

**Commission for Aviation Regulation
Financial Statements for the year
ended 31 December 2009**

Table of Contents

1. Report of the Commission for the year ended 31 December 2009	2
2. Statement of Commission's Responsibilities	3
3. Report of the Comptroller and Auditor General	4-5
4. Statement on Internal Financial Control	6
5. Statement of Accounting Policies	7-8
6. Income & Expenditure Account	9
7. Statement of Total Recognised Gains and Losses	10
8. Balance Sheet	11
9. Cashflow Statement	12
10. Notes to the Financial Statements for the year ended 31 December 2009	13-19

Commission for Aviation Regulation

Report of the Commission for the year ended 31 December 2009

I have pleasure in presenting the financial statements of the Commission for Aviation Regulation for the year ended 31 December 2009.

Financial Year

The accounting period consists of twelve months to 31 December 2009.

Principal Activities

The Commission for Aviation Regulation was established in accordance with the Aviation Regulation Act, 2001. The principal functions of the Commission are the regulation of airport charges at Dublin Airport, and the regulation of aviation terminal services charges levied by the Irish Aviation Authority. The Commission is also responsible for 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 (under EU Regulation 261/2004) that the minimum rights of air passengers in the event of delays, cancellations and denied boarding are met. The Commission is also responsible for ensuring (under Regulation (EC) No. 1107/2006) that persons with reduced mobility are offered opportunities for air travel comparable with those of other citizens.

Results

Details of the financial results of the Commission for the year are set out in the Financial Statements and in the related notes.

European Communities (Late Payment in Commercial Transactions) Regulations 2002

The Commission for Aviation Regulation came under the remit of the European Communities (Late Payment in Commercial Transactions) Regulations 2002 with effect from 7 August, 2002 and complies with the requirements of the Regulations.

Auditors and Accounts

Section 26 of the Aviation Regulation Act, 2001 obliges the Commission for Aviation Regulation to keep, in such form as may be approved by the Minister for Transport with the concurrence of the Minister for Finance, all proper and usual accounts of all monies received or expended by it, including an income and expenditure account and balance sheet. The Commission is also required to submit those accounts to the Comptroller and Auditor General for audit and those accounts when so audited, together with the report thereon, shall be presented to the Minister for Transport.


Cathal Guimard
Commissioner

3rd November 2010

Commission for Aviation Regulation

Statement of 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 Finance 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

The Commission is responsible for keeping proper books of account, 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.


Cathal Guimard
Commissioner

3rd November 2010

COMMISSION FOR AVIATION REGULATION

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Commission for Aviation Regulation for the year ended 31 December 2009 under the Aviation Regulation Act, 2001.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes.

Respective Responsibilities of the Commission and the Comptroller and Auditor General

The Commission is responsible for preparing the financial statements in accordance with the Aviation Regulation Act, 2001, and for ensuring the regularity of transactions. The Commission prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Commission are set out in the Statement of Commission's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Commission's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Commission's affairs at 31 December 2009 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Commission. The financial statements are in agreement with the books of account.



Andrew Harkness

For and on behalf of the

Comptroller and Auditor General

5 November 2010

Commission for Aviation Regulation

Statement on Internal Financial Control

The Commissioner for Aviation Regulation has overall responsibility for the Commission for Aviation Regulation's system of internal financial control and for monitoring its effectiveness. This system is designed to provide reasonable but not absolute assurance against material misstatement or loss.

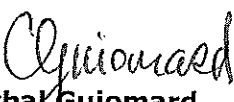
In order to discharge this responsibility in a manner that ensures compliance with legislation and regulations, the Commissioner has established an organisational structure with clear operating and reporting procedures, lines of responsibility, authorisation limits, segregation of duties and delegated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

The Commission has in place a control framework, which covers all areas of control. The system of internal control includes the following:

- Clearly defined organisational structure, with defined authority limits and reporting mechanisms to higher levels of management and to the Commissioner, which support the maintenance of a strong control environment;
- Comprehensive budgeting systems with an annual budget approved by the Commissioner;
- Comprehensive system of reporting which covers financial performance, occurs on a timely and regular basis and aims to ensure budgetary variances are examined and addressed promptly;
- Comprehensive set of policies and procedures relating to financial controls;
- a Risk Register that is reviewed and updated by the management team. The Commission is working with its internal auditors to distinguish, identify and manage its residual risks.

The Commission 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. The Commission also has an Audit Committee which operates under a written charter approved by the Commissioner and which consists of three external members. All internal audit reports are presented to the Audit Committee. The internal auditor provides the Commission with an opinion on the adequacy and effectiveness of the system of internal financial control.

I confirm that, in respect of the year to 31 December 2009, the Commission conducted a review of the effectiveness of the system of internal financial control.


Cathal Guimard
Commissioner

3rd November 2010

Commission for Aviation Regulation

Statement of Accounting Policies

1. Basis of Accounts

The financial statements are prepared under the accruals method of accounting, except as stated below and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards recommended by the accountancy bodies are adopted, as they become operative. The unit of currency in which the Financial Statements are prepared is the Euro.

2. Income Recognition

Aviation Levy income is brought to account over the period to which it relates. In setting the levy for the year, adjustment is made to offset the surplus/deficit arising from the previous year i.e. the 2009 levy was set in December 2008 and includes the adjustment in respect of 2007.

Licence fee income from travel trade operations is brought to account in the year in which the licence is issued.

3. Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The Commission's capitalisation threshold is €1,500. Depreciation is calculated in order to write off the cost of fixed assets on a straight-line basis over their estimated useful lives as follows:

Furniture and Fittings	5	Years
Office Equipment	10	Years
Computer Equipment	5	Years

4. 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 to the Commission on its establishment day, 27 February 2001.

Monies lodged as bonds by travel agents and tour operators as required under 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 2009 are accounted for as creditors.

The Traveller's 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. Monies of the Fund are held partly in an investment account managed and controlled by the Minister for Finance and partly in a current account managed and controlled by the Commission. The balance on the latter account is treated as a creditor in these financial statements.

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 Act. Separate financial statements are prepared for the bond accounts and the Travellers' Protection Fund and are audited separately by the Comptroller and Auditor General.

5. Superannuation

The Commission operates funded contributory defined benefit pension schemes under Sections 20 and 21 of the Aviation Regulation Act, 2001. The schemes are operated on an administrative basis pending Ministerial approval. The Commission has adopted the full provision of FRS 17 retirement benefits in 2008.

The pension charge in the Income and Expenditure account comprises the current service cost, the expected return on scheme assets and the interest cost of the scheme liabilities.

Actuarial gains and losses are recognised in the statement of total recognised gains and losses for the year in which they occur.

Pension scheme assets are measured at fair value. Pension 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 Balance Sheet as a liability.

Four members of staff are on secondment with the Commission and are therefore, not members of the Commissions Pension Scheme. Their pension entitlements are in line with the pension schemes put in place by their respective employers.

6. Capital Account

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

7. Allocation of Costs

Revenues and expenses directly related to each undertaking are recorded in the accounts of that undertaking. Shared staff costs and shared overhead costs are allocated to each undertaking in proportion to the time spent by staff on each undertaking. The Commission's system of cost recovery is set out in its Levy Decision Paper of 2007.

8. 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.

Commission for Aviation Regulation Income & Expenditure Account for the year ended 31 December 2009
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	Notes	2009 €	2008 €
Income			
Levy Income	2 (a)	4,230,849	4,085,175
Licence Fees	2 (b)	245,090	401,196
Other	2 (c)	233,808	236,912
Gross Income		4,709,747	4,723,283
Transfer (to)/from Capital Account	10	11,923	(26,780)
Net Income		4,721,670	4,696,503
Expenditure			
Salaries	4	1,764,669	1,773,136
Pension Costs	11 (a)	128,719	108,616
Consultancy		484,809	43,860
Legal Fees		148,287	638,219
Advertising & Public Relations		120,871	133,273
Travel & Subsistence		7,013	17,171
Conferences		12,981	21,663
Training & Recruitment		29,181	40,476
Audit Fee		12,408	13,200
Accountancy		23,915	28,346
Web Maintenance		26,387	23,912
Rent		284,850	284,927
Cleaning		15,229	13,524
Electricity		10,852	12,241
Office Maintenance		5,443	7,991
Insurance		54,930	64,376
Office Stationery		17,606	21,255
Postage & Carriage		5,765	6,322
Telephone		25,470	18,979
Dublin Airport Schedules Facilitation		299,189	298,265
Depreciation		20,434	20,134
Service Charge		41,620	42,713
Rates		33,677	32,602
Storage Costs		9,302	7,536
Other		22,113	21,328
		3,605,721	3,694,065
Operating Surplus / (Deficit)	15	1,115,949	1,002,438
Balance as at 1 January		636,228	(366,210)
Balance as at 31 December		1,752,177	636,228

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 19 form an integral part of these Financial Statements.


Cathal Guionard
Commissioner

3rd November 2010

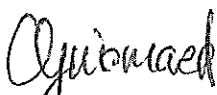
Commission for Aviation Regulation Statement of Total Recognised Gains and Losses for the year ended 31 December 2009
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	Notes	2009 €	2008 €
Operating Surplus		1,115,949	1,002,438
Actual return less expected return on pension scheme assets	11 (c)	161,944	(326,225)
Experience gains/(losses) arising on pension scheme liabilities	11 (d)	114,755	37,806
Changes in assumptions underlying the present value of the pension scheme liabilities		(45,862)	314,834
Actuarial gain/(loss)		230,837	26,415
Total Recognised Gains/(Losses) relating to the Financial Year		1,346,786	1,028,853

The cumulative loss recognised from actuarial gains and losses arising in the last four years amounts to €93,051.

	2009	2008
Movement in Pension Reserve		
Balance at 1 January	(289,644)	(316,059)
Actuarial Gain/(Loss)	230,837	26,415
Balance at 31 December	(58,807)	(289,644)

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 19 form an integral part of these Financial Statements.


Catha Guimard
Commissioner

3rd November 2010

Commission for Aviation Regulation
Balance Sheet as at 31 December 2009

	Notes	€	2009 €	€	2008 €
Fixed Assets					
Tangible Assets	5		57,129		69,052
Current Assets					
Bank Accounts	6	25,822,851		28,381,869	
Debtors and Prepayments	7	<u>1,370,529</u>		<u>1,166,511</u>	
		27,193,380		29,548,380	
Creditors:					
Amounts falling due within one year					
Creditors and Accruals	8	(562,039)		(848,182)	
Cash Bond Accounts	6	<u>(23,951,521)</u>		<u>(27,511,526)</u>	
		(24,513,560)		(28,359,708)	
Net Current Assets / (Liabilities)			2,679,820		1,188,672
Total Assets less Current Liabilities			2,736,949		1,257,724
Provisions for Liabilities and Charges	9		(935,430)		(580,391)
Net Assets Excluding Pension Liability			1,801,519		677,333
Net Pension Asset/(Liability)	11 (b)		(51,020)		(261,697)
Net Assets / (Liabilities) including Pension Asset/(Liability)			1,750,499		415,636
Financed By					
Income & Expenditure Account Surplus/(Deficit)			1,752,177		636,228
Capital Account	10		57,129		69,052
Pension Reserve			<u>(58,807)</u>		<u>(289,644)</u>
			1,750,499		415,636

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 19 form an integral part of these Financial Statements.


Cathal Guionard
Commissioner

3rd November 2010

Commission for Aviation Regulation
Cashflow Statement for year ended 31 December 2009

	Notes	2009 €	2008 €
Reconciliation of operating surplus to net Cash inflow/(outflow) from operating activities			
Surplus/(Deficit) on Income and Expenditure		1,115,949	1,002,438
Difference between Pension Cost and Employer Contribution		20,159	19,933
Depreciation	5	20,434	20,134
Bank Interest		(9,576)	(16,629)
Transfer (from)/to Capital Account		(11,923)	26,780
Decrease/(Increase) in Debtors	7	(186,703)	(154,288)
Decrease/(Increase) in Prepayments	7	(17,315)	19,816
(Decrease)/Increase in Creditors	8	(9,455)	231,986
(Decrease)/Increase in Accruals	8	(276,688)	52,668
(Decrease)/Increase in Provisions	9	355,039	(664,609)
Net Cash Inflow/ (Outflow) From Operating Activities		999,921	538,229
Cash Flow Statement			
Net Cash Inflow/ (Outflow) From Operating Activities		999,921	538,229
Returns on Investments			
Bank Interest		9,576	16,629
Capital Expenditure			
Purchase of fixed assets	5	(8,511)	(46,917)
Financing			
Increase / (Decrease) in Cash Bond Accounts & TPF	6	(3,560,005)	12,299,562
Management of Liquid Resources			
(Increase) / Decrease in Funds on Deposit	6	(1,009,808)	(718,298)
Increase/(Decrease) in Cash Balances		(3,568,826)	12,089,205
Reconciliation of net cash flow to movements in net funds			
Increase/(Decrease) in cash in hand in the period		(3,568,826)	12,089,205
Cash used to increase liquid resources	6	1,009,808	718,298
Change in Net Funds		<u>(2,559,018)</u>	<u>12,807,503</u>
Opening Net Funds		<u>28,381,869</u>	<u>15,574,366</u>
Closing Net Funds		<u>25,822,851</u>	<u>28,381,869</u>

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 19 form an integral part of these Financial Statements.


Cathal Guionard
Commissioner

3rd November 2010

Commission for Aviation Regulation

Notes forming part of the financial statements for year ended 31 December 2009

1. Establishment of the Commission

The Commission for Aviation Regulation was established on 27 February 2001 under the provisions of the Aviation Regulation Act, 2001 (No.1 of 2001).

Under the Act, as amended by the State Airports Act, 2004 and the Aviation Act, 2006, the Commission is responsible for the regulation of airport charges at Dublin Airport and aviation terminal service charges, the licensing of travel agents and tour operators in Ireland, licensing of Irish air carriers, approval of ground handlers at Irish airports and the implementation of EU slot allocation procedures. The Commission is also responsible for ensuring (under EU Regulation 261/2004) that the minimum rights of air passengers in the event of delays, cancellations and denied boarding are met. The Commission is funded from the proceeds of an annual Levy on airport authorities, the provider of aviation terminal services at the State airports, holders of an approval to supply ground handling services, air carriers which hold an operating licence, Irish-registered airlines and also from licence fees from tour operators and travel agents.

2. Income

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

- (a) 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.

Levies comprise a series of flat rate levies in respect of specific activities as well as levies in respect of consumer protection and central costs which are charged on a per passenger basis. The levy in respect of central costs is treated as deriving from the individual functions of the Commission detailed below, charged in proportion to the passenger numbers at each Irish airport.

The following analysis shows the Commission's levy income. The adjustment in respect of 2007 represents the cumulative under/over recoveries of costs in respect of the different functions of the Commission up to 31 December 2007.

	Regulation of Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2009	Total 2008
	€	€	€	€	€	€		€	€
Budgeted Expenditure 2009	2,099,618	115,992	442,988	220,470	197,453	460,474	547,549	4,084,544	3,938,668
Adjustment in respect of 2007	100,703	(149,292)	(136,712)	89,990	34,017	244,731	(37,132)	146,305	146,507
Total Levy Income	2,200,321	(33,300)	306,276	310,460	231,470	705,205	510,417	4,230,849	4,085,175

- (b) Under Section 12 of the Transport (Tour Operators and Travel Agents) Act, 1982 the Commission is empowered to issue licence fee to the Travel Trade Industry. For 2009, the Commission had the following income:

	Travel Agent Licence Fees	Tour Operator Licence Fees	Late Fees received from Agents and Operators	Amendment to Licence Fees	Total 2009	Total 2008
	€	€	€	€	€	€
Licence Fees	93,360	136,910	14,520	300	245,090	401,196

- (c) Other Income comprises Interest received on deposits of €9,576 and staff costs refunded from either bond accounts or the Travellers Protection Fund Account in respect of staff working in respect of Travel Trade entity collapses during the year, in the amount of €224,232.

3. Expenditure

	Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2009	Total 2008
	€	€	€	€	€	€	€	€	€
Salaries	725,023	3,959	4,588	129,054	39,712	709,812	152,521	1,764,669	1,773,136
Pension Cost	62,979	394	335	12,050	2,220	35,269	15,471	128,719	108,616
Consultancy	309,143	47	54	21,801	685	130,521	22,558	484,809	43,860
Legal Fees	1,105	-	-	-	-	147,182	-	148,287	638,219
Rent	108,270	494	567	17,227	4,308	127,886	26,098	284,850	284,927
Schedules Facilitation	-	-	299,189	-	-	-	-	299,189	298,265
Other	147,777	926	795	35,192	9,951	243,986	56,572	495,198	547,042
Total	1,354,297	5,820	305,528	215,324	56,876	1,394,656	273,220	3,605,721	3,694,065

Where costs are specific to a particular area, the Commission allocates these costs directly to each area.
Where the costs are more general in nature, the Commission allocates them in proportion to the amount of staff time spent working on that area.

4. Staff numbers and costs

	Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2009	Total 2008
	€	€	€	€	€	€	€	€	€
Salaries	658,385	3,587	4,162	116,790	35,850	610,443	137,084	1,566,301	1,559,481
PRSI - on staff paid by the CAR	53,762	304	326	10,635	3,011	34,334	11,215	113,587	115,698
PRSI & Pension due to Dept	9,921	46	74	724	528	57,986	2,660	71,939	83,214
Cost of Retaining Agency Staff	2,955	22	26	905	323	7,049	1,562	12,842	14,743
Total	725,023	3,959	4,588	129,054	39,712	709,812	152,521	1,764,669	1,773,136

The average number of persons employed by the Commission during the year (including six on secondment from the Department of Transport and Road Safety Authority), analysed by category, was as follows:

	2009	2008
Commissioner	1	1
Administration	3	4
Economic	4	4
Legal & Licensing	6	6
Travel Trade	6	6
Total Average Full Time Equivalent Employees	20	21

The Commissioner's remuneration package for 2009 was made up as follows:
His Annual Basic Salary was €193,696. The Commissioner did not receive any performance related bonus payments in 2009. The Commissioner is a member of the defined benefit Pension Scheme but his entitlements do not extend beyond the standard public sector arrangements.

Pension Related Deduction:

During 2009, pension related deductions of €65,087 were made from staff and paid over to the Department of Transport in 2010.

Commission for Aviation Regulation

Notes forming part of the financial statements for year ended 31 December 2009

5. Tangible fixed assets

	Office Equipment	Furniture & Fittings	Computer Equipment	Total
	€	€	€	€
Cost at the beginning of the year	22,663	68,177	107,428	198,268
Additions in the year	-	-	8,511	8,511
Disposals in the year	-	-	-	-
At the end of the year	22,663	68,177	115,939	206,779
<i>Accumulated depreciation</i>				
at the beginning of the year	9,163	31,707	88,346	129,216
Charge for the year	2,262	9,733	8,439	20,434
Disposals in the year	-	-	-	-
At the end of the year	11,425	41,440	96,785	149,650
Net Book Value as at 31 December 2009	11,238	26,737	19,154	57,129
Net Book Value as at 31 December 2008	13,500	36,470	19,082	69,052

6. Bank

	2009 €	2008 €
Bank Accounts - Travel Trade Bond Accounts	21,322,301	26,597,516
Bank Account - Travellers Protection Fund	2,629,220	914,010
	23,951,521	27,511,526
Bank Account - CAR Current A/C	134,905	144,117
Bank Account - CAR Deposit A/C	1,735,301	725,493
Petty Cash	1,124	733
	25,822,851	28,381,869

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 a Tour Operator or Travel Agent. 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.

7. Debtors & Prepayments falling due within one year

	2009 €	2008 €
Judicial Review Debtors	881,000	540,000
Debtors	257,618	411,915
Prepayments	231,911	214,596
	1,370,529	1,166,511

8. Creditors & Accruals falling due within one year

	2009 €	2008 €
Accruals - Judicial Review	-	105,518
- Other	134,986	306,156
Creditors - Consultancy Fees	186,652	141,719
- Revenue Commissioners PAYE/PRSI	33,211	32,087
- Revenue Commissioners VAT	13,250	12,941
- Revenue Commissioners PSWT	22,626	59,455
- Other	171,314	190,306
	562,039	848,182

Commission for Aviation Regulation

Notes forming part of the financial statements for year ended 31 December 2009

	2009	2008
	€	€
9. Provisions for Liabilities and Charges		
Balance as at 1 st January	580,391	1,245,000
Provisions used during the year	(14,961)	(444,609)
Additional Provision made during the year	370,000	-
Provisions no longer required	-	(220,000)
Balance as at 31 st December	935,430	580,391

Based on Court judgments to date, the Commission has recognised a reimbursement asset of €881,000 in respect of the legal costs which are the subject of these provisions. The asset is included in debtors.

1. Slot Allocation (Case taken in 2005)

In Judicial Review proceedings taken in 2005 against the Commission's decision to designate Dublin Airport as a coordinated airport, the Court awarded Ryanair its costs. The Commission subsequently obtained permission to appeal the Judgment in the Supreme Court. However it is not intended to proceed with the Appeal and it remains for Ryanair to advise the Commission as to the level of its costs in respect of the High Court Order. This has been reflected in the Commission's Financial Statements as a provision. Discussions have commenced with Ryanair's Solicitors regarding this matter.

2. Slot Allocation (Case taken in 2007)

In February 2008, Ryanair decided to abandon the Judicial Review proceedings, brought by them in February 2007, against the Commission's decisions in respect of the coordination of Dublin Airport. In striking out the case, the Court awarded the Commission its costs and the process of cost recovery is ongoing. An estimate of the financial effect of this case has been reflected in the Commission's Financial Statements as a recoverable debtor.

3. Airport Charges (Ryanair-Case taken in 2007)

In Judicial Review proceedings heard in February 2008, against the Commission in respect of its Review of Airport Charges decision in July 2007, the Court dismissed the Ryanair case, with an order that the Commission recover half its costs. An estimate of the financial effect of this case has been reflected in the Commission's Financial Statements as a recoverable debtor.

4. Airport Charges (Ryanair-Case taken in 2010)

The Commission's decision on Airport Charges which was published on 4 December 2009, was challenged by Ryanair in February 2010. This process commenced in late February 2010 and culminated in June 2010 by way of a dismissal to Ryanair's application for leave and also their request for an appeal. The Commission has received a Court Order permitting it to recover its costs against Ryanair. An estimate of the financial effect of this case has been reflected in the Commission's Financial Statements as a recoverable debtor.

	2009	2009	2008	2008
	€	€	€	€
10. Capital Account				
Balance at 1 st January		69,052		42,272
Transfer (to)/from Income and Expenditure A/c's				
Funds allocated to acquire fixed assets	8,511		46,914	
Amount amortised in line with asset depreciation	(20,434)		(20,134)	
Net amount to transfer		(11,923)		26,780
Balance at the 31 st December		57,129		69,052

11. Pensions	2009	2008
a) Pension costs	€	€
Current service cost	170,743	159,387
Interest cost	45,648	48,267
Expected return on scheme assets	(39,785)	(54,541)
Less: employee contributions	<u>(57,722)</u>	<u>(54,197)</u>
	118,884	98,916
Administration and actuarial fees	<u>9,835</u>	<u>9,700</u>
Total	<u>128,719</u>	<u>108,616</u>
bi) Net pension liability		
Present value of funded obligations	962,622	815,147
Fair value of scheme assets	<u>911,602</u>	<u>553,450</u>
Net liability (asset)	<u>51,020</u>	<u>261,697</u>
bii) Present value of scheme obligations at the beginning of the year	815,148	965,348
Current service cost	170,743	159,387
Interest cost	45,648	48,267
Actuarial (gain)/loss	(68,917)	(352,640)
Benefits paid	-	-
Premiums paid	-	-
Present value of scheme obligations at the end of the year	<u>962,622</u>	<u>820,362</u>
biii) Change in scheme assets		
Fair value of scheme assets at the beginning of the year	553,450	697,168
Expected return on scheme assets	39,785	54,541
Actuarial gain/(loss)	161,944	(326,225)
Employer contributions	98,701	73,769
Members' contributions	57,722	54,197
Transfers in for prior service	-	-
Benefits paid from scheme	-	-
Premiums paid	-	-
Fair value of scheme assets at the end of the year	<u>911,602</u>	<u>553,450</u>

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

c) Description of scheme and actuarial assumptions

The pension scheme is a defined benefit final salary pension 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 pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal retirement age is a member's 65th birthday. Pensions in payment (and deferment) normally increase in line with price inflation.

The financial assumptions used for FRS17 purposes were:

	2009	2008
Discount rate	5.5%	5.6%
Salary increases	3.5%	3.5%
Pension increases	2.0%	2.0%
Inflation increases	2.0%	2.0%

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:

	Retiring at 60	Retiring at 65
Males	23.2	19.0
Females	26.6	22.0

The scheme assets at the year end comprised:

	2009	2008
Equities	75.40%	70.00%
Bonds	11.80%	15.60%
Other	12.80%	14.40%

	2009	2008
Actual return less expected return on scheme assets	€	€
Actual return	201,729	(271,684)
Less expected return	(39,785)	(54,541)
	<u>161,944</u>	<u>(326,225)</u>

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.

d) History of defined benefit obligations, assets and experience gains and losses	2009 €	2008 €	2007 €	2006 €
Defined benefit obligation	962,622	820,362	965,348	655,178
Fair value of scheme assets	<u>911,602</u>	<u>558,665</u>	<u>697,168</u>	<u>615,558</u>
Deficit (surplus) for funded scheme	<u>51,020</u>	<u>261,697</u>	<u>268,180</u>	<u>39,620</u>
Experience (gains)/losses on scheme liabilities	114,755	37,806	12,489	16,293
Amount				
Percentage of scheme liabilities	11.9%	4.6%	1.3%	2.6%

e) Funding of pensions

The Commission expects to contribute €88,370 to the pension scheme in 2010.

12. Analysis of Changes in Net Funds

	At 1 Jan 2009	Cashflows	At 31 Dec 2009
	€	€	€
Cash in Hand/Bank	27,656,375	(3,568,826)	24,087,549
Deposit Account	725,494	1,009,808	1,735,302
	<u>28,381,869</u>	<u>(2,559,018)</u>	<u>25,822,851</u>

13. Capital and Other Commitments

The Commission had no commitments, capital or otherwise, at the balance sheet date.

14. Operating Lease Commitments

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

Obligations under operating leases comprise

Land and buildings	€
Expiry within 1 year	-
Expiry after 1 year but not more than 5 years	271,800
Expiry thereafter	-

15. 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 as soon as possible following the audit of the financial statements for the year.

16. Post Balance Sheet Event

Ryanair's application for leave and also their request for an appeal in their Judicial Review of the Commission's Airport Charges Determination of 4th December 2009 was dismissed in February 2010. The Commission was awarded its costs and the process of cost recovery is underway. All financial obligations stemming from the outcome of this action have been provided for in the 2009 Financial Statements.

17. Comparatives

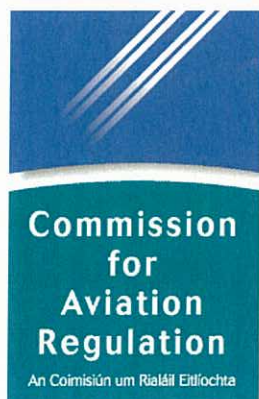
Certain comparative figures have been regrouped or restated on the same basis as those for the current year.

18. Declaration of Interests-Commissioner and Staff

The 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 Commissioner had any interest.

19. Approval of Financial Statements

These financial statements were approved by the Commissioner on 3rd November 2010.



**An Coimisiún um Rialáil Eitlíochta
Ráitis Airgeadais don bhliain
dar críoch 31 Nollaig 2009**

Clár na nÁbhar

1. Tuarascáil an Choimisiúin don bhliain dar críoch 31 Nollaig 2009	2
2. Ráiteas maidir le Freagrachtaí an Choimisiúin	3
3. Tuarascáil an Ard-Reachtair Cuntas agus Ciste	4-5
4. Ráiteas maidir le Rialú Inmheánach Airgeadais	6
5. Ráiteas maidir le Polasaithe Cuntasaíochta	7-8
6. Cuntas Ioncaim agus Caiteachais	9
7. Ráiteas maidir le Gnóthachain agus Caillteanais Aitheanta Iomlána	10
8. Clár Comhardaithe	11
9. Ráiteas maidir le Sreabhadh Airgid Thirim	12
10. Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch 31 Nollaig 2009	13-20

An Coimisiún um Rialáil Eitlíochta

Tuarascáil an Choimisiúin don bhliain dar críoch 31 Nollaig 2009

Tugann sé pléisiúr don ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta don bhliain dar críoch 31 Nollaig 2009 a chur i láthair.

Bliain Airgeadais

Cuimsíonn an tréimhse chuntasaíochta dhá mhí dhéag go dtí 31 Nollaig 2009.

Príomhghníomhaíochtaí

Bunaíodh an Coimisiún um Rialáil Eitlíochta de réir an Achta um Rialáil Eitlíochta, 2001. Is iad príomhfheidhmeanna an Choimisiúin ná na muirir aerfoirt ag Aerfort Bhaile Átha Cliath a rialú, agus na muirir a ghearrann Údarás Eitlíochta na hÉireann ar sheirbhísí críochfoirt eitlíochta a rialú. Chomh maith leis sin, tá an Coimisiún freagrach as ceadúnú tionscnóirí turas agus gníomhairí taistil atá ag feidhmiú in Éirinn a rialú, as oibleagáidí na hÉireann faoi reachtaíocht cionroinnte sealanna an AE a chur i bhfeidhm, aeriompróirí Éireannacha a cheadúnú agus soláthróirí seirbhísí láimhseála ar an talamh a fhaomhadh. Tá an Coimisiún freagrach chomh maith as a chinntiú (faoi Rialachán AE 261/2004) go gcomhlíontar íoschearta na bpaisinéirí aeir i gcás moille, cealaithe agus bordála diúltaithe. Tá an Coimisiún freagrach freisin as a chinntiú (faoi Rialachán an AE 261/2004) go dtairgtear deiseanna do dhaoine atá faoi mhíchumas luaineachta chun taisteal d'aer, deiseanna atá inchomparáide leo siúd a bhíonn ag saoránaigh eile.

Torthaí

Tá sonraí maidir le torthaí airgeadais an Choimisiúin don bhliain leagtha amach sna Ráitis Airgeadais agus sna nótaí lena mbaineann.

Rialacháin na gComhphobal Eorpach (Íocaíocht Mhall in Idirbhearta Tráchtála) 2002

Tháinig an Coimisiún um Rialáil Eitlíochta faoi shainchúram Rialacháin na gComhphobal Eorpach (Íocaíocht Mhall in Idirbhearta Tráchtála) 2002 le héifeacht ó 7 Lúnasa, 2002 agus cloíonn sé le riachtanais na Rialachán.

Iníúcháirí agus Cuntais

De réir Alt 26 den Acht um Rialáil Eitlíochta, 2001, tá oibleagáid ar an gCoimisiún um Rialáil Eitlíochta gach gnáthchuntas cóir den airgead a fuair sé nó a chaith sé a choinneáil, i cibé foirm a fhaomhadh an tAire Iompair le comhthoiliú an Aire Airgeadais, lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe. Chomh maith leis sin, ceanglaítear ar an gCoimisiún na cuntais sin a chur faoi bhráid an Ard-Reachtaire Cuntas agus Ciste lena n-iniúchadh agus cuirfear na cuntais sin faoi bhráid an Aire Iompair i ndiaidh a n-iniúchta, mar aon leis an tuarascáil a ghabhann leo.

**Cathal Guiomard
Coimisinéir**

3 Samhain 2010

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Freagrachtaí an Choimisiúin

Ceanglaíonn Alt 26(a) den Acht um Rialáil Eitlíochta, 2001 ar an gCoimisiún ráitis airgeadais a ullmhú i cibé foirm a fhaomhadh an tAire Iompair le comhthoiliú ón Aire Airgeadais agus iad a chur faoi bhráid an Ard-Reachtaire Cuntas agus Ciste lena n-íniúchadh. Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear an méid seo a leanas ar an gCoimisiún:

polasaithe cuntasafóchta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach

- breithiúnais agus meastúcháin 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 chaighdeáin infheidhmithe chuntasafóchta a nochtadh agus a mhíniú

Tá an Coimisiún freagrach as leabhair chuntais chuí a choinneáil, a nochtann le cruinneas réasúnta ag tráth ar bith staid airgeadais an Choimisiúin agus a chuireann ar a chumas a chinntiú go gcloíonn na ráitis airgeadais le hAlt 26 den Acht. Tá an Coimisiún freagrach chomh maith as a shócmhainní a chosaint agus as céimeanna réasúnta a ghlacadh i ndáil le calaois nó mírialtachtaí eile a chosc agus a aimsiú.

Cathal Guiomard
Coimisinéir

3 Samhain 2010

AN CHISTE COSANTA TAISTEALAITHE
AGUS CUNTAIS BHANNAÍ
GNÍOMHAIRÍ TAISTIL AGUS TIONSCNÓIRÍ TURAS

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste lena cur faoi bhráid Thithe an Oireachtais

Tá iniúchadh déanta agam ar an gCiste Cosanta Taistealaithe agus ar Chuntas Bhannaí Gníomhairí Taistil agus Tionscnóirí Turas don bhliain dar críoch 31 Nollaig 2009 faoin Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil) 1982.

Cuimsíonn na ráitis airgeadais, a ullmhaíodh faoi na polasaithe cuntasáíochta atá leagtha amach iontu, an Ráiteas maidir le Polasaithe Cuntasáíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe, na nótaí bainteacha agus na Cuntais Bhanna.

Freagrachtaí Faoi Seach an Choimisiúin um Rialáil Eitlíochta agus an Ard-Reachtaire Cuntas agus Ciste

Tá an Coimisiún um Rialáil Eitlíochta freagrach as na ráitis airgeadais a ullmhú de réir an Achta Iompair (Tionscnóirí Turas agus Gníomhairí Taistil) 1982 agus as rialacht na n-idirbheart a chinntiú. Déanann an Coimisiún na ráitis airgeadais a ullmhú de réir an Chleachtais Chuntasáíochta a nGlactar leis i gCoitinne in Éirinn. Tá freagrachtaí cuntasáíochta an Choimisiúin leagtha amach sa Ráiteas maidir le Freagrachtaí an Choimisiúin.

Is í mo fhreagrachta ná iniúchadh a dhéanamh ar na ráitis airgeadais de réir an dlí ábhartha agus riachtanais rialála agus Caighdeán Idirnáisiúnta ar Iniúcháireacht (an Ríocht Aontaithe agus Éire).

Tugaim mo thuairim faoi cibé acu an dtugann na ráitis airgeadais dearcadh fíor agus cothrom, de réir an Chleachtais Chuntasáíochta a nGlactar leis i gCoitinne in Éirinn nó nach dtugann. Tuairiscím mo thuairim chomh maith faoi cibé acu ar coinníodh leabhair chuí chuntais nó nár coinníodh. Ina theannta sin, sonraím cibé acu an raibh na ráitis airgeadais ag teacht leis na leabhair chuntais nó nach raibh.

Tuairiscím cás ábhartha ar bith nár úsáideadh airgead chun na críche dá raibh sé beartaithe nó sa chás nach gclóíonn na hidirbhearta leis na húdaráis a rialaíonn iad. Tuairiscím chomh maith mura bhfuil an fhaisnéis agus na míniúcháin ar fad a theastaigh uaim chun críche m'iniúchta faighte agam.

An Bunús le Tuairim Iniúchta

I bhfeidhmiú mo fheidhme mar Ard-Reachtaire Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta ar Iniúcháireacht (RA agus Éire) arna n-eisiúint ag an mBord um Chleachtais Iniúcháireacht agus trí thagairt do na breithnithe speisialta atá ceangailte leis na Comhlachtaí Stáit i ndáil le cistí a bhainistiú faoina rialú. Cuimsíonn iniúchadh scrúdú, ar bhonn tástála, ar fhianaise a bhaineann leis na méideanna agus neamhchosaintí agus rialacht na n-idirbheart airgeadais a chuimsítear sna ráitis airgeadais. Áirítear fosta measúnú ar na meastacháin agus breithiúnais shuntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus ar cibé acu an bhfuil na polasaithe

cuntasaíochta cuí nó nach bhfuil, an bhfuil siad curtha i bhfeidhm go comhsheasmhach nó nach bhfuil agus an bhfuil siad nochta go himleor nó nach bhfuil.

Rinne mé m'ínúchadh a phleanáil agus a fheidhmiú d'fhonn an fhaisnéis agus na míniúcháin ar fad ar mheas mé iomchuí a fháil d'fhonn go leor fianaise a chur ar fáil dom le dearbhú réasúnta a thabhairt go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha ar bith, cé acu trí chalaois nó mhírialtacht nó earráid ábhartha ar bith. Agus mo thuairim á ceapadh agam rinne mé measúnú ar leorgacht fhoriomlán chur i láthair na faisnéise sna ráitis airgeadais.

Tuairim

De réir mo thuairime, tugann na ráitis airgeadais dearcadh fíor agus cothrom, de réir an Chleachtais Chuntasaíochta a nGlactar leis i gCoitinne in Éirinn, maidir leis na hidirbhearta ar an gCiste agus Cuntais Bhannaí don bhliain dar críoch 31 Nollaig 2009 agus ar an staid chúrsaí ar an dáta sin. De réir mo thuairime, choinnigh an Coimisiún leabhair chuí chuntais. Tagann na ráitis airgeadais leis na leabhair chuntais.

Andrew Harkness

ar son agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
5 Samhain 2010

AN COIMISIÚN UM RIALÁIL EITLÍOCHTA

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste lena cur faoi bhráid Thithe an Oireachtais

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Rialú Inmheánach Airgeadais

Tá freagracht fhoriomlán ag an gCoimisiún um Rialáil Eitlíochta as córas rialaithe inmheánaigh airgeadais an Choimisiúin um Rialáil Eitlíochta agus as monatóireacht a dhéanamh ar a éifeachtúlacht. Dearadh an córas le dearbhú réasúnta, ach ní dearbhú absalóideach, a thabhairt in éadan míráitis nó caillteanais ábhartha.

D'fhonn an fhreagracht seo a chomhlíonadh ar dhóigh ina gcinntítear go ndéanfar gach gnó de réir reachtaíochta agus rialachán, tá struchtúr eagrúcháin curtha ar bun ag an gCoimisinéir ina bhfuil na nithe seo a leanas soiléir: nósanna imeachta maidir le feidhmiú agus tuairisciú, línte freagrachta, teorainneacha údaraithe, imscaradh dualgas agus údarás tarmligthe.

Tá creat rialaithe i bhfeidhm ag an gCoimisiún, a chlúdaíonn gach réimse um rialú. Cuimsíonn an córas um rialú inmheánach an méid seo a leanas:

- Struchtúr eagrúcháin atá soiléir sainithe, le teorainneacha sainithe údaráis agus meicníochtaí tuairiscithe chuig leibhéal níos airde bainistíochta agus chuig an gCoimisinéir, a thugann tacaíocht le timpeallacht láidir rialaithe a choinneáil;
- Córais chuimsitheacha buiséadaithe agus buiséad bliantúil faofa ag an gCoimisinéir;
- Córas cuimsitheach tuairiscithe a chlúdaíonn feidhmíocht airgeadais, a tharlaíonn ar bhonn tráthúil agus rialta agus a bhfuil mar aidhm aige a chinntiú go ndéanfar scrúdú ar athraithis bhuiséadacha agus go bpléifear leo go pras;
- Sraith chuimsitheach de pholasaithe agus de nósanna imeachta a bhaineann le rialú airgeadais;
- Clár Riosca a athbhreithníonn agus a nuashonraíonn an fhoireann bainistíochta. Tá an Coimisiún ag obair le hiniúcháirí inmheánacha le rioscaí iarmharacha a idirdhealú, a shainaithint agus a bhainistiú.

Tá feidhm iniúchta inmheánaigh ag an gCoimisiún a dhéantar a fhoinsiú allamuigh. Bíonn an t-iniúchadh inmheánach bunaithe ar anailís ar na rioscaí dá bhfuil an Coimisiún nochta, agus bunaítear na pleananna bliantúla iniúchta inmheánaigh ar an anailís seo. Tá Coiste Iniúchta ag an gCoimisiún chomh maith a fheidhmíonn trí chairt scríofa atá faofa ag an gCoimisinéir agus ina bhfuil trí bhaill sheachtracha. Cuirtear gach tuarascáil iniúchta inmheánaigh i láthair an Choiste Iniúchta. Cuireann an t-iniúcháir inmheánach a thuairim in iúl don Choimisiún maidir le leorgacht agus éifeachtúlacht an chórais rialaithe airgeadais inmheánaigh.

Dearbhaím, maidir leis an mbliain go dtí 31 Nollaig 2009, go ndearna an Coimisiún athbhreithniú ar éifeachtúlacht an chórais um rialú inmheánach airgeadais.

Cathal Guiomard
Coimisinéir

3 Samhain 2010

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Polasaithe Cuntasaíochta

1. Bunús na gCuntas

Ullmhaítear na ráitis airgeadais faoi mhodh fabhraithe na cuntasaíochta, ach amháin mar a shonraítear thíos agus de réir na bprionsabail cuntasaíochta a nglactar i gcoitinne leo faoi choinbhinsiún an chostais stairiúil. Glactar le Caighdeán Tuairiscithe Airgeadais a mholann na comhlachtaí cuntasaíochta, de réir mar a éiríonn siad feidhmeach. Is é an Euro an t-aonad airgeadra ina n-ullmhaítear na Ráitis Airgeadais.

2. Aitheantas Ioncaim

Tugtar ioncam ó Thobhach Eitlíochta chun cuntais thar an tréimhse lena mbaineann sé. Agus an tobhach á shocrú don bhliain, déantar coigeartú chun an barrachas/an t-easnamh ón mbliain roimhe sin a fhritháireamh .i. socraíodh tobhach 2009 i mí na Nollag 2008 agus cuirtear an coigeartú maidir le 2007 san áireamh ann.

Tugtar ioncam ó tháillí ceadúnas ó oibríochtaí trádála taistil chun cuntais sa bhliain ina n-eisítear an ceadúnas.

3. Sócmhainní Seasta agus Dímheas

Sonraítear sócmhainní seasta ag an gcostas lúide dímheas carntha. Is é tairseach chaipitlithe an Choimisiúin ná €1,500. Déantar dímheas a ríomh d'fhonn costas na sócmhainní seasta a dhíscríobh de mhéid méid chothroim thar a saolré úsáideach mheasta mar a leanas:

Troscán agus Feistis	5	Bliana
Trealamh Oifige	10	mBliana
Trealamh Ríomhaireachta	5	Bliana

4. 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 chuig an gCoimisiún ar lá a bhunaithe, 27 Feabhra 2001.

Faoi mar a cheanglaítear faoi Alt 13 den Acht sin, coinnítear airgead a lóisteálann gníomhairí taistil mar bhannaí 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 i gcuntas na hiarmhéideanna nár caitheadh ar chuntais bhanna amhail 31 Nollaig 2008 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 ghanncion ar na bannaí taistil maidir le cailleanais nó dlíteanais arna dtabhú ag custaiméirí gníomhairí taistil agus tionscnóirí turas. Coinnítear cuid d'airgead an Chiste i gcuntas infheistíochta arna bhainistiú agus arna rialú ag an Aire Airgeadais agus cuid eile i gcuntas reatha arna bhainistiú agus arna rialú ag an gCoimisiún. Caitear leis an iarmhéid sa dara cuntas acu seo mar chreidiúnaí sna ráitis airgeadais seo.

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 an Achta. Ullmhaítear cuntais airgeadais ar leith do na cuntais bhanna agus don Chiste Cosanta Taistealaithe agus déanann an tArd-Reachtair Ciste agus Cuntas iniúchadh ar leith orthu.

5. Aoisliúntas

Oibríonn an Coimisiún scéimeanna pinsin rannfocacha maoinithe ina bhfuil na sochair sainithe faoi ailt 20 agus 21 den Acht um Rialáil Eitlíochta, 2001. Oibrítear na scéimeanna ar bhonn riaracháin ar feitheamh fhaomhadh an Aire. Ghlac an Coimisiún le soláthar iomlán de shochair scoir FRS 17 in 2008.

Is é atá sa mhuirear pinsin sa chuntas Ioncaim agus Caiteachais ná costas reatha na seirbhíse, an toradh ionchais ar shócmhainní na scéime agus costas úis dhliteanas na scéime.

Aithnítear gnóthachain agus caillteanas achtúireacha sa ráiteas maidir le gnóthachain agus caillteanas aitheanta iomlána don bhliain ina dtarlaíonn siad.

Déantar sócmhainní na scéime pinsin a thomhas ar luach cothrom. Déantar dliteanas na scéime pinsin a thomhas ar bhonn achtúireach ag baint úsáide as modh an aonaid réamh-mheasta. Má tá dliteanas na scéime níos mó ná sócmhainní na scéime, cuirfear sin i láthair ar an gClár Comhardaithe mar dhliteanas.

Tá ceithre bhall foirne ar iasacht leis an gCoimisiún agus níl siad, dá bhrí sin, ina mbaill de chuid Scéim Pinsean an Choimisiúin. Tá a dteidlíochtaí pinsin de réir na scéimeanna pinsean atá curtha i bhfeidhm ag a bhfostóirí faoi seach.

6. An Cuntas Caipitil

Is é atá sa Chuntas Caipitil ná luach an ioncaim gan amúchadh a úsáidtear chun críocha caipitiúla.

7. Leithdháileadh na gCostas

Cláraítear ioncam agus caiteachas a bhaineann go díreach le gach gnóthas ar chuntais an ghnóthais sin. Leithdháiltear costais chomhroinnte foirne agus forchostais roinnte ar gach gnóthas de réir an ama a chaith an fhoireann ar gach gnóthas acu. Tá córas an Choimisiúin chun costais a fháil ar ais leagtha amach ina Pháipéar um Chinneadh ar Thobhaigh de 2007.

8. Airgeadraí Coigríche

Déantar idirbhearta a dhéantar in airgeadraí coigríche agus a bhaineann le hioncam agus le costais a aistriú go Euro ar an ráta malartaithe a bhí i bhfeidhm ar na dátaí ar a ndéantar na hidirbhearta.

An Coimisiún um Rialáil Eitlíochta
An Cuntas Ioncaim & Caiteachais don bhliain dar críoch 31 Nollaig 2009

	Nótaí	2009 €	2008 €
Ioncam			
Ioncam Tobhaigh	2 (a)	4,230,849	4,085,175
Táillí Ceadúnas	2 (b)	245,090	401,196
Ioncam Eile	2 (c)	233,808	236,912
Oll-ioncam		4,709,747	4,723,283
Aistriú (go)/ón gCuntas Caipitil	10	11,923	(26,780)
Glanioncam		4,721,670	4,696,503
Caiteachas			
Tuarastail	4	1,764,669	1,773,136
Costais Phinsean	11 (a)	128,719	108,616
Comhairleacht		484,809	43,860
Táillí Dhlíthiúla		148,287	638,219
Fógraíocht & Caidreamh Poiblí		120,871	133,273
Taisteal & Liúntas Cothaithe		7,013	17,171
Comhdhálacha		12,981	21,663
Oiliúint & Earcaíocht		29,181	40,476
Táille Iniúchta		12,408	13,200
Cuntasaíocht		23,915	28,346
Cothabháil ar an láithreán Gréasáin		26,387	23,912
Cíos		284,850	284,927
Glantóireacht		15,229	13,524
Leictreachas		10,852	12,241
Cothabháil Oifige		5,443	7,991
Árachas		54,930	64,376
Páipéarachas Oifige		17,606	21,255
Postas & Iompar		5,765	6,322
Teileafón		25,470	18,979
Éascú Sceideal Aerfort Bhaile Átha Cliath		299,189	298,265
Dímheas		20,434	20,134
Muirear Seirbhíse		41,620	42,713
Rátaí		33,677	32,602
Costais Stórála		9,302	7,536
Costais Eile		22,113	21,328
		3,605,721	3,694,065
Barrachas / (Easnamh) Oibriúcháin	15	1,115,949	1,002,438
Iarmhéid amhail 1 Eanáir		636,228	(366,210)
Iarmhéid amhail 31 Nollaig		1,752,177	636,228

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid Thirim agus na Nótaí 1 go 19.

Cathal Guiomard
Coimisinéir

3 Samhain 2010

An Coimisiún um Rialáil Eitlíochta Ráiteas maidir le Gnóthachain agus Caillteanais Aitheanta Iomlána don bhliain dar críoch 31 Nollaig 2009

	Nótaí	2009 €	2008 €
Barrachas Oibriúcháin		1,115,949	1,002,438
Toradh iarbhair lúide an toradh ionchais ar shócmhainní na scéime pinsean	11 (c)	161,944	(326,225)
Gnóthachain/(caillteanais) ó thaithí a thagann ó dhliteanais na scéime pinsean	11 (d)	114,755	37,806
Athruithe ar bhoinn tuisceana maidir le luach reatha dhliteanais na scéime pinsean		(45,862)	314,834
Gnóthachan (caillteanas) achtúireach		230,837	26,415
Gnóthachain/(Caillteanais) Aitheanta Iomlána a bhaineann leis an mBliain Airgeadais		1,346,786	1,028,853

Is í suim an chaillteanais charnigh a aithníodh ó ghnóthachain agus chaillteanais achtúireacha ag eascairt sna ceithre bliana seo caite ná €93,051.

	2009	2008
Gluaiseacht sa Chúlchiste Pinsean		
Iarmhéid amhail 1 Eanáir	(289,644)	(316,059)
Gnóthachan/(Caillteanas) Achtúireach	230,837	26,415
Iarmhéid amhail 31 Nollaig	(58,807)	(289,644)

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid Thirim agus na Nótaí 1 go 19.

Cathal Guimard
Coimisinéir

3 Samhain 2010

An Coimisiún um Rialáil Eitlíochta
Clár Comhardaithe amhail 31 Nollaig 2009

			2009	2008
	Nótaí	€	€	€
Sócmhainní Seasta				
Sócmhainní Inláimhsithe	5		57,129	69,052
Sócmhainní Reatha				
Cuntais Bhainc	6	25,822,851	28,381,869	
Fiachóirí agus	7	1,370,529	1,166,511	
Réamhíocaíochtaí				
		27,193,380	29,548,380	
Creidiúnaithe:				
Méideanna dlíte laistigh de bhliain amháin				
Creidiúnaithe agus Fabhruithe	8	(562,039)	(848,182)	
Cuntais Bhannaí Airgid Thirim	6	(23,951,521)	(27,511,526)	
		(24,513,560)	(28,359,708)	
Glansócmhainní Reatha / (Dlíteanaís)			2,679,820	1,188,672
Iomlán na Sócmhainní lúide Dlíteanaís Reatha			2,736,949	1,257,724
Soláthairtí do Dhlíteanaís agus do Mhuirir	9		(935,430)	(580,391)
Glansócmhainní Gan Dlíteanaís Phinsin san áireamh			1,801,519	677,333
Glansócmhainn / (Glandlíteanas) Pinsean	11 (b)		(51,020)	(261,697)
Glansócmhainní / (Glandlíteanaís) lena n-áirítear Glansócmhainn / (Glandlíteanas) Pinsean			1,750,499	415,636
Arna maoiniú ag Barrachas/(Easnamh) sa Chuntas Ioncaim agus Caiteachais			1,752,177	636,228
Cuntas Caipitil	10		57,129	69,052
Cúlchiste Pinsean			(58,807)	(289,644)
			1,750,499	415,636

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid Thirim agus na Nótaí 1 go 19.

Cathal Guiomard
Coimisinéir

3 Samhain 2010

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Sreabhadh Airgid Thirim don bhliain dar críoch 31 Nollaig 2009

		2009 €	2008 €
	Nótaí		
Réiteach an bharrachais oibriúcháin le hinsreabhadh/(eis-sreabhadh) glan airgid thirim ó ghníomhaíochtaí oibriúcháin			
Barrachas/(Easnamh) ar Ioncam agus ar Chaiteachas		1,115,949	1,002,438
Dífríocht idir Costas Pinsin agus Ranníocaíocht an Fhostóra		20,159	19,933
Dímheas	5	20,434	20,134
Ús Bainc		(9,576)	(16,629)
Aistriú (ó)/go Cuntas Caipitil		(11,923)	26,780
Laghdú/(Méadú) ar Fhiachóirí	7	(186,703)	(154,288)
Laghdú/(Méadú) ar Réamhíocaíochtaí	7	(17,315)	19,816
(Laghdú)/Méadú ar Chreidiúnaithe	8	(9,455)	231,986
(Laghdú)/Méadú ar Fhabhruithe	8	(276,688)	52,668
(Laghdú)/Méadú ar Sholáthairtí	9	355,039	(664,609)
Insreabhadh/(Eis-sreabhadh) glan airgid ó ghníomhaíochtaí oibriúcháin		999,921	538,229
Ráiteas maidir le Sreabhadh Airgid Thirim			
Insreabhadh/(Eis-sreabhadh) glan airgid ó ghníomhaíochtaí oibriúcháin		999,921	538,229
Torthaí Infheistíochtaí			
Ús Bainc		9,576	16,629
Caiteachas Caipitil			
Ceannach sócmhainní seasta	5	(8,511)	(46,917)
Maoiniú			
Méadú/(Laghdú) ar Chuntais Bhannaí Airgid Thirim agus TPF	6	(3,560,005)	12,299,562
Bainistiú Acmhainní Leachtacha			
(Méadú)/Laghdú ar Airgead i dTaisce	6	(1,009,808)	(718,298)
Méadú/(Laghdú) ar Iarmhéideanna Airgid Thirim		<u>(3,568,826)</u>	<u>12,089,205</u>
Réiteach glansreabhadh airgid le gluaiseacht i nglanchistí			
Méadú/(Laghdú) ar airgead ar láimh sa tréimhse		(3,568,826)	12,089,205
Airgead tirim a úsáideadh le hacmhainní leachtacha a mhéadú	6	1,009,808	718,298
Athrú ar na Glanchistí		<u>(2,559,018)</u>	<u>12,807,503</u>
Glanclistí Tosaigh		<u>28,381,869</u>	<u>15,574,366</u>
Glanclistí Deiridh		<u>25,822,851</u>	<u>28,381,869</u>

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid Thirim agus na Nótaí 1 go 19.

Cathal Guiomard
Coimisinéir

3 Samhain

An Coimisiún um Rialáil Eitlíochta

Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

1. Bunú an Choimisiúin

Bunaíodh an Coimisiún um Rialáil Eitlíochta ar an 27 Feabhra 2001 faoi fhorálacha an Achta um Rialú Eitlíochta, 2001 (Uimh. 1 de 2001).

Faoi Acht, arna leasú ag Acht Aerfoirt an Stáit, 2004 agus ag an Acht um Eitlíocht, 2006, tá an Coimisiún freagrach as muirir aerfoirt ag Aerfort Bhaile Átha Cliath agus as muirir sheirbhísí na gcríochfort eitlíochta a rialú, as gníomhairí taistil agus tionscnóirí turas a cheadúnú in Éirinn, as aeriompróirí Éireannacha a cheadúnú, as láimhseálaithe ar an talamh in Éirinn a fhaomhadh agus as nósanna imeachta cionroinnte sealanna AE a chur i bhfeidhm. Chomh maith leis sin, tá an Coimisiún freagrach as a chinntiú (faoi Rialachán AE 261/2004) go gcomhlíontar íoschearta na bpaisinéirí aeir i gcás moille, cealaithe agus diúltaithe dul ar bord.

Maoinítear an Coimisiún as fáiltais as Tobhach bliantúil a ghearrtar ar údarais aerfoirt, ar sholáthróirí seirbhísí críochfort eitlíochta in aerfoirt an Stáit, ar chomhlachtaí atá faofa le seirbhísí láimhseála ar an talamh a sholáthar, ar aeriompróirí a bhfuil ceadúnas oibriúcháin acu, ar aerlínte atá cláraithe in Éirinn agus chomh maith leis sin as táillí ceadúnas ó thionscnóirí turas agus ó ghníomhairí taistil.

2. Ioncam

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

- (a) Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tugtar cumhacht don Choimisiún um Rialáil Eitlíochta le rialacháin a dhéanamh a fhorálann do thobhaigh a ghearradh. Is é is aidhm leis na Tobhaigh ná costais agus caiteachas an Choimisiúin a chlúdach.

Tá Tobhaigh comhdhéanta de shraith de thobhaigh bhunráta maidir le gníomhaíochtaí ar leith mar aon le tobhaigh maidir le cosaint tomhaltóirí agus costais lárnacha a ghearrtar in aghaidh an phaisinéara. Caitear leis an tobhach maidir le costais lárnacha mar dhíorthú ó fheidhmeanna indibhidiúla an Choimisiúin, atá mínithe thíos, agus gearrtar é i gcomhréir le líon na bpaisinéirí ag gach aerfort Éireannach.

Léiríonn an anailís seo a leanas ioncam an Choimisiúin ó thobhaigh. Is ionann an coigeartú i leith 2007 agus aisghabháil charnach na gcostas bunaithe ar ró-aisghabháil/easpa aisghabhála i leith fheidhmeanna éagsúla an Choimisiúin suas go dtí 31 Nollaig 2007.

	Rialú Muirir Aerfoirt	ATSC	Éascú Sceideal	Aeriomp róirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2009	Iomlán 2008
	€	€	€	€	€	€		€	€
Caiteachas Buiséadaithe 2009	2,099,618	115,992	442,988	220,470	197,453	460,474	547,549	4,084,544	3,938,668
Coigeartú i ndáil le 2007	100,703	(149,292)	(136,712)	89,990	34,017	244,731	(37,132)	146,305	146,507
Ioncam Iomlán ó Thobhaigh	2,200,321	(33,300)	306,276	310,460	231,470	705,205	510,417	4,230,849	4,085,175

- (b) Faoi Alt 12 den Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982 tugtar cumhacht don Choimisiún le táille ceadúnas a ghearradh ar an Tionscal Trádála Taistil. Is é seo a leanas an t-ioncam a bhí ag an gCoimisiún maidir le 2009:

	Táillí Ceadúnas ó Ghníomhairí Taistil	Táillí Ceadúnas ó Thionscnóirí Turas	Táillí a fuarthas go mall ó Ghníomhairí agus ó Thionscnóirí	Leasú ar Tháillí Ceadúnas	Iomlán 2009	Iomlán 2008
	€	€	€	€	€	€
Táillí Ceadúnas	93,360	136,910	14,520	300	245,090	401,196

- (c) Cuimsíonn ioncam eile ús de €18,294 a fuarthas ar airgead i dtaisc, agus costais foirne a aisíocadh as cuntais bhannaí nó as Cuntas an Chiste Cosanta Taistealaithe. Bhain na costais foirne le comhaltaí foirne a bheith ag plé le cliseadh aonán Trádála Taistil le linn na bliana agus ba é €224,232 an méid a bhí i gceist.

An Coimisiún um Rialáil Eitlíochta

Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

3. Caiteachas

	Muirir Aerfoirt	ATSC	Éascú Sceideal	Aeriompr óirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2009	Iomlán 2008
	€	€	€	€	€	€	€	€	€
Tuarastail	725,023	3,959	4,588	129,054	39,712	709,812	152,521	1,764,669	1,773,136
Costais Phinsean	62,979	394	335	12,050	2,220	35,269	15,471	128,719	108,616
Comhairleacht	309,143	47	54	21,801	685	130,521	22,558	484,809	43,860
Táillí Dílíthiúla	1,105	-	-	-	-	147,182	-	148,287	638,219
Cíos	108,270	494	567	17,227	4,308	127,886	26,098	284,850	284,927
Éascú	-	-	299,189	-	-	-	-	299,189	298,265
Sceideal									
Caiteachas	147,777	926	795	35,192	9,951	243,986	56,572	495,198	547,042
Eile									
Iomlán	1,354,297	5,820	305,528	215,324	56,876	1,394,656	273,220	3,605,721	3,694,065

Sa chás go mbaineann na costais le réimsí ar leith, déanann an Coimisiún na costais sin a chionroinnt go díreach chuig gach réimse. Sa chás go bhfuil feidhm níos ginearálta leis na costais, déanann an Coimisiún iad a chionroinnt i gcomhréir leis an méid ama a chaith an fhoireann ag obair ar an réimse sin.

4. Líon agus costais na foirne

	Muirir Aerfoirt	ATSC	Éascú Sceideal	Aeriompróirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2009	Iomlán 2008
	€	€	€	€	€	€	€	€	€
Tuarastail	658,385	3,587	4,162	116,790	35,850	610,443	137,084	1,566,301	1,559,481
ÁSPC – maidir le comhaltaí foirne arna n-íoc ag an CRE	53,762	304	326	10,635	3,011	34,334	11,215	113,587	115,698
ÁSPC & Pinsin le fáil ag an Roinn	9,921	46	74	724	528	57,986	2,660	71,939	83,214
Costas maidir le ó ghníomhaireachtaí a choinneáil	2,955	22	26	905	323	7,049	1,562	12,842	14,743
Iomlán	725,023	3,959	4,588	129,054	39,712	709,812	152,521	1,764,669	1,773,136

Ba é seo a leanas meánlíon na ndaoine a bhí á bhfostú ag an gCoimisiún le linn na bliana (lena n-áirítear seisear ar iasacht ón Roinn Iompair agus ón Údarás um Shábháilteacht ar Bhóithre). Tá anailís déanta orthu de réir na catagóire:

	2009	2008
Coimisinéir	1	1
Riarachán	3	4
Eacnamaíoch	4	4
Dlíthiúil & Ceadúnú	6	6
An Trádáil Taistil	6	6
Meánlíon Iomlán na bhFostaithe Coibhéiseacha Lánaimseartha	20	21

Bhí pacáiste luach saothair an Choimisinéara le haghaidh na bliana 2009 chomhdhéanta mar a leanas: Ba é a Bhuntuarastal Bliantúil ná €193,696. Ní bhfuair an Coimisinéir focaíochtaí bonáis ar bith maidir le feidhmíochta in 2009. Tá an Coimisinéir ina bhall den Scéim Pinsean Sochair Shainithe ach ní shíneann a chuid teidlíochtaí thar ghnáthshocrúithe na hearnála poiblí.

Asbhaint Maidir le Pinsean:

Le linn 2009, baineadh asbhaint maidir le pinsin de €65,087 ó bhaill foirne agus íocadh chuig an Roinn Iompair iad in 2010.

An Coimisiún um Rialáil Eitlíochta
Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

5. Sócmhainní Seasta Inláimhsithe

	Trealamh Oifige	Troscán & Feistis	Trealamh Ríomhaireachta	Iomlán
	€	€	€	€
Costas ag tús na bliana	22,663	68,177	107,428	198,268
Breisiúcháin i rith na bliana	-	-	8,511	8,511
Diúscairtí i rith na bliana	-	-	-	-
Ag deireadh na bliana	22,663	68,177	115,939	206,779
<i>Dímheas Carntha</i>				
ag tús na bliana	9,163	31,707	88,346	129,216
Muirear don bhliain	2,262	9,733	8,439	20,434
Diúscairtí i rith na bliana	-	-	-	-
Ag deireadh na bliana	11,425	41,440	96,785	149,650
Glanluach Leabhair amhail 31 Nollaig 2009	11,238	26,737	19,154	57,129
Glanluach Leabhair amhail 31 Nollaig 2008	13,500	36,470	19,082	69,052

6. Banc	2009 €	2008 €
Cuntais Bhainc - Cuntais Bhanna na Trádála Taistil	21,322,301	26,597,516
Cuntas Bainc - An Ciste Cosanta Taistealaithe	2,629,220	914,010
	23,951,521	27,511,526
Cuntas Bainc - Cuntas Reatha CRE	134,905	144,117
Cuntas Bainc - Cuntas Taisce CRE	1,735,301	725,493
Mionairgead	1,124	733
	25,822,851	28,381,869

Is suimeanna airgid thirim 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 Tionscnóir Turas nó ag Gníomhaire Taistil. Ní féidir leis an gCoimisiún an t-airgead seo a úsáid chun críche rud ar bith eile. Tugtar an t-airgead seo ar ais don Solathróir Bannaí mura mbíonn sé de dhíth. Dá bhrí sin, tá an dlíteanas comhfhreagrach léirithe mar Chreidiúnaí: Méideanna atá dlite laistigh de bhliain amháin.

7. Fiachóirí & Réamhíocaíochta dlite laistigh de bhliain amháin	2009 €	2008 €
Fiachóirí Athbhreithnithe Bhreithiúnaigh	881,000	540,000
Fiachóirí	257,618	411,915
Réamhíocaíochtaí	231,911	214,596
	1,370,529	1,166,511

8. Creidiúnaithe & Fabhruithe dlite laistigh de bhliain amháin	2009 €	2008 €
Fabhruithe - Athbhreithniú Breithiúnach	-	105,518
- Eile	134,986	306,156
Creidiúnaithe - Táillí Comhairleachta	186,652	141,719
- Coimisinéirí Ioncaim ÍMAT/ÁSPC	33,211	32,087
- Coimisinéirí Ioncaim CBL	13,250	12,941
- Coimisinéirí Ioncaim PSWT	22,626	59,455
- Eile	171,314	190,306
	562,039	848,182

An Coimisiún um Rialáil Eitlíochta

Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

	2009 €	2008 €
9. Soláthairtí le haghaidh Dliteanas agus Muirear		
Iarmhéid amhail 1 Eanáir	580,391	1,245,000
Soláthairtí a úsáideadh le linn na bliana	(14,961)	(444,609)
Soláthar breise a rinneadh le linn na bliana	370,000	-
Soláthairtí nach bhfuil de dhíth níos mó	-	(220,000)
Iarmhéid amhail 31 Nollaig	935,430	580,391

Bunaithe ar bhreithiúnais Chúirte go dtí seo, tá sócmhainní aisíocaíochta aitheanta de €540,000 ag an gCoimisiún maidir leis na costais dlí is ábhar do na soláthairtí seo. Tá an tsócmhainn san áireamh sna fiachóirí

1. Cionroinnt sealanna (Cás a glacadh in 2005)

In imeachtaí Athbhreithnithe Bhreithiúnaigh a glacadh sa bhliain 2005 in aghaidh chinneadh an Choimisiúin Aerfort Bhaile Átha Cliath a ainmniú mar aerfort comhordaithe, rinne an Chúirt a chuid costas a dhámhachtain ar Ryanair. Fuair an Coimisiún cead ina dhiaidh sin achomharc a dhéanamh sa Chúirt Uachtarach in éadan an Bhreithiúnais. Níl sé de rún ag an gCoimisiún, áfach, dul ar aghaidh leis an Achomharc agus tá sé ag fanacht le Ryanair é a chur ar an eolas maidir le leibhéal a chuid costas i leith Ordú na hArdchúirte. Tá sé seo léirithe i Ráitis Airgeadais an Choimisiúin mar sholáthar. Tá tús curtha le plé ar an gceist le hAturnaetha Ryanair.

2. Cionroinnt sealanna (Cás a glacadh in 2007)

I mí Feabhra 2008, shocraigh Ryanair ar éirí as na himeachtaí Athbhreithnithe Bhreithiúnaigh a ghlac sé i mí Feabhra 2007 in éadan chinntí an Choimisiúin maidir le comhordú Aerfort Bhaile Átha Cliath. Ar scriosadh amach an cháis di, rinne an Chúirt a chuid costas a dhámhachtain ar an gCoimisiún agus tá an próiseas chun na costais a aisghabháil fós ar siúl. Tá meastachán den tionchar a bheidh ag an gcás seo ar chúrsaí airgeadais léirithe i Ráitis Airgeadais an Choimisiúin mar fhiachóir in-aisghabhála.

3. Muirir Aerfoirt (Ryanair-Cás a glacadh in 2007)

In imeachtaí Athbhreithnithe Bhreithiúnaigh a éisteadh i mí Feabhra 2008 in éadan an Choimisiúin maidir lena chinneadh a d'éirigh as Athbhreithniú ar Mhuirir Aerfoirt i mí Iúil 2007, dhíbh an Chúirt cás Ryanair agus rinneadh ordú go bhfaighidh an Coimisiún leath dá chuid costas ar ais. Tá meastachán den tionchar a bheidh ag an gcás seo ar chúrsaí airgeadais léirithe i Ráitis Airgeadais an Choimisiúin mar fhiachóir in-aisghabhála.

4. Muirir Aerfoirt (Ryanair-Cás a glacadh in 2010)

Rinne Ryanair agóid in éadan chinneadh an Choimisiúin maidir le Muirir Aerfoirt a foilsíodh ar an 4 Nollaig 2009 i mí Feabhra 2010. Cuireadh tús leis an bpróiseas seo i ndeireadh mhí Feabhra 2010 agus chríochnaigh sé i mí an Mheithimh 2010 trí iarratas Ryanair le haghaidh ceada chomh maith lena iarratas ar achomharc a dhíbhe. Fuair an Coimisiún Ordú Cúirte a thugann cead dó a chostais in éadan Ryanair a fháil ar ais. Tá meastachán den tionchar a bheidh ag an gcás seo ar chúrsaí airgeadais léirithe i Ráitis Airgeadais an Choimisiúin mar fhiachóir in-aisghabhála.

	2009 €	2009 €	2008 €	2008 €
10. Cuntas Caipitil				
Iarmhéid amhail 1 Eanáir		69,052		42,272
Aistriú (go)/ó chuntais Ioncaim agus Caiteachais				
Airgead leithdháilte le sócmhainní seasta a fháil	8,511		46,914	
Méid amúchta de réir dímheas sócmhainní	(20,434)		(20,134)	
Glanmhéid le haistriú		(11,923)		26,780
Iarmhéid amhail 31 Nollaig		57,129		69,052

An Coimisiún um Rialáil Eitlíochta
Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

11. Pinsean	2009	2008
a) Costais Phinsean	€	€
Costas reatha na seirbhíse	170,743	159,387
Costas úis	45,648	48,267
Toradh ionchasach shócmhainní na scéime	(39,785)	(54,541)
Lúide: ranníocaíochtaí fostaithe	<u>(57,722)</u>	<u>(54,197)</u>
	118,884	98,916
Táillí riaracháin agus achtúireacha	<u>9,835</u>	<u>9,700</u>
Iomlán	<u>128,719</u>	<u>108,616</u>
bi) Glandliteanas Pinsean		
Luach reatha na n-oibleagáidí maoinithe	962,622	815,147
Luach cothrom shócmhainní na scéime	<u>911,602</u>	<u>553,450</u>
Dliteanas (sócmhainn) g(h)lan	<u>51,020</u>	<u>261,697</u>
bii) Luach reatha oibleagáidí na scéime ag tús na bliana	815,148	965,348
Costas reatha na seirbhíse	170,743	159,387
Costas úis	45,648	48,267
(Gnóthachan)/cailiteanas achtúireach	(68,917)	(352,640)
Sochair a íocadh	-	-
Préimheanna a íocadh	-	-
Luach reatha oibleagáidí na scéime ag deireadh na bliana	962,622	820,362
biii) Athrú ar shócmhainní na scéime		
Luach cothrom shócmhainní na scéime ag tús na bliana	553,450	697,168
Toradh ionchasach ar shócmhainní na scéime	39,785	54,541
Gnóthachan/(cailiteanas) achtúireach	161,944	(326,225)
Ranníocaíochtaí an fhostóra	98,701	73,769
Ranníocaíochtaí na mball	57,722	54,197
Aistrithe isteach le haghaidh seirbhíse roimhe sin	-	-
Sochair a íocadh ón scéim	-	-
	-	-
Luach cothrom shócmhainní na scéime ag deireadh na bliana	<u>911,602</u>	<u>553,450</u>

Cuirtear an cleachtas reatha um pinsin a mhéadú de réir bhoilsciú praghsanna san áireamh agus an oibleagáid shainithe maidir le sochair á tomhas.

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

Is é atá sa scéim pinsean ná socrú pinsin ina bhfuil an sochar sainithe agus é bunaithe ar an tuarastal deiridh agus déantar na sochair a shainiú de réir na rialachán reatha a bhaineann le scéimeanna "eiseamláireacha" san earnáil phoiblí. Socraítear rátaí ranníocaíochtaí an fhostóra ag féachaint do chomhairle achtúireach agus d'athbhreithniú tréimhsiúil ar an ráta maoinithe a bhíonn de dhíth don scéim. Is é a sholáthraítear tríd an scéim ná pinsean (ochtóduithe in aghaidh na bliana seirbhíse), aisce nó cnapshuim (trí ochtóid in aghaidh na bliana seirbhíse) agus pinsin do chéilí agus do pháistí. De ghnáth is í an aois scoir ná an lá a shlánaíonn an ball 65 bliain. De ghnáth méadaíonn pinsin de réir bhoilsciú praghsanna, pinsin atá á n-íoc agus iad siúd atá curtha siar araon.

An Coimisiún um Rialáil Eitlíochta

Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

Ba iad na bonn tuisceana airgeadais a úsáideadh chun críche FRS17 ná:

	2009	2008
Ráta lascaine	5.5%	5.6%
Méaduithe ar thuarastail	3.5%	3.5%
Méaduithe ar phinsin	2.0%	2.0%
Méaduithe ar bhoilsciú	2.0%	2.0%

Déantar na boinn tuisceana maidir le taithí mortlaíocht sa todhchaí a shocrú bunaithe ar tháblaí foilsithe mortlaíochta (PML002/PFL00) arna n-ullmhú don ghairm achtúireachta ag an mBiúró um Imscrúdú Leanúnach ar Mhortlaíocht. Tá na boinn tuisceana a roghnaítear maidir le mortlaíocht bunaithe ar tháblaí caighdeánacha a léiríonn gnáthmhortlaíocht phinsinéirí, agus tugtar san áireamh méadú ar ionchas saoil le himeacht aimsire.

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

	Ag scor ag aois 60	Ag scor ag aois 65
Fir	23.2	19.0
Mná	26.6	22.0

Bhí sócmhainní na scéime ag deireadh na bliana comhdhéanta de:

	2009	2008
Gnáthscaireanna	75.40%	70.00%
Bannaí	11.80%	15.60%
Eile	12.80%	14.40%

	2009	2008
Toradh iarbhír lúide toradh ionchasach ar shócmhainní na scéime	€	€
Toradh iarbhír	201,729	(271,684)
Lúide an toradh ionchasach	(39,785)	(54,541)
	<u>161,944</u>	<u>(326,225)</u>

Agus ráta toraidh fadtéarmach ionchasach na mbonn tuisceana maidir le sócmhainní á fhorbairt, tugtar san áireamh an leibhéal reatha de thorthaí ionchasacha as infheistíochtaí saor ó riosca (bannaí rialtais go príomha), leibhéal stairiúil na préimhe riosca a bhaineann leis na haicmí eile sócmhainní a bhfuil an phunann infheistithe iontu agus na hionchais maidir le torthaí gach aicme sócmhainní sa todhchaí. Déantar an toradh ionchasach do gach aicme sócmhainní a ualú ansin bunaithe ar an sprioc-leithdháileadh sócmhainní d'fhonn ráta toraidh fadtéarmach na mbonn tuisceana maidir le sócmhainní a fhorbairt le haghaidh na punainne.

An Coimisiún um Rialáil Eitlíochta

Nótaí atá mar chuid de na ráitis airgeadais don bhliain dar críoch 31 Nollaig 2009

d) Stair oibleagáidí um shochair shainithe, sócmhainní agus gnóthachan agus caillteanas ó thaithí	2009 €	2008 €	2007 €	2006 €
Oibleagáid um shochair shainithe	962,622	820,362	965,348	655,178
Luach cóir shócmhainní na scéime	<u>911,602</u>	<u>558,665</u>	<u>697,168</u>	<u>615,558</u>
Easnamh/(barrachas) don scéim mhaoinithe	<u>51,020</u>	<u>261,697</u>	<u>268,180</u>	<u>39,620</u>
(Gnóthachain)/caillteanais ó thaithí ar dhliteanais na scéime	114,755	37,806	12,489	16,293
Méid				
Céatadán na ndlíteanas scéime	11.9%	4.6%	1.3%	2.6%

e) Maoiniú na bpinsean

Tá súil ag an gCoimisiún €88,370 a íoc isteach sa scéim pinsean in 2010.

12. Anailís ar Athruithe i nGlanchistí

	Amhail 1	Sreabhadh	Amhail 31
	Eanáir 2009	Airgid Thirim	Nollaig 2009
	€	€	€
Airgead ar Láimh/sa Bhanc	27,656,375	(3,568,826)	24,087,549
Cuntas Taisce	725,494	1,009,808	1,735,302
	28,381,869	(2,559,018)	25,822,851

13. Ceangaltais Chaipitil agus Ceangaltais Eile

Ní raibh ceangaltais ar bith ar an gCoimisiún, caipiteal nó eile, amhail dáta an chláir chomhardaithe.

14. 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 gcuntas 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	€
Dul in éag laistigh de bhliain amháin	-
Dul in éag i ndiaidh bliana ach tráth nach faide ná 5 bliana	271,800
Dul in éag ina dhiaidh sin	-

15. Barrachas/(Easnamh)

Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tá an chumhacht ag an gCoimisiún um Rialáil Eitlíochta rialacháin a dhéanamh a fhorálann do Thobhach a ghearradh. Is é an cuspóir atá leis an Tobhaigh ná costais agus caiteachais an Choimisiúin a chlúdach. Tugtar bharrachas/(easnamh) ar bith i mbliain amháin ar bith ar aghaidh agus tugtar san áireamh é agus tobhaigh á socrú ina dhiaidh sin chomh luath agus is féidir i ndiaidh iniúchadh a bheith déanta ar na ráitis airgeadais don bhliain.

16. Imeacht i ndiaidh dháta an Chláir Chomhardaithe

Rinneadh iarratas Ryanair ar chead agus a iarratas ar achomharc ina Athbhreithniú Breithiúnach maidir le Cinneadh an Choimisiúin ar Mhuirir Aerfoirt an 4 Nollaig 2009 a dhíbhe i mí Feabhra 2010. Dámhadh a chuid costas ar an gCoimisiún agus tá an próiseas maidir leis na costais a fháil ar ais faoi bhealach. Tá soláthar déanta do na hoibleagáidí airgeadais ar fad a d'éirigh as toradh na caighne seo i Ráitis Airgeadais 2009.

17. Figiúirí Comparáideach

Tá roinnt figiúirí comparáideacha athghrúpáilte nó athshonraithe ar an mbonn céanna leo siúd don bhliain reatha.

18. Dearbhú Leasa – Coimisinéir agus Foireann

Chomhlíon an Coimisinéir agus an fhoireann riachtanais Alt 17 (Dearbhú Leasa) den Acht um Rialáil Eitlíochta, 2001. Ní raibh idirbhearta ar bith ag an gCoimisiún le linn na bliana a raibh leas ar bith ag an gCoimisinéir iontu.

19. Faomhadh na Ráiteas Airgeadais

D'fhaomh an Coimisinéir na ráitis airgeadais seo ar 3 Samhain 2010.