Services for students with special educational needs increased by 9% to 17,500. This transport is crucial for these children and their families and provision has grown 23% since 2019.

We have contributed to the Department's review of the school transport scheme, and look forward to its outcomes.

Looking Ahead

The end of the year was almost unrecognisable to the beginning, in the most positive of ways. However, the impact of Covid-19 on our financial viability is still evident and the identification of sustainable funding streams remains a priority as we build a platform for future growth to satisfy the company's ambitions, but also deliver on national policies for social, economic and environmental development.

Safety

Safety for customers, employees and all road users is Bus Éireann's first priority. Fortunately, we had no major accident during 2022. Employee accidents reduced by 14% and accidents involving passengers were 9% lower per million kilometres operated.

With the increase in road users, traffic and congestion, we did experience an increased number of collisions, usually resulting in some vehicle damage and temporary impacts on services.

We revised and republished the *Driving Safely* booklet, which was distributed to our front-line employees. We were pleased to be able to hold an in-person National Safety Conference for the first time since 2019. The focus was on Bus Éireann's contribution to the National Road Safety Plan 'Vision Zero'. Bus Éireann is proud to be a member of the RSA's Road Safety Transformation Partnership Board and we are progressing assigned actions from promoting safer modes of travel, to identifying high risk areas on existing routes, to surveying school gates at bus collection times to help eliminate fatalities and serious incidents on our roads.

Covid-19 remained prevalent especially in the first quarter of the year when we experienced the highest level of Covid-related absences. Bus Éireann continued on-site antigen testing where cases were particularly high. Measures such as social distancing and mandatory mask wearing ended in line with public health and Government guidance, though we continued to communicate that wearing a facemask on public transport was advised.



Bus Éireann sponsors Cork Pride 2022

We carried out more than 40 improvement projects at our stations, depots and administrative buildings, many of which were safety and welfare related including improving security at stations and CCTV on board. We broadened our reporting of anti-social behaviour incidents. In 2022, we had 223. While this is a very small number in relation to total passenger journeys, they can have a disproportionately negative impact on employees and on the customer experience and we continue to work with partners and communities to mitigate and address such incidents. In our customer research, more than 94% of customers report feeling safe on board our services.

In relation to school transport, more than 7,000 driver applicants were processed by our vetting department and child safeguarding department in Bus Éireann. Extensively revised safeguarding booklets were produced and circulated, and risk assessments updated.

Customers

Transforming the business by putting the customer at the centre of everything we do has been Bus Éireann's stated aim since 2019, with an ambitious *Destination 2023* target for customer satisfaction set at 90%.

This was a breakthrough year for the business, with independently assessed customer satisfaction hitting above 90% for the first time ever, achieving 92% by the end of the year. Bus Éireann services also maintained a net promoter score of 64, which is much higher than most industry standards whereby a score of over 50 is considered excellent.

A new initiative was a *Delight the Customer* day held in nine locations in September. This saw employees throughout the business engage with and assist customers, who also had the opportunity to meet with the manager responsible for their services.

We also hit a new high point in terms of the most customer journeys ever with 800,000 customers in a single week. The surge in demand from September as third level education returned fully, and as some workplaces reportedly increased in-office days, was notable. On average, passenger numbers have been running at 15% ahead of pre-pandemic levels, but with some locations almost 50% ahead there have been capacity challenges on a small number of high-demand routes. Changing patterns of travel made these difficult to predict. We are fully engaged with the National Transport Authority to work through solutions and a number have already been implemented, such as deploying double-deck vehicles and thereby increasing capacity by up to 50%.

For Expressway, the online booking system offers the optimum way to allocate resources and manage capacity throughout the network. Online sales grew to one-in-four of all tickets. Certain high demand routes where we have run campaigns to encourage pre-booking see up to two-thirds of sales online. Expressway has reintroduced some services which had been suspended during Covid and ceased a small number of services between New Ross and Waterford where demand is simply too low. This dynamic assessment allows us to redeploy resource to support new travel patterns and further develop the Expressway network.

In terms of fares, public transport has never been better value for money to the customer. In April we were the first operator to implement the Government's 20% reduction on all PSO fares, and the 50% discount for holders of Young Adult Leap Cards was also extended to Expressway services from September. In October Expressway standard single fares were increased by an average of 6%, the first increase since 2018 and necessary at this time due to increased input costs. A 5% discount is available on all tickets purchased online at expressway.ie. The cost advantage to coach and bus travel compared to the increased cost of motoring during 2022 was highlighted in an Expressway cost-of-living campaign.

The application of the NTA's m-ticketing process, Tfl Go, was completed across 220 PSO routes and 2,000 fare stages. This will offer an attractive alternative to Leap Cards over time. Sales of Tax saver tickets declined sharply during the Covid-19 pandemic but have been rising at a steady pace subsequently with an increase of 50% in tickets issued compared to the previous year.

Expressway was pleased to reintroduce a coach connection between Ireland and the UK with the reinstatement of the Expressway Eurolines Coach & Sail service. This service was regularly requested by regular customers, who value its unique offering, including avoiding airport stresses, greater freedom in terms of luggage, the convenience of arriving in Birmingham and London centres and exceptional value for money.

Timely and accurate information is an important aspect of journey satisfaction, and significant in encouraging people to adopt public transport. Expressway introduced a real time facility on its website for the first time and the stops at Dublin Airport were relocated and information displays improved for this very important market segment. During 2022, Bus Éireann's Travel Information Team, funded by the NTA, managed projects that accommodated installation of 140 Tfl bus poles, and stop-specific information for over 1,500 stops requiring printing and installation of 6,000 pieces.

Delight The Customer Day 2022





401 Eyre Square to Salthill service

Our customer care agents handled more than 224,000 customer contacts across phone, email and social media through 2022, with more than one-quarter relating to school transport.

Improving the experience and accessibility of our services for people with mobility challenges is an ongoing area of attention. In 2022, we were proud to introduce the first Travel Assistance Scheme outside of Dublin. In July Bus Éireann, funded by the NTA, launched Cork's first service designed to assist anyone with concerns about public transport to build their confidence in using rail and bus services independently. In just four months, 190 assistance sessions were delivered.

Due to the varied nature of Bus Éireann's vehicles, outside of city and town services we currently require 24 hours' notice of a wheelchair booking to ensure the service can be delivered. In 2022, we received 473 such bookings and 99% were delivered. Responsibility for bus stops on public service obligation routes lies with the National Transport Authority. Due to roadside locations, it will not be possible to make all 5,000 stops safely accessible, however we are making progress particularly in our stations with funding from the NTA. Accessibility works were completed at Athlone and Ballina and begun in Kilkenny and Mullingar.

We are focused on improving accessibility of our Expressway services – while all vehicles are accessible, stations and stops are being adapted, and wheelchair bookings can now be made online at [expressway.ie](https://www.expressway.ie). Our mobility scooter policy is currently a trial project in Cork for city and town services.

Our school transport services for students with special educational needs increased by 9%, to 17,500 in total. These are often very specialised and bespoke services, and have increased 23% since 2019.

We have an active programme to improve our facilities for customers and employees. In 2022, planning permission was secured for a renovation at Busáras, though funding mechanisms remain to be determined. A major change to our facilities, representing a €20m investment by the NTA at Limerick Colbert Station began construction, and the renovation project for Galway Ceannt Station was put out to tender by CIÉ which owns Bus Éireann's properties.

Performance

Bus Éireann operates the largest, most extensive and most varied public transport network in the country. In 2022, we saw a 14.6% increase in service kilometres operated across road passenger and school transport.

We added 1.7 million annual kilometres under the National Transport Authority's Connecting Ireland Rural Mobility Plan, significantly enhancing services to 70 towns and villages across 10 counties, including new routes and connections for example between Cashel and Limerick and Drogheda and Athlone. To deliver these services, we hired 50 drivers.



Student Leap Card promotion

Bus Éireann also worked with the National Transport Authority to ensure connectivity between Portlaw-Waterford-Dunmore East was maintained following the withdrawal of a private operator. A seamless service was delivered to these communities as Bus Éireann was ready to operate the route the day after the former operator exited.

In response to demand, we added 22 weekly trips on three Expressway routes. We are focused on better matching the allocation of Expressway resources to demand and in the latter part of the year removed services between New Ross and Waterford which had low passenger numbers, and numerous other public transport connections.

While Expressway achieved 99% on time departures, generally reliability and punctuality has suffered with greatly increased traffic volumes and severe congestion in the cities. This has increased even on 2019 levels with some reports showing that congestion in Cork city for example was 56% higher than pre-pandemic levels. To try to match schedules to operating conditions, we reviewed 220 timetables during the year.

Under the terms of our contract with the National Transport Authority, punctuality is defined by being no more than one minute early or six minutes late departing each and every bus stop on a route. An internal campaign focusing on actions we can more directly control reduced early running, which means a service departing a stop more than one minute early, by more than half during the course of the year.

Outside of Dublin, there is very little bus prioritisation, and though illegal, cars blocking bus infrastructure such as stops is a daily occurrence. Research by Bus Éireann showed that one in four motorists admits to parking at bus stops. Bus Éireann is working with the National Transport Authority, local authorities and Garda Síochána to raise awareness of the consequences of blocking bus stops. These include safety concerns in requiring passengers to come on to the road to board, delayed services, making it very difficult for people with reduced mobility, or with buggies to board.

The network planning and procurement required to deliver a 20% increase in the capacity of the school transport scheme within a matter of weeks was successfully achieved, although demanding on the organisation. This was a high level of performance particularly in the face of some reduced contractor availability due to returns to pre-pandemic activity and the increased costs of operation due to fuel prices. The school transport team operates more than 6,500 vehicles across 8,940 routes, 90% of which are operated by local contractors.

Bus Éireann's engineering and maintenance teams delivered a strong performance with excellent reliability and availability. Our Commercial Vehicle Roadworthiness Testing pass rate was 94% compared to the Road Safety Authority's reported national average of 74%.

People

Bus Éireann is committed to delivering decent and safe work to its employees, and on being a great place to work. In 2022, we added a Wellbeing Manager and Talent and Diversity Senior Manager to the central human resources team.

We were pleased to achieve an employee engagement rate of 74% in 2022. Engagement measures the relationship between an organisation and its employees, and the level of connection employees feel to the company's goals and values.

Recruitment, particularly of drivers, became an increasing focus through 2022. With the country almost at full employment, the market for drivers was more restricted than Bus Éireann has previously experienced, and this was equally the case for other transport operators. We recruited 215 drivers during the year, and 322 people overall.

Driver open days were held in Cork, Drogheda and Limerick, allowing potential new applicants the opportunity to safely drive a bus, building confidence and breaking down the perception that buses are difficult to manoeuvre.

In addressing the recruitment challenge, and to build the necessary recruitment processes for future growth, a number of new initiatives were undertaken.

Recognising the value of experience, we engaged with employee representative organisations to agree a change to our retirement policy. Previously, school bus drivers could work up to 70 years of age, while road passenger drivers had to retire at 66 years. During 2022, it was agreed that those drivers who wish to continue working can do so, also until their 70th birthday.

Bus Éireann had up to now only hired holders of D category driving licences, that is a Certificate of Professional Competence Bus licence. Our own training programme then took an additional six weeks. In 2022, Bus Éireann organised training programmes for people with B licences, that is for a car or light van, in Cork and Limerick and to date, 38 B licenced drivers have successfully passed their D licence tests and joined our organisation.

Bus Éireann focusing on increasing the representation of women



Knowing that overall our employees consider Bus Éireann a good place to work, in-depth research provided insights into the particular values that have attracted and retained employees into various roles. This fed into an employer value proposition led campaign, and a new website was built to spotlight careers at Bus Éireann.

People can search and apply for roles on the website, which provides a careers portal with seamless backoffice functions that allow for a more streamlined recruitment process, real time reporting and more efficient communications to candidates. We continue to support remote and hybrid working which has proven a positive in attracting people to clerical and executive roles.

We also applied technology and data analytics to a more robust approach to attendance management, which now identifies employees who may need more support or healthcare.

Training and development continue to be a priority. Almost 10,000 training hours were delivered by Bus Éireann during the year. New programmes were introduced to enable the transformation of the Athlone town service to all-electric fleet. Almost 70 of Bus Éireann's Leadership Group undertook a year-long, bespoke development programme at Dublin City University, designed to support them in creating and sustaining cultural change.

With increased cost of living pressures, we entered talks with our employee representative organisations facilitated by the Workplace Relations Commission. This resulted in a three-year proposal for the period 2022-24, which was accepted in a ballot. This provides stability to the business during a time of volatility around input costs and also helps our employees deal with the prevailing cost of living increases during this period.

Our clerical staff cohort are very important to the efficient workings of the business. In 2022, we agreed a restructuring of clerical grades and extended the Growth-Performance-Success performance management system to these roles for the first time, further building alignment throughout the company.

Bus Éireann published its first Gender Pay Gap report showing a -10.2% gap, in favour of women as we have a higher proportion of women in more senior roles. While we have just 10% female employees overall, this falls to 3% of drivers, our largest single category of employee. The report highlighted the need to increase the representation of women throughout the organisation and the steps Bus Éireann is taking to achieve this including weekend only working, training B licence holders and recruitment efforts focused on women.

Wellbeing moved centre-stage with 20 courses across health, personal finance and mental health, as well as on-site health screening offered to employees. There was an excellent level of interest with 270 participants and these programmes are increasingly essential as a modern, progressive employer.

Our Diversity & Inclusion (D&I) agenda strives for a workforce that is representative of all members of Irish society and of our customer base. In 2022, we were extremely proud to have a workforce comprised of 46 different nationalities. We updated a number of our policies in respect of Dignity and Respect at Work, Equality and Diversity, and Gender Identity.

We also became a signatory of the Business in the Community Ireland (BITCI) Elevate Pledge in 2022. The main objective of the pledge is to increase the employment rates of identified, under-represented groups. The pledge supports business in the development of a company specific strategy for D&I, including extensive training programmes for leadership groups within the organisation, which our senior leaders undertook during 2022.

Over 700 nominations were made for employees by their colleagues in the Go the Extra Mile awards. More than 21 individual employees were celebrated at the Go the Extra Mile national awards, the first we could celebrate in person since 2019. Cork training supervisors were awarded Team of the Year and Drogheda secured the Depot of the Year accolade. The national awards captured the positive impact Bus Éireann's people are having within the organisation and outside it.

BÉOnline, our internal communications channel, continued to play a hugely important role in providing our 2,827 employees with information they need, and also the opportunity to share their experiences and views at any time. There were more than 2,600 posts on BÉ Online with nine million impressions. Our employees are partners in the business and feedback and information generated through BÉ Online contributes to planning and decision making as do suggestions received through our Bright Ideas scheme.



Minister Eamon Ryan checks the charging facilities at Athlone bus depot

Innovation

Innovation was a theme throughout the year as we adapted to new demands, made progress on operational efficiencies, and drove the sustainability agenda. Innovation will be fundamental to achieving Bus Éireann's goals, and the depot and charge management solution introduced to deliver on the first Department of Transport Pathfinder project, the electrification of the Athlone town services, is a hugely positive indication of what can be achieved.

The introduction of an IT transformation team has provided structure and resource to success critical projects. We launched a major Garage Transformation project to implement a fully integrated maintenance scheduling and garage management system. This will enable efficiencies and consistency in ways of working across our garages through simple, easy-to-use technology, eliminating paper-based systems. The project has benefitted from feedback received from garages at sessions held at the outset.

A proof-of-concept trial on school ticketing was run in Co Meath. Currently the process of issuing tickets is manual, and there is no way of monitoring actual usage of allocated seats. The electronic tag-on system allows greater transparency and accountability, facilitating planning. Early results show that the concept was well-accepted by students and welcomed by families and contractors.

Also on school transport, an application facility for Ukrainian children who have fled the war was introduced to enable them to apply for school transport. This was unprecedented and required fast implementation due to the high volume of emergency cases. The form was developed in English, Ukrainian and Russian and 4,000 places have been provided for children from Ukraine to date.

There was significant innovation evident in our Expressway services. From real time passenger information to an increase in online sales to 66% on certain routes, and a trial of dynamic pricing, customer experience has benefitted, as has our ability to more closely manage the business.

Further innovation was evident as we worked closely with the BusConnects design teams on the exciting development of future transport networks for Cork, Galway, and Limerick, on the installation of Mobileye collision avoidance technology in a trial in Cork and across recruitment management.

Bus Éireann enhanced its data analytics capability in 2022, recognising the value it can play in supporting business performance and growth. New resources were added and have engaged on critical projects including Bus Éireann's Investment Appraisal Model, costs per kilometre, cost analysis on electric vehicles, EU Taxonomy of environmentally sustainable economic activities and the Department of Education's Review of the School Transport Scheme. The team also worked on refining criteria for the Department of Education's fuel subsidy introduced for school transport contractors in response to increase fuel prices. This work reduced the cost of the scheme by more than 15%.



Phibsboro Tidy town garden at Broadstone

Sustainability

This was the first full year's activity since the publication of Bus Éireann's Sustainability Strategy in 2021 and since the putting in place of structures and resources to facilitate its successful implementation.

Much progress was made, not just in our delivery but also in our focus on building a culture of sustainability throughout the organisation.

The most significant environmental impact we made in 2022, apart from increasing passenger usage in public transport, was in relation to our transition to zero and low emission fleet. The provision of charging infrastructure in the Athlone depot to facilitate the changeover to an entirely electric town service – Ireland's first – was a priority. The training of craftworkers and drivers, and planning for the necessary operational changes has been a major undertaking and has required collaboration with almost 20 other organisations, including ESB. This is one of 35 Pathfinder projects identified by the Government and the first to be launched which is a major achievement. As a Pathfinder, the project is an exemplar for learning in advance of further transitions to net zero. Planning is well underway for the electrification of the Roxboro Depot in Limerick in 2023, as well as for Galway city services in early 2024 and the Capwell depot in Cork city.

We initiated a trial project to assess a higher blend of biofuel which began in 2023. This will be the fourth alternative fuelling option to be incorporated to our fleet, alongside fully electric, hydrogen and hybrid vehicles. With the hybrid vehicles in city service in Galway and Limerick, and the three hydrogen vehicles, in 2022 we operated 470,000 emission free kilometres, an increase of 96% on 2021. Almost one in five of our car and van fleet are now zero emission electric vehicles.

We have been working to reduce the business's overall energy consumption, the benefits of which are cast into high relief by the increases in utility costs during 2022. We were proud to open our entirely new Nearly Zero emission administration building at Roxboro, which 230 employees moved into in May. With the CIÉ Group, Bus Éireann achieved an A- rating from the Carbon Disclosure Project.

Both Cavan and Galway locations achieved ISO14001 certification for Environmental Management. Following Capwell in 2021, three more depots have been switched to LED lighting and more energy efficient heating equipment was installed in five locations. We are now reporting a 24% improvement on energy efficiency on the SEAI's base year of 2009. As the business grows, we anticipate energy consumption to increase as will passenger numbers.

In relation to reducing consumption and waste, Bus Éireann initiated a number of circular economy initiatives. Bus Éireann manages 800 tonnes of waste annually, and has targeted a reduction of 25% by 2025, while increasing passenger numbers.

Waste management is a challenge, the highest volumes are generated by customers. The first step is to accurately measure and report on waste generated. In 2022, cardboard balers were delivered to seven of our larger depots. To encourage customer recycling, reverse vending machines were installed in Broadstone and Letterkenny, benefitting Grow Mental Health. Water audits were completed in five locations. New systems were put in place to recycle IT equipment.

Bus Éireann's procurement team made significant strides in introducing green procurement. In 2022, 47% of contracts awarded include sustainability measures, including sustainable measures introduced into the extensive five year tender process for school transport contractors. The target is 75% by value by 2030. Almost €1m of IT equipment was purchased using sustainability criteria for the first time. All procurement specialists and managers participated in sustainability training and we are carrying out gap analysis on current contracts in line with EPA guidelines.

As a signal of Bus Éireann's intent and commitment, during 2022 we ran a sustainability awareness campaign to all employees, sustainability training and engagement programmes, and the company's Board spent one full day on sustainability. We also continued to work with Business in the Community to benchmark and audit the sustainability agenda throughout the organisation, towards achieving the Business Working Responsibly mark.

Bus Éireann's first sustainability report was published in March 2022. The Climate Action reporting framework for the commercial semi-state sector was adopted by the Board in October. Further preparation was made in the area of taxonomy, in anticipation of the arrival of the EU Corporate Sustainability Reporting Directive.

We were proud to have our work on sustainability recognised by a number of external bodies. In 2022, Bus Éireann received the SEAI Public Sector Achievement award for fleet and energy developments, the Green Impact award at the Irish Logistics & Transport Awards during 2022 and won the Business & Finance ESG award for sustainable supply chain.

The support of ClÉ Group's Sustainability Fund, initiated in 2022, was particularly important and enabled us to commence 15 projects across a broad range of areas including energy, waste, water, employee wellbeing and heritage.

Reverse vending machine trial at Busáras and Letterkenny bus stations



Collaboration

Fulfilling our purpose of connecting people with who and what matters to them, across almost 90 million passenger journeys a year, depends upon a coalition of partners, and collaboration both internal and external is central to Bus Éireann's way of working.

We greatly value the support and expertise our partners share with us, and the trust they place in us to deliver for them, from our key stakeholders including the Departments of Education and Transport, the National Transport Authority, and CIÉ, as well as our employee representative organisations, our Disability User Group, and the multiple public and community groups and organisations who work with us to help deliver our services safely.

Our suppliers are critical to our service delivery. Beyond these, we work closely with local authorities, An Garda Síochána, the Road Safety Authority, community groups, event organisers and our Disability User Group around our operations and greatly benefit from their supports and inputs.

The sustainability agenda in particular requires an enormous effort from a huge range of partners and has seen us build new and close relationships including with the Sustainable Energy Authority of Ireland, Hydrogen Mobility Ireland, and Cork City Net Zero Carbon Cities among others.

Responsible Business/Community/Social

Bus Éireann's purpose is to connect people with who and what matters to them, helping to make life better. While financial sustainability is the bedrock for the company's operational stability and growth, the communities we are part of and which we serve are the reason Bus Éireann exists.

Although Covid still limited activity in the first part of the year, we supported almost 20 community groups. This included Cork Penny Dinners, Cork Green Spaces for Health, Phibsboro Tidy Towns, Down Syndrome Cork, Our Lady's Hospice, Waterford Food Bank, Midwest Simon, Meals on Wheels Dundalk, Pride in Cork, Drogheda and Mullingar. Bus Éireann also sponsored the Community Games as a travel partner.

In support of our sustainability strategy and to raise awareness of waste throughout the company, our employees participated in An Taisce's National Springclean for the first time, with 10 teams around the country cleaning litter.

Our ongoing connection with Grow Mental Health saw their Stories of Hope and Recovery exhibition travelling to Ballina, Drogheda, Dundalk and Sligo stations. The exhibition encourages people to seek support in dealing with mental health challenges and raised awareness of Grow services available throughout the country. Grow choirs shared the Christmas spirit through their performances at five Bus Éireann stations. We selected Grow as the beneficiary of funds raised through the reverse vending machines which recycle bottles.

Expressway was delighted to host the Arts Council first ever ReadMór on Culture Night with 1,030 books by Irish authors distributed at Busáras, Waterford and Sligo.

Bus Éireann demonstrated visible support for causes by lighting our stations or wrapping buses. In 2022, these included International Day of Disability, and Samaritans Ireland's Longest Night.

During 2022, we deepened our engagement with Business in the Community, and put in place policies and structures around corporate giving and stakeholder engagement.

In responding to the humanitarian crisis created by Russia's war on Ukraine, Bus Éireann provided free transport for Ukrainians to their first destination on arrival in Ireland. We have secured and provided school transport for 4,000 Ukrainian children throughout the country. Our employees demonstrated their solidarity and concern through collections of appropriate goods.

Our employees also took initiatives to raise funds for many organisations including the Alzheimer's Society, the Cope Foundation, Marymount Hospice, and Simon.

Financial Review

Financial Performance

In 2022, Bus Éireann recorded a loss for the year after exceptional of €1.5m. This compares to a 2021 loss of €1.6m after exceptional. Earnings before Interest, Depreciation and Amortisation (EBITDA) for the year was €2.9m (2021: €3.0m). Net balance sheet assets are €31.6m at 31 December 2022 compared to €33.1m in 2021 and net current assets of €63.3m (2021: €59.2m).

Net current assets include non-cash liabilities of €16.8m (2021: €17.2m) relating to deferred revenue and deferred income in respect of capital grants and 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 company has net current assets of €80.1m (2021: €76.4m).

Payroll and related costs increased to €154.3m in 2022 with an average headcount of 2,827 compared to €152.1m in 2021 with an average headcount of 2,761.

Bus Éireann was in receipt of €8.6m from the Employer Wage Subsidy Scheme (EWSS) (2021: €58.7m). The net impact of the subsidy was €0.02m, as the majority is adjusted against the relevant funding streams.

2022 was another challenging year for the Expressway routes. While farebox revenue did show signs of improvement throughout 2022, passenger journeys had still not recovered to 2019 levels by the end of the year. The temporary support under the Commercial Bus Operator Direct Award Contract (CBO-DAC) continued until 30 June 2022.

Total PSO Subvention in 2022 rose by 38% due to the return to full services after the public health emergency and the commencement of Connecting Ireland services in late 2022. Subvention paid was net of EWSS funding of €5.8m for the PSO DAC business.

School Transport revenue increased by 13.7% in 2022 in line with costs, due to the significant increase in the number of children availing of school transport arising from:

- An unprecedented increase in demand for mainstream services resulting from the Government cost-of-living measure 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.

The loss of (€1.5m) is comprised of a reasonable profit element of €0.5m attributable to PSO activity offsetting a loss of (€2.0m) on non-PSO activity.

Year	Schools & Commercial	PSO	Pre-Exceptional	Exceptional	Profit/(Loss)
	€M	€M	€M	€M	€M
2022	(2.0)	0.5	(1.5)	(0.00)	(1.5)
2021	(3.1)	1.5	(1.6)	(0.00)	(1.6)

Capital expenditure amounted to €13.2m in 2022 (2021: €16.8m including investment in Expressway fleet), which included €8.1m in Properties, €4.2m in Technology and Garage Equipment of €0.9m. The company received capital funding for PSO services from the NTA in 2022 of €8.1m (2021: €2.0m), including grants of €5.5m (2021: €0.9m) in respect of land and buildings which are held by ClÉ, which enabled the company to invest in improved services for its customers.

Financial Outlook

2023 is expected to be another challenging year. While passenger levels on Expressway are not fully recovered to pre-Covid levels, this gap is narrowing. Delivering the NTA contract in the most efficient way possible will also be important. Cost pressures have been seen across the board and these will continue to challenge the business.

Risk Management

Bus Éireann's approach to risk management encompasses the

- **identification** of new, emerging and changing risk that may affect Bus Éireann's strategic objectives
- **assessment** of risks to understand the severity of effects on strategic objectives
- **prioritisation** of risks to inform decision making on risk responses; and
- **implementation** of risk responses in terms of accepting, avoiding, pursuing, reducing or sharing risks based on prioritisation.

The Bus Éireann Board provides oversight and ownership of the risk management process with the support of the Audit & Risk Committee, aligned with the Code of Practice for the Governance of State Bodies. The Board receives regular risk reports on principal and emerging strategic risks from the management team, including sustainability / ESG related risks and opportunities.

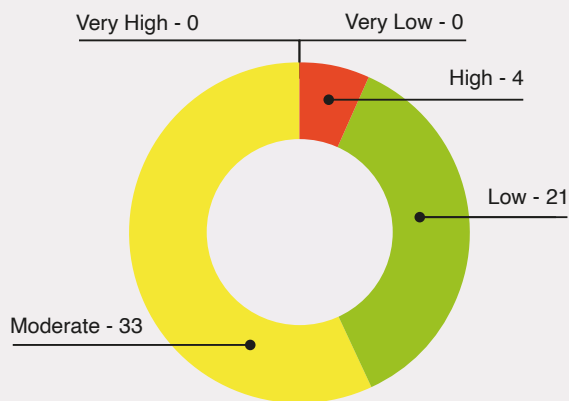
The Board approves Bus Éireann's Risk Management Framework and Risk Appetite Statement on an annual basis. The framework process involves the systematic application of policies, procedures and practices to the activity of communicating, establishing the context and assessing, treating, monitoring, reviewing, recording and reporting risks.

Risk Matrix - Inherent Rating: before controls & mitigation

Consequence

Likelihood	Negligible	Minor	Moderate	Significant	Substantial
5 - Very High	0	0	0	0	0
4 - High	0	0	2	2	0
3 - Moderate	0	1	14	9	2
2 - Low	0	0	16	7	1
1 - Very Low	0	0	0	3	1

Rating	Num. Risk
5 - Very High	0
4 - High	4
3 - Moderate	33
2 - Low	21
1 - Very Low	0
Total	58



Bus Éireann's risk management policies and governance reporting framework are developing in line with evolving EU regulatory requirements related to the EU Corporate Sustainability Reporting Directive (CSRD), the EU Task Force on Climate Related Disclosures (TCFD) recommendations and the EU Taxonomy sustainability classification system.

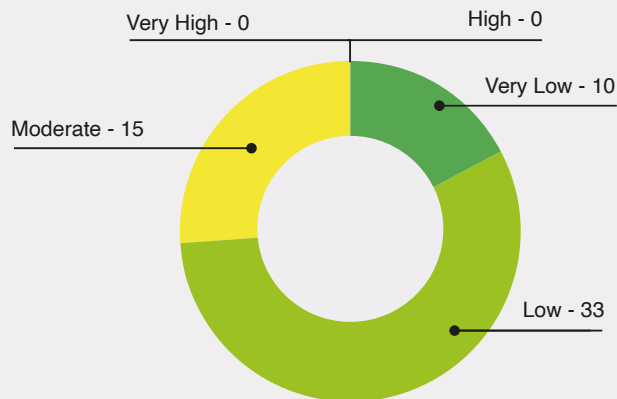
The requirements related to sustainability / ESG related impacts, risks and opportunities are integrated into the company's risk management framework. Bus Éireann's Sustainability Annual Report 2022 outlines progress on alignment with the core principles of TCFD including governance, strategy, risk management and metrics and targets in line with the evolving EU CSRD requirements.

Risk Matrix - Residual Rating: after controls & mitigation



Consequence

Likelihood	Negligible	Minor	Moderate	Significant	Substantial
5 - Very High	0	0	0	0	0
4 - High	0	0	1	0	0
3 - Moderate	0	3	9	4	0
2 - Low	0	4	20	1	0
1 - Very Low	0	3	7	5	1

Rating	Num. Risk
5 - Very High	0
4 - High	0
3 - Moderate	0
2 - Low	3
1 - Very Low	3
Total	58



Bus Éireann's main strategic risks and approach to mitigating these risks:

		Risk Developments in Europe 2022/3*	Impact on Bus Éireann Strategic Pillars	Risk Exposure for Bus Éireann	Risk Mitigation and Internal Controls
1		Cyber incidents <i>e.g. cyber crime / ransomware causing system downtime, data breaches, fines, penalties</i>	Operational Excellence Financial Sustainability ESG Sustainability	Cybersecurity threats Funding of back office technology	Systems/technology investment Business continuity management Revised policies / procedures Awareness and training
2		Business interruption <i>incl supply chain disruption</i>	Operational Excellence Financial Sustainability	Pension and insurance matters	Supply chain management Cost efficiencies and controls
3		Energy crisis / natural catastrophes <i>e.g. supply shortage/outage, price fluctuations, storm, flood, extreme weather events</i>	ESG Sustainability Operational Excellence Customer Centred	Energy / fuel price increases Risk of flooding / storm damage / power outages	Fuel hedging policies Safety/emergency management systems Flooding risk assessments Building structural integrity surveys
4		Climate change / new technologies <i>e.g. physical, operational and financial risks as a result of global warming</i>	ESG Sustainability Operational Excellence Financial Sustainability	Failure to achieve energy and CAP targets Impact of fuel price increases Funding risk – fleet and property	Fleet and property investment Systems and process investment Employee training Scenario analysis / adaptation
5		Pandemic outbreak, fire, explosion <i>e.g. health and workforce issues, restrictions</i>	Leadership and People Customer Centred Operational Excellence ESG Sustainability	Impact of major pandemic Significant road traffic accident Major fire / gas explosion	Safety / emergency management systems
6		Changes in legislation and regulation <i>e.g. trade wars and tariffs, economic sanctions</i>	Operational Excellence Financial Sustainability ESG Sustainability	GDPR/data protection compliance Alternative fuel/ biofuel implementation Environmental standards Brexit impact	Regulatory monitoring Revised policies and procedures Awareness and training
7		Market and political developments <i>e.g. war in Ukraine, market volatility, intensified competition/new entrants, M&A</i>	Financial Sustainability ESG Sustainability Customer Centred	Increase in traffic congestion Expressway viability plan Schools Transport fleet	Network development Stakeholder engagement
8		Macroeconomic developments <i>e.g. inflation, deflation, monetary policies, commodity price increases</i>	Financial Sustainability ESG Sustainability	Factor input costs inflation Capital and operational funding risk	Cost efficiencies and controls Forward planning Capital approval procedures
9		Shortage of skilled workforce	Leadership and People Operational Excellence	Recruitment challenges	Revised recruitment and retention plan Attendance management Pay and conditions review

* Source: Allianz



Company Information

Board of Directors

Miriam Hughes
Brian Bowden
Diarmuid Corry
David Fox
Stephen Hannan
Dermot Healy
Brendan Lenihan
Richard Manton
Rhona Murphy

Chief Executive Officer

Stephen Kent

Secretary and Registered Office

Tom Delaney
Broadstone
Dublin D07 X2AE

Registered Number

119570

Company Limited by Shares

Designated Activity Company under the Companies Act 2014

Independent Auditors

Mazars
Harcourt Road
Dublin D02 A339

Websites

buseireann.ie
expressway.ie

Senior Leadership Team



Stephen Kent Chief Executive Officer

Stephen was appointed as Chief Executive Officer of Bus Éireann in November 2018, having served as Acting CEO since autumn 2018. He joined the company as Chief Commercial Officer in 2013.

Previously, Stephen was Sales and Marketing Director of C&C Group, having held senior management roles in Waterford Crystal and Waterford Foods, now part of Glanbia plc.

Stephen holds a Bachelor in Business Studies from the University of Limerick, a Master in Business Administration from Herriot Watt University and is a graduate of the Marketing Institute of Ireland.



Tom Delaney Chief Financial Officer

Tom joined Bus Éireann as Chief Financial Officer and Company Secretary in 2018, and is responsible for procurement, materials management, risk and compliance.

He has more than 25 years' senior management experience gained in Ireland, Eastern Europe and the UK, and has worked across both public and private sectors with organisations including Coca Cola, Glanbia, Eir, NAMA, Mazars and the Bank of England.

Tom is a Chartered Certified Accountant with a Master in Law and Financial Regulation from Queen Mary University, London. He has completed a Certificate in Business Sustainability Management with the University of Cambridge. He was a non-executive director of the Corporate Governance Association of Ireland between 2018-2022.



Eleanor Farrell Chief Commercial Officer

Eleanor joined Bus Éireann as Chief Commercial Officer in 2019. She has a strong track record of customer-focused transformation and innovation, combined with strategy development and operational excellence.

Previously, she held a global leadership role at Google as Global Head of Operations and Strategy, Customer Onboarding, and was Head of Customer Value Management and Head of Commercial Strategy and Planning at Vodafone Ireland. Her early career was as a management consultant at McKinsey.

Eleanor holds a Master in Business Administration from UCD Smurfit, a Master in Computing and a Bachelor in Computer Science and Statistics from UCD. She is Chair of Samaritans Ireland and a member of the Samaritans UK Board of Trustees.



Miriam Flynn Chief Schools Officer

Miriam has led Bus Éireann's operation of the School Transport Scheme on behalf of the Department of Education since 2018.

Prior to this Miriam was Regional Manager with overall responsibility for Bus Éireann's operations in the southwest. She also has experience in Customer Service, Sales and Marketing, and Business Development.

Miriam has a Bachelor of Commerce from National University of Ireland Galway, a post-graduate Diploma in Marketing from the Smurfit Business School University College Dublin and has completed the CIÉ Group Executive Leadership programme, also at UCD.

She is a member of the Chartered Institute of Logistics and Transport and holds a Certificate in Professional Competence in National and International Road Transport Operations.



Rory Leahy Chief Safety and Sustainability Officer

Rory was appointed Chief Risk and Safety Officer for Bus Éireann in 2018, and this role was amended in 2021 to include Sustainability.

He is responsible for company safety policy and strategy, sustainability strategy and policy, risk management, property and energy performance. Rory began his career at Iarnród Éireann and at Bus Éireann has held positions in Business Development, Operations and Regional Management.

Rory has a degree in Civil Engineering from University College Dublin, a post-graduate Diploma in Environmental Management from Trinity College Dublin and a Master's degree in the Management of Operations from Dublin City University. He holds a Certificate of Professional Competence in Road Passenger Transport Operations Management (International).



Danny McCarthy Chief Information Officer

Danny was appointed Chief Information Officer in October 2022, having joined Bus Éireann in 2003. He is responsible for information systems, digital transformation and leading Bus Éireann's enterprise-wide digital strategy.

Previously, Danny was Bus Éireann's Head of IT and Business Transformation. With almost 20 years' experience in public transport, Danny has significant knowledge of leading the implementation of new technology, delivering transformation projects and leading change initiatives. Earlier in his career, Danny worked at Citibank and Kindle Banking Systems.

Danny holds a Bachelor of Business Studies from the University of Limerick, a post-graduate Diploma in Software Localisation from the University of Limerick and a Diploma in Strategy and Innovation from the Irish Management Institute.



Jean O'Sullivan Chief People Officer

Jean joined Bus Éireann as Chief People Officer during 2022. Previously, Jean was Head of Organisation Development at Enterprise Ireland, responsible for delivery on the strategic objectives to build scale and expand the reach of Irish companies in global markets.

During a 20-year career with Enterprise Ireland, Jean held strategic roles including Head of Global Human Resources, overseeing talent management and resourcing strategies to support an agile global workforce.

Jean also has considerable business development experience across industry sectors. She developed and executed Enterprise Ireland's first female entrepreneurship strategy and is a strong proponent of initiatives that support diversity in the workplace.

Jean is graduate of Edinburgh Napier University, with a primary degree in Marketing Management and a Master in Business Studies in Strategic Human Resources Strategies from Dublin City University.



Allen Parker Chief Customer Officer

Allen joined Bus Éireann in this newly-created role in 2018. He has 30 years' experience in bus transport in Ireland and the UK, having been Managing Director of both Aircoach, a subsidiary of First Group plc, and of Citylink.

He began his career with Bus Éireann in the 1990s, moving to Comfort Delgro and then to First Group plc where he held a number of senior roles.

At Bus Éireann, Allen is responsible for all aspects of service delivery and for driving continuous improvement in customer experience. This encompasses performance and planning, operations, engineering, customer information and accessibility.

Allen holds a Bachelor of Science in Transport Technology from the University of Ulster.

Board of Directors



Miriam Hughes Chairperson

Miriam was appointed to the Board of Bus Éireann in 2019 and became Chairperson in February 2022. She has is a member of the Commercial & Innovation and Remuneration Committees. Miriam is a Chartered Director from the Institute of Directors, an independent strategic business consultant and non-executive director.

Miriam was formerly Chief Executive Officer of one of Ireland's largest communications groups – DDFH&B. During her 17-year tenure she managed numerous acquisitions, new business models and a merger. She worked with many large clients like 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 University College Dublin, holding a Bachelor of Commerce and Master in Business Studies in Marketing. She is formerly president of the Marketing Institute of Ireland, chairperson of the Advertisers Association of Ireland, council member of Dublin Chamber of Commerce, board member of the Irish Hospice Foundation and a current council member for the Irish Management Institute. Miriam has served as chairperson of Barnardo's Ireland Board, is a mentor on the Enterprise Ireland Panel, and is a strategic consultant to a number of small businesses.



Brian Bowden

Brian joined the Board of Bus Éireann in 2022. He is Chairperson of the Remuneration Committee and a member of the Audit & Risk, and Commercial & Innovation Committees.

Brian is Chief People Officer with Aer Lingus, a position he has held since 2016. In this role he leads the human resource function for the 4,800 people working in the airline with responsibility for recruitment, talent development, change management and industrial relations.

He has previously worked in a range of senior management positions across the human resources spectrum within Aer Lingus and elsewhere. Brian has also held senior roles in the operations area, with responsibility for planning, rostering and deployment of crew resources, and in the commercial planning area, with responsibility for development of the airline's route network and schedule.

Brian holds a Master of Arts degree in History from University College Dublin and a Master's degree in Business Studies in Human Resources Strategy from Dublin City University.



Diarmuid Corry

Diarmuid Corry was appointed to the Board of Bus Éireann in 2018 and re-appointed in 2021. Diarmuid is the Chairperson of the Commercial & Innovation Committee and a member of the Sustainability, and Safety & Accessibility Committees.

Diarmuid is a consultant in electronic system design with a focus on air and spacecraft. He was a founder of ACRA Control Ltd, a supplier of flight test instrumentation to the aerospace industry and served as a director until its acquisition in 2011. He is currently Chief Technology Officer for Réaltra Space Engineering, a division of Realtime Technologies Ltd. Diarmuid has a Master in Electronic Engineering from Dublin City University and also holds a Master in Business Administration.



David Fox

David is an experienced senior information technology executive and programme director, and was appointed to the Board of Bus Éireann in 2022. He is a member of the Audit & Risk and Commercial & Innovation Committees.

In addition to serving as Chief Information Officer for a number of organisations in Ireland and overseas, he has also led numerous successful business transformation programmes, including the initial broadband programme at Eir (formerly Eircom). As a consulting practice director at Oracle, David was responsible for the delivery of telecommunications billing programmes to clients in Europe and the Middle East. He currently serves on the Audit and Risk Committee of the National Shared Services Office.

David holds a Master's degree in Business Administration from Dublin City University, a post-graduate Diploma in Accounting from the Associated of Chartered Certified Accountants and a Bachelor of Science in Computer Science from Trinity College Dublin.



Stephen Hannan

Stephen Hannan was appointed to the Board of Bus Éireann in 2017 under the Worker Participation (State Enterprises) Acts 1977 to 2001. Stephen was reappointed to the Board in 2021 and is a member of the Sustainability, and Safety & Accessibility Committees.

He works in Ringsend Depot as a bus driver with Dublin Bus. He is a member of SIPTU and has held a wide variety of positions within the trade union for 30 years. He was President of the Bus Drivers' Committee, Vice-Chairman of the Transport Sector Committee, the Divisional Committee and Depot Representative.

Stephen is also a board member of CIÉ and a director of Dublin Bus.



Dermot Healy

Dermot Healy was appointed to the Bus Éireann Board on 1 December 2021 under the Worker Participation (State Enterprises) Acts 1977 to 2001. Dermot is a member of the Sustainability, and Safety & Accessibility Committees.

He is employed as a bus driver with Bus Éireann, based at Roxboro Depot in Limerick. He joined CIÉ in 1983 and has had a variety of roles including Office Assistant and Bus Conductor, prior to assuming his current position as a bus driver in 1991. He has been active in the National Bus and Rail Union (NBRU) since 1997 when he was first elected to his local branch committee. He served as both Vice-Chairman and Chairman 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 Workplace Relations Commission negotiations and Labour Court hearings.



Brendan Lenihan

Brendan Lenihan was appointed to the Board of Bus Éireann in 2019. Brendan is Chairperson of the Board's Audit & Risk Committee and also serves as a member of the Remuneration and Sustainability Committees.

Brendan is Managing Director of Navigo Consulting, a specialist adviser in the area of strategy, business planning and governance consulting. Prior to this he worked as a Group Finance Director in a large property company and as a partner with Andersen with whom he worked in Ireland and the US.

He is an independent non-executive director of a number of private companies, charities and the Health Service Executive. Brendan is a former President of Chartered Accountants Ireland.

Brendan holds a Bachelor of Commerce degree from University College Cork, a post-graduate Diploma in Professional Accounting from University College Dublin. He is a Chartered Accountant with more than 25 years' post-qualification experience and was awarded a Professional Diploma in Corporate Governance from Smurfit Business School, University College Dublin.



Richard Manton

Richard Manton was appointed to the Board of Bus Éireann in 2019. He is Chairperson of the Sustainability Committee and is a member of the Commercial & Innovation Committee.

Richard is a senior manager at Engineers Ireland, responsible for policy, public affairs and academic standards. He previously held positions in research and teaching at the National University of Ireland Galway and was the community representative on Galway City Council's Transportation Strategic Policy Committee.

Richard is a Chartered Engineer with Engineers Ireland and the Chartered Institution of Highways and Transportation, and he has a PhD in Civil Engineering, specialising in sustainable transport.



Rhona Murphy

Rhona is an independent global media consultant, based in Dublin. She was appointed to the Board of Bus Éireann in 2022 and serves as Chairperson of the Safety & Accessibility Committee and as a member of the Audit & Risk Committee.

Rhona previously worked in New York and Singapore. She was Chief Executive Officer of *The Daily Beast* and interim Chief Executive Officer at *Newsweek*. Prior to that she had been the global publisher of *Newsweek*, and worked for Dow Jones and the *Wall Street Journal*.

She currently serves as Chairperson of the International Consortium of Investigative Journalists whose board she joined in 2017. She is a non-executive director of The Irish Times DAC since 2016. In 2019 she became a Chartered Director (IoD London).

She started her media career in London at *The Times* and *The Sunday Times* after graduating from Trinity College Dublin.

Directors' Report

The Directors present their annual report in accordance with their obligations under the Irish Companies Act 2014 and the Transport (Re-organisation of Córas Iompair Éireann) Act 1986 for the year ended 31 December 2022.

Principal Activities and Business Review

Bus Éireann is Ireland's national bus company, employing over 2,800 people. Its principal activities are the management and planning of an integrated network of transport services, using its own and sub-contractor resources. This integrated network covers long distance coach services, local, rural, commuter, provincial city, and town bus services. The Company is also responsible for the management and provision of the nationwide School Transport Scheme on behalf of the Department of Education. Bus Éireann's overarching goal is to be the most customer-centred and sustainable transport company in Ireland.

Córas Iompair Éireann (CIÉ), of which Bus Éireann is a subsidiary, is Ireland's national statutory authority providing land public transport within Ireland. It is wholly owned by the Government of Ireland and reports to the Minister for Transport, the Environment, Climate and Communications.

Review of Operational Financial and Engineering Performance

Directors and management of Bus Éireann monitor the Company's performance on an ongoing basis, using a range of key operating and financial performance indicators.

The Company recorded a loss of €1.5m in 2022 post exceptional (2021: €1.6m). This was after the receipt of Public Service Obligation (PSO) payments of €163.9m (2021: €122.9m). Operating revenue was €338.0m (2021: €288.7m). At 31 December 2022 the Company's balance sheet holds net current assets of €63.3m (2021: €59.2m) with net assets standing at €31.6m, a decrease from €33.1m in 2021. Passenger numbers increased by 56.0% to 89.5m in 2022.

Dividends

No dividends were proposed, declared, or paid during the year 2022 (2021: €nil).

Reserves

Accumulated losses were €62.6m at the end of 2022 compared to €61.1m in 2021.

Principal Risks and Uncertainties

The Company remains committed to managing risk in a systematic and disciplined manner. Key risks and uncertainties are identified and action plans are developed to mitigate these risks. A risk register is maintained and updated regularly for review by the Directors and senior management. Principal risks are reviewed on an ongoing basis by the Audit & Risk Committee (ARC), which reports to the Board. The Audit & Risk Committee also reviews and monitors internal control and audit risks.

Sustainable positive market conditions are required by the Company to maintain its services on an ongoing basis. The Company continued to carefully monitor its revenues and costs closely throughout 2022.

Up-to-date information on financial and economic risks and opportunities is presented to the ARC and Bus Éireann Board on a regular basis. The Company is also dependent on ongoing funding for public services and school bus services from the National Transport Authority (NTA) and the Department of Education respectively. The Company is required to comply with the terms and conditions of the direct award public service contract with the NTA, competitive tender contracts and the Commercial Bus Operator direct award contract arising from the impact of the Covid-19 pandemic.

Liquidity is tightly managed on a CIÉ Group basis. A dedicated team coordinates day-to-day cash and treasury management, together with annual and multi-annual planning and the securing of sufficient corporate bank funding to allow the CIÉ Group to continue to operate.

Capital Investment

Capital expenditure amounted to €13.21m in 2022 (2021: €16.8m), which included €8.13m in Properties, €4.20m in Technology and Garage Equipment of €0.87m. The Company received capital funding for PSO services from the NTA in 2022 of €8.12m (2021 of €2m), including grants of €5.50m (2021: €0.9m) in respect of land and buildings which are held by CIÉ, which enabled the Company to invest in improved services for its customers.

Share Capital and Reserves

Details of the Company share capital is set out in note 15.

The Company has no subsidiaries and no investments in other companies and this is consistent with the prior year.

The revenue reserves (accumulated losses) now stand at €62.6m at the end of 2022 (2021: €61.1m).

Shareholders Meetings

An annual general meeting of the Company is ordinarily held once every calendar year, but in any case, will be held not more than 15 months after the holding of the previous annual general meeting. The meeting may be held at such time and place as may be prescribed by the Directors. The Directors may either, whenever they think fit, or on request from Córas Iompair Éireann, convene an extraordinary general meeting of the Company. An annual general meeting took place on 6 April 2022.

The Board

The Company is controlled through its Board of Directors. The Board met on 11 occasions during 2022 (it met 16 times in 2021) and has a schedule of matters reserved for Board decision. The Board comprises Non-Executive Directors only, two of whom were Worker Directors at year end. There are no Executive Directors on the Board.

Miriam Hughes was reappointed as Bus Éireann Chairperson/Director on 6 April 2022.

Diversity, Equality & Inclusion

As at 31 December 2022, the Bus Éireann Board of Directors had two female (22.2%) and seven male (77.8%) members, with no positions vacant. Bus Éireann is actively working towards the government target of a minimum of 40% representation of each gender in the membership of State boards.

Attendance at Board and Committee Meetings

Listed below are details of Directors' attendance at Board and Committee meetings held during 2022:

	Board	Audit and Risk Committee	Commercial and Innovation Committee	Sustainability Committee*	Safety and Accessibility Committee	Remuneration Committee	Board Strategy Committee	Culture, People and Customer Committee
Miriam Hughes	11/11	5/5	4/4	2/2	2/2	2/2	6/6	
Brian Bowden	7/8	4/4	4/4			2/2		
Diarmuid Corry	10/11		4/4	3/4	2/4		6/6	
David Fox	5/5	2/2	3/3					
Stephen Hannon	11/11			2/3*	3/3			
Dermot Healy	11/11			2/3*	3/3			
Brendan Lenihan	11/11	8/8		4/4		2/2		4/4
Richard Manton	9/11		3/4	4/4	2/2			4/4
Rhona Murphy	8/8	4/4			2/2			

Brian Bowden was appointed to the Board on 8 April 2022.

Rhona Murphy was appointed to the Board on 8 April 2022.

Miriam Hughes retired on 4 April 2022 and was reappointed as director/chair on 6 April 2022.

Richard Manton was reappointed to the Board on 5 April 2022.

Brendan Lenihan was reappointed to the Board on 5 April 2022.

David Fox was appointed to the Board on 11 July 2022.

* A technical issue resulted in two members not receiving notification of a meeting

Audit & Risk Committee (ARC)

The ARC acts independently from the executive. Its role is to ensure that the interests of the shareholder and other stakeholders are properly protected in relation to financial reporting oversight, internal control, and internal and external audit. It also reviews risk and corporate governance as well as systems of ensuring that potential fraud and wrongdoing are investigated.

The ARC discusses with the external auditor the nature and scope of the audit and the audit findings. The Committee also monitors the integrity of the financial statements prepared by the company. It monitors the effectiveness of the Company's internal controls and risk management systems through regular direct updates from the Group Internal Audit Department and from senior management.

The ARC, having considered all relationships between the Company and the external audit firm, does not consider that those relationships impair the auditor's judgement or independence.

The ARC met on eight occasions during 2022 (it met eight times in 2021).

The ARC comprised the following Directors during 2022:

Brendan Lenihan	<i>(Chair)</i>
Rhona Murphy	<i>(appointed to Committee on 21 June 2022)</i>
Brian Bowden	<i>(appointed to Committee on 21 June 2022)</i>
David Fox	<i>(appointed to Committee on 18 October 2022)</i>
Miriam Hughes	<i>(retired from Committee on 21 June 2022)</i>

Sustainability Committee

The Board Sustainability Committee was established in 2021. Its remit encompasses the review of the Bus Éireann sustainability strategy, sustainability KPIs and reporting, carbon budgets, fleet and infrastructural transition, customer and employee sustainability/engagement/skills, plus partnerships and funding.

The Committee met on four occasions in 2022 (it met four times in 2021).

The Committee comprised the following Directors during 2022:

Richard Manton	<i>(Chair)</i>
Brendan Lenihan	
Diarmuid Corry	
Dermot Healy	<i>(Appointed to Committee on 24 March 2022)</i>
Stephen Hannon	<i>(Appointed to Committee on 24 March 2022)</i>
Miriam Hughes	<i>(Retired from Committee on 16 June 2022)</i>

Safety & Accessibility Committee

The Bus Éireann Safety & Accessibility Committee's remit encompasses safety policy development, safety management systems, safety plan updates, oversight of accident and incident reporting, accessibility strategy roadmap and KPIs, and safety and accessibility agency co-operation.

The Committee met on four occasions in 2022 (it met four times in 2021).

The Committee comprised the following Directors during 2022:

Rhona Murphy	<i>(Chair of Committee from 24 August 2022)</i>
Diarmuid Corry	
Stephen Hannon	
Dermot Healy	
Miriam Hughes	<i>(Chair/Committee member until 24 August 2022)</i>
Richard Manton	<i>(Retired from Committee on 16 May 2022)</i>

Commercial & Innovation Committee (C&I)

The Commercial & Innovation Committee replaced the Board Strategy Committee. It held its first meeting in August 2022 and the total number of meetings held during the year was four.

Per the Committee's Terms of Reference, its main duties and responsibilities are:

- Five-year planning oversight and longer-term investment horizon

- Operational performance
- Customer and culture
- Reputation and stakeholder management
- Innovation and information technology strategy
- Commercial strategy, performance and viability.

The Committee comprised the following Directors during 2022:

Diarmuid Corry (Chair)

Miriam Hughes

Richard Manton

Brian Bowden

David Fox

Board Strategy Committee (Active until May 2022)

Following an external review of Bus Éireann Committees in mid-2022, this Committee was wound down and the key elements of its remit were incorporated into the remit of the newly formed Commercial & Innovation Committee. The Board Strategy Committee addressed five specific areas: enterprise development, technology innovation, marketing and research and policy and planning as well as strategy.

This Committee met six times in 2022 and held its final meeting in May. (It met on seven occasions during 2021.)

The Board Strategy Committee comprised the following Directors during 2022:

Diarmuid Corry (Chair)

Miriam Hughes

Remuneration Committee

The Remuneration Committee was formed in 2022. Previously, matters pertaining to remuneration fell under the remit of the Culture, People & Customer Committee. It held its first meeting in July and met on two occasions during the year.

Per its Terms of Reference, the Committee's remit encompasses:

- Chief Executive remuneration
- Senior management remuneration
- Succession planning and leadership development

- Company remuneration policy
- Annual 'Balanced Scorecard' structure and process
- Pensions
- Termination payments of senior management
- Diversity and inclusion

The Remuneration Committee comprised the following Directors during 2022:

Brian Bowden (Chair)

Miriam Hughes

Brendan Lenihan

Culture, People and Customer Committee (Active until June 2022)

Following an external review of Bus Éireann Committees in mid-2022, this Committee was wound down and elements of its remit were incorporated into the remits of the newly formed Commercial & Innovation Committee and the newly formed Remuneration Committee. The Culture, People & Customer Committee had been established by the Board in 2019 to assess, guide, report on and make recommendations to the Board in the areas of the Bus Éireann culture, people and customer strategy.

The Committee met four times in 2022 and held its final meeting in June (it met on six occasions in 2021).

The Committee comprised the following Directors during 2022:

Brendan Lenihan (Chair for two of the meetings in 2022)

Richard Manton (Chair for two of the meetings in 2022)

Health and Safety

Bus Éireann remains committed to ensuring the optimum well-being of all staff, by maintaining a safe place of work, and through the promotion of healthy work practices. It complies with all relevant employment legislation including the Safety, Health and Welfare at Work Act 2005. Governance of health and safety matters in the organisation is monitored through the Board Safety & Accessibility Committee.

Payment Practices

The Company acknowledges its responsibility for ensuring compliance, in all material respects, with the provisions of the EC (Late Payment in Commercial Transactions) Amendment Regulation 2013. The Company payment policy is to comply with the requirements of the Regulation.

Accounting Records

Bus Éireann is aware of its obligation to keep adequate accounting records in accordance with Sections 281 to 285 of the Companies Act 2014. To meet these obligations, it utilises appropriate systems and procedures, and employs competent persons to administer and manage these systems. The accounting records are kept at Bus Éireann's offices in Dublin 7.

Directors

The Directors of the Company are appointed by the Minister for Transport, the Environment, Climate and Communications. The names of persons who were Directors during the year ended 31 December 2022 are set out below.

Miriam Hughes	<i>(appointed Chairperson Designate 14 February 2022. Retired on 4 April 2022 and was reappointed on 6 April 2022)</i>
Brian Bowden	<i>(appointed 8 April 2022)</i>
Diarmuid Corry	
David Fox	<i>(appointed 11 July 2022)</i>
Stephen Hannan	
Dermot Healy	
Brendan Lenihan	<i>(reappointed 5 April 2022)</i>
Richard Manton	<i>(reappointed 5 April 2022)</i>
Rhona Murphy	<i>(appointed 8 April 2022)</i>

Miriam Hughes was appointed Chairperson designate on 14 February 2022 and appeared at the Joint Oireachtas Committee on Transport and Communication Networks on 5 April 2022. She was reappointed as Director/ Chairperson on 6 April 2022.

The Directors and secretaries who served during the year did not hold any interest in any shares or debentures of the Company, its holding company, or its fellow subsidiaries at any time during the year.

There were no contracts or arrangements entered into during the year in which a Director was materially interested in relation to the Company's business.

Code of Practice for the Governance of State Bodies

The Board is fully committed to meeting the requirements of the Code of Practice for the Governance of State Bodies. It is the view of the Board, with the support of the work of the Audit & Risk Committee, that in 2022, Bus Éireann had in place adequate controls to manage the risks attached to the strategic objectives of the Company, and that these controls were being implemented. Where deficiencies were identified in relation to the system of internal control, Bus Éireann management took the necessary actions to address these deficiencies.

The Bus Éireann Board with the ARC and the other Board Committees have obtained reasonable assurance in 2022 that:

- Bus Éireann selected and developed the necessary control activities that contribute to the mitigation of risks to the achievement of its objectives to acceptable levels.
- Bus Éireann selected and developed general control activities to support the achievement of objectives.
- Bus Éireann deployed control activities through policies and procedures that established what is expected by employees and procedures that put policies into action.
- Bus Éireann obtained or generated and used relevant, quality information to support the functioning of internal control.
- Bus Éireann internally communicated information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
- Bus Éireann communicated with external parties (including internal and external auditors) regarding matters affecting the functioning of internal control.
- Bus Éireann selected, developed and performed ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.
- Bus Éireann evaluated and communicated internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the Board of Directors, as appropriate.

Statement on System of Internal Control

Scope of Responsibility

It is acknowledged by the Bus Éireann Board and the Chairperson, that it is responsible for Bus Éireann's system of internal control. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016). It is also noted by the Board that such a system can provide only reasonable and not absolute assurance against material error.

Description of Key Control Procedures

The Bus Éireann Board confirms that an annual review of the effectiveness of internal control systems took place between October and December 2022. The Bus Éireann Board approved the annual review of the effectiveness of internal control systems on 1 December 2022. At the request of the Bus Éireann Board, key control procedures have been put in place to reflect the size and complexity of Bus Éireann.

There have been no weaknesses in internal financial control resulting in material losses, contingencies or uncertainties that were required to be disclosed in the 2022 Annual Financial Statements or Auditor's Report.

The following non-compliance matters should be noted:

- Bus Éireann had non-compliant spend of €3m in 2022 representing 0.8% of eligible procurement spend (€2.8m or 0.9% in 2021).
- Where compliance issues were identified through the quality assurance process through 2022, they were rectified by management.

The Statement on System of Internal Control was reviewed by the Board with the support of the ARC and other Board Committees on 1 December 2022, to ensure it accurately reflected the control system in operation during the reporting period for 2022.

The Statement on System of Internal Control was reviewed by the external auditors Mazars, to confirm that it reflects the audited body's compliance with the requirements of the Code of Practice (sections 1.20 and 2.7) and was consistent with the information of which they are aware from their audit work on the financial statements. Where this is not the case, the external auditor should report on this in the audit report on the relevant financial statement.

The steps that were taken to ensure an appropriate control environment was in place in Bus Éireann and the procedures for monitoring the effectiveness of the internal control system were as follows:

- The adoption of a clearly defined **organisational structure** with written authority limits, appropriate segregation of duties and reporting mechanisms to higher levels of Bus Éireann management, the Bus Éireann Board and its Board Committees and to the CIÉ Board and Board Committees.
- A **comprehensive budgeting and planning system** whereby actual performance is compared to the approved budget at the end of each financial period and any significant trends or variances are investigated in relation to budget accountability. These reports are circulated to each Bus Éireann Board meeting and to the Board Committees for review. This is supported by procedures for addressing the financial implications of major business risks.
- Clear guidelines for the approval and control of **capital expenditure**. These include; the preparation of annual capital budgets, which are approved by the Board in consultation with CIÉ, the Department of Transport, and the National Transport Authority (NTA), detailed feasibility studies and appraisals of individually significant capital projects, prior to approval by the appropriate level of authority (including the Department of Transport and the NTA for larger projects) and the preparation of regular progress reports to management. All significant capital projects require the completion of a formal close-out paper. The Capital Expenditure process is overseen by an internal Capital Steering Group within Bus Éireann.
- **Systematic review of internal controls by CIÉ Group Internal Audit** at third line of defence, including the Directors' Compliance Statement audit.
- The implementation of a **Risk Management Framework and a Risk Management System** at second line of defence which provides an auditable platform for the real time recording and reporting of risks which are evaluated and reviewed on a monthly basis by management. Principal risks together with risk treatment plans are presented to the Board on a quarterly basis after consideration by the ARC.
- Procedures for dealing with **Procurement Compliance** in line with EU Procurement Directive, current procurement rules and guidelines as set out by the Office of Government Procurement, CIÉ Group Procurement Policy and Procedures and Bus Éireann Procurement Policy and Procedures.

- The completion of the **External Financial Audit** (Mazars) which included a review of statement of systems of internal control. Mazars have reported that none of their internal control recommendations are considered to be fundamental in nature. A fundamental control is defined by the auditors as a control which is essential to the maintenance of a strong control environment in the Company.
- A **Compliance and Regulatory Framework** at second line of defence within Bus Éireann to assist first-line defence in relation to compliance monitoring and quality assurance reviews. A compliance report is issued to Board on a quarterly basis after consideration by the ARC.
- Other independent analysis and review of the systems of internal control in 2021, including:
 - An external review of Corporate Governance Matters undertaken by Governance Ireland in 2022.
 - An external review of the Risk Management Framework undertaken by Mazars in Q4 2021 and presented to Board in early 2022.
 - A range of Quality Assurance Reviews to monitor the effectiveness of compliance with the Code of Practice for the Governance of State Bodies, the Companies Act 2014 and the Public Spending Code.
 - External assessments in relation to a range of internal controls including:
 - PCI-DSS Compliance and Testing (RITs Information Security)
 - Risk Management Workshops (Mazars)

The Bus Éireann Board, with the support of the ARC and other Board Committees, reviewed the effectiveness of the systems of internal control relating to Bus Éireann for 2022 by:

- A review and approval of the programme of internal audit for 2022 (prepared following its audit risk assessment process) and consideration of its major findings.
- A consideration of the major findings of any internal investigations.
- A review of the report of the external auditors, which contains details of any material control issues identified as a result of their audit of the financial statements.
- An assessment of the regular reports of Group Internal Audit who also reported regularly on the status of issues raised previously from his own reports.

- A review of the principal risks identified via the risk management framework and a risk management system which provides an auditable platform for the real time recording and reporting of risks which are evaluated and reviewed on a monthly basis by management. Principal risks together with risk treatment plans are presented to the Board on a quarterly basis.
- The Principal risks are reported to; the Audit & Risk Committee, the Bus Éireann Board, the CIÉ Board Audit & Risk Committee and the CIÉ Board.
- An Annual Review of Detailed Risk Reports.
- A review of the internal control Quality Assurance Reviews undertaken as part of the Annual Review of Effectiveness of Internal Control.

There have been no weaknesses in internal financial control that have resulted in material losses, contingencies or uncertainties that were required to be disclosed in the 2022 Annual Financial Statements or Auditor's Report.

The Board is satisfied that the Company is developing and enhancing its system of internal controls. The overall aim is to provide greater effectiveness assurance in relation to compliance, risk, and corporate governance, to support the control and risk management activities at first and second line of defence within the Company.

The following areas were analysed for quality assurance in 2022, and rectification plans have been put in place where required:

- **PCI DSS Compliance:** The Bus Éireann PCI DSS Attestation of Compliance for 2022 was revalidated by Worldpay in June of 2022.
- **Public Spending Code Obligations:** New procedures are being adopted by Bus Éireann for adherence to the revised Public Spending Code to improve the existing levels of compliance with the Code.
- **Irish Language obligations in line with Official Languages:** The Official Languages Act was amended in 2022. The Bus Éireann Irish Language Scheme remains in place until the amended Act is fully enacted and policies and procedures will be developed to replace the Scheme in 2023.
- **EU Whistleblower Directive:** In line with the EU Whistleblower Directive the Protected Disclosures (Amendment) Act 2022 which was signed into Law in July 2022. Revised CIÉ policy (approved 2 June 2022).

- **Code of Practice QA Reviews:** General Compliance review, Business and Financial Reporting, Board and Committee Governance, Remuneration, Diversity.
- **Code of Practice:** Risk Management Framework – External Assessment/QA Review.
- **Public Spending Code:** Annual QA Review 2022.
- **Companies Act:** Directors' Compliance Statement GIA Audit 2022.
- **Internal Audit Tracker:** Annual QA Report 2022.

It is the view of the Bus Éireann Board, with the support of the work of the ARC and other Board Committees that in 2022, Bus Éireann had in place adequate controls to manage the risks attached to the strategic objectives of the Company, and that these controls were being implemented. Where deficiencies or improvements were identified in relation to the system of internal control, Bus Éireann management were taking the necessary actions to address these.

Bus Éireann has adopted the TCFD reporting framework and can demonstrate progress on alignment with the core principles of the framework including Governance, Strategy, Risk Management and Metrics and Targets in line with the evolving EU Corporate Sustainability Reporting Directive (CSRD) requirements.

Procurement:

The Board confirms that Bus Éireann is compliant with the EU Procurement Directive, current procurement rules and guidelines as set out by the Office of Government Procurement, CIÉ Group Procurement Policy and Procedures and Bus Éireann Procurement Policy and Procedures, save for non-compliant spend of €3.0m in 2022, representing 0.8% (€2.8m or 0.9% in 2021) of eligible procurement spend. A procurement strategy is in place which aims to ensure adequate and appropriately skilled resourcing within the procurement department.

Directors' Compliance Statement

For the purposes of Section 225 of the Companies Act 2014 (the "Act"), we, the Directors:

1. Acknowledge that we are responsible for securing the Company's compliance with its relevant obligations as defined in section 225 (1) of the Act (the "relevant obligations"); and

2. Confirm that each of the following has been done:
 - (i) A compliance statement (as defined in section 225 (3) (a) of the Act) setting out the Company's policies (that in our opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations has been drawn-up.
 - (ii) Appropriate arrangements or structures, that are, in our opinion, designed to secure material compliance with the Company's relevant obligations, have been put in place; and
 - (iii) During the financial year to which this report relates, a review of the arrangements or structures referred to in paragraph (ii) above has been conducted.

A detailed quality assurance review was undertaken by both Bus Éireann and other CIÉ Group companies to comply in full with the requirements of the Companies Act 2014 in relation to the Directors' Compliance Statement. This review was commissioned by the CIÉ Group for all CIÉ Group operating companies and carried out by CIÉ Group Internal Audit Department. A comprehensive report was issued to and reviewed in detail by the Bus Éireann Audit and Risk Committee. The report confirmed that Bus Éireann was in full compliance with the requirements relating to the Directors' Compliance Statement for 2022.

Company Status

The Company registered as a Designated Activity Company, as required under the Companies Act 2014, on 1 February 2016.

Freedom of Information

The Freedom of Information (FOI) Act 2014 was signed into law in 2014. The following year, for the first time, certain parts of the Bus Éireann business came under its remit. The Act was extended to the administrative activities carried out by sections of the Company. These activities relate to the provision of school transport services to the Department of Education. Under the Act, Bus Éireann is subject to Freedom of Information requests via the Department of Education on records created since 21 April 2008.

Going Concern

The 2022 Bus Éireann financial statements have been prepared on a going concern basis. This assumes that the 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. The Directors of Bus Éireann consider that it is appropriate to adopt the going concern basis in preparing the financial statements for 2022.

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

Post Balance Sheet Events

There have been no significant post balance sheet events which require adjustment to the financial statements.

Auditors

Following a procurement process, Mazars, chartered accountants and statutory audit firm, were selected as new external auditors for the CIÉ Group in 2019 following the consent of the Minister for Transport. The auditors, Mazars, undertook the audit for 2022 with the consent of the Minister for Transport in accordance with Section 383(2) of the Companies Act 2014.

Disclosure of Information to Auditors

So far as each of the Directors in office at the date of approval of the financial statements is aware:

- there is no relevant audit information of which the Company's auditors are unaware; and
- the Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

On behalf of the Board



Miriam Hughes
Chairperson



Brendan Lenihan
Director

12 April 2023

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). Under company law, the Directors must not approve the financial statements unless they are satisfied that these give a true and fair view of the assets, liabilities, and financial position of the Company as at the financial year end date and of the profit or loss of the Company for the financial year, and that they otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies for the Company financial statements 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 the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records, which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors are responsible for securing the Company's compliance with the Code of Practice for the Governance of State Bodies (2016).

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

Independent auditor's report to the members of Bus Éireann

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Bus Éireann (‘the Company’), which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows, and notes to the Company financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law 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 accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at December 31, 2022, and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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 further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Under the Code of Practice for the Governance of State Bodies (August 2016) (the "Code of Practice"), we are required to report to you if the statement regarding the system of internal control required under the Code of Practice as included in the Corporate Governance Statement in the Directors' Report does not reflect the companies compliance with paragraph 1.9(iv) of the Code of Practice or if it is not consistent with the information of which we are aware from our audit work on the financial statements.

We have nothing to report in this respect.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company 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 Irish Auditing and Accounting Supervisory Authority'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.

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

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



Tommy Doherty

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

Date: 12 April 2023

Profit and Loss Account

Financial Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
Revenue			
Operating turnover		338,003	288,728
Revenue grant	14(e)	8,565	58,699
Receipts from Public Service Obligation and Commercial Bus Operators Direct Award contracts		163,926	122,941
Total revenue	3	510,494	470,368
Costs			
Payroll and related costs	4(a)	(154,285)	(152,108)
Materials and services	5(a)	(353,321)	(315,271)
Total costs		(507,606)	(467,379)
EBITDA before exceptional costs and revenues			
		2,888	2,989
Exceptional costs and revenues (net)	5(c)	79	35
Depreciation and amortisation (net)	5(e)	(4,280)	(4,267)
Profit on disposal of tangible fixed assets		-	1
Deficit before interest and tax			
		(1,313)	(1,242)
Interest payable and similar charges	6	(196)	(404)
Deficit for the year before tax		(1,509)	(1,646)
Tax on deficit for the year	7	-	-
Deficit after tax for the year		(1,509)	(1,646)

Statement of Comprehensive Income

Financial Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
Deficit after tax for the year		(1,509)	(1,646)
Other comprehensive income for the year		-	-
Total comprehensive loss for the year		(1,509)	(1,646)

Balance Sheet

31 December 2022

	Notes	2022 €'000	2021 €'000
Fixed assets			
Intangible fixed assets	8	7,342	4,863
Tangible fixed assets	9	47,713	58,071
		55,055	62,934
Current assets			
Stocks	10	4,727	4,276
Debtors	11	188,016	144,406
Cash and cash equivalents		897	717
		193,640	149,399
Creditors (amounts falling due within one year)	12	(130,373)	(90,192)
Net current assets		63,267	59,207
Total assets less current liabilities		118,322	122,141
Non current liabilities			
Provisions for liabilities	13	(62,214)	(59,654)
Deferred income	14(a)	(24,482)	(29,352)
		(86,696)	(89,006)
Net Assets		31,626	33,135
Capital and reserves			
Called up share capital	15	94,212	94,212
Profit and loss account – opening balance	15	(61,077)	(59,431)
Deficit for the year	15	(1,509)	(1,646)
Total equity		31,626	33,135

On Behalf of the Board



Miriam Hughes
Chairperson



Brendan Lenihan
Director

Statement of Changes in Equity

Financial Year Ended 31 December 2022

	Notes	Called up share capital €'000	Profit and loss account €'000	Total €'000
Balance at 1 January 2021		66,212	(59,431)	6,781
Increase in called up share capital	15	28,000		28,000
Total comprehensive income for the year		–	(1,646)	(1,646)
Balance at 31 December 2021		94,212	(61,077)	33,135
Balance at 1 January 2022		94,212	(61,077)	33,135
Total comprehensive income for the year			(1,509)	(1,509)
Balance at 31 December 2022		94,212	(62,586)	31,626

Statement of Cash Flows

Financial Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
Cash from operations			
Net cash generated from/used in operating activities	16	42,271	(5,832)
Cash flows from investing activities			
Additions to intangible fixed assets		(3,470)	(3,097)
Additions to tangible fixed assets		(1,572)	(13,740)
Sale proceeds on disposal of tangible fixed assets		-	1
Capital grants received		8,272	2,029
Capital grants transferred to CIÉ		(5,577)	(431)
Increase in Called up Share Capital	15	-	28,000
Increase in balance with parent company	11	(39,548)	(6,398)
Interest paid and charged by parent company		(196)	(404)
Net cash generated from/(used in) investing activities		(42,091)	5,960
Net Increase in and cash equivalents		180	128
Cash and cash equivalents at start of year		717	589
Cash and cash equivalents at end of year		897	717

Notes to the Financial Statements

Financial Year Ended 31 December 2022

1. Significant Accounting Policies

Statement of Compliance

The financial statements of the Company have been prepared on a going concern basis in accordance with Financial Reporting Standard 102, “the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland” and the Companies Act 2014.

Activities and Ownership

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

Bus Éireann is a transport management company, whose principal activities are the management and planning of an integrated network of services including the provision of schools bus services, using its own and sub-contractor resources.

Bus Éireann, the Company, is a Commercial State Company and is part of the CIÉ Group of companies. The Company was re-registered as a Designated Activity Company effective from 1 February 2016 under the Companies Act 2014. The Company registration number is 119570 and is registered in Dublin with registered offices at Broadstone, Dublin 7.

The financial statements of the Company relate solely to the activities of Bus Éireann.

Summary of Significant Accounting Policies

The significant accounting policies applied 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.

As permitted by the Companies Act 2014, the Directors have adapted the prescribed format of the profit and loss account in a manner appropriate to the nature of the Company’s business. EBITDA is Company earnings before adjustment for interest and taxation charged, depreciation of fixed assets and amortisation of capital grants received.

(a) Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention.

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 estimating uncertainty at the reporting date. It also requires Directors to exercise their judgement in the process of applying the Company’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 (v) below.

FRS 102 allows a qualifying entity certain disclosure exemptions. The Company is a qualifying entity but has not taken advantage of any available disclosure exemption for qualifying entities.

(b) Going concern

The Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The confirmation is made after having reviewed future trading performance, capital expenditure plans and liquidity availability. The Directors also considered risks and uncertainties in the business along with available public information. Therefore, these entity financial statements have been prepared on a going concern basis. Further information is set out in note 2.

(c) Foreign currency

(i) Functional and presentation currency

The functional currency and presentational currency of the Company is the euro, denominated by the symbol “€” 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 “materials and services” costs.

(d) Turnover

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

Turnover is recognised in the period in which the service is provided. The key income streams are described below along with a description of the revenue recognition policy for each revenue stream.

On bus and cash integrated ticketing system revenue is recognised on the day the service is provided. Proceeds received for the sale of annual tickets and other future dated products are carried within liabilities and recognised in the income statement over the term of the relevant product.

Other revenue is recognised in the period to which it relates.

(e) Public Service Obligation Payments and Grants

(i) Public Service Obligation (PSO) and Commercial Bus Operators Direct Award (CBO DAC) contracts payments

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

Bus Éireann records revenue generated under the PSO direct award contract on a gross cost basis. Bus Éireann is 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 Éireann. Bus Éireann submits an invoice on a periodic basis for the provision of services under the PSO contract which is paid to the Company one period in arrears.

(ii) European Union and Exchequer grants

European Union (EU) and Exchequer grants which relate to capital expenditure are credited to deferred income as they become receivable. Bus Éireann records grants using the "Accrual Model" in accordance with FRS102 section 24. They are amortised to the profit and loss account on the same basis as the related assets are depreciated.

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

(iii) Employer Wage Subsidy Scheme (EWSS)

The Employment Wage Subsidy Scheme (EWSS) was an economy-wide enterprise support for eligible businesses in respect of eligible employees. Bus Éireann availed of this support until April 2022 and recognised subsidy received within revenue grants in note 14(e).

(f) Materials and services costs

Materials and services costs otherwise referred to as operating costs constitute all costs associated with the day to day running of the operations of Bus Éireann, excluding depreciation, amortisation and payroll costs which are disclosed separately in the profit and loss account, and set out in more detail in note 5 of the financial statements.

(g) Interest receivable/interest payable

Interest income or expenses is recognised using the effective interest method.

(h) Exceptional costs and revenues

Bus Éireann's profit and loss account separately identifies results before specific items. Specific items are those that in our judgement need to be disclosed separately by virtue of their size, nature or incidence. The Company 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 our definition, both qualitative and quantitative judgement is used by the Company in assessing the particular items, which by virtue of their scale and nature, are disclosed in the Company profit and loss account and related notes as exceptional items.

(i) Taxation

Income tax 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

Bus Éireann is a subsidiary of CIÉ Group. Bus Éireann 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.

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

(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.

(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 location and condition necessary for its intended use and applicable decommissioning costs.

The bases of calculation of depreciation are as follows:

(i) Depreciation and residual values

Road passenger vehicles

The historical cost of road passenger vehicles, other than school buses, are depreciated 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.

Such assets begin to be depreciated once they first enter service within the fleet. Following a detailed review during 2022, it was deemed not necessary to apply an impairment to the value of fleet during 2022.

Plant and machinery

Plant and machinery are depreciated, by equal annual instalments, on the basis of historical cost spread over their expected useful lives. Following a detailed review, it was deemed not necessary to apply an impairment to the value of plant and machinery during 2022.

Details of the expected useful lives of the various types of assets for depreciation purposes are set out in the notes to the financial statements.

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

(ii) Subsequent additions and major components

Subsequent costs, including in respect of replaced components, 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 Company and the cost can be measured reliably.

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 costs are expensed as incurred.

(iii) Derecognition

Tangible 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) Leased assets**(i) Operating leases**

Operating leases do not transfer substantially all of the risk and rewards incidental to ownership to the lessee. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the period of the lease.

(ii) Lease incentives

Incentives received to enter into an operating lease are recognised as a reduction of the operating lease expense on a straight line basis over the period of the lease.

(iii) NTA leased assets

Incentives received to enter into an operating lease are recognised as a reduction of the operating lease expense on a straight line basis over the period of the lease.

(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.

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 profit or loss.

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) Stocks

Stocks consist of maintenance materials, spare parts and fuel and other sundry stock items. Stocks of materials and spare parts are 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 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 recorded in respect of stocks which are considered to be impaired.

(p) 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 and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(q) Financial instruments

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

(i) Financial assets

The Company has a number of basic financial assets which include trade and other debtors, amounts owed from group companies and cash and cash equivalents and 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 profit or 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 profit or loss.

(ii) Financial liabilities

Similarly, a number of basic financial instruments are included in current liabilities, including trade and other creditors, bank loans and overdrafts and loans from fellow group companies, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially 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 fellow group companies and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

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 classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

(r) Provisions

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when the Company 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 profit or 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 the Company has a legal or constructive obligation at the end of the financial year to carry out the restructuring. The Company has a constructive obligation to carry out a restructuring when there is a detailed, formal plan for the restructuring and the Company 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 Company.

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

Provision is not made for future operating losses.

(s) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the Company 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.

(t) Employee benefits

The Company 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 premium for additional work undertaken.

In addition, employer contributions in respect of pension are made for eligible staff to the respective pension schemes.

Defined benefit pension plan

The CIÉ Group operates two defined benefit plans (the CIÉ Pension Scheme for Regular Wages Staff and CIÉ Superannuation Scheme 1951 (Amendment) Scheme 2000 defined benefit plan) for 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.

These schemes have been accounted for in the CIÉ Group financial statements. The defined benefit pension scheme assets are measured at fair value. Defined benefit pension schemes liabilities are measured on an actuarial basis using the projected unit credit method. The excess of scheme liabilities over scheme assets is presented on the balance sheet of CIÉ as a liability. All of the subsidiaries, as well as CIÉ itself, participate in the CIÉ Pension Scheme for Regular Wages Staff and CIÉ Superannuation Scheme 1951 (Amendment) Scheme 2000 defined benefit plan. 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. Accordingly, the net defined benefit costs for the schemes as a whole are recognised in the separate financial statements of CIÉ as in the absence of a formal contractual arrangement the Directors believe that this entity is legally responsible for the schemes. The other participating entities, including Bus Éireann, recognise a cost equal to their contribution for the period. Further details of these schemes are set out in note 18.

(u) Equity

Ordinary called up share capital and revenue reserves are classified as equity and set out in note 15 of the financial statements.

(v) Critical accounting estimates and assumptions

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 Directors make estimates and assumptions concerning the future. 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 assets

The annual depreciation and amortisation charge for tangible and intangible assets is 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 carrying amount of the intangible assets, property plant and equipment, and the useful economic lives for each class of asset are set out in notes 8 and 9.

(ii) Third-party and employer liability claims provision and related recoveries

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 Company.

The Company 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 13 to the financial statements

(iii) Defined benefit pension scheme

The CIÉ Group, of which the Company is a member, has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors, including; life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Note 18 to the financial statements sets on in more detail matters related to pensions costs and the pension schemes.

2. Going Concern

Bus Éireann – Financial Position

The 2022 Bus Éireann financial statements have been prepared on a going concern basis. This assumes that the 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.

The Directors have given very careful consideration to the going concern basis of preparation at this time and are satisfied that it is appropriate for the 2022 financial statements to be prepared on this basis.

The key factors considered in arriving at this determination include:

Company financial position as at 31.12.22

At 31 December 2022 the Company had net assets of €31.6 million (2021: €33.1 million) and net current assets of €63.3m (2021: €59.2 million).

Net current assets include non-cash liabilities of €16.8m (2021: €17.2million) relating to deferred revenue and deferred income in respect of capital grants and 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 Company has net current assets of €80.1m (2021: €76.4 million).

Bus Éireann PSO Direct Award Contracts

In 2022 the company continues to operate under a gross cost PSO contract and responsibility for PSO fare box and other passenger revenue again lies with the NTA. The NTA has confirmed its intention to continue to provide PSO funding in line with the PSO Contract in 2023. Bus Éireann has continued to operate PSO services in line with the Direct Award Contract during 2022. In 2021 Bus Éireann transitioned to a gross cost contract and thus is not subject to revenue risk and no longer budgets for PSO revenue. Bus Éireann was in active dialogue with the NTA all year relating to the PSO funding requirements as a result of ongoing Covid-19 public health measures. All funding required for 2022 has been provided by the NTA and while 2023 ASC funding has yet to be finalised draft numbers provided by the NTA indicate that adequate funding will be provided to cover PSO DAC requirements in 2023.

Schools Transport

In July 2022, the Government announced that there would be a waiver of school transport fees for the school year 2022/23, as part of a suite of cost of living initiatives. This generated an unprecedented increase in demand resulting in additional services being introduced. In addition, the Department of Education approved funding to provide free school transport for children arriving from Ukraine. As a further cost of living initiative to offset the rise in fuel prices resulting from the Ukraine-Russia conflict, the Department of Education approved a fuel supplementary payment to school contractors. The funding approval for 2023 received from the Department of Education includes the continuation of these funding streams and also for the continuation of Covid cleaning payments, subject to approval on a monthly basis. In February 2023, the Government announced that school transport fees would be reintroduced for the school year 2023/24 albeit on a significantly reduced basis, which could potentially result in demand levels remaining high for the school year 2023/24. The scheme review commenced by the Department of Education in 2021 will be published during 2023. Any recommendations are not expected to impact the school year 2023/24. The scheme continues to be fully funded for all operating activity including additional services and supports.

Commercial Services

Expressway services continued to operate under the CBO DAC contract until 30 June 2022. All other commercial services returned in July 2022. It is expected that the commercial business will trade at a financial loss again in 2023 and liquidity requirements as a result of this will be funded by CIÉ. 2023 is expected to be another challenging year for the commercial business as passenger numbers have still not recovered fully to pre pandemic levels and rising costs are impacting across the board. CBO DAC Young Adult ticketing NTA initiative commenced in September 2022. Expressway is expected to return to profitability in 2024.

Global Economic Uncertainties

Macroeconomic uncertainties including the continued war in Ukraine increases risk in the transport sector.

These risks include disruptions to energy supplies and price, supply chain disturbances and the potential for further increases in price levels, as well as a reduction in economic activity and the level of consumer spending.

On-going Management Actions

Bus Éireann management are continuing to take a number of actions, including:

- engagement with the NTA on appropriate funding in support of the continued operation of the PSO Direct Award Contract
- engagement with the Department of Education for schools
- close monitoring of all issues impacting on Commercial Services
- close monitoring by management of the daily, weekly and monthly cash position across the Company
- continued implementation and rigorous monitoring of cost saving initiatives
- detailed assessments of all capital expenditure proposals and their impact on liquidity.
- continuous review of risks and opportunities affecting the Company's operations
- close monitoring of economic trends and the impact of global economic uncertainties, and the war in Ukraine on the company's business activities

CIÉ Group

The Group operates a pooled treasury system and Bus Éireann relies on the Group's banking facilities to enable it to manage its operations in accordance with its approved business plan. The ongoing support of CIÉ Group for Bus Éireann is evidenced in the Letter of Support from CIÉ to Bus Éireann dated 12 April 2023. The letter states, "It remains CIÉ policy that the Company is at all times in a position to meet its liabilities. CIÉ shall continue to exercise its shareholder rights and statutory obligations with a view to ensuring that the Company manages its operations, in accordance with its approved business plans, and in a manner which will enable it to meet all its obligations in a timely manner. CIÉ will provide the financial support necessary to permit the Company to continue operating and liquidating its liabilities in the normal course of business for at least a period of 12 months after the date of the signing of the financial statements".

Financial position as at 31 December 2022

At 31 December 2022, the Group had net liabilities of €213 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 €2,001 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 four year period. The undrawn amount available to the Group under the Group's committed revolving credit facility is €80 million.

Conclusion

The Directors of Bus Éireann, having regard to the factors outlined above, have a reasonable expectation that the Company 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. Total Revenue

This comprises operating turnover, net of recoverable VAT, receipts under the Public Service Obligation Contract and Revenue grants. Details of Revenue grants are set out in note 14(e). The Company is a transport service provider and provides services throughout Ireland and is regulated by the National Transport Authority (NTA). Bus Éireann records revenue generated under the PSO direct award contract on a gross cost basis.

4. Payroll and Related Costs

4(a) Payroll and Related Costs

	2022	2021
	€'000	€'000
Staff costs:		
Wages and salaries	128,549	126,957
Social insurance costs	13,157	12,978
Other retirement benefit costs	12,496	12,080
	154,202	152,015
Engineering work for group companies recharged	-	-
Net staff costs (excluding Directors remuneration)	154,202	152,015
Directors' remuneration:		
- For services as Directors	83	88
- For other services	-	5
- Termination payments for executive services	-	-
	83	93
Contributions paid to defined benefit scheme	-	-
Total Directors' remuneration and emoluments	83	93
Payroll and related costs	154,285	152,108

No costs were incurred in respect of loss of office for any Directors during 2022 or 2021 or after the balance sheet date.

Salary amounts includes incentive amounts of €399,000 for safe driving awards made in respect of 2022. (2021: €438,000 for safe driving awards made for 2021).

The average number of employees during the year was:

	2022 Number	2021 Number
Full-time	2,576	2,472
Part-time school bus drivers	251	289
Total	2,827	2,761

4(b) Payroll and Related Costs: disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies.

Employee benefits

	2022 €'000	2021 €'000
Basic	95,215	96,083
OT	6,790	7,194
Allowances	24,514	24,873
Incentive amounts	438	399
	126,957	128,549

Aggregate employee benefits

Short-term benefits	126,957	128,549
Termination benefits	-	-
Retirement benefits	12,080	12,496
ER PRSI	12,978	13,157
	152,015	154,202

Less

Exceptional termination payments	-	-
Engineering work for other group companies	-	-
	-	-

Add

Directors' Remuneration	93	83
Total	152,108	154,285

Employee Short-term Benefits

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. The figures represent the numbers of employees on payroll during the year and which includes all joiners and leavers to payroll

From	To	Staff Numbers 2022	Staff Numbers 2021
€50,000	€75,000	864	822
€75,000	€100,000	45	55
€100,000	€125,000	11	14
€125,000	€150,000	3	3
€150,000	€175,000	3	4
€175,000	€200,000	4	3
€200,000	€225,000	2	1
€225,000	+	0	0
Total Staff		932	902

4(c) Payroll and Related Costs: additional disclosure requirements under the Department of Public Expenditure and Reform Circular Reference 13/2014

Number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards.

From	To	2022 Staff Numbers	2021 Staff Numbers
€60,000	€70,000	201	215
€70,000	€80,000	48	49
€80,000	€90,000	20	16
€90,000	€100,000	18	14
€100,000	€110,000	10	7
€110,000	€120,000	3	4
€120,000	€130,000	2	1
€130,000	€140,000	0	0
€140,000	€150,000	2	2
€150,000	+	8	9

4(d) CEO Remuneration

Wages and salaries costs include the following remuneration payable to the CEO Mr Stephen Kent for executive services.

	2022	2021
	€'000	€'000
Combined amounts		
Basic salaries	210	210
Basic salaries arrears	-	-
Taxable allowances and benefits in kind	14	14
Social insurance costs	25	25
Post-retirement benefit costs	53	53
Post-retirement benefit arrears	-	-
Termination payment	-	-
	302	302

These are in accordance with Department of Public Expenditure and Reform guidelines for Chief Executives.

4(e) Key Management Compensation

Key management compensation, including salary and benefits of CEO and Directors are as follows:

	2022	2021
	€'000	€'000
Salaries and short-term benefits	1,347	1,387
Salaries and short-term benefits arrears	-	-
Post-retirement benefit costs	122	154
Post-retirement benefit costs arrears	-	5
Social insurance costs	136	139
Termination payments	-	-
Total	1,605	1,685

Key management and Directors' earnings comprise salaries and related costs payable to senior management and Directors.

No bonuses, performance related pay or compensation for loss of office costs were incurred during 2022.

The Directors of the Company were paid Directors' fees for services as Directors during 2022 as follows:

Mr B Bowden	€9,208
Mr D Corry	€12,600
Mr D Fox	€6,010
Ms M Hughes	€20,475
Mr B Lenihan	€12,600
Mr R Manton	€12,600
Ms R Murphy	€9,208

Mr Thomas O'Connor, Mr Stephen Hannon and Mr Dermot Healy did not receive any Directors' fees for services as Directors from the Company.

All payments comply in full with government guidelines for Directors' fees.

5. Expenses by Nature

(a) Materials and service costs

	2022	2021
	€'000	€'000
Fuels and lubricants	30,652	27,779
Contractors	250,179	224,960
Road tax and licences	581	670
Operating lease rentals (note 5(f))	1,270	1,288
Commercial Rates	678	505
Third-party and employers liability claims (note 13)	5,754	2,205
(Decrease)/Increase in inventory obsolescence provision (note 10)	(36)	143
Foreign exchange losses (net)	11	3
Other materials and services	64,232	57,718
	353,321	315,271

(b) Materials and service costs: disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies

	2022 €'000	2021 €'000
Travel and subs		
<i>Domestic:</i>		
Board	-	-
Employees	83	29
<i>Foreign:</i>		
Board	-	-
Employees	17	2
	100	31
Hospitality		
Staff	67	16
Other	-	-
	67	16

(c) Exceptional operating costs and revenues

	2022 €'000	2021 €'000
Severance paid and provided for	-	(1)
Operations restructuring paid and provided for	(79)	(34)
	(79)	(35)

(d) Termination/Severance: additional disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies

Termination of severance payments made in the reporting period amounted to NIL (2021: €1k)	-	-
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(e) Depreciation, impairment and amortisation of tangible and intangible fixed assets

	2022 €'000	2021 €'000
Depreciation of tangible fixed assets (note 9)	11,930	14,222
Amortisation of intangible fixed assets (note 8)	991	1,003
Amortisation of capital grants (note 14(a))	(8,641)	(10,958)
	4,280	4,267

(f) Operating leases include:

	2022	2021
	€'000	€'000
Bus leasing	505	504
Other operating leases	765	784
	1,270	1,288

(g) Materials and service costs: disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies

	2022	2021
	€'000	€'000
Legal costs and settlements		
General legal fees	218	448
Settlements & related legal costs	3,761	2,848
Total	3,979	3,296
Consulting		
Legal	19	190
Tax and Financial Advisory	253	413
Public Relations/Marketing	41	48
Pensions and Human Resources	241	256
Maintenance and Renewals	70	60
Strategy and Organisational Design	20	-
Operational and Other	10	84
Total	654	1,051

6. Net Interest Expense

	2022	2021
	€'000	€'000
Interest payable and similar charges to parent company	(196)	(404)

7. Taxation

(a) Tax expense included in profit or loss

	2022 €'000	2021 €'000
Current tax:		
Irish corporation tax on profit for the financial year	-	-
Adjustments in respect of prior financial years	-	-
Current tax expense for the financial year	-	-
Deferred tax:		
Origination and reversal of timing differences	-	-
Deferred tax expense for the financial year	-	-
Tax on profit on ordinary activities	-	-

(b) Reconciliation of tax expense

Tax assessed for the financial year differs than that determined by applying the standard rate of corporation tax in the Republic of Ireland for the financial 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	(1,509)	(1,646)
Deficit multiplied by the standard rate of tax in the Republic of Ireland of 12.5%	(189)	(206)
Effects of:		
- Depreciation in excess of capital allowances	812	1,087
- Non-taxable income	(1,080)	(1,370)
- Non deductible expenditure	62	-
- Surrender of loss relief to group companies	393	484
- Income charged to tax at higher rate	12	5
- Loss utilised in the year	(10)	-
Current tax charge for the year	-	-

8. Intangible Fixed Assets

	Software €'000	Total €'000
Cost		
At 1 January 2022	13,867	13,867
Additions	3,470	3,470
Disposals	-	-
At 31 December 2022	17,337	17,337
Amortisation		
At 1 January 2022	9,004	9,004
Charge for the year	991	991
Disposals	-	-
At 31 December 2022	9,995	9,995
Net book amounts		
At 31 December 2022	7,342	7,342
At 31 December 2021	4,863	4,863

(i) The expected useful lives of the intangible assets for amortisation purposes are as follows:

Software – 5 years straight line

9. Tangible Fixed Assets

	Road Passenger Vehicles €'000	Plant and Machinery €'000	Total €'000
Cost			
At 1 January 2022	282,974	33,084	316,058
Additions	5	1,567	1,572
Disposals	(31,747)		(31,747)
At 31 December 2022	251,232	34,651	285,883
Depreciation			
At 1 January 2022	229,279	28,708	257,987
Charge for the year	10,616	1,314	11,930
Disposals	(31,747)	-	(31,747)
At 31 December 2022	208,148	30,022	238,170
Net book amounts			
At 31 December 2022	43,084	4,629	47,713
At 31 December 2021	53,695	4,376	58,071

(i) The expected useful lives of the various types of assets for depreciation purposes are as follows:

	Lives (Years)
Road passenger vehicles	10-14
Plant and machinery	3-10
School buses	10-20

(ii) Road passenger vehicles at a cost of €102.6m (2021: €102.1m) were fully depreciated but still in use at the balance sheet date.

(iii) Tangible fixed assets at 31 December 2022 are at €NIL (2021: €NIL) in respect of tangible fixed assets not yet in service at that date.

(iv) The Company does not own the property or land and buildings in use; this is owned by the CIÉ Holding Company and is included in the financial statements of CIÉ.

(v) Assets with a carrying value of €NIL in 2022 (2021: €NIL) were disposed in compliance with CIÉ Group policies and procedures for disposals of assets during the year.

10. Stocks

	2022	2021
	€'000	€'000
Maintenance materials and spare parts	3,782	3,325
Fuels, lubricants and sundry stocks	945	951
	4,727	4,276
Stock consumed during the year:		
Stock of materials and fuel consumed net of fuel rebate	43,320	37,415

These amounts include parts and components necessarily held to meet operational requirements. The replacement value of Inventories is not materially different from their book value. Provision for obsolete stock at year end is €0.9m (2021: €1.0m).

11. Debtors

	2022	2021
	€'000	€'000
Trade debtors	1,913	1,664
Amounts due from Department of Education	8,402	4,166
Amounts owed by parent company to Bus Éireann	176,769	137,221
Other debtors	932	1,355
	188,016	144,406

All assets fall due within one year.

Amounts owed by the parent company are unsecured, interest free and repayable on demand. Trade debtors are stated net of a provision for doubtful debts of €0.1m (2021: €0.1m).

Amounts due from the Department of Education represent monies due in respect of the operation of the School Bus Transport Scheme.

12. Creditors

	2022 €'000	2021 €'000
Amounts falling due within one year		
Trade creditors	29,095	22,311
Income tax deducted under PAYE and USC	4,094	(1,330)
Social insurance	3,516	2,040
Value added tax and other taxes	376	241
Other creditors	1,757	1,763
Accruals	74,766	47,966
Deferred revenue	9,224	8,580
Deferred income (note 14 (a))	7,545	8,621
	130,373	90,192
Creditors for taxation and social insurance included above	7,986	951

Trade and other creditors are payable at various dates in the three months after the end of the financial year in accordance with the creditors' usual and customary credit terms.

Included in the Creditors balance is €6.1m advanced funding received from the Department of Education in relation to planned 2023 expenditure.

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation. Deferred revenue relates to revenue from Tax saver tickets and for the provision of school bus services.

13. Provisions for Liabilities

	Operational €'000	Legal and Other €'000	Restructuring €'000	Third Party and Employer Liability Claims €'000	Total €'000
2022					
Opening Balance	4,839	947	162	53,706	59,654
Charge to profit and loss account (net)	2,013	971	-	5,754	8,738
Used during the year	(1,469)	(948)	-	(3,761)	(6,178)
Closing Balance	5,383	970	162	55,699	62,214

Operational provisions

The operational provision consists of provisions related to the operation of bus services and pay related provisions.

Legal and other provision

The legal and other provision consists of provisions related to employee legal claims. These disputes are currently on-going and the provision represents the estimated cost of settling these matters.

Restructuring provision

The restructuring provision relates to amounts payable arising from the implementation of continuing cost saving initiatives.

Third-party and employer's liability claims

Any losses not covered by external insurance are charged to the profit and loss account, and unsettled amounts are included in provisions for liabilities and charges.

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 Company.

CIÉ as a self-regulated body operates a self-insurance model whereby the operating companies bear the financial risk associated with the cost of claims, subject to certain "one-off" incidents and annual caps in the case of third-party claims. The estimated cost of claims includes expenses to be incurred in settling claims. The Company 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.

In calculating the estimated cost of unpaid claims the Company uses a variety of estimation techniques, including 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 cause distortion in the underlying statistics or which might cause the cost of unsettled claims to increase or reduce when compared with the cost of previously settled claims including, for example, changes in Company processes which might accelerate or slow down the development and/or recording of paid or incurred claims, changes in the legal environment, the effect of inflation, changes in mix of claims and the impact of large losses.

In estimating the cost of claims notified but outstanding, the Company has regard to the accident circumstances as established by investigations, any information available from legal or other experts and information on court precedents on liabilities with similar characteristics in previous periods. Exceptionally serious accidents are assessed separately from the averages indicated by actuarial modelling.

The estimation of IBNR claims is subject to a greater degree of uncertainty than the estimated liability for claims already notified to the Company, because of the lack of any information about the claim event except in those cases where investigators have been called to the scenes of accidents. Claim types which have a longer development tail and where the IBNR proportion of the total reserve is, therefore, high will typically display greater variations between initial estimates and final outcomes because of the greater degree of difficulty of estimating these reserves.

Provisions for claims are calculated gross of any reinsurance recoveries. Reinsurance recoveries are recognised where such recoveries can be reasonably estimated. Reinsurance recoveries in respect of estimated IBNR claims are assumed to be consistent with the historical pattern of such recoveries, adjusted to reflect changes in the nature and extent of the Company's reinsurance programme over time.

An assessment is also made of the recoverability of reinsurance having regard to notification from the Company's brokers of any re-insurers in run off.

14. Deferred Income and Revenue Funding

Name of Grantor

National Transport Authority, sponsored by the Department of Transport

Department of Education (DoE)

CIÉ (Córas Iompair Éireann)

Dublin City Council

Name of Grant

NTA – B5.2 Public Transport Infrastructure

NTA – B5.3 Accessibility Retrofit Programme

NTA – Minor Project Fund

Department of Education – DoE Technology Funding

CIÉ – Sustainability Fund

DCC – Heritage Grant Fund

Purpose of Grant

The purpose for which the funds are applied are set out in the table below:

	Pay & Admin.	Service	Construction	Total
	€'000	Provision	€'000	€'000
		€'000	€'000	
NTA – Capital Grants	704	1,949	5,459	8,112
NTA – Minor Projects	–	9	–	9
Department of Education	–	34	–	34
Dublin City Council – Heritage Funding	–	11	–	11
CIÉ Sustainability Funding	–	29	77	106
Capital grants received and receivable	704	2,032	5,536	8,272
Less: Transferred to CIÉ (Property)	(41)	–	(5,536)	(5,577)
Total	663	2,032	–	2,695

Deferred Income

This account comprises 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:

(a) Capital grants

	2022	2021
	€'000	€'000
Balance at 1 January	37,973	47,333
Received and receivable (note 14(b))	2,695	1,598
Derecognised under bus leasing agreement (note 9)	-	-
Amortisation charge net of related impairment (note 5(e))	(8,641)	(10,958)
Disposals		
Balance at 31 December	32,027	37,973
Made up as follows:		
Included in current liabilities (note 12)	7,545	8,621
Included in non-current liabilities	24,482	29,352
	32,027	37,973

(b) Capital grants additions

	2022	2021
	€'000	€'000
Capital grants were used to fund the following additions:		
Computer, Hardware Software & other	2,695	1,598

Capital Grants are amortised over the useful lives of the assets.

Total capital grants received in 2022 were €8.27m (2021: €3.6m). Grants received in 2022 related to €8.12m received under the Capital Funding Programme – Direct Award Contract along with other funding of €0.15m from DCC, DOE and CIÉ Sustainability Funding.

(c) Capital grants received and receivable

	2022
	€'000
Capital grants were used to fund the following additions:	
Computer, Hardware Software and Other (Note	8,272
Buses	-
Capital grants received and receivable	8,272
Less: Transferred to CIÉ (Property)	(5,577)
Total	2,695

All grants received are used for the purpose for which approval has been sought and obtained from the funding source. Bus Éireann undertakes to protect the State's investment and will not use said investment as security for any other activity without the prior consultation with the Department of Transport and sanction of the Department of Public Expenditure and Reform.

(d) Accounting for capital grants (Circular 13/2014)

	€'000
NTA – Capital Grants	8,189
NTA – Minor Projects	9
Department of Education	34
Dublin City Council – Heritage Funding	11
CIÉ Sustainability Funding	29
Capital grants received and receivable	8,272
Less: Transferred to CIÉ (Property)	(5,577)
Total	2,695

Restrictions

Grants are restricted to Public Service Obligation (PSO) activities.

Tax Clearance

Bus Éireann is compliant with the relevant circulars including Circular 44/2006 “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments”.

(e) Revenue Grants

Revenue grants are brought to profit and loss in full in the relevant year received.

EWSS

	2022	2021
	€'000	€'000
Operating Revenue includes the following revenue grants		
EWSS	8,565	58,699
	8,565	58,699

The Employment Wage Subsidy Scheme (EWSS) was an economy-wide enterprise support for eligible businesses in respect of eligible employees. Bus Éireann availed of this support until April 2022 and recognised subsidy received within revenue grants.

15. Share Capital and Reserves

	2022 €'000	2021 €'000
Authorised opening balance		
83,198,264 Ordinary shares of €1.27 each	105,640	77,640
Increase in Authorised Share Capital		
Recapitalisation by way of an issue of 22,051,793 ordinary shares at €1.27 each	–	28,000
Closing balance		
83,198,264 Ordinary shares of €1.27 each	105,640	105,640
Allotted, called up and fully paid presented as equity		
Opening balance		
74,198,446 Ordinary shares of €1.27 each	94,212	66,212
Increase in Called up and fully paid Share Capital		
22,051,793 Ordinary shares of €1.27 each	–	28,000
Closing balance		
74,198,446 Ordinary shares of €1.27 each	94,212	94,212
Revenue Reserves (accumulated losses)	(62,586)	(61,077)

There is a single class of equity shares. There are no restrictions on the distribution of dividends and the repayment of capital. All shares carry equal voting rights and rank for dividends to the extent to which the total amount on each share is paid up.

16. Note to the Statement of Cash Flows

	2022	2021
	€'000	€'000
Deficit for the financial year	(1,509)	(1,646)
Net interest payable	196	404
Deficit before interest	(1,313)	(1,242)
(Profit) on disposal of tangible fixed assets	-	(1)
Depreciation, impairment, amortisation of tangible/intangible fixed assets	12,921	15,226
Capital grants amortised	(8,641)	(10,958)
Decrease/(Increase) in inventory	(451)	114
(Increase)/Decrease in debtors	(4,062)	3,845
Decrease/(Increase) in creditors	41,257	(11,880)
Decrease/(Increase) in provisions for liabilities	2,560	(936)
Cash flow from operating activities	42,271	(5,832)

17. Operating Lease Obligations

Commitments under non-cancellable operating leases payable as follows:

	2022	2021
	€'000	€'000
Within one year	1,475	1,279
Between one and five years	5,902	3,185
	7,377	4,464

Included in within one year and between one and five years for 2022 is an operating lease for buses with annual lease obligations of €0.5 million which commenced in 2018 and has been extended.

18. Pensions

The CIÉ Group operates two defined benefit plans (the CIÉ Pension Scheme for Regular Wages Staff and CIÉ Superannuation Scheme 1951 (Amendment) Scheme 2000 defined benefit plan) for employees of the CIÉ group. The employees of Bus Éireann are members of Córas Iompair Éireann Group pension schemes. The contributions are determined by an independent qualified actuary on the basis of triennial valuations using the projected unit method.

The rules of the schemes 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. Accordingly, the net defined benefit cost for the schemes as a whole are recognised in the separate financial statements of CIÉ as in the absence of a formal contractual arrangement, the Directors believe that this is entity that is legally responsible for the schemes. The other participating entities, including Bus Éireann, recognise a cost equal to their contribution for the period.

The net liabilities of the CIÉ Group include liabilities in respect of defined benefit pension obligations of €396.5 million (2021: €846.5 million). The disclosures required under FRS 102 in respect of the group's defined benefit plans, in which the Company participates, are set out in the financial statements of CIÉ for the year ended 31 December 2022 which are publicly available from CIÉ, Heuston Station, Dublin 8.

The Company's pension cost for the year under the defined benefit schemes was €12.5m (2021: €12.1m) and these costs are included in note 4(a). The Company cost comprises the contribution payable for the year.

19. Capital Commitments and Other Commitments

	2022	2021
	€'000	€'000
Contracted for	14,864	5,170
Total	14,864	5,170
Capital commitments for which funding by way of grants is committed	13,486	4,500

Land and buildings are held in the books of CIÉ Holding Company. Commitments in respect of land and buildings occupied by Bus Éireann but stated in CIÉ Holding Company books are €36.1m for 2022 (2021: €2.6m) and are not included above in Bus Éireann Capital Commitments.

20. Guarantees and Contingent Liabilities

At 31 December 2022, the CIÉ Group had no draw down under the term loan facilities. These borrowings are cross guaranteed by Bus Éireann and the other subsidiaries in the CIÉ Group.

The Company, from time to time, is party to various legal proceedings relating to commercial matters which are being handled and defended in the ordinary course of business. The status of pending or threatened proceedings is reviewed with CIÉ's group legal counsel on a regular basis. It is the opinion of the Directors that losses, if any, arising in connection with these matters will not be materially in excess of provisions made in the financial statements.

Bus Éireann's PSO Fleet is acquired under the Grant Framework Programme from the National Transport Authority. This funding is provided in line with the provisions of the Direct Award Contract, signed in December 2019 and certain contingent liabilities arise under these agreements. The Directors believe that the risk of the National Transport Authority exercising its rights under the related agreements is remote.

21. Net Deficit by Activity

2022

	Schools & Commercial €000	City €000	Stage Carriage €000	Non Commercial €000	Total €000
Revenue	337,012	17	974	991	338,003
Costs (net)	342,873	46,709	122,421	169,130	512,003
	(5,861)	(46,692)	(121,447)	(168,139)	(174,000)
Revenue Grant	2,735	-	-	5,830	8,565
Public Service Obligation payment	1,115	-	-	162,811	163,926
Result after Public Service Obligation Payment	(2,011)	-	-	502	(1,509)
Exceptional Items	-	-	-	-	-
Result after Exceptional Items	(2,011)	-	-	502	(1,509)

The Company operates commercial, schools transport and public service activities. The principal activity operated on a commercial basis is Expressway.

The School Transport Scheme is operated under “contract”, more correctly described as an administrative arrangement, with the Department of Education.

The remaining principal activities are Stage Carriage which are regional and trunk routes and City Services in regional cities for which the Company receives PSO payments in respect of these public service activities. Costs for Expressway, Stage Carriage and City Services are allocated on the basis of numbers of buses, kilometres, hours and other available metrics.

The cost of PSO operations in the year ended 31 December 2022 amounted to €169.1m, before exceptional items, while the compensation received, excluding revenue grants, amounted to €162.8m.

22. Related Parties

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

The Company is exempt from the disclosure requirements of paragraph 33.9 of FRS102 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.

23. Public Service Obligation and Commercial Bus Operators Direct Award contracts

The PSO and CBO DAC payable to the Company through the holding Company, Córas Iompair Éireann, amounted to €163.9m for the year ended 31 December 2022 (2021: €122.9m).

24. Membership of Córas Iompair Éireann Group

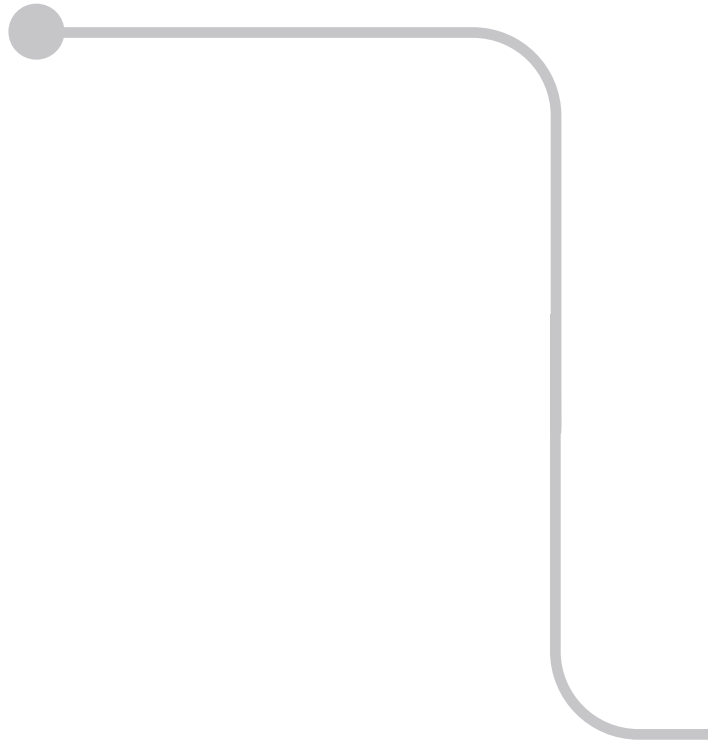
Bus Éireann is a wholly-owned subsidiary of CIÉ and the financial statements reflect the effects of group membership. Copies of the CIÉ consolidated financial statements can be obtained from CIÉ, Heuston Station, Dublin 8.

25. Post Balance Sheet Events

There have been no significant post balance sheet events which require adjustment to or disclosure in the financial statements.

26. Approval of Financial Statements

The Directors approved the financial statements on 27 March 2023 subject to the receipt of a letter of support from CIÉ which was duly received on 12 April 2023.





**Broadstone
Dublin 7**

www.buseireann.ie

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Tuarascáil Bhliantúil Bhus Éireann
Don Bhliain Airgeadais dar Chríoch an
31 Nollaig 2022



*An Bealach chun na
hInbhuanaitheachta*



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Iompar scoile

156 milliún
ciliméadar

98.3%

céatadán na seirbhísí
sceidealta a oibríodh

229

líon na mbealaí a thagann
faoin Oibleagáid Seirbhíse
Poiblí

14

líon na mbealaí Expressway

Seirbhísí bóthair do
phaisinéirí

68.3 milliún
ciliméadar

89.5 milliún

líon na n-aistear a rinne
paisinéirí

8,940

líon na mbealaí iompair
scoile

Iompraíodh

151,300
páiste

ar na seirbhísí iompair
scoile, an líon is mó fós

2,827

Líon na bhfostaithe

**17 bpríomh-
ionad**

ar fud na hÉireann

46

náisiúntacht

10,000

uair an chloig oiliúna
curtha ar fáil

An Bhearna Phá idir Fir
agus Mná

-10.2%

i bhfabhar na mban

15%

céatadán na mban i measc
na bhfostaithe nua in 2022

Laghdú 14%

ar líon na dtimpistí a tharla
d'fhostaithe

Laghdú 20%

ar líon na dtimpistí
a tharla do phaisinéirí

Maidir le Bus Éireann

Tá sé ina chuspóir againn **daoine a nascadh lena chéile agus leis na rudaí is ansa leo**, chun feabhas a chur ar an saol.

Tá sé ina sprioc againn a bheith ar an gcuideachta iompair is **inbhuanaithe** agus is **dírithe ar an gcustaiméir** in Éirinn, agus seirbhísí á soláthar ag daoine a chreideann gur áit oibre iontach é Bus Éireann.

Ár gcuid luachanna



Cuspóirí Straitéiseacha faoi Destination 2023

- **Sásamh Custaiméirí:** Plean a fhorbairt agus a chur i bhfeidhm chun eispéireas custaiméirí den chéad scoth a bhaint amach ag gach pointe tadhail
- **Rannpháirtíocht Fostaithe:** Ceannaireacht a fhorbairt ar gach leibhéal agus cultúr feidhmíochta a bhunú ionas gur áit iontach muid le bheith ag obair
- **Inbhuanaitheacht ó thaobh Airgeadais de:** A chinntiú go ndéantar cistiú iomlán ar Bhus Éireann anois agus feasta, lena gclúdófar riachtanais oibriúcháin agus riachtanais ó thaobh caiteachas caipitiúil, agus lena gcuirfear ar ár gcumas dúinn brabús a dhéanamh ag teacht leis na spriocanna atá leagtha síos i leith gach ceann dár ngnóthaí
- **Soláthar Seirbhíse:** Sármhaitheas oibríochta a bhunú ar fud na bpróiseas gnó go léir chun feidhmíocht shábháilte, iontaofa, thráthúil a bhaint amach i leith na seirbhísí go léir
- **Cúrsaí Comhshaoil, Sóisialta agus Rialachais:** A bheith ceannródaíoch ó thaobh na hinbhuanaitheachta de ionas go mbeimid ar cheann de na cuideachtaí iompair phoiblí náisiúnta is glaise san Eoraip

Príomh-Gheallsealbhóirí



An Roinn Iompair
Department of Transport



An Roinn Oideachais
Department of Education



An Roinn Coimirce Sóisialaí
Department of Social Protection

Údarás
Náisiúnta Iompair
National Transport Authority



Ráiteas ón gCathaoirleach

Tá áthas orm tuarascáil bhliantúil Bhus Éireann a chur i láthair i leith na bliana 2022 – bliain inar mhór an onóir dom gur ceapadh mé i mo Chathaoirleach ar an gcuideachta, tar éis dom fónamh ar an mBord ó 2019 i leith. Ba bhliain í ina raibh ríméad orainn gur iompaigh an taoide i dtaobh phaindéim COVID-19, ach inar tháinig dúshlán úra chun cinn freisin, agus a lán acu mar gheall ar ionsaí na Rúise ar an Úcráin.

Ag tús na bliana, bhí an-tionchar go deo ag COVID-19 ar ár gcuid oibríochtaí agus ní raibh éileamh mór ar ár gcuid seirbhísí. Níor léir ar chor ar bith ag an bpointe sin go mbeadh an leibhéal ba mhó paisinéirí riamh ag baint úsáid as ár gcuid seirbhísí faoi dheireadh na bliana agus, faoin ráithe dheireanach, go mbeadh méadú 15% tagtha ar an éileamh ar sheirbhísí iompair ar bóthar i gcomparáid le 2019.

Meascán cúinsí ba chúis leis an éileamh sin. Le linn phaindéim COVID-19 bhí an chuideachta ag obair leis an Údarás Náisiúnta Iompair chun bealaí oibleagáide seirbhíse poiblí a fheabhsú agus chun feithiclí nua a thabhairt isteach sa fhílít, agus mar sin is fearr ná riamh iad an táirge atá againn agus an tseirbhís atá ar fáil uainn. Tá sé sin le feiceáil inár ráta sásaimh custaiméirí – baineadh amach ráta breis is 90% den chéad uair agus d'éirigh linn coinneáil leis an leibhéal sin. Chomh maith leis sin, tháinig méadú ar an éileamh ar roinnt bealaí Expressway agus cuireadh seirbhísí breise leo dá réir.

D'fháiltigh an pobal roimh bheart an Rialtais i dtaobh táillí ar sheirbhísí iompair phoiblí a laghdú go dtí na leibhéil a bhíodh i gceist 20 bliain ó shin. Mar gheall ar lascaí eile mar aon leis an gcostas méadaithe a bhaineann le tiomáint agus le brú ar chostais mhaireachtála, d'fhéach daoine arís – agus uaireanta d'fhéach siad den chéad uair – ar na seirbhísí iompair phoiblí a bhí ar fáil dóibh.

De bharr chinneadh an Rialtais táillí don bhliain acadúil 2022/23 a tharscaoileadh agus an scéim iompair scoile, a raibh fóirdheontas ard á íoc ina leith cheana féin, a bheith saor ó tháillí mar bheart chun cuidiú le costais mhaireachtála, spreagadh na leibhéil éilimh ab airde riamh. Méadú beagnach 25% ar an éileamh a bhí i gceist. Is mór an cúnamh í an scéim iompair scoile i dtaobh gníomhaíocht gheilleagrach agus shóisialta a spreagadh ar fud na tíre, agus tá ról mór aici freisin maidir le líon na n-aistear i gcarranna a laghdú.

Is dúshlán iomlán nua é bainistiú an fháis i gcomparáid leis an dúshlán a bhí romhainn le dhá bhliain anuas, agus cuirimid an-fháilte roimhe. Maidir leis sin, tá idirphlé agus pleanáil níos treise curtha ar bun ag ár mBord leis an bhFoireann Feidhmiúcháin chun fás straitéiseach fadtéarmach agus riachtanais acmhainneachta Bhus Éireann a phlé, lena n-áireofar acmhainní, caipiteal agus bonneagar a chabhróidh leis an gcuideachta freastal ar na riachtanais a bheidh ag an tír amach anseo. Tá ár bpleananna á n-ullmhú ach ní mór dúinn a áireamh iontu freisin comhthéacs níos leithne an bhoilscithe is mó le tríocha bliain anuas, boilsciú a théann i bhfeidhm go mór ar ár seirbhís tráchtála, Expressway, ar seirbhís é nach bhfaigheann aon fhóirdheontas.

Dhíriomar i rith na bliana ar a bheith ag teacht chun cinn mar ghnó atá níos athléimní ó thaobh airgeadais de, ar thógáil agus ar bhainistiú le haghaidh fáis, agus ar ár gcion féin a dhéanamh ar mhaithe le soghluaisteacht inbhuanaithe agus le spriocanna an Phlean Gníomhaithe ar son na hAeráide a bhaint amach.

D'éirigh leis an tairiscint uainn i leith bhealaí Chonair Chomaitéireachta an Chósta Thoir, rud a dheimhnigh cumas na cuideachta dul san iomaíocht sa mhargadh oscailte agus seirbhís bus ardchaighdeán a sholáthar do phobail. Bhí áthas orainn freisin gur orainne a bronnadh an Conradh chun seirbhís nua bhaile Cheatharlach a rith. Is léir go bhfuil méadú mór tagtha ar líon na bpaisinéirí de bharr bunú seirbhísí baile, agus is maith mar a thagann an infheistíocht seo ón Údarás Náisiúnta Iompair leis an mbéim a leagtar sa Chreat Forbartha Náisiúnta ar an bhforás i lárionaid uirbeacha réigiúnacha.



Tá glactha go fonnmhar ag Bus Éireann le hinbhuanaitheacht mar ghné lárnach dár bhforbairt straitéiseach agus is é an cúigiú colún straitéise dár gcuid í. Leathnaíodh an chatagóir sin ó 'Gnéithe Comhshaoil' go dtí 'Gnéithe Comhshaoil, Sóisialta agus Rialachais' le linn 2022. Tá an clár oibre inbhuanaitheachta glactha ag an eagraíocht ar fad. Rinneadh dul chun cinn tábhachtach le linn 2022, go háirithe nuair a rinneadh athrú ó bhonn ar iosta Bhaile Átha Luain chun tacú leis an gcéad seirbhís baile lánleictreach in Éirinn. Tréaslaím le gach duine ag an iosta i mBaile Átha Luain as an bhfáilte a chuir siad roimh athrú agus as na hiarrachtaí atá déanta acu chun cuidiú linn an chéim mhór seo a thógáil i dtreo flít feithiclí astaíochtaí nialasacha/ísle a bhaint amach. Seasfaidh an tairbhí sin atá faighte acu leis an eagraíocht ar an leibhéal náisiúnta agus muid ag tabhairt faoinár seirbhísí cathrach agus baile a dhíchárbónú.

Le tacaíocht agus cistiú ónár bpríomh-gheallsealbhóirí, an Roinn Iompair agus an tÚdarás Náisiúnta Iompair, an Roinn Oideachais agus Grúpa CIÉ, agus i bhfianaise iarrachtaí na hÉireann brú chun cinn lena gealltanais maidir le gníomhú ar son na haeráide trí spleáchas ar aistir i gcarranna príobháideacha a laghdú, beidh deiseanna móra fáis le tapú againn sna blianta amach romhainn i ndáil lenár seirbhísí do chathracha réigiúnacha, do bhailte móra agus do cheantair thuaithe tríd an bplean 'Éire á Nascadh', agus i ndáil leis an mborradh atá faoin éileamh ar sheirbhísí iompair scoile.

Is spreagthóir rithábhachtach é earcú tiománaithe maidir leis an bhfás sin agus maidir le cur leis na seirbhísí. D'éirigh go geal le feachtais earcaíochta Bhus Éireann in 2022, agus beimid fós ag díriú go tréan air sin in 2023. Bainimid amach leibhéal ard rannpháirtíochta fostaithe agus táimid ag infheistiú i bhfolláine ár mball foirne go léir.

D'fhoilsigh Bus Éireann ár gcéad tuarascáil ar an mBearna Phá idir na hInscní in 2022, inar léiríodh bearna 10.2% i bhfabhar na mban. Ní mná iad ach 10% dár bhfostaithe, agus 3% de na tiománaithe. Tá roinnt tionscnamh ar bun againn chun an cóimheas sin a fheabhsú agus tá muinín againn go mbainfidimid amach an sprioc rithábhachtach sin ar a bhfuilimid ag díriú go tréan arís.

Is é an brú tráchta fós an bac mór atá ar ár n-oibríochtaí agus is é sin an rud is mó a chuireann isteach orainn ó thaobh seirbhís busanna iontaoifa a fheidhmiú. Níl tosaíocht ag na busanna ach i stráice thart ar 30km san iomlán lasmuigh de cheantar Bhaile Átha Cliath, agus mar sin fáiltímid roimh na pleananna cuimsitheacha atá seolta ag an Údarás Náisiúnta Iompair chun BusConnects a chur i bhfeidhm inár gcathracha réigiúnacha, áit a bhfuil bearta tosaíochta do bhusanna ina ngné bhunúsach d'fheidhmiú na pleananna foriomlána sin chun cur le minicíocht agus fairsinge na seirbhísí.

Fáiltítear roimh an díospóireacht phoiblí atá ag dul i dtreise maidir le roghanna ó thaobh infheistiúchta san iompar de agus creidimid go háirithe go bhfuil deis ann feabhas a chur ar eispéireas an iompair phoiblí ar bhusanna agus ar an dearcadh ina leith trí aghaidh a thabhairt ar phlódú, chun béim a chur ar an luas agus ar an tsolúbthacht lenár féidir seirbhísí nua a thabhairt isteach, agus an luach a sholáthraíonn busiompar don Stair agus an toradh ar infheistiúchta atá le fáil uaidh.



Rialachas agus Dearbhú

Ag féachaint chun cinn, is í 2023 an bhliain dheireanach de straitéis cúig bliana Bhus Éireann, *Destination 2023* [Ceann Scríbe 2023], ar cuireadh tús léi in 2019. Tá dul chun cinn mór déanta, agus a lán spriocanna sáraithe cheana féin, in ainneoin an tionchair a bhí ag imeachtaí domhanda nach bhféadfadh aon duine a bheith ag súil leo. I mbliana beimid ag rianú chúrsa na cuideachta ó 2024 ar aghaidh, ó bhonn níos dearfaí agus níos cobhsaí, agus muid ag díriú ar na deiseanna atá romhainn a thapú. Táimid ag tnúth le bheith ag obair i ndlúthchomhar le geallsealbhoirí inmheánacha agus seachtracha chun an straitéis chorparáideach nua a fhorbairt.

Cuirim fáilte roimh thriúr Stiúrthóirí nua, Brian Bowden, David Fox agus Rhona Murphy, a cheap an tAire Ryan ar an mBord gar do thús na bliana. Chuireamar fáilte freisin roimh bheirt chomhaltaí nua chuig an bhFoireann Ardcheannaireachta: is í Jean O'Sullivan an Príomhoifigeach Daoine agus is é Danny McCarthy an Príomhoifigeach Faisnéise. Tá idir thaithí sheachtrach agus saineolas inmheánach acu.

Gabhaim buíochas leis na Stiúrthóirí go léir as a dtiomantas, as an léargas a thugann siad dúinn agus as an obair a rinne siad i rith na bliana ríthábhachtaí atá imithe tharainn. Tá neartú eile fós déanta againn ar an rialachas agus an maoirseacht trí leagan amach úr a chur ar gach ceann dár bhfochoistí Boird, a chlúdaíonn Iníúchóireacht agus Riosca, Tráchtáil agus Nuálaíocht, Luach Saothair, Sábháilteacht agus Inrochtaineacht, agus Inbhuanaitheacht, agus sainchúraimí úra a leagan orthu.

Ba mhaith liom mo bhuíochas a ghabháil leis an Aire Eamon Ryan TD, leis an Aire Norma Foley TD, leis an Roinn Iompair agus an Roinn Oideachais, leis an Údarás Náisiúnta Iompair, agus le Grúpa CIÉ as an tacaíocht leanúnach a thug siad do Bhus Éireann le bliain anuas. Táimid ag tnúth lenár gcuspóir a bhaint amach – seirbhísí iompair phoiblí ar ardchaighdeán a shásaíonn ár gcustaiméirí – agus le tosaíochtaí an Rialtais maidir le seirbhísí iompair phoiblí i gcomhair 2023 agus na bliana ina dhiaidh sin a chur i bhfeidhm.



Miriam Hughes
Cathaoirleach

Athbhreithniú an Phríomhfheidhmeannaigh

Tar éis dúinn dhá bhliain a chaitheamh ag tabhairt aghaidh ar na dúshlán a tháinig le ráigeanna COVID-19, is cúis spreagtha anois dúinn é a bheith in ann ‘an saol atá romhainn a thuar trí dhul i bhfeidhm air’, mar a dúirt Abraham Lincoln.

Chabhraigh luachanna ár ndaoine linn dul i ngleic le géarchéim COVID-19 agus muid ag leanúint ar aghaidh ag soláthar seirbhísí riachtanacha, idir sheirbhísí oibleagáide poiblí, seirbhísí do na scoileanna agus ghréasán Expressway – an gréasán iompair poiblí is fairsinge agus is casta sa tír. Chuireamar fáilte roimh mhaolú na srianta sláinte poiblí ar sheirbhísí iompair poiblí in 2022 agus táim thar a bheith buíoch dár bhfoirne ar fud na tíre, dream nár loic orainn riamh i dtaobh a n-éitis ná a ndíograise i leith muintir na hÉireann a choinneáil nasctha le chéile.

Táim buíoch freisin as an tacaíocht gan staonadh a fuairamar ónár ngeallsealbhóirí le linn na tréimhse sin inar cuireadh ár ndúshlán. Chuidigh siad leis an gcuideachta teacht aniar ón bpaindéim, agus chuidigh siad linn Bus Éireann a chur sa riocht ina bhféadfadh sé déileáil le rabharta nua – an méadú ar an éileamh ar a lán dár mbealaí agus an gá atá ann freastal air sin ar bhealach a bheadh báúil don chomhshaol.

Is léir ó shamhradh na bliana 2022 i leith go bhfuil borradh úr faoi líon na bpaisinéirí. Chuireamar 89.5 milliún aistear ar fáil do phaisinéirí, sin méadú 56% i gcomparáid le 2021. Leis na tionscnaimh a cuireadh i bhfeidhm i mbliana, éireoidh linn dul chun cinn breise a dhéanamh maidir leis na spriocanna atá againn faoi *Destination 2023* – an straitéis a bhunaíomar in 2019.

Cé go ndearnadh dul chun cinn ar fud an ghnó in 2022, agus go gcreidim go mbreathnófar uirthi amach anseo mar bhliain ríthábhachtach dúinn, ba mhaith liom béim a leagan ar cheithre réimse gnóthachtála.

Níos dírithe ar an gcustaiméir

Sáraíodh an scór 90% a bhí leagtha síos againn i leith sásamh custaiméirí ar feadh thrí ráithe as a chéile, méadú ó 84% in 2019. Luaigh ár gcustaiméirí iontaofacht níos fearr, cairdiúlacht agus cur i láthair ár dtiománaithe, sábháilteacht, glaineacht na bhfeithiclí nua agus an tionchar níos fearr a bhíonn acu ar an gcomhshaol, mar aon le luach níos fearr ar airgead mar phríomhthosca ó thaobh an mheoin dhearfaigh atá acu inár leith.

An feabhas a tháinig ar an dearcadh ó thaobh luacha, d’eascair sé as cinneadh an Rialtais táillí a laghdú 20% (agus 50% i gcás daoine fásta óga ar ár mbealaí oibleagáide seirbhíse poiblí, atá á rith faoi chonradh leis an Údarás Náisiúnta Iompair). Glacadh an cinneadh sin mar bheart chun cuidiú le costais mhaireachtála ach bhí an éifeacht aige freisin gur cuireadh leis an úsáid a bhaintear as seirbhísí iompair poiblí, rud a thacaíonn le spriocanna na tíre maidir le gníomhú ar son na haeráide. Bhí deis mhór le tapú ag Expressway nuair a cuireadh síneadh ama leis an lascaine 50% do dhaoine fásta óga ar sheirbhísí tráchtála i mí Mheán Fómhair 2022 – faoin am sin bhí mic léinn ag taisteal chuig institiúidí trí leibhéal arís agus bhí brú ar an bhfáil a bhí ar lóistín, rud a d’fhág gur thaistil roinnt mic léinn chuig an gcoláiste ón mbaile.

Bhí an-tionchar freisin ag cinneadh an Rialtais táillí iompair scoile a tharscaoileadh don bhliain acadúil 2022/23. Spreag sé sin éileamh mór ar sheirbhísí faoin scéim iompair scoile, méadú 23% i gcomparáid le 2022.

D’fhág na tionscnaimh sin agus feabhsuithe ar sheirbhísí gur tháinig borradh 15% ar an éileamh ar an ngréasán OSP faoi dheireadh na bliana, i gcomparáid le 2019. Is é sin an t-athrú is mó agus is tapa a tháinig ar líon na bpaisinéirí riamh.



Seirbhísí nua, á rith go sábháilte

Tráth a bhfuil c. 450,000 ciliméadar breise á gclúdach i gcomparáid le 2021 agus méadú 56% tagtha ar líon na bpaísinéirí, is cúis ríméid dom é nár tharla aon mhórtéagmhas sábháilteachta dúinn in 2022. Tháinig laghdú 20% ar líon na dtimpistí a tharla do phaisinéirí agus tháinig laghdú 14% ar líon na dtimpistí a tharla d'fhostaithe. Ag ár gcomhdháil náisiúnta sábháilteachta i mí na Samhna, dhíríomar ar thionscnaimh chun tacú leis an bPlean Náisiúnta um Shábháilteacht ar Bhóithre 'Fís Nialais', agus leagadh béim ar imbhuailtí a sheachaint agus úsáideoirí soghonta bóithre a chosaint, agus an leas is fearr is féidir a bhaint as teicneolaíocht nua feithiclí chun cabhrú lenár dtiománaithe.

Rinneadh níos mó ná 200 babhta athbhreithnithe ar thráthchláir leis an Údarás Náisiúnta Iompair in 2022 chun feabhas a chur ar phoncúlacht seirbhísí OSP. Cé gur baineadh tairbhe as na hathruithe sin, tá an brú tráchta méadaithe inár gcathracha réigiúnacha mar gheall go bhfuil daoine ag filleadh ar ionaid oibre agus mar gheall ar athoscailt na sochaí tríd is tríd. Is próiseas dinimiciúil é feabhas a chur ar agaí moille sa chóras. Mar shampla, tá méadú mór tagtha ar amanna lódála ag stadanna áirithe trátha a bhfuil an méadú is mó tagtha ar an éileamh ó phaisinéirí i mbailte comaitéireachta, Droichead Átha, Inis, Mainistir Fhear Maí, Áth Cinn agus an Muileann gCearr ina measc. Cé gur chloíomar ar an iomlán leis na leibhéil iontaofachta atá leagtha síos sna conarthaí, tráth ar clúdaíodh 98.3% de na ciliméadair a bhí ar an sceideal, cuireadh isteach ar phoncúlacht na seirbhísí agus ghearr an tÚdarás Náisiúnta Iompair pionóis orainn, pionóis a bhfuil feidhm acu maidir le bealaí oibleagáide seirbhíse poiblí.

1 Gach paisinéir bóthair (OSP + Expressway).

Tá 22% dár bhflít feithiclí níos lú ná trí bliana d'aois anois, rud a fhágann go raibh iontaofacht agus infhaighteacht na bhfeithiclí ag teacht lenár spriocanna agus go raibh ár bhfoirne garáiste in ann ardleibhéil iontaofachta a chothú do chustaiméirí. Tá teicneolaíocht nua á forbairt chun gníomhaíocht pháipéarbhunaithe a laghdú nó deireadh a chur léi mar chuid den athrú leanúnach ar ár ngréasán garáistí.

Aistriú glas agus forás amach romhainn

Táimid lántiomanta don Bheartas Soghluaisteachta Inbhuanaithe Náisiúnta, a d'fhoilsigh an Roinn Iompair i mí Aibreáin 2022. Tá an beartas sin bunaithe ar thrí phrionsabal: soghluaisteacht shábháilte, soghluaisteacht atá dírithe ar dhaoine, agus soghluaisteacht níos comhtháite. In 2022 chuireamar an tiomantas sin i ngnímh nuair a thacaíomar le seoladh BusConnects Chorcaí, a raibh an tÚdarás Náisiúnta Iompair ina bhun, agus le pleananna BusConnects i gcomhair na gcathracha réigiúnacha eile. Táimid tar éis tosú ar an gcéad chlár feabhsuithe faoi 'Éire á Nascadh' a chur i bhfeidhm, agus i mí Dheireadh Fómhair leathnaíomar seirbhísí chuig 70 pobal san iardheisceart, i lár na tíre agus in oirthuaisceart na tíre, le cistiú ón Údarás Náisiúnta Iompair.

I mí na Bealtaine, d'osclaíomar foirgneamh atá geall le bheith saor ó astaíochtaí ag ár n-iosta i Luimneach, agus déanfar leictriú air sin agus ar iostaí uirbeacha eile thar an tréimhse cúig bliana amach romhainn, agus aird ar leith againn ar an ord oibre. In 2022 d'éirigh le Bus Éireann seirbhís busanna Bhaile Átha Luain a athrú ó bhonn ionas go bhfuil sí anois ar an gcéad ghréasán baile in Éirinn atá saor ó astaíochtaí. Thosaigh na busanna sin ag freastal ar an bpobal i mí Eanáir 2023.

Is feithiclí astaíochtaí nialasacha/ísle iad níos mó ná 10% dár bhflít feithiclí oibleagáide seirbhíse poiblí do phaisinéirí bóthair anois. Fágann sin go bhfuil laghdú 23kWh/100km tagtha ar ídiú fuinnimh ar fud an fhlíit, agus muid ag tabhairt faoi aistriú cóir chun ár n-astaíochtaí carbóin a laghdú faoina leath faoi 2030.

Tá treochar soiléir leagtha amach againn anois chun dícharbónú agus bainistíocht comhshaoil a dhéanamh ar ár n-iostaí i gcás na mbealaí oibleagáide seirbhíse poiblí sna cathracha móra. Tá cinntí fós le déanamh, áfach, maidir leis an infheistíocht a dhéanfar inár seirbhísí tráchtála agus sa scéim iompair scoile. Beidh gá le tuilleadh plé a dhéanamh faoi choistí Expressway chun féachaint cad is féidir a dhéanamh ó thaobh na teicneolaíochta agus an mhonaróra de. Tá athruithe ar na seirbhísí iompair scoile á meas mar chuid den athbhreithniú ar an scéim, agus tá tionchar mór cheana féin ag leathnú na scéime ó thaobh líon na n-aistear a dhéantar i gcarranna a laghdú agus astaíochtaí a laghdú.

Inbhuanaitheacht ó thaobh airgeadais de

Murach an tacaíocht ón Rialtas, ón Údarás Náisiúnta Iompair agus ó CIÉ, ní bheadh Bus Éireann tagtha slán ó thionchar airgeadais na paindéime. Bhí an chuideachta ag brath ar thacaíochtaí amhail an Conradh Dírdhámhachtana d'Oibritheoirí Busanna Tráchtála agus an Scéim Fóirdheontas Pá Fostaíochta sa chéad leath de 2022, go dtí go ndearnadh maolú ar na bearta sláinte poiblí. Thairis sin, chuidigh an Roinn Oideachais linn íoc as feithiclí breise chun cloí le bearta sláinte poiblí i gcoinne COVID-19 agus chuidigh sí le hoibritheoirí a raibh costas níos mó ar bhreosla le híoc acu le linn 2022. Táimid buíoch díobh, agus dár ngeallsealbhóirí go léir, as an tacaíocht a thug siad dúinn.

Mar gheall gur leanadh ar aghaidh leis na tacaíochtaí chun seirbhísí a fheabhsú, cailteanas ioncaim a laghdú agus poist a chosaint, agus gur cuireadh síneadh ama leo, agus mar gheall ar bhearta a rinneadh chun costais a bhainistiú, ba é toradh airgeadais na bliana ná cailteanas €1.5m i gcomparáid le cailteanas €1.6m in 2021. Amhail an 31 Nollaig 2022 bhí glansócmhainní €31.6 milliún ar an gCuideachta (2021: €33.1 milliún).

Is tábhachtach an rud anois é don ghnó tráchtála Expressway go mbeidh borradh faoi gach bealach agus go mbeidh gach bealach inmharthana ó thaobh na tráchtála de ina cheart féin, chun tacú leis an ath-infheistiú atá riachtanach i bhfeithiclí agus sa teicneolaíocht.

D'athdhearbhaigh ár mBord an plean inmharthanachta i gcomhair Expressway a comhaontaíodh in 2021 mar chuid d'athchaitlíní an ghnó, agus in 2022 d'ardaíomar na táillí de réir mar a mhéadaigh costais ionchuir, agus rinneamar comhdhlúthú ar sheirbhísí ar an mbealach idir Ros Mhic Thriúin agus Baile Átha Cliath chun cothromú a dhéanamh idir éileamh ar shuíocháin agus an soláthar.

Cé gur tháinig méadú mór arís ar ioncam sa dara leath den bhliain, go háirithe ar bhealaí OSP, tháinig ardú mór an tráth céanna ar chostais comhpháirteanna breise, fónas, saothair agus bhreosla. Sheachain an gnó cuid mhaith d'éifeacht iomlán na méaduithe ar phraghsanna peitрил agus díosail mar gheall ar fhálú a bheidh i bhfeidhm go dtí 2023. Leis an gcomhaontú nua pá trí bliana ar thángthas air faoi choimirce an Choimisiúin um Chaidreamh san Áit Oibre, féachadh le cothromaíocht a bhaint amach idir arduithe ar chostais mhaireachtála agus an méid atá an chuideachta in acmhainn a dhéanamh agus muid ag obair chun teacht chugainn féin agus brabús a dhéanamh arís. Leis an toradh dearfach sin, beidh an chuideachta cobhsaí tráth a bhfuil cúinsí geilleagracha ag síorathrú agus is bonn maith é don fhás agus muid ag féachaint le beartas an Rialtais a chur i bhfeidhm maidir le seirbhísí a leathnú.

Mar gheall ar neart ár gcomhoibrithe agus ár gcomhpháirtíochtaí d'éirigh linn cuspóirí sóisialta agus geilleagracha níos leithne a bhaint amach, amhail cabhrú le pobail a choinneáil nasctha le chéile, cabhrú le geilleagair áitiúla teacht chucu féin níos luaithe agus timpeallachtaí níos glaine agus níos glaise a bheith sna háiteanna ina mbímid ag feidhmiú. Ní mór dúinn féachaint chuige gur féidir le Bus Éireann leanúint ar aghaidh ag fás ar mhaith leis na glúnta atá le teacht, agus go mbeidh ár seirbhísí sábháilte agus go n-éireoidh siad inbhuanaithe i ndáiríre agus muid ag breathnú chun cinn ar an ról atá againn maidir le dul i ngleic leis an athrú aeráide.

In ainneoin dul chun cinn mór, ní mheastar gur bóthar díreach a bheidh romhainn, i bhfianaise na héiginnteachta geo-pholaitiúla tráth a bhfuil géarchéim dhaonnúil ann de bharr an chogaidh san Úcráin agus a thionchar ar an mboilsciú san Eoraip. Caithfidh ár mbealach a dhéanamh ar an mbóthar sin ach in ainneoin na ndúshlán iomadúil, tá an-dóchas agam, i bhfianaise chúinsí eisceachtúla na bliana 2022 agus an mhéid a baineadh amach, gur leagadh síos an bhunsraith le haghaidh fás amach anseo.

Tá caidreamh láidir oibre againn leis na hAíre agus leis an Roinn Iompair agus an Roinn Oideachais, leis an Údarás Náisiúnta Iompair agus le Grúpa CIÉ chun cabhrú linn an clár oibre claochlaithe seo a chur i bhfeidhm. Gabhaim mo bhuíochas go háirithe le comhaltaí na Foirne Ardcheannaireachta, leis an mBord agus go háirithe lenár gCathaoirleach, Miriam Hughes, a ceapadh sa ról sin in 2022, agus leis an triúr stiúrthóirí Boird nua. Bíonn gach duine acu ag obair go dian dícheallach lena chinntiú go ndéanfimid cuspóirí ár n-eagraíochta a chomhlíonadh, agus tá muinín agam go n-éireoidh linn níos mó ná 100 milliún aistear a chur ar fáil do phaisinéirí in aghaidh na bliana dá bharr sin.



Stephen Kent
Príomhoifigeach Feidhmiúcháin

Súil Siar ar an mBliain

Forléargas ar an nGnó

Maidir le COVID-19, ba mhór a bhí idir an chéad leath den bhliain agus an dara leath. Sa chéad leath den bhliain, agus ráig oimicróin ag gabháil thart, ní raibh éileamh mór ó phaisinéirí ar sheirbhísí iompair agus bhíomar ag déileáil le fostaithe a bheith as láthair mar gheall ar COVID-19. Ba sa tréimhse sin a tharla na rátaí ionfhabhtaithe ab airde den phaindéim agus a imríodh an tionchar ba mhó ar ár n-oibríochtaí de bharr fostaithe a bheith as láthair agus COVID-19 orthu.

Táimid buíoch as na tacaíochtaí airgeadais a chuir an Rialtas ar fáil dúinn go dtí mí an Mheithimh, rud a chuir ar ár gcumas dúinn seirbhísí riachtanacha a sholáthar fad is a bhí an t-ioncam faoi bhrú. Mar gheall ar an tacaíocht sin, bhíomar in ann seirbhísí a choinneáil ar an mbóthar do phobail agus bhí Bus Éireann agus Expressway ag feidhmiú go hiomlán chun cabhrú le daoine filladh ar ghnáthghníomhaíochtaí sóisialta agus geilleagracha de réir mar a athosclaíodh an tír.

Ba mhór an spreagadh é an t-ardú ar an éileamh ó phaisinéirí sa dara leath den bhliain, agus cuireadh dlús leis an bhfilladh ar an bhfás nuair a d'fhógair an Rialtas laghdú táillí 20% i mí Aibreáin 2022 i gcás gach paisinéara ar aistir oibleagáide seirbhíse poiblí, mar aon le tarscaoileadh na dtáillí ar sheirbhísí iompair Scoile. Leathnaíodh lascaine 50% do dhaoine fásta óga idir 19-23 bliana d'aois chuig seirbhísí tráchtála, agus Expressway ina measc, i mí Mheán Fómhair. Leis an méadú atá ag teacht ar líon na ndaoine a úsáideann seirbhísí iompair poiblí, is fusa againn aistriú córa iompair a bhaint amach agus pleananna an Rialtais a chur i bhfeidhm maidir le Gníomhú ar son na hAeráide. Aithnítear gur cóir iompair níos sábháilte is ea seirbhísí iompair poiblí, agus rannchuidíonn ár seirbhísí leis an straitéis um shábháilteacht ar bhóithre trí líon na n-aistear a dhéantar i gcarranna a laghdú.

É sin ráite, tá an boilsciú atá i réim de bharr an ionsaithe ar an Úcráin ag dul i bhfeidhm go mór ar ár gcostais ionchuir agus, idir sin agus deacrachtaí maidir le tiománaithe a earcú, beidh gá le faireachán, athbhreithniú agus idirphlé leanúnach leis na geallsealbhóirí go léir agus muid ag



déileáil le héileamh ó phaisinéirí agus ag tabhairt isteach seirbhísí nua lena chinntiú go leanfaimid orainn ag feidhmiú ar bhealach atá sábháilte, éifeachtach, agus inbhuanaithe.

Buaicphointí i leith Seirbhísí OSP

Ba mhór an t-éacht don ghnólacht é an t-aitheantas a fuair cumas iomaíochais Bhus Éireann nuair a d'éirigh leis an tairiscint a chuireamar isteach ar bhealaí 101/133, atá á rith againn i Lú, sa Mhí, i mBaile Átha Cliath agus i gCill Mhantáin le blianta fada. Táimid ag tnúth le seirbhísí agus feithiclí feabhsaithe a thabhairt isteach ar an gconair seo, rud a chuirfidh le heispéireas na gcustaiméirí ó lár na bliana 2023 ar aghaidh.

Leagann Bus Éireann an-tábhacht ar fheabhas a chur ar an nascacht sna réigiúin agus tá áthas orainn tacú le cur i bhfeidhm phlean soghluaisteachta tuaithe an Údaráis Náisiúnta Iompair, 'Éire á Nascadh'. Cuireadh 1.7 milliún ciliméadar lenár gcuid seirbhísí in 2022, agus cuireadh feabhas ar sheirbhísí chuig 70 baile agus sráidbhaile.

Táimid fós ag feabhsú na ngnéithe sin dár n-oibríochtaí a bhfuil smacht díreach againn orthu agus d'éirigh leis an bhfeachtas a bhí againn chun imeacht luath busanna a sheachaint, agus feabhas 50% ina leith sin ina thoradh air. Bhí dúshlán oibriúcháin le sárú againn i roinnt láithreacha ag amanna i rith na bliana. Réitíodh a bhformhór faoi mhí Mheán Fómhair agus dhíríomar ar an méid a foghlaimíodh ón méid sin chun an fheidhmíocht a fheabhsú feasta. In ainneoin thionchar na ráigeanna oimiciocróin de COVID-19 ar an neamhláithreacht i measc na mball foirne sa chéad chuid den bhliain, d'éirigh linn 98.3% de na seirbhísí sceidealaithe a chur ar an mbóthar in 2022.

Buaicphointí Tráchtála

Is é Expressway an t-oibritheoir cóistí is mó sa tír, agus ritheann sé 14 bealach lena nasctar 238 pobal, agus a fheastalaíonn ar cheithre aerfort.

Díríodh go mór ar Expressway a aistriú ón gConradh Dírdhámhachtana d'Oibritheoirí Busanna Tráchtála – na chéad tacaíochtaí airgeadais a fuair Expressway riamh – chuig gnáthchúinsí tráchtála a fheileann don ré i ndiaidh COVID-19. Ar an 1 Iúil, nuair a tháinig deireadh leis na tacaíochtaí d'oibritheoirí tráchtála, bhí líon na bpaisinéirí ag 82% de na leibhéil a bhíodh ann roimh COVID-19, agus faoi dheireadh na bliana céatadán 90% a bhí bainte amach.

Ní ar an luas céanna atá na paisinéirí ar filleadh ar bhealaí éagsúla, áfach, ná ní hionann an cás i measc deighleoga éagsúla custaiméirí. Choinníomar orainn ag bainistiú an ghnó seo ar bhealach an-dinimiciúil, nuálach chun féachaint chuige go mbeidh sé inmharthanacht feasta. Áiríodh leis sin an chéad ardú táillí le beagnach cúig bliana anuas, seirbhísí breise ar roinnt bealaí, agus laghdú seirbhísí ar bhealaí eile, agus athbhunú an nasc a ritheann Expressway agus Eurolines idir Baile Átha Cliath agus Birmingham/Londain.

D'iompair ár ngnó imeachtaí breis is 125,000 paisinéir chuig ócáidí móra ar nós Rásaí na Gaillimhe, Craobhchomórtas Oscailte Gailf na hÉireann agus Comórtas Gailf Adare Manor, Ráschúrsa an Churraigh, ceolchoirmeacha Garth Brooks agus an Comórtas Treabhdóireachta tráth ar fhíll daoine ar an gcaitheamh aimsire agus ar na rudaí is ansa leo tar éis blianta ina rabhadar sáinnithe sa bhaile mar gheall ar phaindeim COVID-19





Allen Parker, Miriam Hughes, Stephen Kent agus Scoil Náisiúnta Naomh Pól ag seoladh na mbusanna leictreacha i mBaile Átha Luain

Buaicpointí na Seirbhíse Iompair Scoile

Tá an Scéim Iompair Scoile á feidhmiú ag Bus Éireann thar ceann na Roinne Oideachais ó 1967. Cé gurb í an fhoinsé ioncaim aonair is mó atá againn í, is socrú riaracháin í a oibrítear ar bhonn aisghabhála costais.

Mar gheall ar chinneadh an Rialtais na táillí iompair scoile a tharscaoileadh i mí Iúil don bhliain acadúil mar bheart chun cuidiú le daoine costais mhaireachtála a íoc, thaisil líon níos mó ná riamh scoláirí bunscoile agus meánscoile ar ár seirbhísí. Tháinig méadú 23% ar an scéim – a bhí ar an gceann ba mhó san Eoraip cheana féin – i gcaitheamh cúpla seachtain. Bíonn níos mó ná 150,000 páiste á n-iompar ar scoil agus abhaile againn anois. Ba chúis bhróid againn é a bheith ag obair leis an ngrúpa REALT chun 4,000 iarratas a phróiseáil i ndáil le scoláirí ón Úcráin. Tháinig méadú 9% go 17,500 ar sheirbhísí do scoláirí a bhfuil riachtanais speisialta oideachais acu. Tá an tseirbhís iompair sin ríthábhachtach i gcás na bpáistí sin agus a dteaghlach agus tá méadú 23% tagtha ar an soláthar ó 2019 i leith.

Rannchuidíomar le hathbhreithniú na Roinne ar an scéim iompair scoile, agus táimid ag tnúth leis na torthaí.

Ag Breathnú Romhainn

Níorbh ionann in aon chor an staid ina rabhamar ag deireadh na bliana agus ag a tús, agus is mór an feabhas a bhí tagtha ar chúrsaí. Mar sin féin, tá tionchar COVID-19 ar ár n-inmharthanacht airgeadais fós le sonrú agus tá sé fós ina thosaíocht againn sruthanna cistithe inbhuanaithe a shainaithint agus ardán á thógáil againn le haghaidh forás sa todhchaí chun freastal ar uaimhianta na cuideachta, agus beartais náisiúnta le haghaidh forbairt shóisialta, gheilleagrach agus comhshaoil á gcur i bhfeidhm againn an tráth céanna.

Sábháilteacht

Is í sábháilteacht na gcustaiméirí, na bhfostaithe agus na ndaoine go léir a úsáideann an bóthar príomhthosaíocht Bhus Éireann. Cúis ríméid dúinn is ea é nár tharla aon timpiste mhór dúinn le linn 2022. Tháinig laghdú 14% ar líon na dtimpistí a tharla d'fhostaithe agus bhí líon na dtimpistí a bhain le paisinéirí 9% níos ísle in aghaidh gach milliún ciliméadar a clúdaíodh.

Leis an méadú ar líon na n-úsáideoirí bóithre, ar an trácht agus ar an mbrú tráchta, tháinig méadú ar líon na n-imbhuailtí. B'iondúil go ndearnadh dochar éigin d'fheithiclí dá mbarr sin agus gur imríodh tionchar sealadach ar sheirbhísí.

Rinneamar athbhreithniú agus athfhoilsiú ar an leabhrán *Driving Safely* agus dáileadh ar ár bhfostaithe túslíne é. Bhí áthas orainn a bheith in ann Comhdháil Náisiúnta Sábháilteachta a thionól den chéad uair ó 2019. Díriodh ar an méid a chuir Bus Éireann leis an bPlean Náisiúnta um Shábháilteacht ar Bhóithre 'Fís Nialais'. Tá Bus Éireann bródúil as a bheith ar Bhord Comhpháirtíochta Claochlaithe an Údaráis um Shábháilteacht ar Bhóithre agus táimid ag obair ar ghníomhartha a sannadh dúinn, idir chóiracha iompar níos sábháilte a chur chun cinn, limistéir ardriosca a shainaithint ar bhealaí atá ann cheana féin, agus suirbhé a dhéanamh ag na geataí scoile tráth a bhailíonn na busanna na páistí, chun cabhrú le básanna agus timpistí tromchúiseacha ar na bóithre a sheachaint.

Bhí COVID-19 fós i réim go háirithe sa chéad ráithe den bhliain tráth a raibh an leibhéal ab airde fostaithe as láthair de bharr an ghalair sin. Lean Bus Éireann ar aghaidh le tástáil antaigine ar an láthair in aon áit a raibh líon na gcásanna an-ard. Cuireadh deireadh le bearta ar nós scaradh sóisialta agus caitheamh éigeantach masc i gcomhréir leis an treoir sláinte poiblí agus an treoir ón Rialtas, cé gur leanamar ag cur in iúl go moltar masc aghaidhe a chaitheamh ar sheirbhísí iompair poiblí.



Rinne Bus Éireann urraocht ar Fhéile Bhróid Chorcaí 2022

Chuireamar níos mó ná 40 tionscadal feabhsúcháin i bhfeidhm ag ár stáisiúin, ár n-íostaí agus ár bhfoirgnimh riaracháin. Bhain a lán de na tionscadail sin le sábháilteacht agus leas, lena n-áirítear feabhas a chur ar an tslándáil ag stáisiúin agus ar CCTV ar bord feithiclí. Leathnaíomar ár dtuairisciú ar theagmhais iompraíochta frithshóisialta. Tharla 223 teagmhas den sórt sin in 2022. Cé gur líon an-bheag é sin i gcomparáid le líon iomlán na n-aistear a dhéanann paisinéirí, is féidir leis na teagmhais sin drochthionchar díreireach a bheith acu ar fhostaithe agus ar eispéireas an chustaiméara agus táimid fós ag obair le comhpháirtithe agus pobail chun teagmhais dá leithéid a mhaolú agus aghaidh a thabhairt orthu. I bpíosa taighde a rinneamar, thuairiscigh níos mó ná 94% de chustaiméirí go mbraitheann siad sábháilte ar ár gcuid seirbhísí.

Maidir leis na seirbhísí iompair scoile, rinne ár rannóg grinnfhiosrúcháin agus ár rannóg um chosaint leanaí i mBus Éireann próiseáil ar níos mó ná 7,000 duine a chuir isteach ar phost mar thiománaí. Ullmhaíodh agus scaipeadh leabhráin faoin gcosaint a raibh athbhreithniú fairsing déanta orthu, agus tugadh cothrom le dáta na measúnachtaí riosca.

Custaiméirí

Tá sé ina aidhm shonraithe ag Bus Éireann ó 2019 i leith an gnó a athrú ó bhonn tríd an gcustaiméir a bheith i gceartlár gach rud a dhéanaimid. Sprioc uaimhianach 90% maidir le sásamh custaiméirí a leagtar amach in *Destination 2023*.

Ba bhliain chinniúnach í seo don ghnó, agus sháraigh an scór sásaimh custaiméirí (a ndearnadh measúnú neamhspleách air) 90% den chéad uair riamh. Scór 92% a bhí bainte amach againn faoi dheireadh na bliana. Glanscór tionscnóra 64% a fuarthas i leith sheirbhísí Bhus Éireann, figiúr i bhfad níos airde ná mar is iondúil sa tionscal, ina meastar go bhfuil scór os cionn 50 ar fheabhas.

Tionscnamh nua ab ea lá *Delight the Customer* a reáchtáladh i naoi n-ionad i mí Mheán Fómhair. Bhí fostaithe ar fud an ghnó ag plé le custaiméirí agus ag cabhrú leo, agus bhí an deis ag na custaiméirí bualadh leis an mbainisteoir atá freagrach as a gcuid seirbhísí.

Bhaineamar buaicphointe nua amach freisin i dtéarmaí líon na n-aistear a rinne custaiméirí – thaistil 800,000 custaiméir linn in aon seachtain amháin. Bhí borradh mór faoin éileamh ó mhí Mheán Fómhair ar aghaidh nuair a d'fhill na mic léinn ar na hinstiúidí tríú leibhéal agus nuair a thosaigh fostaithe ag dul isteach chuig an oifig níos minice. Ar an meán, tá líon na bpaisinéirí 15% chun tosaigh ar na leibhéil a bhíodh ann roimh an bpaindéim. I roinnt áiteanna ardú beagnach 50% a bhí i gceist, rud a chuir brú ar líon beag bealaí ardéilimh. Bhí sé deacair na cásanna brú sin a thuar de bharr na patrúin taistil a bheith ag athrú. Táimid ag obair i ndlúthpháirt leis an Údarás Náisiúnta Iompair chun réitigh a phlé agus tá roinnt acu curtha i bhfeidhm cheana féin, amhail feithiclí dhá urlár a chur ar an mbóthar, lena n-áirítear líon na suíochán a mhéadú suas le 50%.

Maidir le Expressway, is é an córas áirithe ar líne a bealach is fearr chun acmhainní a leithdháileadh agus acmhainneacht a bhainistiú ar fud an ghréasáin. Is ar líne a dhíoltar ticéad amháin as gach ceithre cinn anois. Is ar líne a dhíoltar suas le dhá thrian de na ticéid ar bhealaí áirithe ardéilimh ina bhfuil feachtais ar bun againn chun réamháirithe a spreagadh. Chuir Expressway tús arís le roinnt seirbhísí a cuireadh ar fionraí le linn COVID-19 agus chuir sé deireadh le líon beag seirbhísí idir Ros Mhic Thriúin agus Port Láirge, áit a raibh éileamh ró-íseal orthu. Leis an measúnú dinimiciúil sin, is féidir linn acmhainní a aistriú chun freastal ar phátrúin nua taistil agus gréasán Expressway a fhorbairt tuilleadh.

Ó thaobh táillí de, ní raibh luach ar airgead níos fearr riamh ag na custaiméirí ar sheirbhísí iompair phoiblí. I mí Aibreáin bhíomar ar an gcéad oibreoir a chuir i bhfeidhm an laghdú 20% a rinne an Rialtas ar gach táille OSP, agus leathnaíodh an lascaine 50% do dhaoine fásta óga a bhfuil Cárta LEAP acu chuig seirbhísí Expressway ó mhí Mheán Fómhair ar aghaidh. I mí Dheireadh Fómhair cuireadh i bhfeidhm ardú 6% ar an meán ar thicéid aonair chaighdeánacha Expressway, an chéad ardú ó bhí 2018 ann. Bhí gá leis sin mar gheall ar an ardú a bhí tagtha ar na costais ionchuir. Tá lascaine 5% ar fáil ar gach ticéad a cheannaítear ar líne ag expressway.ie. I bhfeachtas a rith Expressway maidir le costais mhaireachtála, leagadh béim ar an mbuntáiste a bhaineann ar chóistí agus ar bhusanna i gcomparáid leis an gcostas breise a bhaineann le carr a choinneáil ar an mbóthar in 2022.

Críochnaíodh cur i bhfeidhm phróiseas ticéadaithe mhóibíligh an Údaráis Náisiúnta Iompair, Tfi Go, ar fud 220 bealach OSP agus 2,000 céim tháille. Rogha tharraingteach eile in ionad Cártaí LEAP a bheidh ansin le himeacht ama. Tháinig laghdú mór ar dhíolacháin na dticéad Coigiltis Cánach le linn phaindeim COVID-19 ach tá méadú seasta ag teacht ar an díol sin ó shin agus bhí méadú 50% ar líon na dticéad a eisíodh i gcomparáid leis an mbliain roimhe sin.

Bhí áthas ar Expressway nasc cóiste a thabhairt isteach arís idir Éire agus an Ríocht Aontaithe nuair a cuireadh tús arís leis an tseirbhís 'Coach & Sail' de chuid Expressway Eurolines. Leagann custaiméirí rialta tábhacht ar an tseirbhís ar leith sin, lenar féidir strus an aerfoirt a sheachaint, saoirse níos mó a bheith ag daoine ó thaobh bagáiste de, dul díreach go Birmingham agus Londain, rud atá áisiúil, agus luach an-mhaith ar airgead a fháil, agus bhídís ag iarraidh go dtabharfaí ar ais í.

Gné thábhachtach de phaisinéirí a bheith sásta lena n-aistear is ea faisnéis thráthúil, chruinn a bheith ar fáil faoin aistear, agus is tábhachtach an rud é sin chun daoine a mhealladh chuig na seirbhísí iompair phoiblí. Thug Expressway isteach saoráid fíor-ama ar a láithreán gréasáin den chéad uair agus athlonnaíodh na stadanna ag Aerfort Bhaile Átha Cliath agus feabhsaíodh na scáileáin faisnéise don sciar ríthábhachtach sin den mhargadh. I rith 2022, rinne Foireann Faisnéise Taistil Bhus Éireann, le cistiú ón Údarás Náisiúnta Iompair, bainistiú ar thionscadail faoinar suiteáladh 140 cuaille bus Tfi, agus faoinar soláthraíodh faisnéis a bhain go sonrath le níos mó ná 1,500 stad. B'éigean 6,000 bileog faisnéise a chur i gcló agus a shuiteáil chuige sin.

Lá 'Delight the Customer' 2022





Seirbhís bus 401 idir an Fhaiche Mhór agus Bóthar na Trá

Láimhseáil ár ngníomhairí cúraim custaiméirí níos mó ná 224,000 teagmháil le custaiméirí ar an teileafón, ar an ríomhphost agus ar na meáin shóisialta i rith 2022. Ba le hiompar scoile a bhain breis is an ceathrú cuid díobh sin.

Bímid seasta ag díriú ar chaighdeán agus inrochtaineacht ár seirbhísí a fheabhsú do dhaoine a bhfuil deacrachtaí soghluaisteachta acu. In 2022, ba chúis bhróid againn é an chéad Scéim Cúnaimh Taistil a thabhairt isteach lasmuigh de Bhaile Átha Cliath. I mí Iúil sheol Bus Éireann, le cistiú ón Údarás Náisiúnta Iompair, an chéad seirbhís i gCorcaigh atá dírithe ar chur le muinín na ndaoine a bhfuil imní orthu faoi iompar poiblí ionas gur fearr a bheidh siad in ann seirbhísí iarnróid agus bus a úsáid leo féin. I dtréimhse ceithre mhí, cuireadh 190 seisiún cúnaimh ar fáil.

Mar gheall ar an éagsúlacht feithiclí atá ag Bus Éireann, seachas i gcás seirbhísí cathrach agus baile teastaíonn fógra 24 uair an chloig uainn faoi láthair maidir le háirithe do chathaoir rothaí lena chinntiú gur féidir linn an tseirbhís a chur ar fáil. In 2022, rinneadh 473 áirithe dá leithéid linn agus d'éirigh linn freastal ar 99% acu. Is é an tÚdarás Náisiúnta Iompair atá freagrach as stadanna bus ar bhealaí oibleagáide seirbhíse poiblí. Mar gheall gur cois bóthair atá siad, ní bheidh sé indéanta gach ceann de na 5,000 stad a bheith lán-inrochtana, ach tá dul chun cinn á dhéanamh againn le cistiú ón Údarás Náisiúnta Iompair, go háirithe sna stáisiúin. Tugadh i gcrích oibreacha inrochtaineachta i mBaile Átha Luain agus i mBéal an Átha agus cuireadh tús le hoibreacha i gCill Chainnigh agus sa Mhuileann gCearr.

Táimid dírithe ar inrochtaineacht ár seirbhísí Expressway a fheabhsú – cé go bhfuil gach feithicil inrochtana, tá stáisiúin agus stadanna á gcur in oiriúint, agus is féidir áirithe do chathaoireacha rothaí a dhéanamh

ar líne anois ag expressway.ie. Is tionscadal trialach faoi láthair i gCorcaigh é ár mbeartas maidir le scúitair shoghluaiesteachta do sheirbhísí cathrach agus baile.

Tháinig méadú 9% go 17,500 ar sheirbhísí iompair scoile do scoláirí a bhfuil riachtanais speisialta oideachais acu. Is minic gur seirbhísí saincheaptha an-speisialaithe a bhíonn i gceist leo sin agus tá méadú 23% tagtha ar a líon ó 2019 i leith.

Tá clár gníomhach againn chun ár saoráidí a fheabhsú do chustaiméirí agus d'fhostaithe. In 2022, fuarthas cead pleanála le haghaidh athchóiriú ar an mBusáras, cé go bhfuil sásraí cistithe fós le socrú. Le hinfheistíocht €20m ón Údarás Náisiúnta Iompair, cuireadh tús leis an obair foirgníochta chun athrú mór a dhéanamh ar ár saoráidí ag Stáisiún Colbert i Luimneach, agus chuir Clé, ar leis réadmhaoine Bhus Éireann, amach ar tairiscint an tionscadal chun athchóiriú a dhéanamh ar Stáisiún Ceannt na Gaillimhe.

Feidhmíocht

Feidhmíonn Bus Éireann an gréasán iompair poiblí is mó, is fairsinge agus is éagsúla sa tír. In 2022, tháinig méadú 14.6% ar líon na gciliméadar a clúdaíodh idir sheirbhísí iompair do phaisinéirí bóthair agus seirbhísí scoile.

Chuireamar 1.7 milliún ciliméadar sa bhliain lenár n-iomlán faoin bPlean Soghluaiesteachta Tuaithe 'Éire á Nascadh' de chuid an Údarás Náisiúnta Iompair, rud a chuir go mór le seirbhísí chuig 70 baile agus sráidbhaile ar fud 10 gcontae, lena n-áirítear bealaí agus naisc nua, idir Caiseal agus Luimneach agus idir Droichead Átha agus Baile Átha Luain, mar shampla. Chun na seirbhísí sin a sholáthar, d'fhostaíomar 50 tiománaí.



Feachtas do Mhic Léinn faoin gcárta LEAP

Ina theannta sin, bhí Bus Éireann ag obair leis an Údarás Náisiúnta Iompair chun féachaint chuige gur coinníodh ar bun an nasc idir Port Láach, Port Láirge agus Dún Mór Thoir tar éis d'oibrítheoir príobháideach tarraingt siar ón mbealach sin. Níor cuireadh isteach ar an tseirbhís sin ar chor ar bith toisc go raibh Bus Éireann réidh chun busanna a rith ar an mbealach sin an lá tar éis don oibrítheoir sin tarraingt siar.

Mar fhreagra ar éileamh, chuireamar 22 aistear in aghaidh na seachtaine le thrí bhealach de chuid Expressway. Táimid dírithe ar leithdháileadh acmhainní Expressway a bheith i gcomhréir níos fearr leis an éileamh agus sa chuid dheireanach den bhliain cuireadh deireadh le seirbhís idir Ros Mhic Thriúin agus Port Láirge ar a raibh líon íseal paisinéirí agus a raibh a lán roghanna eile iompair phoiblí ar fáil ina leith.

Cé gur bhain Expressway amach scór 99% maidir le busanna a bheith ag imeacht in am, tríd is tríd is in olcas a chuaigh cúrsaí iontaofachta agus poncúlachta mar gheall ar an méadú atá tagtha ar bhrú tráchta sna cathracha. Is measa an brú tráchta sin fiú ná leibhéil na bliana 2019 agus léirítear i roinnt tuarascálacha go raibh an brú tráchta i gcathair Chorcaí, mar shampla, 56% os cionn an leibhéil a bhíodh ann roimh an bpaindéim. Chun iarracht a dhéanamh na sceidil a mheaitseáil le dálaí oibriúcháin, rinneamar athbhreithniú ar 220 amchlár i rith na bliana.

Faoi théarmaí ár gconartha leis an Údarás Náisiúnta Iompair, sainmhíneamar poncúlacht mar gan a bheith níos mó ná nóiméad amháin luath ná sé nóiméad déanach ag fágáil gach stad bus ar bhealach áirithe. Trí mheán feachtas inmheánach inar díríodh ar chúinsí a raibh neart againn féin orthu, baineadh amach laghdú níos mó ná leath i rith na bliana i ndáil le himeacht luath, is é sin bus a bheith ag imeacht ón stad níos mó ná nóiméad amháin roimh an am a bhí leagtha amach dó.

Lasmuigh de Bhaile Átha Cliath, is beag tosaíocht a bhíonn ag busanna, agus cé go bhfuil sé mídhleathach, tarlaíonn sé gach lá go mbíonn carranna sa bhealach ar bhonneagar bus, ar nós stadanna. Léiríonn taighde a rinne Bus Éireann go n-adhmaíonn tiománaí amháin as gach ceathrar go bpáirceáil siad ag stadanna bus. Tá Bus Éireann ag obair leis an Údarás Náisiúnta Iompair, le húdaráis áitiúla agus leis an nGarda Síochána chun feasacht a ardú ar na hiarmhairtí a bhaineann le stadanna bus a bhlocáil. Ina measc siúd tá imní faoi shábháilteacht toisc go mbíonn ar phaisinéirí dul amach ar an mbóthar chun dul ar an mbus, moill ar sheirbhísí, agus deacrachtaí do dhaoine atá faoi mhíchumas luaineachta nó do dhaoine a bhfuil bugaí acu leo.

Tugadh i gcrích an phleanáil agus an soláthar a bhí de dhíth chun 20% a chur le hacmhainneacht na scéime iompair scoile laistigh de roinnt seachtainí, cé go raibh brú mór ar an eagraíocht i gceist leis an obair sin. Ba leibhéal ard feidhmíochta é sin, go háirithe i bhfianaise an laghdaithe ar an bhfáil a bhí ar chonraitheoirí mar gheall go rabhtas ag fillleadh ar ghníomhaíocht ar leibhéal réamhphaindéime agus mar gheall ar na costais bhreis a bhí i gceist de bharr praghsanna breosla. Ritheann an fhoireann iompair scoile níos mó ná 6,500 feithicil thar 8,940 bealach, agus is conraitheoirí áitiúla atá i mbun 90% díobh sin.

Is maith mar a d'fheidhmigh foirne innealtóireachta agus cothabhála Bhus Éireann agus bhíodhas in ann brath ar na feithicilí agus ar an bhfáil a bhí orthu. Ba é 94% an ráta pas a bhaineamar amach sa Tástáil Ródacmhainneachta Feithiclé Tráchtála i gcomparáid leis an meán náisiúnta 74% a thuairiscigh an tÚdarás um Shábháilteacht ar Bhóithre.

Daoine

Tá Bus Éireann meáite ar obair mhaith, shábháilte a sholáthar dá fhostaithe, agus ar bheith ina áit iontach oibre. In 2022, chuireamar Bainisteoir Folláine agus Bainisteoir Sinsearach Tallainne agus Éagsúlachta leis an bhfoireann lárnach acmhainní daonna.

Bhí áthas orainn ráta rannpháirtíochta fostaithe 74% a bhaint amach in 2022. Léiríú is ea é sin ar an gcaidreamh idir eagraíocht agus a cuid fostaithe, agus ar an gceangal a bhraitheann fostaithe le spriocanna agus luachanna na cuideachta.

Díríodh níos mó ar an earcaíocht, go háirithe tiománaithe a earcú, le linn 2022. Agus lánfhostaíocht beagnach i réim sa tír, bhí an margadh do thiománaithe níos srianta ná mar a bhíodh roimhe seo, i gcás Bhus Éireann agus oibríteoirí iompair eile araon. D'earcaíomar 215 tiománaí i rith na bliana, agus 322 duine san iomlán.

Reáchtáladh laethanta oscailte do thiománaithe i gCorcaigh, i nDroichead Átha agus i Luimneach, agus bhí an deis ag iarratasóirí féideartha nua bus a thiomáint go sábháilte, rud a chothaigh muinín iontu agus a chuir i gcoinne an mheoin go bhfuil sé deacair busanna a ionramháil.

Chun aghaidh a thabhairt ar an dúshlán earcaíochta, agus chun na próisis earcaíochta a bhunú ionas gur féidir linn fás amach anseo, tugadh faoi roinnt tionscnaimh nua.

Agus luach na taithí á aithint againn, chuamar i dteagmháil le heagraíochtaí ionadaíochta fostaithe chun athrú ar ár mbeartas scoir a chomhaontú. Roimhe seo, d'fhéadfadh tiománaithe bus scoile a bheith ag obair go mbeidís 70 bliain d'aois, agus bhí ar thiománaithe a iompraíonn paisinéirí ar bóthar dul ar scor agus iad 66 bliain d'aois. Le linn 2022, comhaontaíodh gur féidir leis na tiománaithe sa dara ghrúpa sin leanúint ar aghaidh ag obair freisin go mbeidh siad 70 bliain d'aois, más maith leo.

Go dtí seo níor fhostaigh Bus Éireann ach daoine a raibh ceadúnas tiomána i gcatagóir D acu, sé sin Deimhniú Inniúlachta Gairmiúla i leith Tiomáint Bus. Thóg ár glár oiliúna féin sé seachtaine eile anuas air sin. In 2022, d'eagraigh Bus Éireann clár oiliúna do dhaoine le ceadúnais B, is é sin le haghaidh gluaisteáin nó veain éadrom, i gCorcaigh agus i Luimneach. Go dtí seo, d'éirigh le 38 tiománaí a raibh ceadúnas B acu ina dtástálacha i gcomhair cheadúnas D agus tháinig siad ag obair linn.

Bus Éireann ag díriú ar ionadaíocht na mban a mhéadú



Ós eol dúinn go measann ár bhfostaithe ar an iomlán gur áit mhaith oibre é Bus Éireann, rinneamar píosa dlúth-thaighde lenar tugadh léargas ar na luachanna ar leith a mheall fostaithe chuig ról éagsúla agus a choinnigh linn iad. Chuir sé sin bonn eolais faoi fheachtas lenar leagadh béim ar fhiúntas an fhostóra, agus rinneadh láithreán gréasáin nua chun aird a dhíriú ar ghairmeacha le Bus Éireann.

Is féidir le daoine ról a chuardach agus cur isteach orthu ar an láithreán gréasáin, atá ina thairseach gairmeacha le feidhmeanna áisiúla cúloifige i gcomhair próiseas earcaíochta níos cuíchóirithe, tuairisciú fíor-ama agus cumarsáid níos éifeachtaí le hiarrthóirí. Táimid fós ag tacú le hobair chianda agus obair hibrideach, rud a chuidíonn linn daoine a mhealladh chuig ról chléireachais agus feidhmiúcháin.

Ina theannta sin, chuireamar teicneolaíocht agus anailísíocht sonraí i bhfeidhm freisin chun cur chuige níos stuama a ghlacadh maidir le bainistíocht tinrimh. Is amhlaidh anois go sainathnítear fostaithe a bhféadfadh níos mó tacaíochta nó cúram sláinte a bheith de dhíth orthu.

Tá oiliúint agus forbairt fós ina dtosaíocht againn. Chuir Bus Éireann beagnach 10,000 uair an chloig oiliúna ar fáil i rith na bliana. Tugadh isteach cláir nua le go bhféadfaí flít lánleictreach feithiclí a rith i mBaile Átha Luáin. Thug beagnach 70 duine de Ghrúpa Ceannaireachta Bhus Éireann faoi chlár forbartha saincheaptha bliana in Ollscoil Chathair Bhaile Átha Cliath, a dearadh chun tacú leo athrú cultúir a bhunú agus a chothú.

Agus an brú ar chostais mhaireachtála ag dul in olcas, chuamar i mbun cainteanna lenár n-eagraíochtaí ionadaíochta fostaithe, cainteanna a bhí á n-éascú ag an gCoimisiún um Chaidreamh san Áit Oibre. As sin d'eascair moladh trí bliana i leith na tréimhse 2022-24, ar ghlacadh leis i mballóid. Fágfaidh sé sin go mbeidh cúrsaí cobhsaí sa ghnólacht tráth a bhfuil costais ionchuir seasta ag athrú, agus cabhróidh sé lenár bhfostaithe déileáil leis na harduithe atá ag teacht ar chostais mhaireachtála faoi láthair.

Tá ár mbaill foirne chléireachais an-tábhachtach ó thaobh fheidhmiú éifeachtach an ghnó. In 2022, d'aontaíomar athstruchtúrú a dhéanamh ar ghráid chléireachais agus leathnaíomar an córas bainistíochta feidhmíochta (Forás, Feidhmíocht, Rath) chuig na ról sin den chéad uair, rud a chuir le hailíniú breise ar fud na cuideachta.

D'fhoilsigh Bus Éireann a chéad tuarascáil ar Bhearna Phá idir na hInscní, ina léirítear bearna -10.2%. I bhfabhar na mban atá an difríocht sin toisc go bhfuil céatadán níos airde ban ag obair linn i ról shinsireacha. Cé nach mná iad ach 10% dár bhfostaithe, is ísle fós atá an sciar i gcás na dtiománaithe, an chatagóir fostaithe is mó atá againn. Mná is ea 3% díobh. Léiríodh sa tuarascáil an gá atá le hionadaíocht na mban a mhéadú ar fud na heagraíochta

agus na céimeanna atá á nglacadh ag Bus Éireann chuige sin, lena n-áirítear obair ag an deireadh seachtaine amháin, oiliúint a chur orthu siúd a bhfuil ceadúnas B acu, agus feachtais earcaíochta a bheidh dírithe ar mhná.

Cuireadh béim ar an bhfolláine le 20 cúrsa faoin tsláinte, airgeadas pearsanta agus meabhairshláinte, chomh maith le scagthástáil sláinte ar an láthair a cuireadh ar fáil d'fhostaithe. Léiríodh an-spéis ansin agus ghlac 270 duine páirt sa tionscnamh. Leagaimid tábhacht níos mó agus níos mó ar na cláir sin sa ról atá againn mar fhostóir nua-aimseartha forásach.

Lenár gclár oibre Éagsúlachta agus Uilechuimsitheachta, déanaimid ár ndícheall lucht saothair a bheith againn a bhfuil a chomhdhéanamh ag teacht le sochaí na hÉireann agus ár mbonn custaiméirí. In 2022, bhíomar thar a bheith bródúil as fórsa saothair a bheith againn ina bhfuil daoine de 46 náisiúntacht éagsúil. Thugamar cothrom le dáta roinnt dár mbeartais maidir le Dínit agus Meas ag an Obair, Comhionannas agus Éagsúlacht, agus Féiniúlacht Inscne.

Chomh maith leis sin, shíníomar an Gealltanas 'Elevate' de chuid *Business in the Community Ireland* (BITCI) in 2022. Is é príomhchuspóir an ghealltanais sin rátaí fostaíochta a ardú i gcás grúpaí sainaitheanta tearc-ionadaithe. Tacaíonn an gealltanas le gnólachtaí maidir le straitéis éagsúlachta agus uilechuimsitheachta a fhorbairt go sonrach dóibh féin, lena n-áirítear cláir fhairsinge oiliúna do ghrúpaí ceannaireachta laistigh den eagraíocht. Thug ár gceannairí sinsearach a fúthu sin le linn 2022.

Rinne fostaithe os cionn 700 ainmniúchán dá chéile i gcomhair na ngradam 'Go the Extra Mile'. Rinneadh ceiliúradh ar níos mó ná 21 fostaí aonair ag na gradaim náisiúnta 'Go the Extra Mile', an chéad imeacht dá leithéid a d'fhéadfaí a cheiliúradh agus muid i láthair san fhíorshaol ó 2019 i leith. Bronnadh Foireann na Bliana ar mhaoirseoirí oiliúna Chorcaí agus ghnóthaigh Droichead Átha gradam Iosta na Bliana. Léirigh na gradaim náisiúnta an dea-thionchar a bhíonn ag fostaithe de chuid Bhus Éireann laistigh den eagraíocht agus lasmuigh di.

Lean BÉ Online, ár gcainéal cumarsáide inmheánaí, le ról fíorthábhachtach a bheith aige maidir le faisnéis riachtanach a sholáthar dár 2,827 fostaí, agus an deis a thabhairt dóibh freisin a gcuid eispéireas agus tuairimí a chomhroinnt am ar bith. Rinneadh breis is 2,600 postáil ar BÉ Online agus féachadh orthu naoi milliún uair san iomlán. Is comhpháirtithe iad ár bhfostaithe sa ghnó agus cuireann aiseolas agus faisnéis a fhaightear trí BÉ Online le pleanáil agus le cinnteoireacht. Is amhlaidh atá freisin i gcás moltaí a fhaightear trínár scéim 'Bright Ideas'.



An tAire Eamon Ryan ag seiceáil na saoráidí luchtaithe ag iosta Bhaile Átha Luain

Nuálaíocht

Leagadh béim ar an nuálaíocht i rith na bliana agus muid ag oiriúnú d'éilimh nua, ag déanamh dul chun cinn ó thaobh éifeachtúlacht oibriúcháin, agus ag cur chun cinn an chlár oibre inbhuanaitheachta. Beidh an nuálaíocht rithábhachtach chun spriocanna Bhus Éireann a bhaint amach, agus is léiriú thar a bheith dearfach ar an méid atá indéanta é an réiteach bainistíochta iosta agus luchtaithe a tugadh isteach faoin gcéad tionscadal *Pathfinder* de chuid na Roinne Iompair, leictriú a dhéanamh ar sheirbhís Bhaile Átha Luáin.

Le bunú foirne claochlaithe TF, soláthraíodh struchtúr agus acmhainní do thionscadail a bheidh rithábhachtacha chun dea-thoradh a bhaint amach. Sheolamar mórthionscadal chun garáistí a athrú ó bhonn, faoina gcuirfear chun feidhme córas lán-chomhtháite chun garáistí a bhainistiú agus obair chothabhála a chur ar an scéideal. Cuirfidh sé sin ar ár gcumas dúinn éifeachtúlacht agus comhsheasmhacht a bhaint amach i dtaobh bealaí oibre ar fud ár ngaráistí trí theicneolaíocht shimplí, áisiúil, lena gcuirfear deireadh le córais pháipéarbhunaithe. Fuarthas aiseolas cuiditheach i leith an tionscadail ó gharáistí ag seisiúin a reáchtáladh nuair a bhí tús á chur leis.

Reáchtáladh triail cruthúnais coincheapa ar chóras ticéadaithe scoile i gCo. na Mí. Faoi láthair is próiseas láimhe atá i gceist le ticéid a eisiúint, agus níl aon bhealach ann chun faireachán a dhéanamh ar an úsáid a bhaintear as na suíocháin a leithdháiltear. Beidh níos mó trédhearcachta agus cuntasachta i gceist leis an gcóras leictreonach, rud a chuideoidh linn pleanáil a dhéanamh. Léiríonn torthaí tosaigh gur maith an glacadh a bhí ag scoláirí leis an gcoincheap agus gur chuir teaghlaigh agus conraitheoirí fáilte roimhe.

Ó thaobh iompar scoile freisin, tugadh isteach saoráid do pháistí a theith ón gcogadh san Úcráin ionas go bhféadfaidís cur isteach ar sheirbhís iompair scoile. Tionscnamh úrnua a bhí ansin agus b'éigean é a chur i bhfeidhm go tapa mar gheall ar an líon ard cásanna éigeandála. Foilsíodh an fhoirm i mBéarla, in Úcráinis agus i Rúisis agus tá 4,000 áit curtha ar fáil do pháistí ón Úcráin go dtí seo.

Bhí nuálaíocht nach beag le sonrú i dtaobh ár seirbhísí Expressway. Tugadh isteach faisnéis fíor-ama do phaisinéirí, cuireadh le cion na dticéad a dhíoltar ar líne go 66% ar bhealaí áirithe, agus baineadh triail as praghsáil dhinimiciúil. Ba rudaí iadsan go léir a chuir le heispéireas na gcustaiméirí agus lenár gcumas an gnó a bhainistiú ar bhealach níos grinne.

Bhí nuálaíocht bhreise le sonrú freisin agus muid ag obair i ndlúthpháirt le foirne deartha BusConnects chun líonraí iompair nua a fhorbairt do Chorcaigh, Gaillimh, agus Luimneach, ar shuiteáil teicneolaíochta Mobileye chun cásanna imbhualite a sheachaint (tionscadal trialach i gCorcaigh), agus ar fud na bainistíochta earcaíochta.

Chuir Bus Éireann feabhas ar a chumas anailíse sonraí in 2022, ós eol dúinn an luach is féidir a bheith aige sin chun tacú le feidhmíocht agus fás gnó. Cuireadh acmhainní nua ar fáil ar thionscadail rithábhachtacha lena n-áirítear Samhail Bhus Éireann um Breithmheas Infheistíochta, costais in aghaidh an chiliméadair, anailís chostais ar fheithiclí leictreacha, Tacsanomaíocht an Aontais Eorpaigh maidir le gníomhaíochtaí geilleagracha atá inbhuanaithe ó thaobh an chomhshaoil de agus Athbhreithniú na Roinne Oideachais ar an Scéim Iompar Scoile. Bhí an fhoireann ag obair freisin ar chritéir a bheachtú le haghaidh fóirdheontas breosla na Roinne Oideachais a cuireadh ar fáil do chonraitheoirí iompair scoile mar fhreagra ar an ardú ar phraghsanna breosla. De bharr na hoibre sin, laghdaíodh costas na scéime de níos mó ná 15%.



Gairdín de chuid na mBailte Slachtmhara i mBaile Phib ag an gCloch Leathan

Inbhuanaitheacht

Ba é seo an chéad bhliain iomlán ghníomhaíochta ó foilsíodh Straitéis Inbhuanaitheachta Bhus Éireann in 2021 agus ó leagadh síos struchtúir agus acmhainní a chuideoidh linn í a chur chun feidhme ar bhealach éifeachtach.

Rinneadh go leor dul chun cinn, ní hamháin ó thaobh feidhmiú de ach freisin inár bhfócas ar chultúr inbhuanaitheachta a chothú ar fud na heagraíochta.

Ba é an tionchar comhshaoil ba mhó a d'ímríomar in 2022, seachas cur le líon na bpaisinéirí a úsáideann seirbhísí iompair phoiblí, ná aistriú chuig feithiclí astaíochtaí nialasacha/ísle. Ba thosaíocht againn é bonneagar luchtaithe a sholáthar in iosta Bhaile Átha Luain chun an t-athrú go seirbhís baile lánleictreach – an chéad cheann in Éirinn – a éascú. Bhí iarracht mhór i gceist le hoiliúint a chur ar cheardaithe agus tiománaithe, agus leis an bpleanáil le haghaidh na n-athruithe oibriúcháin atá riachtanach, agus b'éigean dúinn dul i gcomhairle le beagnach 20 eagraíocht eile, ESB ina measc. Tá sé sin ar cheann de na 35 tionscadal a d'aithin an Rialtas faoin tionscnamh *Pathfinder* agus an chéad cheann a seoladh. Is mór an t-éacht é sin. Mar chuid de *Pathfinder*, is eiseamláir é an tionscadal a mbeifear ag foghlaim uaidh sula leanfar ar aghaidh leis an aistriú chuig córas iompair a bheith saor ó astaíochtaí. Tá an phleanáil faoi lán seoil chun leictreáil a dhéanamh ar losta Bhaile an Róistigh i Luimneach in 2023, ar sheirbhísí chathair na Gaillimhe go luath in 2024 agus ar iosta Thobar an Chaipín i gcathair Chorcaí.

In 2023, chuireamar tús le tionscadal trialach chun measúnú a dhéanamh ar chumasc níos airde bithbhreosla. Beidh sé sin ar an gceathrú rogha don fhliú feithiclí ó thaobh breoslaí malartacha, anuas ar fheithiclí lánleictreacha, feithiclí a ritheann ar hidrigin agus feithiclí hibrídeacha. Nuair a chuirtear san áireamh na feithiclí hibrídeacha atá ar an mbóthar i gcathair na Gaillimhe agus i gcathair Luimneach, agus na trí fheithicil hidrigine, in 2022 chlúdaíomar 470,000 ciliméadar saor ó astaíochtaí, méadú 96% ar 2021. Is feithiclí leictreacha astaíochtaí nialasacha iad beagnach feithicil amháin as gach cúig charr agus veain dár gcuid anois.

Táimid ag obair chun ídiú fuinnimh iomlán an ghnólaigh a laghdú, agus is léir na buntáistí a bhaineann leis sin i bhfianaise ardú mór a bheith tagtha ar chostais fóntais le linn 2022. Ba chúis bhróid againn é ár bhfoirgneamh riaracháin, foirgneamh atá geall le bheith saor ó astaíochtaí, a oscailt i mBaile an Róistigh. Bhog 230 fostaí isteach ansin i mí na Bealtaine. I gcomhar le Grúpa CIÉ, bhain Bus Éireann amach rátáil A ón Tionscadal um Nochtadh Carbóin.

Baineadh amach deimhniú ISO14001 do Bhainistíocht Comhshaoil i leith ár n-ionad sa Chabhán agus i nGaillimh. Suiteáladh soilse LED in losta Thobar an Chaipín in 2021 agus tugadh faoin obair sin i dtrí íosta eile ó shin. Suiteáladh trealamh téimh atá níos tíosaí ar fhuinneamh i gcúig láthair. Tá feabhas 24% tagtha anois ar an éifeachtúlacht fuinnimh i gcomparáid le 2009, an bhonnbhliain atá leagtha amach ag SEAI. De réir mar a thiocfaidh borradh faoin ngnó, measaimid go dtiocfaidh méadú ar ídiú fuinnimh agus ar líon na bpaisinéirí.

Maidir le tomhaltas agus dramhaíl a laghdú, chuir Bus Éireann tús le roinnt tionscnamh a thagann faoi shamhail an gheilleagair chiorclaigh. Bainistíonn Bus Éireann 800 tonna dramhaíola gach uile bhliain, agus tá sé i gceist aige laghdú 25% a bhaint amach ina leith sin faoi 2025, agus cur le líon na bpaisinéirí ag an am céanna.

Is dúshlán é an bhainistíocht dramhaíola agus is iad na custaiméirí a ghineann na méideanna dramhaíola is mó. Is é an chéad chéim ná an dramhaíl a ghintear a thomhas agus a thuairisciú go cruinn. In 2022, ceannaíodh trealamh chun cairtchlár a chur ina bhurlaí i gcomhair seacht gcinn dár n-iostaí is mó. Chun custaiméirí a spreagadh chun a gcuid dramhaíola a athchúrsáil, suiteáladh meaisíní aisdíola sa Chloch Leathan agus i Leitir Ceanainn. Téann an t-airgead uathu sin chuig *Grow Mental Health*. Cuireadh i gcrích iniúchtaí uisce i gcúig ionad. Cuireadh córais nua i bhfeidhm chun trealamh TF a athchúrsáil.

Rinne foireann soláthair Bhus Éireann dul chun cinn mór maidir le soláthar glas a thabhairt isteach. In 2022, áiríodh bearta inbhuanaitheachta i 47% de na conarthaí a dámhadh, lena n-áirítear bearta inbhuanaithe a tugadh isteach sa mhórphróiseas tairisceana cúig bliana do chonraitheoirí iompair scoile. Is é an sprioc atá againn 75% de réir luacha a bhaint amach faoi 2030. Ceannaíodh luach beagnach €1m de threalamh TF agus critéir inbhuanaitheachta á gcur i bhfeidhm den chéad uair. Ghlac gach speisialtóir agus bainisteoir soláthair páirt in oiliúint inbhuanaitheachta agus táimid ag déanamh anailís ar bhearnaí i ndáil le conarthaí atá i bhfeidhm faoi láthair de réir na dtreoirilínte ón nGníomhaireacht um Chaomhnú Comhshaoil.

Mar chomhartha ar rún agus ar dhíograis Bhus Éireann, i rith 2022 ritheamar feachtas feasachta inbhuanaitheachta do na fostaithe go léir, cláir oiliúna inbhuanaitheachta agus cláir rannpháirtíochta, agus chaith Bord na cuideachta lá iomlán amháin ag plé leis an inbhuanaitheacht. Leanamar ar aghaidh freisin ag obair le *Business in the Community*

chun tagarmharcáil agus iniúchadh a dhéanamh ar an glár oibre inbhuanaitheachta ar fud na heagraíochta, chun an comhartha *Business Working Responsibly* a bhaint amach.

Foilsíodh an chéad tuarascáil inbhuanaitheachta de chuid Bhus Éireann i mí an Mhárta 2022. Ghlac an Bord an creat tuairiscithe um Ghníomhú ar son na hAeráide don earnáil leathstáit tráchtála i mí Dheireadh Fómhair. Rinneadh tuilleadh ullmhúcháin i réimse na tacsanomaíochta, agus muid ag réiteach i gcomhair na Treorach ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta Corparáideach.

Ba chúis bhróid againn é go bhfuair ár gcuid oibre ar an inbhuanaitheacht aitheantas ó roinnt comhlachtaí seachtracha. In 2022, fuair Bus Éireann Gradam Gnóthachtála na hEarnála Poiblí de chuid SEAI le haghaidh forbairtí i dtaobh feithiclí agus fuinnimh, fuair sé an gradam Tionchair Ghlais ag Dámhachtainí Lóistíochta agus Iompair na hÉireann agus bhuaigh sé Gradam Comhshaoil, Sóisialta agus Rialachais de chuid *Business and Finance* i leith slabhra soláthair inbhuanaithe.

Bhí an tacaíocht ó Chiste Inbhuanaitheachta Ghrúpa CIÉ, ar cuireadh tús leis in 2022, thar a bheith tábhachtach agus chuir an tacaíocht sin ar ár gcumas dúinn tús a chur le 15 thionscadal i raon leathan réimsí lena n-áirítear fuinneamh, dramhaíl, uisce, folláine fostaithe agus oidhreacht.

Triail á baint as meaisíní aisdíola ag an mBusáras agus i stáisiún bus Leitir Ceanainn



Comhoibriú

Comhlíonadh ár gcuspóra ó thaobh daoine a nascadh lena chéile agus leis na rudaí is ansa leo, ar fud beagnach 90 milliún aistear a dhéanann na paisinéirí in aghaidh na bliana, braitheann sé ar an gcomhar idir comhpháirtithe, agus is gné lárnach de mhodh oibre Bhus Éireann é an comhoibriú inmheánach agus seachtrach.

Is mór againn an tacaíocht ónár gcomhpháirtithe, an saineolas a roinneann siad linn, agus an mhúinín atá acu asainn agus muid ag freastal orthu, idir ár bpríomh-gheallsealbhóirí – lena n-áirítear an Roinn Oideachais agus an Roinn Iompair, an tÚdarás Náisiúnta Iompair agus CIÉ – agus eagraíochtaí ionadaíocha ár bhfostaithe, ár nGrúpa Úsáideoirí faoi Mhíchumas, agus an iliomad grúpaí agus eagraíochtaí poiblí agus eagraíochtaí pobail a bhíonn ag obair linn chun ár seirbhísí a sholáthar go slán sábháilte.

Tá ár soláthraithe ríthábhachtach maidir lenár soláthar seirbhíse. Chomh maith leo sin, bímid ag obair i ndlúthpháirt le húdaráis áitiúla, leis an nGarda Síochána, leis an Údarás um Shábháilteacht ar Bhóithre, le grúpaí pobail, le lucht eagraithe imeachtaí agus lenár nGrúpa Úsáideoirí faoi Mhíchumas maidir lenár n-oibríochtaí, agus baineann muid an-tairbhe as a gcuid tacaíochta agus as an ionchur uathu.

Éilíonn an clár inbhuanaitheachta go háirithe iarracht ollmhór ó raon mór comhpháirtithe agus chothaíomar dlúthchaidreamh nua le heagraíochtaí lena n-áirítear Údarás Fuinnimh Inmharthana na hÉireann, Hydrogen Mobility Ireland, agus *Cork City Net Zero Carbon Cities* i measc eile.

Gnólacht Freagrach/Gnéithe Pobail/ Gnéithe Sóisialta

Tá sé ina chuspóir ag Bus Éireann daoine a nascadh lena chéile agus leis na rudaí is ansa leo, chun feabhas a chur ar an saol. Cé go bhfuil an inbhuanaitheacht airgeadais ina bunchloch do chobhsaíocht agus d'fhás oibríúcháin na cuideachta, is iad na pobail ina bhfuilimid agus ar a bhfreastalaímid an chúis a bhfuil Bus Éireann ann.

In ainneoin gur chuir COVID-19 srian ar an ngníomhaíocht sa chéad chuid den bhliain, thugamar tacaíocht do bheagnach 20 grúpa pobail. Ina measc siúd bhí *Cork Penny Dinners*, *Cork Green Spaces for Health*, Bailte Slachtmhara Bhaile Phib, Cumann Siondróim Down Chorcaí, Ospís Mhuire, Banc Bia Phort Láirge, *Midwest Simon*, Béalí ar Rothaí Dhún Dealgan, agus na Cumainn Bhróid i gCorcaigh, i nDroichead Átha agus sa Mhuileann gCearr. Chomh maith leis sin, rinne Bus Éireann urraíocht ar na Cluichí Pobail ina ról mar chomhpháirtí taistil.

Chun tacú lenár straitéis inbhuanaitheachta agus chun feachtas ar dhramhaíl a ardú ar fud na cuideachta, ghlac ár bhfostaithe páirt den chéad uair san Fheachtas Glantacháin Náisiúnta a d'eagraigh An Taisce – bhí 10 bhfoireann dár gcuid ar fud na tíre ag glanadh bruscair.

Mar gheall ar an nasc leanúnach atá againn le *Grow Mental Health*, tugadh a dtaispeántas 'Stories of Hope and Recovery' go stáisiúin Bhéal an Átha, Dhroichead Átha, Dhún Dealgan agus Shligigh. Spreagann an taispeántas daoine chun tacaíocht a lorg chun déileáil le dúshlán mheabhairshláinte agus músclaíodh feachtas ar na seirbhísí a sholáthraínn an eagraíocht sin ar fud na tíre. Léirigh cór *Grow Mental Health* meon na Nollag trína gcuid ceoil ag cúig stáisiún de chuid Bhus Éireann. Roghnaíomar *Grow Mental Health* mar thairbhí an airgid a bailíodh trí na meaisíní aisdíola, trína ndéantar athchúrsáil ar bhuidéil.

Bhí áthas ar Expressway an chéad ócáid *ReadMór* de chuid na Comhairle Ealaíon a óstáil don Oíche Chultúir. Dáileadh 1,030 leabhar le húdair Éireannacha ag an mBusáras, i bPort Láirge agus i Sligeach.

Léirigh Bus Éireann tacaíocht infheicthe do chúiseanna tríd ár stáisiún a lasadh nó trí rapar a chur ar bhusanna. In 2022, áiríodh leo siúd Lá Idirnáisiúnta an Mhíchumais, agus an t-imeacht *Longest Night* de chuid na Samárach.

Le linn 2022, chuireamar lenár rannpháirtíocht le *Business in the Community*, agus chuireamar beartais agus struchtúir i bhfeidhm maidir le tabhartais chorparáideacha agus rannpháirtíocht le geallsealbhóirí.

Mar fhreagra ar an ngéarchéim dhaonnúil atá ann de bharr ionsaí na Rúise ar an Úcráin, chuir Bus Éireann seirbhísí iompair saor in aisce ar fáil d'Úcránaigh chuig a gcéad cheann scríbe ar theacht go hÉirinn dóibh. Tá suíochán ar bhus scoile curtha ar fáil againn do 4,000 páiste ón Úcráin ar fud na tíre. Léirigh ár bhfostaithe an ndlúthpháirtíocht agus a n-ímní trí earraí cuí a bhailiú.

Rinne ár bhfostaithe tionscnaimh freisin chun airgead a bhailiú do go leor eagraíochtaí lena n-áirítear Cumann Alzheimer, Fondúireacht Cope, Ospís na hOllscoile, Marymount, agus Clann Shiomóin.

Athbhreithniú Airgeadais

Feidhmíocht Airgeadais

Rinne Bus Éireann caillteanas €1.5m in 2022 tar éis míreanna eisceachtúla. Sin i gcomparáid le caillteanas €1.6m tar éis míreanna eisceachtúla i leith 2021. B'ionann an Tuilleamh roimh Ús, Cánacha, Dímhéas agus Amúchadh (TRÚCDA) agus €2.9m (2021: €3.0m). Is ionann glansócmhainní an chláir chomhardaithe agus €31.6m amhail an 31 Nollaig 2022 i gcomparáid le €33.1m in 2021 agus glansócmhainní reatha €63.3m (2021: €59.2m).

Áirítear leis na glansócmhainní reatha dliteanas neamhairgid €16.8m (2021: €17.2m) a bhaineann le hioncam reatha iarchurtha agus ioncam iarchurtha i leith deontais chaipitil agus ioncaim. Ní bhíonn ceangaltas airgid i gceist le deontais chaipitil agus úsáidtear iad i gcomhréir le dímhéas na sócmhainne. Dá bhrí sin, gan na míreanna neamhairgid sin san áireamh, tá glansócmhainní reatha €80.1m (2021: €76.4m) ag an gcuideachta.

Tháinig méadú ar chostais phárolla agus costais ghaolmhara go dtí €154.3m in 2022, tráth a raibh 2,827 fostaí againn ar an meán, i gcomparáid le €152.1m in 2021 agus meánlíon fostaíthe 2,761.

Fuair Bus Éireann €8.6m faoin Scéim Fóirdheontais Pá Fostaíochta (EWSS) (2021: €58.7m). Glantionchar €0.02m a bhí ag an bhfóirdheontas toisc go ndéantar an chuid is mó de a choigeartú i gcoinne na sreafaí cistithe ábhartha.

Ba bhliain dhúshlánach eile í 2022 do bhealaí Expressway. Cé gur léir gur tháinig feabhas ar an ioncam ó bhoscaí táillí le linn 2022, ní raibh líon na n-aistear a rinne paisinéirí ar ais chuig leibhéil 2019 faoi dheireadh na bliana. Leanadh leis an tacaíocht shealadach faoin gConradh Dírdhámhachtana d'Oibrítheoirí Busanna Tráchtála (CBO-DAC) go dtí an 30 Meitheamh 2022.

Tháinig ardú 38% ar an bhFóirdheontas OSP iomlán in 2022 mar gheall ar fhilleadh ar sheirbhísí iomlána tar éis na héigeandála sláinte poiblí agus toisc gur cuireadh tús le seirbhísí 'Éire á Nascadh' amach in 2022. Bhí an fóirdheontas a íocadh glan ar chistiú €5.8m faoin Scéim EWSS don ghnó Dírdhámhachtana OSP.

Tháinig méadú 13.7% ar an ioncam ón tSeirbhís Iompair Scoile in 2022 i gcomhréir leis na costais, mar gheall ar an méadú mór a tháinig ar líon na bpáistí a bhaineann leas as na seirbhísí sin ar na cúiseanna seo a leanas:

- Méadú nach bhfacthas a leithéid roimhe seo ar an éileamh ar sheirbhísí príomhshrutha mar thoradh ar bheart costais mhaireachtála an Rialtais faoina ndearnadh 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.
- Seirbhísí iompair scoile a bheith á soláthar do pháistí ón Úcráin.

Cuimsítear sa chailteanas (€1.5m) gné brabúis réasúnta €0.5m atá inchurtha i leith gníomhaíocht OSP lena ndéantar fritháireamh ar chailteanas (€2.0m) ar ghníomhaíocht seachas gníomhaíocht OSP.

Bliain	Seirbhísí Scoile agus Tráchtála	OSP	Roimh Chostais Eisceachtúla	Costais Eisceachtúla	Brabús/ (Caillteanas)
	€M	€M	€M	€M	€M
2022	(2.0)	0.5	(1.5)	(0.00)	(1.5)
2021	(3.1)	1.5	(1.6)	(0.00)	(1.6)

B'ionann an caiteachas caipitiúil agus €13.2m in 2022 (2021: €16.8m lena n-áirítear infheistíocht i bhfeithiclí Expressway), lena n-áirítear €8.1m i Réadmhaoin, €4.2m sa Teicneolaíocht agus Trealamh Garáiste dar luach €0.9m. In 2022 fuair an chuideachta cistiú caipitiúil €8.1m (2021: €2.0m) i leith seirbhísí OSP ón Údarás Náisiúnta Iompair, lena n-áirítear deontais €5.5m (2021: €0.9) i leith na talún agus na bhfoirgneamh atá i seilbh CIÉ, rud a chuir ar a cumas don chuideachta infheistíocht a dhéanamh i seirbhísí feabhsaithe dá custaiméirí.

Ionchas Airgeadais

Meastar gur bliain dhúshlánach eile a bheidh ann in 2023. Cé nach bhfuil líon na bpaisinéirí ar sheirbhísí Expressway ar ais fós chuig na leibhéil a bhíodh ann roimh COVID-19, tá an bhearna sin ag cúngú. Beidh sé tábhachtach freisin an conradh leis an Údarás Náisiúnta Iompair a chomhlíonadh ar an mbealach is éifeachtaí agus is féidir. Bhí brúnna costais le sonrú san uile réimse agus beidh dúshlán fós le sárú ag an ngnólacht dá mbarr.

Bainistíocht Rioscaí

Cuimsítear le cur chuige Bhus Éireann maidir le bainistíocht rioscaí:

- **sainaitint** a dhéanamh ar rioscaí nua, cinn atá ag teacht chun cinn agus cinn atá ag athrú ar rioscaí iad a d'fhéadfadh dul i bhfeidhm ar chuspóirí straitéiseacha Bhus Éireann
- **measúnú** ar rioscaí chun déine na n-éifeachtaí ar chuspóirí straitéiseacha a thuiscint
- **ord tosaíochta** a shannadh i leith na rioscaí chun bonn eolais a chur faoin gcinnteoireacht maidir le freagairt dóibh; agus
- **freagairtí a chur chun feidhme** maidir le glacadh le rioscaí, iad a sheachaint, a laghdú nó a chomhroinnt, nó gabháil dóibh, bunaithe ar ord tosaíochta.

Soláthraíonn Bord Bhus Éireann maoirseacht agus úinéireacht ar an bpróiseas bainistíochta rioscaí le tacaíocht ón gCoiste Iniúchóireachta agus Riosca, agus bíonn an obair sin ailínithe leis an gCód Cleachtas chun Comhlachtaí Stáit a Rialú. Faigheann an Bord tuairiscí riosca tráthrialta ón bhfoireann bainistíochta ar phríomhrioscaí agus rioscaí straitéiseacha atá ag teacht chun cinn, lena n-áirítear rioscaí agus deiseanna a bhaineann le hinbhuanaitheacht nó le gnéithe comhshaoil, sóisialta agus rialachais.

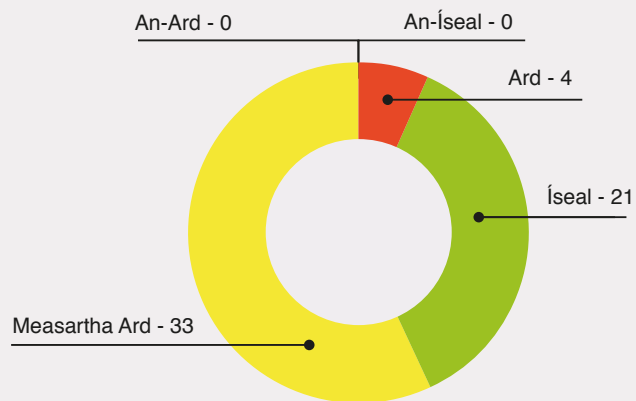
Déanann an Bord Creat Bainistíochta Rioscaí Bhus Éireann agus a Ráiteas Inghlacthachta Riosca a fhorhmeas ar bhonn bliantúil. Is éard atá i gceist leis an gcreatphróiseas ná cur i bhfeidhm córasach na mbeartas, na nósanna imeachta agus na gcleachtas maidir le rioscaí a chur in iúl, a gcomhthéacs a bhunú, measúnú a dhéanamh orthu, iad a láimhseáil, faireachán, athbhreithniú agus taifeadadh a dhéanamh orthu agus iad a thuairisciú.

Maitrís Riosca – Bunrátáil roimh rialuithe agus maolaithe

Iarmhairt

Dóchúlacht	Diomaibhseach	Beag	Measartha Mór	Mór	An-Mhór
5 – An-Ard	0	0	0	0	0
4 – Ard	0	0	2	2	0
3 – Measartha Ard	0	1	14	9	2
2 – Íseal	0	0	16	7	1
1 – An-Íseal	0	0	0	3	1

Rátáil	Líon na Rioscaí
5 – An-Ard	0
4 – Ard	4
3 – Measartha Ard	33
2 – Íseal	21
1 – An-Íseal	0
Total	58



Tá beartais bainistíochta rioscaí agus creat tuairiscithe rialachais Bhus Éireann á bhforbairt i gcomhréir le ceanglais rialála de chuid an Aontais Eorpaigh a bhfuil baint acu leis an Treoir ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta Corparáideach, le moltaí ó Thascfhórsa an Aontais Eorpaigh ar Nochtadh a bhaineann leis an Aeráid agus leis an gcóras rangaithe inbhuanaitheachta faoi Thacsanomaíocht an Aontais Eorpaigh.

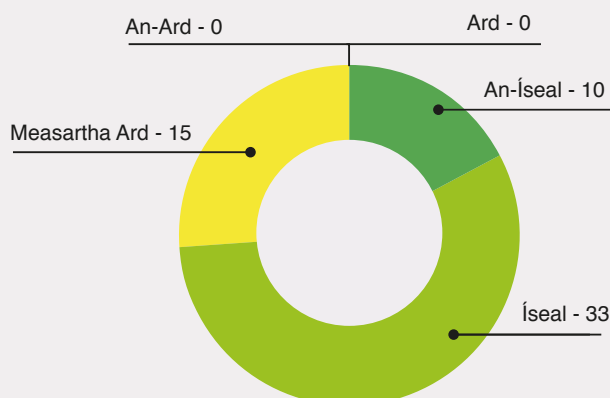
I gcás na gceanglas a bhaineann le hiarmhairtí, rioscaí agus deiseanna i dtaobh na hinbhuanaitheachta nó le gnéithe comhshaoil, sóisialta agus rialachais, déantar iad a chomhtháthú i gcreat bainistíochta rioscaí na cuideachta. Leagtar amach sa Tuarascáil Bhliantúil Inbhuanaitheachta ó Bhus Éireann i leith na bliana 2022 an dul chun cinn atá déanta ó thaobh muid féin a ailíniú le bunphrionsabail Thascfhórsa an Aontais Eorpaigh lena n-áirítear rialachas, straitéis, bainistíocht rioscaí agus méadracht agus spriocanna i gcomhréir leis na ceanglais a bheidh orainn faoin Treoir ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta Corparáideach.

Maitrís Riosca – Rátáil iarmharach tar éis rialuithe agus an mhaolaithe








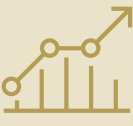

Iarmhairt

Dóchúlacht	Diomaibhseach	Beag	Measartha Mór	Mór	An-Mhór
5 – An-Ard	0	0	0	0	0
4 – Ard	0	0	1	0	0
3 – Measartha Ard	0	3	9	4	0
2 – Íseal	0	4	20	1	0
1 – An-Íseal	0	3	7	5	1

Rátáil	Líon na Rioscaí
5 – An-Ard	0
4 – Ard	0
3 – Measartha Ard	0
2 – Íseal	3
1 – An-Íseal	3
Iomlán	58



Príomhrioscaí straitéiseacha Bhus Éireann agus an cur chuige atá aige maidir leis na rioscaí sin a mhaolú:

		Forbairtí ó thaobh Rioscaí san Eoraip 2022/3*	Tionchar ar Cholúin Straitéiseacha Bhus Éireann	Nochtadh Riosca i gcás Bhus Éireann	Maolú Riosca agus Rialuithe Inmheánacha
1		Cibeartheagmhais e.g. bogearraí éirice a mbíonn an córas as feidhm tamall dá mbarr, a dtarlaíonn sáruiithe sonraí dá mbarr nó a mbíonn fíneálacha nó pionóis le hióc ina leith	Sármhaitheas Oibríochta Inbhuanaitheacht ó thaobh Airgeadais de Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais	Bagairtí cibearshlándála Cistiú na teicneolaíochta cúloifige	Infheistíocht i gcórais nó teicneolaíocht Bainistíocht leanúnachais gnó Beartais / nósanna imeachta athbhreithnithe Feasacht agus oiliúint
2		Cur isteach ar an ngnó lena n-áirítear cur isteach ar an slabhra soláthair	Sármhaitheas Oibríochta Inbhuanaitheacht ó thaobh Airgeadais de	Cúrsaí pinsin agus árachais	Bainistíocht slabhra soláthair Éifeachtúlachtaí agus rialuithe costais
3		Géarchéim fuinnimh / tubaistí nádúrtha e.g. ganntanas/easpa soláthair, luaineacht ó thaobh praghsanna de, stoirm, tuilte, adhaimsir	Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais Sármhaitheas Oibríochta A bheith Dírithe ar an gCustaiméir	Arduithe ar phraghas fuinnimh/breosla Baol tuilte / damáiste de bharr stoirme / briseadh cumhachta	Beartais maidir le fálú breosla Córais bainistíochta sábháilteachta / éigeandála Measúnuithe ar riosca tuilte Suirbhéanna ar shláine struchtúrach foirgneamh
4		An t-athrú aeráide / teicneolaíochtaí nua e.g. rioscaí fisiceacha, rioscaí oibriúcháin agus rioscaí airgeadais mar gheall ar an téamh domhanda	Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais Sármhaitheas Oibríochta Inbhuanaitheacht Airgeadais	Gan spriocanna fuinnimh agus spriocanna an Phlean Gníomhaithe ar son na hAeráide a bhaint amach Tionchar an mhéaduithe ar phraghas breosla Riosca maoinithe – feithiclí agus réadmhaoín	Infheistíocht sa fhliú feithiclí agus i réadmhaoín Infheistíocht sna córais agus sna próisis Oiliúint a chur ar fhostaithe Anailís ar chásanna / oiriúnú
5		Ráig phaindéime, tine, pléasc e.g. fadhbanna sláinte agus fadhbanna ó thaobh lucht oibre, srianta	Ceannaireachta agus Díriú ar Chustaiméirí Sármhaitheas Oibríochta Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais	Tionchar mórpaindéime Drochthimpiste bóthair Mórphléasc dóiteáin / gáis	Córais sábháilteachta / bainistíochta éigeandála
6		Athruithe ar an reachtaíocht agus ar rialacháin e.g. cogáí trádála agus taraifí, smachtbhannaí geilleagracha	Sármhaitheas Oibríochta Inbhuanaitheacht Airgeadais Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais	Comhlíonadh na reachtaíochta cosanta sonraí Leas a bhaint as breosla malartach/bithbhreosla Caighdeáin chomhshaoil Tionchar an Bhreitheachta	Faireachán rialála Beartais agus nósanna imeachta athbhreithnithe Feasacht agus oiliúint
7		Forbairtí margaidh agus forbairtí polaitiúla e.g. an cogadh san Úcráin, luaineacht an mhargaidh, iomaíocht níos déine/iontrálaithe nua, cumaisc agus éadálacha	Inbhuanaitheacht Airgeadais Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais A bheith Dírithe ar an gCustaiméir	Méadú ar an mbrú tráchta Plean inmharthanachta i gcomhair Expressway Feithiclí na Seirbhíse Scoile	Forbairt an Ghréasáí Rannpháirtíocht leis na páirtithe leasmhara
8		Forbairtí maicreaeacnamaíochta e.g. boilsciú, díbhoilsciú, beartais airgeadaíochta, méaduithe ar praghsanna tráchtearraí	Inbhuanaitheacht ó thaobh Airgeadais de Inbhuanaitheacht i dtaobh Gnéithe Comhshaoil, Sóisialta agus Rialachais	Boilsciú i ndáil le costais ionchur a chur san áireamh Riosca cistithe caipitil agus oibriúcháin	Éifeachtúlacht agus rialuithe costais Pleanáil chun cinn Nósanna imeachta maidir le formheas caipitil
9		Ganntanas lucht saothair oilte	Ceannaireacht agus Daoine Sármhaitheas Oibríochta	Dúshláin earcaíochta	Plean athbhreithnithe maidir le hearcaíocht agus coinneáil Bainistíocht tinrimh Athbhreithniú ar phá agus coinníollacha

Buacphointí

Ráiteas ón gCathaoirleach

Athbhreithniú

Ráitis Airgeadais

* Foinse: Allianz



Faisnéis faoin gCuideachta

An Bord Stiúirthóirí

Miriam Hughes
Brian Bowden
Diarmuid Corry
David Fox
Stephen Hannan
Dermot Healy
Brendan Lenihan
Richard Manton
Rhona Murphy

Príomhoifigeach Feidhmiúcháin

Stephen Kent

Rúnaí agus Oifig Chláraithe

Tom Delaney
An Chloch Leathan
Baile Átha Cliath D07 X2AE

Uimhir Chláraithe

119570

Cuideachta faoi Theorainn Scaireanna

Cuideachta Gníomhaíochta Ainmnithe faoi Acht na gCuideachtaí, 2014

Iníúcháirí Neamhspleácha

Mazars
Bóthar Fhearchair
Baile Átha Cliath D02 A339

Láithreáin ghréasáin

buseireann.ie
expressway.ie

An Fhoireann Ardcheannaireachta



Stephen Kent Príomhoifigeach Feidhmiúcháin

Ceapadh Stephen ina Phríomhoifigeach Feidhmiúcháin ar Bhus Éireann i mí na Samhna 2018, tar éis dó a bheith ina Phríomhfheidhmeannach Gníomhach ó fhómhar na bliana 2018 i leith. Thosaigh sé leis an gcuideachta mar Phríomhoifigeach Tráchtála in 2013.

Roimhe sin bhí Stephen ina Stiúrthóir Díolacháin agus Margaíochta le C&C Group agus roimhe sin arís bhíodh sé ag obair i ról ardbhainistíochta éagsúla le Waterford Crystal agus Waterford Foods, atá ina chuid de Glanbia plc anois.

Tá céim Baitsiléara sa Staidéar Gnó ag Stephen ó Ollscoil Luimnigh agus Máistreacht sa Riarachán Gnó ó Ollscoil Herriot Watt. Is céimí de chuid Institiúid Margaíochta na hÉireann é.



Tom Delaney Príomhoifigeach Airgeadais

Thosaigh Tom le Bus Éireann mar Phríomhoifigeach Airgeadais agus Rúnaí Cuideachta in 2018, agus tá sé freagrach as soláthar, bainistíocht ábhar, riosca agus comhlíonadh.

Tá taithí níos mó ná 25 bliain ar an ardbhainistíocht aige a fuair sé in Éirinn, in Oirthear na hEorpa agus sa Ríocht Aontaithe, agus bhí sé ag obair san earnáil phoiblí agus san earnáil phríobháideach le heagraíochtaí lena n-áirítear Coca Cola, Glanbia, Eir, NAMA, Mazars agus Banc Shasana.

Is Cuntasóir Deimhnithe Cairte é Tom agus tá Máistreacht aige sa Dlí agus sa Rialáil Airgeadais ó Ollscoil Queen Mary, Londain. Tá Teastas sa Bhainistíocht Inbhuanaitheachta Gnó aige ó Ollscoil Cambridge. Bhí sé ina stiúrthóir neamhfheidhmiúcháin ar Chomhlachas Rialachais Chorporáidigh na hÉireann idir 2018-2022.



Eleanor Farrell Príomhoifigeach Tráchtála

Thosaigh Eleanor le Bus Éireann mar Phríomhoifigeach Tráchtála in 2019. Tá cuntas teiste láidir aici maidir le mór-athrú agus nuálaíocht atá dírithe ar na custaiméirí, chomh maith le forbairt straitéise agus sármhaitheas oibríochta.

Roimhe sin, bhí ról ceannaireachta domhanda aici le Google mar Cheann Domhanda Oibríochtaí agus Straitéise a raibh custaiméirí nua faoina cúram, agus bhí sí ina Ceann um Bainistíocht Luacha Custaiméirí agus ina Ceann Straitéise agus Pleanála Tráchtála le Vodafone Ireland. Thosaigh sí ina comhairleoir bainistíochta le McKinsey.

Tá Máistreacht sa Riarachán Gnó ag Eleanor ó UCD Smurfit, agus tá Máistreacht sa Ríomhaireacht agus Céim Baitsiléara san Eolaíocht Ríomhaireachta agus Staitisticí aici ó UCD. Tá sí ina Cathaoirleach ar na Samáirigh in Éirinn agus ina comhalta de Bhord Iontaobhaithe na Samáirigh sa Ríocht Aontaithe.



Miriam Flynn Príomhoifigeach na Scoileanna

Tá Miriam i gceannas ar fheidhmiú na Scéime Iompair Scoile do Bhus Éireann thar ceann na Roinne Oideachais ó 2018 i leith.

Roimhe sin bhí Miriam ina Bainisteoir Réigiúnach le freagracht iomlán uirthi as oibríochtaí Bhus Éireann san iardheisceart. Tá taithí aici freisin ar Sheirbhís do Chustaiméirí, Díolachán agus Margaíocht, agus Forbairt Gnó.

Tá Baitsiléir Tráchtála ag Miriam ó Ollscoil na hÉireann Gaillimh, Dioplóma Iarchéime sa Mhargaíocht ó Scoil Ghnó Smurfit, Coláiste na hOllscoile, Baile Átha Cliath agus tá clár Ceannaireachta Feidhmiúcháin Ghrúpa CIÉ tugtha chun críche aici in UCD freisin.

Is comhalta í den Institiúid Cairte Lóistíochta agus Iompair in Éirinn agus tá Teastas Inniúlachta Gairmiúla aici in Oibríochtaí Iompair Náisiúnta agus Idirnáisiúnta ar Bóthar.



Rory Leahy Príomhoifigeach Sábháilteachta agus Inbhuanaitheachta

Ceapadh Rory ina Phríomhoifigeach Riosca agus Sábháilteachta le Bus Éireann in 2018, agus cuireadh an Inbhuanaitheacht leis an ról sin in 2021.

Tá sé freagrach as beartas agus straitéis sábháilteachta na cuideachta, as an straitéis agus an beartas inbhuanaitheachta, as bainistíocht rioscaí, as réadmhaoin agus as feidhmíocht fuinnimh. Chuir Rory tús lena ghairm bheatha ag Iarnród Éireann agus bhí poist aige i bhForbairt Gnó, Oibríochtaí agus Bainistíocht Réigiúnach le Bus Éireann.

Tá céim ag Rory san Innealtóireacht Shibhialta ó Choláiste na hOllscoile, Baile Átha Cliath, tá dioplóma iarchéime sa Bhainistíocht Comhshaoil aige ó Choláiste na Tríonóide, Baile Átha Cliath agus tá Máistreacht sa Bhainistíocht Oibríochtaí aige ó Ollscoil Chathair Bhaile Átha Cliath. Tá Teastas Inniúlachta Gairmiúla aige sa Bhainistíocht Oibríochtaí i réimse an Iompair Páisinéirí ar Bóthar (Idirnáisiúnta) aige freisin.



Danny McCarthy Príomhoifigeach Faisnéise

Ceapadh Danny ina Phríomhoifigeach Faisnéise i mí Dheireadh Fómhair 2022. Ba in 2003 a thosaigh sé ag obair le Bus Éireann. Tá sé freagrach as córais faisnéise, as an gclaochlú digiteach agus as straitéis dhigiteach Bhus Éireann ar fud an fhiontair a threorú.

Roimhe sin, bhí Danny ina Ceann Teicneolaíochta Faisnéise agus Claochlaithe le Bus Éireann. Agus taithí beagnach 20 bliain aige in iompar poiblí, tá an-eolas ag Danny ar chur i bhfeidhm na teicneolaíochta nua a threorú, ar thionscadail chlaochlaithe a chur i bhfeidhm agus ar thionscnaimh athraithe a threorú. Roimh sin, bhí Danny ag obair le Citibank agus le Kindle Banking Systems.

Tá Céim Baitsiléara sa Staidéar Gnó ag Danny ó Ollscoil Luimnigh, dioplóma iarchéime i Logánú Bogearraí ó Ollscoil Luimnigh agus Dioplóma i Straitéis agus Nuálaíocht ó Institiúid Bainistíochta na hÉireann.



Jean O'Sullivan Príomhoifigeach Daoine

Thosaigh Jean le Bus Éireann mar Phríomhoifigeach Daoine le linn 2022. Roimhe sin, bhí Jean ina Ceann ar Fhorbairt Eagrúcháin le Fiontraíocht Éireann, agus í freagrach as comhlíonadh na gcuaspóirí straitéiseacha chun oibríochtaí ar mhórsála a chur i bhfeidhm agus leathnú a dhéanamh ar raon feidhme cuideachtaí Éireannacha i margaí domhanda.

Le linn a gairme 20 bliain le Fiontraíocht Éireann, bhí ról straitéiseacha ag Jean lena n-áirítear Ceann Acmhainní Daonna Domhanda, maoirsiú a dhéanamh ar bhainistíocht tallainne agus acmhainní a leithdháileadh ar straitéisí chun tacú le fórsa saothair sofhreagrúil domhanda.

Tá an-taithí ag Jean freisin ar an bhforbairt gnó ar fud earnálacha tionscail. D'fhorbair agus d'fheidhmigh sí an chéad straitéis fiontraíochta ban de chuid Fhiontraíocht Éireann agus tacaíonn sí go mór le tionscnaimh chun éagsúlacht a chothú san ionad oibre.

Is céimí de chuid Ollscoil Napier Dhún Éideann í Jean, agus tá bunchéim aici sa Bhainistíocht Margaíochta agus Máistreacht sa Staidéar Gnó i Straitéisí Straitéiseacha Acmhainní Daonna ó Ollscoil Chathair Bhaile Átha Cliath.



Allen Parker Príomhoifigeach Custaiméirí

Thosaigh Allen le Bus Éireann sa ról nua seo in 2018. Tá 30 bliain taithí aige ar iompar bus in Éirinn agus sa Ríocht Aontaithe. Bhí sé ina Stiúrthóir Bainistíochta ar Aircoach, fochuideachta de chuid First Group plc, agus ar Citylink.

Thosaigh sé a ghairm bheatha le Bus Éireann sna 1990idí, ansin chuaigh sé ar aghaidh go dtí Comfort Delgro agus uaidh sin go First Group plc áit a raibh roinnt ról shinsearach aige.

I mBus Éireann, tá Allen freagrach as gach gné de sholáthar seirbhíse agus as feabhas leanúnach a chur ar eispéreas na gcustaiméirí. Cuimsítear leis sin feidhmíocht agus pleanáil, oibríochtaí, innealtóireacht, faisnéis do chustaiméirí agus inrochtaineacht.

Tá Céim Baitsiléara san Eolaíocht (Onóracha) i dTeicneolaíocht an Iompair ag Allen ó Ollscoil Uladh

An Bord Stiúrthóirí



Miriam Hughes Cathaoirleach

Ceapadh Miriam ar Bhord Bhus Éireann in 2019 agus ghlac sí ról an Chathaoirligh i mí Feabhra 2022. Tá sí ina comhalta den Choiste Tráchtála agus Nuálaíochta agus den Choiste Luacha Saothair. Is Stiúrthóir Cairte de chuid Institiúid na Stiúrthóirí í Miriam, is comhairleoir gnó straitéiseach neamhspleách í agus is stiúrthóir neamhfheidhmiúcháin í.

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 Chranncuir Náisiúnta, Littlewoods, Irish Life agus SuperValu. Ina theannta sin, bhíodh sí ina Stiúrthóir Margaíochta le Nestlé, ina Ceann Cumarsáide le Banc na hÉireann agus bhí ról mhargaíochta eile aici le Smith & Nephew agus le AIB.

Is céimí de chuid an Choláiste Ollscoile, Baile Átha Cliath í Miriam, agus tá Céim Baitsiléara sa Tráchtáil agus Máistreacht sa Staidéar Gnó i réimse na Margaíochta aici. Is iar-uachtarán í ar Institiúid Margaíochta na hÉireann, iarchathaoirleach ar Chumann Fógróirí na hÉireann, iarchomhalta de chomhairle Chumann Tráchtála Bhaile Átha Cliath, iarchomhalta de bhord Fhoras Ospise na hÉireann agus tá sí ina comhalta comhairle de chuid Institiúid Margaíochta na hÉireann faoi láthair. D'fhóin Miriam mar chathaoirleach ar Bhord Barnardo's Ireland, is meantóir í ar Phainéal Fhiontraíocht Éireann, agus is comhairleoir straitéiseach í do roinnt gnólachtaí beaga.



Brian Bowden

Thosaigh Brian ag obair ar Bhord Bhus Éireann in 2022. Tá sé ina Chathaoirleach ar an gCoiste Luacha Saothair agus ina chomhalta den Choiste Iniúcháireachta agus Riosca agus den Choiste Tráchtála agus Nuálaíochta.

Tá Brian ina Phríomhoifigeach Daoine le Aer Lingus, post atá aige ó 2016 i leith. Sa ról sin tá sé i gceannas ar an bhfeidhm acmhainní daonna don 4,800 duine atá ag obair san aerlíne, agus é freagrach as earcaíocht, forbairt tallainne, bainistíocht athraithe agus caidreamh tionsclaíoch.

Bhí sé ag obair roimhe seo i bpoist ardbhainistíochta éagsúla agus é ag plé le hacmhainní daonna le Aer Lingus agus le cuideachtaí eile. Bhí ról shinsearach ag Brian freisin i réimse na n-oibríochtaí, agus é freagrach as pleanáil, uainchláir agus as sceidil na gcriúna, agus sa réimse pleanála tráchtála, agus é freagrach as gréasán bealaí agus sceidil na haerlíne a fhorbairt.

Tá Máistreacht Ealaíon ag Brian sa Stair ó Choláiste na hOllscoile, Baile Átha Cliath agus tá Máistreacht sa Staidéar Gnó i Straitéis Acmhainní Daonna aige ó Ollscoil Chathair Bhaile Átha Cliath.



Diarmuid Corry

Ceapadh Diarmuid Corry ar Bhord Bhus Éireann in 2018 agus athcheapadh é in 2021. Tá Diarmuid ina Chathaoirleach ar an gCoiste Tráchtála agus Nuálaíochta agus ina chomhalta den Choiste Inbhuanaitheachta agus den Choiste Sábháilteachta agus Inrochtaineachta.

Is comhairleoir é Diarmuid a bhíonn ag plé le dearadh córas leictreonach, agus go háirithe le haerárthaí agus spásárthaí. Bhunaigh sé ACRA Control Ltd., soláthraí uirlisí tástála eitilte don tionscal aerospáis, agus bhíodh sé ina stiúrthóir ar an gcuideachta sin go dtí gur ceannaíodh í in 2011. Faoi láthair tá sé ina Phríomhoifigeach Teicneolaíochta le Réaltra Space Engineering, rannán de chuid Realtime Technologies Ltd. Tá Máistreacht ag Diarmuid san Innealtóireacht Leictreonach ó Ollscoil Chathair Bhaile Átha Cliath agus tá Máistreacht sa Riarachán Gnó bainte amach aige chomh maith.



David Fox

Is feidhmeannach sinsearach teicneolaíochta faisnéise agus stiúrthóir clár é David, agus ceapadh ar Bhord Bhus Éireann é in 2022. Tá sé ina chomhalta den Choiste Iniúcháireachta agus Riosca agus den Choiste Tráchtála agus Nuálaíochta.

Chomh maith le bheith ina Phríomhoifigeach Faisnéise do roinnt eagraíochtaí in Éirinn agus thar lear, bhí sé i gceannas ar an iomaí clár claochlaithe gnó ar éirigh go geal leo, lena n-áirítear an chéad chlár leathanbhanda a rith Eir (Eircom mar a bhíodh). Sa ról a bhí aige mar stiúrthóir cleachtais chomhairliúcháin ag Oracle, bhí David freagrach as clár bhilleála teileachumarsáide a chur i bhfeidhm i gcomhair cliant san Eoraip agus sa Mheánoirthear. Faoi láthair tá sé ar Choiste Iniúcháireachta agus Riosca na hOifige Náisiúnta um Sheirbhísí Comhroinnte.

Tá Máistreacht ag David sa Riarachán Gnó ó Ollscoil Chathair Bhaile Átha Cliath, Diplóma Iarchéime sa Chuntasaíocht ó Chomhlachas na gCuntasóirí Deimhnithe Cairte agus Baitsiléir Eolaíochta san Eolaíocht Ríomhaireachta ó Choláiste na Tríonóide, Baile Átha Cliath.



Stephen Hannan

Ceapadh Stephen Hannan ar Bhord Bhus Éireann in 2017 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go 2001. Athcheapadh Stephen in 2021 agus is comhalta é den Choiste Inbhuanaitheachta agus den Choiste Sábháilteachta agus Inrochtaineachta.

Tiománaí bus le Bus Éireann is ea é agus bíonn sé ag obair i nGaráiste na Rinne. Tá sé in SIPTU agus bhí réimse leathan post aige sa cheardchumann sin le 30 bliain anuas. Bhíodh sé ina Uachtarán ar Choiste na dTiománaithe Bus, ina Leas-Chathaoirleach ar Choiste na hEarnála Iompair agus ar an gCoiste Rannán, agus ina Ionadaí Iosta.

Tá Stephen ina chomhalta boird de chuid CIÉ agus tá sé ina stiúrthóir ar Bhus Átha Cliath freisin.



Dermot Healy

Ceapadh Dermot Healy chuig Bord Bhus Éireann ar an 1 Nollaig 2021 faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go 2001. Is comhalta é den Choiste Inbhuanaitheachta agus den Choiste Sábháilteachta agus Inrochtaineachta.

Tá sé ina thiománaí bus le Bus Éireann ag Iosta Bhaile an Róistigh i Luimneach. Thosaigh sé le CIÉ in 1983 agus bhí ról éagsúla aige lena n-áirítear Cúntóir Oifige agus Stiúrthóir Bus, sular ghlac sé leis an bpost atá aige faoi láthair mar thiománaí bus in 1991. Tá páirt ghníomhach aige i gCearrchumann Náisiúnta na nOibríthe Bus agus Iarnróid (NBRU) ó 1997 nuair a toghadh ar dtús é ar choiste a chraoibhe 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 shaincheisteanna caidrimh thionsclaíoch lena n-áirítear roinnt babhtáí caibidlíochta leis an gCoimisiún um Chaidreamh san Áit Oibre agus ag éisteachtaí de chuid na Cúirte Oibreachais.



Brendan Lenihan

Ceapadh Brendan Lenihan ina Chomhalta Boird de chuid Bhus Éireann in 2019. Tá Brendan ina Chathaoirleach ar Choiste Iníúcháireachta agus Riosca an Bhoird agus is comhalta é den Choiste Luacha Saothair agus den Choiste Inbhuanaitheachta.

Tá Brendan ina Stiúrthóir Bainistíochta le Navigo Consulting, sainchomhairleoir i réimse na straitéise, na pleanála gnó agus na comhairleoireachta faoi chúrsaí rialachais. Roimhe sin, bhíodh sé ina Ghrúp-Stiúrthóir Airgeadais le cuideachta mhór réadmhaoine agus ina pháirtí le Andersen, a mbíodh sé ag obair leo in Éirinn agus sna Stáit Aontaithe.

Is stiúrthóir neamhspleách neamhfheidhmiúcháin é ar roinnt cuideachtaí príobháideacha, roinnt carthanas agus ar Fheidhmeannacht na Seirbhíse Sláinte. Bhíodh Brendan ina Uachtarán ar Chuntasóirí Cairte Éireann.

Tá céim Baitsiléara sa Tráchtáil ag Brendan ó Choláiste na hOllscoile, Corcaigh, agus Diplóma Iarchéime sa Chuntasáíocht Ghairmiúil ón gColáiste Ollscoile, Baile Átha Cliath. Is Cuntasóir Cairte é a bhfuil taithí iarcháilíochta níos mó ná 25 bliain aige agus tá Diplóma Gairmiúil sa Rialachas Corparáideach aige ó Scoil Ghnó Smurfit, An Coláiste Ollscoile, Baile Átha Cliath.



Richard Manton

Ceapadh Richard Manton ar Bhord Bhus Éireann in 2019. Tá sé ina Chathaoirleach ar an gCoiste Inbhuanaitheachta agus ina chomhalta den Choiste Sábháilteachta agus Inrochtaineachta.

Tá Richard ina ardbhainisteoir le Hinnealtóirí Éireann, agus is é atá freagrach as beartas, gnóthaí poiblí agus caighdeán acadúla. Roimhe seo bhí poist aige i mbun taighde agus teagaisc in Ollscoil na hÉireann, Gaillimh agus bhí sé ina ionadaí pobail ar Choiste Beartais Straitéisigh Iompair Chomhairle Cathrach na Gaillimhe.

Is Innealtóir Cairte é Richard le hinnealtóirí Éireann agus leis an Institiúid Cairte um Mórbhealaí agus Iompar. Tá PhD aige san innealtóireacht shibhialta, i réimse an iompair inbhuanaithe.



Rhona Murphy

Is comhairleoir neamhspleách ar na meáin dhomhanda í Rhona, atá lonnaithe i mBaile Átha Cliath. Ceapadh ar Bhord Bhus Éireann í in 2022 agus feidhmíonn sí mar Chathaoirleach ar an gCoiste Sábháilteachta agus Inrochtaineachta agus mar chomhalta den Choiste Iniúcháireachta agus Riosca.

Bhíodh Rhona ag obair roimhe sin i Nua-Eabhrac agus i Singeapór. Bhí sí ina Príomhoifigeach Feidhmiúcháin le *The Daily Beast* agus ina Príomhoifigeach Feidhmiúcháin eatramhach le *Newsweek*. Roimhe sin bhí sí ina foilsitheoir domhanda le *Newsweek*, agus bhí sí ag obair le Dow Jones agus leis an *Wall Street Journal*.

Tá sí ina Cathaoirleach faoi láthair ar an gCuibhreannas Idirnáisiúnta d'Iriseoirí Imscrúdaitheacha agus ghlac sí le ról ar a mbord siúd in 2017. Tá sí ina stiúrthóir neamhfheidhmiúcháin ar The Irish Times DAC ó 2016 i leith. In 2019 rinneadh Stiúrthóir Cairte (IoD London) di.

Chuir sí tús lena gairm sna meáin i Londain ag *The Times* agus *The Sunday Times* tar éis di céim a bhaint amach i gColáiste na Tríonóide, Baile Átha Cliath.

Tuarascáil na Stiúrthóirí

Tá a dtuarascáil bhliantúil á cur i láthair ag na Stiúrthóirí i gcomhréir lena n-oibleagáidí faoi Acht na gCuideachtaí, 2014 agus faoin Acht Iompair (Córas Iompair Éireann a Atheagrú), 1986, i leith na bliana dar chríoch an 31 Nollaig 2022.

Príomhghníomhaíochtaí agus Athbhreithniú ar an nGnó

Is é Bus Éireann comhlacht náisiúnta bus na hÉireann, a fhostaíonn breis is 2,800 duine. Is iad na príomhghníomhaíochtaí a mbíonn sé ina mbun gréasán comhtháite seirbhísí iompair a bhainistiú agus a phleanáil, trí úsáid a bhaint as a chuid acmhainní féin agus acmhainní fochonraitheoirí. Áirítear sa ghréasán comhtháite sin seirbhísí cóiste cianiompair agus seirbhísí bus áitiúla, tuaithe, comaitéireachta, cathracha, cúigeacha agus baile. Chomh maith leis sin, tá an Chuideachta freagrach as an Scéim Iompair Scoile náisiúnta a bhainistiú agus a sholáthar thar ceann na Roinne Oideachais. Tá sé ina sprioc uileghabhálach ag Bus Éireann a bheith ar an gcuideachta iompair is inbhuanaithe agus is dírithe ar an gcustaiméir in Éirinn.

Is é Córas Iompair Éireann (CIÉ), ar fochuideachta de é Bus Éireann, údarás reachtúil náisiúnta na hÉireann a chuireann iompar poiblí ar talamh ar fáil in Éirinn. Tá sé ar lánúinéireacht ag Rialtas na hÉireann agus tuairiscíonn sé don Aire Iompair, Comhshaoil, Aeráide agus Cumarsáide.

Athbhreithniú ar Fheidhmíocht Oibríochtaí, Airgeadais agus Innealtóireachta

Déanann stiúrthóirí agus lucht bainistíochta Bhus Éireann faireachán ar fheidhmíocht na Cuideachta ar bhonn leanúnach, ag baint úsáid as raon príomhtháscairí feidhmíochta oibriúcháin agus airgeadais.

Thaifead an Chuideachta cailteanas €1.5m in 2022 tar éis míreanna eisceachtúla (2021: €1.6m). Tá íocaíochtaí €163.9m (2021: €122.9m) i leith na hOibleagáide Seirbhíse Poiblí (OSP) san áireamh ansin. Ba é an t-ioncam oibriúcháin ná €338.0m (2021: €288.7m). Amhail an 31 Nollaig 2022 bhí glansócmhainní reatha €63.3m (2021: €59.2m) ar chlár comhardaithe na Cuideachta agus luach €31.6m a bhí ag na glansócmhainní, laghdú ó €33.1m in 2021. Tháinig méadú 56.0% go 89.5m in 2022 ar líon na bpaisinéirí.

Díbhinní

Ní dhearnadh aon díbhinní a mholadh, a dhearbhu ná a íoc i rith na bliana 2022 (2021: €nialas).

Cúlchistí

B'ionann na cailteanais charntha ag deireadh 2022 agus €62.6m i gcomparáid le €61.1m in 2021.

Príomhrioscaí agus Príomhábhair Neamhchinnteachta

Tá an Chuideachta fós tiomanta do rioscaí a bhainistiú ar bhealach córasach, smachtaithe. Déantar na príomhrioscaí agus na príomhábhair neamhchinnteachta a shainaithe agus ullmhaítear pleananna gníomhaíochta chun na rioscaí sin a mhaolú. Tá clár rioscaí againn a thugtar cothrom le dáta ar bhonn leanúnach lena athbhreithniú ag na Stiúrthóirí agus ag an bhfoireann ardbhainistíochta. Déanann an Coiste Iniúchóireachta agus Riosca (CIR) athbhreithniú ar na príomhrioscaí ar bhonn leanúnach, agus tuairiscíonn an Coiste sin don Bhord. Déanann an Coiste Iniúchóireachta agus Riosca athbhreithniú agus faireachán ar rioscaí rialaithe inmheánaigh agus rioscaí iniúchóireachta freisin.

Bíonn dea-dháláí inmharthana margaidh ag teastáil ón gCuideachta chun a seirbhísí a choinneáil ar bun. Bhí an Chuideachta fós ag déanamh dlúthfhaireachán ar a hioncam agus costais ar feadh 2022.

Cuirtear an fhaisnéis is nuáí faoi rioscaí agus deiseanna airgeadais agus geilleagracha faoi bhráid CIR agus Bhord Bhus Éireann ar bhonn rialta. Bíonn an chuideachta ag brath freisin ar chistiú leanúnach do sheirbhísí poiblí agus do sheirbhísí bus scoile ón Údarás Náisiúnta Iompair agus ón Roinn Oideachais faoi seach. Ceanglaítear ar an gCuideachta cloí le téarmaí agus coinníollacha an chonartha seirbhíse poiblí dírdhámhachtana leis an Údarás Náisiúnta Iompair, le conarthaí ar bhonn tairiscint iomaíoch agus leis an gconradh dírdhámhachtana d'Oibrítitheoirí Busanna Tráchtála a d'eascair as tionchar phaindéim COVID-19.

Déantar bainistiú daingean ar an leachtacht ar fud Ghrúpa CIÉ. Tá foireann ar leith againn a dhéanann comhordú ó lá go lá ar bhainistiú airgid agus cisteáin, mar aon le pleanáil bhliantúil agus ilbhliantúil agus cistiú corparáideach a fháil ó bhainc ar leor é ionas gur féidir le Grúpa CIÉ leanúint ar aghaidh ag feidhmiú.

Infheistíocht Chaipitiúil

B'ionann an caiteachas caipitiúil agus €13.21m in 2022 (2021: €16.8m) lena n-áirítear €8.13m i Réadmhaoín, €4.20m sa Teicneolaíocht agus Trealamh Garáiste dar luach €0.87m. In 2022 fuair an Chuideachta cistiú caipitiúil €8.12m (2021: €2m) i leith seirbhísí OSP ón Údarás Náisiúnta Iompair, lena n-áirítear deontais €5.50m (2021: €0.9m) i leith na talún agus na bhfoirgneamh atá i seilbh CIÉ, rud a chuir ar a cumas don Chuideachta infheistíocht a dhéanamh i seirbhísí feabhsaithe dá custaiméirí.

Scairchaipiteal agus Cúlchistí

Tá sonraí i dtaobh scairchaipiteal na Cuideachta leagtha amach i nóta 15.

Níl fochuideachta ar bith ag an gCuideachta ná níl infheistíocht ar bith aici i gcuideachtaí eile agus sin mar a bhí amhlaidh an bhliain roimhe seo.

Suim €62.6m atá sna cúlchistí ioncaim (cailteanais charntha) anois ag deireadh 2022 (2021: €61.1m).

Cruinnithe na Scairshealbhóirí

Déantar cruinniú ginearálta bliantúil na Cuideachta a thionól de ghnáth uair amháin gach bliain féilire, agus ní bheidh aon chás ann ina dtionólfar é níos mó ná 15 mhí tar éis an chruinnithe ghinearálta bhliantúil roimhe sin. Féadfar an cruinniú a thionól cibé tráth agus cibé áit a fhorordóidh na Stiúrthóirí. Féadfaidh na Stiúrthóirí cruinniú ginearálta urghnách den Chuideachta a thionól aon uair a mheasann siad gur cúí sin nó ar iarraidh ó Chóras Iompair Éireann. Bhí cruinniú ginearálta bliantúil ann ar an 6 Aibreán 2022.

An Bord

Is tríd an mBord Stiúrthóirí atá an Chuideachta á rialú. Thionóil comhaltaí an bhoird 11 chruinniú in 2022 (16 chruinniú in 2021) agus is ann do sceideal míreanna ar leith atá le formheas aige. Cuimsítear sa bhord Stiúrthóirí Neamhfheidhmiúcháin amháin, a raibh beirt acu ina Stiúrthóir is Oibrí ag deireadh na bliana. Níl aon Stiúrthóirí Feidhmiúcháin ar an mbord.

Athcheapadh Miriam Hughes mar Chathaoirleach/Stiúrthóir ar Bhus Éireann ar an 6 Aibreán 2022.

Éagsúlacht, Comhionannas agus Uilechuimsitheacht

Amhail an 31 Nollaig 2022, beirt bhan (22.2%) agus seachtar fear (77.8%) a bhí ar Bhord Stiúrthóirí Bhus Éireann, agus ní raibh aon fholúntas le líonadh. Tá Bus Éireann ag obair go gníomhach chun sprioc an Rialtais a bhaint amach i dtaobh ionadaíocht 40% ar a laghad a bheith ag gach inscne ar na Boird Stáit.

Freastal ar Chruinnithe Boird agus ar Chruinnithe na gCoistí

Anseo thíos tá sonraí maidir le tinreamh na stiúrthóirí ag cruinnithe Boird/Coiste a reáchtáladh in 2022:

	An Bord	An Coiste Iniúcháin agus Riosca	An Coiste Tráchtála agus Nuálaíochta	An Coiste Inbhuanaitheachta*	An Coiste Sábháilteachta agus Inrochtaineachta	An Coiste Luacha Saothair	Coiste Straitéise an Bhoird	An Coiste Cultúir, Daoine agus Custaiméirí
Miriam Hughes	11/11	5/5	4/4	2/2	2/2	2/2	6/6	
Brian Bowden	7/8	4/4	4/4			2/2		
Diarmuid Corry	10/11		4/4	3/4	2/4		6/6	
David Fox	5/5	2/2	3/3					
Stephen Hannon	11/11			2/3*	3/3			
Dermot Healy	11/11			2/3*	3/3			
Brendan Lenihan	11/11	8/8		4/4		2/2		4/4
Richard Manton	9/11		3/4	4/4	2/2			4/4
Rhona Murphy	8/8	4/4			2/2			

Ceapadh Brian Bowden ar an mBord ar an 8 Aibreán 2022.

Athcheapadh Richard Manton ar an mBord ar an 5 Aibreán 2022.

Ceapadh Rhona Murphy ar an mBord ar an 8 Aibreán 2022.

Athcheapadh Brendan Lenihan ar an mBord ar an 5 Aibreán 2022.

Chuaigh Miriam Hughes ar scor ar an 4 Aibreán 2022 agus athcheapadh ina stiúrthóir/cathaoirleach í ar an 6 Aibreán 2022.

Ceapadh David Fox ar an mBord ar an 11 Iúil 2022.

* Mar gheall ar fhadhb theicniúil níor tugadh fógra faoi chruinniú do bheirt chomhaltaí

An Coiste Iniúcháireachta agus Riosca (CIR)

Gníomhaíonn CIR go neamhspleách ar an gcoiste feidhmiúcháin. Is é an ról atá aige a chinntiú go dtugtar cosaint chuí do leasanna na scairshealbhóirí agus na ngeallsealbhóirí eile maidir le maoirseacht ar thuairisciú airgeadais, rialú inmheánach, agus iniúchadh inmheánach agus seachtrach. Ina theannta sin, déanann sé athbhreithniú ar riosca agus rialachas corparáideach chomh maith le córais lena chinntiú go ndéantar calaois agus éagóir fhéideartha a imscrúdu.

Pléann CIR cineál agus raon feidhme an iniúchta agus a chuid torthaí leis an iniúchóir seachtrach. Ina theannta sin, déanann an Coiste faireachán ar shláine na ráiteas airgeadais arna n-ullmhú ag an gCuideachta. Déanann sé faireachán ar éifeachtacht rialuithe inmheánacha agus chórais bhainistíochta rioscaí na Cuideachta tríd an eolas is déanaí a fháil ó rannóg Iniúcháireachta Inmheánaí an Ghrúpa agus ón bhfoireann ardbhainistíochta.

Tar éis dó gach caidreamh idir an Chuideachta agus an gnólacht iniúcháireachta seachtraí a mheas, ní dóigh le CIR go ndéanann an caidreamh sin dochar do bhreithiúnas ná neamhspleáchas an iniúcháir.

Tháinig CIR le chéile ocht n-uaire le linn 2022 (ocht n-uaire in 2021).

Bhí na Stiúrthóirí seo a leanas ar an gcoiste in 2022:

Brendan Lenihan	<i>(Cathaoirleach)</i>
Rhona Murphy	<i>(ceapadh ar an gCoiste í ar an 21 Meitheamh 2022)</i>
Brian Bowden	<i>(ceapadh ar an gCoiste é ar an 21 Meitheamh 2022)</i>
David Fox	<i>(ceapadh ar an gCoiste é ar an 18 Deireadh Fómhair 2022)</i>
Miriam Hughes	<i>(chuaigh sí ar scor ón gCoiste ar an 21 Meitheamh 2022)</i>

An Coiste Inbhuanaitheachta

Bunaíodh Coiste Inbhuanaitheachta an Bhoird in 2021. Is é an sainchúram atá air athbhreithniú a dhéanamh ar straitéis inbhuanaitheachta Bhus Éireann, príomhtháscairí feidhmíochta inbhuanaitheachta agus tuairisciú ina leith, buiséid charbóin, cur le hinbhuanaitheacht an fhlít feithiclí agus an bhonneagair, inbhuanaitheacht/rannpháirtíocht/scileanna custaiméirí agus fostaithe, chomh maith le comhpháirtíochtaí agus cistiú.

Tháinig an Coiste le chéile ceithre huairé in 2022 (ceithre huairé in 2021).

Bhí na Stiúrthóirí seo a leanas ar an gCoiste in 2022:

Richard Manton	<i>(Cathaoirleach)</i>
Brendan Lenihan	
Diarmuid Corry	
Dermot Healy	<i>(Ceapadh ar an gCoiste é ar an 24 Márta 2022)</i>
Stephen Hannon	<i>(Ceapadh ar an gCoiste é ar an 24 Márta 2022)</i>
Miriam Hughes	<i>(Chuaigh sí ar scor ón gCoiste ar an 16 Meitheamh 2022)</i>

An Coiste Sábháilteachta agus Inrochtaineachta

Áirítear leis an sainchúram atá ar Choiste Sábháilteachta agus Inrochtaineachta Bhus Éireann beartais sábháilteachta a fhorbairt, córais bainistíochta sábháilteachta, pleananna sábháilteachta a choinneáil cothrom le dáta, maoirseacht a dhéanamh ar thuairisciú tionóisc agus teagmhas, plean oibre don straitéis inrochtaineachta agus príomhtháscairí feidhmíochta, agus comhoibriú le gníomhaireachtaí sábháilteachta agus inrochtaineachta.

Tháinig an Coiste le chéile ceithre huairé in 2022 (ceithre huairé in 2021).

Bhí na Stiúrthóirí seo a leanas ar an gCoiste in 2022:

Rhona Murphy	<i>(Cathaoirleach an Choiste ón 24 Lúnasa 2022)</i>
Diarmuid Corry	
Stephen Hannan	
Dermot Healy	
Miriam Hughes	<i>(Cathaoirleach/comhalta den Choiste go dtí an 24 Lúnasa 2022)</i>
Richard Manton	<i>(Chuaigh sé ar scor ón gCoiste ar an 16 Bealtaine 2022)</i>

An Coiste Tráchtála agus Nuálaíochta

Cuireadh an Coiste Tráchtála agus Nuálaíochta in ionad Choiste Straitéise an Bhoird. Reáchtáladh a chéad chruinniú i mí Lúnasa 2022 agus tionóladh ceithre chruinniú i rith na bliana.

De réir Théarmaí Tagartha an Choiste, is iad na príomhdhualgais agus na príomhchúraimí atá air:

- Maoirseacht phleanála cúig bliana agus straitéis infheistíochta níos fadtéarmaí
- Feidhmíocht oibriúcháin
- Custaiméirí agus cultúr

- Bainistíocht geallsealbhóirí agus clú
- Straitéis nuálaíochta agus teicneolaíochta faisnéise
- Straitéis, feidhmíocht agus inmhharthanacht tráchtála.

Bhí na Stiúrthóirí seo a leanas ar an gCoiste in 2022:

Diarmuid Corry (Cathaoirleach)

Miriam Hughes

Richard Manton

Brian Bowden

David Fox

Coiste Straitéise an Bhoird (Gníomhach go dtí Bealtaine 2022)

Tar éis athbhreithniú seachtarach a dhéanamh ar Choistí Bhus Éireann i lár 2022, cuireadh deireadh leis an gCoiste seo agus cuireadh na príomhdhualgais a bhí air leis an sainchúram atá ar choiste nuabhunaithe, an Coiste Tráchtála agus Nuálaíochta. Bhíodh Coiste Straitéise an Bhoird ag déileáil le cúig réimse ar leith: forbairt fiontar, nuálaíocht teicneolaíochta, margaíocht agus taighde, beartas agus planáil, agus straitéis.

Tháinig an Coiste le chéile sé huair in 2022 agus bhí a chruinniú deiridh aige i mí na Bealtaine. (Tháinig sé le chéile seacht n-uaire le linn 2021.)

Bhí na Stiúrthóirí seo a leanas ar Choiste Straitéise an Bhoird in 2022:

Diarmuid Corry (Cathaoirleach)

Miriam Hughes

An Coiste Luacha Saothair

Bunaíodh an Coiste Luach Saothair in 2022. Roimhe sin, tháinig nithe a bhain le luach saothair faoi shainchúram an Choiste Cultúir, Daoine agus Custaiméirí. Bhí a chéad chruinniú aige i mí Iúil agus tháinig sé le chéile dhá uair i rith na bliana.

De réir a Théarmaí Tagartha, cuimsítear le sainchúram an Choiste:

- Luach saothair an Phríomhoifigigh Feidhmiúcháin
- Luach saothair an lucht ardbhainistíochta
- Planáil comharbais agus forbairt ceannaireachta
- Beartas luacha saothair na cuideachta
- Struchtúr agus próiseas bliantúil i ndáil leis an 'Scórchárta Ualaithe'

- Pinsin
- Íocaíochtaí foirceanta i gcás daoine den lucht ardbhainistíochta
- Éagsúlacht agus uilechuimsitheacht

Bhí na Stiúrthóirí seo a leanas ar an gCoiste Luacha Saothair in 2022:

Brian Bowden (Cathaoirleach)

Miriam Hughes

Brendan Lenihan

An Coiste Cultúir, Daoine agus Custaiméirí (Gníomhach go dtí Meitheamh 2022)

Tar éis athbhreithniú seachtarach a dhéanamh ar Choistí Bhus Éireann i lár 2022, cuireadh deireadh leis an gCoiste seo agus cuireadh gnéithe de na dualgais a bhíodh air leis an sainchúram atá ar choistí nuabhunaithe, an Coiste Tráchtála agus Nuálaíochta agus an Coiste Luacha Saothair. Bhunaigh an Bord an Coiste Cultúir, Daoine agus Custaiméirí in 2019 chun measúnú agus tuairiscíú a dhéanamh don Bhord ar réimse straitéise Bhus Éireann i ndáil le cultúr, daoine agus custaiméirí, agus treoir agus moltaí a thabhairt ina leith sin.

Tháinig an Coiste le chéile ceithre huair in 2022 (sé huair in 2021) agus ba i mí an Mheithimh a tionóladh a chruinniú deiridh.

Bhí na Stiúrthóirí seo a leanas ar an gCoiste in 2022:

Brendan Lenihan (Cathaoirleach ar dhá cheann de na cruinnithe in 2022)

Richard Manton (Cathaoirleach ar dhá cheann de na cruinnithe in 2022)

Sláinte agus Sábháilteacht

Tá Bus Éireann fós tiomanta dá chinntiú go mbeidh na baill foirne chomh folláin agus is féidir, trí áit oibre shábháilte a chothú agus trí chleachtais shláintiúla oibre a chur chun cinn. Comhlíonann sé gach reachtaíocht fostaíochta ábhartha lena n-áirítear an tAcht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Déantar faireachán ar an rialachas ar chúrsaí sláinte agus sábháilteachta san eagraíocht trí Choiste Sábháilteachta agus Inrochtaineachta an Bhoird.

Cleachtais Íocaíochta

Aithníonn an Cuideachta an fhreagracht atá uirthi i dtaobh féachaint chuige go gcomhlíonfar forálacha Rialacháin na gComhphobal Eorpach (Íoc Déanach in Idirbhearta Tráchtála), 2013, arna leasú, i ngach ponc ábhartha. Is é beartas íocaíochta na Cuideachta é ceangaltais an Rialacháin a chomhlíonadh.

Taifid Chuntasaíochta

Tá Bus Éireann ar an eolas faoina oibleagáid atá air taifid chuntasaíochta leordhóthanacha a choinneáil de réir Ailt 281 go 285 d'Acht na gCuideachtaí, 2014. Chun na hoibleagáidí sin a chomhlíonadh, úsáideann sé córais agus nósanna imeachta cuí, agus fostaíonn sé daoine inniúla chun na córais sin a riar agus a bhainistiú. Is ag oifigí Bhus Éireann i mBaile Átha Cliath 7 atá na taifid chuntais á gcoimeád.

Stiúrthóirí

Is é an tAire Iompair, Comhshaoil, Aeráide agus Cumarsáide a cheapann Stiúrthóirí na Cuideachta. Seo thíos ainmneacha na ndaoine a bhí ina Stiúrthóirí i rith na bliana dar chríoch an 31 Nollaig 2022.

Miriam Hughes (*ainmníodh ina Cathaoirleach í ar an 14 Feabhra 2022. Chuaigh sí ar scor ar an 4 Aibreán 2022 agus athcheapadh í ar an 6 Aibreán 2022*)

Brian Bowden (*ceapadh é ar an 8 Aibreán 2022*)

Diarmuid Corry

David Fox (*ceapadh é ar an 11 Iúil 2022*)

Stephen Hannan

Dermot Healy

Brendan Lenihan (*athcheapadh é ar an 5 Aibreán 2022*)

Richard Manton (*athcheapadh é ar an 5 Aibreán 2022*)

Rhona Murphy (*ceapadh í ar an 8 Aibreán 2022*)

Ainmníodh Miriam Hughes ina Cathaoirleach ar an 14 Feabhra 2022 agus tháinig sí os comhair Chomhchoiste an Oireachtais um Ghréasáin Iompair agus Cumarsáide ar an 5 Aibreán 2022. Athcheapadh í ina Cathaoirleach/Stiúrthóir ar an 6 Aibreán 2022.

Ní raibh aon leas ag na Stiúrthóirí ná na rúnaithe a d'fhoín i rith na bliana in aon scair ná binitíur de chuid na Cuideachta, dá cuideachta sealbhaíochta ná dá comh-fhochuideachtaí tráth ar bith le linn na bliana.

Ní raibh aon chonradh ná socrú a rinneadh i gcaitheamh na bliana ina raibh leas ábhartha ag Stiúrthóirí i dtaca le gnó na Cuideachta.

An Cód Cleachtais chun Comhlachtaí Stáit a Rialú

Tá an Bord Iántiomanta do chloí leis na ceanglais atá air faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú. Is é tuairim an Bhoird é, le tacaíocht ó obair an Choiste Iniúcháireachta agus Riosca, go raibh rialuithe imleora i bhfeidhm ag Bus Éireann in 2022 chun na rioscaí a bhain le cuspóirí straitéiseacha na cuideachta a bhainistiú, agus go raibh na rialuithe sin á gcur chun feidhme. Sa chás inar aithníodh easnaimh maidir leis an gcóras rialaithe inmheánaigh, rinne lucht bainistíochta Bhus Éireann na bearta ba ghá chun aghaidh a thabhairt ar na heasnaimh sin.

Tá deimhniú réasúnta faighte ag Bord Bhus Éireann, ag CIR agus ag na Coistí Boird eile in 2022:

- gur roghnaigh agus gur fhorbair Bus Éireann na gníomhaíochtaí rialaithe riachtanacha a chuidíonn leis rioscaí a mhaolú go leibhéil inghlactha maidir le baint amach a chuspóirí.
- gur roghnaigh agus gur fhorbair Bus Éireann gníomhaíochtaí rialaithe ginearálta chun tacú le baint amach cuspóirí.
- gur bhunaigh Bus Éireann gníomhaíochtaí rialaithe trí bheartais agus nósanna imeachta lena leagtar síos an méid a mbítear ag súil leis ó fhostaithe agus nósanna imeachta lena gcuirtear beartais i ngníomh.
- go bhfuair nó gur thiomsaigh Bus Éireann faisnéis ardchaighdeáin ábhartha chun tacú le feidhmiú an rialaithe inmheánaigh agus gur bhain sé leas as an bhfaisnéis sin.
- gur chuir Bus Éireann faisnéis in iúl go himmheánach, lena n-áirítear cuspóirí agus freagrachtaí as rialú inmheánach, ar cinn a bhfuil gá leo chun tacú le feidhmiú an rialaithe inmheánaigh.
- go raibh Bus Éireann i dteagmháil le páirtithe seachtracha (lena n-áirítear iniúcháirí inmheánacha agus seachtracha) maidir le hábhair a bhfuil tionchar acu ar fheidhmiú an rialaithe inmheánaigh.
- gur roghnaigh, gur fhorbair agus go ndearna Bus Éireann meastóireacht leanúnach agus/nó meastóireacht ar leithligh lena fháil amach an ann do chomhpháirteanna an rialaithe inmheánaigh agus an bhfuil siad ag feidhmiú.
- go ndearna Bus Éireann meastóireacht ar easnaimh rialaithe inmheánaigh agus gur chuir sé in iúl go tráthúil iad do na páirtithe sin atá freagrach as gníomh ceartaitheach a dhéanamh, lena n-áirítear an lucht ardbhainistíochta agus an Bord Stiúrthóirí, de réir mar ba chúil.

Ráiteas ar an gCóras Rialaithe Inmheánaigh

Raon Feidhme na Freagrachta

Admhaíonn Bord Bhus Éireann agus an Cathaoirleach go bhfuil an Bord freagrach as córas rialaithe inmheánaigh Bhus Éireann. Cuirtear san áireamh leis an bhfreagracht sin ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016). Tugann an Bord ar aird freisin nach féidir le córas dá leithéid ach dearbhú réasúnta, agus ní dearbhú iomlán, a thabhairt nach dtarlóidh earráid ábhartha.

Tuairisc ar na Príomhnósanna Imeachta Rialaithe

Deimhníonn Bord Bhus Éireann go ndearnadh athbhreithniú bliantúil ar éifeachtacht na gcóras rialaithe inmheánaigh idir mí Dheireadh Fómhair agus mí na Nollag 2022. D'fhormheas Bord Bhus Éireann an t-athbhreithniú bliantúil ar éifeachtacht na gcóras rialaithe inmheánaigh ar an 1 Nollaig 2022. Ar iarraidh ó Bhord Bhus Éireann, tá príomhnósanna imeachta rialaithe curtha i bhfeidhm lena léirítear méid agus castacht Bhus Éireann.

Ní raibh aon laig sa rialú inmheánach airgeadais a d'fhág gurbh ann do chailteanas, teagmhais nó ábhair neamhchinnteachta ábhartha ar ghá iad a nochtadh i Ráitis Airgeadais Bhliantúla 2022 ná i dTuarascáil an Iniúcháir.

Ba cheart na hábhair neamhchomhlíontacha seo a leanas a thabhairt faoi deara:

- Bhí caiteachas neamhchomhlíontach €3m ag Bus Éireann in 2022 arb ionann é agus 0.8% den chaiteachas incháilithe ar sholáthar (€2.8m nó 0.9% in 2021).
- Sa chás inar aimsíodh saincheisteanna comhlíonta tríd an bpróiseas dearbhaithe cáilíochta i rith 2022, chuir an lucht bainistíochta ina gceart iad.

Rinne an Bord athbhreithniú ar an Ráiteas ar an gCóras um Rialú Inmheánach le tacaíocht ó CIR agus ó Choistí Boird eile ar an 1 Nollaig 2022 lena chinntiú gur léiriú cruinn é ar an gcóras rialaithe a bhí i bhfeidhm le linn na tréimhse tuairiscithe i leith 2022.

Rinne Mazars, na hiniúcháirí seachtracha, athbhreithniú ar an Ráiteas ar an gCóras Rialaithe Inmheánaigh lena dheimhniú go léirítear ann comhlíonadh cheanglais an Chóid Cleachtais (ailt 1.20 agus 2.7) agus go bhfuil sé ag teacht leis an méid atá ar eolas acu óna n-íniúchadh ar na ráitis airgeadais. Murab amhlaidh atá, ba cheart don iniúcháir seachtrach tuairisc a thabhairt air sin sa tuarascáil iniúcháir ar an ráiteas airgeadais ábhartha.

Ba iad seo a leanas na céimeanna a glacadh chun timpeallacht rialaithe chuí a chinntiú i mBus Éireann agus na nósanna imeachta a cuireadh i bhfeidhm chun faireachán a dhéanamh ar éifeachtúlacht an chórais rialaithe inmheánaigh:

- **Struchtúr eagraíochtúil** atá sainithe go soiléir a ghlacadh, ar struchtúr é lena ngabhann teorainneacha údaráis i scríbhinn, leithscaradh cuí dualgas agus modhanna tuairiscithe do lucht bainistíochta Bhus Éireann, do Bhord Bhus Éireann agus do Choistí an Bhoird agus do Bhord agus Coistí Boird CIÉ.
- **Córas cuimsitheach buiséadaithe agus pleanála** ina gcuirtear an fheidhmíocht iarbhair i gcomparáid leis an mbuiséad formheasta ag deireadh gach tréimhse airgeadais agus ina ndéantar imscrúdú ar aon treochtaí nó éagsúlachtaí suntasacha. Scaiptear na tuarascálacha sin ar gach cruinniú de chuid Bhord Bhus Éireann agus ar Choistí an Bhoird lena n-athbhreithniú. Tacaítear leis an bpróiseas sin trí nósanna imeachta chun aghaidh a thabhairt ar impleachtaí airgeadais na mór-rioscaí gnó.
- Treoirínthe soiléire chun an **caiteachas caipitiúil** a fhorghnó agus a rialú. Áirítear leo sin: ullmhú na mbuiséad bliantúil caipitiúil a dhéanann an Bord a fhorghnó i gcomhairle le CIÉ, leis an Roinn Iompair agus leis an Údarás Náisiúnta Iompair, staidéir mhionsonraithe indéantachta agus breithmheasanna ar mhórhionscadail chaipitiúla aonair sula ndéanann an leibhéal cuí údaráis iad a fhorghnó (lena n-áirítear an Roinn Iompair agus an tÚdarás Náisiúnta Iompair i gcás tionscadail mhóra) agus ullmhú tuairiscí rialta ar an dul chun cinn lena gcur faoi bhráid an lucht bainistíochta. Ní mór páipéar clabhsúir foirmiúil a chur i gcrích i leith gach mórhionscadail chaipitiúil. Déanann Grúpa Stiúrtha Caipitiúil i mBus Éireann an próiseas Caiteachais Caipitiúil a mhaoirsiú.
- **Athbhreithniú córasach a dhéanann Feidhm Iniúcháireachta Inmheánaí Ghrúpa CIÉ ar rialuithe inmheánacha**, mar thríú líne chosanta, lena n-áirítear iniúchadh a dhéanamh ar an Ráiteas um Chomhlíonadh ó na Stiúrthóirí.
- **Creat Bainistíochta Riosca agus Córas Bainistíochta Riosca** a chur chun feidhme arb é an dara líne chosanta é agus lena soláthraítear ardán iniúchta chun rioscaí a thaifeadadh agus a thuairisciú. Ansin déanann an lucht bainistíochta measúnú agus athbhreithniú orthu ar bhonn míosúil. Cuirtear na príomhrioscaí agus na bearta chun déileáil leo faoi bhráid an Bhoird gach ráithe tar éis do CIR iad a mheas.
- Níosanna imeachta chun déileáil le **Comhlíonadh ó thaobh Soláthair de** i gcomhréir le Treoir an Aontais Eorpaigh maidir le Soláthar, rialacha agus treoirínthe soláthair atá i bhfeidhm faoi láthair arna leagan amach ag an Oifig um Sholáthar Rialtais, Beartas agus Níosanna Imeachta Soláthair Ghrúpa CIÉ agus Beartas agus Níosanna Imeachta Soláthair Bhus Éireann.

- Tabhairt chun críche an **Iníúchta Airgeadais Sheachtraigh** (Mazars) lena n-áirítear athbhreithniú ar an ráiteas ar na córais rialaithe inmheánaigh. Thuairiscigh Mazars nach meastar gur moltaí bunúsacha iad aon cheann dá gcuid moltaí maidir leis an rialú inmheánach. Is é an sainmhíniú atá ag na hiniúcháir ar rialú bunúsach ná ceann atá riachtanach chun timpeallacht láidir rialaithe a choinneáil ar bun sa Chuideachta.
- **Creat Comhlíontachta agus Rialála** ae an dara líne chosanta laistigh de Bhus Éireann chun cabhrú leis an gcosaint ar an gcéad líne maidir le faireachán ar chomhlíonadh agus athbhreithnithe dearbhaithe cáilíochta. Eisítear tuairisc chomhlíontachta chuig an mBord gach ráithe tar éis do CIR breithniú a dhéanamh uirthi.
- Anailís agus athbhreithniú neamhspleách eile a rinneadh ar na córais rialaithe inmheánaigh in 2021, lena n-áirítear:
 - Athbhreithniú seachtrach ar Chúrsaí Rialachais Chorporáidigh a rinne *Governance Ireland* in 2022.
 - Athbhreithniú seachtrach ar an gCreat Bainistíochta Riosca a rinne Mazars i Ráithe 4 2021 agus a cuireadh faoi bhráid an Bhoird go luath in 2022.
 - Athbhreithnithe éagsúla ar Dhearbhú Cáilíochta chun faireachán a dhéanamh ar an éifeachtacht i dtaobh chomhlíonadh an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, Acht na gCuideachtaí, 2014 agus an Chóid Caiteachais Phoiblí.
 - Measúnuithe seachtracha maidir le rialuithe inmheánacha éagsúla lena n-áirítear:
 - Comhlíonadh agus Tástáil PCI-DSS (Slándáil Faisnéise RITs)
 - Ceardlanna maidir le Bainistíocht Rioscaí (Mazars)

Rinne Bord Bhus Éireann, le tacaíocht ó CIR agus ó Choistí Boird eile, athbhreithniú ar éifeachtacht na gcóras rialaithe inmheánaigh a bhaineann le Bus Éireann i leith 2022 trí:

- Athbhreithniú agus formheas ar chlár na hiniúcháireachta inmheánaí i leith 2022 (arna ullmhú tar éis an phróisis um measúnú riosca iniúcháireachta) agus breithniú ar na mórthorthaí.
- Breithniú ar mhórthorthaí aon imscrúduithe inmheánacha.
- Athbhreithniú ar an tuarascáil ó na hiniúcháirí seachtracha, ina bhfuil sonraí ar aon saincheisteanna rialaithe ábhartha a d'éascair as an iniúchadh a rinne siad ar na ráitis airgeadais.
- Measúnú leanúnach ar thuarascálacha rialta ó Fheidhm Iniúcháireachta Inmheánaí an Ghrúpa, a thug tuairisc rialta freisin ar stádas na saincheisteanna a ardaíodh roimhe seo óna thuarascálacha féin.

- Athbhreithniú ar na príomhrioscaí a sainaitníodh sa chreat bainistíochta rioscaí agus sa Chóras Bainistíochta Riosca lena soláthraítear ardán iniúchta chun rioscaí a thaifeadadh agus a thuairisciú. Ansin déanann an lucht bainistíochta measúnú agus athbhreithniú orthu ar bhonn míosúil. Cuirtear na príomhrioscaí agus na bearta chun déileáil leo faoi bhráid an Bhoird gach ráithe.
- Tuairiscítear na príomhrioscaí dóibh seo a leanas: an Coiste Iniúcháireachta agus Riosca, Bord Bhus Éireann, Coiste Iniúcháireachta agus Riosca Bhord CIÉ agus Bord CIÉ.
- Athbhreithniú Bliantúil ar Thuarascálacha Mionsonraithe maidir le Rioscaí.
- Athbhreithniú ar na hAthbhreithnithe um Dhearbhú Cáilíochta ar mhaithe le rialú inmheánach, a rinneadh mar chuid den Athbhreithniú Bliantúil ar Éifeachtacht an Rialaithe Inmheánaigh.

Ní raibh aon laigí sa rialú inmheánach airgeadais a d'fhág gurbh ann do chaillteanais, teagmhais nó ábhair neamhchinnteachta ábhartha ar ghá iad a nochtadh i Ráitis Airgeadais Bhliantúla 2022 ná i dTuarascáil an Iniúcháir.

Tá an Bord deimhin de go bhfuil an Chuideachta ag forbairt agus ag feabhsú a córais rialaithe inmheánaigh. Is í an aidhm fhoriomlán atá leis sin ná dearbhú éifeachtúlachta níos fearr a sholáthar maidir le comhlíonadh, riosca, agus rialachas corparáideach, chun tacú le gníomhaíochtaí rialaithe agus bainistíochta rioscaí ar an gcéad agus an dara líne chosanta sa Chuideachta.

Rinneadh anailís ar na réimsí seo a leanas maidir le dearbhú cáilíochta in 2022, agus cuireadh pleananna ceartúcháin i bhfeidhm sa chás ina raibh gá leo:

- **Comhlíonadh PCI DSS:** Rinne Worldpay Fianú Comhlíontachta PCI DSS Bhus Éireann i leith 2022 a athbhailíochtú i mí an Mheithimh 2022.
- **Oibleagáidí faoin gCód Caiteachais Phoiblí:** Tá nósanna imeachta nua á nglacadh ag Bus Éireann chun cloí leis an gCód Caiteachais Phoiblí athbhreithnithe ar mhaithe le feabhas a chur ar chomhlíonadh an Chóid.
- **Oibleagáidí i leith na Gaeilge i gcomhréir le hAcht na dTeangacha Oifigiúla:** Leasaíodh Acht na dTeangacha Oifigiúla sa bhliain 2022. Beidh Scéim Gaeilge Bhus Éireann i bhfeidhm go dtí go ndéanfar lánachtú ar an mBille leasaithe agus forbrófar beartais agus nósanna imeachta le cur in ionad na Scéime in 2023.
- **An Treoir ón Aontas Eorpach maidir le Sceithirí:** I gcomhréir leis an Treoir ón Aontas Eorpach maidir le Sceithirí, síníodh an tAcht um Nochtadh Cosanta (Leasú), 2022 ina dhíl i mí Iúil 2022. Rinne athbhreithniú ar bheartas CIÉ (arna fhormheas ar an 2 Meitheamh 2022).

- **Athbhreithnithe dearbhaithe cáilíochta ar an gCód Cleachtas:** Athbhreithniú ar Chomhlíonadh Ginearálta, Tuairisciú Gnó agus Airgeadais, Rialachas an Bhoird agus na gCoistí, Luach Saothair, Éagsúlacht.
- **Cód Cleachtas:** Creat Bainistíochta Riosca – Measúnú Seachtrach/Athbhreithniú ar Dhearbhú Cáilíochta.
- **Cód Caiteachais Phoiblí:** Athbhreithniú Bliantúil ar mhaithe le Dearbhú Cáilíochta, 2022.
- **Acht na gCuideachtaí:** Ráiteas um Chomhlíonadh ó na Stiúrthóirí – Iniúchadh Inmheánach an Ghrúpa 2022.
- **Rianaire Iniúcháireachta Inmheánaí:** Athbhreithniú Bliantúil ar mhaithe le Dearbhú Cáilíochta, 2022.

Measann Bord Bhus Éireann, ar bhonn obair an Choiste Iniúcháireachta agus Riosca agus obair Coistí Boird eile, go raibh rialuithe imleora i bhfeidhm ag Bus Éireann in 2022 chun na rioscaí a bhain le cuspóirí straitéiseacha na Cuideachta a bhainistiú, agus go raibh na rialuithe sin á gcur chun feidhme. Sa chás inar aithníodh easnaimh nó bearta feabhsúcháin maidir leis an gcóras rialaithe inmheánaigh, bhí na bearta ba ghá á ndéanamh ag lucht bainistíochta Bhus Éireann chun aghaidh a thabhairt orthu.

Tá creat tuairiscithe Thascfhórsa an Aontais Eorpaigh glactha ag Bus Éireann agus is féidir linn dul chun cinn a léiriú i ndáil lena chroíphrionsabail, lena n-áirítear rialachas, straitéis, bainistíocht rioscaí agus méadracht agus spriocanna i gcomhréir leis na ceanglais a leagfar síos faoin Treoir ón Aontas Eorpach maidir le Tuairisciú Inbhuanaitheachta Corparáideach.

Soláthar:

Deimhníonn an Bord go gcomhlíonann Bus Éireann iad seo a leanas: Treoir an Aontais Eorpaigh maidir le Soláthar, rialacha agus treoirlínte soláthair atá i bhfeidhm faoi láthair arna leagan amach ag an Oifig um Sholáthar Rialtais, Beartas agus Nósanna Imeachta Soláthair Ghrúpa CIÉ agus Beartas agus Nósanna Imeachta Soláthair Bhus Éireann, cé is moite de chaiteachas neamhchomhlíontach €3.0 in 2022 arb ionann é agus 0.8% den chaiteachas incháilithe ar sholáthar (€2.8m nó 0.9% in 2021). Tá straitéis soláthair i bhfeidhm a bhfuil sé ina aidhm léi a chinntiú go bhfuil dóthain acmhainní agus scileanna cuí ag an rannóg soláthair.

Ráiteas um Chomhlíonadh ó na Stiúrthóirí

Chun críocha Alt 225 d'Acht na gCuideachtaí, 2014 ('an tAcht'), déanaimidne, na Stiúrthóirí, an méid seo a leanas:

1. Admhaímid go bhfuilimid freagrach as a chinntiú go bhfuil an chuideachta ag comhlíonadh a cuid oibleagáidí iomchuí mar a shainítear iad in alt 225 (1) den Acht ('na hoibleagáidí iomchuí'); agus

2. Deimhnímid:

- (i) Gur ullmhaíodh ráiteas um chomhlíonadh (mar a shainmhínítear é in alt 225 (3) (a) den Acht) ina leagtar amach beartais na Cuideachta (a mheasaimid atá iomchuí don Chuideachta) maidir le comhlíonadh a cuid oibleagáidí iomchuí ag an gCuideachta.
- (ii) Gur cuireadh i bhfeidhm socruithe cuí nó struchtúir chuí, a mheasaimid atá ceaptha lena chinntiú go gcomhlíonfar go hábhartha oibleagáidí cuí na Cuideachta; agus
- (iii) Go ndearnadh athbhreithniú ar na socruithe nó na struchtúir dá dtagraítear i mír (ii) thuas le linn na bliana airgeadais lena mbaineann an tuarascáil seo.

Thug Bus Éireann agus cuideachtaí eile de chuid Ghrúpa CIÉ faoi phróiseas mionsonraithe dearbhaithe cáilíochta ionas go mbeidís ag cloí go hiomlán le ceanglais Acht na gCuideachtaí, 2014 i ndáil leis an Ráiteas um Chomhlíonadh ó na Stiúrthóirí. Choimisiúnaigh Grúpa CIÉ an t-athbhreithniú sin thar ceann na gcuideachtaí oibríochta go léir atá i nGrúpa CIÉ agus is í Rannóg Iniúcháireachta Inmheánaí Ghrúpa CIÉ a bhí ina bhun. Eisíodh tuarascáil chuimsitheach agus rinne Coiste Iniúcháireachta agus Riosca Bhus Éireann athbhreithniú mionsonraithe uirthi. Dearbhaíodh sa tuarascáil go raibh Bus Éireann ag cloí go hiomlán leis na ceanglais a bhaineann leis an Ráiteas um Chomhlíonadh ó na Stiúrthóirí i leith 2022.

Stádas na Cuideachta

Cláraíodh an Chuideachta mar Chuideachta Gníomhaíochta Ainmnithe, mar a cheanglaítear faoi Acht na gCuideachtaí 2014, ar an 1 Feabhra 2016.

Saoráil Faisnéise

Síníodh an tAcht um Shaoráil Faisnéise, 2014 ina dhlí in 2014. An bhliain dár gcionn, tháinig codanna áirithe de ghnó Bhus Éireann faoi fhorálacha an Achta sin den chéad uair. Leathnaíodh an tAcht ionas go gclúdófaí faoi na gníomhaíochtaí riaracháin arna ndéanamh ag rannóga de chuid na Cuideachta. Baineann na gníomhaíochtaí sin le soláthar seirbhísí iompair scoile don Roinn Oideachais. Faoin Acht, tá Bus Éireann faoi réir ag iarrataí Saorála Faisnéise tríd an Roinn Oideachais maidir le taifid arna gcruthu ón 21 Aibreán 2008.

Gnóthas Leantach

Ullmhaíodh ráitis airgeadais Bhus Éireann i leith na bliana 2022 ar bhonn gnóthas leantach. Le bonn gnóthais leantaigh, glactar leis go mbeidh acmhainní leordhóthanacha ag an gCuideachta chun leanúint ar aghaidh ag feidhmiú ar feadh ar a laghad 12 mhí ón dáta ar ar formheasadh na ráitis airgeadais seo. Measann Stiúrthóirí Bhus Éireann gur iomchuí bunús an ghnóthais leantaigh a ghlacadh agus na ráitis airgeadais i leith 2022 á n-ullmhú.

Leagtar amach tuilleadh sonraí i Nóta 2 a ghabhann leis na ráitis airgeadais.

Teagmhais Iarchláir Comhardaithe

Níl aon teagmhais thábhachtacha iarchláir comhardaithe le tuairisciú lena n-éilítear coigeartú a dhéanamh ar na ráitis airgeadais.

Iniúcháirí

Tar éis próiseas soláthair, roghnaíodh Mazars, cuntasóirí cairte agus gnólacht iniúcháireachta reachtúla, mar iniúcháirí seachtracha nua do Ghrúpa CIÉ in 2019 le cead ón Aire Iompair. Rinne na hiniúcháirí, Mazars, an t-iniúchadh i leith 2022 le toiliú an Aire Iompair de réir Alt 383(2) d'Acht na gCuideachtaí, 2014.

Nochtadh Faisnéise do na hIniúcháirí

A mhéid is eol do gach duine de na Stiúrthóirí a bhí in oifig ar an dáta ar a ndearnadh na ráitis airgeadais a fhorhmeas:

- níl aon fhaisnéis iniúcháireachta ábhartha nach bhfuil iniúcháirí na Cuideachta ar an eolas fúithi; agus
- tá gach beart déanta ag na Stiúrthóirí ar cheart dóibh a bheith déanta acu i gcáil Stiúrthóirí chun iad féin a chur ar an eolas faoi fhaisnéis iniúcháireachta ábhartha ar bith agus lena chinntiú go bhfuil iniúcháirí na Cuideachta ar an eolas faoin bhfaisnéis sin.

Thar ceann an Bhoird



Miriam Hughes
Cathaoirleach



Brendan Lenihan
Stiúrthóir

12 Aibreán 2023

Ráiteas um Fhreagrachtaí na Stiúrthóirí

Tá na Stiúrthóirí freagrach as tuarascáil na stiúrthóirí agus na ráitis airgeadais a ullmhú de réir Acht na gCuideachtaí, 2014.

Faoi dhlí na gcuideachtaí in Éirinn, ceanglaítear ar na Stiúrthóirí ráitis airgeadais a ullmhú i leith gach bliana airgeadais. Faoi dlí sin, chinn na Stiúrthóirí na ráitis airgeadais a ullmhú de réir FRS 102, *an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann* ('an creat tuairiscithe airgeadais ábhartha'). Faoi dhlí na gcuideachtaí, ní fhéadfaidh na Stiúrthóirí na ráitis airgeadais a cheadú mura bhfuil siad deimhin go dtugtar léargas fíorcheart iontu ar shócmhainní, dliteanais agus staid airgeadais na Cuideachta amhail deireadh na bliana airgeadais agus ar bhrabús agus cailteanas na Cuideachta i leith na bliana airgeadais, agus go gcomhlíonann siad Acht na gCuideachtaí, 2014 i ngach slí eile.

Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear ar na Stiúrthóirí:

- Beartais oiriúnacha chuntasaíochta a roghnú i gcomhair ráitis airgeadais na Cuideachta agus iad a chur chun feidhme go comhsheasmhach ansin
- Bbreithiúnais 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 caighdeáin sin atá i gceist a shainaithint, agus aon imeacht ábhartha ó na caighdeáin sin a thabhairt ar aird agus a mhíniú; agus
- Na ráitis airgeadais a ullmhú ar bhonn gnóthas leantach, ach amháin sa chás nach cuí a ghlacadh leis go leanfaidh an Chuideachta i mbun gnó.

Tá na Stiúrthóirí freagrach as a chinntiú go gcoinníonn an chuideachta, nó go gcuireann sí faoi deara go gcoinneofaí, taifid chuntasaíochta leordhóthanacha ina ndéantar idirbhearta na Cuideachta a mhíniú agus a thaifeadadh go cruinn, a fhágann gur féidir, tráth ar bith, sócmhainní, dliteanais, staid airgeadais agus brabús agus cailteanas na Cuideachta a chinneadh go réasúnta cruinn, a chuireann ar a gcumas dóibh a chinntiú go bhfuil na ráitis airgeadais agus tuarascáil na stiúrthóirí ag cloí le hAcht na gCuideachtaí, 2014 agus a fhágann gur féidir na ráitis airgeadais a iniúchadh.

Chomh maith leis sin, tá siad freagrach as sócmhainní na cuideachta a chosaint agus, dá réir sin, as céimeanna réasúnacha a ghlacadh chun calaois agus mírialtachtaí eile a chosc agus a bhrath. Tá na Stiúrthóirí freagrach as féachaint chuige go gcomhlíonfaidh an Chuideachta an Cód Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

Ní gá gurb ionann an reachtaíocht in Éirinn maidir le hullmhú agus scaipeadh ráiteas airgeadais agus an reachtaíocht atá i bhfeidhm i ndlínsí eile. Tá na Stiúrthóirí freagrach as cothabháil agus ionracas na faisnéise corparáidí agus airgeadais atá ar láithreán gréasáin na Cuideachta.

Tuarascáil na n-iniúcháirí neamhspleácha do chomhaltaí Bhus Éireann

Tuarascáil ar iniúchadh ar na ráitis airgeadais

Tuairim

Tá ráitis airgeadais Bhus Éireann (an Cuideachta) iniúchta againn a chuimsíonn an Cuntas Brabúis agus Caillteanais, an Ráiteas um Ioncam Cuimsitheach, an Clár Comhardaithe, an Ráiteas um Athruithe ar Chothromas, an Ráiteas faoi Shreabha Airgid agus nótaí na ráitis airgeadais, lena n-áirítear achoimre ar bheartais chuntasaíochta shuntasacha mar a leagtar amach i nóta 1. Is é an creat tuairiscithe airgeadais ábhartha a cuireadh chun feidhme agus iad á n-ullmhú ná dlí na hÉireann agus FRS 102, an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann eisithe sa Ríocht Aontaithe ag an Comhairle Tuairiscithe Airgeadais (FRS 102).

Is é ár dtuairim é maidir leis na ráitis airgeadais leanas:

- go dtugtar léargas fíorcheart iontu ar shócmhainní, dliteanais agus staid airgeadais na Cuideachta amhail an 31 Nollaig 2022 agus ar an easnamh don bhliain airgeadais dar chríoch ar an dáta sin; agus
- gur ullmhaíodh go cuí iad de réir an chreata tuairiscithe airgeadais ábhartha agus,
- gur ullmhaíodh go cuí iad de réir cheanglais Acht na gCuideachtaí, 2014.

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 níos mó cur síos ar an bhfreagracht atá orainn faoi na caighdeáin sin thíos sa chuid *'Na Freagrachtaí atá ar an Iniúcháir as an Iniúchadh ar na Ráitis Airgeadais'* den tuarascáil uainn.

Táimid neamhspleách ar an gCuideachta de réir na gceanglas eitice is ábhartha maidir leis an iniúchadh a dhéanaimid ar na ráitis airgeadais in Éirinn, lena n-áirítear an Caighdeán Eiticiúil do Iniúcháirí 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 stiúrtóirí 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 HFA 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 stiúrtóirí maidir le gnóthas leantach sna codanna ábhartha den tuarascáil seo.

Faisnéis eile

Is iad na stiúrtóirí atá freagrach as an bhfaisnéis eile. Cuimsítear leis an bhfaisnéis eile an fhaisnéis atá san áireamh sa tuarascáil bhliantúil, seachas na ráitis airgeadais agus tuairisciúil 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 dearbhaithe 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 le linn an iniúchadh, nó ar cosúil go ndearnadh míráiteas ábhartha ina leith. Má aithnímid neamhréireacht ábhartha den sórt sin nó ráiteas a ndearraíonn 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 tuairisciú againn i ndáil leis sin.

Tuairimí ar ábhair eile a fhorordaítear le hAcht na gCuideachtaí 2014

Is é ár dtuairim, bunaithe ar an obair a rinneadh le linn an iniúchta, go dtuairiscímid:

- tá an fhaisnéis a thugtar i dtuarascáil na stiúrthóirí don bhliain airgeadais a n-ullmhaítear na ráitis airgeadais ina leith ag teacht leis na ráitis airgeadais;
- ullmhaíodh tuarascáil na stiúrthóirí de réir na gceanglas dlí is infheidhme;
- ba leor taifid chuntasaíochta na Cuideachta chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus i gceart; agus
- réitíonn na ráitis airgeadais leis na taifid chuntasaíochta.

Fuaireamar an fhaisnéis agus na mínithe uile atá riachtanach, chun an eolais agus an chreidimh atá againn, chun críocha ár n-iniúchta.

Nithe a gceanglaítear orainn tuairisciú orthu trí eisceacht

Bunaithe ar eolas agus tuiscint na Cuideachta agus a timpeallacht a fuarthas le linn an iniúchta, níl aon mhíríteas ábhartha aitheanta againn i dtuarascáil na stiúrthóirí.

Ceanglaítear le hAcht na gCuideachtaí 2014 orainn tuairisc a thabhairt duit más rud é, inár dtuairim, nach gcomhlíonann an Chuideachta ceanglais aon cheann d'Ailt 305 go 312 den Acht, a bhaineann le nochtadh luach saothair agus idirbhearta stiúrthóirí. Níl aon rud le tuairisciú againn ina leith seo.

Faoin gCód Cleachtas um Rialachas Comhlachtaí Stáit (Lúnasa 2016) (an "Cód Cleachtas"), éilítear orainn tuairisc a thabhairt duit má tá an ráiteas maidir leis an gcóras rialaithe inmheánaigh a éilítear faoin gCód Cleachtas mar atá san áireamh sa Ráiteas Rialachais Chorparáidigh i dtuarascáil na Stiúrthóirí nach léiríonn comhlíonadh na gcuideachtaí le mír 1.9 (iv) den Chód Cleachtas nó mura bhfuil sé ag teacht leis an bhfaisnéis atá ar eolas againn ónár gcuid oibre iniúchta ar na ráitis airgeadais.

Níl aon rud le tuairisciú againn ina leith seo.

Freagrachtaí Faoi Seach

Freagrachtaí atá ar na Stiúrthóirí as na Ráitis Airgeadais

Mar a dtugtar míniú níos iomláine air sa ráitis ar fhreagrachtaí na stiúrthóirí, is iad na stiúrthóirí atá freagrach as ullmhú na ráiteas airgeadais de réir an creatlach tuairiscithe airgeadais infheidhme a thugann léargas fíor agus cóir agus as cibé rialú inmheánach a chinnfidh an bhainistíocht 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 Stiúrthóirí freagrach as measúnú a dhéanamh ar chumas na Cuideachta leanúint ar aghaidh mar ghnóthas leantach, as nochtadh a dhéanamh, mar is infheidhme, ar nithe a bhaineann le gnóthas leantach agus as bonn cuntasaíochta an ghnóthais leantaigh a úsáid mura bhfuil sé i gceist ag bainistíocht an Chuideachta 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 n-iúchóir 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 iniúchóra 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 Údarás Maoirseachta Iniúcháireachta agus Cuntasaíochta na hÉireann ag: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. Tá an tuairisc seo mar chuid de thuarascáil ár n-iniúchóra.

Aidhm ár gcuid oibre iniúchta agus a bhfuil ár bhfreagrachtaí dlite dúinn

Tá ár dtuarascáil á cur faoi bhráid chomhaltaí na Cuideachta, mar chomhlacht, agus faoina mbráid siúd amháin de réir Alt 391 d'Acht na gCuideachtaí, 2014. Cuireadh i gcrích ár n-obair iniúcháireachta ionas go bhféadfaimis a lua le comhaltaí na Cuideachta na nithe sin a cheanglaítear orainn a lua leo i dtuarascáil iniúcháora agus chun na críche sin amháin. Sa mhéid is mó a cheadaítear le dlí, ní ghlacaimid freagracht d'aon duine seachas an Chuideachta agus comhaltaí na Cuideachta mar chomhlacht as ár n-obair iniúcháireachta, as an tuarascáil seo, ná as na tuairimí ar ar tháingamar.



Tommy Doherty

Ar son agus thar ceann Mazars
Cuntasóirí Cairte agus Gnólacht Iniúcháireachta Reachtúla
Ionad Fhearchair, Bloc 3
Bóthar Fhearchair
Baile Átha Cliath 2
12 Aibreán 2023

Cuntas Brabúis agus Cailteanais

Don Bhliain Airgeadais dar críoch an 31 Nollaig 2022

		2022 €'000	2021 €'000
Ioncam			
Láimhdeachas oibriúcháin		338,003	288,728
Deontas Ioncaim	14(c)	8,565	58,699
Fáltais ó na conarthaí Dírdhámhachtana Oibleagáide Seirbhíse Poiblí agus Oibritheoirí Bus Trachtála		163,926	122,941
Ioncam iomlán	3	510,494	470,368
Costais			
An párolla agus costais ghaolmhara	4(a)	(154,285)	(152,108)
Ábhair agus seirbhísí	5(a)	(353,321)	(315,271)
Iomlán na gcostas		(507,606)	(467,379)
TRÚCDA roimh chostais agus ioncaim eisceachtúla			
Costais agus ioncaim (glan) eisceachtúla	5(c)	79	35
Dímheas agus amúchadh (glan)	5(e)	(4,280)	(4,267)
Brabús ar dhiúscairt sócmhainní seasta inlámhsithe		-	1
(Easnamh) roimh ús agus cháin		(1,313)	(1,242)
Ús iníoctha agus muirir dá shamhail	6	(196)	(404)
Easnamh don bhliain roimh cháin		(1,509)	(1,646)
Cáin ar an easnamh i leith na bliana	7	-	-
Easnamh don bhliain tar éis cánach		(1,509)	(1,646)

Ráiteas um Ioncam Cuimsitheach

Don Bhliain Airgeadais dar críoch an 31 Nollaig 2022

Nótaí	2022 €'000	2021 €'000
Easnamh tar éis cánach don bhliain	(1,509)	(1,646)
Ioncam cuimsitheach eile don bhliain	-	-
Cailteanas cuimsitheach iomlán don bhliain	(1,509)	(1,646)

Clár Comhardaithe

31 Nollaig 2022

	Nótaí	2022 €'000	2021 €'000
Sócmhainní seasta			
Sócmhainní seasta doláimhsithe	8	7,342	4,863
Sócmhainní seasta inláimhsithe	9	47,713	58,071
		55,055	62,934
Sócmhainní reatha			
Stoic	10	4,727	4,276
Féichiúnaithe	11	188,016	144,406
Airgead agus coibhéisí airgid		897	717
		193,640	149,399
Creidiúnaithe (suimeanna atá dlite laistigh de bhliain amháin)	12	(130,373)	(90,192)
Glan sócmhainní reatha		63,267	59,207
Sócmhainní iomlána lúide dliteanais reatha		118,322	122,141
Dlíteanais neamhreatha			
Soláthairtí in aghaidh dliteanas	13	(62,214)	(59,654)
Ioncam iarchurtha	14(a)	(24,482)	(29,352)
		(86,696)	(89,006)
Glan sócmhainní		31,626	33,135
Caipiteal agus cúlchistí			
Scairchaipiteal glaoite	15	94,212	94,212
Cuntas brabúis agus cailteanais – iarmhéid tosaigh	15	(61,077)	(59,431)
Easnamh don bhliain	15	(1,509)	(1,646)
Caipiteal gnáthscaireanna iomlán		31,626	33,135

Thar Ceann an Bhoird



Miriam Highes
Cathaoirleach



Brendan Lenihan
Stiúrthóir

6 Aibreán 2022

Ráiteas um Athruithe ar an gCaipiteal Gnáthscaireanna

Don Bhliain Airgeadais dar críoch an 31 Nollaig 2022

	Nótaí	Scair- chaipiteal glaoite €'000	Cuntas brabúis agus caillteanais €'000	Iomlán €'000
Iarmhéid amhail an 1 Eanáir 2021		66,212	(59,431)	6,781
Méadú i scairchaipiteal glaoite	15	28,000		28,000
Ioncam cuimsitheach iomlán don bhliain		-	(1,646)	(1,646)
Iarmhéid amhail an 31 Nollaig 2021		94,212	(61,077)	33,135
Iarmhéid amhail an 1 Eanáir 2022		94,212	(61,077)	33,135
Ioncam cuimsitheach iomlán don bhliain			(1,509)	(1,509)
Iarmhéid amhail an 31 Nollaig 2022		94,212	(62,586)	31,626

Ráiteas um Shreabhadh Airgid

Don Bhliain Airgeadais dar críoch an 31 Nollaig 2022

	Nótaí	2022 €'000	2021 €'000
Airgead ó oibríochtaí			
Airgead glan ginte ó/(úsáidte i) ghníomhaíochtaí oibríúcháin	16	42,271	(5,832)
Sreabhadh airgid ó ghníomhaíochtaí infheistíochta			
Breiseanna leis na sócmhainní seasta doláimhsithe		(3,470)	(3,097)
Breiseanna leis na sócmhainní seasta inláimhsithe		(1,572)	(13,740)
Fáltais díolacháin ar dhiúscairt sócmhainní seasta inláimhsithe		-	1
Deontais chaipitil a fuarthas		8,272	2,029
Deontais chaipitil aistrithe go CIÉ		(5,577)	(431)
Méadú i Scairchaipiteal Glaoite	15	-	28,000
Méadú ar chomhardú leis an máthair chuideachta	11	(39,548)	(6,398)
Ús a d'íoc an mháthair chuideachta agus a ghearr sí		(196)	(404)
Airgead glan ginte ó/(úsáidte i) ngníomhaíochtaí infheistíochta		(42,091)	5,960
Glan méadú ar airgead tirim agus coibhéisí airgid			
Airgead tirim agus coibhéisí airgid ag tús na bliana		180	128
Airgead tirim agus coibhéisí airgid ag deireadh na bliana		897	717

Nótaí a ghabhann leis na Ráitis Airgeadais

Don Bhliain Airgeadais dar críoch an 31 Nollaig 2022

1. Beartais Shuntasacha Chuntasaíochta

Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais na uideachta 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 Acht na gCuideachtaí 2014.

Gníomhaíochtaí agus Úinéireacht

Is é CIÉ, ar fochuideachta de é Bus Éireann, údarás reachtúil náisiúnta na hÉireann a chuireann seirbhísí iompair phoiblí de thalamh ar fáil in Éirinn. Tá CIÉ ar lánúinéireacht ag Rialtas na hÉireann agus tuairiscíonn sé don Aire Iompair.

Is Cuideachta bainistíochta iompair é Bus Éireann, arb iad a phríomhghníomhaíochtaí bainistíocht agus pleanáil a dhéanamh ar ghréasán comhtháite seirbhísí, lena n-áirítear seirbhísí bus scoile a sholáthar, trí úsáid a bhaint as a acmhainní féin agus acmhainní fochonraitheoirí.

Is Cuideachta Tráchtála Stáit é Bus Éireann, an Chuideachta, agus tá sé ina chuid de Ghrúpa Cuideachtaí CIÉ. Athchláraíodh an Chuideachta mar Chuideachta Gníomhaíochta Ainmnithe le feidhm ón 1 Feabhra 2016, faoi Acht na gCuideachtaí 2014. Is 119570 uimhir cláraithe an Chuideachta agus tá sé cláraithe i mBaile Átha Cliath le hoifigí cláraithe ar an Chloch Leathan, Baile Átha Cliath 7.

Baineann ráitis airgeadais na Cuideachta le gníomhaíochtaí Bhus Éireann agus leo sin amháin.

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.

De réir mar a cheadaítear faoi Acht na gCuideachtaí 2014, tá leagan amach forordaithe an chuntais brabúis agus cailleanais oiriúnaithe ag na Stiúrthóirí ar bhealach is cuí do chineál ghnó na Cuideachta. Is ionann TRÚCDA agus tuilleamh cuideachta roimh choigeartú d'ús agus cánacha, dímheas ar shócmhainní seasta agus amúchadh na ndéontas caipitil arna bhfáil.

(a) Bunús an ullmhúcháin

Ullmhaíodh na ráitis airgeadais ar bhonn gnóthas leantach, faoi choinbhinsiún an chostais stairiúil.

Chun na ráitis airgeadais a ullmhú i gcomhréir le FRS 102, ní mór leas a bhaint as boinn tuisceana thábhachtacha áirithe i leith na todhchaí, agus foinsí tábhachtacha eile neamhchinnteachta meastacháin ag an dáta tuairiscithe. Éilíonn sé freisin go ndéanfadh Stiúrthóirí breithiúnas agus beartais chuntasaíochta na Cuideachta á gcur i bhfeidhm acu. Leagtar amach ag (v) thíos na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist, nó na réimsí ina bhfuil baol nach beag go ndéanfadh boinn tuisceana agus meastacháin choigeartú ábhartha ar shuim ghlanluacha na sócmhainní agus na ndlíteanas sa chéad bhliain airgeadais eile.

Faoi FRS 102, cheadaítear díolúintí áirithe ó nochtadh d'eintitis incháilithe. Eintiteas incháilithe is ea an Chuideachta ach níor bhain sí leas as aon díolúine ó nochtadh atá ar fáil le haghaidh eintitis incháilithe.

(b) Gnóthas leantach

Tá súil réasúnach ag na Stiúrthóirí go mbeidh acmhainní leordhóthanacha ag an gCuideachta chun leanúint i mbun gnó oibríochtúil go ceann i bhfad. Déantar an deimhniú tar éis athbhreithniú a dhéanamh ar fheidhmíocht trádála sa todhchaí, pleananna caiteachais caipitil agus infhaighteacht leachtachta. Bhreithnigh na Stiúrthóirí rioscaí agus neamhchinnteachtaí sa ghnó chomh maith leis an bhfaisnéis phoiblí a bhí ar fáil. Dá bhrí sin, ullmhaíodh ráitis airgeadais seo an eintitis ar bhonn gnóthas leantach. Tá tuilleadh faisnéise i nóta 2.

(c) Airgeadra eachtrach

(i) Airgeadra feidhmiúil agus airgeadra tuairiscithe

Mura luaitear a mhairte, is é an euro airgeadra feidhmiúil agus airgeadra tuairiscithe na Cuideachta, arna ainmniú ag an tsiombail '€'. Cuirtear na ráitis airgeadais 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 cailteanais a aithnítear gnóthachain agus cailteanais 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 cailteanais airgeadra eachtraigh a bhaineann le hiasachtaí agus airgead tirim agus coibhéisí airgid sa chuntas brabúis agus cailteanais faoi 'ús infhaighte agus ioncam dá shamhail' nó 'ús iníoctha agus muirir dá shamhail' mar is cuí. Cuirtear gach gnóthachan agus cailteanas airgid eachtraigh eile i láthair sa chuntas brabúis agus cailteanais lastigh de chostais 'ábhair agus seirbhísí'.

(d) Láimhdeachas

Cuimsíonn an láimhdeachas luach comhlán na seirbhísí arna soláthar. Déantar an láimhdeachas 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 láimhdeachas sa tréimhse ina gcuirtear an tseirbhís ar fáil. Déantar cur síos thíos ar na príomhshruthanna ioncaim mar aon le cur síos ar an mbeartas aitheantais ioncaim le haghaidh gach srutha ioncaim:

Aithnítear ioncam airgid ar bhus agus ioncam ón gcóras ticéadaithe chomhtháite an lá a soláthraítear an tseirbhís. Tugtar anonn sna dliteanais na fáiltas ó dhíol ticéad bliantúil agus táirgí eile le dáta sa todhchaí agus aithnítear iad sa ráiteas ioncaim thar thréimhse an táirge ábhartha.

Aithnítear ioncam eile sa tréimhse lena mbaineann sé.

(e) Íocaíochtaí agus Deontais na hOibleagáide Seirbhíse Poiblí

(i) Íocaíochtaí conarthaí na hOibleagáide Seirbhíse Poiblí (OSP) agus Dírdhámhachtana Oibritheoirí Bus Trachtála (CBO DAC)

Déileáiltear le híocaíochtaí OSP agus CBO DAC arna bhfáil agus na cinn is infhála i rith na bliana sa chuntas brabúis agus cailteanais sa tréimhse ina mbíonn siad infhála.

Taifeadann Bus Éireann ioncam a ghintear faoin gconradh dámhachtana díri OSP ar bhonn ollchostais. Íoctar luach saothair le Bus Éireann bunaithe ar chostas na seirbhísí a sholáthraítear. Déantar gach bosca táillí agus ioncam eile paisinéirí (ar nós Tax saver agus ioncam DSP) a fhaightear ón bpaisinéir iompair phoiblí a dháileadh ar an NTA agus ní aithnítear é a thuilleadh i gcuntas brabúis agus cailteanais Bhus Éireann. Cuireann Bus Éireann sonrasc isteach ar bhonn tréimhsiúil chun seirbhísí a sholáthar faoin gconradh OSP a íoctar leis an gCuideachta ar feadh tréimhse amháin i riaráiste.

(ii) Deontais ón Aontas Eorpach agus ón Státchiste

Déantar deontais ón Aontas Eorpach (AE) agus ón Státchiste a bhaineann le caiteachas caipitiúil a chur chun sochair don ioncam iarchurtha nuair a bhíonn siad infhála. Déanann Bus Éireann taifead ar dheontais faoin tSamhail Fabhráithe de réir mhír 24 de FRS102. Déantar iad a amúchadh chuig an gcuntas brabúis agus cailteanais ar an mbonn céanna ar a ndéantar na sócmhainní gaolmhara a dhímheas.

Aithnítear deontais i leith caiteachais sa chuntas brabúis agus cailteanais ag an am céanna is a thabhaítear an caiteachas gaolmhar a bhfuil an deontas beartaithe lena chúiteamh.

(iii) Scéim Fóirdheontais Pá Fostaíochta (EWSS)

Is éard a bhí sa Scéim Fóirdheontais Pá Fostaíochta (EWSS) ná tacaíocht fiontraíochta ar fud an gheilleagair do ghnóilachtaí incháilithe i leith fostaíthe incháilithe. Bhain Bus Éireann leas as an tacaíocht seo go dtí Aibreán 2022 agus d'aithin sé fóirdheontas a fuarthas laistigh de dheontais ioncaim i nóta 14(e).

(f) Costais ábhar agus seirbhísí

Cuimsítear le costais ábhar agus seirbhísí, a dtugtar costais oibriúcháin orthu freisin, na costais go léir a bhaineann le hoibriúcháin Bhus Éireann ó lá go lá, seachas costais dímhéasa, amúchta agus phárolla a ndéantar iad a nochtadh go leithleach sa chuntas brabúis agus cailteanais, agus tá siad leagtha amach ar shlí níos mionsonraithe i nóta 5 a ghabhann leis na ráitis airgeadais.

(g) Ús infhála/ús iníoctha

Aithnítear ioncam úis nó costas úis faoi mhodh an ghlanráta úis.

(h) Costais eisceachtúla

I gcuntas brabúis agus cailteanais Bhus Éireann, aithnítear torthaí ar leithligh roimh mhíreanna sonracha. Is iad na míreanna sonracha iad siúd a measaimid nach mór iad a nochtadh go leithleach mar gheall ar a méid, a gcineál nó a minicíocht. Creideann an Chuideachta go soláthraíonn an cur i láthair sin anailís bhreise toisc go ndírítear aird ar mhíreanna eisceachtúla dá bharr. Áirítear le nithe den sórt sin costais shuntasacha a bhaineann le hathstruchtúrú gnó.

Maidir leis an gcinneadh i dtaobh céard is brí le 'suntasach' sa sainmhíniú atá againn air, úsáideann an Chuideachta idir bhreithiúnas cáilíochtúil agus bhreithiúnas cainníochtúil 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 na Cuideachta agus sna nótaí gaolmhara iad mar mhíreanna eisceachtúla.

(i) Cáin

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 cailteanais nó ioncam cuimsitheach eile) nó den chaipiteal gnáthscaireanna leis an idirbheart nó an teagmhas eile as ar eascair an costas cánach ioncaim.

Ní dhéantar lascainiú ar shócmhainní agus dliteanais cánachais reatha ná cánachais iarchurtha.

(i) Cáin reatha

Is ionann cáin reatha agus an méid cánach ioncaim is iníoctha i leith an bhrabúis inchánaigh 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 híoc de réir rátaí cánach agus dlíthe cánach atá achtaithe nó achtaithe go substaintiúil faoi dheireadh na bliana airgeadais.

(ii) Cáin iarchurtha

Aithnítear cáin iarchurtha maidir leis na difríochtaí uainiúcháin, arb iad na difríochtaí idir brabúis inchánacha agus ioncam cuimsitheach iomlán mar atá luaite sna ráitis airgeadais. Eascraíonn na difríochtaí uainiúcháin ó chuimsiú ioncaim agus caiteachais 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 cailteanais chánach neamhfhaoisimh agus sócmhainní cánach iarchurtha eile ach amháin nuair is dócha go ndéantar iad a aisghabháil i gcoinne aisiompú dliteanas cánach iarchurtha nó brabúis eile inchánacha sa todhchái.

(j) Idirbhearta páirtithe gaolmhara

Fochuideachta de chuid Ghrúpa CIÉ is ea Bus Éireann. Nochtann Bus Éireann idirbhearta le páirtithe gaolmhara nach bhfuil ar lánúinéireacht laistigh den ghrúpa. Ní nochtann sé idirbhearta le baill den ghrúpa céanna atá ar lánúinéireacht.

I ngnáthchúrsa an ghnó, ceannaíonn an Chuideachta earraí agus seirbhísí ó eintitis arna rialú ag Rialtas na hÉireann. Ar na heintitis is tábhachtaí díobh sin tá An Post, Banc na hÉireann agus an tÚdarás Náisiúnta Iompair. Tá na Stiúrthóirí den tuairim nach bhfuil cainníocht na gceannachán sin ábhartha i ndáil le gnó na Cuideachta.

(k) Sócmhainní seasta doláimhsithe

Tugtar bogearraí ríomhaire anonn ar an gcostas lúide amúchadh carntha agus cailteanais 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 tosa 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.

(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 díchoimisiúnaithe is infheidhme.

Is iad seo a leanas boinn ríofa an dímheasa:

(i) Dímheas agus luachanna iarmharacha

Feithiclí paisinéirí bóthair

Déantar dímheas ar chostas stairiúil na bhfeithiclí paisinéirí bóthair, seachas busanna scoile, thar a saol úsáideach tuartha, ar bhonn céatadán laghdaithe 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.

Tosaíonn an dímheas ar na sócmhainní sin nuair a chuirtear chun seirbhíse iad sa fhliú den chéad uair. Tar éis mionathbhreithniú le linn 2022 rinneadh cinne nach raibh sé riachtanach muirear bearnúcháin a gearradh ar luach fhliú le linn 2022.

Gléasra agus innealra

Déantar gléasra agus innealra a dhímheas, trí thráthchodanna cothroma bliantúla, ar bhonn costas stairiúil a leatar thar a saol úsáideach tuartha. Tar éis mionathbhreithniú rinneadh cinne nach raibh sé riachtanach muirear bearnúcháin a gearradh ar luach ghléasra agus innealra le linn 2022.

Tá sonraí i dtaobh shaol úsáideach tuartha na gcineálacha éagsúla sócmhainní chun críocha dímheasa sna nótaí a ghabhann leis na ráitis airgeadais. Déantar athbhreithniú ar luachanna iarmharacha na sócmhainní agus a saol úsáideach, agus déantar iad a choigeartú, más iomchuí, ag deireadh gach bliana airgeadais. Cuirtear éifeacht aon athraithe ar luachanna iarmharacha nó ar shaol úsáideach san áireamh sna cuntais ar bhonn ionchasach.

(ii) Breiseanna agus comhpháirteanna móra iardain

Ní dhéantar costais iardain, lena n-áirítear costais maidir le comhpháirteanna arna n-athsholáthar, 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 eacnamaíoch a bhaineann leis an mír i ndán don Chuideachta agus gur féidir an costas a thomhas ar bhonn iontaofa.

Caitear le comhpháirteanna móra mar shócmhainní ar leithligh sa chás ina mbaineann patrúin dhifriúla tomhaltais leo i dtaobh sochair eacnamaíoch agus déantar dímheas orthu go leithleach thar a saol úsáideach.

Cuirtear costais síos i leith deisiúcháin agus cothabhála de réir mar a thabhaítear iad.

(iii) Dí-aithint

Déantar sócmhainní inláimhsithe a dhí-aithint ar a ndiúscairt nó nuair nach bhfuiltear ag súil le haon sochar eacnamaíoch sa todhchaí. Tráth na diúscairthe, déantar an difríocht idir an glanfháltas diúscairthe agus an tsuim ghlanluacha a aithint sa chuntas brabúis agus cailteanais.

(m) Sócmhainní léasaithe**(i) Léasanna oibriúcháin**

Faoi léasanna oibriúcháin, ní aistrítear iomlán an riosca agus luach saothair a ghabhann le húinéireacht chuig an léasaí. Aithnítear íocaíochtaí faoi léasanna oibriúcháin sa chuntas brabúis agus cailteanais ar bhonn an mhéid chothroim thar thréimhse an léasa.

(ii) Dreasachtaí léasa

Déantar dreasachtaí a fuarthas chun dul i mbun léas oibriúcháin a aithint mar laghdú ar chostas an léasa oibriúcháin ar bhonn an mhéid chothroim thar thréimhse an léasa.

(iii) Sócmhainní ar Léas an NTA

Aithnítear dreasachtaí a fuarthas chun dul isteach i léas oibriúcháin mar laghdú ar chostas an léasa oibriúcháin ar bhonn líne dhíreach thar thréimhse an léasa.

(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 lascainí ar ráta lascaire 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 cailteanas lagaithe sa chuntas brabúis nó cailteanais.

(o) Stoc

Cuimsítear sna stoic ábhair chothabhála, páirteanna breise agus breosla agus míreanna eile éagsúla stoic. Déantar stoic ábhar agus páirteanna breise a luacháil ar a meánchostas ualaithe nó a nglanluach inréadaithe, cibé acu is ísle. Cuimsítear sa chostas an luach ceannaigh, lena n-áirítear cánacha agus dleachtanna agus iompar agus láimhseáil 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 cailteanas a thaifeadadh i ndáil le stoic a meastar atá lagaithe.

(p) Airgead tirim agus coibhéisí airgid

Áirítear le hairgead tirim agus coibhéisí airgid airgead ar láimh, taiscí faoi ghlaoch le bainc, infheistíochtaí an-leachtach gearrthréimhseacha eile le haibíocht bhunaidh trí mhí nó níos lú, agus rótharraingtí bainc. Taispeántar rótharraingtí bainc leis na hiasachtaí sna dliteanais reatha.

(q) Ionstraimí airgeadais

Roghnaigh an Chuideachta 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 gCuideachta lena n-áirítear féichiúnaithe trádála agus féichiúnaithe eile, méideanna atá dlite ó ghrúp Chuideachtaí agus airgead tirim agus coibhéisí airgid, atá tar taifead 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 is ea an socrú. Más rud é gur idirbheart maoinithe is ea an socrú, déantar an tsócmhainn airgeadais a thig as sin a thomhas ar dtús ar luach láithreach na bhfáltas sa todhchaí arna lascainiú ar ráta margaidh úis i gcomhair 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 ghlánráta 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 tagtha ar shócmhainn airgeadais arna tomhas ar chostas amúchta, aithnítear cailteanas lagaithe sa chuntas brabús nó cailteanais. Is ionann an cailteanas lagaithe agus an difríocht idir suim ghlanluacha na sócmhainne airgeadais agus luach láithreach shreafaí airgid measta na sócmhainne airgeadais arna lascainiú ag glánráta úis bunaidh na sócmhainne.

Más rud é, i mbliain airgeadais ina dhiaidh sin, go laghdóidh méid an chailteanais lagaithe agus gur féidir an laghdú a cheangal go hoibiachtúil le teagmhas a tharla tar éis gur aithníodh an lagú, déantar an cailteanas 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 cailteanas lagaithe roimhe sin. Aithnítear aisiompú an lagaithe sa chuntas brabús agus cailteanais.

(ii) Dlíteanais airgeadais

Ar an gcaoi chéanna, déantar roinnt ionstraimí airgeadais bunúsacha atá san áireamh sna dliteanais reatha, lena n-áirítear creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí bainc agus rótharraingtí agus iasachtaí ó ghrúp Chuideachtaí eile, a aithint den chéad uair ar phraghas an idirbhirt, mura rud é gur idirbheart maoinithe is ea an socrú. Más rud é gur idirbheart maoinithe is ea an socrú, déantar an dliteanas airgeadais a thig as sin a thomhas ar dtús ar luach láithreach na n-íocaíochtaí sa todhchaí arna lascainiú ar ráta margaidh úis i gcomhair ionstraim fiachais den chineál céanna.

Déantar creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí ó ghrúp Chuideachtaí eile, agus dliteanais airgeadais ó shocruithe ar idirbhearta maoinithe iad a thabhairt anonn ina dhiaidh sin ar chostas amúchta faoi mhodh an ghlánráta úis.

Is ionann creidiúnaithe trádála agus oibleagáidí i leith íoc as earraí nó seirbhísí atá faighte i ngnáthchúrsa an ghnó ó sholáthraithe. Déantar creidiúnaithe trádála a aicmiú mar chinn atá dlite laistigh de bhliain amháin má bhíonn íocaíocht dlite laistigh de bhliain amháin nó níos lú. I gcás ar bith eile, cuirtear i láthair iad mar shuimeanna atá dlite tar éis níos mó ná bliain amháin. Aithnítear creidiúnaithe trádála ar dtús ar phraghas an idirbhirt agus déantar iad a thomhas ina dhiaidh sin iad ar a gcostas amúchta faoi mhodh an ghlánráta úis.

(r) Soláthairtí

s ionann soláthairtí agus dliteanais atá neamhchinnte ó thaobh ama nó méid. Aithnítear soláthairtí nuair a bhíonn oibleagáid dlí nó oibleagáid inchiallaithe reatha ar an gCuideachta de thoradh teagmhais a tharla roimhe seo; nuair is dócha go mbeidh aistriú sochar geilleagar de dhíth chun an oibleagáid a ghlanadh; agus nuair is féidir meastachán iontaofa a dhéanamh ar mhéid na hoibleagáide.

Déantar soláthairtí a thomhas mar luach reatha an mheastacháin is fearr ar an méid is gá chun an oibleagáid a ghlanadh ag baint úsáid 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 cailteanais, 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 acmhainní 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 an gCuideachta ag deireadh na bliana airgeadais i dtaobh an t-athstruchtúrú a chur i gcrích. Tá oibleagáid inchiallaithe ar an gCuideachta athstruchtúrú a dhéanamh nuair is ann do phlean mionsonraithe foirmiúil don athstruchtúrú sin agus nuair a chruthaigh an Chuideachta 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 (IBNR) don Chuideachta fós.

Cuimsítear sna soláthairtí eile soláthairtí a bhaineann le hoibriú na seirbhísí bus, soláthairtí a bhaineann le pá, soláthairtí comhshaoil, éilimh dlí agus soláthairtí a bhaineann le pinsin. Ní dhéantar soláthar i gcoinne cailteanais oibriúcháin sa todhcháí.

(s) Dlíteanais agus sócmhainní teagmhasacha

I gcás dlíteanais theagmhasacha, a eascraíonn de thoradh nithe a tharla roimhe seo, ní aithnítear mar dhliteanas iad toisc nach dócha go mbeidh ar an gCuideachta sochair eacnamaíocha a aistriú chun an oibleagáid a ghlanadh nó toisc nach féidir an méid a thomhas go hiontaofa ag deireadh na bliana airgeadais. Ní aithnítear oibleagáidí féideartha neamhchinnte mar dhliteanas 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.

(t) Sochair d'fhostaithe

Cuireann an Chuideachta 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 pinsin faoi seach.

Plean pinsin le sochar sainithe

Feidhmíonn Grúpa CIÉ dhá phlean le sochar sainithe (Scéim Pinsean CIÉ don Fhoireann ar Phá Rialta agus plean sochar sainithe Scéim 2000 (Leasú) Scéim Aoisliúntais CIÉ 1951) d'fhostaithe ghrúpa CIÉ. Sainítear i bplean le sochar sainithe 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 le sochar sainithe agus sochar iarfhostaíochta seachas ranníocaíochtaí sainithe.

Tá cuntas tugtha ar na scéimeanna sin i ráitis airgeadais Ghrúpa CIÉ. Tomhaistear sócmhainní na scéime pinsin le sochar sainithe ar a luach cóir. Tomhaistear dliteanas na scéime pinsin le sochar sainithe ar bhonn achtúreach faoi mhodh na n-aonad réamh-mheasta creidmheasa. Léirítear barrachas dhliteanas na scéimeanna ar shócmhainní na scéimeanna mar dhliteanas ar chlár comhardaithe CIÉ. Glacann na fochuideachtaí go léir, mar aon le CIÉ féin, páirt i Scéim Pinsean CIÉ don Fhoireann ar Phá Rialta agus plean sochar sainithe Scéim 2000 (Leasú) Scéim Aoisliúntais CIÉ 1951. Ní shonraítear i rialacha na scéime conas ba chóir aon bharrachas nó easnamh a leithdháileadh i measc fostóirí rannpháirteacha agus níl aon chomhaontú conartha ná beartas luaite i dtaobh glanchostas sochar sainithe a leithdháileadh ar na grúpeintitis aonair. Dá réir sin, aithnítear glanchostas sochar sainithe na scéimeanna ina n-íomláine i ráitis airgeadais ar leithligh CIÉ toisc gurb amhlaidh, in éagmais socrú foirmiúil conartha a bheith i bhfeidhm, go gcreideann na stiúrthóirí gurb é an t-eintiteas sin atá freagrach as na scéimeanna faoin dlí. Aithníonn na heintitis rannpháirteacha eile, lena n-áirítear Bus Éireann, costas arb ionann é agus a ranníocaíocht i leith na tréimhse. Tá sonraí breise i dtaobh na scéimeanna sin leagtha amach i nóta 18.

(u) Caipiteal gnáthscaireanna

Déantar gnáth-scairchaipiteal glaoite agus cúlchistí ioncaim a aicmiú mar chaipiteal gnáthscaireanna agus atá siad leagtha amach i nóta 15 a ghabhann leis na ráitis airgeadais.

(v) Meastacháin agus boinn tuisceana ríthábhachtacha cuntasaíochta

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 stiúrthóirí meastacháin agus tagann siad ar bhoinn tuisceana maidir leis an am atá le teacht. De réir sainmhínte, is annamh a bheidh na meastacháin chuntasaíochta sin díreach mar an gcéanna leis na torthaí iarbhrí a bhaineann leo. Tugtar aghaidh anseo thíos ar na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist agus ar na meastacháin agus na boinn tuisceana lena mbaineann baol nach beag go mbeidís ina gcúis le coigeartú ábhartha ar shuímeanna glanluacha sócmhainní agus dliteanas sa chéad bhliain airgeadais eile.

(i) Saol úsáideach tuartha na sócmhainní inláimhsithe agus neamhláimhsithe

Braitheann an muirear dímheasa agus amúchta bliantúil i gcás sócmhainní inláimhsithe agus neamhláimhsithe 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 fisiciúil na sócmhainní. Tá suim ghlanluacha na sócmhainní doláimhsithe, an fhearais agus an trealamh, agus saol eacnamaíoch úsáideach maidir le gach aicme sócmhainní leagtha amach i nóta 8 agus nóta 9.

(ii) Soláthar i dtaobh éileamh um dhliteanas tríú páirtí agus dhliteanas fostóirí, agus aisghabhálacha gaolmhara

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 (IBNR) don Chuideachta fós.

Glacann an Chuideachta gach céim réasúnach lena chinntiú go bhfuil an fhaisnéis chuí aici maidir lena nochtadh ar éilimh. Mar sin féin, mar gheall ar an neamhchinnteacht maidir le soláthairtí éileamh a bhunú, is dócha go mbeidh an toradh deiridh difriúil ón dliteanas bunaidh a cinneadh.

Tá tuilleadh sonraí leagtha amach i nóta 13 a ghabhann leis na ráitis airgeadais

(iii) Scéim pinsin le sochar sainithe

Tá sé d'oibleagáid ar ghrúpa CIÉ, dá bhfuil an Chuideachta ina ball, sochair phinsin a fóc le fostaithe áirithe. Braitheann costas na sochar agus luach reatha na hoibleagáide ar roinnt tosca, lena n-áirítear ionchas saoil, méaduithe tuarastail, luachálacha sócmhainne agus an ráta lascaire ar bhannaí corparáideacha. Leagtar síos ar shlí níos mionsonraithe i nóta 19 a ghabhann leis na ráitis airgeadais nithe a bhaineann le costais pinsean agus scéimeanna pinsin.

2. Gnóthas Leantach

Bus Éireann – Seasamh Airgeadais

Ullmhaíodh ráitis airgeadais 2022 Bus Éireann ar bhun gnóthais leantaigh. Glacann seo leis go mbeidh acmhainní dhóthanacha ag an Chuideachta le leanúint i ngnó ar feadh tréimhse ar a laghad 12 mhí ó dháta faofa na ráitis airgeadais seo.

Tá mionbhreithniúchán déanta ag na Stiúrthóirí ar ullmhúchán ar an bhonn gnóthais leantaigh ag an am seo agus tá siad sásta go bhfuil sé cuí go n-ullmhaítear ráitis airgeadais 2022 ar an bhun seo.

I measc na príomhghnéithe a rinneadh breithniúchán orthu le teacht ar an chinneadh seo tá:

Stad Airgeadais na Cuideachta ag 31.12.20

Amhail an 31 Nollaig 2022, tá glansócmhainní dar luach €3.16 milliún (2021: €33.1 milliún) agus glansócmhainní reatha dar luach €63.3 milliún (2021: €59.2 milliún) ag an gCuideachta.

Mar chuid de na glansócmhainní reatha áirítear dliteanais neamh-airgid dar luach €16.8 milliún (2021: €17.2 milliún) a bhaineann le hioncam iarchurtha agus ioncam iarchurtha maidir le hioncam agus deontais chaipitil, níl gealltanais i gceist le deontais chaipitil agus úsáidtear iad de réir dímheas an socmháinne. Dá bhrí sin, gan na míreanna neamh-airgid sin san áireamh, bhí glansócmhainní ag an gCuideachta dar luach €80.1 milliún (2021: €76.4 milliún).

Conarthaí Dírdhámhachtana Díreach PSO Bhus Éireann

In 2022 leanann an chuideachta ag feidhmiú faoi chonradh OSP ollchostais agus is ar an NTA atá an fhreagracht as an mbosca táille OSP agus as ioncam máthar paisinéirí arís. Dheimhnigh an NTA go bhfuil sé ar intinn aige leanúint de mhaoiniú OSP a chur ar fáil de réir Chonradh OSP in 2023. Lean Bus Éireann ag oibriú seirbhísí OSP de réir Chonradh na Dámhachtana Dírí le linn 2022. In 2021 d'aistrigh Bus Éireann go conradh ollchostais agus mar sin níl sé faoi réir riosca ioncaim agus níl sé faoi réir buiséid a thuilleadh d'ioncam OSP. Bhí Bus Éireann i mbun idirphlé gníomhach leis an NTA an bhliain ar fad maidir leis na ceanglais mhaoinithe OSP mar thoradh ar bhearta leanúnacha sláinte poiblí Covid-19. Tá an cistiú go léir a theastaíonn do 2022 curtha ar fáil ag an NTA agus cé go bhfuil maoiniú ASC 2023 go fóill le cur i gcrích, léiríonn dréachtuimhreacha a chuir an NTA ar fáil go gcuirfear maoiniú leordhóthanach ar fáil chun riachtanais OSP CGA a chlúdach in 2023.

Iompar Scoile

I mí Iúil 2022, d'fhógair an Rialtas go dtarscaoilfí táillí iompair scoile don scoilbhliain 2022/23, mar chuid de shraith tionscnamh costais mhaireachtála. Mar thoradh air seo tháinig méadú gan fasach ar an éileamh agus tugadh isteach seirbhísí breise. Ina theannta sin, cheadaigh an Roinn Oideachais maoiniú chun iompar scoile saor in aisce a sholáthar do leanaí a thagann ón Úcráin. Mar thionscnamh costais mhaireachtála eile chun an t-ardú i bpraghsanna breosla a eascraíonn as coimhlínt na hÚcráine-na Rúise a fhritháireamh, cheadaigh an Roinn Oideachais íocaíocht fhorlíontach breosla do chonraitheoirí scoile. Áirítear leis an gceadú maoinithe do 2023 a fuarthas ón Roinn Oideachais leanúint de na sruthanna maoinithe seo agus freisin chun leanúint le híocaíochtaí glantacháin Covid, faoi réir ceadú ar bhonn míosúil. I mí Feabhra 2023, d'fhógair an Rialtas go dtabharfaí táillí iompair scoile isteach arís don scoilbhliain 2023/24 cé go bhféadfadh leibhéil éilimh a bheith ard don scoilbhliain 2023/24 mar thoradh air sin. Foilseofar an t-athbhreithniú scéime a thosaigh an Roinn Oideachais in 2021 le linn 2023. Níltear ag súil go mbeidh tionchar ag aon mholtaí ar an scoilbhliain 2023/24. Tá an scéim fós á maoiniú go hiomlán do gach gníomhaíocht oibriúcháin lena n-áirítear seirbhísí agus tacaíochtaí breise.

Seirbhísí Tráchtála

Lean seirbhísí luasbhealaigh ag feidhmiú faoi chonradh CBO DAC go dtí an 30 Meitheamh 2022. Tháinig gach seirbhís tráchtála eile ar ais i mí Iúil 2022. Táthar ag súil go ndéanfaidh an gnó tráchtála trádáil ag cailteanas airgeadais arís in 2023 agus maoiníodh CIÉ ceanglais leachtachta mar thoradh air seo. Táthar ag súil go mbeidh 2023 ina bhliain dhúshlánach eile don ghnó tráchtála toisc nach bhfuil líon na bpaisinéirí tagtha chucu féin go hiomlán go dtí leibhéil réamh-phaindéime agus go bhfuil costais ag ardú ag dul i bhfeidhm ar fud an bhoird. Cuireadh tús le tionscnamh NTA ticéadaithe do Aosach Óg CBO DAC i mí Mheán Fómhair 2022. Táthar ag súil go bhfillfidh Expressway ar bhrabúsacht i 2024.

Neamhchinnteactaí Eacnamaíoch Domhanda

Méadaíonn neamhchinnteactaí maicreacnamaíocha lena n-áirítear an cogadh leanúnach san Úcráin riosca san earnáil iompair.

Áirítear ar na rioscaí sin cur isteach ar sholáthairtí fuinnimh agus ar phraghsanna, suaitheadh sa slabhra soláthair agus an fhéidearthacht go ndéanfaí tuilleadh méaduithe ar leibhéil praghsanna, chomh maith le laghdú ar ghníomhaíocht eacnamaíoch agus leibhéal an chaiteachais ar thomhaltóirí.

Gníomhaíochtaí Bainistíochta Leanúnacha

Leanann bainistíocht Bhus Éireann ag cur líon gníomhaíochtaí i bhfeidhm, lena n-áirítear:

- rannpháirtíocht leis an NTA i dtaca le maoiniú cuí le tacú le hoibríocht leanúnach Conarthaí Dírdhámhachtana OSP
- rannpháirtíocht leis an Roinn Oideachais do scoileanna
- dianmhonatóireacht ar cheisteanna le tionchar ar Sheirbhísí Trachtála
- dianmhonatóireacht ón bhainistíocht ar staid airgid tirim laethúil, seachtainiúil agus mhíosúil ar fud na Cuideachta
- cuir i bhfeidhm leanúnach agus dianmhonatóireacht ar thionscnaimh sábhála costas
- measúnuithe mionsonraithe ar gach togra caiteachais chaipitiúil agus a dtionchar ar leachtacht
- athbhriethniú leanúnach ar rioscaí agus ar dheiseanna le tionchar acu ar oibríochtaí na Cuideachta
- dlúthfhaireachán ar threochtaí eacnamaíocha agus ar thionchar na neamhchinnteactaí eacnamaíocha domhanda, agus an cogadh san Úcráin ar ghníomhaíochtaí gnó na cuideachta

Grúpa CIÉ

Tá córas stáitchiste comhthiomsaithe i bhfeidhm ag Grúpa CIÉ agus braitheann Bus Éireann ar áiseanna bainc an Ghrúpa lena oibríochtaí a bhainistiú de réir an plean gnó faofa. Tá tacaíocht leanúnach CIÉ do Bhus Éireann léirithe sa Litir Thacaíochta ó CIÉ go Bus Éireann arna dhátú 12 Aibreán 2023. Luaitear an méid a leanas sa Litir sin "Tá sé fós mar bheartas CIÉ go mbeidh an Chuideachta in ann a cuid dliteanas a shásamh i gcónaí. Leanfaidh CIÉ dá chearta mar scairshealbhóir agus a oibleagáidí reachtúla a chleachtadh d'fhonn a áirithiú go mbainistíonn an Chuideachta a cuid oibríochtaí, i gcomhréir lena pleananna gnó faofa, agus ar bhealach lena gcuirfear ar a cumas a oibleagáidí a chomhlíonadh go tráthúil. Soláthróidh CIÉ an tacaíocht airgeadais is gá chun lígean don Chuideachta leanúint ag oibriú agus a dliteanas a leachtú i ngnáthchúrsa gnó ar feadh tréimhse dhá mhí dhéag ar a laghad tar éis dáta sínithe na ráiteas airgeadais."

Staid airgeadais amhail an 31 Nollaig 2022

Amhail an 31 Nollaig 2022, bhí glandliteanas €213 milliún (2021: €691 milliún) agus glandliteanas reatha €137 milliún (2021: €164 milliún) ag an nGrúpa. I measc na nglandliteanas reatha tá míreanna neamhairgid €564 milliún (2021: €426 milliún) a bhaineann le hioncam iarchurtha i ndáil le deontais chaipitil agus ioncam iarchurtha, ní bhaineann gealltanais airgid le deontais chaipitil agus úsáidtear iad i gcomhréir le dímhéas na sócmhainne. Dá bhrí sin, cé is moite de na míreanna neamhairgid sin, tá glansócmhainní reatha de €427 milliún ag an nGrúpa (2021: €262 milliún). Áirítear le glandliteanas an Ghrúpa dliteanas maidir le hoibleagáidí pinsin sochair shainithe de €396 milliún (2021: €846 milliún) agus ioncam iarchurtha maidir le deontais chaipitil a fuarthas de €2,001 milliún (2021: €2,260 milliún).

Leachtacht

Tá iarmhéid airgid thirim de €318 milliún ag an nGrúpa amhail an 31 Nollaig 2022.

Tá comhaontú saoráide bainc éireachta tiomanta i bhfeidhm ag an nGrúpa go dtí Eanáir 2025. Faoin gcomhaontú saoráide seo is é € 12 milliún iasacht an Ghrúpa amhail an 31 Nollaig 2022. Déantar an iasacht seo a amúchadh thar thréimhse ceithre bliana. Is é € 80 milliún an méid neamhtharraingthe atá ar fáil don Ghrúpa faoi shaoráid chreidmheasa imrothlach thiomanta an Ghrúpa.

Conclúd

De réir na fachtóirí leagtha amach thuas, tá dóchas réasúnta ag Stiúrthóirí Bus Éireann go mbeidh acmhainní leordhóthanacha ag an Chuideachta 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 iomlán

Cuimsítear san ioncam iomlán láimhdeachas oibriúcháin, glan ar CBL in-aisghabhála, fáltais faoin gConradh Oibleagáide Seirbhíse Poiblí agus deontais loncaim. Tá sonraí breise i dtaobh Deontais Ioncam leagtha amach i nóta 14(e). Soláthraí seirbhísí iompair is ea an Chuideachta agus soláthraíonn sí seirbhísí ar fud na hÉireann agus tá sí rialaithe ag an Údarás Náisiúnta Iompair. Taifeadann Bus Éireann ioncam a ghintear faoin gconradh dámhachtana díri OSP ar bhonn costais chomhláin.

4(a) Costais phárolla agus costais ghaolmhara

4(a) Costais phárolla agus costais ghaolmhara

	2022 €'000	2021 €'000
Costais foirne:		
Pá agus tuarastail	128,549	126,957
Costais leasa shóisialaigh	13,157	12,978
Costais eile na sochar scoir	12,496	12,080
	154,202	152,015
Obair innealtóireachta do ghrúp Chuideachtaí arna hathmhúirearú	-	-
Glanchoistais foirne (gan luach saothair na Stiúrthóirí san áireamh)	154,202	152,015
Luach saothair na stiúrthóirí:		
- I leith seirbhísí mar Stiúrthóirí	83	88
- I leith seirbhísí eile	-	5
- Íocaíochtaí scor i leith seirbhísí feidhmiúcháin	-	-
	83	93
Ranníocaíochtaí a rinneadh le scéim pinsean le sochar sainithe	-	-
Luach saothair agus díolaíochtaí iomlána na Stiúrthóirí	83	93
An párolla agus costais ghaolmhara	154,285	152,108

Níor tabhaíodh aon chostais i leith chailleadh oifige d'aon Stiúrthóirí in 2022 ná 2021 ná tar éis dháta an chláir comhardaithe.

Tá suimeanna spreagtha de €399,000 ar son duaiseanna tiomáint shábáilte bronnta i 2022. (2021: €438,000 ar son duaiseanna tiomáint shábáilte bronnta i 2021.)

Meánlíon fostaithe le linn na bliana:

	2022	2021
	Líon	Líon
Lánaimseartha	2,576	2,472
Tiománaithe páirtaimseartha bus scoile	251	289
Iomlán	2,827	2,761

4(b) Párolla agus Costais Ghaolmhara: riachtanais nochtaithe faoi Chód Cleachtais chun Comhlachtaí Stáit a Rialú 2016

Leasa fostaithe

	2022	2021
	€'000	€'000
Bunúsach	95,215	96,083
Ragobair	6,790	7,194
Liúntais	24,514	24,873
Suimeanna Dreasachta	438	399
	126,957	128,549

Comhiomlán Leasa Fostaithe

Leasa gearrthéarmacha	126,957	128,549
Leasa dífhostaithe	-	-
Leasa Scor	12,080	12,496
ER ÁSPC	12,978	13,157
	152,015	154,202

Lúide

Íocaíochtaí iarscoir eisceachtúla	-	-
Obair innealtóireachta do Chuideachtaí eile sa Ghrúpa	-	-
	-	-

Móide

Luach Saothair Stiúrthóirí	93	83
Iomlán	152,108	154,285

Leasa Gearrthéarmach Fostaithe

Líon na bhfostaithe ar tháinig a sochar fostaí iomlán (gan costais phinsin fostóra san áireamh) don tréimhse tuairiscithe laistigh de gach banda de € 25,000 ó € 50,000 suas. Léiríonn na figiúirí líon na bhfostaithe ar an bpárolla i rith na bliana agus lena n-áirítear gach siúinéir agus fágálaí ar phárolla.

Ó	Go	Líon na Foirne 2022	Líon na Foirne 2021
€50,000	€75,000	864	822
€75,000	€100,000	45	55
€100,000	€125,000	11	14
€125,000	€150,000	3	3
€150,000	€175,000	3	4
€175,000	€200,000	4	3
€200,000	€225,000	2	1
€225,000	+	0	0
Foireann Iomlán		932	902

4(c) Párolla agus Costais Ghaolmhara: riachtanais nochtuithe breise faoi Imlitir na Roinne Caiteachais Phoiblí agus Athchóirithe Tagairt 13/2014

Líon fostaithe a bhfuil iomlán a sochar fostaí (gan costais pinsin fostóra san áireamh) don tréimhse thuairiscithe a thit laistigh de gach banda de €10,000 ó €60,000 in airde.

Ó	Go	2022 Líon na Foirne	2021 Staff Numbers
€60,000	€70,000	201	215
€70,000	€80,000	48	49
€80,000	€90,000	20	16
€90,000	€100,000	18	14
€100,000	€110,000	10	7
€110,000	€120,000	3	4
€120,000	€130,000	2	1
€130,000	€140,000	0	0
€140,000	€150,000	2	2
€150,000	+	8	9

4(d) Luach Saothair an POF

Áirítear le costas pá agus tuarastal an luach saothair seo a leanas atá iníoctha leis an bhPríomhoifigeach Feidhmiúcháin, an tUasal Stephen Kent, i leith seirbhísí feidhmiúcháin.

	2022 €'000	2021 €'000
Suimeanna chomhcheangailte		
Buntuarastail	210	210
Riaráistí buntuarastail	-	-
Líuntais agus sochair chomhchineáil inchánacha	14	14
Costais leasa shóisialaigh	25	25
Costais eile i leith sochar iarscoir	53	53
Riaráistí eile i leith sochar iarscoir	-	-
Íocaíocht scor	-	-
	302	302

Tá siadsan ag teacht le treoirlínte na Roinne Caiteachais Phoiblí agus Athchóirithe i ndáil le Príomhfheidhmeannaigh.

4(e) Cúiteamh daoine tábhachtacha den lucht bainistíochta

Seo a leanas cúiteamh an phríomhlucht bainistíochta, lena n-áirítear tuarastail agus sochair an Phríomhfheidhmeannaigh agus na stiúrthóirí:

	2022 €'000	2021 €'000
Tuarastail agus sochair ghearrthéarmacha	1,347	1,387
Riaráistí tuarastail agus sochair ghearrthéarmacha	-	-
Costais eile i leith sochar iarscoir	122	154
Riaráistí eile i leith sochar iarscoir	-	5
Costais leasa shóisialaigh	136	139
Íocaíochtaí scor	-	-
Iomlán	1,605	1,685

Cuimsíonn tuilleamh an phríomhlucht bainistíochta agus na Stiúrthóirí tuarastail agus costais ghaolmhara atá iníoctha leis an lucht ardbhainistíochta agus leis na Stiúrthóirí.

Níor tabhaíodh aon chostas i dtaobh bónas, pá de réir feidhmíochta ná cúitimh i leith cailleadh oifige le linn 2022.

Íocadh táillí stiúrthóirí mar seo a leanas le Stiúrthóirí na Cuideachta as ucht seirbhísí mar stiúrthóirí in 2022:

An tUasal B Bowden	€9,208
An tUasal D Corry	€12,600
An tUasal D Fox	€6,010
M Hughes Uasal	€20,475
An tUasal B Lenihan	€12,600
An tUasal R Manton	€12,600
R Murphy Uasal	€9,208

Ní bhfuair an tUasal Thomas O'Connor, an tUasal Stephen Hannon ná an tUasal Dermot Healy aon táillí Stiúrthóra i ndáil le seirbhísí mar Stiúrthóirí ón Chuideachta

Cloíonn gach íocaíocht go hiomlán le treoirínte an rialtais i leith táillí stiúrthóra.

5. Costais de réir Chineáil

(a) Costais ábhar agus seirbhísí

	2022 €'000	2021 €'000
Breosláí agus bealaí	30,652	27,779
Conraitheoirí	250,179	224,960
Cáin bhóthair agus ceadúnais	581	670
Léasanna oibriúcháin ar cíos (nóta 5(f))	1,270	1,288
Rátaí Tráchtála	678	505
Éilimh um dhliteanas tríú páirtí agus dliteanas fostóirí (nóta 13)	5,754	2,205
(Laghú)/Méadú ar an soláthar in aghaidh dífheidhmeacht fardail (nóta 10)	(36)	143
Cailleanais airgeadra eachtraigh (glan)	11	3
Ábhair agus seirbhísí eile	64,232	57,718
	353,321	315,271

(b) Costais ábhar agus seirbhíse: riachtanais nochtaithe de réir Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016

	2022 €'000	2021 €'000
Taisteal agus cothú		
<i>Intíre:</i>		
Bord	–	–
Fostaithe	83	29
<i>Eachtrach:</i>		
Bord	–	–
Fostaithe	17	2
	100	31
Fáilteachais		
Foireann	67	16
Eile	–	–
	67	16

(c) Costais oibriúcháin agus ioncaim eisceachtúla

	2022 €'000	2021 €'000
Scarúna agus a ndearnadh soláthar ina leith	–	(1)
Athstruchtúrú oibríochtaí agus a ndearnadh soláthar ina leith	(79)	(34)
	(79)	(35)

(d) Foirceannadh/Scaradh: ceanglais bhreise maidir le nochtadh faoi Chód Cleachtais 2016 um Rialachas Comhlachtaí Stáit

NIALAS a bhí i bhfoirceannadh íocaíochtaí téarfa a rinneadh sa tréimhse tuairiscithe (2021: €1k)	–	–
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(e) Dímheas, bearnúchán agus amúchadh na sócmhainní seasta inláimhsithe agus doláimhsithe

	2022 €'000	2021 €'000
Dímheas na sócmhainní seasta inláimhsithe (nóta 9)	11,930	14,222
Amúchadh na sócmhainní seasta doláimhsithe (nóta 9)	991	1,003
Amúchadh na ndéontas caipitil (nóta 14(a))	(8,641)	(10,958)
	4,280	4,267

(f) Áirítear leis na léasanna oibriúcháin

	2022 €'000	2021 €'000
Busanna ar léas	505	504
Léasanna oibriúcháin eile	765	784
	1,270	1,288

(g) Costais ábhar agus seirbhíse: riachtanais nochtaithe de réir Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016

	2022 €'000	2021 €'000
Costais dlí agus socraíochtaí		
Táillí dlí ghinerálta	218	448
Socraíochtaí agus costais dlí cengailte	3,761	2,848
Iomlán	3,979	3,296
Comhairliúchán		
Dlíthiúil	19	190
Comhairle Cáin agus Airgeadas	253	413
Caidreamh Poiblí agus Margaíocht	41	48
Pinsin agus Acmhainní Daonna	241	256
Cothabháil agus Athnuachaintí	70	60
Straitéis agus Dearadh Eagraíochta	20	-
Oibriúcháin agus Eile	10	84
Iomlán	654	1,051

6. Glanchostas úis

	2022 €'000	2021 €'000
Ús iníoctha agus muirir dá shamhail ar an máthair chuideachta	(196)	(404)

7. Cánachas

(a) Costas cánach san áireamh sa chuntas brabúis agus cailteanais

	2022 €'000	2021 €'000
Cáin reatha:		
Cáin chorparáide na hÉireann ar an mbrabús don bhliain airgeadais	-	-
Coigeartú i ndáil le blianta airgeadais roimhe sin	-	-
Costas cánach reatha don bhliain airgeadais	-	-
Cáin iarchurtha:		
Bunú agus aisiompú na ndifríochtaí uainiúcháin	-	-
Costas cánach iarchurtha don bhliain airgeadais	-	-
Cáin ar bhrabús ar ghnáthghníomhaíochtaí	-	-

(b) 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 airgeadais dar chríoch an 31 Nollaig 2022, is é sin 12.5% (2021: 12.5%). Mínítear na difríochtaí anseo thíos:

	2022 €'000	2021 €'000
Easnamh ar ghnáthghníomhaíochtaí roimh cháin	(1,509)	(1,646)
Easnamh méadaithe faoin ráta caighdeánach cánach i bPoblacht na hÉireann, is é sin 12.5%	(189)	(206)
Tionchar de bharr:		
- Dímhéas de bhreis ar liúntais chaipitiúla	812	1,087
- Ioncam neamh-inchánach	(1,080)	(1,370)
- Caiteachas neamh-asbhainteach	62	-
- Géilleadh faoiseamh cailteanais chuig cuideachtaí an ghrúpa	393	484
- Ioncam arna mhuirearú i leith cánach ar ráta níos airde	12	5
- Cailteanas úsáidte sa bhliain	(10)	-
Muirear cánach reatha don bhliain	-	-

8. Sócmhainní seasta doláimhsithe

	Bogearraí €'000	Iomlán €'000
Costas		
Amhail an 1 Eanáir 2022	13,867	13,867
Breiseanna	3,470	3,470
Diúscairtí	-	-
Amhail an 31 Nollaig 2022	17,337	17,337
Amúchadh		
Amhail an 1 Eanáir 2022	9,004	9,004
Muirear don bhliain	991	991
Diúscairtí	-	-
Amhail an 31 Nollaig 2022	9,995	9,995
Glanmhéideanna de réir na leabhar		
Amhail an 31 Nollaig 2022	7,342	7,342
Amhail an 31 Nollaig 2021	4,863	4,863

(i) Is é seo a leanas an saol úsáideach atá tuartha i leith na gcineálacha éagsúla sócmhainní doláimhsithe chun críocha amúchta:

Bogearraí – 5 bliana de réir an mhéid chothroim

9. Sócmhainní seasta inláimhsithe

	Feithiclí Paisinéirí Bóthair €'000	Gléasra agus Innealra €'000	Iomlán €'000
Costas			
Amhail an 1 Eanáir 2022	282,974	33,084	316,058
Breiseanna	5	1,567	1,572
Diúscairtí	(31,747)		(31,747)
Amhail an 31 Nollaig 2022	251,232	34,651	285,883
Dímheas			
Amhail an 1 Eanáir 2022	229,279	28,708	257,987
Muirear don bhliain	10,616	1,314	11,930
Diúscairtí	(31,747)	-	(31,747)
Amhail an 31 Nollaig 2022	208,148	30,022	238,170
Glanmhéideanna de réir na leabhar			
Amhail an 31 Nollaig 2022	43,084	4,629	47,713
Amhail an 31 Nollaig 2021	53,695	4,376	58,071

(i) Is é seo a leanas an saol úsáideach atá tuartha i leith na gcineálacha éagsúla sócmhainní chun críocha dímheasa:

	Saol (Blianta)
Feithiclí paisinéirí bóthair	10-14
Gléasra agus innealra	3-10
Busanna scoile	10-20

(ii) Rinneadh feithiclí paisinéirí bóthair a chosain €102.6m (2021: €102.1m) a dhímheas go hiomlán ach bhí siad fós in úsáid ag dáta an chláir comhardaithe.

(iii) Tá na sócmhainní seasta inláimhsithe amhail an 31 Nollaig 2022 ag €Niallas (2021: €Niallas) i ndáil le sócmhainní seasta inláimhsithe nach raibh i seirbhís go fóill amhail an dáta sin.

(iv) Ní leis an gCuideachta an mhaoin, an talamh ná na foirgnimh atá in úsáid; is le Cuideachta Sealbhaíochta CIÉ iad agus áirítear iad i ráitis airgeadais CIÉ.

(v) Diúscaíodh sócmhainní ag a raibh luach tugtha anonn €NIALLAS in 2022(2021: €Niallas) i gcomhlíonadh bheartais agus nósanna imeachta Ghrúpa CIÉ i leith diúscairtí sócmhainní i rith na bliana.

10. Stoic

	2022	2021
	€'000	€'000
Ábhair chothabhála agus páirteanna breise	3,782	3,325
Breoslaí, bealaí agus stoic éagsúla	945	951
	4,727	4,276
Stoc a caitheadh le linn na bliana:		
Stoc ábhar agus breosla a ídíodh glan ar an lacáiste breosla	43,320	37,415

Áirítear sna méideanna sin páirteanna agus comhpháirteanna nach mór a bheith ar seilbh chun freastal ar riachtanais oibriúcháin. Níl difríocht ábhartha idir luach athsholáthair na bhfardal agus a luach de réir na leabhar. Is é an soláthar do stoc atá as feidhm ag deireadh na bliana ná €0.9m (2021: €1.0m).

11. Féichiúnaithe

	2022	2021
	€'000	€'000
Féichiúnaithe trádála	1,913	1,664
Méideanna atá dlite ón Roinn Oideachais	8,402	4,166
Méideanna atá dlite ón máthair chuideachta go Bus Éireann	176,769	137,221
Féichiúnaithe eile	932	1,355
	188,016	144,406

Tá gach sócmhainn dlite laistigh de bhliain amháin.

I gcás na méideanna atá dlite ón máthair chuideachta, tá siad neamhurráithe, saor ó ús agus iníoctha ar éileamh. Luaitear féichiúnaithe trádála glan ar sholáthar €0.1m (2021: €0.1m) i leith fiacha amhrasacha.

Is éard atá sna méideanna atá dlite ón Roinn Oideachais ná airgead atá dlite maidir le feidhmiú Scéim Iompair Bus Scoile.

12. Creidiúnaithe

	2022 €'000	2021 €'000
Méideanna atá dlite laistigh de bhliain amháin		
Creidiúnaithe trádála	29,095	22,311
Cáin ioncain asbhainte faoi ÍMAT agus Muirear Sóisialta Uilíoch	4,094	(1,330)
Árachas sóisialta	3,516	2,040
Cáin bhreisluacha agus cánacha eile	376	241
Creidiúnaithe eile	1,757	1,763
Fabhruithe	74,766	47,966
Ioncam iarchurtha	9,224	8,580
Ioncam iarchurtha (nóta 14 (a))	7,545	8,621
	130,373	90,192
Creidiúnaithe i leith cánachais agus árachas sóisialta áirithe anseo thuas	7,986	951

Tá creidiúnaithe trádála agus creidiúnaithe eile iníoctha ar dhátaí éagsúla sna trí mhí tar éis dheireadh na bliana airgeadais de réir ghnáth-théarmaí creidmheasa na gcreidiúnaithe.

San áireamh in iarmhéid na gCreidiúnaithe tá €6.1m de réamh-mhaoiniú a fuarthas ón Roinn Oideachais maidir le caiteachas beartaithe 2023.

Tá creidiúnaithe i leith cánach agus árachas sóisialta iníoctha sa chreat ama atá leagtha síos sa reachtaíocht ábhartha. Baineann ioncam iarchurtha le hioncam ó thicéid Tax saver agus le haghaidh sholáthar na seirbhísí bus scoile.

13. Soláthairtí in aghaidh dliteanas

	Oibríochtaí €'000	Dlíthiúil agus Eile €'000	Ath- struchtúrú €'000	Éilimh um dhliteanas tríú páirtí agus dhliteanas fostóirí €'000	Iomlán €'000
2022					
Iarmhéid tosaigh	4,839	947	162	53,706	59,654
Muirear don chuntas brabúis agus cailteanas (glan)	2,013	971	-	5,754	8,738
Úsáidte i rith na bliana	(1,469)	(948)	-	(3,761)	(6,178)
Iarmhéid deiridh	5,383	970	162	55,699	62,214

Soláthairtí oibriúcháin

Cuimsítear sa soláthar oibriúcháin soláthairtí a bhaineann le hoibriú na seirbhísí bus agus soláthairtí a bhaineann le pá. San áireamh sa soláthar oibriúcháin tá suim €2.3m maidir le costais sochair iarscoir.

Dlíthiúl agus soláthar eile

Is éard atá sa fhoráil dlí agus foráil eile forálacha a bhaineann le héilimh dhlíthiúla fostaithe. Tá na díospóidí seo ar siúl faoi láthair agus léiríonn an fhoráil an costas measta a bhaineann leis na hábhair seo a réiteach.

Soláthar athstruchtúraithe

Baineann an soláthar athstruchtúraithe le méideanna is iníoctha ag eascairt as tionscnaimh spárála costais a chur chun feidhme ar bhonn leanúnach.

Éilimh um dhliteanas tríú páirtí agus dhliteanas fostóirí

Déantar aon chailteanais nach bhfuil cumhdaithe ag árachas seachtrach a chur de mhúirear an chuntais brabúis agus cailteanais, agus áirítear méideanna gan íoc sna soláthairtí i leith dliteanas agus múirear.

Déantar soláthar ag deireadh na bliana do chostas measta na n-éileamh atá tabhaithe ach nach bhfuil íoctha ar dháta an chláir comhardaithe, lena n-áirítear costas na n-éileamh atá tabhaithe ach nach bhfuil tuairiscithe (IBNR) don Chuideachta fós.

Is comhlacht féin-rialála CIÉ a oibríonn múnla féin-árachais ina iompraíonn na Cuideachtaí oibríochtúla an riosca airgeadais ag baint le costais éilimh, faoi réir caidhp i gcás éileamh tríú páirtí. Áirítear i gcostas measta na n-éileamh costais a thabhófar agus éilimh á réiteach. Glacann an Chuideachta gach céim réasúnach lena chinntiú go bhfuil an fhaisnéis chúí aici maidir lena nochtadh ar éilimh. Mar sin féin, mar gheall ar an neamhchinnteacht maidir le soláthairtí éileamh a bhunú, is dócha go mbeidh an toradh deiridh difriúil ón dliteanas bunaidh a cinneadh.

Agus costas measta na n-éileamh neamhíoctha á ríomh, úsáideann an Chuideachta teicnící éagsúla meastacháin, lena n-áirítear anailís staitistiúil ar thaithí stairiúil, modh anailíse a ghlacann leis go mbeidh patrún forbartha na n-éileamh reatha ag teacht leis an taithí a bhí ann roimhe seo. Cuirtear san áireamh, áfach, aon athruithe nó ábhair neamhchinnteachta a d'fhéadfadh a bheith ina gcúis le saobhadh na staitisticí bunúsacha, agus athruithe nó ábhair neamhchinnteachta a d'fhéadfadh a bheith ina gcúis le costas na n-éileamh gan íoc a mhéadú nó a laghdú i gcomparáid le costas na n-éileamh a íocadh roimhe seo. Samplaí díobh sin is ea athruithe ar phróisis na Cuideachta a d'fhéadfadh dlús a chur faoi fhorbairt agus/nó taifeadadh éileamh arna n-íoc nó arna dtabhú, nó moill a chur orthu, athruithe ar an timpeallacht dlí, éifeacht an bhoilscithe, athruithe ar mheascán na n-éileamh agus an tionchar a bheadh ag cailteanais shuntasacha.

Agus costas na n-éileamh atá fógartha ach nach bhfuil íoctha á mheas, bíonn aird ag an gCuideachta ar imthosca timpistí arna gcruthú ar bhonn imscrúduithe, ar aon fhaisnéis a bhíonn ar fáil ó shaineolaithe dlí nó ó shaineolaithe eile agus ar fhaisnéis maidir le fasaigh sa chúirt ar dhliteanais le tréithe comhchosúla i dtréimhsí roimhe sin. Déantar timpistí a bhíonn thar a bheith tromchúiseach a mheas ar leithligh ó na meáin a léirítear sa tsamhail achtúireach.

Bíonn meastachán éilimh IBNR faoi réir ag níos mó neamhchinnteachta ná an dliteanas measta i gcás éileamh a cuireadh in iúl cheana don Chuideachta, mar gheall ar an easpa faisnéise faoi theagmhas an éilimh, ach amháin sna cásanna sin inar glaodh imscrúdaitheoirí go dtí láithreacha na dtimpistí. Is iondúil, i gcás cineálacha éileamh a bhfuil críoch forbartha níos faide ag baint leo agus ina bhfuil an cion IBNR den chúlchiste iomlán ard dá réir, go léirítear éagsúlachtaí níos mó ina leith idir na meastacháin bhunaidh agus na torthaí deiridh mar gheall ar ghéire na deacrachta a bhaineann leis na cúlchistí sin a mheas.

Déantar soláthairtí i leith éileamh a ríomh mar mhéid comhlán gan aisghabháil athárachais ar bith san áireamh. Aithnítear aisghabhálacha athárachais sa chás inar féidir a leithéid d'aisghabhálacha a mheas go réasúnach. Glactar leis go mbíonn aisghabhálacha athárachais i ndáil le héilimh mheasta IBNR ag teacht leis an bpatrún stairiúil i dtaobh aisghabhálacha den sórt sin, arna gcoigeartú chun athruithe ar chineál agus méid chlár athárachais na Cuideachta in imeacht ama a léiriú.

Chomh maith leis sin, déantar aisghabhálacht an athárachais a mheas ag féachaint d'fhógra a bheith faighte ó bhróicéirí na Cuideachta maidir le haon athárachóirí a bhfuil cailteanas luaite leo.

14. Ioncam larchurtha agus Maoiniú Ioncaim

Ainm Deontóra

An tÚdarás Náisiúnta Iompair, urraithe ag an Roinn Iompair

An Roinn Oideachais

Córas Iompair Éireann

Comhairle Cathrach Bhaile Átha Cliath

Ainm an Deontais

NTA – B5.2 Bonneagar Iompair Phoiblí

NTA – B5.3 Clár Iarfheistithe Inrochtaineachta

NTA – Ciste Mionthionscadail

An Roinn Oideachais – Maoiniú Teicneolaíochta na Roinne Oideachais

CIÉ – Ciste Inbhuanaitheachta

DCC – Ciste Deontais Oidhreachta

Cuspóir an Deontais

Tá an cuspóir dá gcuirtear na cistí i bhfeidhm leagtha amach sa tábla thíos:

	Pá & Riarachán. €'000	Soláthar Seirbhíse €'000	Tógál €'000	Iomlán €'000
NTA - Deontais Chaiptil	704	1,949	5,459	8,112
NTA – Mionthionscadail	–	9	–	9
An Roinn Oideachais	–	34	–	34
Comhairle Cathrach Bhaile Átha Cliath – Maoiniú Oidhreachta	–	11	–	11
Maoiniú Inbhuanaitheachta CIÉ	–	29	77	106
Deontais chaiptil faighte agus infhaighte	704	2,032	5,536	8,272
Lúide: Aistrithe go CIÉ (Réadmhaoine)	(41)	–	(5,536)	(5,577)
Iomlán	663	2,032	–	2,695

Ioncam Iarchurtha

Áirítear sa chuntas seo deontais neamh-inaisíoctha ón Aontas Eorpach agus ón Stáitchiste a chuirfear chun sochair an chuntais brabúis agus cailteanais ar an mbonn céanna ar a ndéanfar na sócmhainní seasta gaolmhara a dhímheas:

(a) Deontais chaipitil

	2022 €'000	2021 €'000
Iarmhéid amhail an 1 Eanáir	37,973	47,333
Faighte agus infhála (nóta 14(b))	2,695	1,598
Dí-aithnithe faoi aontú léasaithe bus (nóta 9)	–	–
Muirear amúchta glan ó bhearnúchán gaolmhar (nóta 5(e))	(8,641)	(10,958)
Diúscairtí		
Iarmhéid amhail an 31 Nollaig	32,027	37,973
Mar seo a leanas:		
San áireamh sna dliteanais reatha (nóta 12)	7,545	8,621
San áireamh sna dliteanais neamhreatha	24,482	29,352
	32,027	37,973

(b) Breiseanna deontais chaipitil

	2022 €'000	2021 €'000
Úsáideadh Deontais Chaipitil chun na breiseanna seo a leanas a chistiú:		
Ríomhairí, Bogearraí, Crua-Earraí agus eile	2,695	1,598

Déantar na Deontais Chaipitil a amúchadh thar shaol úsáideach na sócmhainní.

B'ionann na deontais chaipitil iomlána a fuarthas in 2022 agus €8.27m (2021: €3.6m). Bhain deontais a fuarthas in 2022 le €8.12m a fuarthas faoin gClár Maoinithe Caipitil – Conradh Dámhachtana Díreach mar aon le maoiniú eile de €0.15m ó DCC, An Roinn Oideachais agus Maoiniú Inbhuanaitheachta CIÉ.

(c) Deontais chaipitiúla a fuarthas agus infhaighte

	2022 €'000
Úsáideadh Deontais Chaipitil chun na breiseanna seo a leanas a chistiú:	
Ríomhairí, bogearraí, crua-earraí agus eile	8,272
Busanna	–
Fo-iomlán	8,272
Lúide: Inaistrithe chuig CIÉ (Réadmhaoine)	(5,577)
Iomlán	2,695

Baintear úsáid as gach deontas a fhaightear chun na críche ar lorgaíodh faomhadh ina leith agus a fuarthas ón bhfoinse maoinithe. Geallann Bus Éireann infheistíocht an Stáit a chosaint agus ní úsáidfidh sé an infheistíocht sin mar urrús d'aon ghníomhaíocht eile gan dul i gcomhairle roimh ré leis an Roinn Iompair agus ceadú na Roinne Caiteachais Phoiblí agus Athchóirithe.

(d) Cuntasaíocht ar dheontais chaipitil (Imlitir 13/2014)

	€'000
NTA - Deontais Chaipitil	8,189
NTA – Mionthionscadail	9
An Roinn Oideachais	34
Comhairle Cathrach Bhaile Átha Cliath – Maoiniú Oidhreachta	11
Maoiniú Inbhuanaitheachta CIÉ	29
Deontais chaipitil faighte agus infhaighte	8,272
Lúide: Aistrithe go CIÉ (Réadmhaoine)	(5,577)
Iomlán	2,695

Srianta

Tá na deontais teoranta do ghníomhaíochtaí Oibleagáide Seirbhíse Poiblí (OSP).

Imréiteach Cánach

Tá Bus Éireann ag cloí leis na ciorcláin ábhartha lena n-áirítear Ciorclán 44/2006 “Deontais, Fóirdheontais agus Iocaíochtaí de Chineál Comhchosúil maidir le Nósanna Imeachta Imréitigh Cánach”.

(e) Deontais Ioncaim

Tugatr deontais ioncaim go hiomlán chuig an brábús agus cailteannas sa bhliain cuí a fuarthas

EWSS

	2022 €'000	2021 €'000
Cuimsíonn Ioncam Oibriúcháin na deontais ioncaim seo a leanas		
Scéim Fóirdheontais Pá Fostaíochta	8,565	58,699
	8,565	58,699

Is éard a bhí sa Scéim Fóirdheontais Pá Fostaíochta (EWSS) ná tacaíocht fiontraíochta ar fud an gheilleagair do ghnólachtaí incháilithe i leith fostaithe incháilithe. Bhain Bus Éireann leas as an tacaíocht seo go dtí Aibreán 2022 agus d'aithin sé fóirdheontas a fuarthas laistigh de dheontais ioncaim.

15. Scairchaipiteal agus Cúlchistí

	2022 €'000	2021 €'000
Iarmhéid tosaigh Údaraithe		
83,198,264 Gnáthscair ar €1.27 an ceann	105,640	77,640
Méadú i Scairchaipiteal Údaraithe		
Athchaipitliú trí eisiúint de 22,051,793 gnáthscair ag € 1.27 an ceann	-	28,000
Iarmhéid deiridh		
83,198,264 Gnáthscair ar €1.27 an ceann	105,640	105,640
Leithroinnte, glaoite agus láníochta, curtha i láthair mar chaipiteal gnáthscaireanna		
Iarmhéid tosaigh		
74,198,446 Gnáthscair ar €1.27 an ceann	94,212	66,212
Méadú i scairchaipiteal glaoite agus láníochta		
22,051,793 Gnáthscair ar €1.27 an ceann	-	28,000
Iarmhéid deirigh		
74,198,446 Gnáthscair ar €1.27 an ceann	94,212	94,212
<p>Is ann d'aicme amháin gnáthscaireanna. Níl srian ar bith ar dháileadh díbhinní agus ar aisíoc an chaipitil. Baineann na cearta vótála céanna le gach scair agus an aicme chéanna i dtaobh díbhinní, a mhéid a bhfuil an méid iomlán ar gach scair íochta.</p>		
	2022 €'000	2021 €'000
Cúlchistí ioncam (caillteanais carnach)	(62,586)	(61,077)

16. Nóta a ghabhann leis an ráiteas faoi shreabhadh airgid

	2022 €'000	2021 €'000
(Easnamh) don bhliain airgeadais	(1,509)	(1,646)
Ús iníoctha glan	196	404
(Easnamh) roimh úis	(1,313)	(1,242)
(Brabús) ar dhiúscairt sócmhainní seasta inláimhsithe	–	(1)
Dímheas, bearnúchán agus amúchadh na sócmhainní seasta inláimhsithe/ doláimhsithe	12,921	15,226
Deontais chaipitil amúchta	(8,641)	(10,958)
Laghdú/(Méadú) ar an bhfardal	(451)	114
(Méadú)/Laghdú ar fhéichiúnaithe	(4,062)	3,845
Laghdú/(Méadú) ar chreidiúnaithe	41,257	(11,880)
Laghdú/(Méadú) ar na soláthairtí in aghaidh dliteanas	2,560	(936)
Sreabhadh airgid ó ghníomhaíochtaí oibriúcháin	42,271	(5,832)

17. Oibleagáidí léasa oibriúcháin

Ceangaltais faoi léasanna oibriúcháin neamh-inchealaithe atá iníoctha mar seo a leanas:

	2022 €'000	2021 €'000
Laistigh d'aon bhliain amháin	1,475	1,279
Idir bliain amháin agus cúig bliana	5,902	3,185
	7,377	4,464

San áireamh laistigh de bhliain amháin agus idir bliain amháin agus cúig bliana do 2022 tá léas oibriúcháin do bhusanna le hoibleagáidí léasa bliantúla de €0.5 milliún a thosaigh in 2018 agus a leathnaíodh.

18. Pinsin

Feidhmíonn Grúpa CIÉ dhá phlean le sochar sainithe (Scéim Pinsean CIÉ don Fhoireann ar Phá Rialta agus plean sochar sainithe Scéim 2000 (Leasú) Scéim Aoisliúntais CIÉ 1951) d'fhostaithe ghrúpa CIÉ. Is baill de scéimeanna pinsin ghrúpa Córas Iompair Éireann iad fostaithe Bus Éireann. Cinneann achtúire cáilithe neamhspleách na ranníocaíochtaí ar bhonn luachálacha tríbhliantúla faoi mhodh chreidiúint réamh-mheasta an aonaid.

Ní shonraítear i rialacha na scéime conas ba chóir aon bharrachas nó easnamh a leithdháileadh i measc fostóirí rannpháirteacha agus níl aon chomhaontú conartha ná beartas luaite i dtaobh glanchostas sochar sainithe a leithdháileadh ar na grúpeintitis aonair. Dá réir sin, aithnítear glanchostais sochar sainithe na scéimeanna ina n-íomláine i ráitis airgeadais ar leithligh CIÉ toisc gurb amhlaidh, in éagmais socrú foirmiúil conartha a bheith i bhfeidhm, go gcreideann na Stiúrthóirí gurb é an t-eintiteas sin atá freagrach as na scéimeanna faoin dlí. Aithníonn na heintitis rannpháirteacha eile, lena n-áirítear Bus Éireann, costas arb ionann é agus a ranníocaíocht i leith na tréimhse.

Tá dliteanas maidir le hoibleagáidí pinsin le sochar sainithe de €396.5 milliún (2021: €864.5 milliún) san áireamh i nglandliteanais Grúpa CIÉ. Tá an nochtadh atá ceangailte faoi FRS102 maidir le pleananna an ghrúpa le sochar sainithe, ina bhfuil an Chuideachta rannpháirteach, leagtha amach i ráitis airgeadais CIÉ don bhliain dar chríoch an 31 Nollaig 2022, atá ar fáil don phobal ó CIÉ, Stáisiún Heuston, Baile Átha Cliath 8.

Bhí costas pinsin na Cuideachta don bhliain ar na scéimeanna sochar sainithe cothrom le €12.5 milliún (2021: €12.1 milliún) agus tá na costais sin san áireamh i nóta 4(a). Cuimsíonn costas na Cuideachta an ranníocaíocht atá iníoctha don bhliain.

19. Ceangaltais Chaipitiúla agus Ceangaltais Eile

	2022 €'000	2021 €'000
Conradh déanta ina leith	14,864	5,170
Iomlán	14,864	5,170
Ceangaltais chaipitil dá bhfuil cistiú geallta trí mheán deontas	13,486	4,500

Tá an talamh agus na foirgnimh san áireamh i leabhair Chuideachta Sealbhaíochta CIÉ. Is ionann na ceangaltais maidir le talamh agus foirgnimh a úsáideann Bus Éireann ach a luaitear i leabhair Chuideachta Sealbhaíochta CIÉ agus €36.1m do 2022 (2021: €2.6m) agus níl siad san áireamh thuas i gceangaltais chaipitil Bhus Éireann.

20. Ráthaíochtaí agus dliteanais theagmhasacha

Ag 31 Nollaig 2022 ní raibh aon rud tarraingthe anuas ag Grúpa CIÉ faoi áiseanna an iasacht théarmach. Tá na hiasachtaí sin trasráthaithe ag Bus Éireann agus ag na fochuideachtaí eile i nGrúpa CIÉ.

Bíonn an Chuideachta ina páirtí, ó am go ham, in imeachtaí éagsúla dlí a bhaineann le ceisteanna tráchtála a bhfuiltear ag déileáil leo agus á gcosaint sa ghnáthchúrsa gnó. Déantar stádas imeachtaí ar feitheamh nó imeachtaí faoi bhagairt a athbhreithniú ar bhonn rialta le dlíodóirí ghrúpa CIÉ. Is é tuairim na stiúrthóirí é nach mbeidh na cailteanais, más ann dóibh, a eascróidh as na nithe sin níos mó go hábhartha ná na soláthairtí a rinneadh sna ráitis airgeadais.

Faightear flít OSP Bhus Éireann faoi Clár Creatlach Deontais ón Údarás Náisiúnta Iompair. Cuirtear an cistiú sin ar fáil ag teacht le forálacha an Chonartha Dámhachtana Díri, a síníodh i Nollaig 2019, agus eascraíonn dliteanais theagmhasacha áirithe faoi na comhaontuithe sin. Creideann na stiúrthóirí gur fíor-bheag é an baol go bhfeidhmeoidh an tÚdarás Náisiúnta Iompair a chearta faoi na comhaontuithe a bhaineann leo.

21. Glaneasnamh de réir Ghníomhaíochta

2022

	Seirbhísí tráchtála agus seirbhísí scoile €000	Seirbhísí Cathrach €000	Seirbhísí Stáidch- arráiste €000	Neamh- thráchtála €000	Iomlán €000
Ioncam	337,012	17	974	991	338,003
Costais (glan)	342,873	46,709	122,421	169,130	512,003
	(5,861)	(46,692)	(121,447)	(168,139)	(174,000)
Deontas Ioncaim	2,735	-	-	5,830	8,565
Íocaíocht Oibleagáide Seirbhíse Poiblí	1,115	-	-	162,811	163,926
Toradh tar éis íocaíocht Oibleagáide Seirbhíse Poiblí	(2,011)	-	-	502	(1,509)
Míreanna eisceachtúla	-	-	-	-	-
Toradh tar éis míreanna eisceachtúla	(2,011)	-	-	502	(1,509)

Tá gníomhaíochtaí tráchtála, gníomhaíochtaí iompair scoile agus gníomhaíochtaí seirbhíse poiblí á bhfeidhmiú ag an gCuideachta. Is é Expressway an phríomhghníomhaíocht tráchtála.

Tá an Scéim Iompair Scoile á reachtáil 'faoi chonradh', nó i dtéarmaí níos cruinne, is socrú riaracháin leis an Roinn Oideachais agus Scileanna atá i gceist.

Is iad na príomhghníomhaíochtaí eile ná Seirbhísí Stáidcharráiste ar bhealaí réigiúnacha agus mórbhóithre agus Seirbhísí Cathrach i gcathracha réigiúnacha, ar gníomhaíochtaí seirbhíse poiblí iad a bhfaigheann an Chuideachta íocaíochtaí OSP ina leith. Déantar costais i dtaobh Expressway, Seirbhísí Stáidcharráiste agus Seirbhísí Cathrach a leithroinnt ar bhonn líon na mbusanna, na gcliméadar, na n-uaireanta an chloig agus méadracht eile atá ar fáil.

Ba é €169.1m costas na n-oibríochtaí OSP sa bhliain dar chríoch an 31 Nollaig 2022, roimh mhíreanna eisceachtúla, agus b'ionann an cúiteamh a fuarthas, gan deontais iocaim san áireamh agus €162.8m.

22. Páirtithe gaolmhara

I ngnáthchúrsa an ghnó, ceannaíonn an Chuideachta earraí agus seirbhísí ó eintitis arna rialú ag Rialtas na hÉireann. Ar na heintitis is tábhachtaí díobh sin tá An Post, Banc na hÉireann agus an tÚdarás Náisiúnta Iompair. Tá na Stiúrthóirí den tuairim nach bhfuil cainníocht na gceannachán sin ábhartha i ndáil le gnó na Cuideachta.

Tá an Chuideachta díolmhaithe ó cheangaltais nochta faoi mhír 33.9 de FRS102 maidir le hidirbhearta leis na heintitis ar páirtí gaolmhar iad de bhua smacht, comhriail nó tionchar suntasach a bheith ag an Stát céanna ar an eintiteas tuairiscithe agus an eintiteas eile.

23. Conarthaí Oibleagáide Seirbhíse Poiblí agus Dámhachtana Dírí Oibrítheoirí Bus Trachtála

Bhí an OSP agus an CBO DAC iníoctha leis an gCuideachta tríd an gCuideachta sealbhaíochta, Córas Iompair Éireann, cothrom le €163.9m don bhliain dar críoch an 31 Nollaig 2022 (2021: €122.9m).

24. Ballraíocht i nGrúpa Chóras Iompair Éireann

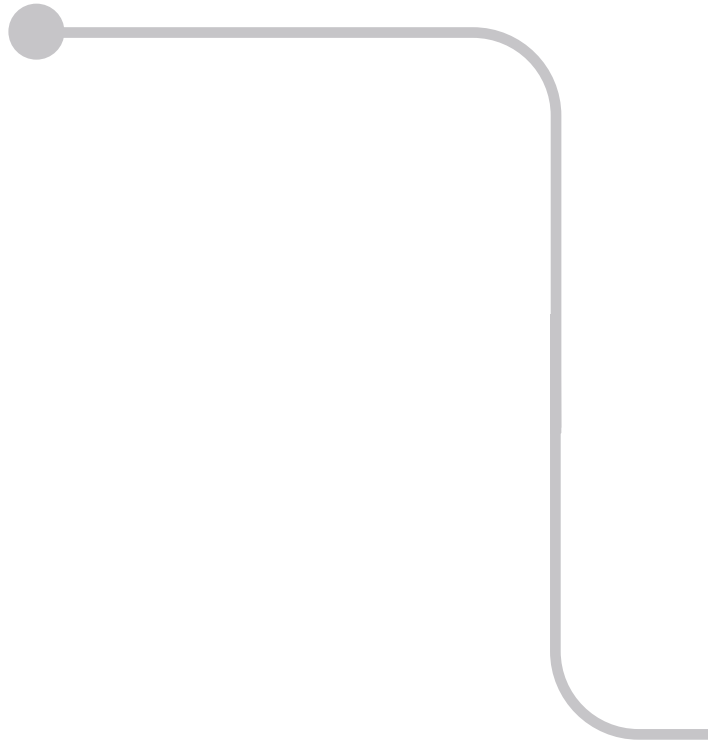
Is fochuideachta ar lánúinéireacht ag CIÉ é Bus Éireann agus léiríonn na ráitis airgeadais éifeachtaí na ballraíochta sin. Tá cóipeanna de ráitis airgeadais chomhdhlúite CIÉ ar fáil ó CIÉ, Stáisiún Heuston, Baile Átha Cliath 8.

25. Teagmhais iarchláir chomhardaithe

Níor tharla aon teagmhais shuntasacha iar-chláir chomhardaithe a éilíonn coigeartú nó nochtadh sna ráitis airgeadais.

26. Ceadú na ráiteas airgeadais

Cheadaigh na Stiúrthóirí na ráitis airgeadais ar an 27 Márta 2023 faoi réir litir tacaíochta a fháil ó CIÉ a fuarthas go cuí ar an 12 Aibreán 2023.





**Broadstone
Dublin 7**

www.buseireann.ie