Commission for Aviation Regulation
An Coimisiún um Rialáil Eitlíochta

Commission for Aviation Regulation Financial Statements for the year ended 31 December 2010

Table of Contents

Commission for Aviation Regulation

Report of the Commission
for the year ended 31 December 2010

I have pleasure in presenting the draft financial statements of the Commission for Aviation Regulation for the year ended 31 December 2010.

Financial Year

The accounting period consists of twelve months to 31 December 2010.

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 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 and 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.

C Guiomard

Cathal Guiomard
Commissioner **12th September 2011**

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 Guiomard
Commissioner

12th September 2011

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Commission for Aviation Regulation

I have audited the financial statements of the Commission for Aviation Regulation for the year ended 31 December 2010 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. The financial reporting framework that has been applied in their preparation is applicable law and Generally Accepted Accounting Practice in Ireland.

Responsibilities of the Commission

The Commission is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Commission's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Commission's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the Financial Statements

In my opinion, the financial statements, which have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland, give a true and fair view of the state of the Commission's affairs at 31 December 2010 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.

Matters on which I Report by Exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where moneys have not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the Statement on Internal Financial Control does not reflect the Commission's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Andrew Harkness

Andrew Harkness

For and on behalf of the
Comptroller and Auditor General

15 **September 2011**

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 2010, the Commission conducted a review of the effectiveness of the system of internal financial control.

C Guiomard

Cathal Guiomard
Commissioner **12th September 2011**

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 2010 levy was set in December 2009 and includes the adjustment in respect of 2008.

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 2010 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 from 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 (CP9/2007).

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 2010

	Notes	2010	2009
Income		**€**	**€**
Levy Income	2 (a)	2,688,105	4,230,849
Licence Fees	2 (b)	199,828	245,090
Other	2 (c)	144,181	233,808
Gross Income		3,032,114	4,709,747
Transfer (to)/from Capital Account	10	6,706	11,923
Net Income		3,038,820	4,721,670
Expenditure			
Salaries	4	1,652,445	1,764,669
Pension Costs	11 (a)	123,514	128,719
Consultancy		123,209	484,809
Legal Fees		(112,410)	148,287
Advertising & Public Relations		81,629	120,871
Travel & Subsistence		8,210	7,013
Conferences		16,011	12,981
Training & Recruitment		37,515	29,181
Audit Fee		12,408	12,408
Accountancy		30,016	23,915
Web Maintenance		16,977	26,387
Rent		283,363	284,850
Cleaning		13,966	15,229
Electricity		9,930	10,852
Office Maintenance		2,797	5,443
Insurance		52,713	54,930
Office Stationery		11,929	17,606
Postage & Carriage		3,883	5,765
Telephone		21,881	25,470
Dublin Airport Schedules Facilitation		298,573	299,189
Depreciation		16,574	20,434
Service Charge		42,539	41,620
Rates		33,002	33,677
Storage Costs		8,455	9,302
Other		39,482	22,113
		2,828,611	3,605,721
Operating Surplus / (Deficit)	15	210,209	1,115,949
Balance as at 1 January		1,752,177	636,228
Balance as at 31 December		1,962,386	1,752,177

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 18 form an integral part of these Financial Statements.

C Guiomard

Cathal Guiomard
Commissioner **12th September 2011**

Commission for Aviation Regulation
Statement of Total Recognised Gains and Losses for the year ended 31 December 2010

	Notes	2010 €	2009 €
Operating Surplus		210,209	1,115,949
Actual return less expected return on pension scheme assets	11 (c)	36,394	161,944
Experience gains/(losses) arising on pension scheme liabilities	11 (d)	129,106	114,755
Changes in assumptions underlying the present value of the pension scheme liabilities		(210,284)	(45,862)
Actuarial gain/(loss)		(44,784)	230,837
Total Recognised Gains/(Losses) relating to the Financial Year		165,425	1,346,786

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

Movement in Pension Reserve	2010	2009
Balance at 1 January	(58,807)	(289,644)
Actuarial Gain/(Loss)	(44,784)	230,837
Balance at 31 December	(103,591)	(58,807)

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 18 form an integral part of these Financial Statements.

C Guiomard

Cathal Guiomard
Commissioner

12th September 2011

Commission for Aviation Regulation
Balance Sheet as at 31 December 2010

	Notes	€	2010 €	€	2009 €
Fixed Assets					
Tangible Assets	5		50,423		57,129
Current Assets					
Bank Accounts	6	14,245,493		25,822,851	
Debtors and Prepayments	7	1,334,473		1,370,529	
		15,579,966		27,193,380	
Creditors: Amounts falling due within one year					
Creditors and Accruals	8	(239,391)		(562,039)	
Cash Bond Accounts	6	(12,772,676)		(23,951,521)	
		(13,012,067)		(24,513,560)	
Net Current Assets /(Liabilities)			2,567,899		2,679,820
Total Assets less Current Liabilities			2,618,322		2,736,949
Provisions for Liabilities and Charges	9		(592,930)		(935,430)
Net Assets Excluding Pension Liability			2,025,392		1,801,519
Net Pension Asset/(Liability)	11 (b)		(116,174)		(51,020)
Net Assets / (Liabilities) including Pension Asset/(Liability)			1,909,218		1,750,499
Financed By					
Income & Expenditure Account Surplus/(Deficit)			1,962,386		1,752,177
Capital Account	10		50,423		57,129
Pension Reserve			(103,591)		(58,807)
			1,909,218		1,750,499

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 18 form an integral part of these Financial Statements.

C Guiomard

Cathal Guiomard
Commissioner

12th September 2011

Commission for Aviation Regulation
Cashflow Statement for year ended 31 December 2010

	Notes	2010 €	2009 €
Reconciliation of operating surplus to net Cash inflow/(outflow) from operating activities			
Surplus/(Deficit) on Income and Expenditure		210,209	1,115,949
Difference between Pension Cost and Employer Contribution		20,370	20,159
Depreciation	5	16,574	20,434
Bank Interest		(16,949)	(9,576)
Transfer (from)/to Capital Account		(6,706)	(11,923)
Decrease/(Increase) in Debtors	7	23,956	(186,703)
Decrease/(Increase) in Prepayments	7	12,100	(17,315)
(Decrease)/Increase in Creditors	8	(302,645)	(9,455)
(Decrease)/Increase in Accruals	8	(20,003)	(276,688)
(Decrease)/Increase in Provisions	9	(342,500)	355,039
Net Cash Inflow/ (Outflow) From Operating Activities		(405,594)	999,921
Cash Flow Statement			
Net Cash Inflow/ (Outflow) From Operating Activities		(405,594)	999,921
Returns on Investments			
Bank Interest		16,949	9,576
Capital Expenditure			
Purchase of fixed assets	5	(9,868)	(8,511)
Financing			
Increase / (Decrease) in Cash Bond Accounts & TPF	6	(11,178,845)	(3,560,005)
Management of Liquid Resources			
(Increase) / Decrease in Funds on Deposit	6	481,056	(1,009,808)
Increase/(Decrease) in Cash Balances		(11,096,302)	(3,568,826)
Reconciliation of net cash flow to movements in net funds			
Increase/(Decrease) in cash in hand in the period		(11,096,302)	(3,568,826)
Cash used to (decrease)/ increase liquid resources	6	(481,056)	1,009,808
Change in Net Funds		(11,577,358)	(2,559,018)
Opening Net Funds		25,822,851	28,381,869
Closing Net Funds		14,245,493	25,822,851

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 18 form an integral part of these Financial Statements.

CGuiomard

Cathal Guiomard
Commissioner

12th September 2011

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 2008 represents the cumulative under/over recoveries of costs in respect of the different functions of the Commission up to 31 December 2008.

	Regulation of Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2010	Total 2009
	€	€	€	€	€	€		€	€
Budgeted Expenditure 2010	1,755,120	53,460	354,829	186,085	171,602	835,684	540,541	3,897,321	4,084,544
Adjustment in respect of 2008	(570,450)	(108,288)	(57,519)	(214,405)	(134,570)	134,704	(258,688)	(1,209,216)	146,305
Total Levy Income	1,184,670	(54,828)	297,310	(28,320)	37,032	970,388	281,853	2,688,105	4,230,849

(b) 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. For 2010, 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 2010	Total 2009
	€	€	€	€	€	€
Licence Fees	79,928	111,879	7,871	150	199,828	245,090

(c) Other Income of €144,181 comprises Interest received on deposits of €18,944 and staff costs refunded from either bond accounts or the Travellers Protection Fund Account in respect of staff working on Travel Trade entity collapses during the year, in the amount of €125,237.

3. Expenditure

	Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2010	Total 2009
	€	€	€	€	€	€	€	€	€
Salaries	634,596	81,189	14,305	147,605	36,144	539,523	199,083	1,652,445	1,764,669
Pension Cost	56,615	7,368	1,163	12,009	3,314	24,397	18,648	123,514	128,719
Consultancy	4,856	609	106	15,454	370	49,595	52,219	123,209	484,809
Legal Fees	(28,665)	-	-	17	-	(83,762)	-	(112,410)	148,287
Rent	131,274	2,298	1,888	9,562	3,728	103,945	30,668	283,363	284,850
Schedules Facilitation	-	-	298,573	-	-	-	-	298,573	299,189
Other	143,605	11,211	5,302	35,251	8,435	179,014	77,100	459,918	495,198
Total	942,281	102,675	321,337	219,898	51,991	812,712	377,718	2,828,611	3,605,721

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.
The negative legal fees arise from a combination of the reversal of provisions no longer required and the inclusion of a debtor for the recovery of legal fees already paid.
Expenditure in 2010 includes an ex gratia payment of €80,000.

4. Staff numbers and costs

	Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2010	Total 2009
	€	€	€	€	€	€	€	€	€
Salaries	568,061	72,685	12,212	130,158	31,641	461,645	166,595	1,442,997	1,566,301
PRSI - on staff paid by the CAR	44,816	6,076	943	9,851	2,804	18,685	15,098	98,273	113,587
PRSI & Pension due to Dept	21,410	2,390	1,143	7,223	1,403	58,831	8,990	101,390	71,939
Cost of Retaining Agency Staff	309	38	7	373	296	362	8,400	9,785	12,842
Total	634,596	81,189	14,305	147,605	36,144	539,523	199,083	1,652,445	1,764,669

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:

	2010	2009
Commissioner	1	1
Administration	4	3
Economic	3	4
Legal & Licensing	7	6
Travel Trade	3	6
Total Average Full Time Equivalent Employees	18	20

The Commissioners remuneration package was made up as follows:	2010	2009
Annual Basic Salary	181,286	193,696
Pension Cost	14,548	12,851
Total Remuneration Package	195,834	206,547

Pension Related Deduction:
During 2010, pension related deductions of €83,735 were made from staff and paid over to the Department of Transport.

Payments totaling €16,000 have been provided for in these financial statements in respect of Commissioner Awards of €2,000 each to eight staff members in recognition of their work in 2010.

5. Tangible fixed assets

	Office Equipment	Furniture & Fittings	Computer Equipment	Total
	€	€	€	€
Cost at the beginning of the year	22,663	68,177	115,939	206,779
Additions in the year	-	-	9,868	9,868
Disposals in the year	-	-	-	-
At the end of the year	22,663	68,177	125,807	216,647
Accumulated depreciation				
at the beginning of the year	11,425	41,440	96,785	149,650
Charge for the year	2,266	7,744	6,564	16,574
Disposals in the year	-	-	-	-
At the end of the year	13,691	49,184	103,349	166,224
Net Book Value as at 31 December 2010	**8,972**	**18,993**	**22,458**	**50,423**
Net Book Value as at 31 December 2009	11,238	26,737	19,154	57,129

6. Bank

	2010 €	2009 €
Bank Accounts - Travel Trade Bond Accounts	12,311,876	21,322,301
Bank Account - Travellers Protection Fund	460,800	2,629,220
	12,772,676	23,951,521
Bank Account - CAR Current A/C	218,001	134,905
Bank Account - CAR Deposit A/C	1,254,245	1,735,301
Petty Cash	571	1,124
	14,245,493	25,822,851

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

	2010 €	2009 €
Judicial Review Debtors	783,639	881,000
Debtors	331,023	257,618
Prepayments	219,811	231,911
	1,334,473	1,370,529

8. Creditors & Accruals falling due within one year

	2010 €	2009 €
Accruals - Judicial Review	-	-
- Other	114,983	134,986
Creditors - Consultancy Fees	11,312	186,652
- Revenue Commissioners PAYE/PRSI	29,840	33,211
- Revenue Commissioners VAT	12,941	13,250
- Revenue Commissioners PSWT	18,677	22,626
- Other	51,638	171,314
	239,391	562,039

		2010	2009
9.	**Provisions for Liabilities and Charges**	**€**	**€**
	Balance as at 1st January	935,430	580,391
	Provisions used during the year	(271,465)	(14,961)
	Additional Provision made during the year	-	370,000
	Provisions no longer required	(71,035)	-
	Balance as at 31st December	592,930	935,430

Based on Court judgments to date, the Commission has recognised a reimbursement asset of €783,639 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. Discussions have been ongoing with Ryanair but did not result in an agreed settlement and the Commission is awaiting a final Bill of Costs from Ryanair's legal representatives. Following this there is likely to be a Taxation Hearing on the matter. An estimate of the financial effect of this case has been reflected in the Commission's Financial Statements.

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. Discussions have been ongoing with Ryanair but did not result in an agreed settlement and the Commission is now finalising a formal Bill of costs with a view to going to Taxation as soon as possible. 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 (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. Discussions have been ongoing with Ryanair but did not result in an agreed settlement. The Commission is currently finalising a Bill of costs with a view to sending the case to Taxation. 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 (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 by the Court of Ryanair's application for leave and also their request for an appeal. The Commission was granted a Court Order permitting it to recover its costs against Ryanair. The Commission submitted its Bill of Costs to Ryanair's representatives and an agreement was reached. The Commission received €243,639.85 as cost recovery in May 2011.

	2010	2010	2009	2009
10. Capital Account	**€**	**€**	**€**	**€**
Balance at 1st January		57,129		69,052
Transfer (to)/from Income and Expenditure A/c's				
Funds allocated to acquire fixed assets	9,868		8,511	
Amount amortised in line with asset depreciation	(16,574)		(20,434)	
Net amount to transfer		(6,706)		(11,923)
Balance at the 31st December		50,423		57,129

11. Pensions

a) Pension costs	**2010 €**	**2009 €**
Current service cost	178,323	170,743
Interest cost	56,211	45,648
Expected return on scheme assets	(66,269)	(39,785)
Less: employee contributions	(59,525)	(57,722)
	108,740	118,884
Administration and actuarial fees	14,774	9,835
Total	123,514	128,719
bi) Net pension liability		
Present value of funded obligations	1,278,334	962,622
Fair value of scheme assets	1,162,160	911,602
Net liability (asset)	116,174	51,020
bii) Present value of scheme obligations at the beginning of the year	962,622	815,148
Current service cost	178,323	170,743
Interest cost	56,211	45,648
Actuarial (gain)/loss	81,178	(68,917)
Benefits paid	-	-
Premiums paid	-	-
Present value of scheme obligations at the end of the year	1,278,334	962,622
biii) Change in scheme assets		
Fair value of scheme assets at the beginning of the year	911,602	553,450
Expected return on scheme assets	66,269	39,785
Actuarial gain/(loss)	36,394	161,944
Employer contributions	88,370	98,701
Members' contributions	59,525	57,722
Transfers in for prior service	-	-
Benefits paid from scheme	-	-
Premiums paid	-	-
Fair value of scheme assets at the end of the year	1,162,160	911,602

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:

	2010	**2009**
Discount rate	5.0%	5.5%
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	25.8	21.4
Females	27.7	23.2

The scheme assets at the year end comprised:

	2010	**2009**
Equities	75.7%	75.40%
Bonds	11.1%	11.80%
Other	13.2%	12.80%

	2010	**2009**
Actual return less expected return on scheme assets	€	€
Actual return	102,663	201,729
Less expected return	(66,269)	(39,785)
	36,394	161,944

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	**2010**	**2009**	**2008**	**2007**
	€	**€**	**€**	**€**
Defined benefit obligation	1,278,334	962,622	820,362	965,348
Fair value of scheme assets	1,162,160	911,602	558,665	697,168
Deficit (surplus) for funded scheme	116,174	51,020	261,697	268,180
Experience (gains)/losses on scheme liabilities	129,106	114,755	37,806	12,489
Percentage of scheme liabilities	10.1%	11.9%	4.6%	1.3%

e) Funding of pensions
The Commission expects to contribute €71,692 to the pension scheme in 2011.

12. Analysis of Changes in Net Funds

	At 1 Jan 2010	**Cashflows**	**At 31 Dec 2010**
	€	**€**	**€**
Cash in Hand/Bank	24,087,549	(11,096,302)	12,991,247
Deposit Account	1,735,302	(481,056)	1,254,246
	25,822,851	(11,577,358)	14,245,493

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	-
Expiry thereafter	271,800

Leasehold is on 3rd Floor, Alexandra House, Earlsfort Terrace, Dublin 2. The lease expires on 30th June 2026. Rent is payable quarterly in advance.

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

17. 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.

18. Approval of Financial Statements

These financial statements were approved by the Commissioner on 12th September 2011.

An Coimisiún um Rialáil Eitlíochta Ráitis Airgeadais don bhliain dar críoch 31 Nollaig 2010

Clár na nÁbhar

An Coimisiún um Rialáil Eitlíochta

Tuarascáil an Choimisiúin don bhliain dar críoch 31 Nollaig 2010

Is cúis mhór áthais dom dréachtráitis airgeadais an Choimisiúin um Rialáil Eitlíochta (CRE) don bhliain dar críoch 31 Nollaig 2010 a chur i láthair.

Bliain Airgeadais

Cuimsíonn an tréimhse chuntasaíochta dhá mhí dhéag go dtí 31 Nollaig 2010.

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 (MSCE) 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, as aeriompróirí Éireannacha a cheadúnú agus as 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 (CE) Uimh. 1107/2006) 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 gaolmhara.

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 sin.

Iniúchóirí 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 **12 Meán Fómhair 2011**

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-iniúchadh. Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear an méid seo a leanas ar an gCoimisiún:

- polasaithe cuntasaíochta 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 chaighdeáin infheidhmithe chuntasaíochta 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 **12 Meán Fómhair 2011**

AN COIMISIÚN UM RIALÁIL EITLÍOCHTA

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

Tá iniúchadh déanta agam ar ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta don bhliain dar críoch 31 Nollaig 2010 faoin Acht um Rialáil Eitlíochta, 2001.

Cuimsíonn na ráitis airgeadais, a ullmhaíodh faoi na polasaithe cuntasaíochta atá leagtha amach iontu, an Ráiteas maidir le Polasaithe Cuntasaíochta, an Cuntas Ioncaim agus
Caiteachais, an Ráiteas maidir le Gnóthachain agus Caillteanais Aitheanta Iomlána, an Clár Comhardaithe, an Ráiteas maidir le Sreabhadh Airgid agus na nótaí gaolmhara. Ba iad an dlí is infheidhme agus an Cleachtas Cuntasaíochta a nGlactar Leis i gCoitinne in Éirinn an creat cuntasaíochta a úsáideadh agus iad á n-ullmhú.

Freagrachtaí an Choimisiúin

Tá an Coimisiún freagrach as ullmhú na ráiteas airgeadais, as a chinntiú go dtugann siad léargas fíor agus cothrom ar staid ghnóthaí an Choimisiúin agus ar a chuid ioncaim agus caiteachais, agus as rialtacht na n-idirbheart a chinntiú.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Tá mé freagrach as iniúchadh a dhéanamh ar na ráitis airgeadais agus tuairisc a thabhairt orthu i gcomhréir leis an dlí is infheidhme.

Tá m'iniúchach déanta agam trí thagairt a dhéanamh do na nithe ar leith a ghabhann le comhlachtaí Stáit i ndáil le cúrsaí bainisteoireachta agus oibriúcháin.

Chuir mé m'iniúchadh i gcrích de réir na gCaighdeán Idirnáisiúnta maidir le hIniúchóireacht (an Ríocht Aontaithe agus Éire) agus i gcomhréir leis na Caighdeáin Eiticiúla d'Iniúchóirí atá leagtha síos ag an mBord um Chleachtais Iniúchóireachta.

Scóip an Iniúchta a rinneadh ar na Ráitis Airgeadais

Is éard atá i gceist le hIniúchadh ná an fhaisnéis agus na méideanna agus an nochtadh go léir atá sna ráitis airgeadais a fháil atá leordhóthanach chun dearbhú réasúnta a thabhairt go bhfuil na ráitis airgeadais saor ó mhíráiteas ábhartha, bíodh sé sin de bharr calaoise nó earráide. Áirítear air seo measúnú a dhéanamh ar

- cibé an bhfuil na polasaithe cuntasaíochta oiriúnach do chúinsí an Choimisiúin, ar cuireadh i bhfeidhm go comhsheasmhach iad agus ar nochtadh go leordhóthanach iad

- a réasúnaí is a bhí meastacháin shuntasacha cuntasaíochta a rinneadh in ullmhú na ráiteas airgeadais, agus

- cur i láthair foriomlán na ráiteas airgeadais.

Déanaim iarracht chomh maith le linn m'iniúchta fianaise a fháil mar gheall ar rialtacht na n-idirbheart airgeadais.

Tuairim

Is é mo thuairim gur ullmhaíodh na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn agus go dtugann siad léargas fíor agus cothrom ar staid ghnóthaí an Choimisiúin amhail an 31 Nollaig 2010 agus ar a chuid ioncaim agus caiteachais don bhliain dar críoch an dáta sin.

Is é an tuairim atá agam ná gur choinnigh an Coimisiún leabhair chuntais chuí. Tagann na ráitis airgeadais leis na leabhair chuntais.

Ábhair a dTugaim Tuairisc Orthu mar Eisceacht

Tugaim tuairisc mar eisceacht más rud é

- nach bhfuair mé an fhaisnéis agus na mínithe a theastaigh uaim i gcomhair m'iniúchta, nó
- gur thug mé aon chás ábhartha ar bith faoi ndearna le linn m'iniúchta inar úsáideadh airgead do chuspóir eile seachas don cheann a bhí beartaithe dó, nó mura ndearnadh na hidirbhearta de réir na n-údarás a bhí á rialú, nó
- nach léiríonn an Ráiteas maidir le Rialú Inmheánach Airgeadais go gcloíonn an Coimisiún leis an gCód Cleachtais maidir le Rialachas Comhlachtaí Stáit, nó
- go bhfaighim amach go bhfuil cúrsaí ábhartha eile ann a bhaineann leis an gcaoi ar cuireadh gnó poiblí i gcrích.

Níl rud ar bith le tuairisciú agam maidir leis na nithe sin a dhéantar a thuairisciú mar eisceachtaí.

Andrew Harkness
Ar son agus thar ceann an
Ard-Reachtaire Cuntais agus Ciste

15 Meán Fómhair 2011

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Rialú Inmheánach Airgeadais

Tá freagracht fhoriomlán ag an gCoimisinéir 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 leibhéil 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 hiniúchóirí 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 bhall seachtracha. Cuirtear gach tuarascáil iniúchta inmheánaigh i láthair an Choiste Iniúchta. Cuireann an t-iniúchóir inmheánach a thuairim in iúl don Choimisiún maidir le leorgacht agus éifeachtúlacht an chóras rialaithe airgeadais inmheánaigh.

Dearbhaím, maidir leis an mbliain go dtí 31 Nollaig 2010, go ndearna an Coimisiún athbhreithniú ar éifeachtúlacht an chórais um rialú inmheánach airgeadais.

Cathal Guiomard
Coimisinéir **12 Meán Fómhair 2011**

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 bprionsabal cuntasaíochta a nglactar i gcoitinne leo faoi choinbhinsiún an chostais stairiúil. Glactar le Caighdeáin 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 2010 i mí na Nollag 2009 agus cuirtear an coigeartú maidir le 2008 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 réir méid chothroim thar a saolré úsáideach mheasta mar seo 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 an lá a bunaíodh é, 27 Feabhra 2001.

Faoi mar a cheanglaítear faoi Alt 13 den Acht sin, coinnítear airgead a lóisteálann gníomhairí taistil agus tionscnóirí turas 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 an 31 Nollaig 2010 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 caillteanais nó dliteanais 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 de 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 (CCT) agus déanann an tArd-Reachtaire Cuntas agus Ciste iniúchadh ar leith orthu.

5. Aoisliúntas

Oibríonn an Coimisiún scéimeanna pinsean ranníocacha 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 i 2008.

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

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

Déantar sócmhainní na scéime pinsean a thomhas ar luach cothrom. Déantar dliteanais na scéime pinsean a thomhas ar bhonn achtúireach ag baint úsáide as modh an aonaid réamh-mheasta. Má tá dliteanais 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 ioncaim agus caiteachais 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 ó 2007 (CP9/2007).

8. Airgeadraí Coigríche

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

An Coimisiún um Rialáil Eitlíochta
Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2010

	Nótaí	2010	2009
Ioncam		**€**	**€**
Ioncam Tobhaigh	2 (a)	2,688,105	4,230,849
Táillí Ceadúnas	2 (b)	199,828	245,090
Eile	2 (c)	144,181	233,808
Ollioncam		3,032,114	4,709,747
Aistriú (go)/ón gCuntas Caipitil	10	6,706	11,923
Glanioncam		3,038,820	4,721,670
Caiteachas			
Tuarastail	4	1,652,445	1,764,669
Costais Phinsean	11 (a)	123,514	128,719
Comhairleacht		123,209	484,809
Táillí Dlíthiúla		(112,410)	148,287
Fógraíocht agus Caidreamh Poiblí		81,629	120,871
Taisteal agus Liúntas Cothaithe		8,210	7,013
Comhdhálacha		16,011	12,981
Oiliúint agus Earcaíocht		37,515	29,181
Táille Iniúchta		12,408	12,408
Cuntasaíocht		30,016	23,915
Cothabháil ar an láithreán Gréasáin		16,977	26,387
Cíos		283,363	284,850
Glantóireacht		13,966	15,229
Leictreachas		9,930	10,852
Cothabháil Oifige		2,797	5,443
Árachas		52,713	54,930
Páipéarachas Oifige		11,929	17,606
Postas agus Iompar		3,883	5,765
Teileafón		21,881	25,470
Éascú Sceideal Aerfort Bhaile Átha Cliath		298,573	299,189
Dímheas		16,574	20,434
Muirear Seirbhíse		42,539	41,620
Rátaí		33,002	33,677
Costais Stórála		8,455	9,302
Eile		39,482	22,113
		2,828,611	3,605,721
Barrachas / (Easnamh) Oibriúcháin	15	210,209	1,115,949
Iarmhéid amhail an 1 Eanáir		1,752,177	636,228
Iarmhéid amhail an 31 Nollaig		1,962,386	1,752,177

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid agus na Nótaí 1 go 18.

Cathal Guiomard
Coimisinéir **12 Meán Fómhair 2011**

An Coimisiún um Rialáil Eitlíochta
Ráiteas maidir le Gnóthachain agus Caillteanais Aitheanta Iomlána don bhliain dar críoch 31 Nollaig 2010

	Nótaí	2010 €	2009 €
Barrachas Oibriúcháin		210,209	1,115,949
Toradh iarbhír lúide an toradh ionchais ar shócmhainní na scéime pinsean	11 (c)	36,394	161,944
Gnóthachain/(caillteanais) ó thaithí a thagann ó dhliteanais na scéime pinsean	11 (d)	129,106	114,755
Athruithe ar bhoinn tuisceana maidir le luach reatha dhliteanais na scéime pinsean		(210,284)	(45,862)
Gnóthachan/(Caillteanas) achtúireach		(44,784)	230,837
Gnóthachain/(Caillteanais) Aitheanta Iomlána a bhaineann leis an mBliain Airgeadais		165,425	1,346,786

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

Gluaiseacht sa Chúlchiste Pinsean	2010	2009
Iarmhéid amhail an 1 Eanáir	(58,807)	(289,644)
Gnóthachan/(Caillteanas) Achtúireach	(44,784)	230,837
Iarmhéid amhail an 31 Nollaig	(103,591)	(58,807)

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid agus na Nótaí 1 go 18.

Cathal Guiomard
Coimisinéir **12 Meán Fómhair 2011**

An Coimisiún um Rialáil Eitlíochta
Clár Comhardaithe amhail an 31 Nollaig 2010

			2010		**2009**
	Nótaí	**€**	**€**	**€**	**€**
Sócmhainní Seasta					
Sócmhainní Inláimhsithe	5		50,423		57,129
Sócmhainní Reatha					
Cuntais Bhainc	6	14,245,493		25,822,851	
Féichiúnaithe agus Réamhíocaíochtaí	7	1,334,473		1,370,529	
		15,579,966		27,193,380	
Creidiúnaithe: Méideanna dlite laistigh de bhliain amháin					
Creidiúnaithe agus Fabhruithe	8	(239,391)		(562,039)	
Cuntais Bhannaí Airgid	6	(12,772,676)		(23,951,521)	
		(13,012,067)		(24,513,560)	
Glansócmhainní / (Glandliteanais) Reatha			2,567,899		2,679,820
Iomlán na Sócmhainní lúide Dliteanais Reatha			2,618,322		2,736,949
Soláthairtí do Dhliteanais agus do Mhuirir	9		(592,930)		(935,430)
Glansócmhainní Gan Dliteanais Phinsean san Áireamh			2,025,392		1,801,519
Glansócmhainn/(Glandliteanas) Pinsean	11 (b)		(116,174)		(51,020)
Glansócmhainní / (Glandliteanais) lena n-áirítear Sócmhainn/(Dliteanas) Pinsean			1,909,218		1,750,499
Arna Maoiniú Ag					
Barrachas/(Easnamh) sa Chuntas Ioncaim agus Caiteachais			1,962,386		1,752,177
Cuntas Caipitil	10		50,423		57,129
Cúlchiste Pinsean			(103,591)		(58,807)
			1,909,218		1,750,499

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid agus na Nótaí 1 go 18.

Cathal Guiomard
Coimisinéir **12 Meán Fómhair 2011**

An Coimisiún um Rialáil Eitlíochta
Ráiteas maidir le Sreabhadh Airgid don bhliain dar críoch 31 Nollaig 2010

	Nótaí	2010 €	2009 €
Réiteach an bharrachais oibriúcháin le glan-insreabhadh/ (glan-eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas/(Easnamh) ar Ioncam agus ar Chaiteachas		210,209	1,115,949
Difríocht idir Costas Pinsean agus Ranníocaíocht an Fhostóra		20,370	20,159
Dímheas	5	16,574	20,434
Ús Bainc		(16,949)	(9,576)
Aistriú (ó)/go Cuntas Caipitil		(6,706)	(11,923)
Laghdú/(Méadú) ar Fhéichiúnaithe	7	23,956	(186,703)
Laghdú/(Méadú) ar Réamhíocaíochtaí	7	12,100	(17,315)
(Laghdú)/Méadú ar Chreidiúnaithe	8	(302,645)	(9,455)
(Laghdú)/Méadú ar Fhabhruithe	8	(20,003)	(276,688)
(Laghdú)/Méadú ar Sholáthairtí	9	(342,500)	355,039
Glan-insreabhadh / (Glan-eis-sreabhadh) Airgid Ó Ghníomhaíochtaí Oibriúcháin		(405,594)	999,921
Ráiteas maidir le Sreabhadh Airgid			
Glan-insreabhadh / (Glan-eis-sreabhadh) Airgid Ó Ghníomhaíochtaí Oibriúcháin		(405,594)	999,921
Torthaí Infheistíochtaí			
Ús Bainc		16,949	9,576
Caiteachas Caipitil			
Ceannach sócmhainní seasta	5	(9,868)	(8,511)
Maoiniú			
Méadú / (Laghdú) ar Chuntais Bhannaí Airgid agus CCT	6	(11,178,845)	(3,560,005)
Bainistiú Acmhainní Leachtacha			
(Méadú) / Laghdú ar Airgead i dTaisce	6	481,056	(1,009,808)
Méadú/(Laghdú) ar Iarmhéideanna Airgid		(11,096,302)	(3,568,826)
Réiteach glansreabhadh airgid le gluaiseachtaí i nglanchistí			
Méadú/(Laghdú) ar airgead ar láimh sa tréimhse		(11,096,302)	(3,568,826)
Airgead tirim a úsáideadh le hacmhainní leachtacha a (laghdú)/mhéadú	6	(481,056)	1,009,808
Athrú ar na Glanchistí		(11,577,358)	(2,559,018)
Glanchistí Tosaigh		25,822,851	28,381,869
Glanchistí Deiridh		14,245,493	25,822,851

Is cuid lárnach de na Ráitis Airgeadais iad an Ráiteas maidir le Polasaithe Cuntasaíochta, an Ráiteas maidir le Sreabhadh Airgid agus na Nótaí 1 go 18.

Cathal Guiomard
Coimisinéir **12 Meán Fómhair 2011**

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).

Faoin 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 diúltú dul ar bord.

Maoinítear an Coimisiún as fáltais as Tobhach bliantúil a ghearrtar ar údaráis 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 phríomhfhoinse, 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 caiteachais 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 2008 agus aisghabháil charnach na gcostas bunaithe ar ró-aisghabháil/easpa aisghabhála i leith fheidhmeanna éagsúla an Choimisiúin suas go dtí 31 Nollaig 2008.

	Rialú Muirir Aerfoirt	MSCE	Éascú Sceideal	Aeriompróirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2010	Iomlán 2009
	€	€	€	€	€	€		€	€
Caiteachas Buiséadaithe 2010	1,755,120	53,460	354,829	186,085	171,602	835,684	540,541	3,897,321	4,084,544
Coigeartú i ndáil le 2008	(570,450)	(108,288)	(57,519)	(214,405)	(134,570)	134,704	(258,688)	(1,209,216)	146,305
Ioncam Iomlán ó Thobhaigh	1,184,670	(54,828)	297,310	(28,320)	37,032	970,388	281,853	2,688,105	4,230,849

(b) Faoi Alt 12 den Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982 tugtar cumhacht don Choimisiún le ceadúnais a eisiúint agus le táillí a ghearradh ar an Tionscal Trádála Taistil. Is é seo a leanas an t-ioncam a bhí ag an gCoimisiún i 2010:

	Táillí Ceadúnas ó Ghníomhairí Taistil	Táillí Ceadúnas ó Thionscnóirí Turas	Táillí Déanacha a fuarthas ó Ghníomhairí agus ó Thionscnóirí	Leasú ar Tháillí Ceadúnas	Iomlán 2010	Iomlán 2009
	€	€	€	€	€	€
Táillí Ceadúnas	79,928	111,879	7,871	150	199,828	245,090

(c) Cuimsíonn Ioncam Eile de €144,181 ús de €18,944 a fuarthas ar airgead i dtaisce agus costais foirne a aisíocadh as cuntais bhanna nó as Chuntas an Chiste Cosanta Taistealaithe. Bhain na costais foirne le comhaltaí foirne a bheith ag plé le loiceadh aonán Trádála Taistil le linn na bliana agus ba é €125,237 an méid a bhí i gceist.

3. Caiteachas

	Muirir Aerfoirt	MSCE	Éascú Sceideal	Aeriompróirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2010	Iomlán 2009
	€	€	€	€	€	€	€	€	€
Tuarastail	634,596	81,189	14,305	147,605	36,144	539,523	199,083	1,652,445	1,764,669
Costais Phinsean	56,615	7,368	1,163	12,009	3,314	24,397	18,648	123,514	128,719
Comhairleacht	4,856	609	106	15,454	370	49,595	52,219	123,209	484,809
Táillí Dlíthiúla	(28,665)	-	-	17	-	(83,762)	-	(112,410)	148,287
Cíos	131,274	2,298	1,888	9,562	3,728	103,945	30,668	283,363	284,850
Éascú Sceideal	-	-	298,573	-	-	-	-	298,573	299,189
Eile	143,605	11,211	5,302	35,251	8,435	179,014	77,100	459,918	495,198
Iomlán	942,281	102,675	321,337	219,898	51,991	812,712	377,718	2,828,611	3,605,721

Sa chás go mbaineann na costais le réimse 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.
Eascraíonn na táillí diúltacha dlíthiúla as mheascán de fhreaschur na bhforálacha nach bhfuil siad ag teastáil a thuilleadh agus d'fhéichiúnaí a chur san áireamh le táillí dlíthiúla a íocadh cheana a aisghabháil. Cuimsíonn caiteachas na bliana 2010 íocaíocht ex-gratia de €80,000.

4. Líon agus costais na foirne

	Muirir Aerfoirt	MSCE	Éascú Sceideal	Aeriompróirí	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2010	Iomlán 2009
	€	€	€	€	€	€	€	€	€
Tuarastail	568,061	72,685	12,212	130,158	31,641	461,645	166,595	1,442,997	1,566,301
ÁSPC – maidir le comhaltaí foirne arna n-íoc ag an CRE	44,816	6,076	943	9,851	2,804	18,685	15,098	98,273	113,587
ÁSPC agus Pinsin le fáil ag an Roinn	21,410	2,390	1,143	7,223	1,403	58,831	8,990	101,390	71,939
Costas maidir le Baill Foirne Gníomhaireachta a Choinneáil	309	38	7	373	296	362	8,400	9,785	12,842
Iomlán	634,596	81,189	14,305	147,605	36,144	539,523	199,083	1,652,445	1,764,669

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 catagóire:

	2010	2009
Coimisinéir	1	1
Riarachán	4	3
Eacnamaíoch	3	4
Dlíthiúil agus Ceadúnú	7	6
An Trádáil Taistil	3	6
Meánlíon Iomlán na bhFostaithe Coibhéiseacha Lánaimseartha	18	20

Déantar miondealú ar phacáiste luach saothair an Choimisinéara anseo a leanas:

2010 2009		
Buntuarastal Bliantúil	181,286	193,696
Costais Phinsean	14,548	12,851
Pacáiste Iomlán Luach Saothair	195,834	206,547

Asbhaint Maidir le Pinsean:
I rith 2010, baineadh asbhaintí €83,735 ó bhaill foirne a bhain le pinsean agus íocadh leis an Roinn Iompair iad.

Rinneadh foráil sna ráitis airgeadais seo d'íocaíochtaí iomlána €16,000 a íocadh le hochtar ball foirne ar shon a gcuid oibre go léir i 2010, sin €2,000 an duine.

5. Sócmhainní Seasta Inláimhsithe

	Trealamh Oifige	**Troscán agus Feistis**	**Trealamh Ríomhaireachta**	**Iomlán**
	€	€	€	€
Costas ag tús na bliana	22,663	68,177	115,939	206,779
Breisiúcháin i rith na bliana	-	-	9,868	9,868
Diúscairtí i rith na bliana	-	-	-	-
Ag deireadh na bliana	22,663	68,177	125,807	216,647
Dímheas carntha				
ag tús na bliana	11,425	41,440	96,785	149,650
Muirear don bhliain	2,266	7,744	6,564	16,574
Diúscairtí i rith na bliana	-	-	-	-
Ag deireadh na bliana	13,691	49,184	103,349	166,224
Glanluach Leabhair amhail an 31 Nollaig 2010	**8,972**	**18,993**	**22,458**	**50,423**
Glanluach Leabhair amhail an 31 Nollaig 2009	11,238	26,737	19,154	57,129

6. Banc

	2010 €	**2009 €**
Cuntais Bhainc – Cuntais Bhanna na Trádála Taistil	12,311,876	21,322,301
Cuntas Bainc – An Ciste Cosanta Taistealaithe	460,800	2,629,220
	12,772,676	23,951,521
Cuntas Bainc – Cuntas Reatha CRE	218,001	134,905
Cuntas Bainc – Cuntas Taisce CRE	1,254,245	1,735,301
Mionairgead	571	1,124
	14,245,493	25,822,851

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 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 Soláthróir Bannaí mura mbíonn sé de dhíth. Dá bhrí sin, léirítear an dliteanas comhfhreagrach mar Chreidiúnaí: Méideanna atá dlite laistigh de bhliain amháin.

		2010	2009
7.	**Féichiúnaithe agus Réamhíocaíochtaí dlite laistigh de bhliain amháin**	**€**	**€**
	Féichiúnaithe Athbhreithnithe Bhreithiúnaigh	783,639	881,000
	Féichiúnaithe	331,023	257,618
	Réamhíocaíochtaí	219,811	231,911
		1,334,473	1,370,529

		2010	2009
8.	**Creidiúnaithe agus Fabhruithe dlite laistigh de bhliain amháin**	**€**	**€**
	Fabhruithe - Athbhreithniú Breithiúnach	-	-
	- Eile	114,983	134,986
	Creidiúnaithe – Táillí Comhairleachta	11,312	186,652
	- Coimisinéirí Ioncaim ÍMAT/ÁSPC	29,840	33,211
	- Coimisinéirí Ioncaim CBL	12,941	13,250
	- Coimisinéirí Ioncaim PSWT	18,677	22,626
	- Eile	51,638	171,314
		239,391	562,039

		2010	2009
9.	**Soláthairtí le haghaidh Dliteanas agus Muirear**	**€**	**€**
	Iarmhéid amhail an 1 Eanáir	935,430	580,391
	Soláthairtí a úsáideadh le linn na bliana	(271,465)	(14,961)
	Soláthar breise a rinneadh le linn na bliana	-	370,000
	Soláthairtí nach bhfuil de dhíth níos mó	(71,035)	-
	Iarmhéid amhail an 31 Nollaig	592,930	935,430

Bunaithe ar bhreithiúnais Chúirte go dtí seo, tá sócmhainní aisíocaíochta aitheanta de €783,639 ag an gCoimisiún maidir leis na costais dlí is ábhar do na soláthairtí seo. Tá an tsócmhainn san áireamh sna féichiúnaithe

1. Cionroinnt Sealanna (Cás a glacadh i 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 bhronnadh ar Ryanair. Fuair an Coimisiún cead ina dhiaidh sin achomharc a dhéanamh sa Chúirt Uachtarach in éadan an Bhreithiúnais. Bhí díospóireachtaí ar siúl le Ryanair ach níor thángthas ar aon shocrú agus tá an Coimisiún ag fanacht fós ar Bhille Costas ó ionadaithe dlíthiúla Ryanair. Ina dhiaidh sin, is dócha go reáchtálfar Éisteacht Cánachais maidir leis an ábhar. Tá meastachán den tionchar airgeadais a bheidh ag an gcás seo i Ráitis Airgeadais an Choimisiúin.

2. Cionroinnt Sealanna (Cás a glacadh i 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 bhronnadh ar an gCoimisiún. Bhí díospóireachtaí ar siúl le Ryanair ach níor thángthas ar aon shocrú agus tá Bille Costas foirmiúil á thabhairt chun críche faoi láthair ag an gCoimisiún chun dul go dtí Cánachas a luaithe agus is féidir. Tá meastachán den tionchar a bheidh ag an gcás seo ar chúrsaí airgeadais léirithe i Ráitis Airgeadais an Choimisiúin mar fhéichiúnaí in-aisghabhála.

3. Muirir Aerfoirt (Cás a glacadh i 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. Bhí díospóireachtaí ar siúl le Ryanair ach níor thángthas ar aon shocrú. Tá Bille costas á thabhairt chun críche faoi láthair ag an gCoimisiún chun an cás a chur chuig Cánachais a luaithe agus is féidir. Tá meastachán den tionchar a bheidh ag an gcás seo ar chúrsaí airgeadais léirithe i Ráitis Airgeadais an Choimisiúin mar fhéichiúnaí in-aisghabhála.

4. Muirir Aerfoirt (Cás a glacadh i 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. Chuir an Coimisiún a Bhille Costas faoi bhráid ionadaithe Ryanair agus thángthas ar chomhaontú. Fuair an Coimisiún €243,639.85 mar aisghabháil costais i mí na Bealtaine 2011.

		2010	2010	2009	2009
10.	**Cuntas Caipitil**	**€**	**€**	**€**	**€**
	Iarmhéid amhail an 1 Eanáir		57,129		69,052
	Aistriú (go)/ó Chuntais Ioncaim agus Caiteachais				
	Airgead leithdháilte le sócmhainní seasta a fháil	9,868		8,511	
	Méid amúchta de réir dímheas sócmhainní	(16,574)		(20,434)	
	Glanmhéid le haistriú		(6,706)		(11,923)
	Iarmhéid amhail an 31 Nollaig		50,423		57,129

		2010	2009
11.	**Pinsean**		
	a) Costais Phinsean	**€**	**€**
	Costas reatha na seirbhíse	178,323	170,743
	Costas úis	56,211	45,648
	Toradh ionchasach ar shócmhainní na scéime	(66,269)	(39,785)
	Lúide: ranníocaíochtaí fostaithe	(59,525)	(57,722)
		108,740	118,884
	Táillí riaracháin agus achtúireacha	14,774	9,835
	Iomlán	123,514	128,719
	bi) Glandliteanas Pinsean		
	Luach reatha na n-oibleagáidí maoinithe	1,278,334	962,622
	Luach cothrom ar shócmhainní na scéime	1,162,160	911,602
	Glandliteanas (glansócmhainn)	116,174	51,020
	bii) Luach reatha oibleagáidí na scéime ag tús na bliana	962,622	815,148
	Costas reatha na seirbhíse	178,323	170,743
	Costas úis	56,211	45,648
	(Gnóthachan)/caillteanas achtúireach	81,178	(68,917)
	Sochair a íocadh	-	-
	Préimheanna a íocadh	-	-
	Luach reatha oibleagáidí na scéime ag deireadh na bliana	1,278,334	962,622
	biii) Athrú ar shócmhainní na scéime		
	Luach cothrom shócmhainní na scéime ag tús na bliana	911,602	553,450

Toradh ionchasach ar shócmhainní na scéime	66,269	39,785
Gnóthachan/(caillteanas) achtúireach	36,394	161,944
Ranníocaíochtaí an fhostóra	88,370	98,701
Ranníocaíochtaí na mball	59,525	57,722
Aistrithe isteach le haghaidh seirbhíse roimhe sin	-	-
Sochair a íocadh ón scéim	-	-
Préimheanna a íocadh	-	-
Luach cothrom shócmhainní na scéime ag deireadh na bliana	1,162,160	911,602

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 ochtódú 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.

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

	2010	**2009**
Ráta lascaine	5.0%	5.5%
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 mortlaíochta 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	25.8	21.4
Mná	27.7	23.2

Bhí sócmhainní na scéime ag deireadh na bliana comhdhéanta de:

	2010	**2009**
Gnáthscaireanna	75.7%	75.40%
Bannaí	11.1%	11.80%
Eile	13.2%	12.80%

	2010	2009
Toradh iarbhír lúide toradh ionchasach ar shócmhainní na scéime	€	€
Toradh iarbhír	102,663	201,729
Lúide an toradh ionchasach	(66,269)	(39,785)
	36,394	161,944

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.

d) Stair oibleagáidí um shochair shainithe, sócmhainní agus gnóthachan agus caillteanas ó thaithí	**2010 €**	**2009 €**	**2008 €**	**2007 €**
Oibleagáid um shochair shainithe	1,278,334	962,622	820,362	965,348
Luach cothrom shócmhainní na scéime	1,162,160	911,602	558,665	697,168
Easnamh/(barrachas) don scéim mhaoinithe	116,174	51,020	261,697	268,180
(Gnóthachain)/caillteanais ar dhliteanais scéime	129,106	114,755	37,806	12,489
Céatadán na ndliteanas scéime	10.1%	11.9%	4.6%	1.3%

e) Maoiniú na bpinsean

Tá súil ag an gCoimisiún €71,692 a íoc isteach sa scéim pinsean i 2011.

12. Anailís ar Athruithe i nGlanchistí

	Amhail an 1 Eanáir 2010 €	**Sreabhadh Airgid €**	**Amhail an 31 Nollaig 2010 €**
Airgead ar Láimh/sa Bhanc	24,087,549	(11,096,302)	12,991,247
Cuntas Taisce	1,735,302	(481,056)	1,254,246
	25,822,851	(11,577,358)	14,245,493

13. Ceangaltais Chaipitil agus Ceangaltais Eile

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

14. Ceangaltais maidir le Léas Oibriúcháin

Sa tábla thíos tugtar na ceangaltais faoi léasanna oibriúcháin le cíos 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	-
Dul in éag ina dhiaidh sin	271,800

Tá an léasacht ar an 3ú hUrlár, Teach Alexandra, Ardán Phort an Iarla, Baile Átha Cliath 2. Téann an leas in éag ar 30 Meitheamh 2026. Tá an cíos iníoctha in aghaidh gach ráithe roimh ré.

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 Tobhach ná costais agus caiteachais an Choimisiúin a chlúdach. Tugtar barrachas/(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. Figiúirí Comparáideacha

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

17. Dearbhú Leasa – An Coimisinéir agus An Fhoireann

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.

18. Faomhadh na Ráiteas Airgeadais

D'fhaomh an Coimisinéir na ráitis airgeadais seo ar an 12 Meán Fómhair 2011.