

# Bus Atha Clíath Annual Report and Financial Statements 2022

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*The Route to Sustainability*



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## What we do

We are the largest public transport provider in Ireland. Over the last five years we have delivered over 540 million customer journeys across Dublin's bus network. We have a fleet of over 1,000 buses which follow 121 routes, including ten 24-hour routes and thirteen Nitelinks. We employed an average 3,771 people in 2022, 2,793 of which were bus drivers. Our employees represent 78 different countries. As Ireland's largest public transport provider, our purpose is to deliver high quality public transport services which meet the needs of customers, support the economic growth of our city, and also meet our social and environmental aspirations which are representative of a progressive European capital city.



## Our vision

To provide a transport service where people feel safe, connected and part of sustainable community life in the Greater Dublin Area (GDA).



## Our mission

To continuously improve our customers' experience and increase passenger numbers by ensuring that every journey matters and to increase the number of services offered to our customers.



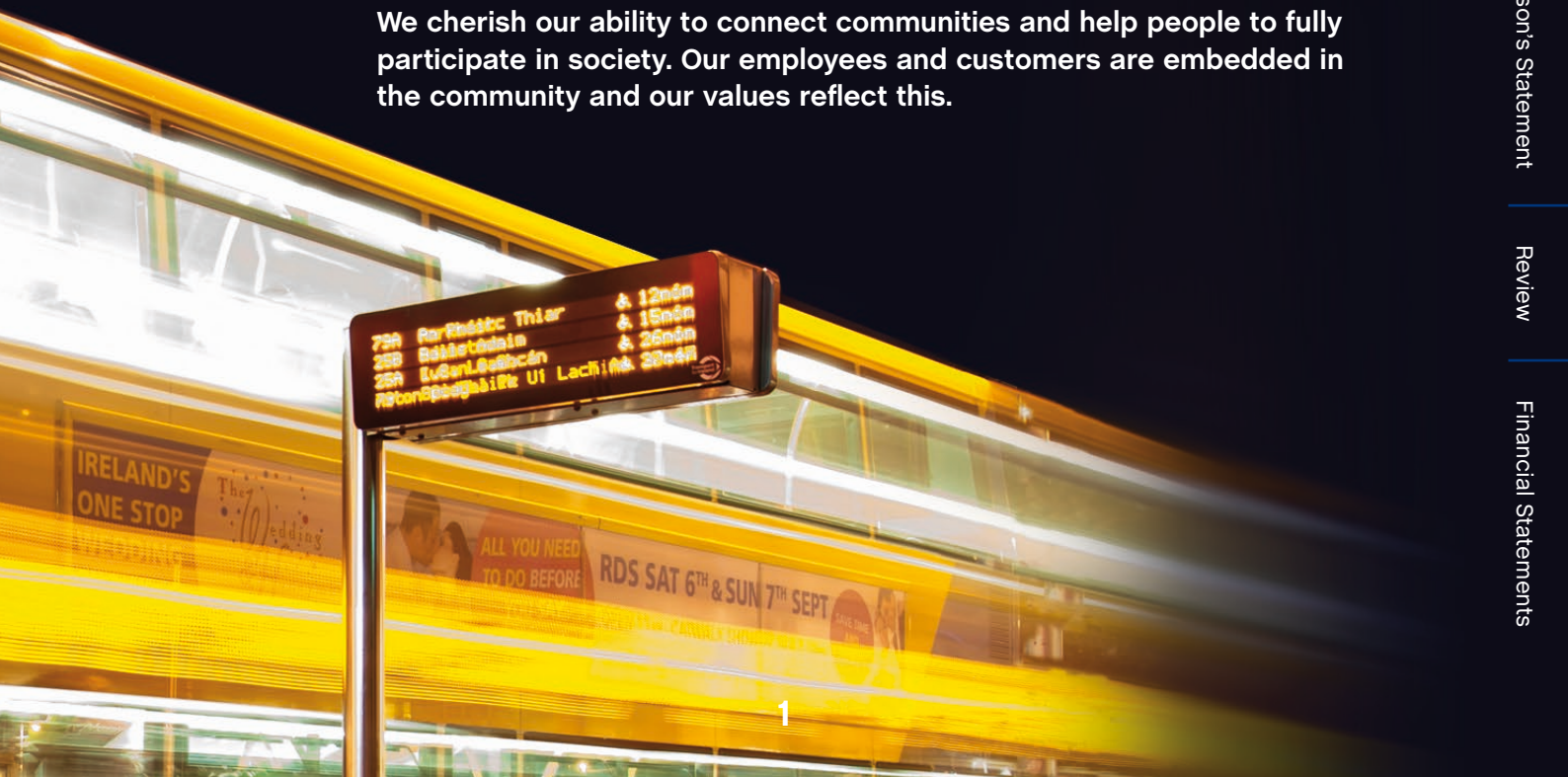
## Our values

Safety is at the core of all that we do. Every experience our customers and employees have is built on our commitment to safe practices.

By thinking like a customer, we continually strive to enhance our customers' experience.

We embrace and respect diversity among our employees and are committed to providing a fulfilling employment experience.

We cherish our ability to connect communities and help people to fully participate in society. Our employees and customers are embedded in the community and our values reflect this.





# Chairperson's Statement

“The Board, Executive and all our dedicated loyal staff are committed to delivering a top-quality service for our customers in a very fast changing world where public transport and Bus Átha Cliath have such an important role to play”

## Connecting communities across the Greater Dublin Area

I am pleased to present the Annual Report of Bus Átha Cliath, my first as Chairperson, for the year ended 31 December 2022 and to report on a year of good progress. This is a challenging but incredibly exciting time to join Bus Átha Cliath as Chairperson and I do so with a strong sense of purpose and the determination to realise the tremendous potential of our business.

The board and I would like to take this opportunity to thank my predecessor, Ultan Courtney, who acted for seven years as Chairperson of the board of directors of Bus Átha Cliath. We would also like to thank Ray Coyne, who served the company for seven years as Chief Executive Officer and Andrea Keane for stepping up as Acting Chief Executive Officer, while the process to recruit a permanent Chief Executive Officer was concluding. I am grateful for the professionalism, dedication, and total commitment you have devoted to Bus Átha Cliath. The board and I would also like to welcome our newly appointed Chief Executive Officer, Billy Hann. I look forward to working alongside you as Bus Átha Cliath continues in its journey toward a sustainable and enhanced public transport service.

During my first 10 months as Chairperson, I have visited some depots and met with colleagues from all levels, as well as numerous external stakeholders. What has struck me is the pride and passion of our people, their sense of purpose and desire not only to secure and protect the company but to see it flourish and thrive. There is a real commitment to delivering a service for

our customers in a fast-changing world where public transport and Bus Átha Cliath have such an important role to play.

The board and I approach our work with a strong commitment to realise the tremendous potential of our business and understand the significant role that we play in the overall exciting public transport strategy.

## Operational excellence is our goal

Bus Átha Cliath has a long history of supporting economic and social development across the GDA. The story of Bus Átha Cliath is a story of progress and resilience, always moving forward in the interest of our customers. We have operational excellence at our heart and an incredible focus on delivery, performance and reliability that creates opportunities for significant value creation.

Public transport is a key enabler of sustainable development in Ireland. With 121 million customer journeys in 2022, Bus Átha Cliath remains by far the largest provider of public transport in the country.

While the company faced some challenges in the areas of service performance and reliability, I am confident the improvements seen towards the end of last year will be maintained as we continue our vital work in 2023.

2022 also saw the company assist the National Transport Authority (NTA) with the delivery of a further two phases of the BusConnects Network, which added further 24-hour routes to our service offering. BusConnects is an ambitious and welcome investment of €2 billion in Dublin's bus system.



Bus Átha Cliath is firmly of the view that BusConnects is key to delivering a strong public transport response to the growing demand for high quality bus services. Through a laser like focus on performance and reliability, Bus Átha Cliath will continue to provide reliable services, high-quality customer experience and innovative developments to our customers while also demonstrating our status as a leader within the field of public transport delivery.

## Finance and governance

Strong financial results provide the company with robust foundations, allowing Bus Átha Cliath to invest in and contribute towards the development of a sustainable, high quality public transport system for Dublin. A profitable performance is essential to ensuring a viable future for Bus Átha Cliath. The company had a very strong performance in 2022, while meeting the needs of our customers and delivering cost efficiencies and value for money. These will be key to meeting future challenges.

The board remains committed to the highest standard of corporate governance to manage risks and drive both innovation and growth within Bus Átha Cliath. We continued to focus our attention during 2022 on ensuring that the company has appropriate measures in place to comply with the 2016 Code of Practice for the Governance of State Bodies.

## Delivering for Dublin

2023 will again present many challenges and significant opportunities for Bus Átha Cliath. These include:

- preparation for, and full engagement with, a new direct award contract process;
- continuing to engage with all stakeholders to further develop our reputation as a safe, reliable partner with the ability to deliver high quality cost competitive transport services;
- working with stakeholders to introduce measures to mitigate the increasing impact of congestion; and
- continuing to reduce emissions through the electrification of our fleet.

Through operating in a fully competitive environment, Bus Átha Cliath is positive in its future and its capacity to grow public and commercial services. While many challenges lie ahead, the company has the ability and capacity to tackle each one to ensure it remains an integral part of public transport provision in Dublin. The board and I have every confidence that the company will continue to grow and develop and that its culture and values, including our commitment to constantly improving the service and experience we give our customers every day, will ensure Bus Átha Cliath continues to deliver for the people of Dublin.



## A strong team

As we reflect on last year's achievements and the challenges, the outstanding contribution of our employees in working to deliver high quality bus services for the people of Dublin cannot be overestimated. I would again like to acknowledge all our employees for the professionalism, energy, and commitment with which they continue to serve our customers and ensure that Bus Átha Cliath remains part of the fabric of sustainable community life in Dublin. I would like to extend the board's heartfelt thanks to the Chief Executive and the Senior Leadership Team for their dedication and hard work throughout 2022.

On behalf of the board, I would like to acknowledge the continued positive partnership with the NTA, as we work towards the shared objectives of increasing public transport usage and enhancing public transport services. I would also like to note the support of the Minister for Transport, Eamon Ryan TD, and the officials of his department during 2022.

## Our customers

I would like to take the time to acknowledge and thank all of our customers who have travelled with us over the last year. The customer is at the heart of everything we do in Bus Átha Cliath. At all times, our focus is on providing customers with safe, comfortable, and efficient journeys. Last year, the company saw customer demand approach pre COVID-19 levels with 457,000 people using our services on the average weekday.

Bus Átha Cliath faced several challenges in 2022. The recent pace of network expansion placed significant pressure on the company as we worked hard to deliver additional services and also provide our network of contracted services. Furthermore, Bus Átha Cliath, like many companies, started to feel the impact of a highly competitive labour market. This resulted in some services failing to operate due to driver shortages. The company has taken several additional steps to boost driver numbers and our employees are working hard to minimise the effect of driver recruitment challenges. Despite the challenges faced by Bus Átha Cliath, we delivered 96% of our services for customers.

While we continue to face challenges, we must recognise the story of Bus Átha Cliath is largely successful. Over the last two years, Bus Átha Cliath has become the only all-day and all-night public transport operator in the GDA, with ten 24-hour routes now in operation. In 2022, we also expanded routes by delivering two further phases of the BusConnects project as part of our journey towards improving the services we offer to the people of the GDA. Our steadfast commitment to delivering for our customers will never waver as we confidently look forward to the future.



**Gary Owens**  
*Chairperson*

## Chief Executive's Review

“As a bus service provider, Bus Átha Cliath is a golden thread woven through the socioeconomic fabric of Dublin”

### Connecting communities and people through the delivery of high-quality bus services

I am pleased to present the Annual Report of Ireland's largest public transport provider, Bus Átha Cliath. Throughout our journey in 2022, we have set goals, measured outcomes and we now report on our progress. Though you will see some of the advancements we have made this past year, we know there's more to be done. We will continue to look for ways to improve service performance and reliability for customers across the GDA, whilst also delivering key State projects such as BusConnects and electrification of the city's bus fleet.

I joined Bus Átha Cliath in December 2022, attracted by the opportunity to make a difference and to be a part of the team that is at the heart of the journey towards a better, more sustainable capital city. I am excited by the journey ahead and encouraged by what we have achieved so far, while remaining very focused on the challenges ahead.

Since my appointment, I have visited all our major departments and operational facilities across the organisation and found teams of dedicated, highly skilled people serving our customers. I am fortunate to be supported by a strong Senior Leadership Team, comprising of longstanding employees as well as others who, like me, are new to the Bus Átha Cliath family. I am extremely grateful for their hard work and support. I would also like to thank the Chairperson and board directors for their dedication, skill, and careful stewardship of Bus Átha Cliath.

### 2022 – a year of challenges and delivery

Looking back at the year just gone is important because in trying to chart the future, we have to understand the past. There is no doubt that Bus Átha Cliath and all public transport operators faced challenges in the areas of service performance and reliability. These challenges largely arose from a highly competitive labour market that made recruitment a significant barrier to reliable service provision.

The good news is that these challenges have driven home an important message. If we are to solve the challenges, and harness the many opportunities, facing our capital city – from climate change to congestion – then we must have the fundamentals of service provision and reliability firmly in place. Our customers expect this and the economic and societal needs of the GDA require it.

Whilst acknowledging recent challenges, it is important to recognise that the story of Bus Átha Cliath is largely a successful one. The company has seen customer demand return strongly with customer journeys reaching 121 million in 2022. We are currently carrying an average of 457,000 customers per day, Monday-Friday, meaning customer demand is approaching pre-COVID years. In addition to this Bus Átha Cliath, with ten 24-hour routes, including two introduced in 2022, is the only all-day and all-night operator of public transport services in the GDA.



The company was also central to the delivery of a further two phases of the BusConnects Dublin Area Network Redesign in 2022. The successful delivery of BusConnects is vital to the future of Bus Átha Cliath and is also critical to achieving the company's goal of being the State's delivery partner of choice. We look forward to helping the NTA in delivering this project in full.

## Sustainability is embedded in everything we do

Bus Átha Cliath's journey on climate action and sustainability started many years ago. This year we have worked to be even more ambitious and accelerate our progress. 2022 also saw 47 hybrid vehicles introduced to the fleet and we look forward to the roll out of electric buses throughout 2023.

Last year also saw the company's first ever sustainability strategy developed and approved by the board of Bus Átha Cliath. Our sustainability strategy is aligned with our purpose to enable us to build progress together for all of our stakeholders.

When businesses like Bus Átha Cliath show leadership in this area the impact is bigger than the action itself. It is felt in the message it sends. We all know that climate change will not be prevented by one or two actions, or even by one or two hundred. It requires millions of actions globally. Each one may only be a ripple, but combined they are a powerful force for a move towards a more sustainable world.

Bus Átha Cliath was established in 1987. We have been around a while, and with experience comes a perspective and vision beyond immediate concerns. We are in it for the long haul. We know that for a business to last, it must have a clear reason for being, which is found in the value it creates for all – customers, communities, colleagues and most importantly for the world around us.

## Prudent financial management

Of course, none of this progress would be possible without a prudent approach to financial management. Despite the lingering economic impact of COVID-19 and a highly changeable operating environment, we have made significant progress in protecting and enhancing the financial position of Bus Átha Cliath. I would like to take this opportunity to thank the NTA, Minister for Transport Eamon Ryan TD, and the Government for their continued support over the last 12 months.

## Looking forward

Change is inevitable but progress depends on what we do with that change. This is especially true for the world of public transport. This is a time of opportunity, both for Bus Átha Cliath and the wider public transport market. This means that in a world that is changing before our very eyes, it is right that we think about and plan for the long term.

While none of us have a clear line of sight into the future, the work we have done this year and the progress we have made gives me confidence that we are on the right path to achieve sustainable growth in the future. Together, we will build on our success over the past year, sustain our position, deliver against our strategic priorities and in doing so, accelerate our momentum throughout 2023. Above all, we will make the most of our unique strengths within the dedicated Bus Átha Cliath team who serve our customers and communities across the GDA.



**Billy Hann**  
Chief Executive



## A Culture of Safety

Bus Átha Cliath is fully committed to complying with the provisions of the Safety, Health and Welfare at Work Act, 2005 and all other national and EU Regulations. The Bus Átha Cliath Safety Management System (SMS) is certified to the latest International Organisation of Standards (ISO) 45001 standard and underpins safety management within the company.

As part of the company's compliance management programme, an external National Standards Authority of Ireland (NSAI) audit was conducted to ensure all requirements outlined in the SMS were in place and working effectively. With the reopening of wider society post COVID-19, particular attention has been focused on safety management brought on by increased traffic congestion and higher customer numbers. Safety training continued throughout the pandemic with safety remaining at the forefront of all work practices within Bus Átha Cliath. New driver training has continued in the company's Road Safety Authority (RSA) certified training centre.

Bus Átha Cliath implemented a number of key safety initiatives in 2022.

### Random Drug and Alcohol Testing in 2022 for all employees and contractors

The implementation of this policy was to enhance employee and customer safety, to promote a positive and responsible attitude to alcohol and drug issues. As part of the implementation roadshows, it has also raised awareness of the risks associated with using alcohol or drugs and outlined the supports in place for employees that may develop problems with alcohol and drugs.

### Investigation of fleet improvements, considering new and expected fleet technology combined with customer expectation

A number of fleet improvements have been reviewed and implemented in order to further enhance employee and customer safety. This has been reviewed as part of the company's internal bus design committee forum. Exterior modifications have been carried out on vehicles to further protect vulnerable and other road users. Interior vehicle modifications have also been implemented to enhance both customer experience and safety of all customers. The introduction of low noise hybrid vehicles has also included an Acoustic Vehicle Alerting System (AVAS) on hybrid/electric vehicles so as to alert other road users and pedestrians of the presence of buses in the surrounding area.





### **Implement a number of focused safety awareness campaigns and a health and wellbeing strategy**

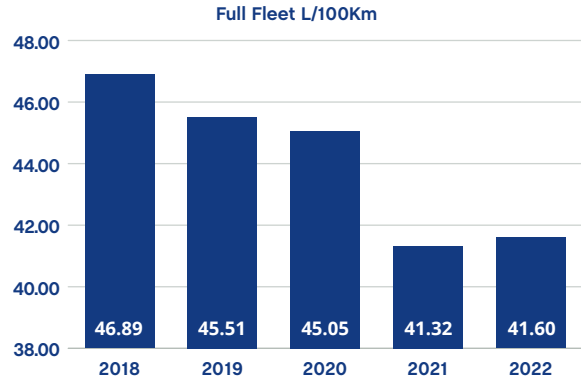
A sustained health and wellbeing strategy was developed which is focused on employee mental and physical health. This strategy aims to provide direction for workplace policies and initiatives which will enable employees to increase control over and improve their health and work in a safe and healthy environment. Through direct employee feedback, the company has identified a number of actions and opportunities that will support health and wellbeing which will be embedded into Bus Átha Cliath's culture. This strategy will be delivered over a three-year period from 2023 to 2025 to align and complement the overall strategic direction and vision of the company.

# Our Environment

## Our Footprint

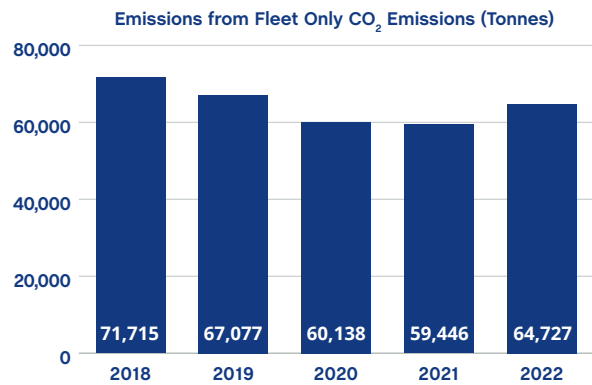
Full Fleet L/100Km

2018	46.89
2019	45.51
2020	45.05
2021	41.32
2022	41.60



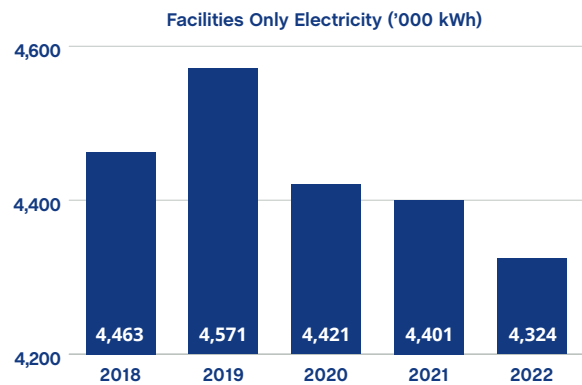
Emissions from Fleet only  
CO<sub>2</sub> Emissions (Tonnes)

2018	71,715
2019	67,077
2020	60,138
2021	59,446
2022	64,727



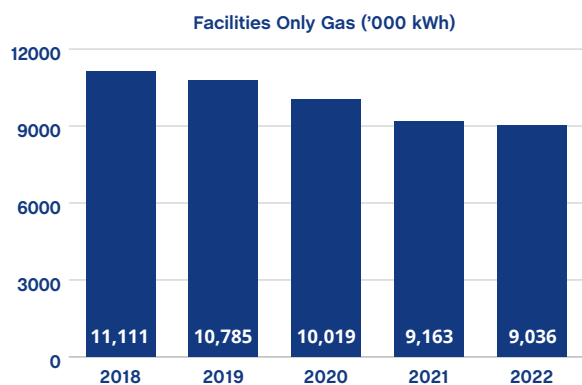
Facilities only  
Electricity (kWh)

2018	4,462,532
2019	4,571,434
2020	4,420,875
2021	4,400,531
2022	4,324,228



Facilities only  
Gas (kWh)

2018	11,111,298
2019	10,785,221
2020	10,019,336
2021	9,162,729
2022	9,036,314





Bus Átha Cliath is an integral part of the solution in helping create a more sustainable Ireland through a modal shift and being a responsible business across all of our operations in a cleaner, greener, and zero emissions organisation.

Our ISO-certified energy and environmental management systems underpin our commitment to improving sustainability across our network, depots, and supporting offices. They also ensure we measure and report our progress in a transparent and meaningful way. To further improve our overall footprint, Bus Átha Cliath is currently implementing a formal sustainability strategy.

As a precursor to the strategy, a significant reorganisation of the Environmental, Health and Safety (EHS) department took place in 2021 to ensure adequate resources are in place to facilitate the development and implementation of the strategy. The reorganisation, which is now complete, has enhanced the expertise level within the EHS department to support all functions within the company. This will be of benefit to us as we bring a broader approach to the area of sustainability in Bus Átha Cliath.

Progress in 2022 includes:

- 152,000 cars off the road each day;
- 23.5% improvement in fuel efficiency since 2008 baseline;
- 34.6% less CO<sub>2</sub> emissions since 2008 baseline;
- 60% of our fleet now utilises lower emission Euro 6 engines;

- introduction of 47 diesel-hybrid buses;
- 58% cheaper to travel by bus than car meaning public transport is good for your pocket and our planet;
- achieved ISO 14001 environmental management certification;
- Dublin Bus Sustainability strategy developed and approved;
- working with other CIÉ operating companies and CIÉ HC, procured consultant services in order to support reporting under the EU Taxonomy, with the plan being to voluntarily report under the EU Taxonomy for the first two criteria (climate change mitigation and climate change adaption);
- rainwater harvesting system implemented in Summerhill, supported by the CIÉ Sustainability Fund;
- wildflower embankment created in Broadstone depot, supported by the CIÉ Sustainability Fund; and
- rollout of biodiversity/wellbeing areas in depots, supported by the CIÉ Sustainability Fund.

We consumed 283,097 MWhs of energy in 2022 comprised of the following:

- bus fleet diesel 269,737 MWh;
- electricity 4,324 MWh; and
- natural gas 9,036 MWh.





In line with new targets set out under the Programme for Government and the 2021 Climate Action Plan, Bus Átha Cliath has committed to reducing our greenhouse gas emissions by 51% by 2030 and achieving net-zero by 2050. The EU's Clean Vehicle Directive sets out targets on public-sector heavy-duty fleets, meaning we are working to achieve a 45% low or zero-emissions fleet by 2026 and 65% by 2030. The NTA plans to have the urban bus fleet 100% electrified by 2035 to help meet targets.

To meet these targets and build on our progress, our plans for 2023 include:

- delivery of battery electric vehicles commencing in Q3 of 2023;
- ongoing future planning with the NTA and ESB Networks for charging infrastructure for full battery electric vehicles in all depots;
- continuing to align priorities and projects to access the CIÉ Sustainability Fund;
- delivery of charging infrastructure for fully-electric buses at two locations;
- expansion of rainwater harvesting system to other depots;
- progression of energy awareness campaigns;
- implementation of our nine core UN Sustainable Development Goals (SDG);
- rollout of “Sustainability Pass” training, to support all employees of all levels in understanding how their sustainable actions will play a vital role in our collective response to climate change;
- expansion of biodiversity/wellbeing areas to other locations;
- feasibility study to assess buildings at all locations for energy efficiency and meet 2030 targets;
- continuing to work with contractors to reduce waste on site;
- implement a smart metering programme for electricity, gas, and water;
- carry out LED retrofit of older light fittings;
- implement a company-wide Environmental Social Governance strategy; and
- update sustainable procurement policy to align with SDG's and Green Public Procurement (GPP) guidelines.



## Delivering High Quality Bus Services for the People of Dublin

2022 was a year of recovery for Bus Átha Cliath, following COVID-19 and the ending of national and local lockdowns and the associated travel restrictions.

Customer numbers recovered quickly as businesses and leisure activities returned and people started travelling again. Of particular note was a relative increase in weekend and off-peak travel, driven by increased services at these times.

The TFI 90-minute fare introduced during the year proved to be very attractive for our customers and allowed them to take subsequent journeys within 90 minutes for a single fare, even across other modes of transport.

The company faced significant challenges in 2022 as it sought to deliver an expanded network of services under the BusConnects project. While the company implemented a number of recruitment campaigns, and welcomed over 300 drivers into the company, the rate of recruitment did not match the rate of service expansion. The company will continue to address this issue in 2023 and is focused on the delivery of services, in line with our contract obligations, for our customers.

The delivery of a range of major projects, prioritising public transport, is at the heart of delivering a more sustainable Dublin. The largest operational challenge for 2022 was the delivery of BusConnects in partnership with the NTA. This €2 billion suite of projects is central to the Government's policy to improve public transport and address climate change in Dublin and other cities across Ireland. BusConnects includes a suite of nine interrelated projects, the two primary ones being the Network Redesign (the bus routes) and the Core Bus Corridor (the on-the-ground infrastructure).

BusConnects is included within the following Government policy strategies:

- the National Development Plan 2018-2027;
- the Climate Action Plan 2021; and
- Our Shared Future – The 2020-2025 Programme for Government.

There is a commitment to invest over €2 billion in the urban bus system and this investment is greatly welcomed. The urban bus is, and will continue to be, by far the largest mode of public transport in our fast-growing city for decades to come. BusConnects offers the opportunity of increased reliability, reduced journey times and further enhancing the customer experience.

After the very successful launch of Phases 1 and 2 in 2021, 2022 saw Phase 3 (Northern Orbital) of BusConnects launched in May 2022 in Harristown Depot, with new route N4 being introduced, linking Blanchardstown Shopping Centre in West Dublin to the Point Village (Docklands – O2 Arena) via Collins Avenue (DCU). This resulted in an increase in services and frequency overall, especially off peak and at weekends, in the Dublin Northeast area. This new route resulted in:

- high-frequency 10-minute service;
- 24 Hour Orbital route;
- 100% increase in operating kms;
- high-frequency interchange with seven other current and future BusConnects' spines; and
- connectivity – improved access to employment/education/medical/leisure facilities.

Phase 4 (G-spine) of BusConnects was launched in October 2022, with routes G1 (Luas Red Cow to Docklands), G2 (Liffey Valley Shopping Centre to Docklands) and route 60 replacing the 70/79a and western leg of route 40. Operating out of Conyngham Road Depot the number of weekly trips increased by 22%, running an additional 25% kms every week and it required a 25% increase in the number of duties/buses for operation.

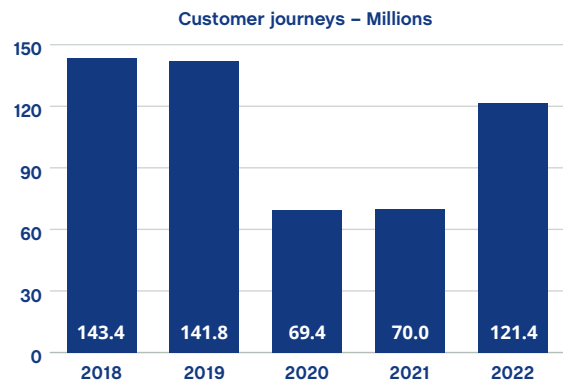
The G-spine is also a 24-hour service offering a major increase in connectivity as the routes will intersect with seven other spines as well as five orbital services. The introduction of both phases saw a significant increase in resources for Bus Átha Cliath, both driving and engineering staff as well as fleet.





BusConnects, when delivered in full, will be radically innovative while at the same time acting as a catalyst for economic renewal and action on climate change. Public transport has always played a key role in social mobility and in these unprecedented times it is ever more important in enabling economic recovery providing safe access to work, education, retail, and leisure. We have seen a rapid recovery in demand following the lifting of COVID-19 restrictions. We came into the COVID-19 pandemic in a strong position, and through this crisis, we have acted decisively. With our continued focus on operational excellence, we are well positioned to continue to serve our customers in 2023, as the leading operator of public transport services in Ireland.

**Customer journeys 2018 to 2022**





## Our Direct Award Contract

Bus Átha Cliath was awarded a Direct Award Contract (DAC) by the NTA in accordance with European and National legislation. This contract comprises the operation of routes across the GDA and is the primary source of income for Bus Átha Cliath. It came into operation on 1 December 2019, operating for five years.

The contract performance is defined primarily by way of a number of Key Performance Indicators (KPIs) set by the authority. These measures consider all aspects of service operation and delivery and include mechanisms for penalties and incentives depending on performance against target.

In brief, the key targets include punctuality, reliability, kilometres operated compared to schedule, as well as a range of customer focused mystery shopper and data requirements. The current contract is an evolution of previous contracts with more stringent performance requirements and an increased focus on quality-of-service delivery.

2022 saw recovery from many of the impacts of COVID-19, with customer journey numbers approaching pre-pandemic levels by the last quarter of 2022. Post COVID-19 travel patterns show changed behaviour associated with working from home and more weekend travel. This, associated with a return to high congestion levels resulted in large variations in the operating conditions for our services.

In addition to managing services in difficult circumstances, in partnership with the NTA, Bus Átha Cliath has successfully delivered further phases of the BusConnects project, including introducing further 24-hour services to help sustain the night-time economy across the city.

Bus Átha Cliath, along with other transport operators and industries has faced recruitment challenges during 2022. However, due to a large recruitment campaign, applications and interest have grown towards the end of 2022, with strong net recruitment expected in 2023.

Bus Átha Cliath continued to deliver on key contract requirements. However, the challenging and variable operating environment, as well as the recruitment challenges, have unfortunately impacted service provision across the network.

Penalty and performance management continue to be a key priority in delivering services for customers and meeting the contract's requirements.



# Our Community

## Community Engagement

Bus Átha Cliath is committed to creating positive social value in the communities we proudly serve. This is reflected in our Community Spirit Initiative (CSI), which aims to support, improve, and enhance the lives of the people in the communities in which our services operate.

The CSI encompasses the following areas:

- Community Spirit Awards;
- Schools Education Programme; and
- support of local and cultural events.

COVID-19 impacted our programmes under the CSI but both our Community Spirit Awards and our Schools Education Programme, which helps to keep communities safe by educating younger citizens on the importance of respecting public transport, resumed in 2022. Unfortunately, delayed due to the pandemic, our 2021 Community Spirit Awards winners were announced in November 2022. Sixty five grassroots, voluntary and community groups operating in the GDA were awarded a grant of €1,000, €2,000, or €5,000. The awards provide groups with much-needed funds so that they can continue to offer vital services and raise community spirit.

The ethos of the CSI is to support our customers, colleagues, and stakeholders and to develop strategic partnerships in the communities we operate in.

## Pride and LGBT Ireland

We undertook a new community engagement partnership with LGBT Ireland for Pride 2022, as part of our continued support of the LGBTQI+ community and our employees. LGBT Ireland is a national organisation which provides support services to Lesbian, Gay, Bisexual, and Transgender people across the country, carrying out impactful work with all members of the LGBTQI+ community, especially those from minority groups, including LGBTQI+ Travellers, Refugees and Asylum Seekers.

Bus Átha Cliath and LGBT Ireland worked together for the 'By My Side This Pride' campaign, putting a spotlight on LGBTQI+ allies. The campaign featured a diverse group of four LGBTQI+ community members, including Bus Átha Cliath employees and LGBT Ireland service users.

## Culture Night

We are proud to support cultural initiatives and events throughout the city. It is an opportunity for us to assist and partner with initiatives that benefit our communities. In September 2022, Bus Átha Cliath provided free Culture Night buses, along three tailored bus routes, as part of our role as official transport partner. Culture Night Dublin connects people to cultural activities locally with more than 380 free in-person and online events taking place at over 300 venues across the city and county. To keep visitors entertained, Bus Átha Cliath hosted a number of pop-up performances on buses at cultural destinations across the city.

## Accessibility

Bus Átha Cliath works to provide a secure and sustainable form of transport, mobilising and connecting people and communities across Dublin, enabling people to fulfil their lives. Bus Átha Cliath has a commitment to improving the journey experience for our customers with disabilities and mobility impairments. Our fleet is 100% fully accessible with one wheelchair space on all buses and both a wheelchair and buggy space on 88% of our buses. All of our buses have audio and visual stop information available on board.

The Travel Assistance Scheme operated fully in 2022 and is of particular importance as part of the delivery of the BusConnects project to assist customers in learning new routes and understanding changes to existing routes. The scheme provided 1,782 assists in 2022, 311 to people with sensory problems, 942 to people with learning difficulties and 529 to people with mobility problems. We also gave 58 presentations on safe travel to disability organisations and older persons groups and brought a bus out to disability units and schools to allow their customers to learn how to use the bus and feel comfortable doing so in familiar surroundings.

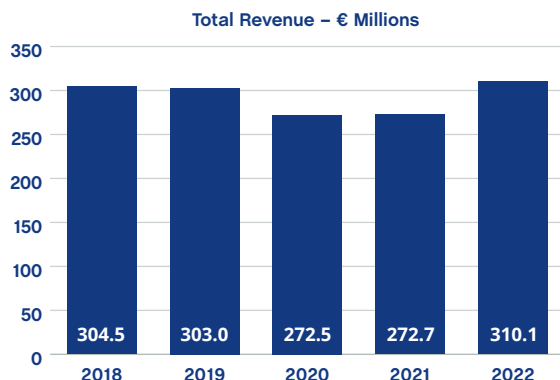


## Our Performance

The company reported a surplus of €0.4 million, after exceptional items. This includes a profit of €0.2 million on the Public Service Obligation (PSO) DAC services and other PSO services. In addition, Commercial Services generated a profit of €0.2 million. Overall, the company reported an Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA) of (€0.2) million compared to an EBITDA of €1.9 million in 2021.

Total operating costs have increased from €270.8 million in 2021 to €310.3 million in 2022, a net increase of €39.5 million. Most of these additional costs are associated with the increase in services for customers as part of the implementation of the BusConnects project and the implementation of the recent pay agreement.

Additional services give rise to increased expenditure, particularly in drivers' costs, fuel, and maintenance costs. The rise in energy prices in 2022 also led to significant increases in the cost of electricity and gas in the year. Expenditure also reflects savings achieved from service amendments as well as other cost efficiencies delivered by the company across several areas in 2022.



## PSO Operating Result and Financial Position

Bus Átha Cliath has continued to operate PSO services in line with the DAC during 2022. The company operates under a gross cost contract and was fully funded under the PSO contract.

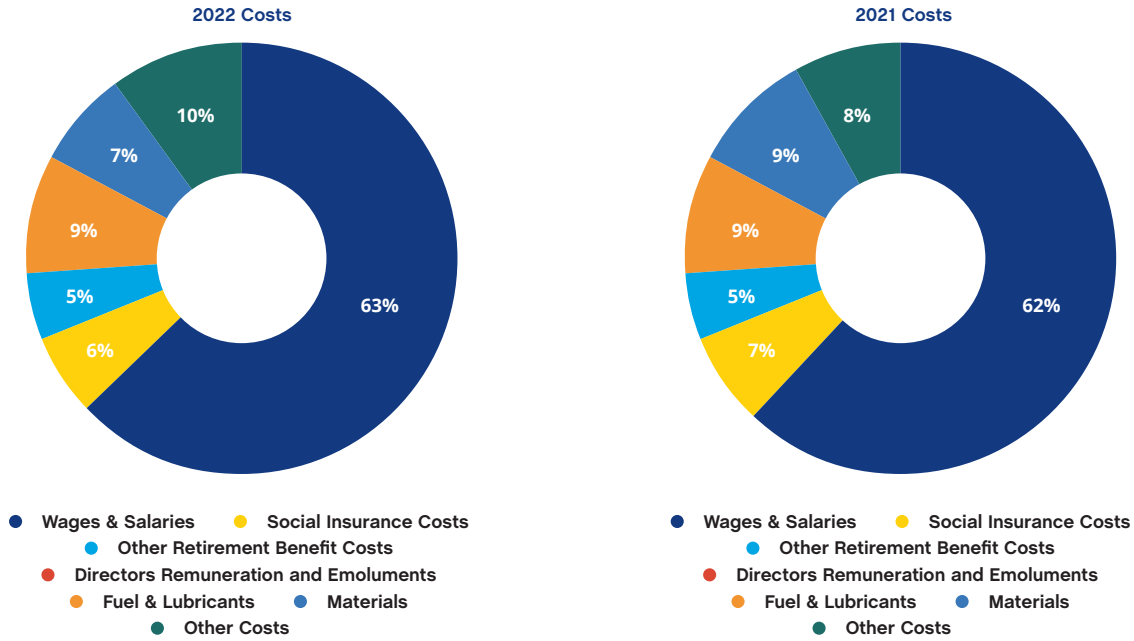
The company earned a reasonable profit on PSO services however this was reduced by performance related deductions under the DAC.

The contract performance deductions reflect the challenges faced by the company in the areas of service performance and reliability. In particular, challenges in driver recruitment, despite recruiting over 300 drivers and maintaining an intensive focus on driver recruitment throughout the year, have negatively impacted on the service levels delivered to customers in 2022.

Customer journeys increased significantly during the year with numbers approaching pre COVID-19 levels by the end of 2022. Bus Átha Cliath also introduced two further phases of the BusConnects Network which increased services for customers.

It is recognised by all stakeholders that a reasonable surplus on the PSO contract is critical if the company is to continue its progress towards financial stability which in turn will generate funding for essential investment and provide greater security around the provision of transport services.

The board is mindful of the need to ensure that the company remains in a stable financial position in order to meet the transport needs of the community. The company also remains committed to enhancing our value for money proposition and to delivering cost efficiencies across all expenditure categories.



The cost of operating PSO services before exceptional costs, increased from €268.1 million in 2021 to €303.9 million in 2022, an increase of €35.8 million. These costs reflect the expansion of services under the BusConnects project, the implementation of the new pay agreement, and increased fuel and energy costs. Bus Átha Cliath continues to work closely with the NTA to deliver an enhanced network of services and to further improve the quality of our service offering to customers.

The NTA has continued to engage with the company to ensure that capital investments in PSO fleet and customer enhancements are continuing as part of the joint NTA and Bus Átha Cliath commitment to improved PSO services.

## Commercial Operating Result and Financial Position

Our DoDublin brand activities recommenced on a pilot basis in 2021, having been suspended since April 2020 due to COVID-19. This service offering was further expanded in 2022. City Tours services have performed well in a challenging year. The business delivered an encouraging rise in customer journeys and has reported a modest surplus for 2022.

While Commercial revenue remains well down on pre COVID-19 levels there are encouraging signs for the re-establishment of the City Tours business. The popular Ghostbus Tours also resumed in Quarter 3 of 2022 and returned a positive margin for the period.

Management continues to review all options to support the continued growth of commercial activities on a financially sustainable basis. A number of initiatives are planned for 2023 to further strengthen the commercial side of the business.

# Our People

## A Good Employer

Our goal is to become an employer of choice by supporting the health and wellbeing of all our diverse and talented employees and empowering them to reach their full potential in an environment of inclusion, non-discrimination, respect, and dignity. Our focus is to nurture and continuously improve our workplace culture. Our work in this area was recognised in 2022 with the company being listed as one of Ireland's best employers by the Sunday Independent and Statista.

Looking to the future, internal communication and employee engagement will remain a priority focus for Bus Átha Cliath. By collaborating across departments and developing our processes we can address challenges more efficiently and effectively. Although COVID-19 placed increased emphasis on the role of internal communication, its ongoing prioritisation is driven by our Senior Leadership Team. It recognises the importance of internal communication in ensuring employee engagement across the company and informing and disseminating organisational culture and values, business progress, positive company initiatives and overall operations.

We have a range of resources in place as part of our employee development plans. We provide a mentoring programme and Education Support Scheme for employees. Our bus drivers are trained to the highest standard, in our world class training centre in Phibsboro. In 2022, 11 new apprentices started their first-year training and nine will graduate in April 2023. We also offer an Earn as you Learn scheme to encourage young people to apply to become heavy vehicle mechanics with the company. These applications are open to anyone aged sixteen or over who fulfil certain educational criteria.

Bus Átha Cliath is one of the country's leading employers with an average of 3,771 employees in 2022. We reflect contemporary Dublin and society with a diverse and inclusive workforce made up of multiple ethnicities, religions, ages, and abilities. Our Diversity and Inclusion Policy reflects Bus Átha Cliath's continuing commitment to equality, diversity, and non-discrimination for employees, customers, and the wider community.

Our workforce represents 78 different countries and is reflective of the diversity of the communities we serve. We strive to develop policies that are inclusive, such as our award-winning Gender Transition Policy, and provide diversity and inclusion training for employees.

Our 2022 Gender Pay Gap Report showed that we had a gender pay gap of 2.4% in favour of women closing the gap from 2.3% in favour of males in 2018. We have increased the number of female bus drivers by 72% since 2019 and we are committed to increasing this further in 2023. We will also continue to focus on increasing the number of females in engineering with a special focus on greater gender balance in our apprentice heavy vehicle mechanic programme. Gender equality is a huge part of the ethos of Bus Átha Cliath, and our commitment to increasing the numbers of females in the company, particularly in the largely underrepresented areas of bus driving and engineering will continue in 2023. We will continue to work to attract females into these areas in the future, as well as to encourage female employees to progress through the company. This will continue to be a focus of our 2023 action plan.

In 2022, Bus Átha Cliath started the process to achieve the Investors in Diversity Silver Award which is the second of the three stages in the Investors in Diversity EDI Mark. We achieved the Bronze Award in 2021.

## Employee Wellness

As an organisation, Bus Átha Cliath is aware of, now more than ever, the importance of supporting the health and wellbeing of our employees. We understand that health and wellbeing should be incorporated across every component of the business, from policy, organisation, planning and implementation, to evaluation and action for improvement. Bus Átha Cliath recognises the importance of valuing each of our employees. This includes their mental health, physical health, nutrition health, safety, and overall wellbeing in the workplace and at home.





DBWellbeing, our interactive wellbeing website, provides our employees with support, education, and information on a wide range of topics to help their overall health and wellbeing. It is facilitated by an external team of qualified and experienced professionals within the health and wellbeing industry, including mental health, physical health, and nutrition.

In addition to this, an information roadshow was launched at the beginning of Men’s Health Week. Over three weeks, our wellbeing bus went around to a number of locations providing information on men’s health, signposting available supports, and helping reduce the stigma associated with certain health conditions.

In 2023 we will officially launch our Health and Wellbeing Strategy which will provide direction for workplace policies and initiatives which will enable employees to increase control over and improve their health and work in a safe and healthy environment. The strategy has identified a collection of actions and opportunities that will support health and wellbeing to be embedded into Bus Átha Cliath’s culture. This strategy will be delivered over a 3-year period from 2023 to 2025. Plans for 2023 include a psychosocial risk assessment, a smoking cessation programme for employees and their families, health screening, health and wellbeing programme and mental health training. We will also continue to enhance our already well-established Employee Assistance Programme, which is an independent counselling service, designed to help employees resolve personal and work-related difficulties which may affect wellbeing and performance at work.







## Senior Leadership Team Biographies



### Billy Hann

Billy Hann was appointed Chief Executive Officer of Bus Átha Cliath in December 2022. He began his career with the Irish Aviation Authority (IAA) in 1994, providing engineering support services to Air Traffic Control. In his 28 years working for the IAA, he has held several senior management roles and was appointed as the Director of ATM Operations and Strategy. Billy was responsible for leading a highly professional multi-disciplined team in delivering a safe, secure, sustainable world-leading air traffic control service in national and international airspace.

A Dublin native, Billy graduated in 1993 with a primary degree in Electronic Engineering and went on to complete an MSc in Operations Management from Dublin City University. He also completed an MSc in Executive leadership from Ulster University and a Programme for Leadership Development from Harvard Business School.



### Andrea Keane

Andrea Keane is Chief Financial Officer and Company Secretary of Bus Átha Cliath. She joined the company in September 2016. Andrea previously worked as Chief Financial Officer and Company Secretary for Bus Éireann.

In her current position she is responsible for all financial matters within the company and, as Company Secretary, is responsible for advising the board, through the Chairperson, on governance issues. Andrea is a member of the Chartered Institute of Management Accountants and was listed on the Business and Finance top 100 CFOs operating in the Irish market in 2021. She previously worked in Iarnród Éireann as Manager of Management Accounts and has also worked in the private sector in a number of Financial and Management Accounting roles.



### Phil Donohue

Phil Donohue was appointed Head of Human Resources and Development in 2010. Prior to this appointment his role was Employee Relations Manager. In his current position he is responsible for leading and managing the Human Resources function and for creating, implementing, and nurturing the overall HR strategy which is central to ensuring the continued success of Bus Átha Cliath.

Phil joined Bus Átha Cliath in 1984 and has worked in a variety of operational roles including Divisional Manager in area west, area northwest and area south.



### Sorin Costica

Sorin Costica was appointed Head of Operations in August 2020. He is responsible for leading, managing and developing the Operations function and creating and implementing overall strategy for road passenger operations. He joined Bus Átha Cliath in 2001 and has worked in a variety of operational roles including Depot Administrator in Ringsend Depot and Area Operations Manager in Central Control, Broadstone.

Sorin holds a Transport Management Diploma from Dublin Institute of Technology and an Information Technology Diploma from Dublin City University.





### Ray Cooke

Ray Cooke joined Bus Átha Cliath as Acting Chief Engineer in September 2022 and was subsequently appointed to the role in December 2022. He is responsible for leading, managing and developing the Engineering function for Bus Átha Cliath, as well as creating, implementing, and managing the overall engineering strategy.

Ray is a senior operations professional with diverse experience across multiple industries. Prior to joining Bus Átha Cliath, Ray was the Director of Supply Chain Transitions and Footprint at the automotive technology company Aptiv, where he led the transformation of supply chain management. Ray was also the Supply Chain Director for Honeywell and a Programme Manager for Shell.

Ray holds a Master of Business Administration (MBA) from Manchester University, as well as a Masters in Mechanical Engineering (M.Eng.Sc) and a Bachelor of Engineering (BE) from University College Dublin (UCD).



### Ciarán Rogan

Ciarán Rogan joined Bus Átha Cliath in 2017 as Head of Commercial and Business Development. In his current position as Chief Customer Officer he is responsible for quality and customer experience, commercial performance and business development, marketing, communications and public affairs, regulatory affairs, customer information and digital activity.

Ciarán has extensive experience in public transport with Translink in Northern Ireland and through the International Association of Public Transport. He has also worked in the higher education, tourism, agri-food, and consultancy sectors.

Ciarán is a graduate of University College Dublin and holds postgraduate qualifications from Université Catholique de Louvain and Ulster University.



### Clíodhna Ní Fhátharta

Clíodhna Ní Fhátharta was appointed Head of Strategic Communications and Engagement of Bus Átha Cliath in 2022.

Previously, the Media and Communications Manager, Clíodhna joined the company in December 2006 after serving six years as Media and PR Executive at Iarnród Éireann. A proven communicator and strategist with over two decades of experience in the public transport sector, Clíodhna leads the function responsible for providing strategic communications support through corporate and consumer activity, helping to deliver a stronger corporate reputation and deeper stakeholder engagement.

Clíodhna is a member of the Public Relations Institute of Ireland and holds an honours degree in English and Irish from the University of Galway. She also has a diploma in Public Relations from the Fitzwilliam Institute and a diploma in Management from the University of Limerick.



### Mary Ryan

Mary Ryan joined Bus Átha Cliath in 2004 and has over 18 years' experience developing customer centric strategies and plans in the areas of marketing, digital and brand communications, and business development. Mary is a member of The Marketing Institute and has delivered award winning marketing campaigns and digital innovations centred around our brand mantra 'Every Journey Matters.'

More recently, Mary has moved into senior Project Management roles most notably as business continuity lead during COVID-19. In June 2022, Mary was appointed to lead a significant programme of change for Bus Átha Cliath in strategy and culture transformation to position Bus Átha Cliath well for the future.

Mary holds a degree in Business Studies (Marketing Management) and Professional Diploma in Advertising from Technological University Dublin and a MSc in Business (Leadership & Management Practice) from UCD Michael Smurfit Graduate Business School.



**John Ryan**

John Ryan is Head of Strategic Projects – Mobilisation and Activations. In his current role, John heads up the mobilisation and coordination of strategic projects that are currently active. These include the electrification of garages in preparation for electric buses, network redesign (BusConnects), next generation AVL, ticketing systems and garage redevelopments.

John has held positions in various departments in Bus Átha Cliath including Engineering, Risk Management, Human Resources, Garage Management and Regulatory Affairs.

John holds a degree in Mechanical Engineering from Trinity College Dublin and a Masters in Business Administration from the UCD Smurfit School.



**Colin Ward**

Colin Ward is Head of Environment, Health and Safety and designated Chief Risk Officer for Bus Átha Cliath. In his current position, he is responsible for the development and ongoing implementation of the Safety, Environmental and Energy Management and Corporate risk. Ensuring Safety and Sustainability are embedded and at the forefront of all decision-making processes.

He joined Bus Átha Cliath as a project engineer in January 2016, working in the area of environmental and energy management, developing a number of key sustainability projects for Bus Átha Cliath. Prior to this Colin worked in a number of engineering companies with clients like Google, Intel and EirGrid, focusing on renewable energy developments and safe delivery of construction projects.

Colin holds a Masters degree in Energy Management as well as a Bachelors degree in Mechanical Engineering from Dublin Institute of Technology along with other professional qualifications in safety management and is a member of Engineers Ireland.

## Directors' Biographies



### Gary Owens

Gary Owens was appointed to the Board of CIÉ and as Chairperson of Bus Átha Cliath in May 2022. He has wide experience in financial services at board and senior Executive level and was Chief Executive Officer of both Hibernian Insurance and IFG Ireland. He also served as an Independent Director for both AIG Ireland and AIG International where he was a member of the Audit Committee and Chairperson of their Investment Committee. Gary is a Director in Leaseplan Insurances where he has chaired both the Audit and Risk Committees and is currently Chairperson of Diona DAC and ICare Capital Partners. He has fulfilled a number of roles in sport serving as Interim Chief Executive Officer for both the Football Association of Ireland and Athletics Ireland and also served as the Chief Executive Officer for Down Syndrome Ireland. Gary is a Chartered Insurer and a member of the Chartered Insurance Institute.



### Lynda Carroll

Lynda Carroll was appointed to the board in April 2019. Lynda has over 30 years' experience in financial services at board and senior executive level in the private and public sector. She has been Managing Director of De Lage Landen Ireland and Vice President of Global Structured Finance Europe, Lead Central Bank of Ireland prudential supervisor of one of Ireland's pillar banks and Head of Capital Allocation and Risk Based Pricing at Allied Irish Banks plc. She holds a Master of Arts degree from University College Dublin and is a Chartered Accountant and Chartered Tax Advisor. She also holds a Chartered Accountants Ireland Diploma in International Financial Reporting Standards and the UCD Michael Smurfit Graduate Business School Professional Diploma in Corporate Governance. She is a member of the Board of Diversified Notes plc, the Board of the National Bank of Canada Global Finance Limited, the Board of Elkstone Private Advisors Limited, the Board of The Ark Children's Cultural Centre Company and the Board of European Movement Ireland. Lynda now works as an Independent Non-Executive Director in the financial services, state, and voluntary sector. Lynda was reappointed to the board for a further five-year term in April 2022.



### Stephen Hannan

Stephen Hannan was appointed to the board in December 2017 following his election to the CIÉ Board under the Worker Participation (State Enterprises) Acts 1977 to 2001. He works as a bus driver in Ringsend depot. He is a member of SIPTU and has held a wide variety of positions within the trade union for almost 30 years. Stephen is President of the Bus Drivers Committee, Vice-Chairperson of the Transport Sector Committee, a member of the Divisional Committee and a depot representative.



### Elaine Howley

Elaine Howley was appointed to the board in August 2018. Elaine has many years of experience advocating for the rights and full participation of people with disabilities. She has a particular interest in public transport and access to services, information, and public places. She has led services for people who live with disability for over 25 years. Elaine was the first Liaison Officer for students with disabilities and was a founding member of the Association for Higher Education Access and Disability. She was Director of Advocacy and Policy in National Council for the Blind Ireland (NCBI) and CEO of NCBI Services. Elaine is the coordinator of the European Blind Union's Low Vision Network. Elaine's advocacy work has included international campaigns such as the campaign for ratification of the Marrakesh Treaty and the UN Convention on the Rights of Persons with Disabilities. Elaine holds a Masters Degree in Social Work, a National Qualification in Social Work and Higher Diploma in Systemic Family Therapy. Elaine is a member of the Institute of Directors with a Professional Diploma in Company Direction, Human Rights and Equality. Elaine was reappointed to the board for a further five-year term in August 2021.





### Cyril Maybury

Cyril was appointed to the board in May 2022. He had served on the Company's Audit, Finance and Risk Committee since February 2019. He is a Chartered Accountant and holds a Diploma in Corporate Governance and is a Qualified Pension Trustee. Cyril has over 40 years' experience of audit and financial advisory services to all sizes of companies. He was, at various stages of his career as a partner in the firm of EY, from 1970 to 2009, an audit partner, technical and training partner, in charge of the Dublin and Limerick audit practices, risk management partner, and leader of the Litigation and Fraud advisory services practice. He chaired a number of technical, Financial Reporting, Company and Business Law and Practising Standards Committees of the Institute of Chartered Accountants in Ireland. He has chaired a number of Companies and pension trustee boards and also Audit and Risk committees. In the past, he validated costings in the bus transportation industry. He is presently a member of the Audit committee of the Houses of the Oireachtas. He is a member of appeal panels in the resolution of tracker mortgage disputes of two banks. He is Chairperson of Payac Services clg, the developer of the system of current accounts and debit cards used by Credit Unions.



### Dermot Healy

Dermot Healy was appointed to the board in December 2021. He is employed as a bus driver with Bus Éireann based at Roxboro Depot in Limerick. He joined CIÉ in 1983 as a junior dining car attendant before moving to the Road Passenger Section the following year taking up such roles as Office Assistant and Bus Conductor prior to his current position as a driver since 1991. He has been active in his union, the NBRU, since 1997 when he was first elected to his local branch committee. He served as both Vice-Chairperson and Chairperson of the Limerick Branch prior to being elected to the National Executive Council in 1999. He is a member of the NBRU National Negotiating Team. He has extensive experience in Industrial Relations issues including several WRC negotiations and Labour Court hearings.



### Keith Wallace

Keith Wallace was appointed to the board on 5 April 2019. Keith has a wide range of experience in the public transport field and a passion for good corporate governance. He is the Director of his own consultancy business and has previously held senior executive positions in Caledonian Sleeper, Govia Thameslink Railway and Scott Wilson. He has also served in a non-executive capacity on a number of boards. Keith is currently a non-executive Director of Scottish Autism, non-executive Director of the Scottish Rugby Union and non-executive chairperson of Crossrail International. Keith holds a Degree in Civil Engineering from Heriot-Watt University Edinburgh and is a Chartered Engineer and a Chartered Director. Keith was reappointed to the board for a further three-year term in April 2022.



### Rachel Widdis

Dr Rachel Widdis was appointed to the board in April 2019. Rachel is Director EMEA at Article One, a specialised consultancy in business and human rights, responsible innovation, and sustainability. She is an adjunct Assistant Professor teaching Business and Human Rights in the Law School in Trinity College. Rachel previously held positions in Structured Finance in ABN-AMRO Luxembourg, EMEA Business Development in Paris and as a Financial Analyst in Citigroup in London. She holds Master's degrees in Business and in Law. Her PhD (2021) concerns the responsibilities of business to respect human rights and development of ESG litigation. Rachel's expert area includes new regulation requiring companies to conduct human rights and environmental due diligence. She has worked on a number of voluntary boards and committees in education, culture, and sport. Rachel was reappointed to the board for a further four-year term in April 2022.

# Directors and Other Information

## Directors at 5 April 2023

Mr G. Owens

Ms L. Carroll

Mr S. Hannan

Ms E. Howley

Mr D. Healy

Mr K. Wallace

Dr R. Widdis

Mr C. Maybury

## Chief Executive

Mr B. Hann

## Company Secretary

Ms A. Keane

## Registered Office

Bus Átha Cliath  
59 Upper O'Connell Street  
Dublin 1

Telephone: +353 1 872 0000

Website: [www.dublinbus.ie](http://www.dublinbus.ie)

**Registered No:** 119569

Company limited by shares and registered as a Designated Activity Company under the Companies Act 2014

## Independent Auditors

Mazars

Audit and Assurance Services

Block 3 Harcourt Centre

Harcourt Road

Dublin 2

# Directors' Report

The directors present their annual report in accordance with their obligations under the Irish Companies Act 2014, the Transport Act 1950 and the Transport (Re-organisation of Córas Iompair Éireann) Act 1986 for the year ended 31 December 2022.

## 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 process was undertaken by both Bus Átha Cliath and other CIÉ Group companies to comply in full with the requirements of the Companies Act 2014 in relation to Directors' Compliance Statements. In order to provide assurance, a review was carried out. 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 Átha Cliath Audit, Finance and Risk Committee. The report confirmed that Bus Átha Cliath was in full compliance with the requirements relating to Directors Compliance Statements.

## Accounting records

The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records in accordance with Section 281 to 285 of Companies Act 2014 are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at Bus Átha Cliath, 59 Upper O'Connell Street, Dublin 1.

## Share capital

Details of the company share capital are set out in note 18. There were no movements in share capital during the year.

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

## Shareholders' meetings

An annual general meeting of the company is held once every calendar year at such time (not being more than fifteen months after the holding of the last preceding annual general meeting) and place as may be prescribed by the directors. The directors may either whenever they think fit or on requisition of Córas Iompair Éireann convene an extraordinary general meeting of the company.

## Going concern

Bus Átha Cliath passenger numbers increased significantly in 2022 as customers returned to public transport in large numbers. This was particularly the case in the second half of 2022. In total, the company carried 121 million passengers in 2022, with passenger journeys in latter months recovering to pre-COVID levels. This positive development is a strong endorsement of public transport services.

The board acknowledges NTA funding received during 2022 for the operation of the Direct Award Contract (DAC). This has enabled the continued operation and expansion of essential public transport services. The board also notes the positive engagement with the Department of Transport and the NTA in developing and implementing enhanced service plans in 2022.



The directors have also considered the challenging economic conditions associated with the war in Ukraine, which has increased a number of general business risks. Some of these risks were evident prior to February 2022 but some of these risks are now more uncertain in their likelihood and impact. These include potential disruptions to energy supplies alongside a sharp increase in prices, the possibility of 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. Monetary policies globally have moved to address increasing inflation by increasing interest rates which impacts spending ability for businesses and consumers. Equity and bond markets have seen significant volatility during the year, with a sharp increase in bond yields and reduction in bond values. This has led to challenges in the financial markets and a continuation of economic uncertainties and market volatility. The company managed these risks throughout 2022 within the funding parameters of the DAC.

The directors have considered the appropriateness of the application of the going concern basis to the preparation of the financial statements and are satisfied that it is appropriate for the 2022 financial statements to be prepared on this basis.

Key factors considered in arriving at this decision include.

- the trading position of PSO Services;
- the trading position of Commercial Services; and
- the liquidity position of the company and CIÉ Group.

The going concern basis 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.

### **PSO Services**

The company was awarded a DAC on a net cost contact basis at the end of 2019, which transitioned to a gross cost contract from 1 January 2021. The company continues to operate under a gross cost contract for the remainder of the current DAC.

Under a gross cost contract responsibility for recognising PSO fare box and other passenger revenue transfers to the NTA.

Bus Átha Cliath continued to operate PSO services in line with the DAC during 2022. The company was fully funded in 2022 under the contract.

In 2023 the company continues to operate under a DAC and responsibility for PSO fare box and other passenger revenue remains with the NTA. The NTA has confirmed its intention to continue to provide PSO funding in line with the DAC in 2023.

The directors considered the quantum of funding likely to be required for 2023 and 2024. Consideration of the assumption that appropriate levels of PSO funding could be provided in 2023 and 2024 was an essential element in the directors' assessment of the financial position of the company.

The directors are satisfied that:

- it remains the intention of the NTA to fund Bus Átha Cliath to operate PSO Services in line with the DAC;
- detailed scenario planning has allowed reasonable assessments of the level of funding likely to be required be provided;
- the 2023 Exchequer Budget included adequate provision to fund the Bus Átha Cliath PSO Contract in 2023; and
- the NTA will receive sufficient funding from the Exchequer in order to fund the Bus Átha Cliath DAC in 2023 and 2024.

### **Commercial Services**

Commercial Services were suspended in April 2020 due to the COVID-19 pandemic. However swift action by the board and management minimised the overall losses and the business resumed operations, on a smaller scale, in the second half of 2021. Commercial Services continued to operate in 2022, at reduced levels, as the company assessed future commercial opportunities. Commercial Services earned a surplus in 2022 of €0.2 million.

The board has approved the continuation of a small team to develop future opportunities for Commercial Services in 2023 and beyond, as the operating environment improves. Having considered detailed scenarios and projections, the directors are satisfied that the company has sufficient resources to fund Commercial Services in 2023 and 2024.

### **CIÉ Group Liquidity**

CIÉ Group operates a pooled treasury system and Bus Átha Cliath relies on the Group's banking facilities to enable it to manage its operations in accordance with its approved business plan.

The company had an intercompany debtor balance of €166 million at 31 December 2022.

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.

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

The ongoing support of CIÉ Group for Bus Átha Cliath is evidenced in the Letter of Support from CIÉ to Bus Átha Cliath dated 5 April 2023.

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

### Principal activities and financial review

The principal activity of the company is the provision of a comprehensive bus service for the city of Dublin and its hinterland.

Córas Iompair Éireann (CIÉ), a statutory body wholly owned by the Government of Ireland and reporting to the Minister for Transport holds 100% of the issued share capital of the company.

Total revenue was €310.1 million in 2022 compared to €272.7 million in the previous year. Bus Átha Cliath continued to operate PSO services in line with the DAC during 2023. The company generated a profit of €0.4 million in 2022 (€5.8 million in 2021).

The company earned a reasonable profit on PSO services but also incurred penalty deductions which reduced the total profit earned on PSO services. The contract performance penalties reflect the challenges faced by the company in the areas of service delivery and service performance during the year. The company faced significant challenges in driver recruitment in a very challenging market during the year. Despite these challenges the company recruited over 300 drivers in 2022, the highest level of new drivers introduced in any one year. The company implemented a number of recruitment campaigns in 2022 and remains focused on ensuring it has the appropriate level of resources to deliver services for our customers in 2023.

It is recognised by all stakeholders that a reasonable surplus on the PSO contract is critical if the company is to continue its progress towards financial stability which in turn will generate funding for essential investment and provide greater security around provision of transport services.

The board is mindful of the need to ensure that the company remains in a stable financial position in order to meet the transport needs of the community. The company also remains committed to enhancing our value for money proposition and to delivering cost efficiencies across all expenditure categories.

The directors would like to acknowledge the support of the NTA, who continued to engage with the company to ensure that capital investments in PSO fleet and customer enhancements are continuing as part of the joint NTA and Bus Átha Cliath commitment to improved PSO services.

Commercial Services performed in a challenging operating environment. The DoDublin brand activities recommenced on a pilot basis in 2021, having been suspended since April 2020. This service offering was further expanded in 2022. City Tours services have performed well in a challenging year. The business delivered an encouraging rise in customer journeys and has reported a modest surplus for 2022. The directors, in conjunction with management, continues to review all options to support the continued growth of commercial activities on a financially sustainable basis. A number of initiatives are planned for 2023 to further strengthen the commercial side of the business.

The company's net assets increased from €44.5 million in 2021 to €45.0 million in 2022, an increase of 1%. Bus Átha Cliath's liquidity remains in a positive position with a current asset to current liability ratio of 2.6 times.

The directors review the periodic management accounts, financial accounts, financial and non-financial KPIs and budgets at the scheduled Bus Átha Cliath board meetings.

The company is reliant upon funding from the NTA for the provision of socially desirable but economically unviable public transport services.

### Dividends

There were no dividends paid or declared in 2022 or 2021.

## Principal risks and risk management

The company is committed to managing risk in a systematic and disciplined manner. The key risks facing the company are identified through a company-wide risk management process.

Risk Management Framework and a Risk Management Information System allows for the real time reporting of risks which are evaluated and reviewed on a monthly basis by management and on a quarterly basis by the board. An objectives driven risk prioritisation system was in place throughout the year which focuses the board on the identified risks.

CIÉ enters into fuel and currency forward purchasing arrangements on behalf Bus Átha Cliath where it deems there is value and reduced risk to the group. CIÉ is the counter party in respect of these transactions. Liquidity is carefully managed on a CIÉ Group basis by a dedicated professional team which 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

Investment in improving services continued with the assistance of the NTA. During 2022 fleet investment continued and Bus Átha Cliath introduced 47 new hybrid buses into service to replace older, diesel vehicles and to increase capacity to meet the requirements of the BusConnects Network Redesign project. Other significant expenditure included fleet refurbishment programmes to maintain quality and reliability for the benefit of the customer.

## Consultancy expenditure

The 2016 Code of Practice for the Governance of State Bodies requires disclosure in the Annual Report of details of expenditure on external consultants/advisors in the financial year. The company adopted the following definition of consultancy expenditure:

*“Consultancy is where a person, organisation or group is engaged to provide intellectual or knowledge-based services (e.g., expert analysis and advice) through delivering reports, studies, assessments, recommendations, proposals, etc. that contribute to decision-making or policy-making in a contracting authority. The engagement should be for a limited time period to carry out a specific finite task or set of tasks involving expert skills or capabilities that would not normally be expected to reside within the contracting*

*authority. The information sought by this disclosure is to reflect the level of consultancy expenditure incurred by the State body in the financial year. It is not intended to include expenditure on processes which have been outsourced under ‘business as usual.’”*

In line with the 2016 Code of Practice for the Governance of State Bodies, consultancy costs incurred in 2022 by the company included in materials and services (note 6) are set out in the table below:

Category	2022 €000
Industrial relations	25
Legal	38
Organisational strategy	1,147
Public relations and marketing	192
Regulatory and safety	39
Tax and financial advisory	59
<b>Gross consultancy costs</b>	<b>1,500</b>
Capitalised costs	93
Current costs	1,407

## The board

The company is controlled through its board of directors. The board met eight times during 2022 (ten times in 2021) and has a schedule of matters reserved for its approval.

## Directors

The directors of the company are appointed by the Minister for Transport. The names of persons who were directors during the year ended 31 December 2022 or who have since been appointed are set out below. Except where indicated they served as directors for the entire period up to the date of the approval of these financial statements.

Mr G. Owens	appointed on 18 May 2022
Ms L. Carroll	reappointed on 5 April 2022
Mr S. Hannan	
Mr D. Healy	
Ms E. Howley	
Mr C. Maybury	appointed on 19 May 2022
Mr K. Wallace	reappointed on 5 April 2022
Dr R. Widdis	reappointed on 5 April 2022



None of the directors or the secretary held 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.

### Audit, Finance and Risk Committee

At 5 April 2023, the Audit, Finance and Risk Committee (AFRC) comprises the following non-executive members of the board: Ms L. Carroll (Chairperson), Mr C. Maybury and Mr K. Wallace. Mr K. Kelly is an external member of the AFRC. Mr C. Maybury retired as an external member of the AFRC and was appointed to the board on 19 May 2022. Mr C. Maybury was appointed to the committee on 24 August 2022.

While all directors have a duty to act in the interests of the company, the AFRC has a particular role, acting independently from the executive, to ensure that the interests of the shareholders are properly protected in relation to the financial reporting oversight, internal control, internal and external audit, risk management and corporate governance.

During the year ended 31 December 2022, the committee monitored the budgetary process, and kept under review the effectiveness of the company's internal controls and risk management systems. In particular, the committee:

- engaged with the Risk Manager on a regular basis regarding the major risks and uncertainties impacting on the company, including the risks presented by COVID-19 pandemic and cyber risk, and monitored the Risk Management System;
- engaged with the Chief Executive Officer, Business Systems Manager, and Information Security Officer on a regular basis regarding information security, with a significant focus on cyber risk and business continuity planning;
- engaged with the External Auditor to ask such questions as to satisfy itself as to their independence;
- monitored the company's operation of the DAC December 2019 to December 2024 and engaged with senior management on all financial, operational, and commercial aspects of this contract through presentations from and discussions with the company, its legal advisors, and other external experts;

- engaged with the CFO and the External Auditor to assure itself as to the accounting judgements applied to the financial statements, including the appropriateness of applying the going concern principle;
- held a private discussion, without management, with the External Auditors to ensure that there were no issues of concern and to receive matters arising from their audit;
- communicated clearly to the External Auditors that they may request a meeting with the committee at any time if they consider that one is necessary to discuss a specific item or items;
- engaged with the Internal Auditor to assess the committee's reliance on her team's work output and conclusions, and held a private discussion, without management, with the Internal Auditor to ensure that there were no issues of concern and to receive matters arising from their audits;
- met with the Chief Procurement Officer to satisfy itself as to the rigour of the policies and procedures for procurement and contract management;
- conducted regular reviews of the 2022 operating results and satisfied itself with regard to the reasonableness of the 2023 budget;
- monitored implementation of recommendations arising from Internal Audit reports;
- engaged with the CFO, at least twice yearly, to receive a statement of assurance that no matters relating to fraud have come to her attention which have not, in the ordinary course of reporting to the AFRC, been drawn to the committee's attention;
- dedicated significant time and attention to the requirements of the Companies Act, 2014 and the Companies (Statutory Audits) Act 2018 and in particular provided oversight for the board in relation to the Directors' Compliance Assurance Process;
- monitored the application of the company's Protected Disclosure Policy where complaints were received;
- conducted an internal review of our performance under the 2016 Code of Practice for the Governance of State Bodies;

- played an active role in steering the company through the challenges associated with the global economic uncertainty arising from the COVID-19 pandemic and the outbreak of war in Ukraine in February 2022, including monitoring business risks and reviewing management's assessment of the financial and non-financial impact of the associated business risks;
- engaged with the CFO and the External Auditors on the application of critical accounting estimates and assumptions, including the valuation of the provisions for third party/employer liability claims;
- monitored and reviewed the company's compliance with the requirements of the General Data Protection Regulations (GDPR);
- engaged with the CFO to receive updates on the company's compliance with the tax acts and the company's communications with the Revenue Commissioners;
- reviewed the ISAE 3402 report prepared by the NTA's Auditors and ISAE 3000 report produced by our own auditors;
- monitored and reviewed the company's ongoing assessment of the impact of Brexit;
- monitored and reviewed the company's compliance with the requirements of the 2016 Code of Practice for the Governance of State Bodies; and
- engaged with management in relation to the ongoing promotion and strengthening of the company's Code of Ethics.

The Terms of Reference of the AFRC have been approved by the board and are reviewed on an annual basis and amended as appropriate. The Chairperson of the committee met with the Chairperson of the company to discuss matters arising from the conduct of the AFRC's business. The Committee met six times in 2022 (six times in 2021). The AFRC performs the role of the Audit Committee required to be established under Section 167 of the Companies Act 2014.

There were no material non-audit services provided by the auditors during the year under review. Therefore, the AFRC, 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.

## Board Safety Committee

At 5 April 2023, the Bus Átha Cliath Board Safety Committee (BSC) comprises the following members of the board: Mr K. Wallace (Chairperson), Mr S. Hannan, Mr D. Healy and Ms E. Howley. Mr Dermot Healy was appointed to the Committee on 24 August 2022.

Ensuring the safety of employees and customers is Bus Átha Cliath's core value. The company embraces this value by providing a transport service where people feel safe and where the experiences of customers and employees are built on a continuous commitment to safe practices.

In this context, BSC is central to ensuring that safety remains at the core of the business, and that key safety objectives and priorities are effectively managed and delivered.

The Terms of Reference of the BSC are as follows:

- preparation and annual update of Safety Plans by management;
- annual report from management on Safety Management Systems Review;
- liaison and co-operation by management as appropriate with the relevant statutory safety authorities including the Department of Transport, the Road Safety Authority, and the Health and Safety Authority;
- key safety performance indicators as prepared and reported on by management; and
- any other environmental, health and safety matters as referred to the committee by the board or management of Bus Átha Cliath.

The committee is authorised, by the Bus Átha Cliath board, to investigate any activity within its terms of reference, to obtain the resources it needs to do so and to gain full access to information.

It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the committee.

The committee is authorised by the board to obtain outside professional advice and, if necessary, to invite external consultants with relevant experience to attend meetings.

The committee's Terms of Reference were subsequently approved by the board and are reviewed on an annual basis and amended as appropriate. The committee met on a total of four times during 2022 (four times in 2021) in accordance with the planned schedule for BSC meetings. Some of the key items reviewed during the year included the following.

- bus stop infrastructure design;
- fleet improvement opportunities and modifications;
- review of COVID-19 restrictions and effectiveness of measures taken;
- legislative changes affecting the company;
- re-certification of the Environmental Health Safety Department to ISO 45001;
- customer safety communication campaigns;
- industry benchmark review of emerging technologies like micro mobility;
- network issues post COVID like increased congestion and antisocial behaviour; and
- adoption of key safety initiatives for 2022, to include the following.
  - implementation of a drug and alcohol testing process;
  - enhance the sustainable Health and Safety culture in the company. Further enhancement of safety processes throughout Bus Átha Cliath using a standardised Data Driven Decision Making (DDDM) approach;
  - investigate fleet improvements, considering new and expected fleet technology combined with changes in customer expectation; and
  - implement a number of focused safety awareness campaigns and develop a health and wellbeing strategy.

### Board Remuneration and Succession Committee

At 5 April 2023, the Remuneration and Succession Committee comprises the following non-executive members of the board; Dr R. Widdis (Chairperson), Ms L. Carroll. Mr G. Owens and Ms E. Howley. Mr G. Owens was appointed to the Committee on 24 August 2022.

Recognising the position of Bus Átha Cliath as determined by Section 14(1) of the Transport Act, 1986 the functions of the Committee are to:

- ensure implementation of government policy in relation to the remuneration of the Chief Executive Officer (CEO) and managers who report directly to him, and to ensure that the arrangements put in place by the Department of Finance, Department of Public Expenditure and Reform and the Department of Transport for determining and approving the remuneration of the CEO, are implemented, and adhered to;
- ensure that any government guidelines and Bus Átha Cliath/CIE Group policies regarding the remuneration of senior managers are adhered to;
- approve the remuneration package and the appointment/re-appointment of the CEO and all senior managers who report directly to the CEO;
- determine performance criteria against which the performance of the CEO will be measured, which are consistent with the corporate plan approved by the board;
- in line with government policy, to approve any performance-related policy in respect of the CEO and managers who report directly to him. The CEO's review shall be undertaken by the Chairperson of the board;
- approve and regularly update succession plans covering the CEO and to also consider any proposals from the CEO regarding skills, succession planning or headcount issues;
- where special arrangements are proposed in relation to specific appointments, to approve such arrangements and to ensure the approval of such arrangements by the Department of Finance, Department of Public Expenditure and Reform and the Department of Transport;
- review and approve the section of the Chairperson's annual letter to be sent to the Minister for Transport relating to the affirmation that the government guidelines in relation to the payment of fees to the directors of the board are being complied with (which is required to be delivered pursuant to the 2016 Code of Practice for the Governance of State Bodies);
- review and approve the sections of the Annual Report and Financial Statements to be published by the company which relate to details of fees to be paid to each board director, the expenses paid to the directors and the salary of the CEO;



- ensure adequate plans are in place to take account of an unforeseen absence of the CEO;
- perform any other functions appropriate to a Remuneration and Succession Committee or assigned to it by the board from time to time; and
- ensure that a Board Succession Plan is in place within the organisation and review and approve any amendments to the plan as required.

The Remuneration and Succession Committee was formally established by a decision of the Bus Átha Cliath board in 2014. The Committee's Terms of Reference were subsequently approved by the board and are reviewed on an annual basis and amended as appropriate. In line with its agreed work programme the Committee met on four occasions during 2022 (four times in 2021).

During 2022 the Committee, on behalf of the board, devoted considerable attention to the recruitment of a new Chief Executive following the conclusion of the term of office of the Mr Ray Coyne. This included reviewing and approving arrangements for the appointment of an Acting Chief Executive for a five-month period prior to the new Chief Executive assuming office.

The Committee also continued its focus on board succession planning in order to ensure the board continues to have the requisite skills and experience to both discharge its statutory responsibilities and fully address the key strategic issues facing Bus Átha Cliath.

The Committee placed particular focus on Senior Management Succession Planning and Talent Management Development within the organisation.

The Committee also continued its support for, and development a range of measures to support diversity and inclusion in all sections of the company.

## Board Strategy and Sustainability Review Group

At 5 April 2023, the Board Strategy and Sustainability Review Group (BSSRG) comprises the following non-executive members of the board; Mr G. Owens (Chairperson), Mr K. Wallace, Ms L. Carroll, Mr C. Maybury, Ms E. Howley and Dr R. Widdis. Mr K. Wallace retired as Chairperson of the BSSRG on 24 August 2022. Mr G. Owens and Mr C. Maybury were appointed to the committee on 24 August 2022. Mr G. Owens was also appointed as Chairperson of the BSSRG on 24 August 2022.

The mandate from the board for the BSSRG is:

- review the medium and long-term strategy of the company including consideration of outputs and recommendations from any strategic planning initiatives of the CIÉ Group relevant to Bus Átha Cliath;
- ensure Bus Átha Cliath is an integral part of the solution in helping to create a more sustainable Ireland through the adoption of Sustainable Governance, Sustainability Reporting and Sustainable Finance processes in an efficient manner;
- ensure that business objectives reflect approved strategy; and
- review the main strategic assumptions which guide the rolling five-year Business Plans.

During the year ended 31 December 2022, the BSSRG undertook a detailed review of the company's strategic plans as well as conducting a review of the key strategic issues facing the company in the coming years including the DAC performance; the roll out of the BusConnects Network Redesign project; the commencement of the electrification project, emerging mobility solutions and other key strategic projects. The BSSRG also approved the formal Sustainability Strategy in 2022 and also continues to monitor key strategic performance indicators.

The Terms of Reference of the BSSRG have been approved by the board and amended as appropriate. The committee met five times in 2022 (twice in 2021).

## Attendance at board and committee meetings

Listed below is the attendance of board directors at board and committee meetings during 2022.

Director	Board	Audit Finance and Risk Committee	Safety Committee	Remuneration and Succession Committee	Board Strategy and Sustainability Review Group
Gary Owens (Chairperson)	6/6				2/2
Lynda Carroll	8/8	6/6		3/4	4/5
Stephen Hannan	8/8		4/4		
Dermot Healy	8/8		2/2		
Elaine Howley	6/8		4/4	4/4	3/5
Cyril Maybury	5/5	5/5			2/2
Keith Wallace	8/8	6/6	4/4		5/5
Rachel Widdis	7/8			4/4	5/5

### Employee development

Bus Átha Cliath is committed to ensuring that the necessary skills and knowledge are identified and developed so that all employees have the opportunity to develop and make a positive contribution. A competency framework is used to identify the behaviours, skills, and abilities essential to the successful performance of the various roles of employees in delivering a quality service to the required standard.

The Bus Átha Cliath Training Centre provides a number of training programmes to ensure that bus drivers are given the highest standard of training to enable them to deliver a safe, efficient, and reliable bus service to our customers. All bus drivers participate in one day's training each year to qualify them for the Certificate of Professional Competence (CPC) in accordance with EU Directive 2003/59/EC and Road Safety Authority approval.

In addition to CPC, a driving skills competence development programme is delivered to all drivers. This programme uses a video training system (Vigil Vanguard) to facilitate reflective learning and behavioural change. The Training Centre also provides induction programmes for new bus drivers.

### Health and safety

Bus Átha Cliath is fully committed to complying with the provisions of the Safety, Health, and Welfare at Work Act, 2005, and all other national and EU Regulations. Bus Átha Cliath Safety Management System (SMS) is certified to the latest ISO 45001 standard.

As part of the company's compliance management programme, an external National Standards Authority of Ireland (NSAI) audit was conducted to ensure all requirements outlined in the SMS were in place and working effectively. With the reopening of wider society post COVID-19, particular attention has been focused on safety management brought on by increased traffic congestion and higher customer numbers.

### Diversity and inclusion

Bus Átha Cliath has a Diversity and Inclusion Policy which is kept under regular review. Our strategy is designed to ensure an efficient and fulfilling work environment for our employees, to meet the changing needs of our customers and underpin the quality of their experience of our services, and to deepen our connection to the diversity of the communities that we serve.

We have a track record that we are proud of. We have developed recruitment and promotion systems based on equality, diversity, and non-discrimination. We are developing supports for our LGBTQI+ employees. The number of women at executive level throughout the organisation has increased.

We have ensured access for people with disabilities to our services, including a travel assistance scheme for older people and people with disabilities who require additional assistance in accessing our services.

We take pride in our management culture which is open, listening and responsive to our employees and customers. We employ an Equality and Diversity Officer and offer equality and diversity training for employees. We collaborate with other public sector organisations in our pursuit of good practice. We are one of the founding Irish signatories of the Irish Diversity Charter. Our achievements have been recognised internationally as best practice by the European Commission. We have achieved the Investors in Diversity Bronze Award.

### **Diversity and inclusion – our board**

Bus Átha Cliath fully co-operates with the Department of Transport (DoT) in ensuring that the board remains fully reflective of the community we serve, and we believe that a diverse and balanced board contributes significantly to the strength of the board's overall ability to carry out its challenging remit. There are nine director positions on the Bus Átha Cliath board, seven directors' positions are selected under the Public Appointments Service application process and appointed to the board by the Minister for Transport. The remaining two positions are filled under the provisions of the Worker Director Act.

As at 5 April 2023, there are eight directors on the board of Bus Átha Cliath, with one director vacancy. This position has been advertised and the time period for applications now closed. The board currently has 62% male and 38% female members.

The Government target is for the board to have a minimum of 40% representation of each gender in the membership of State Boards.

The following measures are planned to advance and support gender balance on our board:

- the Minister for Transport will continue to be advised upon vacancies of any potential implication for gender balance arising from the vacancies to be filled; and
- the Bus Átha Cliath Diversity and Inclusion Policy will continue to be regularly reviewed and updated in line with best practice in this area.

### **Diversity and inclusion – our employees and customers**

We are committed to promoting equality, accommodating diversity, and ensuring non-discrimination for both our employees and our customers. We also promote these values in the different sectors we do business with, and in the various communities that we serve. We seek to fulfil and go beyond our obligations under the Employment Equality Acts as an employer and under the Equal Status Acts as a service provider.

### **2016 Code of Practice for the Governance of State Bodies**

Details of the policies and procedures implemented by the company following publication of the 2016 Code of Practice for the Governance of State Bodies are provided in the C oras Iompair  ireann Annual Report. The code provides minimum standards and the board endeavours to ensure compliance with best practice in Corporate Governance in the conduct of its business. The requirements of the 2016 Code of Practice for the Governance of State Bodies and subsequent annexes have been fully reflected in the 2022 financial statements and the Statement of Internal Control is set out below.

### **Public Spending Code**

Bus  atha Cliath acknowledges its responsibility for ensuring compliance, in all material respects, with the provisions of the Public Spending Code. All Irish public bodies are obliged to treat public funds with care, and to ensure that the best possible value for money is obtained whenever public money is being spent or invested. The board endeavours to ensure compliance with best practice in Corporate Governance in the conduct of its business.

### **Payment practices**

Bus  atha Cliath 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.



### Post balance sheet events

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

### Auditors

The auditors, Mazars, have indicated their willingness to continue in office 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.

# Statement of Internal Control

## Scope of responsibility

Bus Átha Cliath acknowledges its responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the 2016 Code of Practice for the Governance of State Bodies (the Code).

## Purpose of the system of internal control

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

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

## Capacity to handle risk

Bus Átha Cliath has an Audit, Finance and Risk Committee (AFRC). The Charter and Terms of Reference of the AFRC provides for a number of directors to be appointed to the committee, one of whom is the Chairperson. The AFRC met six times in 2022.

Bus Átha Cliath, as part of the CIÉ Group, has also established an internal audit function which is appropriately resourced and conducts a programme of work agreed with the AFRC.

Bus Átha Cliath, as part of the CIÉ Group, has developed a Risk Management Policy (the Policy) which delegates responsibility for risk management to the company's Chief Risk Officer, and a reporting structure has been established. The board has responsibility for and approves the Risk Management Frameworks, tailored to address the specific strategic objectives, and to manage the specific risk exposures efficiently and effectively, within the context of the Policy.

The Policy is designed to ensure that appropriate procedures are in place within Bus Átha Cliath to identify, assess and manage the key risks facing all areas of the business. The key risks are those that can damage its reputation, operational and/or financial capability or cause hazards or prevent it from achieving its objectives in a risk averse manner.

## Risk and control framework

Risk assurance is provided by way of the three lines of defence. The key differentiating factor between these three lines of defence is their levels of independence.

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

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

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

Newly identified risks are assigned to a Risk Owner, that is, Head of the Department. This individual may delegate the management of the risk to an Action Owner who will be responsible for the further analysis, evaluation, and treatment of the risk in question.

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

Risks are evaluated by the responsible Risk Owner using risk criteria tables which have been developed so that risks which are outside of risk appetite, are assigned the appropriate risk rating, and are escalated to the appropriate level of oversight.

## Ongoing monitoring and review

All newly identified risks and principal risks and decisions and details of any emerging risks are subject to peer review by the executive team.

Periodic reports will incorporate the following as standard:

- principal risks;
- changes to principal and non-principal risk ratings;
- newly identified risks;
- emerging risks;
- updates from the Bus Átha Cliath IT risk register;
- overview of risk universe; and
- risks in breach of risk appetite and mitigating actions.

A report of all risks, status as against risk appetite and performance as against KPIs is thereafter escalated to the AFRC, quarterly, with supporting risk detail reports.

In addition to the above, all top group principal risks and risks outside of risk appetite are escalated for assessment by the CIÉ Executive Board on a group-wide basis. A report of top group principal risks, status as against risk appetite and performance as against KPIs with supporting risk detail reports is escalated to each sitting of the AFRC and to the CIÉ Board on a quarterly basis.

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the board, where relevant, in a timely way. Bus Átha Cliath confirms that the following ongoing monitoring systems are in place:

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

## Procurement

Bus Átha Cliath confirms it has procedures in place to ensure compliance with current procurement rules and guidelines.

A small number of instances of non-compliances with procurement procedures were noted for 2022. The non-compliances primarily related to contract management issues around storage of vehicles off site and maintenance works undertaken outside of agreed contracts. The total value of the non-compliant transactions amounted to €250,000 from a total spend of €77.6 million (0.33%). The root cause of the non-compliant expenditure has been identified with a remedial action plan implemented.

## Review of effectiveness

The 2016 Code of Practice for the Governance of State Bodies published by the Department of Public Expenditure and Reform requires an external review of effectiveness of risk management framework of each State Body be completed "on a periodic basis". External consultant, Mazars, completed its review of the Company Risk Management Framework in 2021 to ensure the framework appropriately reflects the requirements of the Code.

The Company was found to be compliant with the Code.



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

Bus Átha Cliath confirms that the board conducted an annual review of the effectiveness of the internal controls for 2022.

### **Internal control issues**

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.

# Directors' Responsibility 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 they 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 otherwise comply with the Companies Act 2014.

In preparing those 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; and
- 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.

The directors 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 ensuring the company's compliance with the 2016 Code of Practice for the Governance of State Bodies.

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 on the company's website.

## On behalf of the board



**Mr G Owens**  
Chairperson



**Ms L. Carroll**  
Director

5 April 2023

# Independent Auditor's Report

to the members of Bus Átha Cliath

## Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Bus Átha Cliath ('the Company'), which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Cashflow Statement, 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 surplus for the year then ended;
- have been properly prepared in accordance 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 out on page 44, 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](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 and Statutory Audit Firm  
Harcourt Centre, Block 3  
Harcourt Road,  
Dublin 2

11 April 2023

# Profit and Loss Account

For the Financial Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
<b>Revenues</b>			
Operating revenue		5,383	1,541
Public Service Obligation payment		303,263	269,715
Revenue grants		1,474	1,481
<b>Total revenue</b>	4	<b>310,120</b>	<b>272,737</b>
<b>Costs</b>			
Payroll and related costs	5	(231,712)	(200,975)
Materials and services	6	(78,621)	(69,855)
<b>Total direct costs</b>		<b>(310,333)</b>	<b>(270,830)</b>
<b>EBITDA before exceptional (costs)/income</b>		<b>(213)</b>	<b>1,907</b>
Exceptional operating (costs)/income	7	(118)	4,033
Depreciation and amortisation (net)	8	(46)	(4)
<b>(Deficit)/surplus before interest and tax</b>		<b>(377)</b>	<b>5,936</b>
Interest payable and similar charges	9	(234)	(167)
<b>(Deficit)/surplus before tax</b>		<b>(611)</b>	<b>5,769</b>
Tax on (deficit)/surplus for the year	10	1,039	-
<b>Surplus for the year</b>		<b>428</b>	<b>5,769</b>

# Statement of Total Comprehensive Income

For the Financial Year Ended 31 December 2022

	2022 €'000	2021 €'000
Surplus for the year	428	5,769
<b>Total comprehensive income for the year</b>	<b>428</b>	<b>5,769</b>

All results derive from continuing activities.



# Balance Sheet

As at 31 December 2022

	Notes	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Intangible assets	11	974	1,007
Tangible assets	12	54,016	65,600
		<b>54,990</b>	<b>66,607</b>
<b>Current assets</b>			
Stocks	13	4,455	3,755
Debtors	14	167,367	166,771
Cash and cash equivalents		316	178
		<b>172,138</b>	<b>170,704</b>
<b>Creditors (amounts falling due within one year)</b>	15	<b>(66,813)</b>	<b>(65,850)</b>
<b>Net current assets</b>		<b>105,325</b>	<b>104,854</b>
<b>Total assets less current liabilities</b>		<b>160,315</b>	<b>171,461</b>
Provision for liabilities	16	(74,968)	(75,550)
Deferred income	17	(40,380)	(51,372)
<b>Net assets</b>		<b>44,967</b>	<b>44,539</b>
<b>Capital and reserves</b>			
Called up share capital	18	69,836	69,836
Profit and loss account		(24,869)	(25,297)
<b>Equity</b>		<b>44,967</b>	<b>44,539</b>

On behalf of the board



**Mr G Owens**  
Chairperson



**Ms L. Carroll**  
Director

5 April 2023

# Statement of Changes in Equity

For the Financial Year Ended 31 December 2022

	Called up share capital €'000	Profit and loss account €'000	Total €'000
Balance at 1 January 2021	69,836	(31,066)	38,770
Total comprehensive income for the year	-	5,769	5,769
<b>Balance at 31 December 2021</b>	<b>69,836</b>	<b>(25,297)</b>	<b>44,539</b>
Balance at 1 January 2022	69,836	(25,297)	44,539
Total comprehensive income for the year	-	428	428
<b>Balance at 31 December 2022</b>	<b>69,836</b>	<b>(24,869)</b>	<b>44,967</b>

# Cashflow Statement

For the Financial Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
<b>Net cash generated/(utilised) from operating activities</b>	19	<b>1,937</b>	<b>(10,563)</b>
<b>Cash flow from investing activities</b>			
Purchase of intangible fixed assets		(660)	(1,089)
Purchase of tangible fixed assets		(4,821)	(3,258)
Proceeds from disposal of tangible fixed assets		-	335
Capital grants received	17	4,789	4,638
Capital grants repaid	17	-	(1,058)
(Increase)/decrease in receivable balance with parent company		(872)	11,046
Tax paid		(1)	(1)
Interest paid	9	(234)	(167)
<b>Net cash (used in)/provided from investing activities</b>		<b>(1,799)</b>	<b>10,446</b>
<b>Net cash used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>138</b>	<b>(117)</b>
Cash and cash equivalents at beginning of year		178	295
<b>Cash and cash equivalents at end of year</b>		<b>316</b>	<b>178</b>



# Notes to the Financial Statements

## 1. Significant Accounting Policies

### Statement of compliance

The financial statements of Bus Átha Cliath 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

Córas Iompair Éireann (CIÉ), of which Bus Átha Cliath is a wholly owned 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 Átha Cliath is Dublin's leading provider of public transport.

Bus Átha Cliath, 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 is registered in Dublin. The company registration number is 119569 and the registered office is located at 59 Upper O'Connell Street, Dublin 1.

The financial statements of the company relate solely to the activities of Bus Átha Cliath.

### Summary of significant accounting policies

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

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 amount of assets and liabilities within the next financial year are set out at (u) below, "Critical accounting estimates and assumptions".

FRS 102 allows a qualifying entity certain disclosure exemptions. Bus Átha Cliath has not taken advantage of any available exemption for qualifying entities for the year ended 31 December 2022.

**(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 “€” and unless otherwise stated, the financial statements have been presented in thousands (€'000).

**(ii) Transactions and balances**

Transactions denominated in a 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. Bus Átha Cliath recognises turnover in the period in which the service is provided.

Bus Átha Cliath recognises revenue through its different revenue streams as follows:

**On-bus cash**

On-bus cash revenue is recognised at point of sale which is the day the service is provided.

**Online sales**

Revenue generated from online sales is recognised in the period to which it relates. The revenue receipts are received in advance.

**Other revenue**

Other revenue is recognised in line with the delivery of service. The revenue receipts are received in arrears.

#### Gross Cost Contract

From 1 January 2021, Bus Átha Cliath records revenue generated under the Direct Award Contract with the NTA on a gross cost basis. The company is paid based on the quantum of the services provided. All fare box and other passenger revenue received from the public transport passenger is remitted to the NTA and is no longer recognised in the profit and loss account of Bus Átha Cliath. Bus Átha Cliath submits an invoice on a periodic basis for the provision of services under the Direct Award Contract which is paid to the company one period in arrears. Further details on the accounting policy for PSO payments under the Direct Award Contract are set out in policy (e) Grant income – European Union and public service obligations and other Exchequer grants.

#### **(e) Grant income – European Union and public service obligations and other Exchequer grants**

Bus Átha Cliath recognise government grants in line with the accruals model under FRS 102.

#### Grants for capital expenditure

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

#### Public Service Obligation (PSO) payments

PSO payments received and receivable under the Direct Award Contract with the NTA during the year are recognised in the profit and loss account in the period they become receivable.

#### Revenue grants and subsidies

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

#### **(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 Átha Cliath, excluding depreciation, amortisation and payroll costs which are disclosed separately in the profit and loss account, and set out in more detail in note 6 of the financial statements.

#### **(g) Interest receivable/interest payable**

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

#### **(h) Exceptional costs/income**

The Bus Átha Cliath 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. Bus Átha Cliath 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 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 only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**(j) Related parties**

Bus Átha Cliath is a subsidiary of CIÉ Group. Bus Átha Cliath 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, the National Transport Authority, and the Dublin Airport 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 the location and condition necessary for its intended use and applicable decommissioning costs.

**(i) The bases of calculation of depreciation are as follows:****Road passenger vehicles**

Road passenger vehicles are depreciated on the basis of the historical cost of vehicles in the fleet, spread over their expected useful lives, on a reducing percentage basis which reflects the vehicles' usage throughout their lives. The expected useful life of assets in this category is between 3 and 12 years.

**Bus stops and shelters**

Bus stops and shelters are depreciated, by equal annual instalments, on the basis of historical cost spread over their expected useful lives. The expected useful life of assets in this category is between 3 and 15 years.



## **Plant and machinery**

Plant and machinery are depreciated, by equal annual instalments, on the basis of historical cost spread over their expected useful lives. The expected useful life of assets in this category is between 3 and 10 years.

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

### **(ii) Subsequent additions**

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

If an impairment loss reverses (i.e. 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.

### **(n) Leased assets**

Operating leases do not transfer substantially the risk and rewards of 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. Operating leases include road passenger vehicles received under a bus leasing agreement with the National Transport Authority.

### **(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 end of each financial year, stocks are assessed for impairment and provision is made for stocks considered to be impaired.

#### **(p) Cash and cash equivalents**

Cash and cash equivalents include 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.

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

#### **(q) Financial instruments**

The company has chosen to adopt the provisions of Sections 11 and 12 of FRS 102 in respect of 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 the profit and loss account. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

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

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

##### **(ii) Financial liabilities**

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

Trade and other creditors, bank loans and overdrafts, loans from 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.

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

#### **(r) Provisions and contingencies**

##### **(i) Provisions**

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when Bus Átha Cliath 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 Bus Átha Cliath has a legal or constructive obligation at the end of the financial year to carry out the restructuring. Bus Átha Cliath has a constructive obligation to carry out a restructuring when there is a detailed, formal plan for the restructuring and has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected.

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

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

Provisions are not made for future operating losses.

##### **(ii) Contingencies**

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

##### **(s) 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 premia for additional work undertaken. In addition, employer contributions in respect of pension are made for eligible staff to the respective pension schemes.

### Post-employment benefits

The CIÉ Group operates two defined benefit plans (the CIÉ Pension Scheme for Regular Wages Staff and the 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 the 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 is the entity that is legally responsible for the schemes. The other participating entities, including Bus Átha Cliath recognise a cost equal to their contribution for the period.

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

Further details of these schemes are set out in note 20.

### **(t) Equity**

Bus Átha Cliath equity shares are wholly owned by CIÉ. Ordinary called up share capital and revenue reserves are classified as equity and set out in note 18 of the financial statements.

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

#### **(i) Useful economic lives of intangible and tangible assets**

The annual amortisation charge for intangible assets and the depreciation charge for tangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. The useful economic lives for each class of intangible and tangible assets are set out at (k) and (l) above. The carrying amount of intangible and tangible assets are set out in notes 11 and 12.



(ii) **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 assumptions in respect of life expectancy, salary increases and the discount rate on corporate bonds. Further details are set out in note 20.

(iii) **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 16 to the financial statements.

(iv) **Road passenger vehicles received under the bus leasing agreement with the NTA**

Road passenger vehicles received under the bus leasing agreement with the NTA are recognised in line with (n) Leased assets above.

Changes to the rights and obligations of the company and the NTA, as prescribed in the Direct Award Contract December 2019 – November 2024, took effect in 2020 and, as a result, the company had determined that road passenger vehicles recognised in line with (l) Tangible fixed assets in financial years 2017 to 2019 were derecognised in 2020 and are now recognised in line with (n) Leased assets.

Since 2021, an annual rental charge, as prescribed in the NTA bus leasing agreement, has been recognised for road passenger vehicles received under this agreement.

## 2. Going concern

The 2022 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:

### **Financial position as at 31 December 2022**

At 31 December 2022 the company had net assets of €45.0 million (2021: €44.5 million) and net current assets of €105.3 million (2021: €104.9 million).

Net current assets include a non-cash liability of €15 million (2021: €16 million) relating to deferred income in respect of capital grants. Capital grants do not involve a cash commitment and are amortised in line with the depreciation of the asset. Therefore, excluding this non-cash item the company has net current assets of €120 million (2021: €121 million).

Net assets of the company include a non-cash liability of €55 million (2021: €68 million) relating to deferred income in respect of capital grants. Therefore, excluding this item the company has net assets of €100 million (2021: €113 million).

## Impact of COVID-19 pandemic

After the shock of the onset of the pandemic in 2020, the company adapted to living alongside COVID-19 in 2021 and 2022. Passenger numbers increased significantly, with customers returning to public transport in large numbers, particularly in the second half of 2022. The company carried 121 million passengers in 2022, with passenger journeys in latter months recovering to pre-COVID levels, which is a strong endorsement of public transport services.

The board acknowledges NTA funding received during 2022 for the operation of the Direct Award Contract (DAC). This has enabled the continued operation and expansion of essential public transport services. The board also notes the positive engagement with the Department of Transport and the NTA in developing and implementing enhanced service plans in 2022.

## Global Economic Uncertainties and War in Ukraine

The war in Ukraine, which commenced on 24th February 2022, has increased a number of general business risks. Some of these risks were evident prior to February 2022 but some of them are now more uncertain in their likelihood and impact. These include potential disruptions to energy supplies alongside a sharp increase in prices, the possibility of 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. Monetary policies globally have moved to address increasing inflation by increasing interest rates which impacts spending ability for businesses and consumers. Equity and bond markets have seen significant volatility during the year, with a sharp increase in bond yields and reduction in bond values. This has led to challenges in the financial markets and a continuation of economic uncertainties and market volatility. The company managed these risks throughout 2022 within the funding parameters of the Direct Award Contract.

## PSO DAC

The company was awarded a DAC on a net cost contract basis at the end of 2019, which transitioned to a gross cost contract from 1 January 2021. The company continues to operate under a gross cost contract for the remainder of the current DAC.

Under a gross cost contract responsibility for recognising PSO fare box and other passenger revenue transfers to the NTA.

Bus Átha Cliath continued to operate PSO services in line with the DAC during 2022. The company was fully funded in 2022 under the contract.

In 2023 the company continues to operate under a DAC and responsibility for PSO fare box and other passenger revenue remains with the NTA. The NTA has confirmed its intention to continue to provide PSO funding in line with the DAC in 2023.

The directors considered the quantum of funding likely to be required for 2023 and 2024. Consideration of the assumption that appropriate levels of PSO funding could be provided in 2023 and 2024 was an essential element in the directors' assessment of the financial position of the company.

The directors are satisfied that:

- it remains the intention of the NTA to fund Bus Átha Cliath to operate PSO Services in line with the DAC
- detailed scenario planning has allowed reasonable assessments of the level of funding likely to be required be provided
- the 2023 Exchequer Budget included adequate provision to fund the Bus Átha Cliath PSO Contract in 2023
- the NTA will receive sufficient funding from the Exchequer to fund the Bus Átha Cliath DAC in 2023 and 2024

The directors considered all relevant information in forming a view as to the reasonableness of their conclusions in relation to the provision of such funding and detailed documentation was provided to the directors to assist them in their deliberations. This included consideration of management engagement with key stakeholders, detailed modelling and scenario planning, Exchequer Budget 2023, as well as all relevant publicly available information.

## Commercial activities

Commercial Services were suspended in April 2020 due to the COVID-19 pandemic. However swift action by the board and management minimised the overall losses and the business resumed operations, on a smaller scale, in the second half of 2021. Commercial Services continued to operate in 2022, at reduced levels, as the company assessed future commercial opportunities. Commercial Services earned a surplus in 2022 of €0.2 million.

The board has approved the continuation of a small team to develop future opportunities for Commercial Services in 2023 and beyond, as the operating environment improves. Having considered detailed scenarios and projections, the directors are satisfied that the company has sufficient resources to fund Commercial Services in 2023 and 2024.

## On-going management actions

Bus Átha Cliath management is continuing to take a number of actions, including:

- continuous engagement with the NTA on appropriate funding in support of the continued operation of the DAC
- close monitoring of all economic trends and the impact of global economic uncertainties including the war in Ukraine, on the company's business activities
- close monitoring of all issues impacting on Commercial Services
- close monitoring by management of the daily, weekly and monthly cash position across the company
- close monitoring of the Group's treasury policy and facilities
- 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

## CIÉ Group

CIÉ Group (the Group) operates a pooled treasury system and Bus Átha Cliath 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 Átha Cliath is evidenced in the Letter of Support from CIÉ to Bus Átha Cliath dated 5 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 twelve months after the date of signing the financial statements".

The CIÉ Board approved a consolidated group budget for 2023 in December 2022. Based on the continued operation of the direct award contracts on the agreed basis, the consolidated group budget for 2023 shows that the Group has sufficient resources to continue in operation for at least 12 months from the date of approval of these financial statements.

## Conclusion

The directors of Bus Átha Cliath, 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. Net surplus/(deficit) by activity

	Social Activities – Direct Award Contract		Other Social Activities		Commercial Activities	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Operating revenue	-	-	-	-	5,383	1,541
Public Service Obligation payment	303,263	269,715	-	-	-	-
Revenue grants	219	101	744	580	511	800
<b>Total revenue</b>	<b>303,482</b>	<b>269,816</b>	<b>744</b>	<b>580</b>	<b>5,894</b>	<b>2,341</b>
Costs before exceptional credits and (charges)	(303,114)	(267,425)	(784)	(723)	(5,676)	(2,853)
<b>Operating surplus/(deficit) before exceptional credits and (charges)</b>	<b>368</b>	<b>2,391</b>	<b>(40)</b>	<b>(143)</b>	<b>218</b>	<b>(512)</b>
Exceptional operating credits and (charges)	157	(67)	(275)	(401)	-	4,501
<b>Net surplus/(deficit)</b>	<b>525</b>	<b>2,324</b>	<b>(315)</b>	<b>(544)</b>	<b>218</b>	<b>3,989</b>

Social Activities – Direct Award Contract relates to activities carried out under the DAC with the NTA. Bus Átha Cliath recognised a total of €303.3 million in operating subvention, after performance deductions, from the NTA relating to 2022.

From 1 January 2021, Bus Átha Cliath records revenue generated under the DAC on a gross cost basis. Bus Átha Cliath is paid based on the quantum of the services provided. All fare box and other passenger revenue received from the public transport passenger is remitted to the NTA and is no longer recognised in the profit and loss account of Bus Átha Cliath.

Other Social Activities relate to activities carried out in support of the DAC which are not funded by the NTA under the DAC.

Commercial Activities relate to other activities. These include commercial activities operated under the DoDublin brand and services provided to the NTA in relation to the BusConnects Network Redesign project.

## 4. Revenue

### (a) Total revenue

This comprises operating revenue, net of recoverable VAT, receipts under the DAC and revenue grants. The company is a transport service provider and provides services throughout Dublin and is regulated by the NTA. Fare box and passenger revenues generated under the DAC from passenger services are no longer recognised by the company following the transition to a gross cost basis from 1 January 2021. All fare box and other passenger revenue collected from public transport passengers is remitted to the NTA and is no longer recognised in the profit and loss account of Bus Átha Cliath.



**(b) Public Service Obligation (PSO)**

The PSO payment payable to Bus Átha Cliath – through its holding company, Córas Iompair Éireann, amounted to €303.3 million for the year ended 31 December 2022 (2021: €269.7 million).

**(c) Revenue grants**

Revenue grants are brought to profit and loss account in full in the relevant year received/receivable. Further details on the granting agencies, programmes and sponsoring authorities are set out in note 17 (a), in accordance with Department of Public Expenditure and Reform Circular Reference 13/2014.

**5. Payroll and related costs**

	<b>2022</b>	<b>2021</b>
	<b>€'000</b>	<b>€'000</b>
<b>Staff costs comprise:</b>		
Wages and salaries	195,577	168,465
Social insurance costs	19,442	17,530
Other retirement benefit costs (note 20)	16,558	14,779
<b>Total staff costs (excluding directors' remuneration)</b>	<b>231,577</b>	<b>200,774</b>
<b>Directors' remuneration</b>		
Emoluments		
– for services as directors	72	87
– for other services	60	110
	<b>132</b>	<b>197</b>
Contributions paid to defined benefit scheme	3	4
<b>Total directors' remuneration and emoluments</b>	<b>135</b>	<b>201</b>
<b>Total payroll and related costs</b>	<b>231,712</b>	<b>200,975</b>

In 2022, the company reached agreement with employee representatives in relation to a new pay agreement covering the period 2019 to 2025. In 2022, a combination of once-off payments, backdated payments and current payments were all accounted for through the payroll system under the terms of the pay agreement. All such payments are reflected in the payroll for 2022.

Retirement benefits are accruing to 1 director during the year (2021: 2 directors) under a defined benefit pension scheme.

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

	Number of Employees	
	2022	2021
The average number of employees during the year were:		
Wages grade	3,278	3,186
Executive/clerical	423	418
Temporary/contract	70	38
<b>Total</b>	<b>3,771</b>	<b>3,642</b>

### Key management compensation

Key management includes the directors and members of senior management. Wages and salaries costs include the following remuneration payable to the Chief Executive Officer.

	2022	2021
	€'000	€'000
<b>Chief Executive Officer compensation</b>		
Salary	200	200
Social insurance costs	6	5
Post-retirement benefit costs	46	52
<b>Total</b>	<b>252</b>	<b>257</b>

The Chief Executive's salary is in line with the Department of Public Expenditure and Reform guidelines for Chief Executives. The Chief Executive also availed of the use of a company car (2021: company car). An Acting Chief Executive was in place during the period July 2022 to November 2022 and compensation paid to the Acting Chief Executive is included above.

The compensation paid or payable to key management for employee services (including the Chief Executive Officer) is shown below:

	2022	2021
	€'000	€'000
<b>Key management compensation</b>		
Salary	1,277	1,177
Social insurance costs	82	51
Post-retirement benefit costs	337	257
<b>Total</b>	<b>1,696</b>	<b>1,485</b>

Following an organisation review in 2022 the members of the Senior Leadership Team increased and the compensation of all members of key management is disclosed above.

The directors of the company were paid directors' fees for services as directors during 2022 as follows:

Mr G. Owens	€13,428
Ms L. Carroll	€12,600
Ms E. Howley	€12,600
Mr C. Maybury	€7,784
Mr K. Wallace	€12,600
Dr R. Widdis	€12,600

Mr S. Hannan and Mr D. Healy did not receive any directors' fees from the company.

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

The expenses paid for directors in 2022 amounted to €683 (2021: nil).

**5(a) Payroll and related costs: additional disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies:**

Included in wages and salaries:	2022 €'000	2021 €'000
Salary	116,129	110,329
Overtime	15,556	10,595
Allowances	63,892	47,541
<b>Total</b>	<b>195,577</b>	<b>168,465</b>

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.

	Number of Employees	
	2022	2021
€50,000 to €75,000	1,521	973
€75,001 to €100,000	178	116
€100,001 to €125,000	27	15
€125,001 to €150,000	6	4
€150,001 to €175,000	2	1
€175,001 to €200,000	-	2
€200,001 to €225,000	1	-

### 5(b) 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.

	Number of Employees	
	2022	2021
€60,000 to €70,000	427	162
€70,001 to €80,000	158	98
€80,001 to €90,000	82	49
€90,001 to €100,000	30	20
€100,001 to €110,000	13	10
€110,001 to €120,000	11	5
€120,001 to €130,000	5	1
€130,001 to €140,000	2	1
€140,001 to €150,000	2	2
€150,001 and above	3	3

## 6. Materials and services costs

	2022 €'000	2021 €'000
Fuel and lubricants	27,313	23,975
Materials	21,010	24,076
Road tax and licences	1,053	870
Rent and rates	803	792
Foreign exchange losses	18	25
Charge for movement in provision for impairment of stocks	251	345
(Credit)/charge for movement in provision for impairment of debtors	(26)	9
Operating lease rentals	457	453
Third party and employer's liability claims	1,265	(1,618)
Other services	26,477	20,928
<b>Total</b>	<b>78,621</b>	<b>69,855</b>



**6(a) Materials and services costs: additional disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies:**

	2022 €'000	2021 €'000
<b>Travel and subsistence</b>		
National travel and subsistence	1	–
International travel and subsistence	17	2
Hospitality	47	19
<b>Total Travel and subsistence</b>	<b>65</b>	<b>21</b>
<b>Legal costs and settlements</b>		
General legal fees	275	247
Third party and employer's liability claims legal fees (note 16)	1,600	1,282
Third party and employer's liability claims compensation (note 16)	2,282	3,967
<b>Total legal costs and settlements</b>	<b>4,157</b>	<b>5,496</b>

**7. Exceptional operating costs**

	2022 €'000	2021 €'000
Restructuring and other employee matters	118	468
Legal and related matters	–	(4,501)
<b>Total</b>	<b>118</b>	<b>(4,033)</b>

**7(a) Termination/severance: additional disclosure requirements under the 2016 Code of Practice for the Governance of State Bodies:**

Termination or severance payments made in the reporting period amounted to nil (2021: nil).

**8. Depreciation and amortisation of tangible and intangible assets**

	2022 €'000	2021 €'000
Amortisation of intangible fixed assets (note 11)	693	679
Depreciation of tangible fixed assets (note 12)	16,405	17,267
Amortisation of capital grants (note 17)	(17,052)	(17,942)
	<b>46</b>	<b>4</b>

## 9. Interest payable and similar charges

	2022 €'000	2021 €'000
On balances with holding company	225	164
Other interest payments	9	3
	<b>234</b>	<b>167</b>

## 10. Taxation

	2022 €'000	2021 €'000
<b>Tax expense included in profit or loss</b>		
Current tax:		
Irish corporation tax on surplus for the financial year	-	-
Adjustments in respect of prior financial years	(1,039)	-
Current tax expense for the financial year	-	-
Deferred tax:		
Origination and reversal of timing differences	-	-
Deferred tax expense for the financial year	-	-
<b>Tax on profit on ordinary activities</b>	<b>(1,039)</b>	<b>-</b>

### Factors affecting tax charge for the year

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 surplus for the year. The differences are explained below:

	2022 €'000	2021 €'000
(Deficit)/surplus on ordinary activities before tax	(611)	5,769
(Deficit)/surplus on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2021: 12.5%)	(76)	721
<i>Effects of:</i>		
Depreciation in excess of capital allowances for year	1,760	1,889
Non-taxable income	(2,132)	(2,243)
Non-deductible expenditure	6	(264)
Surrender of loss relief to group company	442	-
Loss utilised in year	-	(103)
<b>Total tax charge for the year</b>	<b>-</b>	<b>-</b>
Reversal of prior year tax provision	(1,039)	-
<b>Tax on (deficit)/surplus for the year</b>	<b>(1,039)</b>	<b>-</b>

A potential deferred tax asset of €193 million (2021: €193 million) has not been recognised, as the future recovery against taxable profits is uncertain. Bus Átha Cliath is in compliance with the requirements of Department of Public Expenditure and Reform Circular Reference 44/2006: Tax Clearance Procedures Grants, Subsidies and Similar Payments.

## 11. Intangible fixed assets

	<b>Software €'000</b>	<b>Total €'000</b>
<b>Cost</b>		
At 1 January 2022	14,336	14,336
Additions	660	660
Disposals	(157)	(157)
<b>At 31 December 2022</b>	<b>14,839</b>	<b>14,839</b>
<b>Amortisation</b>		
At 1 January 2022	(13,329)	(13,329)
Charge for the year (note 8)	(693)	(693)
Disposals	157	157
<b>At 31 December 2022</b>	<b>(13,865)</b>	<b>(13,865)</b>
<b>Net book amounts</b>		
<b>At 31 December 2022</b>	<b>974</b>	<b>974</b>
At 31 December 2021	1,007	1,007

The expected useful lives of the intangible assets for amortisation purpose are as follows:

Software            3-5 years

## 12. Tangible fixed assets

	Road passenger vehicles €'000	Bus stops and shelters €'000	Plant and machinery €'000	Total €'000
<b>Cost</b>				
At 1 January 2022	271,413	32,907	44,221	348,541
Additions	3,620	-	1,201	4,821
Disposals	(968)	-	(151)	(1,119)
<b>At 31 December 2022</b>	<b>274,065</b>	<b>32,907</b>	<b>45,271</b>	<b>352,243</b>
<b>Depreciation</b>				
At 1 January 2022	(217,220)	(26,434)	(39,287)	(282,941)
Charge for the year (note 8)	(13,422)	(1,641)	(1,342)	(16,405)
Disposals	968	-	151	1,119
<b>At 31 December 2022</b>	<b>(229,674)</b>	<b>(28,075)</b>	<b>(40,478)</b>	<b>(298,227)</b>
<b>Net book amounts</b>				
<b>At 31 December 2022</b>	<b>44,391</b>	<b>4,832</b>	<b>4,793</b>	<b>54,016</b>
At 31 December 2021	54,193	6,473	4,934	65,600

- (i) Road passenger vehicles at a cost of €121 million (2021: €112 million) were fully depreciated but still in use at the balance sheet date.
- (ii) There are no additions in respect of road passenger vehicles, being assets in the course of construction and assets not yet in service (2021: Nil).
- (iii) The company does not own the land and buildings in use; this is owned by the CIÉ Holding Company and is included in the financial statements of CIÉ.
- (iv) Assets with a cost of €1 million were disposed of during the year in compliance with CIÉ Group policies and procedures for disposals of assets.

## 13. Stocks

	2022 €'000	2021 €'000
Maintenance materials and spare parts	2,951	2,367
Fuel, lubricants, and other sundry stocks	1,504	1,388
	<b>4,455</b>	<b>3,755</b>

The stock above is stated net of a stock obsolescence provision of €981,000 (2021: €730,000).

There is no significant difference between the replacement cost of stock and their carrying amounts.

## 14. Debtors

	<b>2022</b>	<b>2021</b>
	<b>€'000</b>	<b>€'000</b>
Trade debtors	595	798
Amounts owed by holding company	166,035	165,163
Prepayments	286	317
Other debtors and accrued income	451	493
	<b>167,367</b>	<b>166,771</b>

Amounts owed by the holding company are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

The debtors above are stated net of provision for bad debts of €17,000 (2021: €24,000).

## 15. Creditors (amounts falling due within one year)

	<b>2022</b>	<b>2021</b>
	<b>€'000</b>	<b>€'000</b>
Trade creditors	4,372	4,053
Corporation tax	-	1,039
Income tax/levy deducted under PAYE	4,911	3,818
Pay related social insurance	3,434	2,931
Value added tax	242	258
Withholding tax	98	38
Other creditors	26,133	26,777
Deferred revenue	109	28
Deferred income (note 17)	14,984	16,255
Accruals	12,530	10,653
	<b>66,813</b>	<b>65,850</b>
Creditors for taxation and social insurance included above	8,685	8,084

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.

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

Deferred revenue relates to revenue from short-term tickets.



## 16. Provision for liabilities

	Environment matters €'000	Legal and related matters €'000	Restructuring and other employee matters €'000	Third party and employer's liability claims €'000	Total €'000
As at 1 January 2021	2,060	4,908	3,639	77,737	88,344
(Credit)/charge to profit and loss account	(660)	(4,501)	20	(1,618)	(6,759)
Utilised during year	(679)	(107)	-	(5,249)	(6,035)
<b>As at 31 December 2021</b>	<b>721</b>	<b>300</b>	<b>3,659</b>	<b>70,870</b>	<b>75,550</b>
As at 1 January 2022	721	300	3,659	70,870	75,550
(Credit)/charge to profit and loss account	(393)	90	2,525	1,265	3,487
Utilised during year	(52)	-	(135)	(3,882)	(4,069)
<b>As at 31 December 2022</b>	<b>276</b>	<b>390</b>	<b>6,049</b>	<b>68,253</b>	<b>74,968</b>

### Environment matters

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

### Legal and related matters

The provision relates to employee legal and other contractual disputes that are currently on-going. The provision represents the estimated cost of settling these matters. Further information is not provided in relation to these on-going disputes as this could prejudice the company's position.

### Restructuring and other employee matters

The restructuring provision relate to changes in business processes and payments for staff who are impacted by such changes. The matters relate to non-routine payroll expenditure. The provision is expected to be utilised during year ended 31 December 2023.

Other employee matters relate to post-retirement benefit costs provided for at 31 December 2022 of €2.9 million (2021: €2.1 million).

### 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 in 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.

## 17. Deferred income

This represents EU/Exchequer and other grants which will be credited to the profit and loss account on the same basis as the related fixed assets are depreciated:

	2022 €'000	2021 €'000
<b>Capital grants</b>		
Balance at 1 January	67,627	82,076
Received and receivable (note 17 (a))	4,789	4,638
Repaid	-	(1,058)
Amortisation of capital grants (note 8)	(17,052)	(17,942)
Asset disposals	-	(87)
<b>Balance at 31 December</b>	<b>55,364</b>	<b>67,627</b>
Apportioned:		
Amounts falling due within one year (note 15)	14,984	16,255
Amounts falling due after more than one year	40,380	51,372
	<b>55,364</b>	<b>67,627</b>

### 17(a) Disclosure in accordance with Department of Public Expenditure and Reform Circular Reference 13/2014

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

	2022 €'000	2021 €'000
<b>Capital grants from Exchequer funds</b>		
Public Transport Capital Investment Programmes – NTA	4,703	3,107
Direct Award Contract – NTA	55	473
<b>Capital grants received/receivable from Exchequer funds</b>	<b>4,758</b>	<b>3,580</b>
Capital grants from sources other than Exchequer funds	31	-
<b>Total capital grants received/receivable</b>	<b>4,789</b>	<b>3,580</b>

Capital grants are amortised over the useful lives of the assets. The sponsoring government department for NTA capital grant funding is the Department of Transport. Grants provided by the NTA are restricted to PSO activities. In addition, capital grants received and receivable in 2022 includes amounts received and receivable of €31,000 (2021: nil) from sources other than Exchequer funds.

	2022 €'000	2021 €'000
<b>Revenue grants from Exchequer funds</b>		
Travel Assistance Scheme – NTA	184	75
BusConnects Network Redesign – NTA	711	580
Strategic Tourism Transport Business Continuity Scheme – Fáilte Ireland	350	800
Apprenticeship Incentivisation Scheme – Solas	35	26
Fleet Refurbishment Programme – NTA	33	–
Digital that Delivers – Fáilte Ireland	49	–
Industry Market Access Programme – Tourism Ireland	10	–
<b>Revenue grants received/receivable from Exchequer funds</b>	<b>1,372</b>	<b>1,481</b>
Revenue grants from sources other than Exchequer funds	102	–
<b>Total revenue grants received/receivable (note 3 and note 4 (c))</b>	<b>1,474</b>	<b>1,481</b>

Revenue grants are brought to profit and loss account in full in the relevant year received/receivable. The relevant agency and programme are set out above.

The sponsoring government department for the Travel Assistance Scheme, the BusConnects Network Redesign and the Fleet Refurbishment Programme is the Department of Transport, and these grants are restricted to PSO activities.

The sponsoring government department for the Strategic Tourism Transport Business Continuity Scheme, the Digital that Delivers and the Industry Market Access Programme is the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and these grants are unrestricted. The sponsoring government department for the Apprenticeship Incentivisation Scheme is the Department of Further and Higher Education, Research, Innovation and Science and these grants are unrestricted.

In addition to the revenue grants set out above, other revenue grants received and receivable from sources other than Exchequer funds of €102,000 (2021: nil) are recognised in 2022 in relation to sustainability projects.

## 18. Share capital

	2022 €'000	2021 €'000
<b>Authorised:</b>		
100,000,000 Ordinary shares of €1.27 each	126,974	126,974
<b>Allotted, called up and presented as equity:</b>		
55,000,000 Ordinary shares of €1.27 each	69,836	69,836

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.

## 19. Cash flow statement

	2022 €'000	2021 €'000
<b>Reconciliation of operating cash flows</b>		
(Deficit)/surplus before interest and tax	(377)	5,936
Depreciation of tangible fixed assets	16,405	17,267
Amortisation of intangible fixed assets	693	679
Amortisation of capital grants	(17,052)	(17,942)
Increase in stocks	(700)	(307)
Decrease in debtors	276	4,633
Increase/(decrease) in creditors and provisions	2,692	(20,829)
<b>Net cash generated/(utilised) from operating activities</b>	<b>1,937</b>	<b>(10,563)</b>

## 20. 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 Átha Cliath are members of CIÉ 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 is recognised in the separate financial statements of CIÉ, as in the absence of a formal contractual arrangement the directors believe that this is the entity that is legally responsible for the schemes. The other participating entities, including Bus Átha Cliath, recognise a cost equal to their contribution for the period.

The valuations of the schemes under FRS 102 as at 31 December 2022 showed a deficit of €396 million, (2021: deficit €846 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, Ireland.

The company's pension cost for the year under the defined benefit schemes was €16.6 million (2021: €14.8 million) and these costs are included as post-retirement benefits in note 5. The company's cost comprises of contributions payable for the year.

## 21. Capital commitments

	2022 €'000	2021 €'000
Contracted for:	17,224	2,662

Capital commitments represent capital expenditure projects that have been approved by board whereby work has commenced on these projects but are not fully completed at the end of the period. €15.5 million of capital commitments include capital projects funded by the NTA.



## 22. Operating leases

	2022 €'000	2021 €'000
Future minimum lease payments under non-cancellable operating leases payable at the end of the year were:		
Within one year	213	194
Between one and five years	285	161
	<b>498</b>	<b>355</b>

Operating leases include (i) non-bus vehicles under operating leases and (ii) the operating lease charge payable to the NTA relating to a bus leasing agreement which commenced in 2017.

## 23. Guarantees and contingent liabilities

The CIÉ Group has borrowings of €12 million (2021: €16 million) at the balance sheet date.

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 Group's 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 Átha Cliath's capital expenditure in respect of pre-2017 PSO fleet is funded through capital grants from the NTA. This funding is provided in line with the provisions of the DAC, effective from 1 December 2019. Certain contingent liabilities arise under these agreements.

The DAC also has established provisions to avoid overcompensation for public transport services under PSO contracts. The directors believe that the risk of the NTA exercising their rights under the related agreements is remote.

## 24. Related party transactions

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, the National Transport Authority, and the Dublin Airport Authority. The NTA is a significant related party whereby Bus Átha Cliath have entered into a 5-year contract for 100% of the public service trading activity of the company through a DAC for passenger transport in the Greater Dublin Area. The contract is from 1 December 2019 to 30 November 2024. The directors are of the opinion that the quantum of these purchases outside of the DAC is not material in relation to the company's business.

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

## 25. Membership of Córas Iompair Éireann Group

Bus Átha Cliath is a wholly owned subsidiary of CIÉ, and the financial statements reflect the effects of Group membership.

Some group wide functions such as Treasury, Legal, Property and Pensions are carried out by the holding company on a shared services basis for which the company and other subsidiary companies are charged on an agreed apportionment basis. Copies of the CIÉ consolidated financial statements can be obtained from the Company Secretary at Heuston Station, Dublin 8, Ireland.

## 26. Post balance sheet events

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

## 27. Approval of financial statements

The directors approved the financial statements on 29 March 2023 subject to the receipt of a letter of support from CIÉ, which was duly received on 5 April 2023.













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# Tuarascaí Bhliantúil agus Fáilte Airgeadais Bhun Clíath 2022

# Tuarascáil Bhliantúil agus Ráitis Airgeadais Bhus Átha Cliath 2022



*An Bealach chun na  
hInbhuanaitheachta*



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## Cad a Dhéanaimid

Is muidne an soláthraí iompair phoiblí is mó in Éirinn. Le cúig bliana anuas tá os cionn 540 milliún aistear curtha ar fáil againn do chustaiméirí ar fud ghréasán busanna Bhaile Átha Cliath. Tá flít againn ina bhfuil níos mó ná 1,000 bus a ritheann ar 121 bealach, lena n-áirítear deich mbealach a ritheann 24 uair an chloig an lae agus na hoíche, agus 13 sheirbhís Nitelink. Bhí 3,771 duine fostaithe againn ar an meán in 2022, agus ba thiománaithe bus iad 2,793 duine díobh sin. Tagann ár bhfostaithe as 78 tír éagsúil. Is muidne an soláthraí seirbhísí iompair phoiblí is mó in Éirinn, agus is é an aidhm atá againn seirbhísí iompair phoiblí ar ardchaighdeán a chur ar fáil chun freastal ar na riachtanais a bhíonn ag custaiméirí, tacú le fás geilleagrach na cathrach agus freastal ar ár gcuid mianta sóisialta agus comhshaoil, mianta a oireann do phríomhchathair Eorpach a bhfuil borradh fúithi.



## An fhís atá againn

Seirbhís iompair a sholáthar ina mothaíonn daoine go bhfuil siad sábháilte, nasctha le chéile agus ina gcuid de shaol pobail inbhuanaithe i Mórcheantar Bhaile Átha Cliath.



## An misean atá againn

Feabhas leanúnach a chur ar eispéireas ár gcustaiméirí agus cur le líon na bpaisinéirí trína chinntiú go leagaimid tábhacht ar gach aistear, agus cur le líon na seirbhísí a chuirtear ar fáil dár gcustaiméirí.



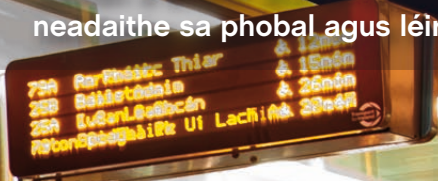
## Ár gcuid luachanna

Tá an tsábháilteacht i gcoilár an uile ruda a dhéanaimid. Bunaítear eispéireas ár gcustaiméirí agus ár bhfostaithe ar an tiomantas atá againn do chleachtais shábháilte.

Trí smaoineamh amhail is gur custaiméir muid, déanaimid ár ndícheall i gcónaí eispéireas ár gcustaiméirí a fheabhsú.

Glacaimid go fonnmar leis an éagsúlacht i measc ár bhfostaithe agus tá meas againn uirthi, agus táimid meáite ar eispéireas fostaíochta sásúil a sholáthar.

Is mór againn ár gcumas pobail a nascadh agus cabhrú le daoine páirt iomlán a bheith acu sa tsochaí. Tá ár bhfostaithe agus ár gcustaiméirí neadaithe sa phobal agus léirítear é sin inár gcuid luachanna.



## Ráiteas ón gCathaoirleach

“Tá an Bord, an Lucht Feidhmiúcháin agus ár mbaill foirne dhílse dhíograiseacha go léir tiomanta do sheirbhís den chéad scoth a sholáthar dár gcustaiméirí i ndomhan atá ag athrú go tapa agus ina bhfuil ról an-tábhachtach ag seirbhísí iompair phoiblí agus ag Bus Átha Cliath”

### Pobail a nascadh ar fud Mhórcheantar Bhaile Átha Cliath

Tá áthas orm Tuarascáil Bhliantúil Bhus Átha Cliath don bhliain dar chríoch an 31 Nollaig 2022, mo chéad cheann i ról an Chathaoirligh, a chur i láthair agus tuairisc a thabhairt ar bhliain ina ndearnadh dul chun cinn maith. Is tréimhse dhúshlánach ach tréimhse thar a bheith spreagúil é seo chun teacht ag obair le Bus Átha Cliath mar Chathaoirleach agus tugaim faoin ról sin le meon díoghráil agus mé meáite ar bharr ár gcumais a bhaint amach.

Ba mhaith leis an mbord agus liomsa an deis seo a thapú chun buíochas a ghabháil leis an té a tháinig romham, Ultan Courtney, a bhí ina Chathaoirleach ar bhord stiúrthóirí Bhus Átha Cliath ar feadh seacht mbliana. Ba mhaith linn buíochas a ghabháil freisin le Ray Coyne, a d'fhóin ar feadh seacht mbliana mar Phríomhoifigeach Feidhmiúcháin, agus le Andrea Keane, a ghlac ról an Phríomhoifigigh Feidhmiúcháin Ghníomhaigh fad agus a bhíodas ag leanúint an phróisis chun Príomhoifigeach Feidhmiúcháin buan a earcú. Táim buíochas an ngairmiúlacht, an díograis agus an tiomantas mór a léirigh sibh i leith Bhus Átha Cliath. Ina theannta sin, ba mhaith leis an mbord agus liomsa fáilte a chur roimh ár bPríomhoifigeach Feidhmiúcháin nuacheaptha, Billy Hann. Táim ag tnúth le bheith ag obair in éineacht leat agus Bus Átha Cliath ag leanúint ar aghaidh lena aistear i dtreo seirbhís iompair phoiblí inbhuanaithe, fheabhsaithe.

Le linn mo chéad 10 mí mar Chathaoirleach, thug mé cuairt ar roinnt iostaí agus bhuaill mé le comhghleacaithe ar gach leibhéal agus le go leor geallsealbhóirí seachtracha. Is é an rud a chuaigh i gcion orm ná mórtaas agus paisean ár bhfostaithe, a ndíograis agus an fonn atá orthu an chuideachta a choinneáil slán agus a chosaint agus, anuas air sin arís, a chinntiú go mbeidh sí faoi bhláth. Tá siad iontach dúthrachtach i dtaobh seirbhís a

sholáthar dár gcustaiméirí i ndomhan atá ag athrú go tapa agus ina bhfuil ról an-tábhachtach ag na seirbhísí iompair phoiblí agus ag Bus Átha Cliath.

Tá an Bord agus mé féin ag tabhairt faoinár gcuid oibre go dúthrachtach chun barr cumais ár ngnóthais a bhaint amach agus teacht ar thuiscint ar an ról mór atá againn sa mhórstraitéis spreagúil i leith an iompair phoiblí.

### Is é sármhaitheas i dtaobh oibriúcháin an sprioc atá againn

Tá teist fhada ag Bus Átha Cliath maidir le tacú le forbairt gheilleagrach agus shóisialta ar fud Mhórcheantar Bhaile Átha Cliath. Cur síos ar an dul chun cinn agus an teacht aniar is ea scéal Bhus Átha Cliath, agus muid seasta ár bhfeabhsú féin ar mhaithe lenár gcustaiméirí. Tá an tsármhaitheas oibriúcháin ina croíluch againn agus dírimid go tréan ar thorthaí a bhaint amach, ar fheidhmíocht agus ar iontaofacht, réimsí ina bhfuil deiseanna le tapú chun luach nach beag a bhaint amach.

Tá ról lárnach ag an iompar poiblí maidir le forbairt inbhuanaithe in Éirinn. Tá Bus Átha Cliath ar an soláthraí iompair phoiblí is mó i bhfad sa tír seo go fóill agus sholáthair sé 121 milliún aistear custaiméara in 2022.

Cé go raibh dúshlán le sárú ag an gcuideachta i dtaobh feidhmíochta seirbhíse agus na hiontaofachta, tá muinín againn go gcoinneofar leis na feabhsuithe a baineadh amach gar do dheireadh na bliana seo caite agus muid ag gabháil don obair rithábhachtach a dhéanaimid in 2023.

In 2022 freisin chabhraigh an chuideachta leis an Údarás Náisiúnta Iompair dhá chéim eile den Ghréasán BusConnects a chur i bhfeidhm, rud a chuir tuilleadh bealaí 24 uair an chloig lenár gcuid seirbhísí. Is



infheistíocht uaimhianach €2 billiún é BusConnects i gcóras busanna Bhaile Átha Cliath agus cuirimid fáilte mhór roimh an tionscnamh sin.

Creideann Bus Átha Cliath go láidir go bhfuil BusConnects ríthábhachtach ionas go mbeidh seirbhísí iompair phoiblí in ann freastal ar an mborradh atá ag teacht faoin éileamh ar sheirbhísí bus ardchaighdeán. Trí dhírú go teann tréan ar fheidhmíocht agus ar iontaofacht, leanfaidh Bus Átha Cliath ar aghaidh ag cur seirbhísí iontaofa, eispéireas ardchaighdeán agus forbairtí nuálacha ar fáil dár gcustaiméirí agus ag léiriú an stádais atá againn mar cheannaire i réimse an iompair phoiblí.

## Airgeadas agus rialachas

Fágann torthaí láidre airgeadais go bhfuil bunsraith stuama faoin gcuideachta, agus mar sin gur féidir le Bus Átha Cliath infheistíocht a dhéanamh i gcóras iompair phoiblí inbhuanaithe ar ardchaighdeán a fhorbairt do Bhaile Átha Cliath agus dul ag obair chuige sin. Ní mór dúinn brabús a dhéanamh lena chinntiú go mbeidh Bus Átha Cliath inmharthana feasta. Is maith mar a d'fheidhmigh an chuideachta in 2022: d'fhreastalaíomar ar ár gcustaiméirí agus ag an am céanna bhaineamar amach éifeachtúlacht costais agus luach ar airgead. Beidh na gnéithe sin ríthábhachtach chun aghaidh a thabhairt ar dhúshlán amach anseo.

Tá an bord fós tiomanta don chaighdeán is airde rialachais chorparáidigh chun rioscaí a bhainistiú agus chun nuálaíocht agus fás a spreagadh i mBus Átha Cliath. Dhíríomar go háirithe arís eile in 2022 ar a chinntiú go bhfuil bearta cuí i bhfeidhm ag an gcuideachta chun cloí leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016.

## Ag freastal ar Bhaile Átha Cliath

Beidh a lán dúshlán le sárú ag Bus Átha Cliath arís in 2023, agus beidh a lán deiseanna móra le tapú freisin. Ina measc siúd, tá siad seo a leanas:

- ullmhú i gcomhair próiseas nua i ndáil le conradh dírdhámhachtana, agus rannpháirtíocht iomlán ann;
- leanúint ar aghaidh ag plé leis na geallsealbhóirí go léir chun cur arís eile leis an gcáil atá orainn mar chomhpháirtí sábháilte, iontaofa, atá in ann seirbhísí iompair ardchaighdeán a sholáthar ar chostas iomaíoch;
- a bheith ag obair le geallsealbhóirí chun bearta a thabhairt isteach lena maolófar tionchar an bhrú tráchta; agus
- leanúint ar aghaidh ag laghdú astaíochtaí tríd an bhflít a leictriú.

Toisc go mbímid ag feidhmiú i dtimpeallacht atá lán-iomaíoch, tá meon dearfach ag Bus Átha Cliath i leith na mblianta atá le teacht agus i leith an chumais atá aige cur leis na seirbhísí poiblí agus na seirbhísí tráchtála. Cé go bhfuil go leor dúshlán romhainn, beidh ar chumas na cuideachta dul i ngleic le gach ceann acu lena chinntiú go mbeidh sí fós ina cuid lárnach den soláthar iompair phoiblí i mBaile Átha Cliath. Tá muinín iomlán agam féin agus ag an mbord go leanfaidh an chuideachta ar aghaidh ag fás agus ag forbairt agus go bhfágfaidh a cultúr agus a cuid luachanna, lena n-áirítear ár dtiomantas d'fheabhas leanúnach a chur ar an tseirbhís agus ar an eispéireas a chuirimid ar fáil dár gcustaiméirí gach lá, go mbeidh Bus Átha Cliath fós ag freastal go héifeachtach ar mhuintir na cathrach.

## Foireann láidir

Agus muid ag machnamh ar an méid a baineadh amach anuraidh agus ar na dúshlán a bhí le sárú againn, ní mór aitheantas ar leith a thabhairt don mhéid a rannchuidíonn ár bhfostaithe linn agus iad ag obair chun seirbhísí ardchaighdeán a sholáthar do mhuintir Bhaile Átha Cliath. Ba mhaith liom mo bhuíochas a ghlacadh arís lenár bhfostaithe go léir as an ngairmiúlacht agus as an bhfuinneamh agus an dúthracht a bhíonn acu agus iad ag freastal ar ár gcustaiméirí agus á chinntiú go mbeidh Bus Átha Cliath fós ina chuid de shaol inbhuanaithe an phobail i mBaile Átha Cliath. Ar son an bhoird, ba mhaith liom buíochas ó chroí a ghabháil leis an bPríomhfheidhmeannach agus leis an bhFoireann Ard-Cheannaireachta as a ndúthracht agus as an obair chrua a rinne siad le linn 2022.

Thar ceann an bhoird, ba mhaith liom aitheantas a thabhairt freisin don chomhpháirtíocht dhearfach eadrainn féin agus an tÚdarás Náisiúnta Iompair, agus muid ag obair ar mhaithe leis na cuspoirí atá againn araon i dtaobh cur le húsáid na seirbhísí iompair phoiblí agus iad a fheabhsú. Ba mhaith liom freisin mo bhuíochas a ghabháil leis an Aire Iompair, Eamon Ryan, TD, agus le hoifigigh a Roinne as ucht na tacaíochta a thug siad dúinn le linn 2022.

## Ár gcustaiméirí

Ba mhaith liom buíochas a ghabháil leis na custaiméirí go léir a thaistil linn le bliain anuas. Is ar na custaiméirí a dhírímid leis an obair go léir a dhéanann Bus Átha Cliath. Bímid seasta ag díriú ar aistir atá sábháilte, compordach agus éifeachtach a chur ar fáil do chustaiméirí. Bhí an t-éileamh ó chustaiméirí anuraidh ag druidim leis na leibhéil a bhíodh ann roimh COVID-19: bhain 457,000 duine leas as ár seirbhísí ar an meán ar ghnáthlá seachtaine.

Thug Bus Átha Cliath aghaidh ar roinnt dúshlán in 2022. D'fhág luas an mhéadaithe ar an ngréasán gur cuireadh brú mór ar an gcuideachta tráth a bhfuilimid ar ár ndícheall ag cur seirbhísí breise ar an mbóthar agus ár ngréasán seirbhísí ar conradh á rith againn freisin. Ina theannta sin, thosaigh Bus Átha Cliath, cosúil le go leor cuideachtaí eile, ag mothú tionchar an ardleibhéil iomaíochta sa mhargadh saothair. D'fhág sé sin nach raibh roinnt seirbhísí ag feidhmiú mar gheall ar ghanntanas tiománaithe. Tá roinnt céimeanna breise glactha ag an gcuideachta chun cur le líon na dtiománaithe agus tá ár bhfostaithe ag obair go crua chun íoslaghú a dhéanamh ar éifeacht na ndúshlán atá ann ó thaobh tiománaithe a earcú. In ainneoin na ndúshlán a bhí le sárú ag Bus Átha Cliath, chuireamar 96% dár seirbhísí ar fáil do chustaiméirí.

Cé go bhfuil dúshlán fós romhainn, ní mór dúinn a aithint go bhfuil ag éirí go maith, tríd is tríd, le Bus Átha Cliath. Le dhá bhliain anuas, is é Bus Átha Cliath an t-aon oibreoir iompair phoiblí a bhíonn ag feidhmiú de lá is d'oíche i Mórcheantar Bhaile Átha Cliath, áit a bhfuil deich mbealach 24 uair an chloig á rith anois. In 2022, chuireamar leis na bealaí trí dhá chéim bhreise a chur i gcrích den tionscadal BusConnects agus muid ag díriú ar fheabhas a chur ar na seirbhísí a chuirimid ar fáil do mhuintir Mórcheantar Bhaile Átha Cliath. Ní thiocfaidh laghmhisneach orainn choíche agus muid ag freastal ar ár gcustaiméirí agus táimid ag breathnú romhainn go muiníneach.



**Gary Owens**  
Cathaoirleach



## Athbhreithniú ón bPríomhfheidhmeannach

“Sa ról atá againn mar sholáthraí seirbhísí bus, tá Bus Átha Cliath fite fuaite trí chreatlach shocheacnamaíoch Bhaile Átha Cliath”

### Pobail agus daoine a nascadh trí sheirbhísí bus ardchaighdeán a sholáthar

Tá áthas orm Tuarascáil Bhliantúil an tsoláthraí iompair phoiblí is mó in Éirinn, Bus Átha Cliath, a chur i láthair. Le linn ár n-aistir in 2022, tá spriocanna socraithe againn, tá torthaí tomhaiste againn agus táimid ag tabhairt tuairisce anois ar an dul chun cinn atá déanta againn. Cé go sonraítear anseo cuid den dul chun cinn a rinneamar anuraidh, is eol dúinn go bhfuil tuilleadh fós le déanamh. Leanfaimid ar aghaidh ag lorg bealaí chun feidhmíocht agus iontaofacht seirbhíse a fheabhsú do chustaiméirí ar fud Mhórcheantar Bhaile Átha Cliath, agus ag cur i bhfeidhm príomhthionscadail Stáit ar nós BusConnects agus leictriú fhlít busanna na cathrach an tráth céanna.

Thosaigh mise le Bus Átha Cliath i mí na Nollag 2022, agus fonn orm an deis a thapú chun difríocht a dhéanamh agus bheith páirteach san fhoireann atá i gcoilár an aistir i dtreo príomhchathair níos fearr agus níos inbhuanaithe. Tá mé ar bís chun tabhairt faoin aistear atá amach romhainn agus is ugach dom é an méid atá bainte amach againn go dtí seo, cé go bhfuilim fós ag díriú go tréan ar na dúshláin atá romhainn.

Ó ceapadh mé, thug mé cuairt ar ár mór-ranna agus ár saoráidí oibriúcháin go léir ar fud na heagraíochta, áit ar chás mé le baill foirne thiomnaithe ardoilte a fhreastalaíonn ar ár gcustaiméirí. Tá sé d'ádh orm go bhfaighim tacaíocht ó Fhoireann Ard-Cheannaireachta láidir, a bhfuil cuid dá comhaltaí linn le fada an lá agus cuid eile acu, cosúil liom féin, díreach tagtha ag obair le Bus Átha Cliath. Táim thar a bheith buíoch as an obair chrua a dhéanann siad agus as an tacaíocht a thugann siad dom. Ba mhaith liom mo bhuíochas a ghabháil freisin leis an gCathaoirleach agus le stiúrthóirí an bhoird as a dtiomantas, a scil agus as an maoirseacht chúramach a dhéanann siad ar Bhus Átha Cliath.

### 2022 – bliain ina raibh dúshláin le sárú againn agus ina ndearnamar éachtaí

Is tábhachtach an rud é súil siar a chaitheamh ar an mbliain atá díreach imithe thart, ós rud é nach mór dúinn tuiscint a bheith againn ar an am atá thart agus muid ag ullmhú don am atá romhainn. Níl aon dabht ach go raibh dúshláin le sárú ag Bus Átha Cliath agus gach oibreoir iompair phoiblí i ndáil le feidhmíocht agus le hiontaofacht na seirbhísí. D'eascair na dúshláin sin go príomha as margadh saothair an-iomaíoch a d'fhág go raibh sé deacair daoine a earcú sa chaoi is go bhféadfaí seirbhísí iontaofa a rith.

Is é an dea-scéal atá agam ná gur fhág na dúshláin sin gur cuireadh teachtaireacht thábhachtach ar ár súile dúinn. Má táimid chun na dúshláin atá roimh an ardchathair a shárú agus na deiseanna iomadúla a thapú – idir an t-athrú aeráide agus an brú tráchta – caithfidh bunghnéithe an tsoláthraí seirbhíse agus na hiontaofachta a bheith leagtha síos go daingean againn ar dtús. Bíonn ár gcustaiméirí ag súil leis sin agus éilíonn riachtanais gheilleagracha agus sochaíocha Mhórcheantar Bhaile Átha Cliath é.

Agus aitheantas á thabhairt againn do na dúshláin a bhí ann le déanaí, is tábhachtach an rud é a aithint go bhfuil ag éirí go maith, tríd is tríd, le Bus Átha Cliath. Tá borradh tagtha arís faoin éileamh ó chustaiméirí agus rinneadh 121 milliún aistear custaiméara in 2022. Faoi láthair táimid ag iompar 457,000 custaiméir ar an meán in aghaidh an lae, ó Luan go hAoine, rud a chiallaíonn go bhfuil an t-éileamh ó chustaiméirí ag druidim le leibhéal na mblianta roimh COVID-19. Chomh maith leis sin, is é Bus Átha Cliath, a ritheann deich mbealach 24 uair an chloig, agus dhá bhealach a tugadh isteach in 2022 ina measc, an t-aon oibreoir a ritheann seirbhísí iompair phoiblí de lá agus d'óiche i Mórcheantar Bhaile Átha Cliath.



Bhí ról lárnach ag an gcuideachta freisin maidir le cur i bhfeidhm dhá chéim eile d'athdhearadh an ghréasáin faoi thionscnamh BusConnects Bhaile Átha Cliath in 2022. Beidh cur i bhfeidhm BusConnects ríthábhachtach do Bhus Átha Cliath sna blianta atá romhainn agus beidh sé ríthábhachtach freisin chun sprioc na cuideachta a bhaint amach i dtaobh a bheidh ina rogha comhpháirtí soláthair ag an Stát. Táimid ag tnúth le cuidiú leis an Údarás Náisiúnta Iompair an tionscadal sin a thabhairt i gcrích.

## Tá an inbhuanaitheacht fite fuaite i ngach rud a dhéanaimid

Tá sé blianta fada ó cuireadh tús le haistear Bhus Átha Cliath i leith na gníomhaíochta ar son na haeráide agus i leith na inbhuanaitheachta. Bhíomar ag obair i mbliana chun cur leis an uaimhian atá againn agus dlús a chur leis an dul chun cinn a dhéanaimid. In 2022 freisin cuireadh 47 feithicil hibrideach leis an bhflít agus táimid ag tnúth le busanna leictreacha a chur ar an mbóthar le linn 2023.

Anuraidh freisin, d'fhorbraíomar an chéad straitéis inbhuanaitheachta riamh de chuid na cuideachta, straitéis atá formheasta ag bord Bhus Átha Cliath anois. Tá ár straitéis inbhuanaitheachta ailínithe lenár gcuspóir lena chur ar ár gcumas dúinn dul chun cinn a dhéanamh le chéile ar mhaithe lenár ngeallsealbhóirí go léir.

Nuair a léiríonn gnólachtaí cosúil le Bus Átha Cliath ceannaireacht sa réimse sin, is mó an tionchar a bhíonn aige sin ná an gníomh féin. Bíonn sé le braistint sa teachtaireacht a chuirtear in iúl leis. Tá a fhios againn go léir nach gcuirfeadh stop leis an athrú aeráide de bharr gníomh nó dhó, nó fiú de bharr céad nó dhá chéad gníomh. Ní mór na milliúin gníomh a dhéanamh ar fud an domhain. Seans nach mbeidh ag aon ghníomh amháin ach tionchar fánach, ach má dhéantar na gníomhartha a charnadh is tréan an fórsa iad chun dul i dtreo domhan níos inbhuanaithe.

Bunaíodh Bus Átha Cliath sa bhliain 1987. Táimid ar an bhfód le tamall, agus le taithí tagann dearcadh agus fíis níos fairsinge ná na rudaí sonracha atá ag déanamh imní dúinn faoi láthair. Tuigimid gur bóthar fada atá romhainn. Tá a fhios againn, ionas go mairfidh gnóthas, go gcaithfidh cuspóir soiléir a bheith aige, rud atá le fáil sa luach a chruthaíonn sé do chách – custaiméirí, pobail, comhghleacaithe agus, níos tábhachtaí fós, don domhan thart orainn.

## Bainistíocht stuama airgeadais

Ar ndóigh, ní fhéadfaí an dul chun cinn sin a dhéanamh gan cur chuige stuama a ghlacadh maidir le bainistíocht airgeadais. In ainneoin an tionchair atá ag COVID-19 ar an ngeilleagar go fóill agus in ainneoin an timpeallacht oibriúcháin a bheith ag síorathrú, tá dul chun cinn mór déanta againn maidir le staid airgeadais Bhus Átha Cliath a chosaint agus a fheabhsú. Ba mhaith liom an deis seo a thapú chun buíochas a ghabháil leis an Údarás Náisiúnta Iompair, leis an Aire Iompair, Eamon Ryan TD, agus leis an Rialtas as a dtacaíocht leanúnach le 12 mhí anuas.

## Spléachadh chun cinn

Ní féidir athrú a sheachaint ach braitheann an dul chun cinn ar an bhfreagra a thugaimid ar an athrú sin. Is fíor an méid sin go háirithe i saol an iompair phoiblí. Tá deiseanna le tapú i láthair na huaire, i gcás Bhus Átha Cliath agus i gcás an mhargaidh iompair phoiblí i gcoitinne. Mar sin, i ndomhan atá seasta ag athrú, ní mór dúinn machnamh agus pleanáil fhadtéarmach a dhéanamh.

Cé nach bhfuil léargas soiléir ag aon duine againn ar an am atá le teacht, fágann an obair agus an dul chun cinn atá déanta againn i mbliana go bhfuil muinín agam go bhfuilimid ar an mbóthar ceart chun fás inbhuanaithe a bhaint amach sna blianta atá romhainn. Ag obair as lámha a chéile dúinn, cuirfidh leis an rath a bhí orainn le bliain anuas, coinneoidh an seasamh atá againn, comhlíonfaimid ár dtosaíochtaí straitéiseacha agus, ar an gcaoi sin, cuirfidh dlús leis an dul chun cinn le linn 2023. Thar aon ní eile, bainfidh an leas is fearr as na buanna uathúla atá ag foireann thiomanta Bhus Átha Cliath a fhreastalaíonn ar ár gcustaiméirí agus ar phobail ar fud Mhórcheantar Bhaile Átha Cliath.



**Billy Hann**  
Príomhfheidhmeannach



## Cultúr Sábháilteachta

Tá Bus Átha Cliath lántiomanta do chomhlíonadh fhorálacha an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, agus do chomhlíonadh na rialachán náisiúnta eile go léir agus na rialachán go léir de chuid an Aontais Eorpaigh. Tá Córas Bainistíochta Sábháilteachta Bhus Átha Cliath deimhnithe i leith an chaighdeán is déanaí – ISO 45001 – de chuid Eagraíocht Idirnáisiúnta na gCaighdeán agus is ar an gcaighdeán sin atá an bhainistíocht sábháilteachta bunaithe sa chuideachta.

Mar chuid de chlár bainistíochta comhlíontachta na cuideachta, rinne an tÚdarás um Chaighdeán Náisiúnta na hÉireann (NSAI) iniúchadh orainn lena chinntiú go raibh na ceanglais go léir a leagtar amach sa chóras bainistíochta sábháilteachta i bhfeidhm agus go raibh siad ag obair go héifeachtach. Le hathoscailt na mórshochaí tar éis COVID-19, díriodh aird ar leith ar bhainistíocht sábháilteachta de bharr brú tráchta méadaithe agus de bharr breis custaiméirí a bheith againn. Leanadh leis an oiliúint sábháilteachta ar feadh na paidéime agus tá béim mhór fós á leagan ar an tsábháilteacht i ngach cleachtas oibre laistigh de Bhus Átha Cliath. Leanadh le hoiliúint a chur ar thiománaithe nua in ionad oiliúna na cuideachta, atá deimhnithe ag an Údarás um Shábháilteacht ar Bhóithre.

Chuir Bus Átha Cliath roinnt príomhthionscnaimh shábháilteachta i bhfeidhm in 2022.

### Tástáil Randamach i gcomhair Drugaí agus Alcóil in 2022 ar na fostaithe agus na conraitheoirí go léir

Cuireadh i bhfeidhm an beartas seo chun cur le sábháilteacht na bhfostaithe agus na gcustaiméirí, trí mheon dearfach freagrach a léiriú i leith fadhbanna alcóil agus drugaí. Mar chuid de na seónna bóthair forfheidhmithe, músclaíodh feacht freisin ar na rioscaí a bhaineann le húsáid alcóil nó drugaí agus leagadh amach na tacaíochtaí atá ar fáil d'fhostaithe a bhféadfadh fadhbanna a bheith acu le halcól agus drugaí.

### Féachaint le feabhas a chur ar an bhflít, agus aird ar theicneolaíocht nua agus teicneolaíocht atá ar na bacáin maidir le feithiclí, agus ar athruithe ar ionchas na gcustaiméirí

Rinneadh roinnt feabhsuithe ar an bhflít a athbhreithniú agus a chur i bhfeidhm chun cur arís eile le sábháilteacht na bhfostaithe agus na gcustaiméirí. Rinneadh athbhreithniú air sin i bhfóram inmheánach choiste dearaidh bus na cuideachta. Tá athruithe seachtracha déanta ar fheithiclí chun cur leis an gcosaint d'úsáideoirí soghonta agus daoine eile a úsáideann na bóithre. Tá athruithe curtha i bhfeidhm istigh sna feithiclí freisin chun feabhas a chur ar eispéreas agus sábháilteacht na gcustaiméirí. Le tabhairt isteach feithiclí hibrideacha ísealtorainn, cuireadh i bhfeidhm Córas Foláirimh Feithicle (AVAS) ar fheithiclí hibrideacha/leictreacha chun úsáideoirí eile bóithre agus coisithe a chur ar an airdeall go bhfuil bus gar dóibh.





### **Roinnt feachtais feasachta sábháilteachta spriocdhírthe a chur chun feidhme mar aon le straitéis sláinte agus folláine**

Forbraíodh straitéis mharthanach sláinte agus folláine atá dírithe ar mheabhairshláinte agus sláinte coirp na bhfostaithe. Is é is aidhm don straitéis sin treoir a sholáthar i leith beartais agus tionscnaimh san ionad oibre a chuirfidh ar a gcumas do na fostaithe cur leis an smacht atá acu ar a sláinte, a sláinte a fheabhsú, agus a bheith ag obair i dtimpeallacht shábháilte shláintiúil. Trí aiseolas díreach ó fhostaithe, tá roinnt gníomhaíochtaí agus deiseanna sainaitheanta ag an gcuideachta chun tacú le sláinte agus folláine agus déanfar iadsan a leabú i gcultúr Bhus Átha Cliath. Cuirfear an straitéis sin i bhfeidhm thar thréimhse trí bliana ó 2023 go 2025 chun treo agus fis straitéiseach fhoriomlán na cuideachta a ailíniú agus a chomhlánú.

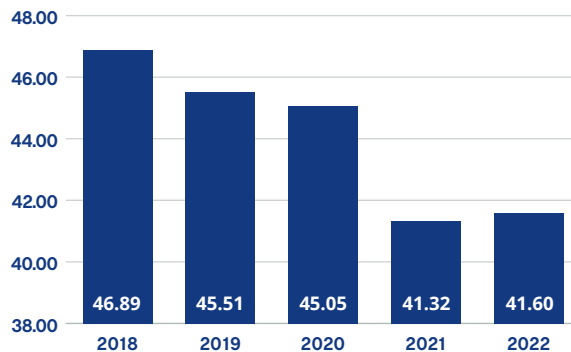
# Cúrsaí Comhshaoil

## Ár Lorg

Flít Iomlán L/100Km

2018	46.89
2019	45.51
2020	45.05
2021	41.32
2022	41.60

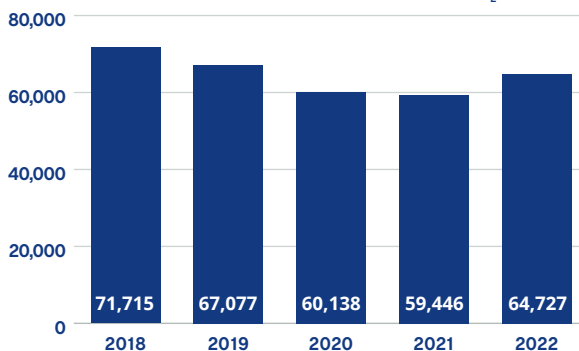
Flít Iomlán L/100Km



Astaíochtaí ón bhFlít Amháin  
Astaíochtaí CO<sub>2</sub> (Tona)

2018	71,715
2019	67,077
2020	60,138
2021	59,446
2022	64,727

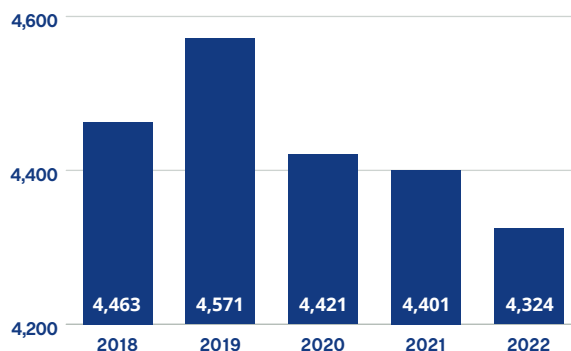
Astaíochtaí ón bhFlít Amháin Astaíochtaí CO<sub>2</sub> (Tona)



Saoráidí Amháin  
Leictreachas (kWh)

2018	4,462,532
2019	4,571,434
2020	4,420,875
2021	4,400,531
2022	4,324,228

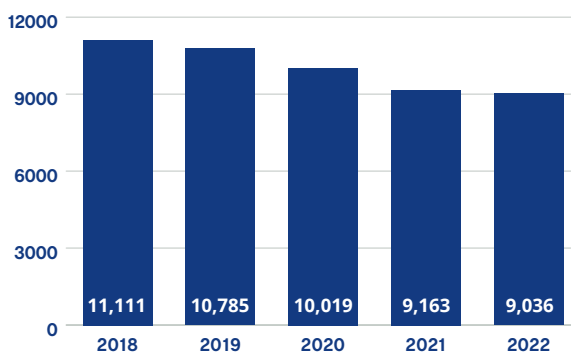
Saoráidí Amháin Leictreachas (kWh)



Saoráidí Amháin Gás (kWh)

2018	11,111,298
2019	10,785,221
2020	10,019,336
2021	9,162,729
2022	9,036,314

Saoráidí Amháin Gás (kWh)





Tá Bus Átha Cliath ina chuid dhílis den réiteach chun cuidiú linn Éire níos inbhuanaithe a chothú trí aistriú córa iompair agus trí bheith ina ghnó freagrach ar fud ár n-oibríochtaí uile in eagraíocht a bheidh níos glaine, níos glaise agus nach mbeidh astaíochtaí á sceitheadh aici ar an nglanleibhéal.

Tá ár gcórais bainistíochta fuinnimh agus comhshaoil, atá deimhnithe ag ISO, ina mbonn agus ina dtaca ag ár dtiomantas maidir le hinbhuanaitheacht a fheabhsú ar fud ár ngréasáin, ár n-iostaí agus ár n-oifigí tacaíochta. Cinntítear leo freisin go ndéanaimid an dul chun cinn a thomhas agus a thuairisciú ar bhealach trédhearcach, fiúntach. Chun ár lorg foriomlán a fheabhsú tuilleadh, tá straitéis inbhuanaitheachta fhoirmiúil á cur chun feidhme ag Bus Átha Cliath faoi láthair.

Sular forbraíodh an straitéis, rinneadh atheagrú mór ar an Rannóg Comhshaoil, Sláinte agus Sábháilteachta in 2021 lena chinntiú go mbeadh ár ndóthain acmhainní againn chun forbairt agus cur chun feidhme na straitéise a éascú. D'fhág an t-atheagrú, atá críochnaithe anois, gur feabhsaíodh an leibhéal saineolais sa Rannóg sin chun tacú le gach feidhm laistigh den chuideachta. Beidh sé sin ina bhuntáiste dúinn agus muid ag glacadh cur chuige níos fairsinge i leith réimse na hinbhuanaitheachta i mBus Átha Cliath.

Áirítear leis an dul chun cinn a rinneadh in 2022 an méid seo a leanas:

- 152,000 carr bainte den bhóthar gach lá;
- feabhas 23.5% ar éifeachtúlacht breosla i gcomparáid le bonnlíne na bliana 2008;
- laghdú 34.6% ar astaíochtaí CO<sub>2</sub> i gcomparáid le bonnlíne na bliana 2008;

- innill Euro 6 (astaíochtaí níos ísle) atá in 60% dár bhflít feithiclí anois;
- cuireadh 47 bus hibrídeach díosail ar an mbóthar;
- tá sé 58% níos saoire taisteal ar bhus ná i gcarr, rud a fhágann go dtéann iompar poiblí chun tairbhe do phóca agus an phláinéid;
- baineadh amach deimhniú bainistíochta comhshaoil ISO 14001;
- rinneadh Straitéis Inbhuanaitheachta Bhus Átha Cliath a fhorbairt agus a fhorghnó;
- bhíodas ag obair le cuideachtaí oibríochta eile CIÉ agus le ceanncheathrú CIÉ chun seirbhísí comhairleacha a fhostú le tacú le tuairisciú faoi Thacsanomaíocht an Aontais Eorpaigh, agus é i gceist tuairisciú go deonach faoin Tacsanomaíocht sin i ndáil leis an gcéad dá chritéar (maolú ar an athrú aeráide agus oiriúnú don athrú aeráide);
- cuireadh i bhfeidhm córas bailithe uisce báistí i gCnoc an tSamhraidh, le tacaíocht ó Chiste Inbhuanaitheachta CIÉ;
- rinneadh claífort bláthanna fiáine in iosta na Cloiche Leithne, le tacaíocht ó Chiste Inbhuanaitheachta CIÉ; agus
- cuireadh i bhfeidhm réimsí bithéagsúlachta/folláine in iostaí, le tacaíocht ó Chiste Inbhuanaitheachta CIÉ.

D'ídiomar 283,097 MWh fuinnimh in 2022, mar seo a leanas:

- díosal don fhlít busanna 269,737 MWh;
- leictreachas 4,324 MWh; agus
- gás nádúrtha 9,036 MWh.







I gcomhréir leis na spriocanna nua a leagtar amach faoin gClár Rialtais agus faoin bPlean Gníomhaithe ar son na hAeráide 2021, tá sé geallta ag Bus Átha Cliath ár n-astaíochtaí Gás Ceaptha Teasa a laghdú 51% faoi 2030 agus tá sé geallta aige freisin go mbeimid saor ó astaíochtaí ar an nglanleibhéal faoi 2050. Sa Treoir ón Aontas Eorpach maidir le Feithiclí Glana, leagtar amach spriocanna do fhlíteanna feithiclí tromshaothair san earnáil phoiblí agus, faoin treoir sin, táimid ag obair chun astaíochtaí ísle a bheith ag 45% de na feithiclí sa fhlít nó iad a bheith saor ó astaíochtaí faoi 2026, agus é sin a bheith amhlaidh i gcás 65% de na feithiclí faoi 2030. Tá sé beartaithe ag an Údarás Náisiúnta Iompair an flít iomlán busanna uirbeacha a leictriú faoi 2035 chun cabhrú linn na spriocanna sin a bhaint amach.

Chun na spriocanna sin a bhaint amach agus tógáil ar an dul chun cinn atá déanta againn, áirítear ar ár bpleananna i gcomhair 2023:

- feithiclí ceallra-leictreacha a fháil ag tosú sa tríú ráithe de 2023;
- leanúint leis an bpleanáil i gcomhar leis an Údarás Náisiúnta Iompair agus ESB Networks maidir le bonneagar luchtaithe d'fheithiclí ceallra-leictreacha i ngach iosta;
- leanúint ar aghaidh ag déanamh ailíniú ar thosaíochtaí agus tionscadail chun leas a bhaint as Ciste Inbhuanaitheachta CIÉ;
- bonneagar luchtaithe a sholáthar do bhusanna lánleictreacha ag dhá láthair;

- an córas bailithe uisce báistí a chur i bhfeidhm in iostaí eile;
- leanúint ar aghaidh le feachtais maidir le feasacht ó thaobh fuinnimh de;
- naoi gcinn lárnaigh de Spriocanna na Náisiún Aontaithe um Fhorbairt Inbhuanaithe a chur chun feidhme;
- oiliúint maidir le 'Pas Inbhuanaitheachta' a chur ar fáil, chun tacú le gach fostaí ar gach leibhéal teacht ar thuiscint ar an ról ríthábhachtach a bheidh ag a ngníomhartha ar son na hinbhuanaitheachta agus muid ag dul i ngleic leis an athrú aeráide;
- limistéir bhithéagsúlacht/folláine a leathnú chuig láithreacha eile;
- staidéar féidearthachta chun foirgnimh ag gach láthair a mheasúnú i leith éifeachtúlacht fuinnimh agus chun spriocanna na bliana 2030 a bhaint amach;
- leanúint ar aghaidh ag obair le conraitheoirí chun dramhail ar an láthair a laghdú;
- clár méadraithe chliste a chur i bhfeidhm don leictreachas, don ghás agus don uisce;
- iarfheistiú a dhéanamh ar sheansoilse;
- straitéis maidir le Rialachas Sóisialta Comhshaoil a chur chun feidhme ar fud na cuideachta; agus
- an beartas soláthair inbhuanaithe a thabhairt cothrom le dáta ionas go mbeidh sé ag teacht leis na Spriocanna Forbartha Inbhuanaithe agus leis na treoirlínte maidir le Soláthar Poiblí Glas.

# Seirbhísí Bus ar Ardchaighdeán a Sholáthar do Mhuintir Bhaile Átha Cliath

Ba bhliain téarnaimh í 2022 do Bhus Átha Cliath, tar éis COVID-19 agus na mbabhtáí dianghlasála náisiúnta agus áitiúla agus na srianta taistil a bhí ag gabháil leo.

Tháinig méadú tapa ar líon na gcustaiméirí de réir mar a tosaíodh arís ar ghníomhaíochtaí gnó agus fóillíochta agus de réir mar a thosaigh daoine ag taisteal arís. Díol suntais is ea an méadú a tháinig ar an taisteal ag an deireadh seachtaine agus le linn uaireanta seachbhuaice i gcomparáid le hamanna eile, á spreagadh ag seirbhísí méadaithe ag na hamanna sin.

Mheall an táille TFI 90 nóiméad a tugadh isteach i rith na bliana ar gcustaiméirí agus thug sí an deis dóibh aistir a dhéanamh laistigh de 90 nóiméad ar tháille amháin, fiú ar fud córacha eile iompair.

Bhí dúshlán mhóra le sárú ag an gcuideachta in 2022 agus í ag iarraidh gréasán leathnaithe seirbhísí a chur i bhfeidhm faoin tionscadal BusConnects. Cé gur chuir an chuideachta roinnt feachtais earcaíochta i bhfeidhm, agus gur chuir sí fáilte roimh bhreis is 300 tiománaí chuig an gcuideachta, níor leor an líon sin chun freastal ar an méadú ar líon na seirbhísí. Leanfaidh an chuideachta ar aghaidh ag tabhairt aghaidh ar an bhfadhb sin in 2023 agus tá sí dírithe ar sheirbhísí a sholáthar dár gcustaiméir de réir ár n-oibleagáidí conarthacha.

Tá cur i bhfeidhm raon mórthionscadal, faoina dtugtar tosaíocht don iompar poiblí, i gcroílár na hiarrachta féachaint chuig go mbeidh Baile Átha Cliath níos inbhuanaithe. Ba é an dúshlán oibriúcháin ba mhó a bhí romhainn in 2022 ná BusConnects a chur i bhfeidhm i gcomhpháirtíocht leis an Údarás Náisiúnta Iompair. Tá an tsraith tionscadal sin, a chosnóidh €2 bhilliún, ina gné lárnach de bheartas an Rialtais seirbhísí iompair poiblí a fheabhsú agus aghaidh a thabhairt ar an athrú aeráide i mBaile Átha Cliath agus i gcathracha eile ar fud na hÉireann. Cuimsítear le BusConnects sraith naoi dtionscadal idirghaolmhara agus is iad an dá phríomhthionscadal ná Athdhearadh an Ghréasáin (na bealaí bus) agus Croí-Chonair Bhus (an bonneagar ar an láthair).

Tá BusConnects san áireamh sna straitéisí beartais Rialtais seo a leanas:

- an Plean Forbartha Náisiúnta 2018-2027;
- an Plean Gníomhaithe ar son na hAeráide 2021; agus
- Ár dTadhchaí le Chéile – Clár an Rialtais 2020-2025.

Tá gealltanas tugtha infheistíocht breis is €2 bhilliún a dhéanamh sa chóras busanna uirbeacha agus cuirimid fáilte mhór roimh an infheistíocht sin. Beidh an bus uirbeach fós ar an gcóir iompair poiblí inbhuanaithe is tábhachtaí i mBaile Átha Cliath ar feadh i bhfad, tráth a bhfuil an chathair ag méadú go tréan. Fágfaidh BusConnects go mbeidh deis le tapú cur le hiontaofacht na seirbhísí, gearradh siar ar an achar ama a thógann aistir, agus eispéireas na gcustaiméirí a fheabhsú tuilleadh.

D'éirigh go hiontach le seoladh Chéimeanna 1 agus 2 in 2021, agus seoladh Céim 3 (an Cuarbhealach Thuaidh) de BusConnects i mBealtaine 2022 in Iosta Bhaile Anraí agus tugadh isteach bealach nua N4, idir Ionad Siopadóireachta Bhaile Bhlainséir i mBaile Átha Cliath Thiar agus Sráidbhaile an Iosta (Ceantar na nDugaí – O2 Arena) trí Ascaill Uí Choileáin (DCU). Cuireadh le líon agus minicíocht na seirbhísí dá bharr sin, go háirithe ag uaireanta seachbhuaice agus ag an deireadh seachtaine, i gceantar Oirthuaisceart Bhaile Átha Cliath. Bhí na torthaí seo a leanas ar an mbealach nua sin:

- seirbhís ardmhinicíochta gach 10 nóiméad;
- Cuarbhealach 24 uair an chloig;
- méadú 100% ar líon na gciliméadar a clúdaíodh;
- idirmhalartú ardmhinicíochta le seacht gconair de chuid BusConnects, idir chinn atá i bhfeidhm cheana agus chinn atá ar na bacáin; agus
- rochtain níos fearr ar áiseanna fostaíochta/oideachais/leighis/fóillíochta.

Seoladh Céim 4 (Conair G) de BusConnects i mí Dheireadh Fómhair 2022, agus cuireadh bealaí G1 (Luas na Bó Deirge go Ceantar na nDugaí), G2 (Ionad Siopadóireachta Ghleann na Life go Ceantar na nDugaí) agus bealach 60 in ionad an 70/79a agus na céime thiar de bhealach 40. Tháinig méadú 22% ar líon na n-aistear a bhí ag rith as Iosta Bhóthar Conyngham agus clúdaíodh 25% ciliméadar breise gach seachtain. D'fhág sé sin go raibh gá le méadú 25% ar líon na dtiománaithe ar dualgas agus ar líon na mbusanna.

Is seirbhís 24 uair an chloig í Conair G a chuireann go mór leis an nascacht mar go dtrasnaíonn na bealaí seacht gconair eile chomh maith le cúig chuarsheirbhís. Bhí gá le méadú mór ar acmhainní Bhus Átha Cliath le tabhairt isteach an dá chéim sin, idir thiománaithe, innealtóirí agus feithiclí nua.





Nuair a bheidh sé i bhfeidhm go hiomlán, beidh BusConnects thar a bheith nuálach agus spreagfaidh sé borradh faoin ngeilleagar agus faoin ngníomhaíocht ar son na haeráide. Bhí príomhról riamh ag an iompar poiblí sa tsoghluaisteacht shóisialta agus anois i gcúinsí neamhghnácha ár linne is tábhachtaí ná riamh é cuidiú le téarnamh geilleagrach a chumasú trí rochtain shábháilte a sholáthar ar an obair, ar oideachas, ar ionaid mhiondíola agus ar chaitheamh aimsire. Tá téarnamh gasta tagtha ar an éileamh anois de bharr deireadh a bheith curtha le srianta COVID-19. Is maith an riocht ina rabhamar roimh phaindéim COVID-19, agus ghníomhaíomar go cinntitheach i rith na géarchéime seo. Agus muid seasta ag díriú ar shármhaitheas oibriúcháin, is maith an bhail atá orainn chun leanúint ar aghaidh ag freastal ar ár gcustaiméirí in 2023, mar phríomhoibreoir na seirbhísí iompair poiblí in Éirinn.

### Aistir a rinne custaiméirí ó 2018 go 2022





## An Conradh Dírdhámhachtana

Dhámh an tÚdarás Náisiúnta Iompair Conradh Dírdhámhachtana ar Bhus Átha Cliath i gcomhréir leis an reachtaíocht Eorpach agus le reachtaíocht na tíre seo. Clúdaíonn an conradh sin feidmiú bealaí ar fud Mhórcheantar Bhaile Átha Cliath agus is é príomhfhoinsé ioncaim Bhus Átha Cliath é. Tháinig sé i bhfeidhm an 1 Nollaig 2019, agus clúdaíonn sé tréimhse cúig bliana.

Sainítear feidhmíocht an chonartha go príomha trí roinnt príomhtháscairí feidhmíochta arna leagan síos ag an údarás. Clúdaítear leo sin gach gné d'oibriú agus soláthar seirbhíse agus áirítear leo sásraí i leith pionós agus dreasachtaí ag brath ar fheidhmíocht i gcoinne sprice.

Go hachomair, cuimsítear leis na príomhspricanna poncúlacht, iontaofacht, líon na gciliméadar a oibrítear i gcomparáid leis an sceideal, chomh maith le raon ceanglas a bhaineann le rúniofadóirí agus sonraí. An conradh atá i bhfeidhm faoi láthair, tá sé bunaithe ar chonarthaí roimhe seo ach tá ceanglais feidhmíochta níos déine i gceist leis agus díreann níos mó ar chaighdeán an tsoláthair seirbhíse.

Thángamar chugainn féin in 2022 ó chuid mhór de thionchair COVID-19, agus bhí líon na n-aistear a rinne custaiméirí ag druidim leis na leibhéil a bhíodh ann roimh an bpaindéim faoin ráithe dheireanach de 2022. Léiríonn patrúin taistil tar éis COVID-19 iompraíocht athraithe i dtaobh obair a dhéanamh ón mbaile agus breis taistil ag an deireadh seachtaine. Mar gheall air sin, agus mar gheall ar dhrochbhrú tráchta, bhí éagsúlachtaí móra i gceist sna dálaí oibriúcháin a bhí ag ár seirbhísí.

Chomh maith le seirbhísí a bhainistíú i gcúinsí deacra, i gcomhpháirtíocht leis an Údarás Náisiúnta Iompair, d'éirigh le Bus Átha Cliath céimeanna breise den tionscadal BusConnects a chur i bhfeidhm, lena n-áirítear tuilleadh seirbhísí 24 uair a thabhairt isteach chun cabhrú leis an ngeilleagar oíche a chothú ar fud na cathrach.

Bhí dúshlán earcaíochta le sárú ag Bus Átha Cliath, mar aon le hoibreoírí iompair agus tionscail eile, le linn 2022. A bhfuil le mórfheachtas earcaíochta, áfach, mealladh breis iarratas agus cuireadh tuilleadh spéise sna poist agus muid ag teannadh le deireadh 2022, agus táimid ag súil le cuid mhaith daoine a earcú in 2023.

Lean Bus Átha Cliath ar aghaidh ag comhlíonadh phríomhcheanglais an chonartha. Ar an drochuair, bhí tionchar ag an timpeallacht oibriúcháin dhúshlánach athraitheach, chomh maith leis na dúshlán earcaíochta, ar sholáthar seirbhíse ar fud an ghréasáin.

Tá bainistíocht pionós agus bainistíocht feidhmíochta fós ina ngnéithe tosaíochta ó thaobh seirbhísí a sholáthar do chustaiméirí agus ceanglais an chonartha a chomhlíonadh.



# Ár bPobal

## Rannpháirtíocht sa Phobal

Tá Bus Átha Cliath meáite ar luach sóisialta a chothú sna pobail ar cúis bhróid againn é freastal orthu. Tá an méid sin le feiceáil inár dTionscnamh Meoin Pobail, a bhfuil sé ina aidhm leis feabhas a chur ar shaol na ndaoine sna pobail ina bhfeidhmíonn ár seirbhísí, agus tacú leo.

Cuimsítear leis an tionscnamh sin na réimsí seo a leanas:

- na Gradaim Meoin Pobail;
- Clár Oideachais na Scoileanna; agus
- tacaíocht d'imeachtaí áitiúla agus d'imeachtaí cultúir.

Bhí tionchar ag COVID-19 ar na Tionscnaimh Meoin Pobail ach cuireadh tús arís in 2022 leis na Gradaim Meoin Pobail agus leis an gClár Oideachais Scoileanna, clár a chabhraíonn le pobail a choinneáil sábháilte trí oideachas a chur ar shaoránaigh óga faoin tábhacht a bhaineann le meas a bheith acu ar sheirbhísí iompair phoiblí. Ar an drochuair, de dheasca na paindéime, ba i mí na Samhna 2022 a fógraíodh buaiteoirí na nGradam Meoin Pobail 2021. Bronnadh deontas €1,000, €2,000, nó €5,000 ar 65 grúpa pobail agus grúpa deonach a bhíonn ag feidhmiú i Mórcheantar Bhaile Átha Cliath. Leis na gradaim sin, cuirtear airgead a bhfuil géarghá leis ar fáil do ghrúpaí ionas gur féidir leo leanúint ar aghaidh ag tairiscint seirbhísí rithábhachtacha agus meon pobail a chothú.

Is é éiteas an chláir sin tacú lenár gcustaiméirí, lenár gcomhghleacaithe agus lenár ngeallsealbhóirí, agus muid ag obair chun comhpháirtíochtaí straitéiseacha a fhorbairt sna pobail ina mbímid ag obair.

## Bród agus LGBT Ireland

Thugamar faoi chomhpháirtíocht nua rannpháirtíochta sa phobal le LGBT Ireland le haghaidh na féile Bród 2022, mar chuid dár dtacaíocht leanúnach don phobal LADTAI+ agus d'fhostaithe LADTAI+. Is eagraíocht náisiúnta í LGBT Ireland a chuireann seirbhísí tacaíochta ar fáil do dhaoine Leispiacha, Aeracha, Déghnéasacha agus Trasinscneacha ar fud na tíre agus a dhéanann obair éifeachtúil le gach duine den phobal LADTAI+, go háirithe iad siúd ó ghrúpaí mionlaigh, lena n-áirítear Lucht Siúil, Dídeanaithe agus Lucht Iarrtha Tearmainn LADTAI+.

Bhí Bus Átha Cliath agus LGBT Ireland ag obair i gcomhpháirtíocht don fheachtas 'By My Side This Pride', faoina díriodh aird ar dhaoine agus eagraíochtaí a thacaíonn leis an bpobal LADTAI+. Dhírigh an feachtas aird ar ghrúpa ilghnéitheach ina raibh ceathrar den phobal

LADTAI+, agus fostaithe de chuid Bhus Átha Cliath ina measc mar aon le daoine a bhaineann leas as seirbhísí LGBT Ireland.

## An Oíche Chultúir

Is cúis bhróid againn é tacú le tionscnaimh agus imeachtaí cultúir ar fud na cathrach. Thairis sin, fágann sé an deis againn cuidiú le tionscnaimh a théann chun tairbhe na bpobal áitiúil agus dul ag obair i gcomhpháirt leo. I mí Mheán Fómhair 2022, chuir Bus Átha Cliath busanna don Oíche Chultúir ar fáil saor in aisce ar thrí bhealach bus oiriúnaithe, mar chuid den ról atá againn mar chomhpháirtí iompair oifigiúil na hócáide. Le linn na hOíche Chultúir nasctar muintir Bhaile Átha Cliath le gníomhaíochtaí cultúrtha ina gceantair féin: cuireadh breis is 380 imeacht saor in aisce ar siúl, ar líne agus san fhíorshaol, ag breis is 300 ionad ar fud na cathrach agus an chontae. Chun siamsaíocht a chur ar fáil do chuairoteoirí, d'óstáil Bus Átha Cliath roinnt preabléirthe ar bhusanna ag cinn scribe chultúrtha ar fud na cathrach.

## Inrochtaineacht

Bíonn Bus Átha Cliath ag obair chun cineál iompair atá slán sábháilte agus inbhuanaithe a sholáthar lena nasctar daoine agus pobail ar fud Bhaile Átha Cliath, ag cur ar a gcumas do dhaoine saol fóna a chaitheamh. Tá Bus Átha Cliath meáite ar fheabhas a chur ar eispéireas an aistir dár gcustaiméirí atá faoi mhíchumas agus a bhfuil lagú gluaisteachta orthu. Tá an flit feithiclí atá againn lán-inrochtana agus tá spás amháin do chathaoir rothaí ar gach bus agus spás do chathaoir rothaí agus do bhugaí ar 88% de na busanna. Tá faisnéis chlosamhairc faoi na stadanna ar fáil ar gach bus dár gcuid.

Bhí an Scéim Cúnaimh Taistil faoi lánseol in 2022 agus tá tábhacht ar leith leis an scéim sin mar chuid den tionscadal BusConnects chun cabhrú le custaiméirí bealaí nua a fhoghlaim agus athruithe ar bhealaí atá ann cheana a thuiscint. Cuireadh 1,782 babhta cúnaimh ar fáil faoin scéim in 2022: 311 babhta do dhaoine a bhfuil fadhbanna céadfacha acu, 942 do dhaoine a bhfuil deacrachtaí foghlama acu agus 529 do dhaoine a bhfuil fadhbanna luaineachta acu. Ina theannta sin, rinneamar 58 cur i láthair faoi thaisteal sábháilte d'eagraíochtaí daoine faoi mhíchumas agus grúpaí daoine scothaosta agus thugamar bus amach chuig aonaid mhíchumais agus scoileanna ionas go bhféadfadh daoine foghlaim conas an bus a úsáid agus a bheith ar a gcompord á dhéanamh sin i dtimpeallacht a raibh cleachtadh acu uirthi.

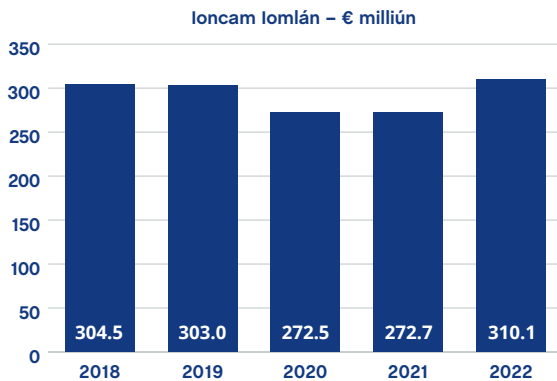


## Ar bhFeidhmíocht

Rinne an chuideachta barrachas €0.4 milliún tar éis míreanna eisceachtúla. Áirítear leis sin brabús €0.2 milliún ar sheirbhísí Dírdhámhachtana na hOibleagáide Seirbhíse Poiblí (OSP) agus ar sheirbhísí eile OSP. Ina theannta sin, rinne na Seirbhísí Tráchtála brabús €0.2 milliún. Ar an iomlán, thuairiscigh an chuideachta TRÚDA (Tuilleamh roimh Ús, Cánacha, Dímhéas agus Amúchadh) (€0.2) milliún i gcomparáid le TRÚCDA €1.9 milliún in 2021.

Tá méadú tagtha ar an gcostas oibriúcháin iomlán ó €270.8 milliún in 2021 go €310.3 milliún in 2022, sin glanméadú €39.5 milliún. Baineann an chuid is mó de na costais bhreise sin leis an méadú ar sheirbhísí do chustaiméirí de bharr an tionscadail BusConnects agus cur i bhfeidhm an chomhaontaithe pá a rinneadh le déanaí.

Fágann seirbhísí breise go bhfuil gá le caiteachas breise, go háirithe i ndáil le tiománaithe, breosla agus cothabháil. D'fhág an t-ardú a tháinig ar phraghsanna fuinnimh in 2022 freisin gur tháinig méadú mór ar chostas leictreachais agus gáis an bhliain sin. Léirítear sa chaiteachas freisin airgead a sábháladh de bharr leasuithe ar sheirbhísí chomh maith le héifeachtúlacht costais eile a bhain an chuideachta amach i réimsí éagsúla in 2022.



## Toradh Oibriúcháin agus Staid Airgeadais OSP

Lean Bus Átha Cliath ar aghaidh ag cur seirbhísí OSP ar an mbóthar i gcomhréir leis an gConradh Dírdhámhachtana le linn 2022. Feidhmíonn an chuideachta faoi chonradh ollchostais agus rinneadh lánchistiú uirthi faoin gconradh OSP.

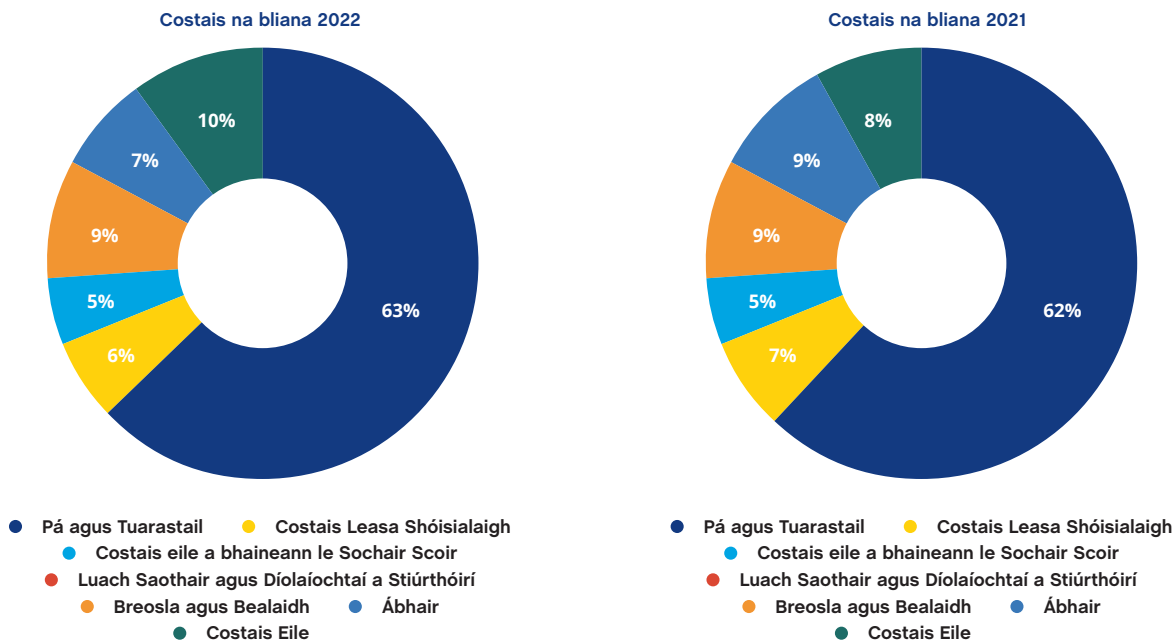
Thuill an chuideachta brabús réasúnta ar sheirbhísí OSP ach laghdáíodh é de bharr na n-asbhaintí i leith na feidhmíochta faoin gconradh dírdhámhachtana.

Léiríonn na hasbhaintí feidhmíochta faoin gconradh na dúshláin atá roimh an gcuideachta i dtaobh feidhmíocht agus iontaofacht na seirbhísí. Bhí drochthionchar go háirithe ag dúshláin maidir le hearcú tiománaithe – in ainneoin gur earcaíodh breis agus 300 tiománaí agus gur díriodh go tréan ar earcú tiománaithe i rith na bliana – ar na leibhéil seirbhíse a soláthraíodh do chustaiméirí in 2022.

Tháinig méadú mór ar líon na n-aistear a rinne custaiméirí i rith na bliana agus faoi dheireadh 2022 bhí an líon aistear ag druidim leis na leibhéil a bhíodh ann roimh COVID-19. Ina theannta sin, chuir Bus Átha Cliath i bhfeidhm dhá chéim eile de Ghréasán BusConnects, rud a chur le líon na seirbhísí do chustaiméirí.

Aithníonn na geallsealbhóirí go léir go mbaineann an-tábhacht le barrachas réasúnta ar an gconradh OSP ionas go mbeidh ar chumas na cuideachta leanúint ar aghaidh ag díriú ar chobhsaíocht airgeadais, rud as a n-eascróidh cistí chun infheistíocht riachtanach a dhéanamh agus seasmhacht níos fearr maidir le seirbhísí iompair poiblí a sholáthar.

Tá an bord aireach ar an ngá atá ann a chinntiú go mbeidh an chuideachta fós i riocht airgeadais cobhsaí ionas go mbeidh ar a cumas freastal ar riachtanais iompair an phobail. Tá an chuideachta meáite go fóill ar chur leis an luach ar airgead agus ar bhearta éifeachtúlachta costais a chur i bhfeidhm ar fud na gcatagóirí caiteachais go léir.



Tháinig ardú ar chostas oibriúcháin na seirbhísí OSP ó €268.1 milliún in 2021 go €303.9 milliún in 2022, sin méadú €35.8 milliún. Léiríonn na costais sin leathnú na seirbhísí faoin tionscadal BusConnects, cur i bhfeidhm an chomhaontaithe pá nua, agus costais mhéadaithe an bhreosla agus an fhuinnimh. Tá Bus Átha Cliath fós ag obair i ndlúthpháirt leis an Údarás Náisiúnta Iompair chun feabhas eile fós a chur ar an ngréasán seirbhísí agus ar chaighdeán na seirbhísí a thairgimid do na custaiméirí.

Choinnigh an tÚdarás Náisiúnta Iompair air ag plé leis an gcuideachta lena chinntiú go leanfar le hinfheistíochtaí caipitil sa fhlít feithiclí OSP agus i mbearta feabhsúcháin do chustaiméirí mar chuid den tiomantas comhphárteach atá ag an Údarás agus Bus Átha Cliath maidir le seirbhísí OSP a fheabhsú.

## Toradh Oibriúcháin agus Staid Airgeadais i leith Seirbhísí Tráchtála

Cuireadh tús arís ar bhonn trialach lenár ngníomhaíochtaí faoin mbranda DoDublin in 2021, tar éis iad a bheith ar fionraí ó Aibreán 2020 mar gheall ar COVID-19. Cuireadh tuilleadh leis an tairiscint seirbhíse sin in 2022. D'éirigh go maith le seirbhísí City Tours i mbliain dhúshlánach. Tháinig méadú ar líon na n-aistear a rinne custaiméirí, rud a thug spreagadh dúinn, agus tuairiscíodh barrachas measartha maith i leith 2022.

Cé go bhfuil an t-ioncam tráchtála fós i bhfad níos ísle ná na leibhéil a bhíodh i gceist roimh COVID-19, tá gealladh maith faoi athbhunú ghnó City Tours. Cuireadh tús arís leis na Turais Ghostbus, a mbíonn an-tóir orthu, i Ráithe 3 de 2022 agus rinneadh brabús ina leith sa tréimhse.

Tá an lucht bainistíochta fós ag breathnú ar na roghanna go léir chun tacú le fás leanúnach na ngníomhaíochtaí tráchtála ar bhonn inbhuanaithe airgeadais. Tá roinnt tionscnamh beartaithe i gcomhair 2023 chun gné thráchtála an ghnó a neartú tuilleadh.

# Ár nDaoine

## Dea-fhostóir

Is é ár gcuspóir a bheith inár rogha fostóra trí thacú le sláinte agus folláine ár bhfostaithe – dream éagsúil, tréitheach – ionas gur féidir leo lán a gcumas a bhaint amach i dtimpeallacht neamh-idirdhealaitheach ina bhfuil fáilte roimh gach duine, ina léirítear meas orthu agus ina gcaitear leo le dínit. Táimid dírithe ar ár gcultúr san ionad oibre a chothú agus a fheabhsú go leanúnach. Tugadh aitheantas dár gcuid oibre sa réimse sin in 2022 nuair a d'fhógair an Sunday Independent agus Statista go bhfuilimid ar cheann de na fostóirí is fearr in Éirinn.

Ag breathnú chun cinn dúinn, leagfaidh Bus Átha Cliath béim mhór go fóill ar an gcumarsáid inmheánach agus ar rannpháirtíocht fostaithe. Trí chomhoibriú ar fud ranna agus trí phróisis a fhorbairt is féidir linn dúshlán a sháru ar bhealach níos éifeachtaí agus níos éifeachtúla. Cé gur cuireadh níos mó béime ar ról na cumarsáide inmheánaí i ré COVID-19, is í ár bhFoireann Ard-Cheannaireachta a threoraíonn an tosaíocht leanúnach a shanntar di. Aithníonn an Fhoireann sin go bhfuil an chumarsáid inmheánach tábhachtach i ngach gné den obair chun rannpháirtíocht ar fud na cuideachta a chinntiú agus chun cultúr agus luachanna na heagraíochta a chur chun cinn, an gnó féin a chur chun cinn, tionscnaimh dhearfacha a fhorbairt don chuideachta agus na hoibríochtaí foriomlána a threorú.

Tá réimse acmhainní i bhfeidhm againn mar chuid dár bpleananna chun fostaithe a fhorbairt. Soláthraimid clár meantóireachta agus Scéim Tacaíochta Oideachais d'fhostaithe. Cuirtear oiliúint ardchaighdeán ar ár dtiománaithe bus, san ionad oiliúna den scoth atá againn i mBaile Phib. In 2022, chuir 11 phrintíseach nua tús lena n-oiliúint chéad bhliana agus bainfidh naonúr a gcáilíocht amach in Aibreán 2023. Faoin scéim Earn as you Learn atá againn, spreagtar daoine óga chun iarratas a dhéanamh ar bheith ina meicneoirí tromfheithiclí leis an gcuideachta. Is féidir le duine ar bith atá sé bliana déag d'aois nó os a chionn iarratas a chur isteach ach critéir áirithe oideachais a chomhlíonadh.

Tá Bus Átha Cliath ar cheann de phríomhfhostóirí na tíre, agus bhí 3,771 duine ar an meán fostaithe againn in 2022. Déanaimid ionadaíocht ar Bhaile Átha Cliath agus ar an tsochaí chomhaimseartha le fórsa saothair éagsúil ina gcuirtear fáilte roimh dhaoine a bhfuil eitneachas, reiligiúin, aoiseanna agus cumais éagsúla acu. Léiríonn ár mBeartas Éagsúlachta agus Cuimsithe tiomantas leanúnach Bhus Átha Cliath do chomhionannas, éagsúlacht agus neamh-idirdhealú i gcás na bhfostaithe, na gcustaiméirí agus an phobail i gcoitinne.

Tá daoine as 78 tír sa lucht saothair againn, rud atá ag teacht le héagsúlacht na bpobal a ndéanaimid freastal orthu. Déanaimid ár ndícheall beartais chuimsithe a fhorbairt, amhail an Beartas um Aistriú Inscne, a bhfuil gradam bronnta orainn ina leith, agus oiliúint faoi éagsúlacht agus cuimsiú a sholáthar do na fostaithe.

Sa Tuarascáil ar an mBearna Phá idir Fir agus Mná 2022, léiríodh go raibh bearna phá 2.4% ann i bhfabhar na mban i gcomparáid leis an mbearna 2.3% i bhfabhar na bhfear in 2018. Tá méadú 72% tagtha ar líon na mban atá ina dtiománaithe bus linn ó 2019 agus táimid meáite ar an bhfigiúr sin a fheabhsú arís in 2023. Leanfaimid freisin ag díriú ar chur le líon na mban a dhéanann obair innealtóireachta dúinn agus béim ar leith á leagan ar chothromaíocht inscne níos fearr inár gclár do mheicneoirí a bhíonn ag plé le feithiclí troma. Is gné ollmhór de mheon Bhus Átha Cliath é an comhionannas inscne, agus coinneofar in 2023 lenár dtiomantas do chur le líon na mban sa chuideachta, go háirithe sna réimsí ina bhfuil tearc-ionadaíocht orthu, is é sin tiomáint busanna agus innealtóireacht. Leanfaimid orainn ag obair chun mná a mhealladh chuig na réimsí sin, chomh maith leis na mná atá i measc na bhfostaithe cheana a spreagadh chun cur isteach ar ardú céime. Díreofar air sin arís eile inár bplean gníomhaíochta i gcomhair 2023.

In 2022 thosaigh Bus Átha Cliath ar an bpróiseas chun an Gradam Airgid d'Infheisteoirí san Éagsúlacht a bhaint amach. Sin é an dara céim as trí cinn chun Gradam EDI d'Infheisteoirí san Éagsúlacht a bhaint amach. Bhaineamar amach an Gradam Cré-umha in 2021.

## Folláine na bhFostaithe

Tuigeann Bus Átha Cliath, anois níos mó ná riamh, an tábhacht a bhaineann le tacú le sláinte agus folláine ár bhfostaithe. Tuigimid gur chóir sláinte agus folláine a chuimsiú i ngach gné den ghnó, idir bheartas, eagrú, phleanáil agus cur i bhfeidhm, mheastóireacht agus ghníomhaíocht chun feabhais. Aithníonn Bus Átha Cliath an tábhacht a bhaineann le meas a bheith againn ar gach duine dár bhfostaithe. Cuimsítear leis sin a meabhairshláinte, a sláinte choirp, cúrsaí cothaithe, a sábháilteacht agus a bhfolláine fhoriomlán san ionad oibre agus sa bhaile.



Tá suíomh gréasáin idirghníomhach folláine ag Bus Átha Cliath, DBWellbeing, chun tacaíocht, oideachas agus faisnéis a sholáthar dár bhfostaithe ar ábhair éagsúla chun tacú lena sláinte agus lena bhfolláine fhoriomlán. Tá foireann sheachtrach de ghairmithe cáilithe a bhfuil taithí acu sa réimse sin ag cuidiú linn le DBWellbeing, dream ón earnáil sláinte agus folláine, lena n-áirítear daoine a bhíonn ag plé le meabhairshláinte, sláinte choirp agus cothú.

Ina theannta sin, seoladh seó bóthair faisnéise ag tús Sheachtain Sláinte na bhFear. I rith na tréimhse trí seachtaine, chuaigh ár mbus folláine timpeall chuig áiteanna éagsúla agus é ag scaipeadh faisnéis faoi shláinte na bhfear, ag tabhairt eolais faoi na tacaíochtaí atá ar fáil, agus ag cuidiú le fáil réidh leis an stiogma a bhaineann le riochtaí sláinte áirithe.

In 2023 déanfaimid seoladh oifigiúil ar ár Straitéis Sláinte agus Folláine, ina mbeidh treoir do bheartais agus do thionscnaimh san ionad oibre agus a chuirfidh ar a gcumas do na fostaithe a sláinte a rialú agus a fheabhsú agus a gcuid oibre a dhéanamh i dtimpeallacht shábháilte, shláintiúil. Tá roinnt gníomhaíochtaí agus deiseanna sainaitheanta sa straitéis a thacóidh le sláinte agus folláine a neadú i gcultúr Bhus Átha Cliath. Cuirfear i bhfeidhm an straitéis thar thréimhse trí bliana ó 2023 go 2025. I measc na bpleananna don bhliain 2023 tá measúnú ar an riosca síceasóisialta, clár maidir le scor ón tobac d'fhostaithe agus a dteaghlaigh, scagthástáil sláinte, clár sláinte agus folláine agus oiliúint i dtaobh na meabhairshláinte. Leanfaimid orainn freisin ag cur lenár gClár Cúnaimh d'Fhostaithe, clár seanbhunaithe faoina soláthraítear seirbhís neamhspleách comhairleoireachta chun cabhrú le fostaithe fadhbanna pearsanta agus fadhbanna a bhaineann leis an obair a réiteach, ar cinn iad a d'fhéadfadh dul i bhfeidhm ar fholláine agus ar fheidhmíocht ag an obair.







## Beathaisnéisí na Foirne Ardcheannaireachta



### Billy Hann

Ceapadh Billy Hann ina Phríomhoifigeach Feidhmiúcháin ar Bhus Átha Cliath i mí na Nollag 2022. Thosaigh sé a ghairm le hÚdarás Eitlíochta na hÉireann (IAA) in 1994, agus é ag soláthar seirbhísí tacaíochta innealtóireachta don fheidhm a bhíonn ag plé le Rialú Aerthráchta. Sa tréimhse 28 bliain a chaith sé ag obair le IAA, d'fhóin sé i bpoist ardbhainistíochta éagsúla agus ceapadh é ina Stiúrthóir Oibríochtaí agus Straitéise ó thaobh Bainistiú Aerthráchta. Bhí Billy freagrach as foireann ildisciplíneach an-ghairmiúil a threorú chun seirbhís rialaithe aerthráchta den scoth, atá sábháilte, slán agus inbhuanaithe, a sholáthar in aerspás náisiúnta agus idirnáisiúnta.

As Baile Átha Cliath ó dhúchas do Billy. Bhain sé amach bunchéim san Innealtóireacht Leictreonach in 1993 agus ansin bhain sé amach MSc sa Bhainistíocht Oibríochtaí ó Ollscoil Chathair Bhaile Átha Cliath. Chomh maith leis sin bhain sé amach MSc sa Cheannaireacht Feidhmiúcháin ó Ollscoil Uladh agus thug sé faoin gClár um Fhorbairt Ceannaireachta i Scoil Ghnó Harvard.



### Andrea Keane

Is í Andrea Keane Príomhoifigeach Airgeadais agus Rúnaí Cuideachta Bhus Átha Cliath. Thosaigh sí ag obair leis an gcuideachta i mí Mheán Fómhair 2016. Roimhe sin bhí Andrea ina Príomhoifigeach Airgeadais agus ina Rúnaí Cuideachta le Bus Éireann.

Sa ról atá aici faoi láthair, is í Andrea atá freagrach as cúrsaí airgeadais sa chuideachta, agus ina cáil mar Rúnaí Cuideachta is ise atá freagrach as comhairle a chur ar an mbord, tríd an gCathaoirleach, ar cheisteanna rialachais. Is ball í Andrea d'Institiúid Cairte na gCuntasóirí Bainistíochta agus bhí sí ar an liosta den 100 Príomhoifigeach Airgeadais is fearr a bhí ag feidhmiú i margadh na hÉireann in 2021. Roimhe seo, bhíodh sí ag obair mar Bhainisteoir na gCuntas Bainistíochta in Iarnród Éireann, agus tá tréimhsí caite aici freisin ag obair i réimse na Cuntasaíochta Airgeadais agus réimse na Bainistíochta san earnáil phríobháideach.



### Phil Donohue

Ceapadh Phil Donohue ina Cheann Acmhainní Daonna agus Forbartha in 2010. Roimhe sin bhí sé ina Bhainisteoir um Chaidreamh le Fostaithe. Sa phost ina bhfuil sé faoi láthair tá sé freagrach as an bhfeidhm Acmhainní Daonna a threorú agus a bhainistiú agus as cruthú, cur chun feidhme agus cothú na straitéise foriomláine acmhainní daonna a mbaineann an-tábhacht léi i dtaobh a chinntiú go gcoinneofar sna blianta atá romhainn leis an rath atá ar Bhus Átha Cliath.

Thosaigh Phil ag obair le Bus Átha Cliath in 1984 agus bhí poist oibríochtúla éagsúla aige, lena n-áirítear post an Bhainisteora Rannáin i limistéar an iarthair, limistéar an iarthuaiscirt agus limistéar an deiscirt.



### Sorin Costica

Ceapadh Sorin Costica ina Cheann Oibríochtaí i mí Lúnasa 2020. Tá sé freagrach as an bhfeidhm Oibríochtaí a threorú, a bhainistiú agus a fhorbairt agus as straitéis fhoriomlán a cheapadh agus a chur i bhfeidhm maidir le hoibríochtaí paisinéirí bóthair. Thosaigh sé le Bus Átha Cliath in 2001 agus bhí sé ag obair i róil éagsúla oibríochta lena n-áirítear Riarthóir Iosta in Iosta na Rinne agus Bainisteoir Oibríochtaí Ceantair sa Lárionad Rialaithe sa Chloch Leathan.

Tá Dioplóma sa Bhainistíocht Iompair ag Sorin ó Institiúid Teicneolaíochta Bhaile Átha Cliath agus Dioplóma sa Teicneolaíocht Faisnéise ó Ollscoil Chathair Bhaile Átha Cliath.



### Ray Cooke

Tháinig Ray Cooke chuig Bus Átha Cliath mar Phríomh-Innealtóir Gníomhach i mí Mheán Fómhair 2022 agus ceapadh ina Phríomh-Innealtóir é i mí na Nollag 2022. Tá sé freagrach as an bhfeidhm Innealtóireachta a threorú, a bhainistiú agus a fhorbairt agus as an straitéis iomlán innealtóireachta a cheapadh, a chur chun feidhme agus a bhainistiú.

Is gairmí sinsearach i réimse na n-oibríochtaí é Ray, a bhfuil taithí aige ar réimsí éagsúla tionscail. Sular thosaigh sé ag obair le Bus Átha Cliath, bhí Ray ina Stiúrthóir ar Aistrithe sa Slabhra Soláthair agus a Lorg leis an gcuideachta teicneolaíochta feithiclí Aptiv, áit a raibh sé i gceannas ar athrú ó bhonn a dhéanamh ar bhainistíocht an tslabhra soláthair. Bhí Ray ina Stiúrthóir Slabhra Soláthair le haghaidh Honeywell agus ina Bhainisteoir Cláir le Shell freisin.

Tá Máistreacht sa Riarachán Gnó (MBA) ag Ray ó Ollscoil Mhanchain, chomh maith le Máistreacht san Innealtóireacht Mheicniúil (M.Eng.Sc) agus céim Bhaitsiléara san Innealtóireacht (BE) ó Choláiste na hOllscoile, Baile Átha Cliath (UCD).



### Ciarán Rogan

Thosaigh Ciarán Rogan ag obair le Bus Átha Cliath in 2017 mar Cheann um Fhorbairt na Tráchtála agus an Ghnó. Sa ról atá aige faoi láthair mar Phríomhoifigeach na gCustaiméirí, sé freagrach as cáilíocht agus as eispéireas na gcustaiméirí; feidhmíocht tráchtála agus forbairt gnó; margaíocht, cumarsáid agus gnóthaí poiblí; gnóthaí rialála; faisnéis do chustaiméirí agus gníomhaíocht dhigiteach.

Tá an-taithí ag Ciarán ar an iompar poiblí óna chuid oibre le Translink i dTuaisceart Éireann agus trí an gCumann Idirnáisiúnta Iompair Phoiblí. Bhíodh sé ag obair freisin in earnálacha an ardoideachais, na turasoíreachta, an agraibhia agus an chomhairliúcháin.

Tá céim bainte amach ag Ciarán ó Choláiste na hOllscoile, Baile Átha Cliath agus tá cáilíochtaí iarchéime aige ón Université Catholique de Louvain agus ó Ollscoil Uladh.



### Clíodhna Ní Fhátharta

Ceapadh Clíodhna Ní Fhátharta ina Ceannaire ar Chumarsáid agus Rannpháirtíocht Straitéiseach le Bus Átha Cliath in 2022.

Bhí sí ina Bainisteoir Meán agus Cumarsáide roimhe sin, agus tháinig Clíodhna ag obair leis an gcuideachta i mí na Nollag 2006 tar éis di sé bliana a chaitheamh mar Fheidhmeannach Meán agus Caidrimh Phoiblí le hIarnród Éireann. Tá teist chruthaithe ag Clíodhna maidir le cumarsáid agus straitéis de bharr taithí níos mó ná fiche bliain a bheith aici san earnáil iompair poiblí, agus is í atá i gceannas ar an bhfeidhm atá freagrach as tacaíocht straitéiseach a sholáthar i ndáil le cumarsáid trí ghníomhaíocht chorparáideach agus gníomhaíocht tomhaltóirí, chun cur le cáil chorparáideach na cuideachta agus leis an rannpháirtíocht leis na geallsealbhóirí.

Is comhalta í Clíodhna d'Institiúid Caidrimh Phoiblí na hÉireann agus tá céim onóracha aici sa Bhéarla agus sa Ghaeilge ó Ollscoil na Gaillimhe. Ina theannta sin, tá diplóma aici sa Chaidreamh Poiblí ón Fitzwilliam Institute agus diplóma sa Bhainistíocht ó Ollscoil Luimnigh.



### Mary Ryan

Thosaigh Mary Ryan le Bus Átha Cliath in 2004 agus tá taithí os cionn 18 mbliana aici ag forbairt straitéisí agus pleananna atá dírithe ar chustaiméirí i réimsí na margaíochta, na cumarsáide digití agus brandaí, agus na forbartha gnó. Is comhalta í Mary den Institiúid Margaíochta agus tá gradaim buaite aici as feachtais mhargaíochta agus nuálaíochta digití atá dírithe ar an mana atá againn, 'Baineann Tábhacht le gach Aistear'.

Le déanaí, tá Mary tar éis tabhairt faoi ról shinsearach Bainistíochta Tionscadal, go háirithe mar cheann leanúnachais gnó le linn COVID-19. I mí an Mheithimh 2022, ceapadh Mary le bheith i gceannas ar chlár mór athraithe do Bhus Átha Cliath faoina ndéanfar athrú ar ár straitéis agus ár gcultúr sa chaoi is go mbeidh Bus Átha Cliath réitithe chun tabhairt faoin méid atá romhainn.

Tá céim bainte amach ag Mary sa Staidéar Gnó (Bainistíocht Margaíochta) agus tá Diplóma Gairmiúil san Fhógraíocht aici ó Ollscoil Teicneolaíochta Bhaile Átha Cliath agus MSc sa Ghnó (Ceannaireacht agus Cleachtas Bainistíochta) ó Scoil Chéimithe Gnó Michael Smurfit in UCD.



### John Ryan

Tá John Ryan ina Cheann ar Thionscadail Straitéiseacha – Tionscnamh agus Gníomhachtú. Sa ról atá aige faoi láthair, tá John i gceannas ar thionscnamh agus comhordú na dtionscadal straitéiseach atá gníomhach faoi láthair. Áirítear leo sin garáistí a leictriú chun ullmhú i gcomhair busanna leictreacha, athdhearadh an ghréasáin (BusConnects), AVL den chéad ghlúin eile, córais ticéadaithe agus athfhorbairt a dhéanamh ar na garáistí.

Bhí poist ag John i ranna éagsúla i mBus Átha Cliath lena n-áirítear Innealtóireacht, Bainistíocht Riosca, Acmhainní Daonna, Bainistíocht Garáistí agus Gnóthaí Rialála.

Tá céim ag John san Innealtóireacht Mheicniúil ó Choláiste na Tríonóide, Baile Átha Cliath agus tá Máistreacht sa Riarachán Gnó aige ó Scoil Smurfit UCD.



### Colin Ward

Is é Colin Ward an Ceann Comhshaoil, Sláinte agus Sábháilteachta agus tá sé ainmnithe ina Phríomhoifigeach Bainistíochta Rioscaí do Bhus Átha Cliath. Sa phost atá aige faoi láthair, tá sé freagrach as bainistíocht leanúnach a dhéanamh ar na rioscaí a bhaineann le Sábháilteacht, Bainistíocht Comhshaoil agus Fuinnimh agus Gnéithe Corparáideacha. Is é John a chinntíonn go mbíonn gnéithe sábháilteachta agus inbhuanaitheachta leabaithe i ngach próiseas cinnteoireachta agus go dtugtar an-aird orthu.

Thosaigh sé le Bus Átha Cliath mar innealtóir tionscadail i mí Eanáir 2016, agus é ag obair i réimse na bainistíochta comhshaoil agus fuinnimh. D'fhorbair sé roinnt príomhthionscadail inbhuanaitheachta do Bhus Átha Cliath. Roimhe seo bhí Colin ag obair i gcuideachtaí innealtóireachta éagsúla le cliant mar Google, Intel agus EirGrid, agus é ag díriú ar fhorbairtí maidir le fuinneamh in-athnuaite agus tionscadail foirgníochta a chur i bhfeidhm ar bhealach sábháilte.

Tá céim Mháistreachta ag Colin sa Bhainistíocht Fuinnimh chomh maith le céim Bhaitsiléara san Innealtóireacht Mheicniúil ó Institiúid Teicneolaíochta Bhaile Átha Cliath. Tá cáilíochtaí gairmiúla eile aige sa bhainistíocht sábháilteachta agus is comhalta é d'Innealtóirí Éireann.

## Beathaisnéisí na Stiúrthóirí



### Gary Owens

Ceapadh Gary Owens ar Bhord CIÉ agus ina Chathaoirleach ar Bhus Átha Cliath i mí na Bealtaine 2022. Tá taithí fhairsing aige ar sheirbhísí airgeadais ar leibhéal an bhoird agus mar Ardfheidhmeannach agus bhí sé ina Phríomhoifigeach Feidhmiúcháin ar Hibernian Insurance agus IFG Ireland. D'fhóin sé freisin mar Stiúrthóir Neamhspleách ar AIG Ireland agus AIG International, áit a raibh sé ina chomhalta den Choiste Iníochóireachta agus ina Chathaoirleach ar an gCoiste Infheistíochta. Tá Gary ina Stiúrthóir ar Leaseplan Insurances, áit a raibh sé ina chathaoirleach ar an gCoiste Iníochóireachta agus ar an gCoiste Riosca. Faoi láthair tá sé ina Chathaoirleach ar Diona DAC agus ICare Capital Partners. Tá roinnt ról comhlíonta aige i réimse an spóirt: bhí sé ina Phríomhoifigeach Feidhmiúcháin Eatramhach ar Chumann Peile na hÉireann agus ar Lúthchleasaíocht Éireann araon agus bhí sé ina Phríomhoifigeach Feidhmiúcháin ar Down Syndrome Ireland. Is Árachóir Cairte é Gary agus tá sé ina chomhalta den Institiúid Árachais Cairte.



### Lynda Carroll

Ceapadh Lynda Carroll ar an mbord i mí Aibreáin 2019. Tá taithí breis is 30 bliain ag Lynda ar sheirbhísí airgeadais ar leibhéal boird agus ardfheidhmeannaigh san earnáil phríobháideach agus san earnáil phoiblí araon. Bhí sí ina Stiúrthóir Bainistíochta ar De Lage Landen Ireland agus ina Leas-Uachtarán ar Global Structured Finance Europe, ina príomh-mhaoirseoir stuamachta le Banc Ceannais na hÉireann ar cheann de bhainc cholúin na hÉireann agus ina Ceann um Leithdháileadh Caipitil agus Praghsáil Riosca-Bhunaithe le Banc-Aontas Éireann plc. Tá Máistreacht sna hEalaíona aici ón gColáiste Ollscoile, Baile Átha Cliath agus is Cuntasóir Cairte agus Comhairleoir Cánach Cairte í. Tá Dioplóma de chuid Chuntasóirí Cairte Éireann aici i gCaighdeán Idirnáisiúnta Tuairiscithe Airgeadais agus tá Dioplóma Gairmiúil sa Rialachas Corparáideach aici ó Scoil Ghnó Iarchéime Michael Smurfit UCD. Tá sí ina comhalta de Bhord Diversified Notes plc, de Bhord National Bank of Canada Global Finance Limited, de Bhord Elkstone Private Advisors Limited, de Bhord The Ark Children's Cultural Centre Company agus de Bhord European Movement Ireland. Tá Lynda ag obair anois mar Stiúrthóir Neamhspleách Neamhfheidhmiúcháin san earnáil seirbhísí airgeadais, san earnáil stáit agus san earnáil dheonach. Athcheapadh Lynda ar an mbord ar feadh téarma cúig bliana eile i mí Aibreáin 2022.



### Stephen Hannan

Ceapadh Stephen Hannan ina chomhalta den bhord i mí na Nollag 2017 tar éis é a thoghadh ar Bhord CIÉ faoi na hAchtanna um Páirteachas Lucht Oibre (Fiontair Stáit), 1977 go dtí 2001. Tiománaí bus is ea é i nGaráiste na Rinne. Tá sé in SIPTU agus bhí réimse leathan post aige sa cheardchumann sin le beagnach 30 bliain anuas. Tá sé ina Uachtarán ar Choiste na dTiománaithe Bus, ina Leas-Chathaoirleach ar Choiste na hEarnála Iompair, ina chomhalta den Choiste Rannán, agus is ionadaí iosta é.



### Elaine Howley

Ceapadh Elaine Howley ar an mbord i mí Lúnasa 2018. Tá taithí na mblianta ag Elaine ag tacú le cearta agus rannpháirtíocht iomlán daoine faoi mhíchumas. Tá spéis ar leith aici in iompar poiblí agus sa rochtain ar sheirbhísí, ar fhaisnéis agus ar áiteanna poiblí. Tá sí ag plé le seirbhísí do dhaoine faoi mhíchumas le breis agus 25 bliain anuas. Ba í Elaine an chéad Oifigeach Idirchaidrimh do mhic léinn faoi mhíchumas agus bhí sí i measc bhunaitheoirí an Chumann um Rochtain agus Míchumas san Ardoideachas. Bhí sí ina Stiúrthóir Abhcóideachta agus Beartais le Comhairle Náisiúnta na nDall in Éirinn (NCBI) agus ina Príomhoifigeach Feidhmiúcháin ar Sheirbhísí NCBI. Is í Elaine atá ina comhordaitheoir ar Líonra Lagamhairc Aontas na nDall san Eoraip. Áirítear leis an obair abhcóideachta atá déanta ag Elaine feachtais idirnáisiúnta ar nós an fheachtais chun daingniú a dhéanamh ar Chonradh Marrakech agus ar Choinbhinsiún na Náisiún Aontaithe maidir le Cearta Daoine faoi Míchumas. Tá Máistreacht ag Elaine san Obair Shóisialta, Cáilíocht Náisiúnta san Obair Shóisialta agus Ard-Dioplóma sa Teiripe Shistéamach do Theaghlach. Is comhalta í Elaine d'Institiúid na Stiúrthóirí agus tá Dioplóma Gairmiúil aici maidir le Cuideachtaí a Threorú, Cearta an Duine agus Comhionannas. Athcheapadh Elaine ar an mbord ar feadh téarma cúig bliana eile i mí Lúnasa 2021.





### Cyril Maybury

Ceapadh Cyril ar an mbord i mBealtaine 2022. D'fhóin sé ar Choiste Iniúchóireachta, Airgeadais agus Riosca na Cuideachta ó mhí Feabhra 2019. Is Cuntasóir Cairte é, tá Diplóma sa Rialachas Corparáideach aige agus is Iontaobhaí Pinsin Cáilithe é. Tá taithí os cionn 40 bliain ag Cyril ar sheirbhísí comhairleacha iniúchóireachta agus airgeadais do chuideachtaí, idir bheag agus mhór. Ag céimeanna éagsúla dá ghairm mar chomhpháirtí sa ghnólacht EY, ó 1970 go 2009, bhí sé ina pháirtí iniúchóireachta, ina pháirtí teicniúil agus oiliúna, i gceannas ar chleachtais iniúchóireachta Bhaile Átha Cliath agus Luimnigh, ina pháirtí bainistíochta riosca, agus ina cheann ar an bhfeidhm seirbhísí comhairleacha maidir le dlíthíocht agus Calaois. Bhí sé ina chathaoirleach ar roinnt coistí de chuid Institiúid na gCuntasóirí Cairte in Éirinn a bhí ag plé le Gnéithe Teicniúla, Tuairisciú Airgeadais, Dlí Cuideachtaí agus Gnó agus Caighdeán i ndáil le Cleachtadh. Bhí sé ina chathaoirleach ar roinnt cuideachtaí agus boird iontaobhaithe pinsin agus bhí sé ina chathaoirleach ar choistí iniúchóireachta agus riosca freisin. San am a chuaigh thart, bhíodh sé ag déanamh deimhniú ar chostáil sa tionscal busiumpair. Faoi láthair tá sé ina chomhalta de Choiste Iniúchóireachta Thithe an Oireachtais. Tá sé ina chomhalta de phainéil achomhairc atá ag réiteach díospóidí morgáiste rianucháin i leith dhá bhanc. Tá sé ina Chathaoirleach ar Payac Services clg, forbróir an chórais cuntas reatha agus cártaí dochair a úsáideann Comhair Chreidmheasa.



### Dermot Healy

Ceapadh Dermot Healy ar an mbord i mí na Nollag 2021. Tá sé ina thiománaí bus le Bus Éireann ag losta Bhaile an Róistigh i Luimneach. Thosaigh sé ag obair le CIÉ in 1983 mar fhreastalaí sóisearach proinnchairr agus ansin bhog sé go Rannóg na bPaisinéirí Bóthair an bhliain dár gcionn agus é i ról amhail Cúntóir Oifige agus Stiúrthóir Bus sular thosaigh sé ag obair mar thiománaí ó 1991 i leith. Tá páirt ghníomhach aige sa cheardchumann ina bhfuil sé, NBRU, ó 1997 nuair a toghadh ar dtús é ar choiste a chraobhe ceantair. D'fhóin sé mar Leas-Chathaoirleach agus Cathaoirleach ar Chraobh Luimnigh sular toghadh ar an gComhairle Feidhmiúcháin Náisiúnta é in 1999. Is comhalta é d'Fhoireann Náisiúnta Caibidlíochta NBRU. Tá taithí fairsing aige ar shaincheisteanna Cairdeachais Thionsclaíoch lena n-áirítear roinnt babhtáí caibidlíochta leis an gCoimisiún um Chaidreamh san Áit Oibre agus ag éisteachtaí de chuid na Cúirte Oibreachais.



### Keith Wallace

Ceapadh Keith Wallace ar an mbord an 5 Aibreán 2019. Tá an-taithí ag Keith i réimse an iompair phoiblí agus is mór aige an dea-rialachas corparáideach. Tá sé ina Stiúrthóir ar a ghnóthas comhairleoireachta féin agus roimhe sin bhí poist shinsearacha feidhmiúcháin aige le Caledonian Sleeper, Govia Thameslink Railway agus Scott Wilson. D'fhóin sé freisin i gcáil neamhfheidhmiúcháin ar roinnt bord. Faoi láthair tá Keith ina Stiúrthóir neamhfheidhmiúcháin ar Scottish Autism, ina Stiúrthóir neamhfheidhmiúcháin ar Chumann Rugbaí na hAlban agus ina chathaoirleach neamhfheidhmiúcháin ar Crossrail International. Tá Céim san Innealtóireacht Shibhialta ag Keith ó Ollscoil Heriot-Watt i nDún Éideann agus is Innealtóir Cairte agus Stiúrthóir Cairte é. Athcheapadh Keith ar an mbord ar feadh téarma trí bliana eile i mí Aibreán 2022.



### Rachel Widdis

Ceapadh an Dr Rachel Widdis ar an mbord i mí Aibreán 2019. Tá Rachel ina Stiúrthóir i leith Réigiún na hEorpa, an Mheánoirthir, agus na hAfraice (EMEA) le Article One, sainchomhairleoireacht a bhíonn ag plé le gnó agus cearta daonna, nuálaíocht fhreagrach agus inbhuanaitheacht. Is Ollamh Taca cunta í a mhúineann Gnó agus Cearta Daonna sa Scoil Dílí i gColáiste na Tríonóide. Roimhe seo bhí poist ag Rachel ag plé le hairgeadas struchtúrtha in ABN-AMRO i Lucsamburg agus le Forbairt Gnó EMEA i bPáras agus bhí sí ina hAnailísí Airgeadais le Citigroup i Londain. Tá céimeanna Máistir aici sa Ghnó agus sa Dílí. Baineann a PhD (2021) leis na freagrachtaí atá ar ghnólachtaí maidir le meas a léiriú ar chearta an duine agus le forbairt dlíthíochta i dtaobh ábhair comhshaoil, ábhair shóisialta agus rialachas. Áirítear le sainréimse Rachel rialachán nua lena gceanglaítear ar chuideachtaí dícheall cuí a dhéanamh maidir le cearta an duine agus an comhshaoil. Bhí sí ag obair ar roinnt boird agus coistí deonacha a bhíonn ag plé le hoideachas, cultúr agus spórt. Athcheapadh Rachel ar an mbord ar feadh téarma ceithre bliana eile i mí Aibreán 2022.

# Stiúrthóirí agus Faisnéis Eile

## Na Stiúrthóirí amhail an 5 Aibreán 2023

An tUasal G. Owens

L. Carroll Uasal

An tUasal S. Hannan

E. Howley Uasal

An tUasal D Healy

An tUasal K. Wallace

An Dr R. Widdis

An tUasal C. Maybury

## An Príomhfheidhmeannach

An tUasal B. Hann

## Rúnaí Cuideachta

A. Keane Uasal

## Oifig Chláraithe

Bus Átha Cliath

59 Sráid Uí Chonaill Uachtarach

Baile Átha Cliath 1

Teileafón: +353 1 872 0000

Suíomh Gréasáin: [www.dublinbus.ie](http://www.dublinbus.ie)

**Uimhir Chláraithe:** 119569

Cuideachta faoi theorainn scaireanna atá cláraithe mar  
Chuideachta Gníomhaíochta Ainmnithe faoi Acht na  
gCuideachtaí, 2014

## Iniúcháirí Neamhspleácha

Mazars

Seirbhísí Iniúcháireachta agus Ráthaíochta

Bloc 3 Ionad Fhearchair

Bóthar Fhearchair

Baile Átha Cliath 2

# Tuarascáil na Stiúrthóirí

Tá a dtuarascáil bhliantúil á cur i láthair ag na stiúrthóirí de réir a n-oibleagáidí faoi Acht na gCuideachtaí 2014, faoin Acht Iompair 1950 agus faoin Acht Iompair (Córas Iompair Éireann a Atheagrú) 1986, i leith na bliana dar chríoch an 31 Nollaig 2022.

## Ráiteas ó na Stiúrthóirí um Beartas maidir le Comhlíonadh

Chun críocha Alt 225 d'Acht na gCuideachtaí, 2014 ('an tAcht'), déanaimid, 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 in Alt 225 (1) den Acht ('na hoibleagáidí iomchuí'); agus
2. Deimhnímid:
  - (i) Gur ullmháiodh ráiteas um beartas maidir le comhlíonadh (mar a shainmhínítear in Alt 225 (3) (a) den Acht) ina leagtar amach beartais na Cuideachta (a mheasaimid is cuí maidir leis an gCuideachta) maidir le comhlíonadh a cuid oibleagáidí iomchuí ag an gcuideachta;
  - (ii) gur cuireadh i bhfeidhm comhshocraíochtaí nó struchtúir iomchuí, a mheasaimid a dheantar chun comhlíonadh ábhartha oibleagáidí iomchuí na cuideachta a áirithiú; agus
  - (iii) go ndearnadh athbhreithniú ar na comhshocraíochtaí nó na struchtúir dá dtagraítear i mír (ii) thuas le linn na bliana airgeadais lena mbaineann an tuarascáil seo.

Thug Bus Átha Cliath agus cuideachtaí eile de chuid Ghrúpa CIÉ faoi phróiseas mionsonraithe ionas go mbeadh ceanglais Acht na gCuideachtaí, 2014 á gcomhlíonadh go hiomlán acu i ndáil le Ráitis ó Stiúrthóirí um Beartas maidir le Comhlíonadh. Cuireadh athbhreithniú i gcrích ionas go bhféadfaí an deimhniú sin a thabhairt. Choimisiúnaigh Grúpa CIÉ an t-athbhreithniú sin thar ceann na gcuideachtaí oibríochas go léir atá i nGrúpa CIÉ agus is í Rannóg Iniúchóireachta Inmheánaí Ghrúpa CIÉ a bhí ina bhun. Cuireadh tuarascáil chuimsitheach faoi bhráid Choiste Iniúchóireachta, Airgeadais agus Riosca Bhus Átha Cliath agus rinne an Coiste sin athbhreithniú mionsonraithe air. Deimhníodh sa tuarascáil go raibh Bus Átha Cliath ag cloí go hiomlán leis na ceanglais a bhaineann le Ráitis ó Stiúrthóirí um Beartas maidir le Comhlíonadh.

## Taifid chuntasaíochta

Is iad na bearta atá glactha ag na stiúrthóirí d'fhonn a chinntiú go gcomhlíonfar oibleagáid na cuideachta i dtaobh taifid chuntasaíochta leordhóthanacha a choimeád de réir Alt 281 go dtí 285 d'Acht na gCuideachtaí, 2014 ná córais agus nósanna imeachta iomchuí a úsáid agus daoine inniúla a fhostú. Tá na taifid chuntasaíochta á gcoimeád ag Bus Átha Cliath, 59 Sráid Uí Chonaill Uachtarach, Baile Átha Cliath 1.

## Scairchaipiteal

Leagtar amach i nóta 18 sonraí i dtaobh scairchaipiteal na cuideachta. Ní raibh aon ghluaiseachtaí sa scairchaipiteal i rith na bliana.

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

## Cruinnithe na scairshealbhóirí

Déantar cruinniú ginearálta bliantúil na cuideachta a thionól uair amháin gach bliain féilire cibé tráth (nach faide ná cúig mhí dhéag tar éis an chruinnithe ghinearálta bhliantúil roimhe sin) agus cibé áit a leagfaidh na stiúrthóirí síos. Féadfaidh na stiúrthóirí cruinniú ginearálta urghnách den chuideachta a thionól aon uair a mheasann siad gur cuí sin nó ar iarraidh ó Chóras Iompair Éireann.

## Gnóthas leantach

Tháinig méadú mór ar líon na bpaisinéirí a iompraíonn Bus Átha Cliath in 2022, tráth a d'fhill líon mór custaiméirí ar na seirbhísí iompair phoiblí. Bhí sé sin fíor go háirithe sa dara leath de 2022. San iomlán, d'iompair an chuideachta 121 milliún paisinéir in 2022, agus bhí líon na n-aistear a rinne paisinéirí sna míonna deiridh ar ais ar an leibhéal a bhíodh ann roimh an bpaindéim. Is iontach an teist é sin ar sheirbhísí iompair phoiblí.

Admhaíonn an bord cistiú a fuarthas ón Údarás Náisiúnta Iompair le linn 2022 chun an Conradh Dírdhámhachtana a fheidhmiú. A bhuí leis an gcistiú sin, bhí ar ár gcumas na seirbhísí riachtanacha iompair phoiblí a fheidhmiú agus a leathnú. Tugann an bord dá aire freisin an rannpháirtíocht dhearfach leis an Roinn Iompair agus leis an Údarás Náisiúnta Iompair maidir le pleananna feabhsaithe seirbhíse a fhorbairt agus a chur i bhfeidhm in 2022.

Rinne na stiúrthóirí breithniú freisin ar na dálaí geilleagracha dúshlánacha a bhaineann leis an gcogadh san Úcráin, dálaí a chur le déine roinnt rioscaí ginearálta gnó. Bhí cuid de na rioscaí sin le feiceáil go soiléir roimh mhí Feabhra 2022 ach is mó éiginnteacht a bhaineann le cuid acu anois ó thaobh dóchúlachta agus tionchair de.

Áirítear orthu sin an seans go gcuirfí isteach ar sholáthairtí fuinnimh chomh maith le méadú tobann ar phraghsanna, an seans go gcuirfí isteach ar shlabhraí soláthair agus an seans go dtiocfaidh méadú eile ar phraghsanna, chomh maith le laghdú ar ghníomhaíocht gheilleagrach agus ar an leibhéal caiteachais i measc tomhaltóirí. Trí bheartais airgeadaíochta ar fud an domhain, táthar ag tabhairt aghaidh ar bhoilsciú méadaithe trí rátaí úis a mhéadú, rud a dhéanann dochar don acmhainn chaiteachais a bhíonn ag gnóthais agus ag tomhaltóirí. Bhí na margáí cothromais agus bannaí an-luaineach i rith na bliana, agus tháinig méadú géar ar thorthaí bannaí agus laghdú ar luachanna bannaí. Chothaigh sé sin dúshlán sna margáí airgeadais agus chothaigh sé éiginnteacht i dtaobh cúrsaí geilleagracha agus luaineacht sa mhargadh. Bhainistigh an chuideachta na rioscaí sin le linn 2022 faoi réir pharaiméadair chistiúcháin an chonartha dírdhámhachtana.

Tá breithniú déanta ag na stiúrthóirí ar a oiriúnaí atá sé bonn ullmhúcháin an ghnóthais leantaigh a chur i bhfeidhm i leith ullmhú na ráiteas airgeadais agus tá siad deimhin de gur iomchuí ráitis airgeadais na bliana 2022 a ullmhú ar an mbonn sin.

I measc na bpríomhthosca a breithníodh agus an cinneadh sin á dhéanamh, bhí an méid seo a leanas:

- staid trádála na Seirbhísí OSP;
- staid trádála na Seirbhísí Tráchtála; agus
- staid leachtachta na cuideachta agus Ghrúpa CIÉ.

Le bonn an ghnóthais 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.

### Seirbhísí OSP

Bronnadh conradh dírdhámhachtana ar an gcuideachta ar bhonn conradh glanchostais ag deireadh na bliana 2019, agus rinneadh conradh ollchostais de ón 1 Eanáir 2021. Leanfaidh an chuideachta ar aghaidh ag feidhmiú faoi chonradh ollchostais don chuid eile den chonradh dírdhámhachtana atá i bhfeidhm faoi láthair.

Faoi chonradh ollchostais aistrítear an t-ioncam ón mbosca táillí agus ioncam eile ó phaisinéirí chuig an Údarás Náisiúnta Iompair agus is é an tÚdarás a bhíonn freagrach astu.

Lean Bus Átha Cliath ar aghaidh ag cur seirbhísí OSP ar an mbóthar i gcomhréir leis an gConradh Dírdhámhachtana le linn 2022. Bhí an chuideachta lánchistithe in 2022 faoin gconradh.

In 2023 tá an chuideachta fós ag feidhmiú faoin gConradh Dírdhámhachtana agus is ar an Údarás Náisiúnta Iompair fós atá an fhreagracht as boscaí táillí ar sheirbhísí OSP

agus as ioncam eile ó phaisinéirí. Tá sé deimhnithe ag an Údarás Náisiúnta Iompair go bhfuil sé ar intinn aige leanúint de chistiú OSP a sholáthar i gcomhréir leis an gConradh Dírdhámhachtana in 2023.

Bhreithnigh na stiúrthóirí an méid cistithe is dócha a bheadh ag teastáil i leith 2023 agus 2024. Ba ghné riachtanach de mheasúnú na stiúrthóirí ar staid airgeadais na cuideachta é an toimhde go bhféadfaí leibhéal chuí chistiúcháin OSP a sholáthar in 2023 agus 2024.

Tá na stiúrthóirí deimhin de:

- go bhfuil sé fós ar intinn ag an Údarás Náisiúnta Iompair cistiú a sholáthar do Bhus Átha Cliath chun Seirbhísí OSP a fheidhmiú i gcomhréir leis an gConradh Dírdhámhachtana;
- gur fhág an phleanáil mhionsonraithe a rinneadh ar chásanna go bhféadfaí measúnaithe réasúnta a dhéanamh ar an leibhéal cistithe is dócha a bheidh ag teastáil;
- gur áiríodh i mbuiséad an Stáitchiste 2023 soláthar leordhóthanach chun íoc as conradh OSP Bhus Átha Cliath in 2023; agus
- go bhfaighidh an tÚdarás Náisiúnta Iompair cistiú leordhóthanach ón Stáitchiste chun íoc as Conradh Dírdhámhachtana Bhus Átha Cliath in 2023 agus 2024.

### Seirbhísí Tráchtála

Cuireadh na Seirbhísí Tráchtála ar fionraí i mí Aibreáin 2020 mar gheall ar phaindéim COVID-19. Laghdaíodh na cailleanais fhoriomlána, áfach, mar gheall ar an ngníomh tapa a rinne an bord agus an lucht bainistíochta, agus cuireadh tús arís leis na hoibríochtaí, ar scála níos lú, sa dara leath de 2021. Leanadh ar aghaidh ag feidhmiú Seirbhísí Tráchtála in 2022, ar leibhéal laghdaithe, tráth a ndearna an chuideachta measúnú ar dheiseanna tráchtála amach anseo. Tuilleadh barrachas €0.2 milliún i leith na Seirbhísí Tráchtála in 2022.

Tá sé formheasta ag an mbord go leanfaidh foireann bheag daoine ar aghaidh ag obair chun deiseanna a fhorbairt do na Seirbhísí Tráchtála in 2023 agus ina dhiaidh sin, de réir mar a thiocfaidh feabhas arís eile ar chúinsí oibríúcháin. Tar éis dóibh cásanna agus réamh-mheastacháin mhionsonraithe a bhreithniú, tá na stiúrthóirí deimhin de go bhfuil dóthain acmhainní ag an gcuideachta chun cistiú a dhéanamh ar na Seirbhísí Tráchtála in 2023 agus 2024.

### Leachtacht Ghrúpa CIÉ

Feidhmíonn Grúpa CIÉ córas cisteáin chomhthiomsaithe agus braitheann Bus Átha Cliath ar shaoraidí baincéireachta an Ghrúpa chun a chuid oibríochtaí a bhainistiú i gcomhréir leis an bplean gnó formheasta.



Iarmhéid féichiúnaí idirchuideachta €166 milliún a bhí ag an gcuideachta amhail an 31 Nollaig 2022.

Tá iarmhéid airgid €318 milliún ag an nGrúpa faoi láthair amhail an 31 Nollaig 2022. Tá comhaontú saoráide baincéireachta geallta ag an nGrúpa go dtí mí Eanáir 2025. Faoin gcomhaontú saoráide sin is ionann iasacht an Ghrúpa amhail an 31 Nollaig 2022 agus €12 mhiliún. Déanfar an iasacht sin a amúchadh thar thréimhse ceithre bliana. Is é €80 milliún an méid neamhtharraingthe atá ar fáil don Ghrúpa faoi shaoráidí creidmheasa imrothlaigh an Ghrúpa.

Measann na stiúrthóirí go leanfaidh an Grúpa ar aghaidh ag comhlíonadh na n-oibleagáidí atá air faoin gcomhaontú ar feadh na tréimhse 12 mhí ar a laghad ó dháta formheasa na ráiteas airgeadais seo.

Tá fianaise ar thacaíocht leanúnach Ghrúpa CIÉ do Bhus Átha Cliath sa Litir Thacaíochta ó CIÉ chuig Bus Átha Cliath dar dáta an 5 Aibreán 2023.

Leagtar amach tuilleadh sonraí i Nóta 2 a ghabhann leis na ráitis airgeadais.

### Príomhghníomhaíochtaí agus athbhreithniú airgeadais

Is é príomhghníomhaíocht na cuideachta seirbhís chuimsitheach bus a sholáthar do chathair Bhaile Átha Cliath agus don cheantar máguaird.

Is ag Córas Iompair Éireann (CIÉ), comhlacht reachtúil atá ar lánúinéireacht ag Rialtas na hÉireann agus a thuariscionn don Aire Iompair, atá 100% de scairchaipiteal eisisithe na cuideachta.

Ioncam iomlán €310.1 milliún a bhí ann in 2022 i gcomparáid le €272.7 milliún an bhliain roimhe sin. Lean Bus Átha Cliath ar aghaidh ag cur seirbhísí OSP ar an mbóthar i gcomhréir leis an gConradh Dírdhámhachtana le linn 2023. Rinne an chuideachta brabús €0.4 milliún in 2022 (€5.8 milliún in 2021).

Thuill an chuideachta brabús réasúnta maith ar sheirbhísí OSP ach gearradh pionóis uirthi a d'fhág gur laghdaíodh an brabús iomlán a tuilleadh ar na seirbhísí sin. Is léiriú iad na pionóis feidhmíochta a gearradh faoin gconradh ar na dúshláin a bhí le sárú ag an gcuideachta i dtaobh feidhmíocht agus iontaofacht na seirbhísí i rith na bliana. Bhí dúshlán mhóra le sárú ag an gcuideachta maidir le tiománaithe a earcú i margadh an-iomaíoch i rith na bliana. In ainneoin na ndúshlán sin d'earcaigh an chuideachta breis is 300 tiománaí in 2022, an líon is mó tiománaithe nua a tháinig ag obair linn fós in aon bhliain amháin. Chuir an chuideachta roinnt feachtais earcaíochta ar bun in 2022 agus tá sí dírithe i gcónaí ar a chinntiú go bhfuil an leibhéal cuí acmhainní aici chun seirbhísí a sholáthar dár gcustaiméirí in 2023.

Aithníonn na geallsealbhóirí go léir go mbaineann an-tábhacht le barrachas réasúnta ar an gconradh OSP ionas go mbeidh ar chumas na cuideachta leanúint ar aghaidh ag díriú ar chobhsaíocht airgeadais, rud as a n-eascróidh cistí chun infheistíocht riachtanach a dhéanamh agus seasmhacht níos fearr maidir le seirbhísí iompair phoiblí a sholáthar.

Tá an bord aireach ar an ngá atá ann a chinntiú go mbeidh an chuideachta fós i riocht airgeadais cobhsaí ionas go mbeidh ar a cumas freastal ar riachtanais iompair an phobail. Tá an chuideachta meáite go fóill ar chur leis an luach ar airgead agus ar bhearta éifeachtúlachta costais a chur i bhfeidhm ar fud na gcatagóirí caiteachais go léir.

Is mian leis na stiúrthóirí aitheantas a thabhairt don tacaíocht ón Údarás Náisiúnta Iompair, a choinnigh air ag plé leis an gcuideachta lena chinntiú go leanfar le hinfeistíochtaí caipitil sa fhliú feithiclí OSP agus i mbearta feabhsúcháin do chustaiméirí mar chuid den tiomantas comhpháirteach atá ag an Údarás agus Bus Átha Cliath maidir le seirbhísí OSP a fheabhsú.

Is maith mar a d'fheidhmigh na Seirbhísí Tráchtála i gcúinsí dúshlánacha oibriúcháin. Cuireadh tús arís lenár ngníomhaíochtaí faoin mbranda DoDublin ar bhonn trialach in 2021, tar éis iad a bheith ar fionraí ó Aibreán 2020. Cuireadh tuilleadh leis an tairiscint seirbhíse sin in 2022. D'éirigh go maith le seirbhísí City Tours i mbliain dhúshlánach. Tháinig méadú ar líon na n-aistear a rinne custaiméirí, rud a thug spreagadh dúinn, agus tuairiscíodh barrachas measartha maith i leith 2022. Tá na stiúrthóirí, i gcomhar leis an lucht bainistíochta, fós ag breathnú ar na roghanna go léir lena bhfeadfaí tacú le fás leanúnach na ngníomhaíochtaí tráchtála ar bhonn inbhuanaithe airgeadais. Tá roinnt tionscnamh beartaithe i gcomhair 2023 chun gné thráchtála an ghnó a neartú tuilleadh.

Tá méadú 1% tagtha ar ghlansócmhainní na cuideachta ó €44.5 milliún in 2021 go €45.0 milliún in 2022. Staid leachtachta dhearfach atá ag Bus Átha Cliath fós agus coibhneas 2.6 atá i gceist idir na sócmhainní reatha agus an dliteanas reatha.

Déanann na stiúrthóirí athbhreithniú ar na cuntais thréimhsiúla bhainistíochta agus airgeadais agus ar na príomhtháscairí feidhmíochta airgeadais agus neamhairgeadais agus na buiséid ag na cruinnithe atá ar sceideal bhord Bhus Átha Cliath.

Tá an chuideachta ag brath ar chistiú ón Údarás Náisiúnta Iompair chun seirbhísí iompair phoiblí a chur ar fáil atá inmhianaithe ón ngné shóisialta ach nach bhfuil tairbhe gheilleagraich le baint astu.

### Díbhinní

Níor íocadh ná níor fógraíodh aon díbhinní in 2022 ná in 2021.

## Na príomhrioscaí agus an bhainistíocht riosca

Tá an chuideachta tiomanta do rioscaí a bhainistiú ar bhealach córasach, smachtaithe. Aithnítear na príomhrioscaí atá le sárú ag an gcuideachta trí phróiseas bainistíochta riosca ar fud na cuideachta.

Leis an gCreat Bainistíochta Riosca agus an Córas Faisnéise um Bainistíocht Riosca, is féidir tuairisciú i bhfíor-am a dhéanamh ar rioscaí atá faoi réir measúnachta agus athbhreithnithe. Déanann an lucht bainistíochta é sin gach mí agus déanann an bord gach ráithe é. Bhí córas i bhfeidhm i rith na bliana chun rioscaí a chur in ord tosaíochta ar bhonn cuspóra, córas a dhíríonn air an bhoird ar na rioscaí arna n-aithint.

Téann CIÉ i mbun socruithe réamhcheannacháin breosla agus airgeadra thar ceann Bhus Átha Cliath nuair a mheasann sé go bhféigean an cur chuige sin go bhfuil luach níos fearr agus riosca níos lú ann don ghrúpa. Is é CIÉ an contrapháirtí i leith na n-idirbheart sin. Tá cúrsaí leachtachta á mbainistiú go cúramach ar bhonn Ghrúpa CIÉ, ag foireann ghairmiúil ar leith 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

Leanadh le hinfeistíocht a dhéanamh chun seirbhísí a fheabhsú le cabhair ón Údarás Náisiúnta Iompair. Le linn 2022, leanadh leis an infheistíocht sna busanna agus chuir Bus Átha Cliath 47 bus hibrideach nua ar an mbóthar, a thógfaidh áit seanfheithiclí díosail agus a mbainfear leas astu freisin chun breis suíochán a chur ar fáil chun freastal ar an tionscadal BusConnects faoina ndéanfar an gréasán a athdhearadh. Áiríodh leis an gcaiteachas mór eile cláir athchóirithe busanna a bhí dírithe ar cháilíocht agus iontaofacht na seirbhísí a chinntiú ar mhaithe leis na custaiméirí.

## Caiteachas ar shainchomhairleoireacht

Faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, ceanglaítear go nochtfar sa Tuarascáil Bhliantúil sonraí faoin gcaiteachas ar shainchomhairleoirí/comhairleoirí seachtracha sa bhliain airgeadais. Ghlac an chuideachta an sainmhíniú seo a leanas ar an gcaiteachas ar shainchomhairleoireacht:

*“Is é is sainchomhairleoireacht ann an cás ina bhfostaítear duine, eagraíocht nó grúpa chun seirbhísí intleachtúla nó seirbhísí eolais a sholáthar (mar shampla, anailís agus comhairle shaineolach) trí thuairiscí, staidéir, measúnuithe, moltaí, tograí etc. a sholáthar a chuidíonn le cinnteoireacht nó le ceapadh beartais in údarás conarthach. Ba cheart go bhfostófaí an duine nó na daoine ar feadh tréimhse ama theoranta chun cúram (nó sraith cúraimí) sonracha a bhfuil teorainn*

*ama leis a chur i gcrích lena n-éilítear sainscileanna nó sainchumas nach mbeifí ag súil a bheadh ag daoine laistigh den údarás conarthach féin de ghnáth. Is é an fhaisnéis atá á lorg leis an nochtadh seo ná leibhéal an chaiteachais ar shainchomhairleoireacht a thabhaigh an comhlacht Stáit i rith na bliana airgeadais. Níl sé i gceist go n-áireofaí leis caiteachas ar phróisis ghnáthghnó a rinneadh a sheachfhoinsiú.”*

De réir an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, leagtar amach sa tábla thíos na costais sainchomhairleoireachta a thabhaigh an chuideachta in 2022 atá san áireamh leis na hábhair agus na seirbhísí (nóta 6):

Catagóir	2022 €000
Caidreamh tionsclaíoch	25
Dlí	38
Straitéis eagrúcháin	1,147
Caidreamh poiblí agus margaíocht	192
Rialú agus sábháilteacht	39
Comhairle faoi chúrsaí cánach agus airgeadais	59
<b>Ollchostais sainchomhairleoireachta</b>	<b>1,500</b>
Costais chaipitlithe	93
Costais reatha	1,407

## An bord

Is tríd an mbord stiúrthóirí atá an chuideachta á rialú. Thionóil an bord ocht gcruinniú in 2022 (deich gcinn in 2021) agus is ann do sceideal míreanna ar leith atá le ceadú aige.

## Stiúrthóirí

Is é an tAire Iompair a cheapann stiúrthóirí na Cuideachta. Seo thíos ainmneacha na ndaoine a bhí ag feidhmiú mar stiúrthóirí i rith na bliana dar chríoch an 31 Nollaig 2022 nó a ceapadh ó shin i leith. Mura luaitear a mhalairt, bhí siad ina stiúrthóirí ar feadh na tréimhse iomláine go dtí an dáta ar a ndearnadh na ráitis airgeadais seo a fhormheas.

An tUasal G. Owens	ceapadh é an 18 Bealtaine 2022
L. Carroll Uasal	athcheapadh í an 5 Aibreán 2022
An tUasal S. Hannan	
An tUasal D Healy	
E. Howley Uasal	
An tUasal C. Maybury	ceapadh é an 19 Bealtaine 2022
An tUasal K. Wallace	athcheapadh é an 5 Aibreán 2022
An Dr R. Widdis	athcheapadh é an 5 Aibreán 2022

Ní raibh leas ar bith ag aon duine de na stiúrthóirí ná ag an rúnaí i scair ná bintiúr ar bith 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 stiúrthóir i dtaca le gnó na cuideachta.

### An Coiste Iniúcháireachta, Airgeadais agus Riosca

Amhail an 5 Aibreán 2023, is iad na comhaltaí neamhfheidhmiúcháin seo a leanas den Bhord atá ar an gCoiste Iniúcháireachta, Airgeadais agus Riosca (CIAR): L. Carroll Uasal (Cathaoirleach), an tUasal C. Maybury agus an tUasal K. Wallace. Is comhalta seachtrach de CIAR é an tUasal K. Kelly. Chuaigh an tUasal C. Maybury ar scor mar chomhalta seachtrach de CIAR agus ceapadh ar an mbord é an 19 Bealtaine 2022. Ceapadh an tUasal C. Maybury ar an gcoiste an 24 Lúnasa 2022.

Cé go bhfuil sé de dhualgas ar gach stiúrthóir gníomhú ar mhaithe leis an gcuideachta, tá ról ar leith ag CIAR, ag gníomhú dó go neamhspleách ar an lucht feidhmiúcháin, maidir lena chinntiú go ndéanfar leasanna na scairsealbhóirí a chosaint go cuí i ndáil leis an maoirseacht ar an tuairisciú airgeadais, ar an rialú inmheánach, ar an iniúcháireacht inmheánach agus sheachtrach, ar an mbainistíocht riosca agus ar an rialachas corparáideach.

I rith na bliana dar chríoch an 31 Nollaig 2022, rinne an coiste faireachán ar an bpróiseas buiséadach, agus choinnigh sé faoi athbhreithniú éifeachtacht rialuithe inmheánacha agus chóras bainistíochta riosca na cuideachta. Go háirithe, rinne an coiste an méid seo a leanas:

- chuaigh sé i gcomhairle leis an mBainisteoir Riosca ar bhonn rialta maidir leis na príomhrioscaí agus na príomhábhair neamhchinnteachta a bhfuil tionchar acu ar an gcuideachta, lena n-áirítear na rioscaí a bhí ann de bharr phaindéim COVID-19 agus an baol go dtarlódh cibearionsaí, agus rinne sé faireachán ar an gcóras Bainistíochta Riosca;
- chuaigh sé i gcomhairle leis an bPríomhoifigeach Feidhmiúcháin, le Bainisteoir na gCóras Gnó agus leis an Oifigeach Slándála Faisnéise ar bhonn rialta maidir le slándáil faisnéise, agus é ag díriú go háirithe ar chibear-riosca agus ar phleanáil i gcomhair leanúnachas gnó;
- chuaigh sé i gcomhairle leis an Iniúcháir Seachtrach chun ceisteanna a chur ionas go mbeadh sé deimhin de gur ar bhonn neamhspleách a bhí an gnóthas sin ag feidhmiú;
- rinne sé faireachán ar an bhfeidhmiú a rinne an chuideachta ar an gConradh Dírdhámhachtana idir mí na Nollag 2019 agus mí na Nollag 2024 agus bhí sé i mbun plé leis an lucht ardbhainistíochta maidir le

gach gné airgeadais, oibriúcháin agus tráchtála den chonradh sin trí chuir i láthair a rinne an chuideachta, comhairleoirí dlí agus saineolaithe seachtracha eile, agus trí bhabhtáí plé leo;

- chuaigh sé i gcomhairle leis an bPríomhoifigeach Airgeadais agus leis an Iniúcháir Seachtrach lena chinntiú go raibh sé sásta leis na breithiúnais chuntasaíochta a cuireadh i bhfeidhm sna ráitis airgeadais, lena n-áirítear a oiriúnaí a bhí sé bonn an ghnóthais leanúnaigh a chur i bhfeidhm;
- bhí plé príobháideach aige, gan an lucht bainistíochta i láthair, leis na hIniúcháirí Seachtracha lena chinntiú nach raibh aon ábhar inmí i gceist agus chun eolas a chur ar cheisteanna a d'eascair as an iniúchadh a rinne siad;
- chuir sé in iúl go soiléir do na hIniúcháirí Seachtracha go bhféadfaid siad cruinniú leis an gcoiste a iarraidh tráth ar bith má mheasann siad go bhfuil ceann de dhíth chun mír nó míreanna ar leith a phlé;
- chuaigh sé i gcomhairle leis an Iniúcháir Seachtrach chun measúnú a dhéanamh ar a mhéid a bhféadfadh an coiste brath ar obair agus conclúidí a foirne, agus bhí plé príobháideach aige, gan an lucht bainistíochta i láthair, leis an Iniúcháir Seachtrach lena chinntiú nach raibh aon ábhar ba chúis inmí dó agus chun eolas a chur ar cheisteanna a d'eascair as an iniúchadh a rinne sé;
- bhuail sé leis an bPríomhoifigeach Soláthair chun a bheith deimhin i dtaobh dhéine na mbeartas agus na nósanna imeachta a bhaineann le bainistíocht soláthair agus conarthaí;
- rinne sé athbhreithniú rialta ar thorthaí oibriúcháin na bliana 2022 agus rinne sé deimhin de réasúnacht Bhuiséad 2023;
- rinne sé faireachán ar chur chun feidhme na moltaí a eascraíonn as tuarascálacha ar na hiniúchtaí inmheánacha;
- chuaigh sé i gcomhairle leis an bPríomhoifigeach Airgeadais, ar a laghad dhá uair sa bhliain, chun ráiteas a fháil uaithe á dhearbhuí nach eol di aon ábhar a bhaineann le calaois nár cuireadh ar a súile do chomhaltaí an choiste i ngnáthchúrsa an tuairiscithe do CIAR;
- chaith sé an-chuid ama agus dhírigh sé aird nach beag ag plé leis na ceanglais a leagtar amach faoi Acht na gCuideachtaí, 2014 agus Acht na gCuideachtaí (Iniúchtaí Reachtúla), 2018 agus, go háirithe, rinne sé maoirseacht thar ceann an bhoird ar bhunú an Phróisis Dearbhaithe um Chomhlíontacht Stiúrthóirí;
- rinne sé faireachán ar chur chun feidhme bheartas na cuideachta i dtaobh Nochtadh Cosanta i gcásanna ina bhfuarthas gearáin;

- rinne sé athbhreithniú inmheánach ar ár bhfeidhmíocht faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016;
- bhí ról gníomhach aige chun an chuideachta a stiúradh trí na dúshláin a bhain leis an éiginnteacht i dtaobh cúinsí geilleagracha ar domhan de dheasca phaindéim COVID-19 agus thús an chogaidh san Úcráin i mí Feabhra 2022, lena n-áirítear faireachán a dhéanamh ar rioscaí gnó agus athbhreithniú a dhéanamh ar mheasúnú an lucht bainistíochta ar thionchar airgeadais agus neamhairgeadais na rioscaí gnó gaolmhara;
- bhí sé i mbun plé leis an bPríomhoifigeach Airgeadais agus leis na hIníúcháirí Seachtracha maidir le meastacháin agus toimhdí rithábachtacha cuntasaíochta a chur i bhfeidhm, lena n-áirítear luacháil a dhéanamh ar an soláthar i dtaobh éilimh dhliteanais tríú páirtí/fostóra;
- rinne sé faireachán agus athbhreithniú ar an gcaoi a gcomhlíonann an chuideachta ceanglais na Rialachán um Chosaint Sonraí Ginearálta;
- chuaigh sé i gcomhairle leis an bPríomhoifigeach Airgeadais chun bheith ar an eolas faoi chomhlíonadh na n-achtanna cánach agus faoin gcumarsáid idir an chuideachta agus na Coimisinéirí Ioncaim;
- rinne sé athbhreithniú ar an tuarascáil ISAE 3402 a d'ullmhaigh Iníúcháirí an Údaráis Náisiúnta Iompair agus ar an tuarascáil ISAE 3000 ónár gcuid iniúcháirí féin;
- rinne sé faireachán agus athbhreithniú ar an measúnú atá á dhéanamh ag an gcuideachta ar thionchar an Bhreitheachta;
- rinne sé faireachán agus athbhreithniú ar an gcaoi a gcomhlíonann an chuideachta ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016; agus
- chuaigh sé i gcomhairle leis an lucht bainistíochta i ndáil le cur chun cinn agus neartú leanúnach a dhéanamh ar Chód Eitice na cuideachta.

Tá Téarmaí Tagartha CIAR formheasta ag an mbord. Déantar athbhreithniú orthu gach bliain agus déantar iad a leasú nuair is cuí. Bhuail Cathaoirleach an choiste le Cathaoirleach na cuideachta chun plé a dhéanamh ar ábhair a eascraíonn as stiúradh ghnó CIAR. Tháinig an coiste le chéile sé huairé in 2022 (sé huairé in 2021). Is é CIAR a chomhlíonann ról an Choiste Iniúcháireachta a cheanglaítear a bhunú faoi Alt 167 d'Acht na gCuideachtaí, 2014.

Níor sholáthair na hiniúcháirí aon seirbhísí ábhartha neamhiniúcháireachta i rith na bliana atá faoi athbhreithniú. Dá bhrí sin, tar éis do CIAR gach caidreamh idir an chuideachta agus an gnólacht iniúcháireachta seachtraí a mheas, ní dóigh leis go ndéanann an caidreamh sin dochar do bhreithiúnas ná neamhspleáchas an iniúcháir.

## Coiste Sábháilteachta an Bhoird

Amhail an 5 Aibreán 2023, is iad na comhaltaí boird seo a leanas atá ar Choiste Sábháilteachta Bhord Bhus Átha Cliath (CSB): An tUasal K. Wallace (Cathaoirleach), an tUasal S. Hannan, an tUasal D. Healy agus E. Howley Uasal. Ceapadh an tUasal Dermot Healy ar an gCoiste an 24 Lúnasa 2022.

Bunluach de chuid Bhus Átha Cliath is ea féachaint chuige go mbíonn na fostaithe agus na custaiméirí sábháilte. Gníomhaíonn an chuideachta ar bhonn an luacha sin trí sheirbhís iompair a sholáthar ina mbraitheann daoine go bhfuil siad sábháilte agus ina bhfuil eispéiris na gcustaiméirí agus na bhfostaithe bunaithe ar thiomantas seasta do chleachtais shábháilte.

Sa chomhthéacs sin, tá ról lárnach ag an gCoiste Sábháilteachta i dtaobh a chinntiú go mbeidh an tsábháilteacht seasta i gcroílár an ghnó, agus go ndéanfar cuspóirí agus tosaíochtaí tábhachtacha sábháilteachta a bhainistiú agus a chomhlíonadh go héifeachtach.

Is iad seo a leanas na Téarmaí Tagartha atá ag CSB:

- ullmhaíonn an lucht bainistíochta Pleananna Sábháilteachta agus tugann siad cothrom le dáta iad gach uile bhliain;
- ullmhaíonn an lucht bainistíochta tuarascáil bhliantúil ar an Athbhreithniú ar na Córais Bainistíochta Sábháilteachta;
- bíonn caidreamh agus comhoibriú iomchuí idir an lucht bainistíochta agus na húdarais sábháilteachta reachtúla ábhartha, lena n-áirítear an Roinn Iompair, an tÚdarás um Shábháilteacht ar Bhóithre agus an tÚdarás Sláinte agus Sábháilteachta;
- ullmhaíonn an lucht bainistíochta príomhtháscairí feidhmíochta sábháilteachta agus déanann siad tuairisciú ina leith; agus
- aon ábhair eile a bhaineann le sláinte, sábháilteacht agus an comhshaol arna gcur faoi bhráid an choiste ag bord nó lucht bainistíochta Bhus Átha Cliath.

Tá an coiste údaraithe ag bord Bhus Átha Cliath chun imscrúdú a dhéanamh ar aon ghníomhaíocht a thagann faoina théarmaí tagartha, chun na hacmhainní atá de dhíth chuige sin a fháil agus chun rochtain iomlán a bheith aige ar fhaisnéis.

Tá sé údaraithe chun aon fhaisnéis atá de dhíth air a éileamh ó aon fhostaí, agus treoraítear do gach fostaí comhoibriú le haon iarraidh ón gcoiste.

Tá an coiste údaraithe ag an mbord chun comhairle ghairmiúil sheachtrach a lorg agus, más gá, chun iarraidh ar chomhairleoirí seachtracha a bhfuil taithí acu freastal ar chruinnithe.



D'fhormheas an bord Téarmaí Tagartha an choiste agus déantar athbhreithniú orthu gach bliain agus leasaítear iad nuair is cuí. Tháinig an coiste le chéile ceithre huairé san iomlán in 2022 (ceithre huairé in 2021) i gcomhréir leis an sceideal atá beartaithe dá chruinnithe. Bhí siad seo a leanas i measc na míreanna tábhachtacha a ndearnadh athbhreithniú orthu i rith na bliana:

- dearadh bonneagair na stadanna bus;
- deiseanna chun feabhas a chur ar an bhflít feithiclí agus athruithe a dhéanamh air;
- athbhreithniú ar shrianta COVID-19 agus ar éifeachtacht na mbeart a glacadh;
- athruithe reachtacha a bhfuil tionchar acu ar an gcuideachta;
- athdheimhniú na Rannóige Sábháilteachta agus Sláinte Comhshaoil i leith ISO 45001;
- feachtais chumarsáide maidir le sábháilteacht custaiméirí;
- athbhreithniú tagarmharcála tionscail ar theicneolaíochtaí atá ag teacht chun cinn, amhail micrea-shoghluaisteacht;
- saincheisteanna a bhaineann leis an ngréasán tar éis ré COVID-19, amhail méadú ar an mbrú tráchta agus ar an iompraíocht fhrithshóisialta; agus
- glacadh príomhthionscnamh sábháilteachta i gcomhair na bliana 2022, lena n-áirítear iad seo a leanas:
  - próiseas tástála drugaí agus alcóil a chur chun feidhme;
  - an cultúr inbhuanaithe Sláinte agus Sábháilteachta sa chuideachta a fheabhsú. Feabhas breise a chur ar phróisis sábháilteachta ar fud Bhus Átha Cliath trí úsáid a bhaint as cur chuige caighdeánaithe i ndáil le Cinnteoireacht ar Bhonn Sonraí (DDDM);
  - feabhas ar na feithiclí a fhiosrú, agus aird ar theicneolaíocht nua agus teicneolaíocht atá ar na bacáin maidir le feithiclí, agus ar athruithe ar ionchas na gcustaiméirí; agus
  - roinnt feachtais feasachta sábháilteachta spriodhírthe a chur chun feidhme mar aon le straitéis sláinte agus folláine.

### Coiste Luacha Saothair agus Comharbais an Bhoird

Amhail an 5 Aibreán 2023, is iad na comhaltaí neamhfheidhmiúcháin seo a leanas den bhord atá ar an gCoiste Luacha Saothair agus Comharbais: an Dr R. Widdis (Cathaoirleach), L. Carroll Uasal, an tUasal G. Owens agus E. Howley Uasal. Ceapadh an tUasal G. Owens ar an gCoiste an 24 Lúnasa 2022.

Agus aitheantas á thabhairt do sheasamh Bhus Átha Cliath mar a chinntear é faoi Alt 14(1) den Acht Iompair, 1986, is iad seo a leanas feidhmeanna an Choiste:

- a chinntiú go gcuirfear chun feidhme an beartas rialtais maidir le luach saothair an Phríomhoifigigh Feidhmiúcháin agus na mbainisteoirí a thuairiscíonn dó ar bhonn díreach, agus a chinntiú go gcuirfear chun feidhme na socruithe atá déanta ag an Roinn Airgeadais, ag an Roinn Caiteachais Phoiblí agus Athchóirithe agus ag an Roinn Iompair i dtaobh luach saothair an Phríomhoifigigh Feidhmiúcháin a chinneadh agus a fhortheas, agus go gcloífear leo;
- a chinntiú go gcuirfear le haon treoirínite ón rialtas agus le beartais Bhus Átha Cliath/Ghrúpa CIÉ maidir le luach saothair na n-ardbainisteoirí;
- formheas a dhéanamh ar phacáiste luacha saothair agus ceapadh/athcheapadh an Phríomhoifigigh Feidhmiúcháin, agus gach ardbhainisteora a thuairiscíonn go díreach don Phríomhoifigeach Feidhmiúcháin;
- critéir feidhmíochta a chinneadh a ndéanfar feidhmíocht an Phríomhoifigigh Feidhmiúcháin a mheasúnú ina gcoinne, atá ag teacht leis an bplean corparáideach arna fhortheas ag an mbord;
- ag teacht le beartas an rialtais, aon bheartas a bhaineann le feidhmíocht a fhortheas i ndáil leis an bPríomhoifigeach Feidhmiúcháin agus le haon bhainisteoirí a thuairiscíonn go díreach dó. Is é Cathaoirleach an bhoird a dhéanfaidh an t-athbhreithniú ar fheidhmíocht an Phríomhoifigigh Feidhmiúcháin;
- pleananna comharbais a bhaineann le ról an Phríomhoifigigh Feidhmiúcháin a fhortheas agus a nuashonrú go rialta, agus breithniú a dhéanamh ar aon mholtaí a dhéanfaidh an Phríomhoifigeach Feidhmiúcháin maidir le scileanna, pleanáil chomharbais nó líon na foirne;
- sa chás ina dtogrófar socruithe speisialta a dhéanamh maidir le ceapacháin ar leith, na socruithe sin a fhortheas agus a chinntiú go ndéanfaidh an Roinn Airgeadais, an Roinn Caiteachais Phoiblí agus Athchóirithe agus an Roinn Iompair iad a fhortheas;
- athbhreithniú agus formheas a dhéanamh ar an rannán sa litir bhliantúil ón gCathaoirleach chuig an Aire Iompair a bhaineann leis an dearbhú go bhfuil Treoirínite an Rialtais á gcomhlíonadh i ndáil le táillí arna n-íoc le stiúrthóirí an bhoird (ceanglaítear an litir sin a sheoladh de bhun an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, 2016);
- athbhreithniú agus formheas a dhéanamh ar na codanna den Tuarascáil Bhliantúil agus de na Ráitis Airgeadais atá le foilsiú ag an gcuideachta a bhaineann le sonraí na dtáillí a bheidh le híoc le gach stiúrthóir boird, na speansais arna n-íoc leis na stiúrthóirí agus tuarastal an Phríomhoifigigh Feidhmiúcháin;



- a chinntiú go bhfuil pleananna cuí i bhfeidhm i gcás an Príomhoifigeach Feidhmiúcháin a bheith as láthair gan choinne;
- aon fheidhmeanna eile a oireann do Choiste Luacha Saothair agus Comharbais a chomhlíonadh, mar aon le feidhm ar bith a shannfaidh an bord dó ó am go ham; agus
- a chinntiú go bhfuil Plean Comharbais i leith an Bhoird i bhfeidhm san eagraíocht agus athbhreithniú agus formheas a dhéanamh ar aon leasuithe ar an bplean de réir mar is gá.

Bunaíodh an Coiste Luacha Saothair agus Comharbais go foirmiúil le cinneadh ó bhord Bhus Átha Cliath in 2014. D'fhorpheas an bord Téarmaí Tagartha an Choiste agus déantar athbhreithniú orthu gach bliain agus leasaítear iad nuair is cuí. Ag teacht leis an gclár oibre atá aontaithe ina leith, tháinig an Coiste le chéile ceithre huair in 2022 (ceithre huair in 2021).

Le linn 2022, dhírigh an Coiste, thar ceann an bhoird, aird nach beag ar Phríomhfheidhmeannach nua a earcú ós rud é go raibh deireadh tagtha le téarma oifige an Uasail Ray Coyne. Áiríodh leis an obair sin socruithe a athbhreithniú agus a fhorpheas maidir le Príomhfheidhmeannach Gníomhach a cheapadh ar feadh tréimhse cúig mhí sula dtosódh an Príomhfheidhmeannach nua sa phost.

Ina theannta sin, lean an Coiste ar aghaidh ag díriú ar phleanáil comharbais i leith an bhoird chun féachaint chuige go mbeidh na scileanna agus an taithí fós ag an mbord chun a chuid freagrachtaí reachtúla a chomhlíonadh agus chun dul i ngleic go hiomlán leis na saincheisteanna straitéiseacha a rachaidh i bhfeidhm ar Bhus Átha Cliath.

Dhírigh an Coiste go háirithe ar Phleanáil Comharbais i leith an Lucht Ardbhainistíochta agus ar Fhorbairt Buanna san eagraíocht.

Lean an Coiste ar aghaidh freisin ag tacú le raon beart chun éagsúlacht agus cuimsiú a chothú ar fud na cuideachta.

## Grúpa Athbhreithnithe Straitéise agus Inbhuanaitheachta an Bhoird

Amhail an 5 Aibreán 2023, is iad na comhaltaí neamhfheidhmiúcháin seo a leanas den bhord atá ar an nGrúpa Athbhreithnithe Straitéise agus Inbhuanaitheachta: an tUasal G. Owens (Cathaoirleach), an tUasal K. Wallace, L. Carroll Uasal, an tUasal C. Maybury, E. Howley Uasal agus an Dr R. Widdis. Chuaigh an tUasal K. Wallace ar scor mar Chathaoirleach an Ghrúpa sin an 24 Lúnasa 2022. Ceapadh an tUasal G. Owens agus an tUasal C. Maybury ar an gcoiste an 24 Lúnasa 2022. Ceapadh an tUasal G. Owens ina Chathaoirleach ar an nGrúpa an 24 Lúnasa 2022 freisin.

Is é an sainchúram atá leagtha ag an mbord ar an nGrúpa:

- athbhreithniú a dhéanamh ar straitéis mheántéarmach agus fhadtéarmach na cuideachta lena n-áirítear breithniú a dhéanamh ar aschur agus moltaí ó aon tionscnaimh pleanála straitéisí de chuid Ghrúpa CIÉ a bhaineann le Bus Átha Cliath;
- a chinntiú go bhfuil Bus Átha Cliath ina chuid lárnach den réiteach chun cuidiú linn féachaint chuige go mbeidh Éire níos inbhuanaithe trí phróisis éifeachtacha a ghlacadh maidir le Rialachas Inbhuanaithe, Tuairiscíú i dtaobh na hInbhuanaitheachta agus Airgeadais Inbhuanaithe;
- a chinntiú go bhfuil na cuspóirí gnó ag teacht leis an straitéis fhorpheasta; agus
- athbhreithniú a dhéanamh ar na príomhthoimhdí straitéiseacha lena dtreoraítear na Pleananna Gnó rollacha cúig bliana.

I rith na bliana dar chríoch an 31 Nollaig 2022, thug an Grúpa Athbhreithnithe Straitéise agus Inbhuanaitheachta faoi athbhreithniú mionsonraithe ar phleananna straitéiseacha na cuideachta agus rinne sé athbhreithniú freisin ar na príomhcheisteanna straitéiseacha a rachaidh i bhfeidhm ar an gcuideachta sna blianta amach romhainn, lena n-áirítear feidhmiú an Chonartha Dírdhámhachtana; cur i bhfeidhm an tionscadail BusConnects chun an gréasán a athdhearadh; tosú ar an tionscadal leictriúcháin; réitigh shoghluaiseachta atá ag teacht chun cinn agus príomhthionscadail straitéiseacha eile. Ina theannta sin, d'fhorpheas an Grúpa an Straitéis Inbhuanaitheachta fhoirmiúil in 2022 agus déanann sé faireachán leanúnach ar príomhtháscairí feidhmíochta straitéiseacha.

Tá Téarmaí Tagartha an Ghrúpa formheasta ag an mbord agus déantar iad a leasú nuair is cuí. Tháinig an coiste le chéile cúig huair in 2022 (faoi dhó in 2021).

## Freastal ar chruinnithe Boird agus ar chruinnithe na gCoistí

Seo thíos tinreamh na stiúrthóirí boird ag cruinnithe an bhoird agus na gcoistí le linn 2022.

Stiúrthóir	Bord	An Coiste Iniúchóireachta, Airgeadais agus Riosca	An Coiste Sábháilteachta	Coiste Luacha Saothair agus Comharbais an Bhoird	Grúpa Athbhreithnithe Straitéise agus Inbhuanaitheachta an Bhoird
Gary Owens (Cathaoirleach)	6/6				2/2
Lynda Carroll	8/8	6/6		3/4	4/5
Stephen Hannan	8/8		4/4		
Dermot Healy	8/8		2/2		
Elaine Howley	6/8		4/4	4/4	3/5
Cyril Maybury	5/5	5/5			2/2
Keith Wallace	8/8	6/6	4/4		5/5
Rachel Widdis	7/8			4/4	5/5

### Forbairt na bhfostaithe

Tá Bus Átha Cliath tiomanta dá chinntiú go n-aithneofar agus go bhforbrófar na scileanna agus an t-eolas atá riachtanach ionas go mbíonn an deis ag gach fostaí forbairt a dhéanamh air féin nó uirthi féin agus cion dearfach a dhéanamh i leith na cuideachta. Baintear leas as creat inniúlachta chun an iompraíocht, na scileanna agus an cumas a aithint atá ag teastáil i ról éagsúla na bhfostaithe chun seirbhís ardchaighdeáin a sholáthar lena gcomhlíonfar na caighdeáin atá leagtha síos.

Cuireann Ionad Oiliúna Bhus Átha Cliath cláir oiliúna éagsúla ar bun lena chinntiú go gcuirfear oiliúint ardchaighdeáin ar na tiománaithe bus ionas gur féidir leo seirbhís atá sábháilte, éifeachtúil agus iontaofa a chur ar fáil dár gcustaiméirí. Glacann na tiománaithe bus ar fad páirt i lá oiliúna amháin gach bliain ionas go mbronnfar Deimhniú ar Inniúlacht Ghairmiúil (CPC) orthu i gcomhréir le Treoir 2003/59/CE ón Aontas Eorpach agus go mbainfidh siad amach faomhadh ón Údarás um Shábháilteacht ar Bhóithre.

Chomh maith leis an CPS, cuirtear clár forbartha inniúlachta i scileanna tiomána ar fáil do gach tiománaí. Baintear leas as córas oiliúna físeáin (ar a dtugtar ‘Vigil Vanguard’) sa chlár sin chun éascú don fhoghlaim mhachnamhach agus don athrú iompraíochta. Cuireann an tIonad Oiliúna cláir ionductaithe ar fáil freisin do tiománaithe bus nua.

### Sláinte agus sábháilteacht

Tá Bus Átha Cliath lántiomanta do chomhlíonadh fhorálacha an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, agus do chomhlíonadh na rialachán náisiúnta eile go léir agus na rialachán go léir de chuid an Aontais Eorpaigh. Tá Córas Bainistíochta Sábháilteachta Bhus Átha Cliath deimhnithe i leith an chaighdeáin is déanaí ISO 45001.

Mar chuid de chlár bainistíochta comhlíontachta na cuideachta, rinne an tÚdarás um Chaighdeáin Náisiúnta na hÉireann (NSAI) iniúchadh orainn lena chinntiú go raibh na ceanglais go léir a leagtar amach sa chóras bainistíochta sábháilteachta i bhfeidhm agus go raibh siad ag obair go héifeachtach. Le hathoscailt na mórshochaí tar éis COVID-19, díriodh aird ar leith ar bhainistíocht sábháilteachta de bharr brú tráchta méadaithe agus de bharr breis custaiméirí a bheith againn.

### Éagsúlacht agus cuimsiú

Tá Beartas Éagsúlachta agus Cuimsithe ag Bus Átha Cliath a ndéantar athbhreithniú rialta air. Is é is aidhm leis an straitéis atá againn timpeallacht oibre éifeachtach, shásúil a chinntiú dár bhfostaithe, freastal ar athruithe ar riachtanais ár gcustaiméirí agus bonn taca a chur faoina n-eispéireas agus iad ag baint leas as na seirbhísí dár gcuid, agus neartú a dhéanamh ar an gceangal leis na pobail éagsúla ar a bhfreastalaimid.

Tá cuntas teiste againn a bhfuilimid bródúil as. Tá córais earcaíochta agus ardaithe céime forbartha againn atá bunaithe ar chomhionannas, éagsúlacht agus neamh-idirdhealú. Tá bearta tacaíochta á bhforbairt againn dár bhfostaithe LADTAI+. Tá méadú tagtha ar líon na mban ar leibhéal an lucht feidhmiúcháin ar fud na heagraíochta.

D'fhéachamar chuige go bhfuil rochtain ag daoine faoi mhíchumas ar ár seirbhísí, lena n-áirítear scéim cúnaimh taistil do dhaoine scothaosta agus daoine faoi mhíchumas a dteastaíonn cúnaimh breise uathu chun taisteal ar ár gcuid seirbhísí.

Is cúis bhróid againn ár gcultúr bainistíochta atá oscailte, fáilteach agus freagrúil dár bhfostaithe agus dár gcustaiméirí. Tá Oifigeach Comhionannais agus Éagsúlachta fostaithe againn agus cuirimid oiliúint chomhionannais agus éagsúlachta ar fáil do na fostaithe. Bímid ag comhoibriú le heagraíochtaí eile san earnáil phoiblí agus muid ag iarraidh an dea-chleachtas a chur i bhfeidhm. Táimid i measc shínteoirí bunaidh Chairt Éagsúlachta na hÉireann. Tá aitheantas tugtha ag an gCoimisiún Eorpach don mhéid atá bainte amach againn i dtaobh an dea-chleachtais. Tá an Gradam Cré-umha d'Infheisteoirí san Éagsúlacht bainte amach againn.

### Éagsúlacht agus cuimsiú – an bord

Comhoibríonn Bus Átha Cliath go hiomlán leis an Roinn Iompair lena chinntiú go ndéanann an bord ionadaíocht i gcónaí don phobal ar a bhfreastalaímid, agus creidimid, ach an bord sin a bheith éagsúil, cothrom, go gcuideofar go mór le neart cumais fhoriomláin an bhoird a shainchúram dúshlánach a chomhlíonadh. Naonúr stiúrthóirí a bhíonn ar bhord Bhus Átha Cliath: roghnaítear seachtar faoi phróiseas iarratais na Seirbhíse um Cheapacháin Phoiblí agus ceapann an tAire Iompair ina gcomhaltaí boird iad. Líontar an dá phost eile faoi fhorálacha an Achta um Oibríthe is Stiúrthóirí.

Amhail an 5 Aibreán 2023, ochtar stiúrthóirí atá ar bhord Bhus Átha Cliath, agus tá folúntas ann do stiúrthóir amháin. Fógraíodh an post sin agus tá an tréimhse ama le haghaidh iarratas thart anois. Cóimheas 62% le 38% atá ar an mbord faoi láthair ó thaobh na bhfear agus na mban.

Is é sprioc an Rialtais é ionadaíocht 40% ar a laghad a bheith ag fir agus mná araon ar na Boird Stáit.

Tá na bearta seo a leanas ceaptha chun cothromaíocht inscne ar an mbord seo a fheabhsú agus a chothú:

- nuair a thagann folúntas ar bith i gceist, cuirfear an tAire Iompair ar an eolas más rud é go bhféadfadh aon impleacht a bheith ag an bhfolúntas sin i leith cothromaíocht inscne; agus
- leanfar ar aghaidh ag déanamh athbhreithniú rialta ar Bheartas Éagsúlachta agus Cuimsithe Bhus Átha Cliath i gcomhréir leis an dea-chleachtas sa réimse sin, agus á thabhairt cothrom le dáta.

### Éagsúlacht agus cuimsiú – na fostaithe agus na custaiméirí

Táimid meáite ar an gcomhionannas a chur chun cinn, freastal ar éagsúlacht, agus neamh-idirdhealú a chinntiú dár bhfostaithe agus dár gcustaiméirí araon. Cuirimid na luachanna sin chun cinn freisin sna hearnálacha éagsúla a ndéanaimid gnó leo, agus sna pobail éagsúla a bhfreastalaímid orthu. Féachaimid leis na hoibleagáidí atá orainn a chomhlíonadh, mar fhostóir, faoi na hAchtanna um Chomhionannas Fostaíochta agus, mar sholáthraí seirbhíse, faoi na hAchtanna um Stádas Comhionann, agus dul níos faide fós ná sin.

### An Cód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016

Na sonraí maidir leis na beartais agus na nósanna imeachta arna gcur chun feidhme ag an gcuideachta i ndiaidh fhoilsiú an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, 2016, leagtar amach iad i dTuarascáil Bhliantúil Chóras Iompair Éireann. Leagtar síos íoschaighdeáin sa chód agus déanann an bord tréaniarracht a chinntiú go bhfuil an dea-chleachtas i dtaobh Rialachas Corparáideach á chomhlíonadh aige agus é i mbun gnó. Na ceanglais atá orainn faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, comhlíontar go hiomlán iad i ráitis airgeadais na bliana 2022, agus leagtar amach thíos an Ráiteas faoin Rialú Inmheánach atá de dhíth.

### An Cód Caiteachais Phoiblí

Aithníonn Bus Átha Cliath an fhreagracht atá air i dtaobh chomhlíonadh fhorálacha an Chóid Caiteachais Phoiblí a áirithiú i ngach gné ábhartha. Tá dualgas ar gach comhlacht poiblí in Éirinn caitheamh go cúramach le cistí poiblí, agus a chinntiú go bhfaighfear an luach is fearr ar airgead aon uair a bhíonn airgead poiblí á chaitheamh nó á infheistiú. Déanann an bord tréaniarracht a chinntiú go bhfuil an dea-chleachtas i dtaobh Rialachas Corparáideach á chomhlíonadh aige agus é i mbun gnó.

### Cleachtais íocaíochta

Aithníonn Bus Átha Cliath an fhreagracht atá air i dtaobh chomhlíonadh fhorálacha Rialacháin na gComhphobal Eorpach (Íoc Déanach in Idirbhearta Tráchtála), 2013, arna leasú, a áirithiú i ngach gné ábhartha. Is é beartas íocaíochta na cuideachta é ceangaltas an Rialacháin a chomhlíonadh.

## Teagmhais iarchláir comhardaithe

Níl aon teagmhais shuntasacha iarchláir comhardaithe le tuairisciú lena n-éilítear coigeartú a dhéanamh ar na ráitis airgeadais.

## Iniúcháirí

Tá sé curtha in iúl ag na hiniúcháirí reachtúla, Mazars, go bhfuil siad sásta leanúint ar aghaidh in oifig 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 fhorhneas:

- 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.

# Ráiteas um Rialú Inmheánach

## Raon feidhme na freagrachta

Aithníonn Bus Átha Cliath an fhreagracht atá air a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Cuirtear san áireamh leis an bhfreagracht sin ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, 2016 (an Cód).

## Cuspóir an chórais rialaithe inmheánaigh

Tá an córas rialaithe inmheánaigh ceaptha chun riosca a bhainistiú ionas go mbeidh sé ar leibhéal inghlactha, agus ní chun fáil réidh leis ar fad. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnta, agus ní dearbhú iomlán, a thabhairt go bhfuil sócmhainní á gcosaint, go bhfuil idirbhearta á n-údarú agus á dtaifeadadh i gceart agus go bhfuil earráidí nó mírialtachtaí ábhartha á gcosc nó á mbrath go tráthúil.

Bhí an córas rialaithe inmheánaigh, a thagann le treoir a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm i mBus Átha Cliath don bhliain dar chríoch an 31 Nollaig 2022 agus go dtí an dáta ar a ndearnadh na ráitis airgeadais a fhorghnas.

## An cumas i dtaobh riosca a láimhseáil

Tá Coiste Iniúcháireachta, Airgeadais agus Riosca (CIAR) ag Bus Átha Cliath. I gCairt agus Téarmaí Tagartha an Choiste, déantar foráil maidir le roinnt stiúthóirí a cheapadh chuig an gcoiste, a nglacfaidh duine acu ról an Chathaoirligh. Tháinig CIAR le chéile sé huairé in 2022.

Ina ról mar chuid de Ghrúpa CIÉ, tá feidhm iniúcháireachta inmheánaí bunaithe ag Bus Átha Cliath freisin, a bhfuil acmhainní cuí aici agus a bhíonn ag gabháil do chlár oibre arna aontú le CIAR.

D'fhorbair Bus Átha Cliath, mar chuid de Ghrúpa CIÉ, Beartas Bainistíochta Riosca (an Beartas) lena leagtar an fhreagracht as rioscaí a bhainistiú ar Phríomhoifigeach Riosca na cuideachta, agus tá struchtúr tuairiscithe bunaithe. Is é an bord atá freagrach as na Creataí Bainistíochta Riosca agus is é a dhéanann iad a fhorghnas. Cuirtear na creataí sin in oiriúint chun aghaidh a thabhairt ar na cuspóirí straitéiseacha sonracha, agus chun an neamhchosaint ar rioscaí sonracha a bhainistiú go héifeachtach agus go héifeachtúil, i gcomhthéacs an Bheartais.

Faoin mBeartas, cinntítear go bhfuil nósanna imeachta cuí i bhfeidhm laistigh de Bhus Átha Cliath chun na príomhrioscaí atá ann i gcás gach réimse gnó a aithint, a mheas agus a bhainistiú. Is iad na príomhrioscaí iad siúd ar féidir leo dochar a dhéanamh dá cháil, dá acmhainn oibríochtúil nó dá acmhainn airgeadais, guaiseacha a chur faoi deara, nó é a stopadh óna chuspóirí a bhaint amach ar shlí ina léirítear drogall roimh rioscaí.

## An creat riosca agus rialaithe

Soláthraítear dearbhú riosca trí mheán na trí líne chosanta. Is é an príomhdhifríocht atá idir na trí líne chosanta sin ná a leibhéal neamhspleáchais.

I samhail rialachais atá bunaithe ar thrí líne chosanta, déantar idirdhealú idir úinéireacht riosca, maoirseacht rioscaí agus maoirsiú rioscaí mar seo a leanas:

- Úinéireacht Riosca, eadhon na feidhmeanna a ghlacann seilbh ar na rioscaí agus a dhéanann iad a bhainistiú mar chuid dá ngníomhaíochtaí ó lá go lá (an chéad líne chosanta);
- Maoirseacht Riosca, eadhon na feidhmeanna a dhéanann maoirseacht ar rioscaí agus a chuireann dúshlán na bhfoirne bainistíochta go stuama (an dara líne chosanta); agus
- Maoirsiú Riosca, eadhon feidhmeanna a sholáthraíonn dearbhú neamhspleách (an tríú líne chosanta).

Tá Úinéireacht Riosca ailínithe le húinéireacht ghnó. Toisc go bhfuil na daoine atá i gceannas ar na rannóga freagrach as cuspóirí gnó a bhaint amach, is iad atá freagrach ar deireadh thiar, ina gcáil mar Úinéirí Rioscaí, as rioscaí a bhaineann lena gcuid réimsí freagrachta féin a aithint agus a bhainistiú. Feidhmíonn siad an fhreagracht sin trína chinntiú go gcuirtear aithint rioscaí san áireamh go hiomlán i ngníomhaíochtaí laethúla na ndaoine atá ag obair ina gcuid rannóga.

Nuair a aithnítear rioscaí nua, sanntar iad d'Úinéir Riosca, is é sin, Ceann na Rannóige. Féadfaidh an té sin bainistíocht an riosca a leagan ar Úinéir Riosca a bheidh freagrach as anailís agus meastóireacht bhreise a dhéanamh ar an riosca atá i gceist agus dul i ngleic leis.



Tá córas bainistíochta riosca curtha i bhfeidhm ag Bus Átha Cliath trí chóras bogearraí riosca ar féidir iniúchadh a dhéanamh air, OpRiskControl. Dearadh na bogearraí sin lena chinntiú go nglacann Úinéirí Riosca agus baill foirne eile sna rannóga cur chuige comhsheasmhach, stuama ag gach céim den phróiseas bainistíochta riosca, ó aithint riosca go riosca a chur faoi bhráid leibhéal freagrachta níos airde. I gcomhréir le caighdeán ISO 31000 um Bainistíocht Riosca, tá sé ina bheartas ag ainm rioscaí a shainiú ar leibhéal is féidir a bhainistiú, is é sin, go ndéantar cur síos orthu ar shlí is leor ionas go bhféadfar measúnú a dhéanamh ar mhéid féideartha agus dóchúlacht an teagmhais, agus bearta maolaithe a chur i bhfeidhm.

Déanann an tÚinéir Riosca atá freagrach na rioscaí a mheas agus é nó í ag baint úsáid as táblaí critéar riosca a forbraíodh ionas go luafar an grád riosca cuí le rioscaí a sháraíonn an fonn riosca, agus go sannfar an leibhéal cuí maoirseachta dóibh.

## Faireachán agus athbhreithniú leanúnach

Bíonn gach riosca nua a aithnítear agus príomhrioscaí, cinní agus sonraí faoi aon rioscaí atá ag teacht chun cinn faoi réir athbhreithnithe píaraí ag an bhfoireann feidhmiúcháin.

Cuimseofar sna tuarascálacha tréimhsiúla an méid seo a leanas mar bheart caighdeánach:

- príomhrioscaí;
- athruithe ar rátálacha i leith príomhrioscaí agus rioscaí nach cinn príomha iad;
- rioscaí nua-aitheanta;
- rioscaí atá ag teacht chun cinn;
- nuashonruithe ó chlár rioscaí Bhus Átha Cliath i leith na teicneolaíochta faisnéise;
- forléargas ar iomlán na rioscaí; agus
- rioscaí a sháraíonn an fonn riosca agus bearta maolaithe.

Cuirtear tuarascáil ar na rioscaí go léir, a stádas i leith fonn riosca agus a bhfeidhmíocht i gcoinne príomhtháscairí feidhmíochta faoi bhráid CIAR gach ráithe, agus tuairiscí faoi mhionsonraí na rioscaí ag gabháil leo.

Chomh maith leis an méid thuasluaite, i gcás príomhrioscaí ardleibhéil uile an ghrúpa agus rioscaí lena sáraítear an fonn riosca, cuirtear faoi bhráid Bhord Feidhmiúcháin CIÉ iad ionas go ndéanfaidh an bord sin measúnú orthu i gcomhthéacs an ghrúpa ar fad. Cuirtear tuarascáil ar príomhrioscaí uile an ghrúpa, a

stádas i leith fonn riosca agus a bhfeidhmíocht i gcoinne príomhtháscairí feidhmíochta faoi bhráid na gcruinnithe go léir de chuid CIAR agus faoi bhráid Bhord CIÉ gach ráithe, agus tuairiscí faoi mhionsonraí na rioscaí ag gabháil leo.

Bunaíodh nósanna imeachta foirmiúla le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl go tráthúil dóibh siúd atá freagrach as beart ceartaitheach a ghlacadh agus don lucht bainistíochta agus don bhord, nuair is cuí. Dearbhaíonn Bus Átha Cliath go bhfuil na córais faireacháin leanúnaigh seo a leanas i bhfeidhm:

- aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar fheidhmiú na bpríomhrialuithe sin agus aon easnaimh a aithníodh a thuirisciú;
- rinneadh socrúithe tuairiscithe ar gach leibhéal ar a bhfuil freagracht as bainistíocht airgeadais sannta; agus
- déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla i dtaobh feidhmíochta agus cúrsaí airgeadais ina léirítear feidhmíocht i gcoinne buiséad/réamhaisnéisí.

## Soláthar

Dearbhaíonn Bus Átha Cliath go bhfuil nósanna imeachta i bhfeidhm lena chinntiú go gcomhlíontar na rialacha agus na treoirlínte atá i bhfeidhm faoi láthair i dtaobh soláthair.

Tugadh líon beag cásanna faoi deara nár comhlíonadh nósanna imeachta soláthair ina leith sa bhliain 2022. Bhain na cásanna neamhchomhlíontacha go príomha le saincheistanna bainistíochta conartha maidir le feithiclí a stóráil lasmuigh den láthair agus le hoibreacha cothabhála a rinneadh lasmuigh de chonarthaí comhaontaithe. B'ionann luach iomlán na n-idirbheart neamhchomhlíontach agus €250,000 as caiteachas iomlán €77.6 milliún (0.33%). Sainaitníodh an bhunchúis a bhí leis an gcaiteachas neamhchomhlíontach agus cuireadh plean gníomhaíochta feabhais i bhfeidhm.

## Athbhreithniú ar éifeachtacht

Sa Chód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016, a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe, ceanglaítear go ndéanfar athbhreithniú seachtrach ar bhonn tréimhsiúil ar éifeachtacht chreat bainistíochta riosca gach Comhlachta Stáit. Thug an comhairleoir seachtrach, Mazars, i gcrích a athbhreithniú ar Chreat Bainistíochta Riosca na Cuideachta in 2021 lena chinntiú go léirítear go cuí sa chreat ceanglais an Chóid.

Fuarthas go raibh an Chuideachta ag cloí leis an gCód.

Ina theannta sin, dearbhaíonn Bus Átha Cliath go bhfuil nósanna imeachta i bhfeidhm aige chun faireachán a dhéanamh ar éifeachtacht a chuid nósanna imeachta maidir le bainistíocht riosca agus rialú riosca. Tá monatóireacht agus athbhreithniú na cuideachta ar éifeachtacht an chórais rialaithe inmheánaigh airgeadais bunaithe ar an obair a dhéanann na hiniúcháirí inmheánacha agus na hiniúcháirí seachtracha, CIAR, a dhéanann maoirseacht ar a gcuid oibre, agus an lucht ardbhainistíochta i mBus Átha Cliath atá freagrach as forbairt agus cothabháil a dhéanamh ar an gcreat rialaithe inmheánaigh.

Dearbhaíonn Bus Átha Cliath go ndearna an bord athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha i leith na bliana 2022.

### **Saincheistanna a bhaineann le rialú inmheánach**

Níor aithníodh aon laigí sa rialú inmheánach i leith na bliana 2022 ar gá iad a nochtadh sna ráitis airgeadais.

## Ráiteas Freagrachta 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 dhlí 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 fhorghnó mura bhfuil siad deimhin de go dtugtar léargas fíorcheart iontu ar shócmhainní, dlíteanas agus staid airgeadais na cuideachta amháil deireadh na bliana airgeadais agus ar bhrabús agus cailleanas 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 i bhfeidhm go comhsheasmhach ansin;
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus ciallmhar;
- 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, dlíteanas, staid airgeadais agus brabús agus cailleanas 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 na stiúrthóirí freagrach as sócmhainní an ghrúpa a chosaint agus, dá réir sin, as céimeanna réasúnacha a ghlacadh chun calaois agus mírialtachtaí eile a chosc agus a bhrath. Tá na 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 ionracas na faisnéise corparáidí agus airgeadais atá ar shuíomh gréasáin na cuideachta agus as an bhfaisnéis sin a choinneáil cothrom le dáta.

### Thar ceann an bhoird



**Mr G Owens**  
Cathaoirleach



**Ms L. Carroll**  
Stiúrthóir

5 Aibreán 2023

# Tuarascáil na nIníúcháirí Neamhspleácha

## do chomhaltaí Bhus Átha Cliath

### Tuairisc ar an iniúchadh ar na ráitis airgeadais

#### Tuairim

Tá iniúchadh déanta againn ar ráitis airgeadais Bus Átha Cliath ('an Chuideachta'), a chuimsíonn an Cuntas Brabúis agus Cailteanais, an Ráiteas ar Ioncam Cuimsitheach, an Clár Comhardaithe, an Ráiteas um Athruithe ar Choithomas, an Ráiteas Sreabhadh Airgid agus nótaí leis an airgeadais ráitis, lena n-áirítear an achoimre ar bheartais chuntasaíochta shuntasacha atá leagtha amach i nóta 1. Is é dlí na hÉireann an creat tuairiscithe airgeadais a cuireadh i bhfeidhm agus iad á n-ullmhú agus FRS 102 An Caighdeán Tuairiscithe Airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann arna eisiúint sa Ríocht Aontaithe ag an gComhairle um Thuairisciú Airgeadais (FRS 102).

Is é ár dtuairim na ráitis airgeadais a ghabhann leo:

- tugann na ráitis airgeadais léargas fíor agus cóir ar shócmhainní, dliteanais agus staid airgeadais an Ghrúpa agus an Aonáin amhail an 31 Nollaig 2022 agus ar thoradh an Ghrúpa don bhliain dar críoch ansin;
- ullmhaíodh i gceart de réir FRS 102; agus
- Ullmhaíodh i gceart de réir cheanglais Acht na gCuideachtaí 2014.

#### Bunús leis an tuairim

Rinneamar ár n-iniúchadh de réir na gCaighdeán Idirnáisiúnta maidir le hIníúcháireacht (Éire) agus de réir an dlí is infheidhme. Déantar cur síos ar an bhfreagracht atá orainn faoi na caighdeáin sin níos mó 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 Eiticíúil do Iniúcháirí (Éirinn) 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 fuair eamar chun bunús a thabhairt leis an tuairim uainn.

#### Conclúidí a bhaineann le gnóthas leantach

Agus na ráitis airgeadais á n-iniúchadh againn, tháinig muid ar an gconclúid gur iomchuí úsáid na stiúthóirí ar bhonn cuntasaíochta an ghnóthais leantaigh agus na ráitis airgeadais á n-ullmhú.

Bunaithe ar an obair a rinneamar, níor shainníomar 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 Cuideachta 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 stiúthóirí maidir le gnóthas leantach sna codanna ábhartha den tuarascáil seo.

#### Faisnéis eile

Is iad na stiúthóirí 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 fuair eamar le linn an iniúchta, nó ar cosúil go ndearnadh míráiteas ábhartha ina leith. Má aithnímid neamhréireacht ábhartha den sórt sin nó ráiteas a ndealraíonn sé gur míráiteas ábhartha é, ní mór dúinn a chinneadh an bhfuil aon mhíráiteas ábhartha sna ráitis airgeadais nó an ndearnadh míráiteas ábhartha i leith na faisnéise eile. Más rud é, ar bhonn na hoibre a rinneamar, go gcinnimid go ndearnadh míráiteas ábhartha i leith na faisnéise eile sin, ní mór dúinn an méid sin a thuairisciú.

Níl aon ní le 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 dtuairiscimid:

- 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 Cleachtais um Rialachas Comhlachtaí Stáit (Lúnasa 2016) (an “Cód Cleachtais”), éilítear orainn tuairisc a thabhairt duit má tá an ráiteas maidir leis an gcóras rialaithe inmheánaigh a éilítear faoin gCód Cleachtais mar atá san áireamh sa Ráiteas Rialachais Chorpáridigh i dtuarascáil na Stiúrthóirí nach léiríonn comhlíonadh na gcuideachtaí le mír 1.9 (iv) den Chód Cleachtais 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 ar leathanach 42, 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 réalaióch acu ach é sin a dhéanamh.

### Na freagrachtaí atá ar an iniúcháir 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](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). Tá an tuairisc seo mar chuid de dtuarascáil 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 gcuid oibre iniúcháireachta ionas go bhféadfaimis a lua le comhaltaí na Cuideachta na nithe sin a cheanglaítear orainn a lua leo i dtuarascáil na hiniúchára 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 cCuideachta mar chomhlacht as ár n-obair iniúcháireachta, as an tuarascáil seo, ná as na tuairimí ar ar thángamar.



**Tommy Doherty**

Ar son agus thar ceann Mazars  
Cuntasóirí Cairte agus Gnólacht Iniúcháireachta Reachtúla  
Ionad Fhearchair, Bloc 3  
Bóthar Fhearchair  
Baile Átha Cliath 2  
11 Aibreán 2023

# Cuntas Brabúis agus Cailteanais

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Nótaí	2022 €'000	2021 €'000
<b>Ioncaim</b>			
Ioncam oibriúcháin		5,383	1,541
Íocaíocht na hOibleagáide Seirbhíse Poiblí		303,263	269,715
Deontais ioncaim		1,474	1,481
<b>Ioncam iomlán</b>	<b>4</b>	<b>310,120</b>	<b>272,737</b>
<b>Costais</b>			
Costais phárolla agus costais ghaolmhara	5	(231,712)	(200,975)
Ábhair agus seirbhísí	6	(78,621)	(69,855)
<b>Iomlán na gcostas oibriúcháin</b>		<b>(310,333)</b>	<b>(270,830)</b>
<b>TRÚCDA roimh (chostais)/ioncam eisceachtúla</b>		<b>(213)</b>	<b>1,907</b>
(Costais)/ioncam oibriúcháin eisceachtúla	7	(118)	4,033
Dímheas agus amúchadh (glan)	8	(46)	(4)
<b>(Easnamh)/barrachas roimh ús agus cháin</b>		<b>(377)</b>	<b>5,936</b>
Ús iníoctha agus muirir dá shamhail	9	(234)	(167)
<b>(Easnamh)/barrachas roimh cháin</b>		<b>(611)</b>	<b>5,769</b>
Cáin ar an (easnamh)/barrachas don bhliain	10	1,039	-
<b>Barrachas don bhliain</b>		<b>428</b>	<b>5,769</b>

## Ráiteas um Ioncam Cuimsitheach Iomlán

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2023

	2022 €'000	2021 €'000
Barrachas don bhliain	428	5,769
<b>Ioncam cuimsitheach iomlán don bhliain</b>	<b>428</b>	<b>5,769</b>

Tagann torthaí ar fad ó ghníomhaíochtaí leanúnacha.

# Clár Comhardaithe

Amhail an 31 Nollaig 2022

	Nótaí	2022 €'000	2021 €'000
<b>Sócmhainní seasta</b>			
Sócmhainní doláimhsithe	11	974	1,007
Sócmhainní inláimhsithe	12	54,016	65,600
		<b>54,990</b>	<b>66,607</b>
<b>Sócmhainní reatha</b>			
Stoic	13	4,455	3,755
Féichiúnaithe	14	167,367	166,771
Airgead agus coibhéisí airgid		316	178
		<b>172,138</b>	<b>170,704</b>
<b>Creidiúnaithe (méideanna atá dlite laistigh de bhliain amháin)</b>	15	<b>(66,813)</b>	<b>(65,850)</b>
<b>Glansócmhainní reatha</b>		<b>105,325</b>	<b>104,854</b>
<b>Sócmhainní iomlána lúide dliteanas reatha</b>		<b>160,315</b>	<b>171,461</b>
Soláthar in aghaidh dliteanas	16	(74,968)	(75,550)
Ioncam iarchurtha	17	(40,380)	(51,372)
<b>Glansócmhainní</b>		<b>44,967</b>	<b>44,539</b>
<b>Caipiteal agus cúlchistí</b>			
Scairchaipiteal glaoite	18	69,836	69,836
Cuntas brabúis agus cailiteanais		(24,869)	(25,297)
<b>Caipiteal Gnáthscaireanna</b>		<b>44,967</b>	<b>44,539</b>

Thar ceann an Bhoird



Mr G Owens  
Cathaoirleach



Ms L. Carroll  
Stiúrthóir

5 Aibreán 2023

# Ráiteas um Athruithe ar an gCaipiteal Gnáthscaireanna

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Scair- chaipiteal glaioite €'000	Cuntas Brabúis agus Caill- teanais €'000	Iomlán €'000
<b>Iarmhéid amhail an 1 Eanáir 2021</b>	69,836	(31,066)	38,770
Ioncam cuimsitheach iomlán don bhliain	-	5,769	5,769
<b>Iarmhéid amhail an 31 Nollaig 2021</b>	<b>69,836</b>	<b>(25,297)</b>	<b>44,539</b>
<b>Iarmhéid amhail an 1 Eanáir 2022</b>	69,836	(25,297)	44,539
Ioncam cuimsitheach iomlán don bhliain	-	428	428
<b>Iarmhéid amhail an 31 Nollaig 2022</b>	<b>69,836</b>	<b>(24,869)</b>	<b>44,967</b>



# Ráiteas faoi Shreabhadh Airgid

Don Bhliain Airgeadais dar Chríoch an 31 Nollaig 2022

	Nótaí	2022 €'000	2021 €'000
<b>Airgead glan a ghiniúint/(úsáidte) ó ghníomhaíochtaí oibriúcháin</b>	19	<b>1,937</b>	<b>(10,563)</b>
<b>Sreabhadh airgid ó ghníomhaíochtaí infheistíochta</b>			
Ceannach sócmhainní seasta doláimhsithe		(660)	(1,089)
Ceannach sócmhainní seasta inláimhsithe		(4,821)	(3,258)
Fáltas ar dhiúscairt sócmhainní seasta inláimhsithe		-	335
Deontais chaipitil a fuarthas	17	4,789	4,638
Deontais chaipitil aisíochta	17	-	(1,058)
(Méadú)/laghdú ar chomhardú infhála leis an máthairchuideachta		(872)	11,046
Cáin íochta		(1)	(1)
Ús íochta	9	(234)	(167)
<b>Airgead glan (úsáidte)/a solathraíodh ó ghníomhaíochtaí infheistíochta</b>		<b>(1,799)</b>	<b>10,446</b>
<b>Airgead glan arna úsáid i ngníomhaíochtaí maoinithe</b>		<b>-</b>	<b>-</b>
<b>Glanméadú/(laghdú) ar airgead tirim agus coibhéisí airgid</b>		<b>138</b>	<b>(117)</b>
Airgead tirim agus coibhéisí airgid ag tús na bliana		178	295
<b>Airgead tirim agus coibhéisí airgid ag deireadh na bliana</b>		<b>316</b>	<b>178</b>

# Nótaí a ghabhann leis na Ráitis Airgeadais

## 1. Beartais Shuntasacha Chuntasaíochta

### Ráiteas maidir le comhlíonadh

Ullmhíodh ráitis airgeadais Bhus Átha Cliath 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 Córas Iompair Éireann (CIÉ), ar fochuideachta ar lánúinéireacht de é Bus Átha Cliath, údarás reachtúil náisiúnta na hÉireann a chuireann iompar poiblí ar talamh ar fáil in Éirinn. Tá CIÉ ar lánúinéireacht ag Rialtas na hÉireann agus tuairiscíonn sé don Aire Iompair.

Is é Bus Átha Cliath príomhsholáthraí Bhaile Átha Cliath i dtaobh iompar poiblí.

Is Cuideachta Thráchtála Stáit é Bus Átha Cliath, an chuideachta, agus tá sí ina cuid de Ghrúpa Cuideachtaí CIÉ. Athchláraíodh an chuideachta mar Chuideachta Gníomhaíochta Ainmnithe le feidhm ón 1 Feabhra 2016, faoi Acht na gCuideachtaí 2014. Tá an chuideachta cláraithe i mBaile Átha Cliath. Is 119569 uimhir na cuideachta agus tá an oifig cláraithe ag 59 Sráid Uí Chonaill Uachtarach, Baile Átha Cliath 1.

Baineann ráitis airgeadais na cuideachta le gníomhaíochtaí Bhus Átha Cliath 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 caillteanais oiriúnaithe ag na stiúrthóirí ar bhealach a oireann do chineál ghnó na cuideachta. Is ionann TRÚCDA agus tuilleamh cuideachta roimh choigeartú d'ús agus cánacha, dímhéas ar shócmhainní seasta agus amúchadh na ndéontas caipitil arna bhfáil.

#### **(a) Bunús an ullmhúcháin**

Ullmhíodh 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 príomhthoimhdí áirithe faoin 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 (u) thíos, 'Meastacháin agus toimhdí rithábhachtacha cuntasaíochta', na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist, nó na réimsí ina bhfuil baol nach beag go ndéanfadh toimhdí 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'eintiteas incháilithe. Níor bhain Bus Átha Cliath leas as aon díolúine ó nochtadh atá ar fáil le haghaidh eintitis incháilithe don bhliain dar chríoch an 31 Nollaig 2022.

**(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**

Is é an euro airgeadra feidhmiúil agus airgeadra tuairiscithe na cuideachta, arna ainmniú ag an tsiombail '€', agus, mura luaitear a mhalairt, tá na ráitis airgeadais curtha i láthair ina mílte (€'000).

**(ii) Idirbhearta agus iarmhéideanna**

Déantar idirbhearta atá ainmnithe in airgeadra eachtrach a aistriú chuig an airgeadra feidhmiúil ar bhonn na rátaí malairte ar an láthair ar dháta na n-idirbheart.

Ag deireadh gach bliana airgeadais, déantar míreanna airgeadaíochta in airgeadra eachtrach a aistriú ina euro ar an ráta reatha. Déantar míreanna neamhairgeadaíochta arna dtomhas ar a gcostas stairiúil a aistriú ar bhonn an ráta malairte ar dháta an idirbhirt agus déantar míreanna neamhairgeadaíochta arna dtomhas ar a luach cóir a thomhas ar bhonn an ráta malairte nuair a cinneadh an luach cóir.

Is sa chuntas brabúis agus caillteanais a aithnítear gnóthachain agus caillteanais airgeadra eachtraigh a eascraíonn as socraíocht idirbheart agus ón aistriú ag rátaí malairte ag deireadh na bliana airgeadais ar shócmhainní agus dliteanais airgeadaíochta arna n-ainmniú in airgeadraí eachtracha.

Cuirtear i láthair gnóthachain agus caillteanais airgeadra eachtraigh a bhaineann le hiasachtaí agus airgead tirim agus coibhéisí airgid sa chuntas brabúis agus caillteanais faoi 'ús infhála agus ioncam dá shamhail' nó 'ús iníoctha agus muirir dá shamhail' mar is cuí. Cuirtear i láthair gach gnóthachan agus caillteanas airgeadra eachtraigh eile sa chuntas brabúis agus caillteanais faoi 'costais ábhar 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. Aithníonn Bus Átha Cliath an láimhdeachas sa tréimhse ina gcuirtear an tseirbhís ar fáil.

Aithníonn Bus Átha Cliath ioncam trína shruthanna ioncaim éagsúla mar seo a leanas:

**Airgead tirim ar an mbus**

Aithnítear ioncam ón airgead tirim ar an mbus ag an bpointe díolacháin, is é sin an lá a gcuirtear an tseirbhís ar fáil.

**Díolacháin ar líne**

Aithnítear ioncam a ghintear ó dhíolacháin ar líne sa tréimhse lena mbaineann sé. Faightear na fáltais ioncaim roimh ré.

**Ioncam Eile**

Aithnítear ioncam eile de réir seachadadh na seirbhíse. Faightear na fáltais ioncaim i riaráistí.

### Conradh um Ollchostas

Ón 1 Eanáir 2021, taifeadann Bus Átha Cliath ioncam a ghintear faoin gConradh Dámhachtana Dhírih leis an NTA ar bhonn ollchostais. Íoctar an chuideachta bunaithe ar chandam na seirbhísí a chuirtear ar fáil. Seoltar ar aghaidh chuig an NTA gach bosca táillí agus ioncam eile ó phaisinéirí a fhaightear ón bpaisinéir iompair phoiblí agus ní aithnítear a thuilleadh é i gcuntas brabúis agus cailteanais Bhus Átha Cliath. Cuireann Bus Átha Cliath sonrasc isteach ar bhonn tréimhsiúil chun seirbhísí a sholáthar faoin gConradh Dámhachtain Dhíreach, a íoctar leis an gcuideachta ar feadh tréimhse amháin i riaráistí. Tá tuilleadh sonraí maidir leis an mbeartas cuntasáíochta d'íocaíochtaí pso faoin gConradh Dámhachtana Dhírih leagtha amach i bpolasaí (e) Ioncam deontais – oibleagáidí an Aontais Eorpaigh agus oibleagáidí seirbhíse poiblí agus deontais eile ón Státchiste.

### **(e) Ioncam ó Dheontais – Deontais ón Aontas Eorpach, íocaíochtaí oibleagáide seirbhíse poiblí, agus deontais eile ón Státchiste**

Aithníonn Bus Átha Cliath deontais rialtais ag teacht leis an tsamhail fabhraithe faoi FRS 102.

### Deontais i gcomhair caiteachas caipitiúil

Déantar deontais i gcomhair caiteachas caipitiúil eile a chur chun sochair an ioncaim iarchurtha de réir mar a bhíonn siad infhála. Déantar iad a amúchadh chuig an gcuntas brabúis agus cailteanais ar an mbonn céanna ar a ndéantar na sócmhainní gaolmhara a dhímheas.

### Íocaíochtaí na hOibleagáide Seirbhíse Poiblí (OSP)

Déileáiltear le híocaíochtaí OSP arna bhfáil agus na cinn is infhála faoin gconradh dírdhámhachtana i rith na bliana sa chuntas brabúis agus cailteanais sa tréimhse ina mbíonn siad infhála.

### Deontais ioncaim agus fóirdheontais

Aithnítear deontais i leith caiteachais sa chuntas brabúis agus cailteanais an tráth céanna a thabhaítear an caiteachas gaolmhar agus a bhfuil an deontas beartaithe lena chúiteamh.

### **(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 Átha Cliath ó lá go lá, gan 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 6 a ghabhann leis na ráitis airgeadais.

### **(g) Ús infhála/ús iniúchta**

Aithnítear ioncam úis nó costas úis faoi mhodh an ghlanráta úis.

### **(h) Costais eisceachtúla/ioncam**

I gcuntas brabúis agus cailteanais Bhus Átha Cliath, aithnítear torthaí ar leithligh roimh mhíreanna sonracha. Is iad na míreanna sonracha iad siúd nach mór iad a nochtadh go leithleach, dar linn, mar gheall ar a méid, a gcineál nó a minicíocht. Creideann Bus Átha Cliath go soláthraíonn an cur i láthair sin anailís bhreise toisc go ndírítear aird ar mhíreanna eisceachtúla dá bharr. Áirítear le míreanna den sórt sin costais shuntasacha a bhaineann le hathstruchtúrú gnó.

Maidir leis an gcinneadh i dtaobh céard is brí le 'suntasach' sa sainmhíniú 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 sa chuntas brabúis agus cailteanais agus sna nótaí gaolmhara iad mar mhíreanna eisceachtúla.

### **(i) Cánachas**

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 scairchaipiteal leis an idirbheart nó an teagmhas eile as a dtig an costas cánach ioncaim.

Ní dhéantar lascainí ar shócmhainní agus dliteanais cánachais reatha ná cánachais iarchurtha.

**(i) Cáin reatha**

Is ionann an cháin reatha agus an méid cánach ioncaim is iníoctha ar an mbrabús inchánach don bhliain airgeadais nó do bhlianta airgeadais roimhe sin. Déantar an cháin reatha a thomhas de réir mhéid na cánach reatha a mheastar a bheidh le hóc de réir rátaí cánach agus dlíthe cánach atá achtaithe nó achtaithe go substaintiúil faoi dheireadh na bliana airgeadais.

**(ii) Cáin iarchurtha**

Aithnítear cáin iarchurtha maidir leis na difríochtaí uainiúcháin, arb iad na difríochtaí idir brabús inchánach agus ioncam cuimsitheach iomlán mar atá luaite sna ráitis airgeadais. Eascraíonn na difríochtaí uainiúcháin ó chuimsiú ioncaim agus caiteachas sna measúnachtaí cánach i mblianta airgeadais seachas na cinn ina n-aithnítear iad sna ráitis airgeadais.

Aithnítear cáin iarchurtha ar na difríochtaí uainiúcháin ag deireadh gach bliana airgeadais faoi réir eisceachtaí áirithe. Ní aithnítear cailteanais chánach neamhfhaoisimh agus sócmhainní cánach iarchurtha eile ach amháin nuair is dócha go ndéanfar iad a aisghabháil i gcoinne aisiompú dlíteanais cánach iarchurtha nó brabús eile inchánach sa todhchaí.

**(j) Páirtithe gaolmhara**

Fochuideachta de chuid Ghrúpa CIÉ is ea Bus Átha Cliath. Nochtann Bus Átha Cliath 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 aonáin arna rialú ag Rialtas na hÉireann. Ar na haonáin is tábhachtaí díobh sin tá An Post, an tÚdarás Náisiúnta Iompair (NTA) agus Údarás Aerfort Bhaile Átha Cliath. Tá na stiúrthóirí den tuairim nach bhfuil candam 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 toisca 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 infheidhme.

**(i) Is iad seo a leanas boinn ríofa an dímheasa:****Feithiclí paisinéirí bóthair**

Déantar dímheas ar chostas stairiúil na bhfeithiclí paisinéirí bóthair ar bhonn chostas stairiúil na bhfeithiclí sa fhlít, ar feadh a saoil úsáidigh tuartha, ar bhonn céatadán laghdaitheach a léiríonn úsáid na bhfeithiclí ar feadh a saoil. Saol úsáideach tuartha idir 3 bliana agus 12 bhliain atá ag na sócmhainní sa chatagóir seo.

**Stadanna bus agus scáthláiín bhus**

Déantar stadanna bus agus scáthláiín bhus a dhímheas, trí thráthchodanna cothroma bliantúla, ar bhonn costas stairiúil a leatar thar a saol úsáideach tuartha. Saol úsáideach tuartha idir 3 bliana agus 15 bliana atá ag na sócmhainní sa chatagóir seo.

**Gléasra agus innealra**

Déantar gléasra agus innealra a dhímheas, trí thráthchodanna cothroma bliantúla, ar bhonn costas stairiúil a leatar thar a saol úsáideach tuartha. Saol úsáideach tuartha idir 3 bliana agus 10 mbliana atá ag na sócmhainní sa chatagóir seo.



Déantar athbhreithniú ar luachanna iarmharacha na sócmhainní agus a saol úsáideach, agus déantar iad a choigeartú, más iomchuí, gach bliain airgeadais. Cuirtear éifeacht aon athraithe ar luachanna iarmharacha nó ar shaol úsáideach san áireamh sna cuntais ar bhonn ionchasach.

#### **(ii) Breiseanna 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 eacnamaíocha 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 eacnamaíocha agus déantar dímhéas 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. Ar dhiúscairt, déantar an difríocht idir na glanfháltais diúscairthe agus an tsuim ghlanluacha a aithint sa chuntas brabúis agus cailleanais.

#### **(m) 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 na sócmhainne) 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 na sócmhainne) agus óna diúscairt deiridh. Agus an luach úsáide á thomhas, déantar sreafaí airgid roimh cháin agus ús a lascainiú ar ráta lascaine réamhchánach a léiríonn an ráta margaidh reatha saor ó riosca agus na rioscaí a bhaineann go sonrach leis an tsócmhainn nach bhfuil na meastacháin ar shreabhadh airgid sa todhchaí coigeartaithe ina leith.

Más lú méid in-aisghabhála na sócmhainne (nó an aonaid giniúna airgid na sócmhainne) ná suim ghlanluacha na sócmhainne (nó an aonaid giniúna airgid na sócmhainne), laghdaítear an tsuim ghlanluacha chuig a méid in-aisghabhála. Aithníodh cailleanas lagaithe sa chuntas brabúis agus cailleanais.

Má aisiompaítear cailleanas lagaithe (.i. níl feidhm ag cúiseanna an chailleanais lagaithe a thuilleadh), méadaítear suim ghlanluacha na sócmhainne (nó aonad giniúna airgid na sócmhainne) go dtí an meastachán leasaithe ar a méid in-aisghabhála, ach ní mhéadaítear í ach amháin a mhéid nach sáraíonn an tsuim ghlanluacha leasaithe an tsuim ghlanluacha a chinneáil (iar-dhímheas) dá mba rud é nár aithníodh aon chailleanas lagaithe sna blianta airgeadais roimhe sin. Aithnítear aisiompú cailleanais lagaithe sa chuntas brabúis agus cailleanais.

#### **(n) Sócmhainní léasaithe**

Faoi léasanna oibriúcháin, ní aistrítear riosca agus luach saothair na húinéireachta go substaintiúil chuig an léasaí. Aithnítear íocaíochtaí faoi léasanna oibriúcháin sa chuntas brabúis agus cailleanais ar bhonn an mhéid chothrom thar thréimhse an léasa. Cuimsíonn léasanna oibriúcháin feithiclí paisinéirí bóthair a fhaightear faoi chomhaontú léasaithe bus leis an Údarás Náisiúnta Iompair.

#### **(o) Stoic**

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 praghas 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.

Ag deireadh gach bliana airgeadais, déantar na stoic a mheas i leith lagaithe agus déantar soláthar i leith stoc a mheastar a bheith lagaithe.

#### **(p) Airgead tirim agus coibhéisí airgid**

Áirítear le hairgead tirim agus coibhéisí airgid an t-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 sa dlíteanas reatha.

Ní airgead tirim ná coibhéisí airgid iad taiscí bainc a bhfuil aibíocht bhunaidh níos mó ná trí mhí acu agus cuirtear i láthair iad mar infheistíochtaí sócmhainní reatha.

#### **(q) Ionstraimí airgeadais**

Roghnaigh an chuideachta forálacha Chuid 11 agus Chuid 12 de FRS 102 a ghlacadh maidir le hionstraimí airgeadais.

##### **(i) Sócmhainní airgeadais**

Tá roinnt sócmhainní airgeadais bunúsacha ag an gcuideachta lena n-áirítear féichiúnaithe trádála agus féichiúnaithe eile, méideanna atá dlite ó ghrúpchuideachtaí agus airgead tirim agus coibhéisí airgid, atá taifeadta leis na sócmhainní reatha mar chinn atá dlite laistigh de bhliain amháin.

Aithnítear sócmhainní airgeadais bunúsacha den chéad uair ar an bpraghas idirbhirt (lena n-áirítear costais an idirbhirt), mura rud é gur idirbheart maoinithe atá i gceist leis an socrú. Más rud é gur idirbheart maoinithe is ea an socrú, déantar an tsócmhainn airgeadais a thig as sin a thomhas ar dtús ar luach láithreach na bhfáltas sa todhchaí arna lascaíniú ar ráta úis an mhargaidh i leith ionstraim fiachais den chineál céanna.

Déantar féichiúnaithe trádála agus féichiúnaithe eile, airgead tirim agus coibhéisí airgid, agus sócmhainní airgeadais ó shocruithe ar idirbhearta maoinithe iad a tomhas ina dhiaidh sin ar chostas amúchta faoi mhodh an ghlanráta úis.

Ag deireadh gach bliana airgeadais, déantar sócmhainní airgeadais arna dtomhas ar chostas amúchta a mheasúnú i leith fianaise oibiachtúil ar lagú. Má tá fianaise oibiachtúil ann go bhfuil lagú ar shócmhainn airgeadais arna tomhas ar chostas amúchta, aithnítear caillteanas lagaithe sa bhrábús nó sa chaillteanas. Is ionann an caillteanas lagaithe agus an difríocht idir suim ghlanluacha na sócmhainne airgeadais agus luach láithreach shreafaí airgid measta na sócmhainne airgeadais arna lascaíniú ag glanráta úis bunaidh na sócmhainne.

Más rud é, i mbliain airgeadais ina dhiaidh sin, go laghdaíonn méid an chaillteanais lagaithe agus gur féidir an laghdú a cheangal go hoibiachtúil le teagmhas a tharla tar éis gur aithníodh an lagú, déantar an caillteanas lagaithe a aithníodh roimhe sin a aisiompú. Déantar an t-aisiompú sa chaoi is nach sáróidh an tsuim ghlanluacha láithreach luach na suime glanluacha dá mba rud é nár aithníodh an caillteanas lagaithe roimhe sin. Aithnítear aisiompú an lagaithe sa bhrábús nó sa chaillteanas.

Déantar sócmhainní airgeadais a dhí-aithint (a) nuair a théann na cearta conarthacha i leith na sreafaí airgid ón tsócmhainn airgeadais in éag nó nuair a shocraítear iad, nó (b) nuair a aistrítear chuig páirtí eile beagnach gach ceann de na rioscaí agus na sochair a bhaineann le húnéireacht na sócmhainne, nó (c) nuair a aistríodh rialú na sócmhainne airgeadais chuig páirtí eile ag a bhfuil an cumas praiticiúil chun an tsócmhainn airgeadais a dhíol go haontaobhach le tríú páirtí neamhghaolmhar gan srianta breise a fhorchur.

##### **(ii) Dlíteanas airgeadais**

Ar an gcaoi céanna, tá roinnt dlíteanas airgeadais bunúsach ar an gcuideachta, lena n-áirítear creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí bainc agus rótharraingtí, agus iasachtaí ó ghrúpchuideachtaí, a aithnítear den chéad uair ar phraghas an idirbhirt, mura rud é gur idirbheart airgeadais é an socrú, agus sa chás sin déantar an dlíteanas airgeadais a thomhas ar luach láithreach na n-íocaíochtaí sa todhchaí arna lascaíniú ar ráta margaidh úis i gcomhair ionstraim fiachais den chineál céanna.

Déantar creidiúnaithe trádála agus creidiúnaithe eile, iasachtaí ó ghrúpchuideachtaí eile, agus dlíteanas airgeadais ó shocruithe ar idirbhearta maoinithe iad a thabhairt anonn ina dhiaidh sin ar chostas amúchta faoi mhodh an ghlanráta 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 mhéideanna atá dlite tar éis níos mó ná bliain amháin. Aithnítear creidiúnaithe trádála ar dtús ar phraghas an idirbhirte agus tomhaistear ina dhiaidh sin iad ar a gcostas amúchta faoi mhodh an ghlanráta úis.

Déantar dliteanais airgeadais a dhí-aithint nuair a dhéantar an dliteanas a mhúchadh, is é sin nuair a dhéantar an oibleagáid chonartha a chomhlíonadh nó a chur ar ceal nó ar dhul in éag di.

## **(r) Soláthairtí agus teagmhais**

### **(i) Soláthairtí**

Is ionann soláthairtí agus dliteanais atá neamhchinnte ó thaobh ama nó méid. Aithnítear soláthairtí nuair a bhíonn oibleagáid dlí nó oibleagáid inchiallaithe reatha ar Bhus Átha Cliath 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 iontaoifa 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 caillteanais, arna chur i láthair faoi 'ús iníoctha agus muirir dá shamhail' sa bhliain airgeadais ina dtagann sé i gceist.

Sa chás ina bhfuil roinnt oibleagáidí dá samhail ann, cinntear an dóchúlacht go mbeidh eis-sreabhadh ag teastáil chun iad a ghlanadh trí bhreathnú ar aicme na n-oibleagáidí ina hiomláine.

Aithnítear soláthairtí i ndáil le hathstruchtúrú nuair a bhíonn oibleagáid dlí nó oibleagáid inchiallaithe ar Bhus Átha Cliath ag deireadh na bliana airgeadais i dtaobh an t-athstruchtúrú a chur i gcrích. Tá oibleagáid inchiallaithe ar Bhus Átha Cliath athstruchtúrú a dhéanamh nuair is ann do phlean mionsonraithe foirmiúil don athstruchtúrú sin agus nuair a chruthaigh sé ionchas bailí i measc na ndaoine dá ndéanann sé difear, trí thosú ar an bplean a chur chun feidhme nó trí phríomghnéithe 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 in aghaidh caillteanais oibriúcháin sa todhchaí.

### **(ii) 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 Bhus Átha Cliath sochair gheilleagracha a aistriú chun an oibleagáid a ghlanadh nó toisc nach féidir an méid a thomhas go hiontaoifa ag deireadh na bliana airgeadais. Ní aithnítear oibleagáidí féideartha neamhchinnte mar dhliteanais ach is dlíteanais theagmhasacha iad. Nochtar dlíteanais theagmhasacha sna ráitis airgeadais ach amháin mura dócha in aon chor go dtarlóidh eis-sreabhadh acmhainní.

Ní aithnítear sócmhainní teagmhasacha. Nochtar sócmhainní teagmhasacha sna ráitis airgeadais nuair is dócha go dtarlóidh insreabhadh sochar geilleagrach.

## **(s) Sochair fostaithe**

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 ranniocaíochtaí fostóra maidir le pinséan, i gcás baill foirne incháilithe, isteach sna scéimeanna pinséan faoi seach.

### Sochair iarfhostaíochta

Feidhmíonn Grúpa CIÉ dhá phlean sochair 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 sochair 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 sochair sainithe agus sochar iarfhostaíochta seachas ranníocaíochtaí sainithe.

Tá cuntas tugtha ar na scéimeanna sin i ráitis airgeadais Ghrúpa CIÉ. Tomhaistear sócmhainní na scéimeanna pinsean le sochar sainithe ar a luach cóir. Tomhaistear dliteanas na scéime pinsin sochar sainithe ar bhonn achtúireach 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 sochair sainithe Scéim 2000 (Leasú) Scéim Aoisliúntais CIÉ 1951. Ní shonraítear i rialacha na scéimeanna conas ba chóir aon bharrachas nó easnamh a leithdháileadh i measc fostóirí rannpháirteacha agus níl aon chomhaontú conarthach ná beartas luaite i dtaobh ghlanchoistas na sochar sainithe a leithdháileadh ar na grúpeintitis aonair. Dá réir sin, aithnítear glanchoistas sochair sainithe na scéimeanna ina n-iomláine 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 Átha Cliath, costas arb ionann é agus a ranníocaíocht i leith na tréimhse.

I mí Iúil 2022, cheadaigh an tAire Iompair Ionstraimí Reachtúla leasaithe don Scéim Pá Rialta, rud a thug i bhfeidhm athruithe a comhaontaíodh ag Coimisiún um Chaidreamh san Áit Oibre agus a d'fhaomh baill foirne atá beartaithe chun an seasamh maoinithe don scéim a dhaingniú.

Tá sonraí breise i dtaobh na scéimeanna sin leagtha amach i nóta 20.

### (t) *Caipiteal Gnáthscaireanna*

Tá gnáthscaireanna Bhus Átha Cliath ar lánúinéireacht ag CIÉ. Déantar an gnáth-scairchaipiteal glaoite agus cúlchistí ioncaim a aicmiú mar chaipiteal gnáthscaireanna agus atá siad leagtha amach i nóta 18 a ghabhann leis na ráitis airgeadais.

### (u) *Meastacháin agus toimhdí rithábhachtacha 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 toimhdí faoin todhchaí agus na ráitis airgeadais á n-ullmhú acu. De réir sainmhínte, is annamh a bheidh na meastacháin chuntasaíochta sin díreach mar an gcéanna leis na torthaí iarbhir a bhaineann leo. Tugtar aghaidh anseo thíos ar na réimsí ina bhfuil ardleibhéal breithiúnais nó castachta i gceist agus ar na meastacháin agus na toimhdí lena mbaineann baol nach beag go mbeidís ina gcúis le coigeartú ábhartha ar shuímeanna glanluacha sócmhainní agus dliteanas sa chéad bhliain airgeadais eile.

### (i) *Saol eacnamaíoch úsáideach na sócmhainní doláimhsithe agus inláimhsithe*

Braitheann an muirear amúchta bliantúil ar shócmhainní doláimhsithe agus an muirear dímhéasa ar shócmhainní inláimhsithe ar athruithe ar shaol eacnamaíoch úsáideach tuartha agus luachanna iarmharacha na sócmhainní. Déantar an saol úsáideach tuartha agus na luachanna iarmharacha a athbhreithniú gach bliain. Déantar iad a leasú de réir mar is gá chun meastacháin reatha a léiriú, bunaithe ar dhul chun cinn na teicneolaíochta, infheistíochtaí sa todhchaí, úsáid eacnamaíoch agus riocht na sócmhainní. Léirítear ag (K) agus (L) thuas an saol úsáideach tuartha i gcás gach aicme sócmhainní inláimhsithe agus doláimhsithe. Tá suim ghlanluacha na sócmhainní inláimhsithe agus doláimhsithe leagtha amach i nóta 11 agus nóta 12.

(ii) Scéim pinsean le sochar sainithe

Tá sé d'oibleagáid ar Ghrúpa CIÉ, dá bhfuil an chuideachta ina ball, sochair phinsin a íoc le fostaithe áirithe. Braitheann costas na sochar agus luach reatha na hoibleagáide ar roinnt tosca, lena n-áirítear toimhdí i leith ionchas saoil, méaduithe tuarastail agus an ráta lascaire ar bhannaí corparáideacha. Tá tuilleadh sonraí leagtha amach i nóta 20.

(iii) Soláthar i dtaobh éilimh um dhliteanas tríú páirtí agus dhliteanas fostóra, agus aisghabhálacha gaolmhara

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.

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 a bhunú in aghaidh éileamh, is dócha go mbeidh an toradh deiridh difriúil ón dliteanas bunaidh a cinneadh.

Tá tuilleadh sonraí leagtha amach i nóta 16 a ghabhann leis na ráitis airgeadais.

(iv) Feithiclí paisinéir bóthair a fuarthas faoi chomhaontú léasúcháin bus leis an NTA

Aithnítear feithiclí paisinéir bóthair a fuarthas faoi chomhaontú léasúcháin bus leis an NTA de réir (n) Sócmhainní léasaithe thuas.

Tháinig athruithe ar chearta agus oibleagáidí na cuideachta agus an NTA, mar a fhorordaítear sna Conarthaí Dámhachtana Díreacha Nollaig 2019 – Samhain 2024, i bhfeidhm in 2020 agus, mar thoradh air sin, chinn an Grúpa go n-aithnítear feithiclí paisinéirí bóthair mar fheithiclí paisinéirí bóthair i (l) Sócmhainní seasta inlámhsithe i mblianta airgeadais 2017 go 2019 rinneadh iad a dhí-aithint in 2020 agus aithnítear anois iad de réir (n) Sócmhainní léasaithe.

Ó 2021, aithníodh muirear cíosa bliantúil, mar atá forordaithe i gcomhaontú léasaithe bus NTA, as feithiclí paisinéirí bóthair a fhaightear faoin gcomhaontú seo.

## 2. Gnóthas leantach

Ullmhaíodh ráitis airgeadais 2022 ar bhonn gnóthas leantach. Glacann seo leis go mbeidh acmhainní leordhóthanacha ag an chuideachta chun leanúint ar aghaidh ag oibriú le linn tréimhse ar a laghad 12 mhí ón dáta ar ar ceadaíodh 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 cúí 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:

### Staid airgeadais amhail an 31 Nollaig 2022

Ar an 31 Nollaig 2022 bhí glansócmhainní €45.0 milliún (2021: €44.5 milliún) ag an gcuideachta mar aon le glansócmhainní reatha €105.3 milliún (2021: €104.9 milliún).

Áirítear leis na glansócmhainní reatha dliteanais neamhairgid €15 milliún (2021: €16 milliún) a bhaineann le hioncam iarchurtha i leith deontais chaipitil. Ní áirítear gealltanais airgid i ndeontais caipitil agus úsáodtear iad de réir dímheas an tsocmhainní. Dá bhrí sin, gan na míreanna neamhairgid sin san áireamh, tá glansócmhainní reatha €120 milliún (2021: €121 milliún) ag an gcuideachta.

Áirítear le glansócmhainní na Cuideachta dliteanais neamhairgid €55 milliún (2021: €68 milliún) a bhaineann le hioncam iarchurtha i leith deontais chaipitil. Dá bhrí sin, gan an mhír seo san áireamh, tá glansócmhainní reatha €100 milliún (2021: €113 milliún) ag an gcuideachta.



## Tionchar paidéim Covid-19

Tar éis an turraing a bhain le tosú na paidéime in 2020, chuir an chuideachta in oiriúint do mhaireachtáil taobh le COVID-19 in 2021 agus 2022. Tháinig méadú suntasach ar líon na bpaisinéirí, agus líon mór custaiméirí ag filleadh ar iompar poiblí, go háirithe sa dara leath de 2022. D'iompair an cuideachta 121 milliún paisinéir in 2022, agus tháinig turais phaisinéirí ar ais go dtí leibhéal réamh-COVID sna míonna deireanacha, rud a thacaíonn go mór le seirbhísí iompair poiblí.

Aithníonn an bord maoiniú NTA a fuarthas le linn 2022 chun an Conradh um Dhámhachtain Dhíreach (DAC) a oibriú. Chuir sé seo ar chumas seirbhísí riachtanacha iompair poiblí a oibriú agus a leathnú go leanúnach. Tugann an bord dá aire freisin an teagmháil dhearfach leis an Roinn Iompair agus leis an NTA maidir le pleananna seirbhíse feabhsaithe a fhorbairt agus a chur i bhfeidhm in 2022.

## Neamchainteactaí Eacnamaíoch Domhanda agus Coagadh san Úcráin

Tá an cogadh san Úcráin, a thosaigh an 24 Feabhra 2022, tar éis roinnt rioscaí gnó ginearálta a mhéadú. Bhí cuid de na rioscaí seo le feiceáil roimh mhí Feabhra 2022 ach tá cuid acu níos éiginnte anois faoina dóchúlacht agus faoina dtionchar. Ina measc sin tá cur isteach féideartha ar sholáthairtí fuinnimh mar aon le méadú géar ar phraghsanna, an fhéidearthacht go dtarlóidh suaithheadh sa slabhra soláthair agus an poitéinseal go dtiocfaidh méadú breise ar leibhéal phraghsanna, chomh maith le laghdú ar ghníomhaíocht eacnamaíoch agus leibhéal caiteachais na dtomhaltóirí. Tá beartais airgeadaíochta ar fud an domhain tar éis bogadh chun aghaidh a thabhairt ar bhoilsciú méadaithe trí rátaí úis a mhéadú a théann i bhfeidhm ar chumas caiteachais do ghnólachtaí agus do thomhaltóirí. Tá luaineacht shuntasach feicthe ag margaí cothromais agus bannaí i rith na bliana, le méadú géar ar thorthaí bannaí agus laghdú ar luachanna bannaí. Mar thoradh air seo tá dúshlán sna margaí airgeadais agus leanúint ar aghaidh le héiginnteactaí eacnamaíocha agus luaineacht an mhargaidh. Rinne an chuideachta na rioscaí seo a bhainistiú i rith 2022 laistigh de pharaiméadair mhaoinithe an Chonartha um Dhámhachtain Dhíreach.

## Conarthaí Dírdhámhachtana OSP

Bronnadh Conradh Costais Dhírigh (DAC) ar an gcuideachta ag deireadh 2019 agus aistríodh é go conradh costais chomhláin ón 1 Eanáir 2021. Leanann an chuideachta ag feidhmiú faoi chonradh costais chomhláin don chuid eile den Chonradh Dámhachtain Dhíreach reatha. Faoi chonradh um ollchostas, tá freagracht as aitheantas a thabhairt do bhosca táillí pso agus d'aistrithe ioncaim eile ó phaisinéirí chuig an NTA.

Lean Bus Éireann ar aghaidh ag oibriú seirbhísí OSP de réir an Chonartha Dámhachtana Díreach le linn 2021. Maoiníodh an chuideachta go hiomlán in 2021 faoin gconradh agus ba mhaith leis na stiúrthóirí aitheantas a thabhairt don tacaíocht mhaoinithe státchiste breise a fuarthas ón NTA agus ón Státchiste le linn 2020 a chuir ar chumas oibriú leanúnach seirbhísí riachtanacha iompair poiblí.

In 2022 leanann an chuideachta ag feidhmiú faoi DAC agus fanann freagracht as bosca táillí OSP agus ioncam eile paisinéirí leis an NTA. Dheimhnigh an NTA go bhfuil sé ar intinn aige leanúint de mhaoiniú pso a sholáthar de réir DAC in 2022.

Phléigh na Stiúrthóirí an candam maoiniúcháin gur dócha a bheidh riachtanach i 2022 agus 2023. Ba phríomhghné í macnamh ar an tuairim go bhféadfaí maoiniú OSP ag leibhéal cuí a sholáthair i 2022 agus 2023 i measúnacht na Stiúrthóirí ar stad airgeadais na Cuideachta.

Tá na Stiúrthóirí sásta:

- go bhfanann sé mar chuspóir ag an NTA Bus Átha Cliath a mhaoiniú le ligean do na seirbhísí OSP iarrtha a oibriú de réir an Chonartha Dírdhámhachtana;
- gur lig mionphleanáil cás do sholáthar measúnuithe réasúnta ar leibéil maoinithe riachtanacha;
- go raibh go leor soláthair cuí san áireamh i mBuiséad 2021 an Stáitchiste le Conradh OSP Bhus Átha Cliatha i 2021 mhaoiniú;
- go gheobhaidh an NTA go leor maoiniú ón Stáitchiste le Conradh OSP Bus Átha Cliath i 2021 agus 2022 a mhaoiniú.

Rinne na Stiúrthóirí macnamh ar an eolas cuí ar fad le cinneadh a dhéanamh faoi réasúntacht a gconclúid i dtaca le soláthar maoiniú mar sin agus cuireadh caipéisí ar fáil do na Stiúrthóirí le cúnaimh le ina macnamh. Bhí macnamh ar rannpháirtíocht bainistíocht le príomhsheallbhóirí, mionshamhaltú agus cás pleanáilm Buiséad an Stáitchiste 2021 sa áireamh le sin, cnomh maith le gach eolas cuí ar fáil go poiblí.

## Gníomhaíochtaí Tráchtála

Cuireadh seirbhísí tráchtála ar fionraí i mí Aibreáin 2020 mar gheall ar phaindéim COVID-19. Thabhaigh an ghnó caillteanas i 2020 agus sé reámh-mheasta go dtabhófar caillteanas bheag i 2021. Íoslaghdaíonn bearta mar ath-implonú foirne agus bearta eile laghdaithe costais na costais leanúnacha a thabófar sna gníomhaíochtaí seo agus ábaltachtaí meán-téarmacha na gnóthaí seo a oibriú go brábúsacha sa todchaí a chothabháil.

Leanann foireann bheag ag obair ar fhéidireachtaí do Sheirbhísí Tráchtála amach anseo nuair a bhisíonn an timpeallacht. Ach rinne gníomhaíochtaí tapa an bhoird agus an bhainistíocht na caillteanas sna Seirbhísí Tráchtála a íoslaghdú. Tá na stiúrthóirí sásta, tar éis macnamh a dhéanamh ar mhionchásanna agus ar mhionmheasacháin, go bhfuil an candaim caillteanas inbhauaithe agus go bhfuil go leor acmhainní ag an chuideachta na caillteanas seo a mhaoiniú.

## Gníomhaíochtaí Bainistíochta Leanúnacha

Leanann bainistíocht Iarnród Éireann ag cur líon gníomhaíochtaí i bhfeidhm, lena n-áirítear:

- rannpháirtíocht leanúnach leis an NTA i dtaca le maoiniú cuí le tacú le hoibríocht leanúnach an DAC;
- dlúthfhairéachán ar threochtaí eacnamaíocha agus ar thionchar na neamhchinnteachtaí eacnamaíocha domhanda, lena n-áirítear an cogadh san Úcráin, ar ghníomhaíochtaí gnó na cuideachta;
- dianmhonatóireacht ar cheistanna le tionchar ar Sheirbhísí Tráchtála;
- dianmhonatóireacht ón bhainistíocht ar staid airgid tirim laethúil, seachtainiúil agus mhíosúil ar fud na Cuideachta;
- dianmhonatóireacht ar bheartas agus áiseanna státchiste an Ghrúpa
- cuir i bhfeidhm leanúnach agus dianmhonatóireacht ar thionscnaimh sábhála costas;
- mionmeasúnuithe ar mholtaí Infheistíochta Caipitiúla agus a éifeacht ar leachtacht;
- athbhriethniú leanúnach ar rioscaí agus ar dheiseanna le tionchar acu ar oibríochtaí na Cuideachta

## Grúpa CIÉ

Tá córas státchiste comhthiomsaithe i bhfeidhm ag Grúpa CIÉ agus braitheann Bus Átha Cliath ar áiseann bainc an Ghrúpa lena oibríochtaí a bahinsitiú de réir an plean gnó faofa. Tá tacaíocht leanúnach Grúpa CIÉ do Bhus Átha Cliath léirithe sa Litir Thacaíochta ó CIÉ go Bus Átha Cliath arna dhátú 7 Aibreán 2021. 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 gcuirfead 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.”

D’fhaomh Bord CIÉ an bhuiséad comhdhlúite grúpa do 2023 i Nollaig 2022. Bunaithe ar feidhmíocht leanúnach na gconarthaí dírdhámhachta ar an bhun aontaithe, léiríonn an bhuiséad comhdhlúite grúpa do 2023 go bhfuil acmhainní dhóthanacha ag an Chuideachta le leanúint i ngnó ar feadh tréimhse ar a laghad 12 mhí ó dháta faofa na ráitis airgeadais seo.

## Conclúd

De réir na fachtóirí leagtha amach thuas, tá dóchas réasúnta ag Stiúrthóirí Bhus Átha Cliath 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. Glanbharrachas/(Glaneasnamh) de réir gníomhaíochta

	Gníomhaíochtaí Sóisialta – Conradh Dírdhámhachtana		Gníomhaíochtaí Sóisialta eile		Gníomhaíochtaí Tráchtála	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Ioncam oibriúcháin	-	-	-	-	5,383	1,541
Íocaíocht Oibleagáide Seirbhíse Poiblí	303,263	269,715	-	-	-	-
Deontais ioncain	219	101	744	580	511	800
<b>Ioncam Iomlán</b>	<b>303,482</b>	<b>269,816</b>	<b>744</b>	<b>580</b>	<b>5,894</b>	<b>2,341</b>
Costais roimh chreidmheasanna agus (mhuirir) eisceachtúla	(303,114)	(267,425)	(784)	(723)	(5,676)	(2,853)
<b>Barrachas/(easnamh) oibriúcháin roimh chreidmheasanna agus (mhuirir) eisceachtúla</b>	<b>368</b>	<b>2,391</b>	<b>(40)</b>	<b>(143)</b>	<b>218</b>	<b>(512)</b>
Muirir oibriúcháin agus chreidmheasanna agus (mhuirir) eisceachtúla	157	(67)	(275)	(401)	-	4,501
<b>Barrachas/(Easnamh) Ghlan</b>	<b>525</b>	<b>2,324</b>	<b>(315)</b>	<b>(544)</b>	<b>218</b>	<b>3,989</b>

Gníomhaíochtaí Sóisialta – Baineann Conradh Dámhachtana Dhíreach le gníomhaíochtaí a dhéantar faoin gConradh Dámhachtana Dhíreach leis an NTA. D'aithin Bus Átha Cliath €303.3 milliún san iomlán i bhfóirdheontas oibriúcháin, tar éis asbhaintí feidhmíochta, ón NTA a bhaineann le 2021.

Ón 1 Eanáir 2021, taifeadann Bus Átha Cliath ioncam a ghintear faoin gConradh Dámhachtana Dhíreach ar bhonn ollchostais. Íoctar le Bus Átha Cliath bunaithe ar chandam na seirbhísí a chuirtear ar fáil. Seoltar ar aghaidh chuig an NTA gach bosca táillí agus ioncam eile paisinéirí a fhaightear ón bpaisinéir iompair phoiblí agus ní aithnítear é a thuilleadh i gcuntas brabúis agus cailteanais Bhus Átha Cliath.

Baineann Gníomhaíochtaí Sóisialta eile le gníomhaíochtaí a dhéantar chun tacú leis an gConradh Dámhachtana Dhíreach nach maoiníonn an NTA faoin gConradh Dámhachtain Dhíreach.

Baineann Gníomhaíochtaí Tráchtála le gníomhaíochtaí eile. Áirítear orthu sin gníomhaíochtaí tráchtála a oibrítear faoi bhranda DoDublin agus seirbhísí a chuirtear ar fáil don NTA i ndáil le tionscadal Athdheartha Líonra BusConnects.

## 4. Ioncam

### (a) Ioncam Iomlán

Cuimsíonn sé seo ioncam oibriúcháin, glan ó CBL inghnóthaithe, fáltais faoin gConradh Dámhachtana Dhíreach agus deontais ioncain. Soláthraí seirbhísí iompair is ea an chuideachta agus cuireann sí seirbhísí ar fáil ar fud Bhaile Átha Cliath agus tá sí á rialú ag an NTA. Ní thugann an chuideachta aitheantas a thuilleadh don bhosca táillí ná don ioncam ó phaisinéirí a ghintear faoin gConradh Dámhachtana Dhíreach ó sheirbhísí paisinéirí tar éis an aistrithe chuig bonn costais chomhláin ón 1 Eanáir 2021. Seoltar ar aghaidh chuig an NTA gach bosca táillí agus ioncam eile paisinéirí a bhailítear ó phaisinéirí iompair phoiblí agus ní aithnítear é a thuilleadh i gcuntas brabúis agus cailteanais Bhus Átha Cliath.

## (b) Oibleagáid Seirbhíse Poiblí (OSP)

Bhí an íocaíocht Oibleagáide Seirbhíse Poiblí ba iníoctha le Bus Átha Cliath – trína chuideachta sealbhaíochta, Córas Iompair Éireann – cothrom le €303.3 milliún don bhliain dar chríoch an 31 Nollaig 2022 (2021: €269.7 milliún).

## (c) Deontais ioncaim

Tugtar deontais ioncaim chuig an gcuntas brabúis agus cailteanais go hiomlán sa bhliain ábhartha a fhaightear/atá infhaighte. Tá tuilleadh sonraí ar na gníomhaireachtaí deonúcháin, na cláir agus na húdaráis urraíochta leagtha amach i Nóta 17 (a), de réir Ciorclán Tagartha 13/2014 na Roinne Caiteachais Phoiblí agus Athchóirithe.

## 5. Costais phárolla agus costais ghaolmhara

	2022 €'000	2021 €'000
<b>Cuimsíonn na costais foirne:</b>		
Pá agus tuarastail	195,577	168,465
Costais leasa shóisialaigh	19,442	17,530
Costais eile a bhaineann le sochar scoir (Nóta 20)	16,558	14,779
<b>Costais iomlána foirne (gan luach saothair na stiúrthóirí san áireamh)</b>	<b>231,577</b>	<b>200,774</b>
<b>Luach saothair na Stiúrthóirí</b>		
Luach saothair		
- i leith seirbhísí mar stiúrthóirí	72	87
- i leith seirbhísí eile	60	110
	<b>132</b>	<b>197</b>
Ranníocaíochtaí a rinneadh le scéim pinsean le sochair shainithe	3	4
<b>Luach saothair agus díolaíochtaí iomlána na stiúrthóirí</b>	<b>135</b>	<b>201</b>
<b>Iomlán na dtuarastal agus na gcostas gaolmhar</b>	<b>231,712</b>	<b>200,975</b>

In 2022, tháinig an chuideachta ar chomhaontú le hionadaithe fostaithe maidir le comhaontú pá nua a chlúdaíonn an tréimhse 2019 go 2025. In 2022, tugadh cuntas ar mheascán d'íocaíochtaí aonuaire, íocaíochtaí siardhátaithe agus íocaíochtaí reatha tríd an gcóras párolla faoi théarmaí an chomhaontaithe pá. Léirítear gach íocaíocht den sórt sin sa phárolla do 2022.

Tá sochair scoir á bhfabhrú do stiúrthóirí amháin i rith na bliana (2021: 2 stiúrthóirí) faoi scéim pinsean le sochair sainithe.

Níor tabhaíodh aon chostais i leith chailleadh oifige d'aon stiúrthóirí in 2022 nó 2021 nó tar éis dháta an chláir comhardaithe.

	Líon na bhFostaithe	
	2022	2021
Ba é an meánlíon fostaithe i rith na bliana:		
Grád pá	3,278	3,186
Feidhmiúcháin/cléireachais	423	418
Sealadach/ar conradh	70	38
<b>Iomlán</b>	<b>3,771</b>	<b>3,642</b>

### Cúiteamh príomhphearsanra bainistíochta

Áirítear leis an bpríomhlucht bainistíochta na stiúrthóirí agus an lucht ardbhainistíochta. Áirítear le costas pá agus tuarastal an luach saothair seo a leanas atá iníoctha leis na Príomhoifigeach Feidhmiúcháin.

	2022 €'000	2021 €'000
<b>Cúiteamh an Príomhoifigeach Feidhmiúcháin</b>		
Tuarastal	200	200
Costais leasa shóisialaigh	6	5
Costais eile i ndáil le sochair iarscoir	46	52
<b>Iomlán</b>	<b>252</b>	<b>257</b>

Tá tuarastal an Phríomhfheidhmeannaigh ag teacht le treoirlínte na Roinne Caiteachais Phoiblí agus Athchóirithe i ndáil le Príomhfheidhmeannaigh. Bhain an Príomhfheidhmeannach leas freisin as carr cuideachta a úsáid (2021: carr cuideachta). Bhí Príomhfheidhmeannach Gníomhach i bhfeidhm le linn na tréimhse Iúil 2022 go Samhain 2022 agus tá cúiteamh a íocadh leis an bPríomhfheidhmeannach Gníomhach san áireamh thuas.

Léirítear thíos an cúiteamh a íocadh nó is iníoctha leis an bpríomhlucht bainistíochta (lena n-áirítear an Príomhoifigeach Feidhmiúcháin) as ucht seirbhísí fostaithe:

	2022 €'000	2021 €'000
<b>Cúiteamh príomhphearsanra bainistíochta</b>		
Tuarastal	1,277	1,177
Costais leasa shóisialaigh	82	51
Costais eile i ndáil le sochair iarscoir	337	257
<b>Iomlán</b>	<b>1,696</b>	<b>1,485</b>

Tar éis athbhreithniú eagraíochta in 2022 mhéadaigh baill na Foirne Ceannaireachta Sinsearaí agus nochtar cúiteamh gach ball den phríomhbhainistíocht thuas.



Íocadh táillí stiúrthóirí mar seo a leanas le stiúrthóirí na cuideachta as ucht seirbhísí mar stiúrthóirí in 2022:

An tUasal G. Owens	€13,428
L. Carroll Usual	€12,600
E. Howley Usual	€12,600
An tUasal C. Maybury	€7,784
An tUasal K. Wallace	€12,600
An Dr Rachel Widdis	€12,600

Ní bhfuair an tUasal S. Hannan agus tUasal D. Healy táillí stiúrthóra ar bith ón gcuideachta.

Tá gach íocaíocht ag cloí go hiomlán le treoirínte an rialtais i leith táillí stiúrthóra.

B'ionann na speansais iomlána a íocadh maidir le stiúrthóirí in 2022 agus €683 (2021: niallas).

#### 5(a) Costais phárolla agus costais ghaolmhara: riachtanais breise nochtaithe faoi Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016:

San áireamh i bpá agus tuarastal:	2022 €'000	2021 €'000
Tuarastal	116,129	110,329
Ragobair	15,556	10,595
Liúntais	63,892	47,541
<b>Iomlán</b>	<b>195,577</b>	<b>168,465</b>

Tá an uimhir fostaí a raibh iomlán a gcuid sochar fostaí (seachas costais pinsean fostóra) lastigh de ghach banna €25,000 ó €50,000 suas don tréimhse tuairisciú leagtha amach thíos.

	Líon na bhFostaithe	
	2022	2021
€50,000 go €75,000	1,521	973
€75,001 go €100,000	178	116
€100,001 go €125,000	27	15
€125,001 go €150,000	6	4
€150,001 go €175,000	2	1
€175,001 go €200,000	-	2
€200,000 go €225,000	1	-

### 5(b) Párolla agus costais gaolta: 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.

	Líon Foirne	
	2022	2021
€60,000 go €70,000	427	162
€70,001 go €80,000	158	98
€80,001 go €90,000	82	49
€90,001 go €100,000	30	20
€100,001 go €110,000	13	10
€110,001 go €120,000	11	5
€120,001 go €130,000	5	1
€130,001 go €140,000	2	1
€140,001 go €150,000	2	2
€150,001 agus os cionn	3	3

## 6. Costais ábhar agus seirbhísí

	2022 €'000	2021 €'000
Breosla agus bealaí	27,313	23,975
Ábhair	21,010	24,076
Cáin bhóthair agus ceadúnais	1,053	870
Cíos agus rátaí	803	792
Caillteanais airgeadra eachtraigh	18	25
Muirear i dtaobh gluaiseacht soláthair maidir le lagú stoc	251	345
(Creidmheas)/muirear i dtaobh gluaiseacht soláthair maidir le lagú féichiúnaithe	(26)	9
Léasanna oibriúcháin ar cíos	457	453
Éilimh um dhliteanas tríú páirtí agus dliteanas fostóirí	1,265	(1,618)
Seirbhísí eile	26,477	20,928
<b>Iomlán</b>	<b>78,621</b>	<b>69,855</b>

**6(a) Costais ábhar agus seirbhísí: riachtanais breise nochtaithe faoi Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016:**

	2022 €'000	2021 €'000
<b>Taisteal agus maireachtáil</b>		
Taisteal náisiúnta agus maireachtáil	1	–
Taisteal idirnáisiúnta agus maireachtáil	17	2
Fáillteachas	47	19
<b>Iomlán</b>	<b>65</b>	<b>21</b>
<b>Costais dlí agus glanadh</b>		
Táillí dlí ginearálta	275	247
Éilimh dhliteanais tríú páirtí agus fostóra ar tháillí dlí (nóta 16)	1,600	1,282
Cúiteamh éileamh dliteanais tríú páirtí agus fostóra (nóta 16)	2,282	3,967
<b>Iomlán costais agus socruithe dlí</b>	<b>4,157</b>	<b>5,496</b>

**7. Costais oibriúcháin eisceachtúla**

	2022 €'000	2021 €'000
Athstruchtúráil agus nithe fostaí eile	118	468
Cúrsaí dlí agus nithe gaolmhara	–	(4,501)
<b>Iomlán</b>	<b>118</b>	<b>(4,033)</b>

**7(a) Foirceannadh/scaradh: riachtanais breise nochtaithe faoi Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016:**

Is nialas (2021: nialas) iomlán na híocaíochtaí foirceannadh nó scaradh a rinneadh le linn an tréimhse tuairiscithe.

**8. Dímhéas agus amúchadh na sócmhainní inláimhsithe agus doláimhsithe**

	2022 €'000	2021 €'000
Amúchadh na sócmhainní seasta doláimhsithe (nóta 11)	693	679
Dímhéas na sócmhainní seasta inláimhsithe (nóta 12)	16,405	17,267
Amúchadh ar dheontais chaipitil (nóta 17)	(17,052)	(17,942)
	<b>46</b>	<b>4</b>

## 9. Ús infhála agus muirir dá shamhail

	2022 €'000	2021 €'000
Ar iarmhéideanna leis an gcuideachta sealbhaíochta	225	164
Íocaíochtaí úis eile	9	3
	<b>234</b>	<b>167</b>

## 10. Cánachas

	2022 €'000	2021 €'000
<b>Costas cánach san áireamh sa bhrabús nó sa chailteanas</b>		
Cáin reatha:		
Cáin chorparáide na hÉireann ar an mbarrachas don bhliain airgeadais	-	-
Coigeartú i ndáil le blianta airgeadais roimhe sin	(1,039)	-
Costas cánach reatha don bhliain airgeadais	-	-
Cáin iarchurtha:		
Bunú agus aisiompú na ndifríochtaí uainiúcháin	-	-
Costas cánach iarchurtha don bhliain airgeadais	-	-
<b>Cáin ar bhrabús ar ghnáthghníomhaíochtaí</b>	<b>(1,039)</b>	<b>-</b>

### Tosca a raibh tionchar acu ar an muirear cánach don bhliain

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 2021, is é sin 12.5% (2020: 12.5%). Mínítear na difríochtaí anseo thíos:

	2022 €'000	2021 €'000
(Easnamh)/barrachas ar ghnáthghníomhaíochtaí roimh cháin	(611)	5,769
(Easnamh)/barrachas ghnáthghníomhaíochtaí méadaithe faoi 12.5%, an ráta caighdeánach cánach corparáide in Éirinn (2021: 12.5%)	(76)	721
<i>Tionchar de bharr:</i>		
Dímheas sa bhreis ar liúntais chaipitiúla i leith na bliana	1,760	1,889
Ioncam neamh-inchánach	(2,132)	(2,243)
Caiteachas neamh-inasbhainte	6	(264)
Faoiseamh cailteanais a ghéilleadh do ghrúpa cuideachta	442	-
Cailteanas úsáidte sa bhliain	-	(103)
<b>Muirear cánach iomlán don bhliain</b>	<b>-</b>	<b>-</b>
Foráil chánach na bliana roimhe sin a fhreaschur	(1,039)	-
<b>Cáin ar (easnamh)/barrachas don bhliain</b>	<b>(1,039)</b>	<b>-</b>

Níor aithníodh sócmhainn cánach iarchurtha fhéideartha €193 milliún (2021: €193 milliún), mar nach cinnte go ndéanfar í a aisghabháil sa todhchaí i gcoinne brabúis inchánacha. Tá Bus Átha Cliath ag comhlíonadh Imlitir na Roinne Caiteachais Phoiblí agus Athchóirithe Tagairt 44/2006: Nósanna Imeachta Imréitigh Cánach Deontais, Fóirdheontais agus Íocaíochtaí Cosúla.

## 11. Sócmhainní Seasta Doláimhsithe

	<b>Bogearraí €'000</b>	<b>Iomlán €'000</b>
<b>Costas</b>		
Amhail an 1 Eanáir 2021	14,336	14,336
Breiseanna	660	660
Diúscáirtí	(157)	(157)
<b>Amhail an 31 Nollaig 2022</b>	<b>14,839</b>	<b>14,839</b>
<b>Amúchadh</b>		
Amhail an 1 Eanáir 2022	(13,329)	(13,329)
Muirear don bhliain (nóta 8)	(693)	(693)
Diúscáirtí	157	157
<b>Amhail an 31 Nollaig 2022</b>	<b>(13,865)</b>	<b>(13,865)</b>
<b>Glanmhéideanna de réir na leabhar</b>		
<b>Amhail an 31 Nollaig 2022</b>	<b>974</b>	<b>974</b>
Amhail an 31 Nollaig 2021	1,007	1,007

Is é seo a leanas an saol úsáideach atá tuartha i leith na gcineálacha éagsúla sócmhainní doláimhsithe chun críocha amúchta:

Bogearraí            idir 3-5 bliana



## 12. Sócmhainní seasta inláimhsithe

	Feithiclí Paisinéirí Bóthair €'000	Stadanna Bus agus Scáthláin Bhus €'000	Gléasra agus Innealra €'000	Iomlán €'000
<b>Costas</b>				
Amhail an 1 Eanáir 2022	271,413	32,907	44,221	348,541
Breiseanna	3,620	-	1,201	4,821
Diúscairtí	(968)	-	(151)	(1,119)
<b>Amhail an 31 Nollaig 2022</b>	<b>274,065</b>	<b>32,907</b>	<b>45,271</b>	<b>352,243</b>
<b>Dímheas</b>				
Amhail an 1 Eanáir 2022	(217,220)	(26,434)	(39,287)	(282,941)
Muirear don bhliain (nóta 8)	(13,422)	(1,641)	(1,342)	(16,405)
Diúscairtí	968	-	151	1,119
<b>Amhail an 31 Nollaig 2022</b>	<b>(229,674)</b>	<b>(28,075)</b>	<b>(40,478)</b>	<b>(298,227)</b>
<b>Glanmhéideanna de réir na leabhar</b>				
<b>Amhail an 31 Nollaig 2022</b>	<b>44,391</b>	<b>4,832</b>	<b>4,793</b>	<b>54,016</b>
Amhail an 31 Nollaig 2021	54,193	6,473	4,934	65,600

- (i) Rinneadh feithiclí paisinéirí bóthair a chosain €121 milliún (2021: €112 milliún) a dhímheas go hiomlán ach bhí siad fós in úsáid ag dáta an chláir comhardaithe.
- (ii) Níl aon bhreisithe i ndáil le feithiclí paisinéirí bóthair, ar sócmhainní iad atá á dtógáil agus sócmhainní nach bhfuil i mbun seirbhíse go fóill (2021: Nialas).
- (iii) Ní leis an gcuideachta an talamh agus foirgnimh atá in úsáid; tá siad ar úinéireacht ag Cuideachta Sealbhaíochta CIÉ agus áirítear iad i ráitis airgeadais CIÉ.
- (iv) Diúscaíodh sócmhainní ag a raibh costas de €1 milliún i rith na bliana i gcomhlíonadh bheartais agus nósanna imeachta Ghrúpa CIÉ i leith diúscairtí sócmhainní.

## 13. Stoic

	2022 €'000	2021 €'000
Ábhair chothabhála agus páirteanna spártha	2,951	2,367
Breosla, bealaí agus stoic éagsúla eile	1,504	1,388
	<b>4,455</b>	<b>3,755</b>

Tá an stoc thuas luaite glan ar sholáthar €981,000 i gcoinne dífheidhmeacht stoic (2021: €730,000).

Níl aon difríocht shuntasach idir costas athsholáthair na stoc agus a suim ghlanluacha.

## 14. Féichiúnaithe

	2022 €'000	2021 €'000
Féichiúnaithe trádála	595	798
Méideanna atá dlite ón gcuideachta sealbhaíochta	166,035	165,163
Réamhíocaíochtaí	286	317
Féichiúnaithe eile agus ioncam fabhráithe	451	493
	<b>167,367</b>	<b>166,771</b>

Tá na méideanna atá dlite ón gcuideachta sealbhaíochta neamhurráithe agus saor ó ús, níl aon dáta aisíocaíochta socraithe ina leith agus tá siad iníoctha ar éileamh.

Luaitear na féichiúnaithe thuas glan ar sholáthar €17,000 (2021: €24,000) soláthar in aghaidh drochfhiach.

## 15. Creidiúnaithe (méideanna atá dlite laistigh de bhliain amháin)

	2022 €'000	2021 €'000
Creidiúnaithe trádála	4,372	4,053
Cáin chorparáide	–	1,039
Cáin ioncaim/tobhach asbhainte faoi ÍMAT	4,911	3,818
Árachas sóisialta pá-choibhneasa	3,434	2,931
Cáin bhreisluacha	242	258
Cáin shiarchoinneálach	98	38
Creidiúnaithe eile	26,133	26,777
Ioncam iarchurtha	109	28
Ioncam iarchurtha (nóta 17)	14,984	16,255
Fabhrúithe	12,530	10,653
	<b>66,813</b>	<b>65,850</b>
Creidiúnaithe i leith cánachais agus árachas sóisialta áirithe anseo thuas	8,685	8,084

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.

Tá creidiúnaithe i leith cánach agus árachas sóisialta iníoctha sa chreat ama atá leagtha síos sa reachtaíocht ábhartha.

Baineann ioncaim iarchurtha le ioncaim ó thicéid Tax saver agus ó thicéid ghearrthéarmacha eile.

## 16. Soláthairtí in aghaidh dliteanas

	Cúrsaí comhshaoil €'000	Cúrsaí dlí agus nithe gaolmhara €'000	Athstruchtúrú agus cúrsaí fostaí eile €'000	Éilimh um dhliteanas triú páirtí agus dhliteanas fostóirí €'000	Iomlán €'000
Amhail an 1 Eanáir 2021	2,060	4,908	3,639	77,737	88,344
Muirear don chuntas brabúis agus cailteanais	(660)	(4,501)	20	(1,618)	(6,759)
Úsáidte i rith na bliana	(679)	(107)	-	(5,249)	(6,035)
<b>Amhail an 31 Nollaig 2021</b>	<b>721</b>	<b>300</b>	<b>3,659</b>	<b>70,870</b>	<b>75,550</b>
Amhail an 1 Eanáir 2022	721	300	3,659	70,870	75,550
(Cur chun sochar)/muirear don chuntas brabúis agus cailteanais	(393)	90	2,525	1,265	3,487
Úsáidte i rith na bliana	(52)	-	(135)	(3,882)	(4,069)
<b>Amhail an 31 Nollaig 2022</b>	<b>276</b>	<b>390</b>	<b>6,049</b>	<b>68,253</b>	<b>74,968</b>

**Cúrsaí comhshaoil**

Tá aoiseanna éagsúla ag an talamh agus na foirgnimh atá á n-áitiú ag Bus Átha Cliath. Baineann an soláthar comhshaoil le móroibreacha tógála nach mór a chur i gcrích faoi láthair chun oibleagáidí na cuideachta a chomhlíonadh faoi reachtaíocht Chomhshaoil agus faoi reachtaíocht Sláinte agus Sábháilteachta.

**Cúrsaí dlí agus nithe bainteacha**

Baineann an fhoráil le díospóidí dlíthiúla fostaithe agus le díospóidí conarthacha eile atá ar siúl faoi láthair. Léiríonn an fhoráil an costas measta a bhaineann leis na nithe seo a réiteach. Ní chuirtear tuilleadh faisnéise ar fáil maidir leis na díospóidí leanúnacha seo mar d'fhéadfadh sé seo dochar a dhéanamh do sheasamh na cuideachta.

**Athstruchtúrú agus cúrsaí fostaí eile**

Baineann an soláthar le haghaidh athstruchtúrú le hathraithe sa phróisis ghnó agus íocaíochtaí le baill foirne a mbeidh tionchar ag na hathruithe sin orthu. Baineann na cúrsaí le caiteachas párolla neamhghnách. Meastar go mbainfear leas as an soláthar le linn na bliana dar críoch an 31 Nollaig 2023.

Baineann cúrsaí fostaí eile le costais scohair iar-scoir curtha ar fáil ar 31 Nollaig 2022 de €2.9 milliún (2021: €2.1 milliún).

**Éilimh um dhliteanas triú páirtí agus dhliteanas fostóirí**

Déantar aon cailteanais nach bhfuil cumhdaithe ag árachas seachtrach a chur de mhuirear an chuntais brabúis agus cailteanais, agus áirítear méideanna gan íoc sna soláthairtí in aghaidh dliteanas agus muirear.

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.

Ina cháil mar chomhlacht féinrialaithe, feidhmíonn CIÉ samhail féinárachais faoina n-íompraíonn na cuideachtaí oibríocha an riosca airgeadais a bhaineann le costas éileamh, faoi réir teagmhais aonuaire áirithe agus uasteorainneacha bliantúla i gcás na n-éileamh tríú páirtí. Áirítear i gcostas measta na n-éileamh na costais a thabhófar agus éilimh á réiteach. 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 a bhunú in aghaidh éileamh, 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 mar bhonn le saobhadh na staitisticí bunúsacha, agus athruithe nó ábhair neamhchinnteachta a d'fhéadfadh a bheith mar bhonn 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 atá ag cailleanais shuntasacha.

Agus costas na n-éileamh atá fógartha ach nach bhfuil íoctha á mheas, bíonn aird ag an gcuideachta ar imthosca timpistí arna gcruithú ag imscrúduithe, ar aon fhaisnéis a bhíonn ar fáil ó shaineolaithe dlí nó ó shaineolaithe eile agus ar fhaisnéis maidir le fasaigh sa chúirt ar dhliteanas ar bhain tréithe comhchosúla leo i dtréimhsí roimhe sin. Déantar timpistí a bhíonn thar a bheith tromchúiseach a mheas ar leithligh ó na meáin a léiríonn an tsamhail achtúireach.

Bíonn meastachán ar na héilimh IBNR faoi réir ag níos mó neamhchinnteachta ná an dliteanas measta i gcás na n-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 an deacracht níos mó 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 cailleanas luaite leo.

## 17. Ioncam iarchurtha

Áirítear sa chuntas seo agus deontais eile ón Aontas Eorpach agus ón Státchiste a chuirfear chun sochair an chuntais brabúis agus cailleanais ar an mbonn céanna ar a ndéanfar na sócmhainní seasta gaolmhara a dhímheas:

	2022 €'000	2021 €'000
<b>Deontais chaipitil</b>		
Iarmhéid amhail an 1 Eanáir	67,627	82,076
Faighte agus infhála (nóta 17(a))	4,789	4,638
Aisíoctha	-	(1,058)
Amúchadh na ndeontas caipitil (nóta 8)	(17,052)	(17,942)
Diúscairtí Sócmhainní	-	(87)
<b>Iarmhéid ag 31 Nollaig</b>	<b>55,364</b>	<b>67,627</b>
<b>Cionroinnte:</b>		
Méideanna atá dlite lastigh de bhliain amháin (nóta 15)	14,984	16,255
Méideanna atá dlite tar éis níos mó ná bliain amháin	40,380	51,372
	<b>55,364</b>	<b>67,627</b>

### 17(a) Nochtadh de réir imlitir na Roinne Caiteachais Phoiblí agus Athchóirithe Tagairt 13/2014

Baintear úsáid as gach deontas ó chistí Státchiste a fhaightear chun na gcríoch ar lorgaíodh cead chucu agus a fuarthas ón bhfoinse mhaoinithe. Gabhann Bus Átha Cliath air féin 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 cead a fháil ón Roinn Caiteachais Phoiblí agus Athchóirithe.

	2022 €'000	2021 €'000
<b>Deontais chaipitil ó chistí an Státchiste</b>		
Cláir Infheistíochta Caipitil Iompair Phoiblí – NTA	4,703	3,107
Conradh um Dhámhachtain Dhíreach – NTA	55	473
<b>Deontais chaipitil faighte/infhaighte ó chistí an Státchiste</b>	<b>4,758</b>	<b>3,580</b>
Deontais chaipitil ó fhoinsí seachas cistí an Státchiste	31	-
<b>Iomlán na ndeontas caipitil a fuarthas/infhaighte</b>	<b>4,789</b>	<b>3,580</b>

Déantar deontais chaipitil a amúchadh thar shaolréanna úsáideacha na sócmhainní. Is í an Roinn Iompair an roinn rialtais a dhéanann urraíocht ar mhaoiniú deontais chaipitil an NTA. Tá deontais a chuireann an NTA ar fáil teoranta do ghníomhaíochtaí pso. Ina theannta sin, cuimsíonn deontais chaipitil a fuarthas agus atá le fáil in 2022 méideanna a fuarthas agus atá le fáil de €31,000 (2021: nialas) ó fhoinsí seachas cistí Státchiste.



	2022 €'000	2021 €'000
<b>Deontais Ioncaim ó chistí an Státhchiste</b>		
Scéim Cúnaimh Taistil – NTA	184	75
Athdhearadh Líonra BusConnects – NTA	711	580
Scéim Leanúnachais Ghnó um Iompar Straitéiseach Turasóireachta – Fáilte Ireland	350	800
Scéim Dreasachta Printíseachta – Solas	35	26
Clár Athchóirithe Flít – NTA	33	–
Digiteach a Sheachadann – Fáilte Éireann	49	–
Tionscal An Clár Rochtana ar an Margadh – Turasóireacht Éireann	10	–
<b>Deontais ioncaim faighte/infhaighte ó chistí an Státhchiste</b>	<b>1,372</b>	<b>1,481</b>
Deontais ioncaim ó fhoinsí seachas cistí an Státhchiste	102	–
<b>Iomlán na ndeontas ioncaim a fuarthas/infhaighte (nóta 3 agus nóta 4 (c))</b>	<b>1,474</b>	<b>1,481</b>

Tugtar deontais na gCoimisinéirí Ioncaim chuig an gcuntas brabúis agus cailteanais ina n – iomláine sa bhliain ábhartha a fuarthas/is infhaighte. Leagtar amach an ghníomhaireacht agus an clár ábhartha thuas.

Is í an Roinn Iompair an roinn rialtais urraíochta don Scéim Cúnaimh Taistil, d'Athdhearadh Líonra BusConnects agus don Chlár Athchóirithe Flít, agus tá na deontais seo teoranta do ghníomhaíochtaí OSP.

Is í an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán an roinn rialtais a dhéanann urraíocht ar an Scéim Leanúnachais Ghnó um Iompar Straitéiseach Turasóireachta, ar an gClár Rochtana ar an Margadh Digiteach a Sholáthraíonn agus ar an gClár Rochtana ar an Margadh Tionscail agus tá na deontais seo gan srian. Is í an Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta an roinn rialtais atá ag déanamh urraíochta ar an Scéim Dreasachta Printíseachta agus tá na deontais seo gan srian.

Chomh maith leis na deontais ioncaim atá leagtha amach thuas, aithnítear deontais ioncaim eile a fuarthas agus atá le fáil ó fhoinsí seachas cistí Státhchiste de €102,000 (2021: nialas) in 2022 i ndáil le tionscadail inbhuanaitheachta.

## 18. Scairchaipiteal

	2022 €'000	2021 €'000
<b>Údaraithe:</b>		
100,000,000 Gnáthscair ar €1.27 an ceann	126,974	126,974
<b>Leithroinnte, glaoite agus curtha i láthair mar chaipiteal gnáthscaireanna:</b>		
55,000,000 Gnáthscair ar €1.27 an ceann	69,836	69,836

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 íoctha.

## 19. Ráiteas faoi shreabhadh airgid

	2022 €'000	2021 €'000
<b>Réiteach na sreafaí airgid oibriúcháin</b>		
(Easnamh)/barrachas roimh ús agus cháin	(377)	5,936
Dímheas ar na sócmhainní seasta inlámhsithe	16,405	17,267
Amúchadh na sócmhainní seasta dolámhsithe	693	679
Amúchadh na ndeontas caipitil	(17,052)	(17,942)
Méadú ar stoic	(700)	(307)
Laghdú ar fhéichiúnaithe	276	4,633
Méadú/(laghdú) ar chreidiúnaithe agus soláthairtí	2,692	(20,829)
<b>Airgead glan ginte/(úsáidte) ó ghníomhaíochtaí oibriúcháin</b>	<b>1,937</b>	<b>(10,563)</b>

## 20. Pinsin

Feidhmíonn Grúpa CIÉ dhá phlean 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 Córás Iompair Éireann iad fostaithe Bhus Átha Cliath. Cinneann achtúire cáilithe neamhspleách na ranniocaíochtaí ar bhonn luachálacha tríbhliantúla faoi mhodh chreidiúint réamh-mheasta an aonaid.

Ní shonraítear i rialacha na scéimeanna conas ba chóir aon bharrachas nó easnamh a leithdháileadh i measc fostóirí rannpháirteacha agus níl aon chomhaontú conartha ná beartas luaite i dtaobh glanchostas na sochar sainithe a leithdháileadh ar na grúpeintitis aonair. Dá réir sin, aithnítear glanchostas sochar sainithe na scéimeanna ina n-iomláine 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 Átha Cliath, costas arb ionann é agus a ranniocaíocht i leith na tréimhse.

Léirigh na luachálacha ar na scéimeanna faoi FRS 102 amhail an 31 Nollaig 2022 easnamh €396 milliún (2021: easnamh €846 milliún). Tá an nochtadh atá ceangailte faoi FRS 102 maidir le pleananna sochar sainithe an ghrúpa, ina bhfuil an cuideachta 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, Éire.

Bhí costas pinsean na cuideachta don bhliain ar na scéimeanna sochar sainithe cothrom le €16.6 milliún (2021: €14.8 milliún) agus tá na costais sin san áireamh mar sochair iarscor i nóta 5. Cuimsíonn costas na cuideachta na ranniocaíochtaí atá iníoctha i leith na bliana.

## 21. Ceangaltas chaipitiúla

	2022 €'000	2021 €'000
Conradh déanta ina leith:	17,224	2,662

Is ionann na ceangaltas chaipitiúla agus tionscadail caiteachais chaipitiúil atá ceadaithe ag an mbord arb amhlaidh ina leith go bhfuil tús curtha leis an obair ar na tionscadail, ach nach raibh siad curtha i gcrích ina n-iomláine ag deireadh na tréimhse. Is an tÚdarás Náisiúnta Iompair a mhaoiníonn na gceangaltas chaipitiúil de €15.5 milliún lena n-áirítear tionscadail caipitil.

## 22. Léasanna oibriúcháin

	2022 €'000	2021 €'000
Ag deireadh na bliana, ba iad seo a leanas na híocaíochtaí léasa íosta todhchaíocha a bhí iníoctha faoi léasanna oibriúchta nárbh fhéidir a chealú:		
Laistigh d'aon bhliain amháin	213	194
Idir bliain amháin agus cúig bliana	285	161
	<b>498</b>	<b>355</b>

Cuimsíonn léasanna oibriúcháin (i) feithiclí neamh-bhus faoi léasanna oibriúcháin agus (ii) an muirear léasa oibriúcháin is iníoctha leis an NTA a bhaineann le comhaontú léasaithe bus a thosaigh in 2017.

## 23. Ráthaíochtaí agus Dlíteanais Theagmhasacha

Amhail dáta an chláir comhardaithe tá iasachtaí ar fiú €12 milliún iad (2021: €16 milliún) ag Grúpa 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 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.

Déantar caiteachas caipitiúil Bhus Átha Cliath i leith an Fhlít OSP roimh 2017 a chistiú trí dheontais chaipitil ón Údarás Náisiúnta Iompair. Cuirtear an cistiú sin ar fáil ag teacht le forálacha an Chonartha Dámhachtana Díri. i bhfeidhm ó 1 Nollaig 2019. Eascraíonn dlíteanais theagmhasacha áirithe faoi na comhaontuithe sin.

Bhunaigh an Chonradh Dámhachtana Díri soláthairtí chomh maith le róchúiteamh do sheibhísí iompair poiblí a sheachaint faoi conarthaí OSP. Creideann na stiúrthóirí gur fíorbheag an baol atá ann go bhfeidhmeoidh an tÚdarás Náisiúnta Iompair a chearta faoi na comhaontuithe a bhaineann leo.

## 24. Idirbhearta páirtithe gaolmhara

I ngnáthchúrsa an gnó, ceannaíonn an chuideachta earraí agus seirbhísí ó aonáin arna rialú ag Rialtas na hÉireann. Ar na haonáin is tábhachtaí díobh sin tá An Post, sn tÚdarás Náisiúnta Iompair agus Údarás Aerfort Bhaile Átha Cliath. Is páirtí gaolmhar suntasach é an NTA trína aontaigh Bus Átha Cliath conradh 5 bliana ar son 100% de ghníomhaíocht trádála seirbhíse poiblí na cuideachta tríd Conradh Dámhachtana Díri ar son iompar paisnéirí i mórcheantar Bhaile Átha Cliath. Tá an conradh seo ó 1 Nollaig 2019 go Samhain 2024. Tá na stiúrthóirí den tuairim nach bhfuil candam na gceannachán sin lasmuigh den an Chonartha Dámhachtana Díri ábhartha i ndáil le gnó na cuideachta.

Tá an chuideachta díolmhaithe ó cheangaltais nochta alt 33.9 de FRS 102 maidir le hidirbhearta leis na heintitis ar páirtithe gaolmhara iad de bhua smacht, comhrialú nó tionchar suntasach a bheith ag an Stát céanna ar an eintiteas tuairiscithe agus an eintiteas eile.

## 25. Ballraíocht i nGrúpa Chóras Iompair Éireann

Is fochuideachta ar lánúinéireacht ag CIÉ é Bus Átha Cliath agus léirítear sna ráitis airgeadais éifeachtaí na ballraíochta sa Ghrúpa.

I gcás roinnt feidhmeanna uileghrúpa amhail Cisteán, Díl, Maoin agus Pinsin, is í an Chuideachta Sealbhaíochta a chuireann i gcrích iad ar bhonn seirbhísí comhroinnte áit ar ghearrtar leithroinnt comhaontaithe ar an chuideachta agus fochuideachtaí eile. Is féidir cóipeanna de ráitis airgeadais chomhdhlúite CIÉ a fháil ó Rúnaí na Cuideachta ag Stáisiún Heuston, Baile Átha Cliath 8, Éire.

## 26. Teagmhais iarchláir comhardaithe

Níl an bord stiúrthóirí ar an eolas faoi aon imeachtaí suntasacha ó dheireadh na bliana airgeadais ar gá iad a choigeartú nó a nochtadh sna ráitis airgeadais.

## 27. Ceadú na ráiteas airgeadais

Cheadaigh na stiúrthóirí na ráitis airgeadais an 29 Márta 2023 faoi réir litir tacaíochta a fháil ó CIÉ, a fuarthas go cuí an 5 Aibreán 2023.













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