

Commission for Aviation Regulation

Financial Statements

for the year ended 31 December 2022

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Commission for Aviation Regulation

Governance Statement and Commission's Report

Governance

The Commission for Aviation Regulation was established in accordance with the Aviation Regulation Act, 2001. The Commissioner is accountable to the Minister for Transport and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day to day management, control and direction of the Commission is the responsibility of the Commissioner and the senior management team. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

In order to discharge this responsibility in a manner that ensures compliance with legislation and regulations, the Commissioner has established an organisational structure with clear operating and reporting procedures, lines of responsibility, authorization limits, segregation of duties and delegated authority.

The Commission has an Audit and Risk Committee (ARC) which operates under a written charter approved by the Commissioner, and which consists of three external members, with financial and audit expertise, one of whom is the Chair. The ARC met four times in 2022.

Name	Attendance	Fees 2022	Expenses 2022
Alan Richardson	4	€3,381	-
Nicolas Marcoux	3	-	-
Ciara Lynch (Chair)	4	€5,014	-
Total		€8,395	-

The Commission also has an internal audit function that is outsourced. The work of internal audit is informed by analysis of the risks to which the Commission is exposed, and annual internal audit plans are based on this analysis and agreed with the ARC. All internal audit reports are presented to the ARC.

The Commission has developed a risk management policy which sets its risk appetite, outlines the risk management processes in place and details the roles and responsibilities of staff in relation to risk.

The governance arrangements in place also apply to the Travellers' Protection Fund and Travel Agents' and Tour Operators Bond Accounts' responsibility for which, rests with the Commission under the Transport (Tour Operators and Travel Agents) Act 1982.

Commission's Responsibilities

Section 26(a) of the Aviation Regulation Act, 2001 requires the Commission to prepare financial statements in such form as may be approved by the Minister for Transport with the concurrence of the Minister for Public Expenditure & Reform and to submit them for audit to the Comptroller and Auditor General. In preparing these financial statements, the Commission is required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis, unless that basis is inappropriate
- disclose and explain any material departures from applicable accounting standards

Commission for Aviation Regulation

The Commission is responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission and which enable it to ensure that the financial statements comply with Section 26 of the Act. The Commission is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Commission considers that the financial statements of the Commission for Aviation Regulation give a true and fair view of the financial performance and the financial position as at 31 December 2022.

Disclosures required by the Code of Practice for the Governance of State Bodies (2016)

The Commissioner is responsible for ensuring that the Commission has complied with the requirements of the Code of practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform. The following disclosures are required by the Code:

Employee Short – Term Benefits Breakdown

Employees’ short-term benefits in excess of €60,000 are categorized into the following bands:

	2022	2021
Band	No of employees	No of employees
€60,000-€70,000	4	3
€70,001-€80,000	1	1
€80,001-€90,000	2	1
€90,001-€100,000	2	1
€100,001-€110,000	0	0
€110,001-€120,000	0	0
€120,001-€130,000	0	0
€130,001-€140,000	0	1
€140,001-€150,000	0	0
€150,001-€160,000	1	0
€160,001-€170,000	0	2
€170,001-€180,000	1	0

Short term benefits include salary and other payments made on behalf of the employee but exclude employer’s PRSI.

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Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced "business as usual" functions.

	2022	2021
	€	€
IT	-	-
Economic *	1,247,680	416,114
Legal	149,440	102,064
Total Consultancy Costs	1,397,120	518,178

* A portion of Economic consultancy costs are classified within slot coordination costs on the Statement of Income and Expenditure.

Legal Costs and Settlements

Other than general legal advice received by the Commission in 2022 as disclosed under consultancy costs above, no legal costs, settlements and conciliation and arbitration costs relating to contracts with third parties were incurred in the reporting period (2021: €nil).

Travel and Subsistence Expenditure

	2022	2021
	€	€
Domestic	2,261	15
International	10,721	693
Total	12,982	708

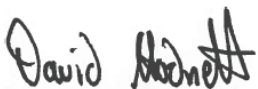
Hospitality Expenditure

	2022	2021
	€	€
Staff	3,348	852
External	0	0
Total	3,348	852

Statement of Compliance

The Commissioner has adopted the Code of Practice for the Governance of State Bodies (2016). The Commission is fully compliant with all aspects of the Code of Practice that apply to it as a non-commercial semi-state regulatory body.

The Commission has an Oversight Agreement in place with the Department of Transport, as required by the Code of Practice.



David Hodnett
Deputy Commissioner
Date: 25 April 2023

Commission for Aviation Regulation

Statement on Internal Control

The Commissioner for Aviation Regulation has overall responsibility for ensuring that an effective system of internal control is maintained and operated in respect of the Commission and the Travellers' Protection Fund and Travel Agents' and Tour Operators' Bond Accounts. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

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 has been in place in the Commission for Aviation Regulation for the year ended 31 December 2022 and up to the date of the approval of the financial statements.

Capacity to Handle Risk

The Commission has an Audit and Risk Committee (ARC) which operates under a written charter approved by the Commissioner and which consists of three external members, with financial and audit expertise, one of whom is the Chair. The ARC met four times in 2022.

The Commission also has an internal audit function that is outsourced. The work of internal audit is informed by analysis of the risks to which the Commission is exposed, and annual internal audit plans are based on this analysis and agreed with the ARC. All internal audit reports are presented to the ARC.

The Commission has developed a risk management policy which sets its risk appetite, outlines the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the Commission's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Commissioner and management on a quarterly basis. The register is also placed before the ARC at each meeting for their review. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for the operation of controls is assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented;
- Financial responsibilities have been assigned at management level with corresponding accountability;
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- There are systems aimed at ensuring the security of the information and communication technology systems; and
- There are systems in place to safeguard the assets.

Commission for Aviation Regulation

Following an internal audit review of its risk management process in 2018, the Commission has reviewed and updated its risk register to ensure that risk management continues to be embedded in the culture of the Commission.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control procedures and control deficiencies are communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm 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 monthly financial reports which indicate performance against budgets.

Procurement

I confirm that the Commission has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022 the Commission complied with those procedures.

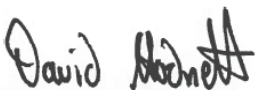
Review of Effectiveness

I confirm that the Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Commission's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the Commission responsible for the development and maintenance of the internal control framework.

I confirm that the Commission conducted an annual review of the effectiveness of the internal controls for 2022 which concluded in March 2023.

Internal Control Issues

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



David Hodnett
Deputy Commissioner
Date: 25 April 2023



Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas
Commission for Aviation Regulation

Opinion on the financial statements

I have audited the financial statements of the Commission for Aviation Regulation for the year ended 31 December 2022 as required under the provisions of section 26 of the Aviation Regulation Act 2001. The financial statements comprise

- the statement of income and expenditure
- the statement of comprehensive income
- the statement of financial position
- the statement of changes in reserves and capital account
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Commission for Aviation Regulation at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Commission for Aviation Regulation and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Commission for Aviation Regulation has presented certain other information together with the financial statements. This comprises the governance statement and Commission's report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Georgina O Mahony
For and on behalf of the
Comptroller and Auditor General
26 April 2023

Appendix to the report

Responsibilities of the Commission

As detailed in the governance statement and Commission's report, the Commission is responsible for

- the preparation of annual financial statements in the form prescribed under section 26 of the Aviation Regulation Act 2001
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 26 of the Aviation Regulation Act 2001 to audit the financial statements of the Commission for Aviation Regulation and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission for Aviation Regulation's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Commission for Aviation Regulation to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

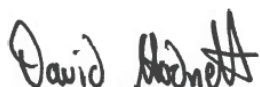
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

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Statement of Income and Expenditure for the year ended 31 December 2022

	Notes	2022 €	2021 €
Income			
Levy Income	2	4,504,663	4,024,408
Licence Fees	2	119,594	100,929
Other	2	302,675	218,966
Gross Income		4,926,932	4,344,303
Transfer (to)/from Capital Account	9	(183,236)	(199,535)
Net Income		4,743,696	4,144,768
Expenditure			
Staff Costs	4	1,841,730	1,722,632
Retirement Benefit Costs	10(a) 11(a)	420,231	391,970
Consultancy (excluding legal)		1,181,925	416,114
Legal Fees		149,440	102,064
Rent		298,500	289,400
Slot Coordination (2022 includes consultancy)		284,901	220,200
Operating Expenses		518,570	552,403
	3	4,695,297	3,694,783
Operating Surplus/(Deficit)	14	48,399	449,985

The Statement of Cashflows and Notes 1 to 18 form part of these Financial Statements.



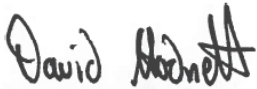
David Hodnett
Deputy Commissioner
Date: 25 April 2023

Commission for Aviation Regulation

Statement of Comprehensive Income for the year ended 31 December 2022

	Notes	2022 €	2021 €
Operating Surplus/(Deficit)		48,399	449,985
Experience gain/(losses) arising on retirement benefit scheme liabilities	10 (d)	(303,228)	(730,929)
Actuarial gains/(losses) on scheme assets	10 (b iii)	(1,228,924)	744,980
Changes in assumptions underlying the present value of the retirement benefit scheme liabilities	10 (b ii)	2,567,943	(324,378)
Actuarial gain/(loss)		1,035,791	(310,327)
Experience gain/(losses) SPSPS		(63,963)	6,562
Changes in assumptions SPSPS		200,550	(25,717)
		136,587	(19,155)
Adjustment to deferred retirement benefits funding	11 (b)	(136,587)	19,155
Total Comprehensive Income/(Deficit) for the Year		1,084,190	139,658

The Statement of Cashflows and Notes 1 to 18 form part of these Financial Statements.



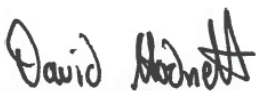
David Hodnett
Deputy Commissioner
Date: 25 April 2023

Commission for Aviation Regulation

Statement of Financial Position as at 31 December 2022

			2022		2021
	Notes	€	€	€	€
Property, Plant Equipment and Software					
Property, Plant, Equipment and Software	5		502,722		319,486
Current Assets					
Cash and Cash Equivalents	6	37,541,446		12,753,257	
Receivables and Prepayments	7	229,960		327,775	
		37,771,406		13,081,032	
Current Liabilities:					
Amounts falling due within one year					
Payables and Accruals	8	(649,499)		(554,091)	
Cash Bond Accounts	6	(34,839,572)		(10,376,140)	
		(35,489,071)		(10,930,231)	
Net Current Assets			2,282,335		2,150,801
Total Assets less Current Liabilities			2,785,057		2,470,287
			2,785,057		2,470,287
Retirement Benefits					
Retirement benefit obligations	10(b i) 11(b)		(1,378,343)		(2,372,888)
Deferred retirement benefit funding asset (SPSPS)	11(b)		379,509		421,397
Net Assets including Retirement Benefit Liability			1,786,223		518,796
Representing					
Income & Expenditure Account			2,282,335		2,150,801
Capital Account	9		502,722		319,486
Retirement Benefit Reserve			(998,834)		(1,951,491)
			1,786,223		518,796

The Statement of Cashflows and Notes 1 to 18 form part of these Financial Statements.



David Hodnett
Deputy Commissioner
Date: 25 April 2023

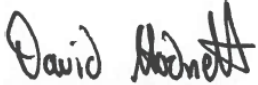
Commission for Aviation Regulation

Statement of Changes in Reserves and Capital Account as at 31 December 2022

	Statement of Income & Expenditure Account	Capital Account	Retirement Benefit Reserve (Note 10)	Total
Balance as at 1 January 2021	1,682,141	119,950	(1,622,489)	179,603
Operating Surplus	449,985			449,985
Movement during the year		199,535		199,535
Actuarial Gain/(Loss)			(310,327)	(310,327)
Transfer	18,675		(18,675)	-
Balance as at 31 December 2021	2,150,801	319,485	(1,951,491)	518,796
Balance as at 1 January 2022	2,150,801	319,485	(1,951,491)	518,796
Operating Surplus	48,399			48,399
Movement during the year		183,237		183,237
Actuarial Gain/(Loss)			1,035,791	1,035,791
Transfer	83,134		(83,134)	-
Balance as at 31 December 2022	2,282,335	502,722	(998,834)	1,786,223

The Retirement Benefit Reserve represents the difference between the cumulative cost of retirement benefits less amounts paid out to date. The transfer in the year represents the difference between the full cost of retirement benefits recognised in the Statement of Income and Expenditure in the year and the amount paid out in the year.

The Statement of Cashflows and Notes 1 to 18 form part of these Financial Statements.



David Hodnett
Deputy Commissioner
Date: 25 April 2023

Commission for Aviation Regulation

Statement of Cashflows for year ended 31 December 2022

	Notes	2022 €	2021 €
Net cash flows from operating activities			
Surplus on Income and Expenditure		48,399	449,985
Difference between Retirement Benefit Costs and Employer Contribution		83,134	18,675
Depreciation & loss on disposals	5	37,251	27,844
Bank Interest and charges paid		6,734	4,489
Amortisation of capital asset		183,236	199,535
(Increase)/Decrease in Receivables	7	80,133	(99,916)
(Increase)/Decrease in Prepayments	7	17,684	(31,540)
(Decrease)/Increase in Payables	8	15,242	203,984
(Decrease)/Increase in Accruals	8	80,165	11,720
Net Cash (Outflow) From Operating Activities		551,979	784,776
Cash flows from Financing activities			
Bank Interest Received		52	-
Bank Interest and Charges Paid		(6,786)	(4,489)
Payments to Acquire Tangible Fixed Assets		(220,487)	(227,380)
Net Cash Flows from Financing Activities		(227,221)	(231,869)
Cash flows from Investing activities			
Increase (Decrease) in Cash Bond Accounts & TPF	6	24,463,432	(12,946,896)
Net Cash Flows Provided/(used in) from Investing Activities		24,463,432	(12,946,896)
Net Increase/(Decrease) in Cash and Cash Equivalents		24,788,190	(12,393,989)
Cash and cash equivalents at 1 January		12,753,257	25,147,245
Cash and cash equivalents at 31 December		37,541,446	12,753,257

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Commission for Aviation Regulation are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Commission for Aviation Regulation is an independent body set up pursuant to the Aviation Regulation Act, 2001. The principal functions of the Commission are the regulation of airport charges at Dublin Airport, licensing of tour operators and travel agents operating in Ireland, the implementation of Ireland's obligations under EU slot allocation legislation, licensing of Irish air carriers and the approval of ground handling service providers. The Commission is also responsible for ensuring that the minimum rights of air passengers in the event of delays, cancellations and denied boarding are met and for ensuring that persons with reduced mobility are offered opportunities for air travel comparable with those of other citizens.

b) Statement of Compliance

The financial statements of the Commission for Aviation Regulation for the year ended 31 December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Transport with the concurrence of the Minister for Public Expenditure and Reform under the Aviation Regulation Act, 2001. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Commission for Aviation Regulation's financial statements.

d) Income Recognition

Aviation Levy income is brought to account over the period to which it relates. Licence fee income from travel trade applications is brought to account in the year in which the licence is issued. Interest income is recognised on an accruals basis using the effective interest rate method.

e) Property, Plant, Equipment, and Software

Property, plant, equipment, and software are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant, equipment, and software, other than freehold land and artwork, at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives, as follows:

Fixtures and Fittings	20% per annum
Office Equipment	10% per annum
Computer Equipment	20% per annum
Software Development	20% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life. The Commission's capitalisation threshold is €1,500. If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure.

f) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Commission for Aviation Regulation will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure.

g) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

h) Employee Benefits

Short Term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

Retirement Benefits

The Commission operates funded contributory defined benefit retirement benefit schemes under Sections 20 and 21 of the Aviation Regulation Act, 2001. The Commission's superannuation schemes were approved by the Minister for Transport and the Minister for Public Expenditure and Reform in June 2015. The retirement benefit charge in the Income and Expenditure account comprises the current service cost and the interest cost of the scheme liabilities. Actuarial gains and losses are recognised in the statement of comprehensive income for the year in which they occur. Retirement Benefit scheme assets are measured at fair value. Retirement Benefit scheme liabilities are measured on an actuarial basis using the projected unit method. An excess of scheme liabilities over scheme assets is presented on the Statement of Financial Position as a liability.

New employees, not being former members of a public service superannuation scheme, join the Single Public Service Pension Scheme since 1 January 2013. Pension costs reflect pension benefits earned by employees and are shown net of staff pension contributions which are remitted to the Department of Public Expenditure and Reform. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments. Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Public Expenditure and Reform. The financial statements reflect, at fair value, the assets and liabilities arising from the Commission for Aviation Regulation's pension obligations and any related funding, and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

i) Travel Trade Bonds and the Travellers' Protection Fund

Responsibility for administering the licensing of travel agents and tour operators in accordance with the Transport (Tour Operators and Travel Agents) Act, 1982 as amended, was transferred from the Department of Public Enterprise (at the time) to the Commission on its establishment day, 27 February 2001.

Monies lodged as cash bonds by travel agents and tour operators pursuant to Section 13 of that Act are held in separate bank accounts under the control of the Commission. The Commission makes payments on foot of claims made on the bonds as they arise. Unspent balances on bond accounts as at 31 December 2022 are accounted for as creditors.

The Travellers' Protection Fund was established under Section 15 of the Transport (Tour Operators and Travel Agents) Act, 1982 to provide for any shortfall on the travel bonds in covering losses or liabilities incurred by customers of travel agents and tour operators.

The bond accounts and the Fund are administered by the Commission whose expenses are reimbursed from the bonds or the Fund under the terms of the 1982 Act. Separate financial statements are prepared for the called bond accounts and the Travellers' Protection Fund and are also audited by the Comptroller and Auditor General.

j) Capital Account

The Capital Account represents the unamortized value of income used for capital purposes.

k) Foreign Currencies

Transactions denominated in foreign currencies relating to revenues and costs are translated into Euro at the rates of exchange prevailing on the dates on which the transactions occurred.

l) Significant Judgements and Estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

m) Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the retirement benefit and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds;
- (ii) future compensation levels, future labour market conditions; and
- (iii) health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. Income

The Commission for Aviation Regulation receives income from two main sources, levy income and travel trade licence fee income.

Levy Income

Under Section 23 of the Aviation Regulation Act, 2001 the Commission for Aviation Regulation is empowered to make regulations providing for the imposition of levies. The purpose of the Levies is to meet the costs and expenses of the Commission. See Note 15.

Licence Fees & Other Income

Under Section 12 of the Transport (Tour Operators and Travel Agents) Act, 1982 the Commission is empowered to issue licences and charge fees to the Travel Trade Industry. Other income comprises staff seconded to the IAA for merger-related work (€276,505), TPF Income (€24,165), deposit interest received (€53) and crosscharge to DoT for staff time spent on their Travel Agent Scheme (€1,952).

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

3. Expenditure	2022	2021
Staff Cost	1,841,730	1,722,632
Retirement Benefit Cost including administration and FRS adj	420,231	391,970
Consultancy	1,181,925	416,114
Legal Fees	149,440	102,064
Rent	298,500	289,400
Slot Coordination	284,901	220,200
Operating Expenses:		
Advertising & Public Relations	20,956	30,134
Travel & Subsistence	12,167	708
Conferences	4,003	727
Training & Recruitment	22,257	45,905
Audit Fee	14,500	13,750
Audit & Risk Committee Fees	8,395	8,395
Internal Audit	19,637	25,449
Web Maintenance	26,636	21,716
Cleaning	17,442	14,967
Electricity	5,948	3,392
Office Maintenance	5,557	5,314
Insurance	65,176	59,067
Office Stationery	8,108	8,535
Postage & Carriage	4,390	9,646
Telephone	12,881	12,165
Depreciation & Loss on Disposals	37,251	27,844
Service Charge	67,644	67,150
Rates	27,658	27,658
Storage Costs	7,020	4,527
Administrative Professional Fees	13,961	42,248
Office IT Support	47,857	43,076
Software	36,168	29,771
Office Fit Out	4,291	763
Other	28,667	49,497
Total	4,695,297	3,694,783

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

4. Remuneration

(a) Aggregate Employee Benefits

	2022	2021
	€	€
Staff short-term benefits	1,571,843	1,540,944
Employer's contribution to social welfare	163,520	153,399
Agency Staff	106,367	28,288
	1,841,730	1,722,632
Retirement benefit costs	420,231	391,970
	2,261,961	2,114,602

The total number of staff employed at year end was 23 (2021: 23).

(b) Staff Short-Term Benefits

	2022	2021
	€	€
Basic pay	1,571,843	1,540,944
Overtime	-	-
Allowances	-	-
	1,571,843	1,540,944

(c) Key Management Personnel

Key management includes the Deputy Commissioner and three managers (2021 included the Commissioner and four managers).

	2022	2021
	€	€
Salary	512,232	642,840
Allowances	-	-
Termination benefits	-	-
Health insurance	-	-
	512,232	642,840

This does not include the value of retirement benefits earned in the year. The key management personnel are members of either the Commission's Pension Scheme or the Single Public Service Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018 - 2020) and the Public Service Pay and Pensions Act 2017. ASC of €54,157 (2021: €60,594) was deducted from staff salaries and paid over to the Department of Transport for 2022.

During 2022, retirement benefit related deductions of €77,564 (2021: €76,491) were made from staff and paid over to the Department of Public Expenditure and Reform (SPSPS) and Irish Life (CAR pension scheme).

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

(d) Commissioners Salary and Benefits

	2022	2021
	€	€
Basic pay	170,239	162,726
	170,239	162,726

The 2021 figure shows the Commissioner's salary to her departure in October 2021. The 2022 figure shows the full year salary of the Deputy Commissioner who is acting in place of the Commissioner. The Commissioner is a member of the CAR superannuation scheme. Their pension entitlements do not extend beyond the terms of the model public service pension scheme. The value of retirement benefits earned in the year is not included above.

5. Property, Plant Equipment and Software

	Office Equipment	Furniture & Fittings	Computer Equipment	Software	Total
	€	€	€	€	€
Cost at the beginning of the year	4,738	103,976	163,586	184,500	456,800
Additions in the year	-	2,817	967	216,704	220,487
Disposals in the year	-	-	-	-	-
At the end of the year	4,738	106,793	164,553	401,204	677,287
Accumulated depreciation					
at the beginning of the year	790	91,010	45,512	-	137,312
Charge for the year	474	4,026	32,751	-	37,251
Disposals in the year	-	-	-	-	-
At the end of the year	1,264	95,036	78,263	-	174,565
Net Book Value as at 31 December 2021	3,948	12,966	118,074	184,500	319,486
Net Book Value as at 31 December 2022	3,474	11,757	86,290	401,204	502,722

Note: the software in development was not in use at 31st December 2022, therefore no depreciation has been charged.

6. Cash and Cash Equivalents

	2022	2021
	€	€
Bank Accounts - Travel Trade Bond Accounts	34,806,242	9,250,828
Bank Account - Travellers' Protection Fund	33,330	1,149,307
	34,839,572	10,400,135
Bank Account - CAR Current A/C	289,491	338,330
Bank Account – CAR Demand Deposit A/C	1,518,737	18,178
Bank Account - CAR Demand Deposit A/C	893,529	995,994
Bank Account - CAR Demand Deposit A/C	-	1,000,507
Petty Cash	117	113
	37,541,446	12,753,257

Memo 2021 Reconciliation (note: there are no reconciling items in 2022):

Bond Bank Account Balance	10,400,135
Less 2022 Invoices Paid in 2021	(23,995)
Bond Bank Account Liability	<u>10,376,140</u>

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

The Travel Trade Bond Accounts are cash sums deposited in the name of the Commission for Aviation Regulation that can be called upon in the event of default by related Tour Operators or Travel Agents. The Commission cannot use this money for any other purpose. This money is returned to the Bond Provider if not needed. Therefore, the corresponding liability is shown as a Creditor: Amounts falling due within one year.

		2022	2021
		€	€
7.	Receivables & Prepayments falling due within one year		
	Receivables	132,798	212,930
	Prepayments	97,162	114,845
		229,960	327,775

		2022	2021
		€	€
8.	Payables & Accruals falling due within one year		
	Accruals	85,003	43,831
	Payables - Consultancy Fees	279,261	240,268
	- Revenue Commissioners PAYE/PRSI	48,673	46,835
	- Revenue Commissioners VAT	16,799	2,451
	- Revenue Commissioners PSWT	27,271	17,697
	- Other	192,492	203,009
		649,499	554,091

		2022	2022	2021	2021
		€	€	€	€
9.	Capital Account				
	Balance at 1 January				
	Transfer (to)/from Statement of Income and Expenditure Account		319,486		119,950
	Amount released on disposal of property, plant and equipment	-		-	
	Funds allocated to acquire property, plant and equipment	220,487		227,380	
	Amount amortised in line with asset depreciation	(37,251)		(27,844)	
	Net amount to transfer	183,236		199,536	
	Balance at the 31 December		502,722		319,486

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

10. Retirement Benefits	2022	2021
a) Retirement Benefit costs	€	€
Current service cost	254,000	258,000
Net Interest Cost	30,393	17,396
Less Employee Contributions	<u>(35,934)</u>	<u>(45,395)</u>
	248,459	230,001
Administration and actuarial fees	<u>57,481</u>	<u>69,641</u>
Total Operating Charge	305,940	299,642
b i) Net retirement benefit liability		
Present value of funded obligations	6,271,694	8,253,269
Fair value of scheme assets	<u>5,272,860</u>	<u>6,301,778</u>
Net liability (asset)	<u>998,834</u>	<u>1,951,491</u>
b ii) Present value of scheme obligations at the Beginning of the year	8,253,269	5,707,572
Current service cost	254,000	258,000
Interest cost	125,704	58,365
Experience Losses/(Gains)	303,228	730,929
Changes in Assumptions	(2,567,943)	324,378
Past Service Losses/(Gains)	-	-
Transfer In	-	1,407,011
Premiums paid	-	-
Benefits paid	(96,564)	(232,986)
Present value of scheme obligations at the end of the year	<u>6,271,694</u>	<u>8,253,269</u>
b iii) Change in scheme assets		
Fair value of scheme assets at the beginning of the year	6,301,778	4,085,083
Expected Return	95,311	40,969
Actual Return less interest income	(1,228,924)	744,980
Settlements	-	-
Employee Contributions	35,934	45,395
Employer Contributions	165,325	211,326
Assets acquired	-	1,407,011
Premiums paid	-	-
Benefits paid	(96,564)	(232,986)
Fair value of scheme assets at the end of the year	<u>5,272,860</u>	<u>6,301,778</u>
(b iv) Net Interest on pension scheme liabilities		
Interest cost of liabilities	(125,704)	(58,365)
Interest gain on assets	95,311	40,969
Net interest on pension scheme liabilities	<u>(30,393)</u>	<u>(17,396)</u>

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

The current practice of increasing retirement benefits in line with price inflation is taken into account in measuring the defined benefit obligation.

c) Description of scheme and actuarial assumptions

The retirement benefit scheme is a defined benefit final salary retirement benefit arrangement with benefits defined by reference to current “model” public sector scheme regulations. Employer contribution rates are set having regard to actuarial advice and periodic review of the funding rate required for the scheme. The scheme provides a retirement benefit (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouses’ and children’s retirement benefits. Normal retirement age is a member’s 65th birthday. Retirement benefits in payment (and deferment) normally increase in line with price inflation.

The financial assumptions used were:

	2022	2021
Discount rate	3.6%	1.5%
Salary increases	3.15%	2.3%
Rate of Pension Increase	2.65%	2.2%
Inflation increases	2.65%	2.2%

Assumptions regarding future mortality experience are set based on published mortality tables (PML002/PFL00) prepared for the actuarial profession by the Continuous Mortality Investigation Bureau. The mortality assumptions chosen are based on standard tables reflecting typical pensioner mortality and they allow for increasing life expectancy over time.

The average life expectancy, in years, of a pensioner retiring is as follows:

Current Age	Male Life Expectancy at 65	Female Life Expectancy at 65
45	24.4 years	26.5 years
65	21.9 years	24.4 years

The scheme assets at the year-end comprised:

	2022	2021
Equities	2,543,650	4,214,041
Bonds	1,731,898	737,440
Other	941,333	1,293,410
Cash	55,979	56,887
Market Value of Assets	5,272,860	6,301,778
Expected Return	3.6%	1.4%

In developing the expected long-term rate of return on assets assumption, regard is had to the current level of expected returns on risk free investments (primarily government bonds), the historical level of the risk premium associated with the other asset classes in which the portfolio is invested and the expectations for future returns of each asset class. The expected return for each asset class is then weighted based on the target asset allocation to develop the expected long-term rate of return on assets assumption for the portfolio.

Commission for Aviation Regulation

Notes to the financial statements for year ended 31 December 2022

d) History of defined benefit obligations, assets and experience gains and losses

	2022	2021	2020	2019
	€	€	€	€
Defined benefit obligation	6,271,694	8,253,269	5,707,572	4,913,344
Fair value of scheme assets	<u>5,272,860</u>	<u>6,301,778</u>	<u>4,085,083</u>	<u>3,758,437</u>
Deficit for funded scheme	<u>998,834</u>	<u>1,954,491</u>	<u>1,622,489</u>	<u>1,154,907</u>
Experience (gains)/losses on scheme liabilities	303,228	730,929	16,841	1,832
Percentage of scheme liabilities	4.8%	8.9%	0.3%	0.04%

e) Funding of retirement benefits

The Commission expects to contribute €224,777 to the retirement benefit scheme in 2023.

f) The information on retirement benefits has been presented in line with disclosure requirements required under FRS 102. The most recent actuarial valuation report was dated 26th January 2023 in respect of the year ended 31st December 2022.

11. Retirement Benefits-SPSPS members	2022	2021
a) Retirement Benefit costs	€	€
Current service cost	88,378	72,585
Net Interest Cost	6,321	3,623
Less Employee Contributions	(41,679)	(30,776)
	53,020	45,432
Adjustment to Deferred Pension Funding	(53,020)	(45,432)
Employer Contribution	114,291	92,328
Total Operating Charge	<u>114,291</u>	<u>92,328</u>
b) Movement in Net Retirement Benefit Liability during the financial year		
Net liability at 1 January	421,397	326,034
Current service cost	88,378	72,585
Interest costs	6,321	3,623
Actuarial loss/(gain)	(136,587)	19,155
Retirement benefit paid in the year	-	-
Closing Value	<u>379,509</u>	<u>421,397</u>

c) Deferred Retirement Benefit Funding

The Commission for Aviation Regulation operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' employee and employer contributions are paid over to the Department of Public Expenditure and Reform (DPER). The Commission recognises an asset corresponding to the unfunded deferred liability for Retirement Benefits on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act, 2012

The Net Deferred Funding for Retirement Benefits is recognised in the Statement of Income and Expenditure.

The deferred funding asset for Retirement Benefits as at 31 December 2022 amounted to €379,509 (2021: €421,397).

d) Description of the Scheme and Actuarial Assumptions

The Single Scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouses' and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index. The relevant financial assumptions are set out in note 10 (d) above.

12. Capital and Other Commitments

The Commission has capital commitments of €740,000 relating to the digitalization of Travel Trade, Air Passenger Rights and Air Licensing & Ground Handling systems in progress at the reporting date. There are no other commitments at the reporting date.

13. Operating Lease Commitments

Commitments under operating leases to pay rentals during the year following the year of these Financial Statements are given in the table below, analysed according to the period in which the lease expires.

Obligations under operating leases comprise

	2022	2021
Land and buildings		
Expiry within 1 year	298,500	298,500
Expiry after 1 year but not more than 5 years	746,250	1,044,750
Expiry thereafter	-	-

Leasehold is on 3rd Floor, Alexandra House, Earlsfort Terrace, Dublin 2. The lease expires on 30th June 2026. Rent is payable quarterly in advance. Lease paid in 2022 was €298,500.

14. Surplus/(Deficit)

Under Section 23 of the Aviation Regulation Act, 2001, the Commission for Aviation Regulation is empowered to make regulations providing for the imposition of a Levy. The purpose of the Levy is to meet the costs and expenses of the Commission. Any surplus/ (deficit) in any one year is carried forward and taken into account in setting future levies. The 2022 Levy was provided for through Statutory Instrument 681/2021 Aviation Regulation Act 2001 (Levy No 22) Regulations 2021.

15. Declaration of Interests-Commissioner and Staff

The Deputy Commissioner and staff complied with the requirements of Section 17 (Declaration of Interests) of the Commission for Aviation Regulation Act, 2001. There were no transactions in the year in relation to the Commission's activities in which the Deputy Commissioner had any interest.

16. Restructuring

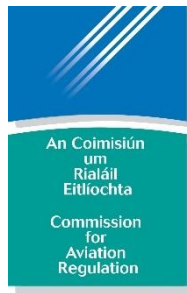
In September 2017, the Department of Transport, Tourism and Sport issued a Policy Statement on Airport Charges. This Policy Statement sets out the revised Government policy on how airport charges are regulated for Dublin Airport. In that document, it is proposed that the regulatory and safety functions of the Irish Aviation Authority will be merged with the regulatory and consumer protection functions of the Commission. The Air Navigation and Transport Act 2022 which provides for this merger was enacted in December 2022. The merger will result in the formal dissolution of the Commission. This dissolution will require a Ministerial Order under the 2022 Act. This is expected in the second quarter of 2023.

17. Events After End of Reporting Period

At the date of the merger with the IAA, the Commission will be dissolved. However, as the assets and liabilities of the Commission will be transferred to the IAA, it is deemed appropriate to report on a going concern basis.

18. Approval of Financial Statements

These financial statements were approved by the Acting Commissioner on 25 April 2023.



An Coimisiún um Rialáil Eitlíochtac

Ráitis airgeadais

don bhliain dar críoch 31 Nollaig 2022

An Coimisiún um Rialáil Eitlíochta
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An Coimisiún um Rialáil Eitlíochta

Ráiteas Rialachais agus Tuarascáil an Choimisiúin

Rialachas

Bunaíodh an Coimisiún um Rialáil Eitlíochta i gcomhréir leis an Acht um Rialáil Eitlíochta, 2001. Tá an Coimisinéir faoi choimirce na Roinne Iompair agus tá sé freagrach as dea-rialachas a chinntiú. Comhlíonann sé an dualgas sin trí chuspóirí agus spriocanna straitéiseacha a leagan amach agus trí chinntí straitéiseacha a dhéanamh maidir le gach ceist thábhachtach ghnó. Is é an Coimisinéir agus an fhoireann shinsearach bainistíochta atá freagrach as bainistíocht laethúil, rialú agus treoir an Choimisiúin. Tugann an fhreagracht sin aird ar cheanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

Chun an fhreagracht seo a chomhlíonadh ar bhealach a chinntíonn go gcomhlíontar reachtaíocht agus rialacháin, tá struchtúr eagraíochtúil bunaithe ag an gCoimisinéir le nósanna imeachta soiléire oibriúcháin agus tuairiscithe, línte freagrachta, teorainneacha údaraithe, leithscaradh dualgas agus údarás tarmilgthe.

Tá Coiste um Iniúchóireacht agus Riosca (ARC) ag an gCoimisiún a fheidhmíonn faoi chairt i scríbhinn atá ceadaithe ag an gCoimisinéir agus a bhfuil triúr comhaltaí seachtracha ann, a bhfuil saineolas airgeadais agus iniúchóireachta acu, agus duine acu mar Chathaoirleach. Tháinig an ARC le chéile ceithre huairé in 2022.

Ainm	Tinreamh	Táillí 2022	Costais 2022
Alan Richardson	4	€3,381	-
Nicolas Marcoux	3	-	-
Ciara Lynch (Cathaoirleach)	4	€5,014	-
Iomlán		€8,395	-

Tá feidhm iniúchóireachta inmheánaí ag an gCoimisiún a dhéantar a sheachfhoinsiú. Bíonn obair na hiniúchóireachta inmheánaí bunaithe ar anailís ar na rioscaí a bhfuil an Coimisiún nochtta dóibh; bunaítear na pleananna bliantúla iniúchóireachta inmheánaí ar an anailís sin agus aontaítear iad leis an CIMR. Cuirtear gach tuarascáil iniúchta inmheánaigh faoi bhráid an CIMR.

Tá polasaí um bainistiú riosca forbartha ag an gCoimisiún a leagann amach an inghlacthacht riosca atá aige, a léiríonn na próisis bainistithe riosca atá i bhfeidhm agus a shonraíonn ról agus freagrachtaí na foirne maidir le riosca.

Baineann na socruithe rialachais atá i bhfeidhm freisin leis an gCiste um Chosaint Taistealaithe agus le Cuntais Banna Gníomhairí Taistil agus Oibreoirí Turas a luíonn an fhreagracht as an gCoimisiún faoin Acht Iompair (Tionscnóirí Turais agus Gníomhairí Taistil) 1982.

Freagrachtaí an Choimisiúin

Ceanglaíonn Alt 26(a) den Acht um Rialáil Eitlíochta, 2001 ar an gCoimisiún ráitis airgeadais a ullmhú i cibé foirm a fhorghnó an tAire Iompair, Turasóireachta agus Spóirt le comhthoiliú ón Aire Caiteachais Phoiblí & Athchóirithe agus iad a chur faoi bhráid an Ard-Reachtair Cuntas agus Ciste lena n-iniúchadh. Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear an méid seo a leanas ar an gCoimisiún:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach
- breithiúnais agus meastacháin atá réasúnta agus stuama a dhéanamh
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, mura bhfuil an bonn sin míchuí
- imeachtaí ábhartha ar bith ó chaighdeán infheidhmithe chuntasaíochta a nochtadh agus a mhíniú

An Coimisiún um Rialáil Eitlíochta

Tá an Coimisiún freagrach as taifid chuntasaíochta iomchuí a choinneáil, ina nochtar go réasúnta cruinn tráth ar bith staid airgeadais an Choimisiúin agus lena gcumasaítear dó a áirithiú go gcomhlíonann na ráitis airgeadais Alt 26 den Acht. Tá an Coimisiún freagrach chomh maith as a shócmhainní a chosaint agus as céimeanna réasúnta a ghlacadh i ndáil le calaíocht nó mírialtachtaí eile a chosc agus a aimsiú.

Measann an Coimisiún go dtugann ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta léargas fírinneach cóir ar an bhfeidhmíocht airgeadais agus ar an staid airgeadais amhail an 31 Nollaig 2022.

Nochtadh a éilíonn an Cód Cleachtas maidir le Rialachas Comhlachtaí Stáit (2016)

Tá an Coimisinéir freagrach as a chinntiú gur chomhlíon an Coimisiún ceanglais an Chóid Chleachtas um Rialachas Comhlachtaí Stáit (“an Cód”), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe. Ceanglaítear na nithe seo a leanas a nochtadh faoin gCód:

Miondealú ar Shochair Ghearrthéarmacha an Fhostaí

Rangaítear sochair ghearrthéarmacha fostaithe atá os cionn €60,000 sna bandaí seo a leanas:

	2022	2021
Banda	Líon na bhfostaithe	Líon na bhfostaithe
€60,000-€70,000	4	3
€70,001-€80,000	1	1
€80,001-€90,000	2	1
€90,001-€100,000	2	1
€100,001-€110,000	0	0
€110,001-€120,000	0	0
€120,001-€130,000	0	0
€130,001-€140,000	0	1
€140,001-€150,000	0	0
€150,001-€160,000	1	0
€160,001-€170,000	0	2
€170,001-€180,000	1	0

Áirítear le sochair ghearrthéarmacha tuarastal agus íocaíochtaí eile a dhéantar thar ceann an fhostaí ach ní áirítear ÁSPC an fhostóra.

An Coimisiún um Rialáil Eitlíochta

Costais Chomhairliúcháin

Áiríonn costais chomhairliúcháin costas comhairle sheachtrach don bhainistíocht agus ní áirítear feidhmeanna seachfhoinsithe “gnó mar is gnách”.

	2022	2021
	€	€
TF	-	-
Eacnamaíoch*	1,247,680	416,114
Dlíthiúil	149,440	102,064
Costais Sainchomhairleoireachta Iomlána	1,397,120	518,178

* Rangaítear cuid de chostais chomhairleoireachta eacnamaíoch laistigh de chostais chomhordaithe sliotán ar an Ráiteas Ioncaim agus Caiteachais.

Costais Dí agus Socraíochtaí

Seachas an chomhairle dlí ghinearálta a fuair an Coimisiún in 2022 mar a nochtadh sna costais sainchomhairleoireachta thuas, níor gearradh costais dlí, socruithe ná costais chomhréitigh agus eadrána ar bith i ndáil le conarthaí a rinneadh le trío páirtí sa tréimhse tuairiscithe (2021: €nialas).

Caiteachas Taistil agus Cothabhála

	2022	2021
	€	€
Intíre	2,261	15
Idirnáisiúnta	10,721	693
Iomlán	12,982	708

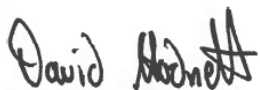
Caiteachas Fáilteachais

	2022	2021
	€	€
Foireann	3,348	852
Seachtrach	0	0
Iomlán	3,348	852

Ráiteas Comhlíonta

Ghlac an Coimisinéir leis an gCód Cleachtais maidir le Rialachas na gComhlachtaí Stáit (2016). Cloíonn an Coimisiún go hiomlán leis na gnéithe uile den Chód Cleachtais a bhfuil feidhm acu air mar chomhlacht stát-tionscanta neamhthráchtála.

Tá Comhaontú Maoirseachta leis an Roinn Iompair i bhfeidhm ag an gCoimisiún, mar a cheanglaítear leis an gCód Cleachtais.



David Hodnett

Leas-Choimisinéir

Dáta: 25 Aibreán 2023

An Coimisiún um Rialáil Eitlíochta

Ráiteas faoin Rialú Inmheánach

Tá freagracht fhoriomlán ar an gCoimisinéir um Rialáil Eitlíochta a chinntiú go bhfuil córas éifeachtach rialaithe inmheánaigh á chothabháil agus á fheidhmiú i dtaobh Chuntais an Choimisiúin agus Cuntais an Chiste Cosanta Taistealaithe agus Bannaí Gníomhairí Taistil agus Tionscnóirí Turas. Tugann an fhreagracht sin aird ar cheanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal is féidir a ghlacadh seachas deireadh a chur leis. Ní féidir leis an gcóras, dá bhrí sin, ach ráthaíocht réasúnta seachas ráthaíocht iomlán a thabhairt go ndéantar sócmhainní a chosaint, idirbhearta a údarú agus a thaifeadadh i gceart agus go ndéantar earráidí ábhartha nó neamhrialtachtaí a chosc nó a bhrath go tráthúil. Tá córas rialaithe inmheánaigh curtha i bhfeidhm ag an gCoimisiún um Rialáil Eitlíochta don bhliain dar chríoch an 31 Nollaig 2022 agus suas go dáta faofa na ráiteas airgeadais.

Cumas chun Riosca a Láimhseáil

Tá Coiste Iniúchta agus Riosca (ARC) ag an gCoimisiún a fheidhmíonn faoi chairt scríofa arna fhaomhadh ag an gCoimisinéir agus ar a bhfuil triúr comhaltaí seachtracha, a bhfuil saineolas airgeadais agus iniúchta acu, agus duine acu ina Chathaoirleach. Tháinig an ARC le chéile ceithre huairé in 2022.

Tá feidhm iniúcháireachta inmheánaí ag an gCoimisiún a dhéantar a sheachfhoinsiú. Bíonn obair na hiniúcháireachta inmheánaí bunaithe ar anailís ar na rioscaí a bhfuil an Coimisiún nochtá dóibh; bunaítear na pleananna bliantúla iniúcháireachta inmheánaí ar an anailís sin agus aontaítear iad leis an CIMR. Cuirtear gach tuarascáil iniúchta inmheánaigh faoi bhráid an CIMR.

Tá beartas bainistíochta riosca forbartha ag an gCoimisiún a leagann amach a mhian riosca, a leagann amach na próisis bhainistíochta riosca atá i bhfeidhm agus a shonraíonn ról agus freagrachtaí na foirne maidir le riosca. Eisíodh an beartas chuig gach ball foirne a bhfuiltear ag súil go n-oibreoidh siad laistigh de bheartais bhainistíochta riosca an Choimisiúin, chun an lucht bainistíochta a chur ar an airdeall maidir le rioscaí atá ag teacht chun cinn agus laigí rialaithe agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

Creáil Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an gCoimisiún a shainaithníonn agus a thuairiscíonn príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár riosca i bhfeidhm ag an gCoimisiún lena n-aithnítear na príomhrioscaí atá roimh an gCoimisiún agus tá aithint, meastóireacht agus grádú déanta orthu de réir a dtábhachta. Déanann an Coimisinéir agus na bainisteoirí athbhreithniú agus nuashonrú ráithiúil ar an gclár. Cuirtear an clár os comhair an ARC freisin ag gach cruinniú lena athbhreithniú. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sonraítear sa chlár riosca na rialuithe agus na bearta atá de dhíth chun na rioscaí a laghdú agus leagtar freagracht as oibriúchán na rialuithe ar bhail foirne áirithe. Dearbhaím go bhfuil timpeallacht rialaithe i bhfeidhm lena n-áirítear na gnéithe seo a leanas:

- Tá nósanna imeachta maidir le gach príomhphróiseas gnó doiciméadaithe;
- Tá freagrachtaí airgeadais leagtha ar an leibhéal bainistíochta a bhfuil cuntasacht acu dá réir;
- Tá córas buiséadaithe cuí ann le buiséad bliantúil a choinníonn an bhainistíocht shinsearach faoi athbhreithniú;
- Tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a áirithiú; agus
- Tá córais i bhfeidhm chun na sócmhainní a chosaint.

An Coimisiún um Rialáil Eitlíochta

Tar éis athbhreithniú iniúchóireachta inmheánaí ar a phróiseas bainistíochta riosca in 2018, tá athbhreithniú agus nuashonrú déanta ag an gCoimisiún ar a chlár rioscaí chun a chinntiú go leanann bainistíocht riosca de bheith leabaithe i gcultúr an Choimisiúin.

Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmiúla bunaithe chun faireachán a dhéanamh ar nósanna imeachta rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don bhainistíocht, i gcás inarb ábhartha, ar bhealach tráthúil. Deimhním go bhfuil na córais leanúnacha monatóireachta seo a leanas i bhfeidhm:

- Aithníodh na príomhrioscaí agus rialuithe maidir leo agus tá próisis curtha i bhfeidhm chun monatóireacht a dhéanamh ar oibriúchán na bpríomhrialuithe sin agus easnaimh aitheanta a thuairisciú;
- Tá socruithe tuairiscithe bunaithe ag gach leibhéal inar sannadh freagracht as bainistíocht airgeadais; agus
- Déanann an bhainistíocht shinsearach athbhreithniú rialta ar fheidhmíocht tréimhsiúil agus bliantúil agus ar thuarascálacha airgeadais míosúla a léiríonn feidhmíocht i gcoinne na mbuiséad.

Soláthar

Dearbhaím go bhfuil nósanna imeachta i bhfeidhm ag an gCoimisiún chun comhlíonadh na rialacha agus treoirlínte soláthair reatha a chinntiú agus gur chomhlíon an Coimisiún na nósanna imeachta sin le linn 2022.

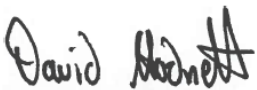
Athbhreithniú ar Éifeachtúlacht

Dearbhaím go bhfuil nósanna imeachta i bhfeidhm ag an gCoimisiún chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta maidir le bainistiú riosca agus nósanna imeachta rialaithe. Tá monatóireacht agus athbhreithniú an Choimisiúin ar éifeachtúlacht an chórais rialaithe inmheánaigh bunaithe ar obair na n-iniúchóirí inmheánacha agus seachtracha, an Choiste Iniúchóireachta agus Riosca a dhéanann maoirseacht ar a gcuid oibre, agus an bhainistíocht shinsearach laistigh den Choimisiún atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil.

Dearbhaím go ndearna an Coimisiún athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha le haghaidh 2022 agus cuireadh é sin i gcrích i Márta 2023.

Saincheisteanna Rialaithe Inmheánaigh

Níor aimsíodh laigí ar bith sa rialú inmheánach is gá a nochtadh sna ráitis airgeadais.



David Hodnett
Leas-Choimisinéir
Dáta: 25 Aibreán 2023



Ard Reachtair Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais An Coimisiún um Rialáil Eitlíochta

Tuairim maidir leis na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta don bhliain dar chríoch an 31 Nollaig 2022 mar a cheanglaítear leis na forálacha in alt 26 den Acht um Rialáil Eitlíochta, 2001. Cuimsítear sna ráitis airgeadais

- ráiteas ar ioncam agus caiteachas
- ráiteas ar ioncam cuimsitheach
- ráiteas ar staid an airgeadais
- ráiteas faoi athruithe ar an gcountas cúlchistí agus caipitil
- ráiteas ar shreabhadh airgid, agus
- na nótaí bainteacha, lena n-áirítear achoimre ar bheartais cuntasáiochta thábhachtacha.

I mo thuairimse, tugann na ráitis airgeadais léargas fírinneach cóir ar acmhainní, dlíteanais agus staid airgeadais an Choimisiúin um Rialáil Eitlíochta amhail an 31 Nollaig 2022 agus ar a chuid ioncaim agus caiteachais do 2022 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (CTA) 102 — *An Caighdeán um Thuairisciú Airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann.*

Bunús na dtuairimí

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (CIIInna) mar a chuirtear i bhfeidhm ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Tá cur síos ar mo fhreagrachtaí i leith na gcaighdeán sin san aguisín a ghabhann leis an tuarascáil seo. Tá mé neamhspleách ar an gCoimisiún um Rialáil Eitlíochta agus tá mo chuid freagrachtaí eiticiúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Creidim gur leor an fhianaise iniúchta a fuair mé agus gur cuí í chun bunús a thabhairt le mo thuairim.

Tuairisciú ar fhaisnéis seachas na ráitis airgeadais, agus ar nithe eile

Chuir an Coimisiún um Rialáil Eitlíochta faisnéis áirithe eile i láthair i dteannta leis na ráitis airgeadais. Cuimsítear leis sin an ráiteas rialaithe agus tuairisc an Choimisiúin, agus an ráiteas ar rialú inmheánach. Tá mo chuid freagrachtaí maidir le tuairisciú a dhéanamh i ndáil leis an bhfaisnéis sin, agus ábhair áirithe eile a ndéanaim tuairisciú orthu mar eisceacht, leagtha amach san aguisín leis an tuarascáil seo.

Níl aon rud le tuairisciú agam ina leith sin.

Georgina O Mahony
Ar son agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
26 Aibreán 2023

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí an Choimisiúin

Mar atá sonraithe sa ráiteas faoi rialachas agus i dtuarascáil an Choimisiúin, tá an Coimisiún freagrach as

- na ráitis airgeadais bliantúla a ullmhú i bhfoirm atá forordaithe faoi Alt 26 den Acht um Rialáil Eitlíochta, 2001
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cothrom de réir CTA 102
- rialtacht na n-idirbheart a chinntiú
- measúnú a dhéanamh an bhfuil úsáid bhonn cuntasaióchta an ghnóthais leantaigh iomchuí, agus
- cibé rialú inmheánach a dhéanamh a mheasann sé a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh sé de thoradh calaoise nó earráide.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 26 den Acht um Rialáil Eitlíochta, 2001, iniúchadh a dhéanamh ar ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta agus tuairiscí a dhéanamh orthu sin do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam ná dearbhú réasúnta a fháil maidir le cibé an bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha de bharr calaoise nó earráide. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní ráthaíocht é go n-aimseoidh iniúchadh arna dhéanamh i gcomhréir leis na Cllna míráiteas ábhartha i gcónaí nuair atá sé ann. Is féidir le míráitis eascairt ó chalaos nó earráid agus meastar gur míráitis ábhartha iad más féidir bheith ag súil leis go réasúnta go mbeadh tionchar acu, ina n-aonar nó le chéile, ar chinntí eacnamaíochta úsáideora arna nglacadh ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh de réir na Cllna, feidhmím breithiúnas gairmiúil agus coimeádaim amhras gairmiúil ar feadh an iniúchta. Agus é sin á dhéanamh agam,

- Aithním agus measúnaím na rioscaí a bhaineann le míráiteas ábhartha ar na ráitis airgeadais cibé acu de bharr calaoise nó earráide; ceapaim agus cuirim i bhfeidhm nósanna imeachta iniúcháireachta chun freagairt do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus oiriúnach chun bunús a sholáthar do mo thuairim. Tá an riosca nach mbraithfeadh míráiteas ábhartha mar thoradh ar chalaos níos airde ná an ceann a eascraíonn as earráid, toisc go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar an rialú inmheánach is cuí don iniúchadh chun nósanna imeachta iniúcháireachta a dhearadh atá cuí sna cúinsí, ach ní chun críocha tuairim a chur in iúl faoi éifeachtúlacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasaióchta atá in úsáid agus ar réasúntacht na meastachán cuntasaióchta agus nochtáí gaolmhara.

- Tagaim ar an gconclúid faoi oiriúnacht úsáid bhonn cuntasaióchta an ghnóthais leantaigh agus, bunaithe ar an bhfianaise iniúchta faighte, cibé acu an bhfuil éiginnteacht ábhartha i gceist maidir le himeachtaí nó tosca a d'fhéadfadh amhras suntasach a chaitheamh ar chumas an Choimisiúin um Rialáil Eitlíochta leanúint ar aghaidh mar ghnóthas leantach. Má chinnim go bhfuil éiginnteacht ábhartha ann, ceanglaítear orm aird a tharraingt i mo tuarascáil ar na nochtáí gaolmhara sna ráitis airgeadais nó, mura leor na nochtáí sin, mo thuairim a mhodhnú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dáta mo thuarascála. D'fhéadfadh go dtarlódh imeachtaí nó go mbeadh tosca i gceist sa todhcháí, áfach, a stopfadh an Coimisiún um Rialáil Eitlíochta de leanúint ar aghaidh mar ghnóthas leanúntach mar thoradh orthu.
- Déanaim meastóireacht ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtáí, agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh cur i láthair cothrom amach.

Déanaim cumarsáid leo siúd atá freagrach as rialachas maidir le, i measc nithe eile, scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaithním le linn m'iniúchta.

Tuairiscím mar eisceacht más rud é, i mo thuairimse,

- nach bhfuil an fhaisnéis agus na mínithe ar fad a theastaigh uaim le haghaidh m'iniúchta faighte agam, nó
- nár leor na taifid chuntasaióchta chun iniúchadh ceart agus pras a dhéanamh ar na ráitis airgeadais, nó
- níl na ráitis airgeadais ag teacht leis na taifid chuntasaióchta.

Eolas nach mbaineann leis na ráitis airgeadais

Ní bhaineann mo thuairim ar na ráitis airgeadais le haon eolas eile a tugadh leis na ráitis, agus ní dhéanaim breithiúnas nó ní thugaim ráthaíocht ar an eolas sin.

Maidir le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Cllna an fhaisnéis eile a chuirtear i láthair a léamh agus, le linn dom é sin a dhéanamh, a bhreithniú cibé an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó más dealraitheach ar shlí eile go bhfuil míráiteas ábhartha ann. Más rud é, bunaithe ar an obair atá déanta agam, go mbainim de thátal as go bhfuil míráiteas ábhartha maidir leis an bhfaisnéis eile seo, ceanglaítear orm an fhír sin a thuairiscí.

Tuairiscí ar nithe eile

Déantar m'iniúchadh trí thagairt a dhéanamh do na breithnithe speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus lena bhfeidhmí. Tuairiscím má shainaithním ábhair ábhartha a bhaineann leis an mbealach a rinneadh gnó poiblí.

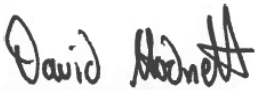
Déanaim iarracht fianaise a fháil faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má shainaithním aon chás ábhartha nár úsáideadh airgead poiblí chun na gríoch a bhí beartaithe nó nár chloígh na hidirbhearta leis na húdaráis a rialaíonn iad.

An Coimisiún um Rialáil Eitlíochta

Ráiteas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2022

Ioncam	Nótaí	2022 €	2021 €
Ioncam Tobhaigh	2	4,504,663	4,024,408
Táillí Ceadúnais	2	119,594	100,929
Eile	2	302,675	218,966
Ioncam Comhlán		4,926,932	4,344,303
Aistriú (chuig)/ón gCuntas Caipitil	9	(183,236)	(199,535)
Glanioncam		4,743,696	4,144,768
Caiteachas			
Costais Foirne	4	1,841,730	1,722,632
Costais Sochair Scoir	10(a) 11(a)	420,231	391,970
Sainchomhairleoireacht (gan sainchomhairleoireacht dhlíthiúil san áireamh)		1,181,925	416,114
Táillí Dlíthiúla		149,440	102,064
Cíos		298,500	289,400
Comhordú Sliotán (áirítear comhairleacht le 2022)		284,901	220,200
Costais Oibriúcháin		518,570	552,403
	3	4,695,297	3,694,783
Barrachas Oibriúcháin/(Easnamh)	14	48,399	449,985

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas um Shreabhadh Airgid agus Nótaí 1 go dtí 18.



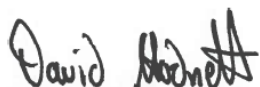
David Hodnett
Leas-Choimisinéir
Dáta: 25 Aibreán 2023

An Coimisiún um Rialáil Eitlíochta

Ráiteas ar Ioncam Cuimsitheach don Bhliain dar críoch an 31 Nollaig 2022

	Nótaí	2022 €	2021 €
Barrachas Oibriúcháin/(Easnamh)		48,399	449,985
Gnóthachan/(caillteanais) ó thaithí a eascraíonn ó dhliteanais maidir leis an scéim sochar scoir	10 (d)	(303,228)	(730,929)
Gnóthachain/(caillteanais) achtúireacha ar shócmhainní na scéime	10 (b iii)	(1,228,924)	744,980
Athruithe ar na boinn tuisceana i dtaobh luach reatha dhliteanais na scéime sochar scoir	10 (b ii)	2,567,943	(324,378)
Gnóthachan/(caillteanas) achtúireach		1,035,791	(310,327)
Gnóthachan taithí/(caillteanas) SPSPS		(63,963)	6,562
Athruithe ar thiomhdí Scéim Pinsean Seirbhíse Poiblí Aonair		200,550	(25,717)
		136,587	(19,155)
Coigeartú ar mhaoiniú sochar scoir iarchurtha lomlán an Ioncaim/(Easnamh) Chuimsithigh don Bhliain	11 (b)	(136,587)	19,155
		1,084,190	139,658

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas um Shreabhadh Airgid agus Nótaí 1 go dtí 18.



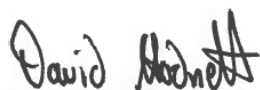
David Hodnett
Leas-Choimisinéir
Dáta: 25 Aibreán 2023

An Coimisiún um Rialáil Eitlíochta

Ráiteas ar Staid an Airgeadais amhail an 31 Nollaig 2022

	Nótaí	€	2022 €	€	2021 €
Maoín, Trealamh Gléasra agus Bogearraí					
Maoín, Trealamh Gléasra agus Bogearraí	5		502,722		319,486
Sócmhainní Reatha					
Airgead Tirim agus Coibhéisí Airgid	6	37,541,446		12,753,257	
Infháltais agus Réamhíocaíochtaí	7	229,960		327,775	
		37,771,406		13,081,032	
Dlíteanais Reatha:					
Méideanna dlíte laistigh de bhliain amháin					
Suimeanna iníochta agus Fabhrúithe	8	(649,499)		(554,091)	
Cuntais Bhanna Airgid	6	(34,839,572)		(10,376,140)	
		(35,489,071)		(10,930,231)	
Glansócmhainní Reatha			2,282,335		2,150,801
Sócmhainní Iomlán Líide Dlíteanais Reatha			2,785,057		2,470,287
			2,785,057		2,470,287
Sochair Scoir					
Oibleagáidí sochair scoir	10(b i) 11(b)		(1,378,343)		(2,372,888)
Sócmhainn maoinithe maidir le sochar iarchurtha scoir (SPSPA)	11(b)		379,509		421,397
Glansócmhainní agus Dlíteanas Sochar Scoir san áireamh			1,786,223		518,796
Lena n-ionadaítear					
Cuntas Ioncaim agus Caiteachais			2,282,335		2,150,801
Cuntas Caipitil	9		502,722		319,486
Cúlchiste Sochar Scoir			(998,834)		(1,951,491)
			1,786,223		518,796

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas um Shreabhadh Airgid agus Nótaí 1 go dtí 18.



David Hodnett
Leas-Choimisinéir
Dáta: 25 Aibreán 2023

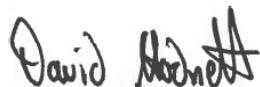
An Coimisiún um Rialáil Eitlíochta

Ráiteas faoi Athruithe ar an gCuntas Cúlchistí agus Caipitil amhail an 31 Nollaig 2022

	Ráiteas Cuntas Ioncaim agus Caiteachais	Cuntas Caipitil	Cúlchiste Sochar Scoir (Nóta 10)	Iomlán
Iarmhéid amhail ar an 1 Eanáir 2021	1,682,141	119,950	(1,622,489)	179,603
Barrachas Oibriúcháin	449,985			449,985
Gluaiseacht le linn na bliana		199,535		199,535
Gnóthachan/(Caillteanas) Achtúireach			(310,327)	(310,327)
Aistriú	18,675		(18,675)	-
Iarmhéid amhail ar an 31 Nollaig 2021	2,150,801	319,485	(1,951,491)	518,796
Iarmhéid amhail ar an 1 Eanáir 2022	2,150,801	319,485	(1,951,491)	518,796
Barrachas Oibriúcháin	48,399			48,399
Gluaiseacht le linn na bliana		183,237		183,237
Gnóthachan/(Caillteanas) Achtúireach			1,035,791	1,035,791
Aistriú	83,134		(83,134)	-
Iarmhéid amhail ar an 31 Nollaig 2022	2,282,335	502,722	(998,834)	1,786,223

Léiríonn an Cúlchiste Sochar Scoir an difríocht idir costas carnach na sochar scoir agus na suimeanna a íocadh go dtí seo. Léiríonn an t-aistriú i rith na bliana an difríocht idir costas iomlán na sochar scoir arna n-aithint sa Ráiteas Ioncaim agus Caiteachais i rith na bliana agus an méid a íocadh i rith na bliana.

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas um Shreabhadh Airgid agus Nótaí 1 go dtí 18.



David Hodnett
Leas-Choimisinéir
Dáta: 25 Aibreán 2023

An Coimisiún um Rialáil Eitlíochta

Ráiteas ar Shreabhadh Airgid don bhliain dar críoch 31 Nollaig 2022

	Nótaí	2022 €	2021 €
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas ar Ioncam agus Caiteachas		48,399	449,985
Difríocht idir Costais Sochair Scoir agus Ranníocaíocht an Fhostóra		83,134	18,675
Dímheas & cailteanas ar dhiúscairtí	5	37,251	27,844
Ús Bainc agus muirir bhainc a íocadh		6,734	4,489
Amúchadh sócmhainn chaipitil		183,236	199,535
(Méadú)/Laghdú ar Infháiltais	7	80,133	(99,916)
(Méadú)/Laghdú ar Réamhíocaíochtaí	7	17,684	(31,540)
(Laghdú)/Méadú ar Iníochta	8	15,242	203,984
(Laghdú)/Méadú ar Fhabhrúithe	8	80,165	11,720
(Glan-eis-sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin		551,979	784,776
Sreabhadh airgid ó Ghníomhaíochtaí maoinithe			
Ús Bainc a Fuarthas		52	-
Ús Bainc agus Muirir Mhainc a Íocadh		(6,786)	(4,489)
Íocaíochtaí chun Sócmhainní Seasta Inláimhsithe a Fháil		(220,487)	(227,380)
Glansreabhadh airgid ó Ghníomhaíochtaí Maoinithe		(227,221)	(231,869)
Sreabhadh airgid ó Ghníomhaíochtaí Infheistíochta			
Méadú (Laghdú) ar Chuntais Bhanna Airgid & CCT	6	24,463,432	(12,946,896)
Glanshreafaí Airgid a Soláthraíodh/(a úsáidtear i) ó Ghníomhaíochtaí Infheistíochta		24,463,432	(12,946,896)
Glanmhéadú/(Laghdú) ar Airgead Tirim agus Coibhéisí Airgid		24,788,190	(12,393,989)
Airgead tirim agus coibhéisí airgid ar 1 Eanáir		12,753,257	25,147,245
Airgead tirim agus coibhéisí airgid ar 31 Nollaig		37,541,446	12,753,257

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na Ráitis Airgeadais don bhliain dar críoch 31 Nollaig 2022

1. Beartais Chuntasaíochta

Leagtar amach thíos bunús na cuntasaíochta agus na beartais shuntasacha chuntasaíochta a ghlac an Coimisiún um Rialáil Eitlíochta. Cuireadh i bhfeidhm ar bhonn comhsheasmhach iad go léir ar feadh na bliana agus i leith na bliana roimhe sin.

a) Faisnéis Ghinearálta

Is comhlacht neamhspleách é an Coimisiún um Rialáil Eitlíochta a bunaíodh de bhun an Achta um Rialáil Eitlíochta, 2001. Is iad príomhfheidhmeanna an Choimisiúin muirir aerfoirt a rialú ag Aerfort Bhaile Átha Cliath, ceadúnú tionscnóirí turas agus gníomhairí taistil atá i mbun oibre in Éirinn, cur chun feidhme oibleagáidí na hÉireann faoi reachtaíocht na hEorpa um chionroinnt sealanna, ceadúnú aeriompróirí Éireannacha agus ceadú soláthraithe seirbhíse ar an talamh. Tá an Coimisiún freagrach chomh maith as a áirithiú go gcomhlíonfar cearta íosta na bpaisinéirí aeir i gcás moille, cealaithe agus bordáil dhiúltaithe, agus as a áirithiú go dtairgfear deiseanna do dhaoine atá faoi mhíchumas luaineachta chun taisteal d'aer, deiseanna atá inchomparáide leo siúd a bhíonn ag saoránaigh eile.

b) Ráiteas Géilliúlachta

Ullmhaíodh ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta don bhliain dar chríoch an 31 Nollaig 2022 I gcomhréir le FRS 102, an caighdeán tuairiscithe airgeadais a bhfuil feidhm aige sa Ríocht Aontaithe agus in Éirinn, arna eisiúint ag an gComhairle Tuairiscithe Airgeadais (CTA) agus arna fhógairt ag Institiúid na gCuntasóirí Cairte in Éirinn.

c) Bonn Ullmhúcháin

Ullmhaíodh na ráitis airgeadais faoi choinbhinsiún an chostais stairiúil, cé is moite de shócmhainní agus dliteanais áirithe a rinneadh a thomhas ar a luach cóir mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis cuntasaíochta i bhfoirm atá ceadaithe ag an Aire Iompair le comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe faoin Acht um Rialáil Eitlíochta, 2001. Cuireadh na Beartais Chuntasaíochta seo a leanas i bhfeidhm ar bhonn comhsheasmhach i leith nithe a mheastar atá ábhartha i ndáil le ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta.

d) Aitheantas Ioncain

Tugtar ioncam ó Thobhach Eitlíochta chun cuntais thar an tréimhse lena mbaineann sé. Tugtar ioncam ó tháilí ceadúnais de bhun iarratas ó lucht an ghnó taistil chun cuntais sa bhliain ina n-eisítear an ceadúnas. Aithnítear ioncam úis ar bhonn fabhrúithe ag baint úsáid as modh an ghlanráta úis.

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

e) Maoin, Gléasra, Trealamh, agus Bogearraí

Sonraítear réadmhaoin, gléasra, trealamh agus bogearraí ag costas lúide dímheas carntha, arna choigeartú d'aon soláthar do lagú. Soláthraítear dímheas ar gach maoin, gléasra, trealamh agus bogearraí, seachas talamh ruílse agus saothar ealaíne, ag rátaí a mheastar chun an costas a dhíscríobh lúide luach iarmharach measta gach sócmhainne ar bhonn líne díri thar a saolta úsáideacha measta, mar a leanas:

Daingneáin agus Feistis	20% in aghaidh na bliana
Trealamh Oifige	10% in aghaidh na bliana
Trealamh Ríomhaireachta	20% in aghaidh na bliana
Forbairt Bogearraí	20% in aghaidh na bliana

Léiríonn luach iarmharach an méid measta a gheofar faoi láthair ó dhiúscairt sócmhainne, tar éis costais mheasta diúscairthe a asbhaint, dá mbeadh an tsócmhainn in aois cheana féin agus sa riocht a mbeifí ag súil leis ag deireadh a ré úsáideach. Is é tairseach chaipitlithe an Choimisiúin ná €1,500. Má tá fianaise oibiachtúil ann go bhfuil bearnú ar luach sócmhainne, aithnítear cailteanas bearnaithe sa Ráiteas Ioncaim agus Caiteachais.

f) Infháltais

Aithnítear infháltais ar a luach cóir, lúide soláthar i leith fiacha amhrasacha. Is foráil ar leith é soláthar fiacha amhrasacha, agus deimhnítear é nuair atá fianaise oibiachtúil nach mbeidh an Coimisiún um Rialáil Eitlíochta ábalta gach a bhfuil ag dul dó a bhailiú. Aithnítear gach gluaiseacht i soláthar fiacha amhrasacha sa Ráiteas ar Ioncam agus Caiteachas.

g) Léasanna Oibriúcháin

Aithnítear caiteachas ar chíosanna faoi léasanna oibriúcháin sa Ráiteas Ioncaim agus Caiteachais thar shaol an léasa. Aithnítear caiteachas ar bhonn an mhéid chothroim thar thréimhse an léasa, ach amháin nuair a bhíonn arduithe cíosa i gceist atá nasctha leis an ráta boilscithe a bhfuiltear ag súil leis, agus sa chás sin aithnítear na harduithe sin tráth a dtabhaithe. Aithnítear aon dreasachtaí léasa a fhaightear thar shaol an léasa.

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

h) Sochair Fostaithe

Sochair Ghearrthéarmacha

Aithnítear Sochair Ghearrthéarmacha amhail pá saoire mar chaiteachas sa bhliain, agus áirítear sochair arna bhfabhrú ag deireadh na bliana i bhfigiúr na Méideanna Iníochta sa Ráiteas um an Staid Airgeadais.

Sochair Scoir

Feidhmíonn an Coimisiún scéimeanna ranníocacha cistithe pinsean le sochair shainithe faoi Alt 20 agus Alt 21 den Acht um Rialáil Eitlíochta, 2001. Cheadaigh an tAire Iompair agus an tAire Caiteachais Phoiblí agus Athchóirithe scéimeanna aoisliúntais an Choimisiúin i mí Mheitheamh 2015. Cuimsítear sa mhuirear sochar scoir sa chuntas Ioncaim agus Caiteachais an costas seirbhíse reatha agus costas úis dhliteanais na scéime. Aithnítear gnóthachain agus cailteanais achtúireacha sa ráiteas ar ioncam cuimsitheach i leith na bliana ina dtarlaíonn siad. Déantar sócmhainní na scéime sochar scoir a thomhas ar a luach cóir. Tomhastar dliteanais scéim sochair scoir ar bhonn achtúireach ag baint úsáide as an modh chreidiúint réamh-mheasta an aonaid. Má tá dliteanais na scéime níos mó ná sócmhainní na scéime, cuirfear sin i láthair ar an Ráiteas um an Staid Airgeadais mar dhliteanas.

Glacann gach fostaí nua, nach bhfuil ina s(h)eanbhall de scéim aoisliúntais seirbhíse poiblí, páirt sa Scéim Phinsin Státseirbhíse Aonair ó 1 Eanáir 2013. Léiríonn costais phinsin sochair phinsin tuillte ag fostaithe sa tréimhse agus taispeántar iad lúide ranníocaíochtaí pinsin foirne, a chuirtear ar aghaidh chuig an Roinn Caiteachais Phoiblí agus Athchóirithe. Aithnítear mar ioncam an méid atá comhfhreagrach don mhuirear pinsin sa mhéid go bhfuil sé in-aisghabhála agus go ndéantar fritháireamh air trí dheontais a fuarthas sa bhliain chun íocaíochtaí pinsin a íoc. Léirítear sa Ráiteas ar Ioncam Cuimsitheach gnóthachain agus cailteanais achtúireacha a eascraíonn ó dhliteanais scéime, agus aithnítear coigeartú comhréire sa mhéid atá in-aisghabhála ón Roinn Caiteachais Phoiblí agus Athchóirithe. Léiríonn na ráitis airgeadais, ar a luach cóir, na sócmhainní agus dliteanais a eascraíonn ó oibleagáidí scoir an Choimisiúin agus aon chistiú a bhfuil baint acu leo, agus aithníonn siad na costais a bhaineann le sochair scoir a sholáthar sna tréimhsí cuntasáíochta ina bhfuil siad tuillte ag na fostaithe. Déantar dliteanais na scéime sochar scoir a thomhas ar bhonn achtúireach ag baint úsáide as modh creidmheasa an aonaid réamh-mheasta.

i) Bannaí na Trádála Taistil agus an Ciste Cosanta Taistealaithe

Rinneadh an fhreagracht as ceadúnú gníomhairí taistil agus tionscnóirí turas a riar de réir an Achta Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982, mar a leasaíodh, a aistriú ón Roinn Fiontar Poiblí (ag an am) chuig an gCoimisiún ar an lá a bunaíodh é, 27 Feabhra 2001.

Coinnítear airgead arna thaisceadh mar bhannaí airgid ag gníomhairí taistil agus tionscnóirí turas de bhun Alt 13 den Acht sin i gcuntais bhainc ar leith faoi rialú an Choimisiúin. Déanann an Coimisiún íocaíochtaí de bhun éileamh a dhéantar ar na bannaí de réir mar a thagann siad chun cinn. Tugtar cuntas ar na hiarmhéideanna nár caitheadh ar chuntais bhanna amhail an 31 Nollaig 2022 mar chreidiúnaithe.

Bunaíodh an Ciste Cosanta Taistealaithe faoi Alt 15 den Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982, le soláthar a dhéanamh d'aon ghannchion ar na bannaí taistil maidir le cailteanais nó dliteanais arna dtabhú ag custaiméirí gníomhairí taistil agus tionscnóirí turas.

Is é an Coimisiún a riarann na cuntais bhanna agus an Ciste agus faigheann an Coimisiún a gcostais ar ais ó na bannaí nó ón gCiste faoi théarmaí Acht 1982. Ullmhaítear ráitis airgeadais ar leith do na cuntais bannaí ar a dtugtar agus don Chiste um Chosaint an Lucht Siúil agus déanann an tArd-Reachtair Cuntas agus Ciste iniúchadh orthu freisin.

j) Cuntas Caipitil

Léiríonn an Cuntas Caipitil luach neamhamúchta an ioncaim a úsáidtear chun críocha caipitil.

k) Airgeadraí Coigríche

Déantar idirbhearta a dhéantar in airgeadraí coigríche agus a bhaineann le hioncaim agus le costais a aistriú ina euro ar na rátaí malartaithe a bhí i bhfeidhm ar na dátaí ar a ndearnadh na hidirbhearta.

l) Breithiúnais agus Meastacháin Shuntasacha

Ní mór breithiúnais agus meastacháin shuntasacha a dhéanamh agus na ráitis airgeadais á n-ullmhú. Áirítear leis na míreanna sna ráitis airgeadais ina ndearnadh na breithiúnais agus na meastacháin sin iad seo a leanas:

m) Oibleagáid um Shochair Scoir

Déantar nuashonrú bliantúil ar bhoinn tuisceana na meastachán achtúireach dá gcinntear na méideanna arna n-aithint sna ráitis airgeadais (lena n-áirítear rátaí lascaine, rátaí ardaithe ar leibhéal chúitimh amach anseo, rátaí básmhaireachta agus treochothaí um chostas cúraim sláinte) ar bhonn na ndálaí geilleagracha atá i réim faoi láthair, agus i leith athrú ábhartha ar bith ar théarmaí agus coinníollacha na bpleananna sochar scoir agus na bpleananna iarscoir.

D'fhéadfadh tionchar a bheith ag an méid seo a leanas ar na boinn tuisceana:

- (i) an ráta lascaine, athruithe ar an ráta toraidh ar bhannaí corparáideacha ardcháilíochta;
- (ii) leibhéal chúitimh amach anseo, dálaí sa mhargadh saothair amach anseo; agus
- (iii) treochothaí um chostas cúraim sláinte, ráta an bhoilscithe i dtaobh costas leighis sna réigiúin ábhartha.

2. Ioncam

Faigheann an Coimisiún um Rialáil Eitlíochta ioncam ó dhá phríomhfhoinsé, ioncam ó thobhaigh agus ioncam ó tháillí ceadúnas don trádáil taistil.

Ioncam Tobhaigh

Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tugtar cumhacht don Choimisiún um Rialáil Eitlíochta i dtaobh rialacháin a dhéanamh lena bhforáiltear do thobhaigh a ghearradh. Is é is aidhm leis na Tobhaigh ná costais agus caiteachais an Choimisiúin a chlúdach. Féach ar Nóta 15.

Táillí Cheadúnais agus Ioncam Eile

Faoi Alt 12 den Acht Iompair (Tionscnóirí Turais agus Gníomhairí Taistil), 1982 tá sé de chumhacht ag an gCoimisiún ceadúnais a eisiúint agus táillí a ghearradh ar an Tionscal Trádála Taistil. Cuimsíonn ioncam eile baill foirne atá ar iasacht don ÚEÉ le haghaidh obair a bhaineann le cumasc (€276,505), Ioncam TPF (€24,165), ús taise faighte (€53) agus crosmhuirear chuig an Roinn Iompair as am foirne a chaitear ar a Scéim Gníomhairí Taistil (€1,952).

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

3. Caiteachas	2022	2021
Costas Foirne	1,841,730	1,722,632
Costas Sochar Scoir lena n-áirítear riarachán agus FRS adj	420,231	391,970
Comhairliúchán	1,181,925	416,114
Táillí Dílíthiúla	149,440	102,064
Cíos	298,500	289,400
Comhordú Sliotán	284,901	220,200
Costais Oibriúcháin:		
Fógraíocht agus Caidreamh Poiblí	20,956	30,134
Taisteal agus Cothabháil	12,167	708
Comhdhálacha	4,003	727
Oiliúint agus Earcaíocht	22,257	45,905
Táille Iniúchta	14,500	13,750
Táillí Coiste Iniúcháireachta & Riosca	8,395	8,395
Iniúchadh Inmheánach	19,637	25,449
Cothabháil ar an láithreán Gréasáin	26,636	21,716
Glanadh	17,442	14,967
Leictreachas	5,948	3,392
Cothabháil Oifige	5,557	5,314
Árachas	65,176	59,067
Páipéarachas Oifige	8,108	8,535
Postas agus Iompar	4,390	9,646
Fón	12,881	12,165
Dímheas & Cailteanas ar Dhiúscairtí	37,251	27,844
Muirear Seirbhíse	67,644	67,150
Rátaí	27,658	27,658
Costais Stórála	7,020	4,527
Táillí Riaracháin Gairmiúla	13,961	42,248
Tacaíocht TF Oifige	47,857	43,076
Bogearraí	36,168	29,771
Feistiú Oifige	4,291	763
Eile	28,667	49,497
Iomlán	4,695,297	3,694,783

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

4. Luach Saothair

(a) Sochair Fostaithe Comhiomlána

	2022	2021
	€	€
Sochair Ghearrthéarmacha Foirne	1,571,843	1,540,944
Ranníocaíocht fostóra le leas sóisialach	163,520	153,399
Foireann Gníomhaireachta	106,367	28,288
	1,841,730	1,722,632
Costais sochair scoir	420,231	391,970
	2,261,961	2,114,602

Ba é 23 líon iomlán na foirne a bhí fostaithe ag deireadh na bliana (2021: 23).

(b) Sochair Ghearrthéarmacha Foirne

	2022	2021
	€	€
Bunphá	1,571,843	1,540,944
Ragobair	-	-
Liúntais	-	-
	1,571,843	1,540,944

(c) Príomhphearsanra Bainistíochta

Áirítear ar an bpríomhbhainistíocht an Leas-Choimisinéir agus triúr bainisteoir (lena n-áirítear an Coimisinéir agus ceathrar bainisteoirí in 2021).

	2022	2021
	€	€
Tuarastal	512,232	642,840
Liúntais	-	-
Sochair foirceanta	-	-
Árachas Sláinte	-	-
	512,232	642,840

Ní áirítear leis seo luach na sochar scoir a tuilleadh sa bhliain. Is iad na príomhphearsanra bainistíochta ná baill de Scéim Pinsin an Choimisiúin nó baill den Scéim Pinsean Seirbhíse Poiblí Aonair.

Ón 1 Eanáir 2019 ar aghaidh, íocann baill de scéimeanna pinsin sochair shainithe na seirbhíse poiblí ranníocaíocht aoisliúntais bhreise (ASC) a eascraíonn as Comhaontú Cobhsaíochta na Seirbhíse Poiblí (2018 - 2020) agus Acht um Pá agus Pinsin na Seirbhíse Poiblí 2017. RBA de €54,157 (2021: €60,594) ó thuarastail foirne agus íocadh é leis an Roinn Iompair le haghaidh 2022.

I rith 2022, baineadh asbhaintí bainteach le sochar scoir de €77,564 (2021: €76,491) ó bhaill foirne agus íocadh iad leis an Roinn Caiteachais Phoiblí agus Athchóirithe (SPSPA) agus Irish Life (Scéim pinsin CRE).

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

(d) Tuarastal agus Sochair an Choimisinéara

	2022	2021
	€	€
Bunphá	170,239	162,726
	170,239	162,726

Léiríonn figiúr 2021 tuarastal an Choimisinéara go dtí gur fhág sí i mí Dheireadh Fómhair 2021. Léiríonn figiúr 2022 tuarastal bliana iomlán an Leas-Choimisinéara atá ag gníomhú in ionad an Choimisinéara. Tá an Coimisinéir ina bhall de scéim aoisliúntais CAR. Ní théann a dteidlíochtaí pinsin thar théarmaí na scéime pinsin eiseamláireach seirbhíse poiblí. Ní chléadaítear sa mhéid thuas luach na sochar scoir a tuilleadh sa bhliain.

5. Maoin, Trealamh Gléasra agus Bogearraí

	Trealamh Oifige	Trosacán agus Feistis	Trealamh Ríomhaireachta	Bogearraí	Iomlán
	€	€	€	€	€
Costas ag tús na bliana	4,738	103,976	163,586	184,500	456,800
Breisithe sa bhliain	-	2,817	967	216,704	220,487
Diúscairtí i rith na bliana	-	-	-	-	-
Ag deireadh na bliana	4,738	106,793	164,553	401,204	677,287
Dímheas carntha ag tús na bliana	790	91,010	45,512	-	137,312
Muirear don bhliain	474	4,026	32,751	-	37,251
Diúscairtí i rith na bliana	-	-	-	-	-
Ag deireadh na bliana	1,264	95,036	78,263	-	174,565
Glanluach de réir na Leabhar amhail an 31 Nollaig 2021	3,948	12,966	118,074	184,500	319,486
Glanluach de réir na Leabhar amhail an 31 Nollaig 2022	3,474	11,757	86,290	401,204	502,722

Nóta: ní raibh na bogearraí a bhí á bhforbairt á n-úsáid ar an 31 Nollaig 2022 agus níl aon dímheas gearrtha orthu dá bharr.

6. Airgead Tirim agus Coibhéisí Airgid

	2022	2021
	€	€
Cuntais Bhainc – Cuntais Bhanna na Trádála Taistil	34,806,242	9,250,828
Cuntas Bainc – An Ciste Cosanta Taistealaithe	33,330	1,149,307
	34,839,572	10,400,135
Cuntas Bainc – Cuntas Reatha CRE	289,491	338,330
Cuntas Bainc – Cuntas Taisce Phrapéilimh an CRE	1,518,737	18,178
Cuntas Bainc – Cuntas Taisce Phrapéilimh an CRE	893,529	995,994
Cuntas Bainc – Cuntas Taisce Phrapéilimh an CRE	-	1,000,507
Mionairgead	117	113
	37,541,446	12,753,257
Athmhuintearas Meamram 2021 (nóta: níl aon mhíreanna réitigh ann in 2022):		
Iarmhéid Cuntais Bainc Banna		10,400,135
Lúide Sonraisc in 2022 íochta in 2021		(23,995)
Dliteanas Cuntais Bainc Banna		10,376,140

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Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

Is suimeanna airgid iad Cuntais Bhanna na Trádála Taistil a chuirtear i dtaisce in ainm an Choimisiúin um Rialáil Eitlíochta agus is féidir úsáid a bhaint astu i gcás loicthe ag Tionscnóirí Turas nó ag Gníomhairí Taistil gaolmhara. Ní féidir leis an gCoimisiún an t-airgead seo a úsáid chun críche rud ar bith eile. Cuirtear an t-airgead seo ar ais chuig an Soláthraí Bannaí mura bhfuil gá leis. Dá bhrí sin, léirítear an dliteanas comhfhreagrach mar Chreidiúnaí: Suimeanna a bheidh dlite laistigh de bhliain amháin.

		2022	2021		
		€	€		
7.	Infháltais agus Réamhíocaíochtaí atá dlite laistigh de bhliain amháin				
	Infháltas	132,798	212,930		
	Réamhíocaíochtaí	97,162	114,845		
		229,960	327,775		
8.	Méideanna Iníochta agus Fabhruithe atá dlite laistigh de bhliain amháin				
	Fabhruithe	85,003	43,831		
	Méideanna Iníochta – Táillí Sainchomhairleachta	279,261	240,268		
	- Coimisinéirí Ioncaim ÍMAT/ÁSPC	48,673	46,835		
	- Coimisinéirí Ioncaim CBL	16,799	2,451		
	- Coimisinéirí Ioncaim PSWT	27,271	17,697		
	- Eile	192,492	203,009		
		649,499	554,091		
9.	Cuntas Caipitil				
	larmhéid ar an 1 Eanáir				
	Aistriú (go)/ón gCuntas i dtaobh Ráiteas Ioncaim agus Caiteachais		319,486		119,950
	Méid a réadaíodh nuair a diúscaíodh maoin, gléasra agus trealamh	-		-	
	Cistí a leithdháileadh chun maoin, gléasra agus trealamh a fháil	220,487		227,380	
	Méid amúchta de réir dímheas sócmhainní	(37,251)		(27,844)	
	Glanmhéid le haistriú		183,236		199,536
	larmhéid ar an 31 Nollaig	502,722	502,722		319,486

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

10. Sochair Scoir	2022	2021
a) Costais Sochar Scoir	€	€
Costas seirbhíse reatha	254,000	258,000
Glanchoistas Úis	30,393	17,396
Lúide Ranníocaíochtaí Fostaithe	<u>(35,934)</u>	<u>(45,395)</u>
	248,459	230,001
Táillí riaracháin agus achtúireacha	<u>57,481</u>	<u>69,641</u>
Muirear Oibriúcháin Iomláin	305,940	299,642
b i) Glandliteanas sochar scoir		
Luach reatha na n-oibleagáidí maoinithe	6,271,694	8,253,269
Luach cóir shócmhainní scéime	<u>5,272,860</u>	<u>6,301,778</u>
Glandliteanas (sócmhainn)	<u>998,834</u>	<u>1,951,491</u>
b ii) Luach reatha d'oibleagáidí scéime ag Tús na bliana	8,253,269	5,707,572
Costas seirbhíse reatha	254,000	258,000
Costas úis	125,704	58,365
Cailiteanais/(Gnóthachain) ó thaithí	303,228	730,929
Athruithe ar Bhoinn Tuisceana	(2,567,943)	324,378
Cailiteanais/(Gnóthachain) ó Sheirbhísí Roimhe Seo	-	-
Aistriú Isteach	-	1,407,011
Prémheanna a íocadh	-	-
Sochair a íocadh	<u>(96,564)</u>	<u>(232,986)</u>
Luach reatha oibleagáidí na scéime ag deireadh na bliana	6,271,694	8,253,269
b iii) Athrú ar shócmhainní na scéime		
Luach cothrom shócmhainní na scéime ag tús na bliana	6,301,778	4,085,083
Aisíoc Ionchais	95,311	40,969
Toradh Iarbhír lúide ioncam úis	(1,228,924)	744,980
Socraíochtaí	-	-
Ranníocaíochtaí Fostaithe	35,934	45,395
Ranníocaíochtaí Fostóra	165,325	211,326
Sócmhainní a fuarthas	-	1,407,011
Prémheanna a íocadh	-	-
Sochair a íocadh	<u>(96,564)</u>	<u>(232,986)</u>
Luach cothrom shócmhainní na scéime ag deireadh na bliana	5,272,860	6,301,778
(b iv) Ús Glan ar dhliteanais na scéime pinsin		
Costas úis na ndliteanas	(125,704)	(58,365)
Gnóthachan úis ar shócmhainní	95,311	40,969
Glan-ús ar dhliteanais scéime pinsin	<u>(30,393)</u>	<u>(17,396)</u>

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

Agus an oibleagáid maidir le sochair shainithe á tomhas, cuirtear san áireamh an cleachtas reatha um shochair scoir a mhéadú de réir bhoilsciú praghsanna.

c) Cur síos ar an scéim agus ar bhoinn tuisceana achtúireacha

Socrú sochair scoir tuarastail deiridh le sochar sainithe is ea an scéim sochair scoir le sochair sainithe trí thagairt a dhéanamh do rialacháin reatha “eiseamláireacha” scéim na hearnála poiblí. Socraítear rátaí ranníocaíochta fostóirí ag féachaint do chomhairle achtúireach agus athbhreithniú tréimhsiúil ar an ráta maoinithe a theastaíonn don scéim. Soláthraíonn an scéim sochar scoir (ochtódú in aghaidh na bliana seirbhíse), aisce nó cnapshuim (trí ochtódú in aghaidh na bliana seirbhíse) agus sochair scoir céilí agus leanaí. Is í an ghnáthaois scoir ná 65ú breithlá an chomhalta. Is iondúil go méadaíonn sochair scoir arna n-íoc (agus iad siúd atá curtha siar) ag teacht le boilsciú praghsanna.

Ba iad na boinn tuisceana airgeadais a úsáideadh ná:

	2022	2021
Ráta lascaine	3.6%	1.5%
Méaduithe ar thuarastail	3.15%	2.3%
Ráta Méadaithe Pinsin	2.65%	2.2%
Méaduithe ar bhoilsciú	2.65%	2.2%

Socraítear toimhdí maidir le taithí básmhaireachta sa todhchaí bunaithe ar tháblaí básmhaireachta foilsithe (PML002/PFL00) a ullmhaíonn an Biúró um Imscrúdú Básmhaireachta Leanúnach don ghairm achtúireach. Tá na boinn tuisceana mortlaíochta a roghnaítear bunaithe ar tháblaí caighdeánacha a léiríonn gnáth-mhortlaíocht pinsinéirí agus ceadaíonn siad ionchas saoil méadaithe le himeacht ama.

Léirítear thíos an meán-ionchas saoil, i mblianta, ag pinsinéir a théann ar scor ag aoiseanna áirithe:

Aois Reatha	Ionchas Saoil Fir ag 65	Ionchas Saoil Mná ag 65
45	24.4 bliana	26.5 bliana
65	21.9 bliana	24.4 bliana

Bhí sócmhainní na scéime ag deireadh na bliana comhdhéanta de:

	2022	2021
Cothromais	2,543,650	4,214,041
Bannaí	1,731,898	737,440
Eile	941,333	1,293,410
Airgid Tirim	55,979	56,887
Luach Margaidh Sócmhainní	5,272,860	6,301,778
Aisíoc Ionchais	3.6%	1.4%

Agus an ráta fadtéarmach ionchais ar thiomhde sócmhainní á fhorbairt, tugtar aird ar an leibhéal reatha fáltas ionchais ar infheistíochtaí saor ó riosca (bannaí rialtais go príomha), leibhéal stairiúil na préimhe riosca a bhaineann leis na haicmí sócmhainní eile ina n-infheistítear an phunann agus na hionchais maidir le fáltas todhchaí gach aicme sócmhainní. Déantar an fáltas ionchasach do gach aicme sócmhainní a ualú ansin bunaithe ar an sprioc-chionroinnt sócmhainní chun an ráta fadtéarmach ionchais ar thiomhde sócmhainní a fhorbairt don phunann.

An Coimisiún um Rialáil Eitlíochta

Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

d) Stair oibleagáidí um shochair shainithe, sócmhainní agus gnóthachan agus cailteanas ó thaithí

	2022	2021	2020	2019
	€	€	€	€
Oibleagáid sochair shainithe	6,271,694	8,253,269	5,707,572	4,913,344
Luach cóir shócmhainní scéime	<u>5,272,860</u>	<u>6,301,778</u>	<u>4,085,083</u>	<u>3,758,437</u>
Easnamh don scéim mhaoinithe	<u>998,834</u>	<u>1,954,491</u>	<u>1,622,489</u>	<u>1,154,907</u>
(Gnóthachain)/cailteanais ar dhliteanais scéime ó thaithí	303,228	730,929	16,841	1,832
Céatadán na ndliteanas scéime	4.8%	8.9%	0.3%	0.04%

e) Cistiú na sochar scoir

Tá súil ag an gCoimisiún €224,777 a íoc isteach sa scéim sochar scoir in 2023.

f) Tá an fhaisnéis ar shochair scoir curtha i láthair ag teacht leis na ceanglais nocht a cheanglaítear faoi FRS 102. Ba é an 26^ú Eanáir 2023 an dáta ar an tuarascáil luachála achtúireach is déanaí maidir leis an mbliain dar críoch 31^ú Nollaig 2022.

11. Sochair Scoir-Baill SPSPA

a) Costais Sochar Scoir

	2022	2021
	€	€
Costas seirbhíse reatha	88,378	72,585
Glanchoistas Úis	6,321	3,623
Lúide Ranníocaíochtaí Fostaithe	<u>(41,679)</u>	<u>(30,776)</u>
	53,020	45,432
Coigeartú ar Mhaoiniú Pinsin Iarchurtha	<u>(53,020)</u>	<u>(45,432)</u>
Ranníocaíocht an Fhostóra	114,291	92,328
Muirear Oibriúcháin Iomláin	<u>114,291</u>	<u>92,328</u>

b) Gluaiseacht sa Ghlandliteanas Sochar Scoir le linn na bliana airgeadais

Glandliteanas amhail an 1 Eanáir	421,397	326,034
Costas seirbhíse reatha	88,378	72,585
Costais úis	6,321	3,623
Cailteanas /(gnóthachan) achtúireach	<u>(136,587)</u>	<u>19,155</u>
Sochar scoir a íocadh sa bhliain	-	-
Luach Dúnta	<u>379,509</u>	<u>421,397</u>

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Nótaí leis na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2022

c) Maoiniú Sochar Scoir Iarchurtha

Feidhmíonn an Coimisiún um Rialáil Eitlíochta an Scéim Pinsin Seirbhíse Poiblí Aonair ("Scéim Aonair"), ar scéim sochair shainithe í do sheirbhísigh phoiblí inphinsin arna gceapadh an 1 Eanáir 2013 nó dá éis. Íoctar ranníocaíochtaí fostaithe agus fostóirí chomhaltáí na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Leasú (DPER). Aithníonn an Coimisiún sócmhainn a fhreagraíonn don dliteanas iarchurtha neamh-mhaoinithe le haghaidh Scoir Sochair ar bhonn fhorálacha Alt 44 den Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012

Aithnítear an Glanchistiú Iarchurtha le haghaidh Sochar Scoir sa Ráiteas Ioncaim agus Caiteachais.

Ba é €379,509 luach iomlán na sócmhainne cistithe iarchurtha le haghaidh Sochar Scoir amhail an 31 Nollaig 2022 (2021: €421,397).

d) Cur síos ar an Scéim agus ar Bhoinn Tuisceana Achtúireacha

Foráiltear leis an Scéim Aonair do phinsean agus chnapshuim scoir bunaithe ar luach saothair inphinsin na meánghairme, agus pinsin do chéilí agus do pháistí. Is í an íosaois pinsin ná 66 bliain (agus é ag dul in airde de réir athruithe ar aois phinsin an Stáit). Áirítear leis saoráid luathscoir arna laghdú go hachtúireach ó 55 bliain d'aois. Pinsin a bhfuil a n-íocaíocht á méadú i gcomhréir le praghasinnéacs na dtomhaltóirí. Tá na toimhdí airgeadais ábhartha leagtha amach i nóta 10(d) thuas.

12. Ceangaltais Chaipitil agus Ceangaltais Eile

Tá gealltanais chaipitil de €740,000 ag an gCoimisiún maidir le digitiú na gcóras Trádála Taistil, Cearta Aerphaisinéirí agus Aercheadúnaithe agus Láimhseála ar an Talamh atá ar bun ag an dáta tuairiscithe. Níl ceangaltais ar bith eile amhail an dáta tuairiscithe.

13. Ceangaltais maidir le Léas Oibriúcháin

Sa tábla thíos tugtar na ceangaltais faoi léasanna oibriúcháin le cíós a íoc le linn na bliana i ndiaidh bhliain na Ráiteas Airgeadais seo, agus tá anailís déanta orthu de réir na tréimhse ina dtéann an léas in éag.

Cuimsíonn na hoibleagáidí faoi léasanna oibriúcháin

Talamh agus foirgnimh	2022	2021
Dul in éag laistigh de bhliain amháin	298,500	298,500
Dul in éag i ndiaidh bliana ach tráth nach faide ná 5 bliana	746,250	1,044,750
Dul in éag ina dhiaidh sin	-	-

Tá an léasacht ar an 3ú hUrlár, Teach Alexandra, Ardán Phort an Iarla, Baile Átha Cliath 2. Rachaidh an léas in éag ar 30^ú Meitheamh 2026. Tá an cíós iníoctha in aghaidh gach ráithe roimh ré. Ba é €298,500 an méid a íocadh as an léas in 2022.

14. Barrachas/(Easnamh)

Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tá sé de chumhacht ag an gCoimisiún um Rialáil Eitlíochta rialacháin a dhéanamh a fhorálann do Thobhach a ghearradh. Is é cuspóir an Tobhaigh costais agus speansais an Choimisiúin a íoc. Tugtar barrachas/(easnamh) ar bith i mbliain amháin ar bith ar aghaidh agus tugtar san áireamh é agus tobhaigh á socrú ina dhiaidh sin. Foráladh do Thobhach 2022 trí Ionstraim Reachtúil 681/2021 de Rialacháin an Achta um Rialáil Eitlíochta, 2001, (Tobhach Uimh. 22) 2021.

15. Dearbhú Leasanna-Coimisinéir agus Foireann

Chomhlíon an Leas-Choimisinéir agus an fhoireann ceanglais Alt 17 (Dearbhú Leasa) den Acht um an gCoimisiún um Rialáil Eitlíochta, 2001. Ní raibh aon idirbhearta sa bhliain maidir le gníomhaíochtaí an Choimisiúin a raibh leas ar bith ag an Leas-Choimisinéir iontu.

16. Athstruchtúrú

I mí Mheán Fómhair 2017, d'eisigh an Roinn Iompair, Turasóireachta agus Spóirt Ráiteas Beartais maidir le Táillí Aerfoirt. Leagtar amach sa Ráiteas Polasaí seo beartas athbhreithnithe an Rialtais maidir leis an gcaoi a rialaítear muirir aerfoirt d'Aerfort Bhaile Átha Cliath. Sa doiciméad sin, tá sé beartaithe go ndéanfar feidhmeanna rialála agus sábháilteachta Údarás Eitlíochta na hÉireann a chumasc le feidhmeanna rialála agus cosanta tomhaltóirí an Choimisiúin. Achtaíodh an tAcht Aerloingseoireachta agus Aeriompair 2022 a dhéanann foráil don chumasc seo i mí na Nollag 2022. Díscaoilfear an Coimisiún go foirmiúil mar thoradh ar an gcumasc. Teastóidh Ordú ón Aire faoi Acht 2022 leis an lánscor seo. Táthar ag súil leis seo sa dara ráithe de 2023.

17. Imeachtaí tar éis Dheireadh na Tréimhse Tuairiscithe

Ar dháta an chumaisc leis an ÚEÉ, díscaoilfear an Coimisiún. Mar sin féin, toisc go n-aistrefar sócmhainní agus dliteanais an Choimisiúin chuig an IAA, meastar gur cuí tuairisciú ar bhonn gnóthais leantaigh.

18. Faomhadh na Ráiteas Airgeadais

D'fhaomh an Coimisinéir Gníomhach na ráitis airgeadais seo an 25 Aibreán 2023.