Commission for Aviation Regulation

An Coimisiún um Rialáil Eitlíochta

Commission for Aviation Regulation Financial Statements for the year ended 31 December 2007

Table of Contents

Commission for Aviation Regulation

Report of the Commission
for the year ended 31 December 2007

I have pleasure in presenting the financial statements of the Commission for Aviation Regulation for the year ended 31 December 2007.

Financial Year

The accounting period consists of twelve months to 31 December 2007.

Principal Activities

The Commission for Aviation Regulation was established on 27 February 2001 by the passing of 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.

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. The Commission complies with the requirements of the Regulations and has done so since the date of its establishment on 27 February, 2001.

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

27 June 2008
Date

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 judgements 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.

C Guiomard

Cathal Guiomard
Commissioner

27 June 2008
Date

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 2007 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 Member 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 2007 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.

Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
30 **June 2008**

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 strong 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.

I confirm that, in respect of the year to 31 December 2007, the Commission conducted a review of the effectiveness of the system of internal financial control.

C Guiomard

Cathal Guiomard
Commissioner

27 June 2008
Date

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.

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 2007 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 2007. 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.

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

Actuarial gains and losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the statement of total recognised gains and losses for the year in which they occur.

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 Commissions 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 2007

Income	Notes	2007 Total €	2006 Total €
Levy Receipts	2	3,745,336	2,675,170
Licence Fees	2	408,136	443,433
Other		9,039	8,570
Gross Income		4,162,511	3,127,173
Transfer (to)/from Capital Account	10	791	21,715
Net Income		4,163,302	3,148,888
Expenditure			
Salaries	4	1,592,199	1,458,033
Pension Costs	11	54,229	52,182
Consultancy		475,525	539,434
Legal Fees		475,383	646,145
Advertising & Public Relations		150,213	70,989
Travel & Subsistence		15,762	12,489
Training		50,158	38,918
Audit Fee		13,200	12,000
Web Maintenance		26,509	25,653
Rent		285,140	283,356
Electricity		9,391	7,393
Office Maintenance		9,964	4,935
Insurance		75,418	85,977
Office Stationery		29,569	23,635
Postage & Carriage		3,722	4,684
Telephone		13,130	10,204
Dublin Airport Schedules Facilitation		298,265	329,235
Depreciation		20,969	21,715
Service Charge		42,893	42,953
Rates		31,363	30,199
Other		113,522	156,055
		3,786,524	3,856,184
Operating Surplus / (Deficit)	15	376,778	(707,296)
Balance as at 1 January		(742,988)	(35,692)
Balance as at 31 December		(366,210)	(742,988)

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 20 form an integral part of these Financial Statements.

CGuiomard

Cathal Guiomard
Commissioner

27 June 2008

Date

Commission for Aviation Regulation
Statement of Total Recognised Gains and Losses for the year ended 31 December 2007

	Notes	***Year-end 31/12/07*** **€**	***Year-end 31/12/06*** **€**
Operating Surplus / (Deficit)		376,778	(707,296)
Actuarial gain/(loss) on Pension Liabilities	11	(228,410)	(118,579)
Total Recognised Gains and (Losses)		148,368	(825,875)

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 20 form an integral part of these Financial Statements.

C Guiomard
Cathal Guiomard
Commissioner

27 June 2008
Date

Commission for Aviation Regulation
Balance Sheet as at 31 December 2007

	Notes	2007 €	2007 €	2006 €	2006 €
Fixed Assets					
Tangible Assets	5		42,272		43,063
Current Assets					
Bank Accounts	6	15,574,366		19,724,431	
Debtors and Prepayments	7	1,032,038		398,521	
		16,606,404		20,122,952	
Creditors: Amounts falling due within one year					
Creditors and Accruals	8	(563,529)		(1,138,836)	
Cash Bond Accounts	6	(15,211,964)		(19,150,133)	
		(15,775,493)		(20,288,969)	
Net Current Assets /(Liabilities)			830,911		(166,017)
Total Assets less Current Liabilities			873,183		(122,954)
Provisions for Liabilities and Charges	9		(1,245,000)		(625,000)
Net Liabilities Excluding Pension Liability			(371,817)		(747,954)
Net Pension Asset/(Liability)			(268,180)		(39,620)
Net Assets / (Liabilities) including Pension Asset/(Liability)			(639,997)		(787,574)
Financed By					
Income & Expenditure Account Surplus/(Deficit)			(366,210)		(742,988)
Capital Account	10		42,272		43,063
Pension Reserve			(316,059)		(87,649)
Reserves Including Pension Liability			(639,997)		(787,574)

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 20 form an integral part of these Financial Statements.

C Guiomard
Cathal Guiomard
Commissioner

27 June 2008
Date

Commission for Aviation Regulation
Cashflow Statement for year ended 31 December 2007

	Notes	2007 €	2006 €
Reconciliation of operating surplus to net Cash inflow/(outflow) from operating activities			
Surplus/(Deficit) on Income and Expenditure		376,778	(707,296)
Difference between Pension Cost and Employer Contribution		150	1,011
Depreciation	5	20,969	21,715
Bank Interest		(7,271)	(6,823)
Transfer (from)/to Capital Account		(791)	(21,715)
Decrease/(Increase) in Debtors	7	(557,513)	3,591
Decrease/(Increase) in Prepayments	7	(76,004)	52,269
(Decrease)/Increase in Creditors	8	(159,595)	34,358
(Decrease)/Increase in Accruals	8	(415,712)	(50,683)
(Decrease)/Increase in Provisions	9	620,000	625,000
Net Cash Inflow/ (Outflow) From Operating Activities		(198,989)	(48,573)
Cash Flow Statement			
Net Cash Inflow/ (Outflow) From Operating Activities		(198,989)	(48,573)
Returns on Investments			
Bank Interest		7,271	6,823
Capital Expenditure			
Purchase of fixed assets	5	(20,178)	-
Financing			
Increase / (Decrease) in Cash Bond Accounts & TPF	6	(3,938,169)	3,995,610
Management of Liquid Resources			
(Increase) / Decrease in Funds on Deposit	6	260,722	111,439
Increase/(Decrease) in Cash Balances		(3,889,343)	4,065,299
Reconciliation of net cash flow to movements in net funds			
Increase/(Decrease) in cash in hand in the period		(3,889,343)	4,065,299
Cash used to increase liquid resources	6	(260,722)	(111,439)
Change in Net Funds		(4,150,065)	3,953,859
Opening Net Funds		19,724,431	15,770,572
Closing Net Funds		15,574,366	19,724,431

The Statement of Accounting Policies, Cashflow Statement and the Notes 1 to 20 form an integral part of these Financial Statements.

C Guiomard

Cathal Guiomard
Commissioner

27 June 2008
Date

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 the airport authority, 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 sources, travel trade licence fee income and levy income.
Under Section 23 of the Aviation Regulation Act, 2001 the Commission for Aviation Regulation is empowered to make regulations providing for the imposition of a Levy. The purpose of the Levy is to meet the costs and expenses of the Commission. For 2007, the Commission imposed a Levy as set out below.

	Travel Agent Licence Fees	*Tour Operator Licence Fees*	*Late Fees received from Agents and Operators*	*Amendment to Licence Fees*	*Total*	*2006*
	€	€	€	€	€	€
Licence Fees	98,175	248,316	61,375	270	408,136	443,433

	Airport Charges	*ATSC*	*Schedules Facilitation*	*Air Carrier*	*Ground handling*	*Consumer Protection*	*Total*	*2006*
	€	€	€	€	€	€	€	€
Levy	2,152,351	325,493	806,011	38,000	57,600	365,881	3,745,336	2,675,170

3. Expenditure

	Airport Charges	ATSC	Schedules Facilitation	Air Carrier	Ground handling	Travel Trade	Consumer Protection	Total 2007	Total 2006
	€	€	€	€	€	€	€	€	€
Salaries	646,925	62,637	146,063	82,334	65,109	414,257	174,874	1,592,199	1,458,033
Pension Cost	30,686	2,871	5,784	3,003	2,235	5,756	3,894	54,229	52,182
Consultancy	364,867	63,349	22,528	47	43	24,571	120	475,525	539,434
Legal Fees	471,578	133	17,202	304	(14,722)	116	772	475,383	646,145
Rent	129,533	7,723	10,075	14,809	13,333	73,324	36,343	285,140	283,356
Schedules Facilitation	-	-	298,265	-	-	-	-	298,265	329,235
Other	252,893	25,146	22,365	28,102	26,176	138,355	112,746	605,783	547,799
Total	1,896,482	161,859	522,282	128,599	92,174	656,379	328,749	3,786,524	3,856,184

4. Staff numbers and costs

	Airport Charges	*ATSC*	*Schedules Facilitation*	*Air Carrier*	*Ground handling*	*Travel Trade*	*Consumer Protection*	*Total 2007*	*2006*
	€	€	€	€	€	€	€	€	€
Salaries	575,746	55,878	129,364	72,030	56,618	324,821	137,144	1,351,601	1,230,954
PRSI - on staff paid by the CAR	47,817	4,747	5,210	6,177	4,827	9,273	10,907	88,958	76,633
PRSI & Pension due to Dept	12,944	1,085	10,279	2,007	1,721	47,878	5,243	81,157	82,551
Cost of Retaining Agency Staff	10,418	927	1,210	2,120	1,943	32,285	21,580	70,483	67,895
Total	646,925	62,637	146,063	82,334	65,109	414,257	174,874	1,592,199	1,458,033

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

	2007	2006
Commissioner	1	1
Administration	4	4
Economic/Accounts	4	4
Legal & Licencing	6	5
Travel Trade	6	6
Total Average Full Time Equivalent Employees	21	20

5. Tangible fixed assets

	Office Equipment	Furniture & Fittings	Computer Equipment	Total
	€	€	€	€
Cost at the beginning of the year	11,295	31,307	88,574	131,176
Additions in the year	11,368	-	8,810	20,178
Disposals in the year	-	-	-	-
At the end of the year	22,663	31,307	97,384	151,354
Accumulated depreciation				
at the beginning of the year	5,105	19,738	63,270	88,113
Charge for the year	1,792	5,713	13,464	20,969
Disposals in the year	-	-	-	-
At the end of the year	6,897	25,451	76,734	109,082
Net Book Value as at 31 December 2007	**15,766**	**5,856**	**20,650**	**42,272**
Net Book Value as at 31 December 2006	6,190	11,569	25,304	43,063

6. Bank

	2007 €	2006 €
Bank Accounts - Travel Trade Bond Accounts	15,207,795	18,921,296
Bank Account - Travellers Protection Fund	4,169	228,837
	15,211,964	19,150,133
Bank Account - CAR Current A/C	354,498	306,246
Bank Account - CAR Deposit A/C	7,195	267,917
Petty Cash	709	135
	15,574,366	19,724,431

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

	2007 €	2006 €
Debtors	797,627	240,114
Prepayments	234,411	158,407
	1,032,038	398,521

8. Creditors & Accruals falling due within one year

	2007 €	2006 €
Accruals - Judicial Review	160,614	284,000
- Other	198,392	490,718
Creditors - Consultancy Fees	11,096	131,933
- Revenue Commissioners PAYE/PRSI	25,917	46,500
- Revenue Commissioners VAT	12,941	70,085
- Revenue Commissioners PSWT	20,833	56,023
- Other	133,736	59,577
	563,529	1,138,836

9. Provisions for Liabilities and Charges

	2007 €	2006 €
Balance as at 1st January	625,000	-
Provisions during the year-Judicial Review	620,000	625,000
Balance as at 31st December	1,245,000	625,000

Based on Court judgments to date, the Commission has recognized a reimbursement asset of €590,000 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)

Ryanair commenced Judicial Review proceedings against the Commission in June 2005 in respect of the Commission's decision of April 2005 to designate Dublin Airport as a coordinated airport for the purposes of EC Regulation 95/93 as amended. This case commenced hearing in May 2006 and the Court's Decision, which was handed down in July 2006, found for Ryanair and the subsequent Court Order awarded Ryanair its costs. The Commission subsequently obtained permission in the Supreme Court to appeal the Judgment and that Appeal remains pending. To date Ryanair has not sought its costs. This has been reflected in the Commission's Financial Statements.

2. Slot Allocation (Case taken in 2007)
Ryanair commenced Judicial Review proceedings against the Commission's decisions of February 2007 to designate Dublin Airport as a coordinated airport. In February 2008, Ryanair decided to abandon the case and the matter was struck out. The Commission was awarded its costs and the process of cost recovery is underway. 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 September 2007 Ryanair commenced Judicial Review proceedings against the Commission's Review of its 2005 Determination of maximum airport charges at Dublin Airport (which was carried out mainly to take account of an expanded Capital Expenditure programme for Dublin Airport). This case was heard in February 2008 and the Court dismissed the Ryanair case in its entirety, with an order that the Commission is entitled to 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.

10. Capital Account	2007 €	2007 €	2006 €	2006 €
Balance at 1st January		43,063		64,778
Transfer (to)/from Income and Expenditure A/c's			-	
Funds allocated to acquire fixed assets	20,178		-	
Amount amortised in line with asset depreciation	(20,969)		(21,715)	
Net amount to transfer		(791)		(21,715)
Balance at the 31st December		42,272		43,063

11. Pensions
The Commission for Aviation Regulation operates funded contributory defined benefit schemes for directly employed staff, which are funded by contributions from employees and the Commission. An actuarial valuation was carried out as at 31 December 2007 - by a qualified independent actuary - to take account of the requirements of FRS17. The major financial assumptions used by the actuary to calculate the liabilities under FRS17 were:

	At year-end 31/12/2007	At year-end 31/12/2006
Rate of increase in salaries	4.75% p.a.	4.25% p.a.
Rate of increases to pensions in payment	4.75% p.a.	4.25% p.a.
Discount rate	5.00% p.a.	5.00% p.a.
Rate of inflation	4.25% p.a.	2.75% p.a.

The assets of the Scheme and the expected rate of return were:

	Long-term rate of return at year-end 31/12/2007	*Value at year-end 31/12/07* €	*Long-term rate of return 31/12/06*	*Value at year-end 31/12/06* €
Equities	7.75% p.a.	509,630	7.75%	488,753
Fixed Interest	4.75% p.a.	12,549	4.75%	67,096
Property	7.75% p.a.	79,477	7.75%	11,080
Cash	3.75% p.a.	95,512	3.75%	48,629
Total market value of assets		697,168		615,558
Actuarial value of scheme liabilities		(965,348)		(655,178)
Recoverable surplus/(deficit) in scheme		(268,180)		(39,620)

The following shows the effect on the Financial Statements:

Analysis of the Amount charged to operating surplus / (deficit)

	Year to 31/12/07 €	Year to 31/12/06 €
Current service cost	67,173	79,014
Risk benefits insurance costs	2,406	2,548
Net return on pension scheme	(15,350)	(29,380)
Amount charged to operating surplus / (deficit)	54,229	52,182

Analysis of net return on pension scheme

	Year to 31/12/07 €	Year to 31/12/06 €
Expected return on pension scheme assets	48,109	44,844
Interest on pension scheme liabilities	(32,759)	(15,464)
Net return	15,350	29,380

Analysis of amounts recognised in statement of total recognised gains and losses (STRGL)

	Year to 31/12/07 €	Year to 31/12/06 €
Actual return less expected return on pension scheme assets	(60,307)	11,670
Experience gains and losses arising on the scheme's liabilities	12,489	16,923
Changes in assumptions underlying the actuarial value of the scheme's liabilities	(180,592)	(147,172)
Actuarial gain/(loss) recognised in STRGL	(228,410)	(118,579)

Movement in surplus/(deficit) during the year

	Year to 31/12/07 €	Year to 31/12/06 €
Surplus/(Deficit) in the scheme at the beginning of the year	(39,620)	79,970
Movement in the year		
Net current service cost	(69,579)	(81,562)
Employer contributions	54,079	51,171
Other finance income	15,350	29,380
Actuarial gain/(loss)	(228,410)	(118,579)
Surplus/(deficit) in the scheme at the end of the year	(268,180)	(39,620)

Experience gains and losses – Financial Year to 31/12/07

	2007 €	2006 €	2005 €
Difference between the expected and actual return on scheme assets:			
Amount	(60,307)	11,670	53,055

Percentage of scheme assets	(8.6%)	1.9%	11.6%
Experience gains and losses on scheme liabilities:			
Amount	12,489	16,923	(11,428)
Percentage of scheme liabilities	1.3%	2.6%	(3.0%)
Actuarial gain / (loss) recognised in statement of total recognised gains and losses:			
Amount	(228,410)	(118,579)	60,287
Percentage of actuarial value of scheme liabilities	(23.7%)	(18.1%)	(16%)

All contributions for the year were paid in accordance with the rules of the scheme within thirty days of the year-end.

12. Analysis of Changes in Net Funds

	At 1 Jan 2007	Cashflows	At 31 Dec 2007
	€	€	€
Cash in Hand/Bank	19,456,514	(3,889,344)	15,567,170
Deposit Account	267,917	(260,721)	7,196
	19,724,431	(4,150,065)	15,574,366

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 offset against the Levy as soon as possible following the audit of the financial statements for the year.

16. Judicial Review

1. Airport Charges (DAA-Case taken in 2001)

Following the submission of the Bill of Costs in late 2006 to the DAA's Cost Accountants, the Commission awaited a response as to the timeframe for settlement discussions. These commenced in mid 2007 and resulted in a settlement agreement of €1,077,543. Two elements of costs however were not agreed (totaling €1.818m approx.), these were therefore required to go forward to taxation. One category of costs has already been heard by the Taxing Master and the Commission is awaiting receipt of that decision, the other set of costs remains to be progressed to taxation unless settled in the interim. The Commission has already accounted for all of these costs. What remains to be done is that once the process of taxation is complete, the price cap at Dublin airport will be reduced for the amount agreed.

2. Airport Charges (Ryanair-Case taken in 2005)

Ryanair sought Leave to Apply in late 2005 for a Judicial Review against the Commission's decision of September 2005 in respect of the maximum level of airport charges at Dublin Airport. Subsequently, Ryanair decided not to proceed with the case and agreed in that circumstance to pay the legal costs incurred by the Commission in responding to the Judicial Review (€69,145). This has been reflected in the Commission's Financial Statements. Since the year end, the Commission has finalised the recovery of the appropriate amount of the total costs from Ryanair.

3. Groundhandling (Case taken in 2005)

Ryanair took Judicial Review proceedings against the Commission in 2005 in respect of the Commission's decision to grant approval to the Dublin Airport Authority to charge rental fees for the use of check-in desks. This case was heard by the High Court in May 2006 and the Court's decision was handed down in late 2006. The Court dismissed the Ryanair challenge and awarded the Commission its costs (€131,482). This has been reflected in the Commission's Financial Statements. Since the year end, the Commission has finalised the recovery of the appropriate amount of the total costs from Ryanair.

17. Contingent Liability

The Commission is defending a number of employment law actions. Any financial obligations stemming from the final determination of those actions can only result from future decisions of the Superior Courts, which are entirely outside the Commission's control and the impact of which cannot be measured with sufficient accuracy. Consequently, no amount has been provided for in respect of the outcome of these cases in the 2007 Accounts.

18. Comparatives

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

19. 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.

20. Approval of Financial Statements

These financial statements were approved by the Commissioner on 27th June 2008.

Ráitis Airgeadais an Choimisiúin um Rialáil Eitlíochta don bhliain dar críoch 31 Nollaig 2007

Clár Ábhar

Coimisiún um Rialáil Eitlíochta

Tuarascáil an Choimisiúin don bhliain dar críoch 31 Nollaig 2007

Is cúis áthais dom ráitis airgeadais an Choimisiúin um Rialáil Eitlíochta a chur i láthair don bhliain dar críoch 31 Nollaig 2007.

Bliain Airgeadais

Is é an dá mhí dhéag go dtí 31 Nollaig 2007 an tréimhse chuntasaíochta.

Príomhghníomhaíochtaí

Cuireadh an Coimisiún um Rialáil Eitlíochta ar bun ar an 27 Feabhra 2001 le rith an Achta um Rialáil Eitlíochta, 2001. Is iad príomhfheidhmeanna an Choimisiúin ná na muirir aerfoirt a rialú ag Aerfort Bhaile Átha Cliath, agus na muirir a ghearrann Údarás Eitlíochta na hÉireann as Seirbhísí Críochfoirt Eitlíochta a rialú. Chomh maith leis sin, tá an Coimisiún freagrach as tionscnóirí turas agus gníomhairí taistil atá ag feidhmiú in Éirinn a rialú, oibleagáidí na hÉireann faoi reachtaíocht cionroinnte sealanna an AE a chur i bhfeidhm, iompróirí aeir Éireannacha a cheadúnú agus soláthróirí seirbhíse láimhseála ar an talamh a fhaomhadh. Tá an Coimisiún freagrach chomh maith as cinntiú (faoi Rialachán AE 261/2004) go gcomhlíontar íoschearta na bpaisinéirí aeir i gcás moille, cealaithe agus bordála diúltaithe.

Torthaí

Leagtar amach sonraí thorthaí airgeadais an Choimisiúin don bhliain sna Ráitis Airgeadais agus sna nótaí gaolmhara.

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

Tháinig an Coimisiún um Rialáil Eitlíochta faoi shainchúram Rialacháin (Íocaíocht Mhall in Idirbheartaíochtaí Tráchtála) na gComhphobal Eorpach 2002 le héifeacht ón 7 Lúnasa 2002. Comhlíonann an Coimisiún riachtanais na Rialachán agus tá siad comhlíonta ag an gCoimisiún ó dháta a bhunaithe ar 27 Feabhra 2001.

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 gcibé foirm a bheadh faofa ag an Aire Iompair le comhthoiliú an Aire Airgeadais, lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe. Chomh maith leis sin, caithfidh an Coimisiún 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, maraon leis an tuarascáil a ghabhann leo.

Cathal Guiomard **Dáta**
Coimisinéir

Coimisiún um Rialáil Eitlíochta

Ráiteas faoi Fhreagrachtaí an Choimisiúin

De réir Alt 26(a) den Acht um Rialáil Eitlíochta, 2001, caithfidh an Coimisiún ráitis airgeadais a ullmhú i gcibé foirm a bheadh faofa ag an Aire Iompair, le comhthoiliú an Aire Airgeadais, agus iad a chur isteach le bheith iniúchta chuig an Ard-Reachtaire Ciste agus Cuntas. Agus é ag ullmhú na ráiteas airgeadais seo, ní mór don Choimisiún:

- polasaithe cuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach

- breithiúnais agus meastúcháin atá réasúnta, stuama a dhéanamh

- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, mura bhfuil an bonn sin cuí

- aon imeachtaí ábhartha ó chaighdeáin infheidhmithe chuntasaíochta a nochtadh agus a mhíniú

Tá an Coimisiún freagrach as leabhair chóra chuntais a choinneáil, a nochtann le cruinneas réasúnta in am ar bith staid airgeadais an Choimisiúin, agus a chuireann ar a chumas dó a chinntiú go bhfuil na ráitis airgeadais de réir Mhír 26 den Acht. Chomh maith leis sin, tá an Coimisiún freagrach as a shócmhainní a chosaint agus as bearta réasúnta a dhéanamh leis an gcalaois agus mírialtachtaí eile a chosc agus a bhrath.

Cathal Guiomard
Coimisinéir **Dáta**

AN COIMISIÚN UM RIALÁIL EITLÍOCHTA

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste le cur i láthair Thithe an Oireachtais

Tá ráitis airgeadais An Choimisiúin um Rialáil Eitlíochta don bhliain dar críoch 31 Nollaig 2007 iniúchta agam faoin Acht um Rialáil Eitlíochta, 2001.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, Ráiteas Gnóthachan agus Caillteanas Aitheanta Iomlán, an Clár Comhardaithe, an Ráiteas ar Shreabhadh Airgid agus na nótaí gaolmhara.

Freagrachtaí an Choimisiúin agus an Ard-Reachtaire Cuntas agus Ciste faoi seach

Tá an Coimisiún freagrach as na ráitis airgeadais a ullmhú de réir an Achta um Rialáil Eitlíochta, 2001, agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an Coimisiún na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tá freagrachtaí cuntasaíochta Chomhalta an Choimisiúin leagtha amach sa Ráiteas um Fhreagrachtaí an Choimisiúin.

Is é m'fhreagrachtsa ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán Idirnáisiúnta maidir le hIniúchóireacht (Ríocht Aontaithe agus Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chuí coinnithe. Lena chois sin, deirim cibé an dtagann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na mínithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an Coimisiún an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam. Ní cheanglaítear orm a bhreithniú cibé an gclúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach priacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le priacail agus rialú.

An Bunús atá le mo Thuairim ar na Ráitis

I mbun m'fheidhme mar Ard-Reachtaire Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir Caighdeán Idirnáisiúnta maidir le hIniúchóireacht (Ríocht Aontaithe agus Éire) arna n-eisiúint ag an mBord um Chleachtais Iniúchóireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrúdú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasaíochta don bhail atá ar chúrsaí an Choimisiúin, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíráiteas ábhartha, cibé acu calaois nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

Tuairim

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn, ar riocht ghnóthaí an Choimisiúin ag 31 Nollaig 2007 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an gCoimisiún. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

Gerard Smyth
Le haghaidh agus thar ceann an
Ard-Reachtaire Cuntas agus Ciste
30 **Meitheamh 2008**

Coimisiún um Rialáil Eitlíochta

Ráiteas faoi Rialú Inmheánach Airgeadais

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

D'fhonn an fhreagracht seo a chomhlíonadh ar dhóigh a chinntíonn go ndéanfar rudaí de réir reachtaíochta agus rialachán, tá struchtúr eagraíochtúil curtha ar bun ag an gCoimisinéir ina bhfuil na rudaí seo soiléir: nósanna imeachta maidir le feidhmiú agus tuairisciú, línte freagrachta, scaradh dualgas agus údarás tarmligthe.

Tá creat láidir rialaithe i bhfeidhm ag an gCoimisiún, a chlúdaíonn gach limistéar rialaithe. Tá na rudaí seo a leanas cuimsithe sa chóras rialaithe inmheánaigh:

- Struchtúr eagraíochtúil atá soiléir sainithe, le teorainneacha sainithe údaráis agus meicníochtaí tuairiscithe do leibhéil níos airde den bhainisteoireacht agus don Choimisinéir, a thacaíonn le timpeallacht láidir rialaithe a choinneáil;
- Córais chuimsitheacha buiséadaithe agus buiséad bliantúil faofa ag an gCoimisinéir;
- Córas cuimsitheach tuairiscithe a chlúdaíonn feidhmiúcháin airgeadais, a tharlaíonn ar bhonn tráthúil rialta agus a bhfuil aidhm aige a chinntiú go ndéanfar scrúdú ar athraithis bhuiséadacha agus go ndéileáiltear leo go gasta;
- Tacar cuimsitheach polasaithe agus nósanna imeachta a bhaineann le rialuithe airgeadais;
- Clár Riosca atá athbhreithnithe agus nuashonraithe ag an bhfoireann bainisteoireachta. Tá an Coimisiún ag obair le hiniúchóirí inmheánacha le riosca iarmharach a thabhairt chun grinnis, a aithint agus a bhainistiú.

Dearbhaím, maidir leis an mbliain go dtí 31 Nollaig 2007, go ndearna an Coimisiún athbhreithniú ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh.

Cathal Guiomard
Coimisinéir **Dáta**

Coimisiún um Rialáil Eitlíochta

Ráiteas faoi Pholasaithe Cuntasaíochta

1. Bonn na gCuntas

Ullmhaítear na ráitis airgeadais faoi mhodh fabhruithe na cuntasaíochta, seachas mar a shonraítear thíos agus de réir prionsabail chuntasaíochta a ghlactar leo go forleathan 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 airgid ina n-ullmhaítear na Ráitis Airgeadais.

2. Aitheantas Ioncaim

Tugtar ioncam ó Thobhach Eitlíochta chun cuntais thar an tréimhse lena mbaineann sé.

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

3. Sócmhainní Seasta agus Dímheas

Sonraítear sócmhainní seasta ag costas lúide dímheas carnta. Is é tairseach caipitlithe an Choimisiúin ná €1,500. Ríomhtar dímheas d’fhonn costas na sócmhainní seasta a dhíscríobh ar bhonn líne dírí thar a bheatha úsáideach mheasta mar a leanas:

Troscán agus Feistí	5 Bliaina
Trealamh Oifige	10 mBliaina
Trealamh Ríomhaire	5 Bliaina

4. Bannaí don Trádáil Tráchta agus an Ciste Cosanta Taistealaithe

Aistríodh freagracht as ceadúnú na ngníomhairí taistil agus na n-oibreoirí turas a riar de réir an Achta um Iompar (Tionscnóirí Turas agus Gníomhairí Taistil), 1982, mar a leasaíodh, ón Roinn Fiontar Poiblí chuig an gCoimisiún ar lá a bhunaithe, 27 Feabhra 2001.

Mar atá riachtanach 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 tharlaíonn siad. Cuirtear i gcuntas na fuílligh nár caitheadh ar chuntais bhanna amhail 31 Nollaig 2007 mar chreidiúnaithe.

Bunaíodh Ciste Cosanta Taistealaithe faoi Alt 15 den Acht Iompair (Oibreoirí Turas agus Gníomhairí Taistil), 1982, le soláthar a dhéanamh d’aon ghannchion ar na bannaí taistil maidir le caillteanais nó dliteanais a dtéann custaiméirí gníomhairí taistil agus oibreoirí turas fúthu. Coinnítear cuid d’airgead an Chiste i gcuntas infheistíochta bainistithe agus rialaithe ag an Aire Airgeadais agus cuid eile i gcuntas reatha bainistithe agus rialaithe ag an gCoimisiún. Láimhseáiltear an Fuílleach ar an dara cuntas thuas 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-Reachtaire Ciste agus Cuntas iniúchadh ar leith orthu.

5. Aoisliúntas

Oibríonn an Coimisiún scéimeanna pinsin maoinithe ranníocaíocha pinsean-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 2007. Tomhaistear sócmhainní na scéime pinsin ar luach cothrom. Tomhaistear dliteanais na scéime pinsin 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.

Is é atá sa mhuirear pinsin sa chuntas Ioncaim agus Caiteachais ná costas reatha na seirbhíse móide an difríocht idir an t-aischur a bhfuiltear ag dúil leis ar shócmhainní scéime agus costas úis na ndliteanas scéime.

Aithnítear gnóthachain agus caillteanais ag teacht ann mar gheall ar athruithe ar fhoshuíomhanna achtúireacha agus ó bharrachais agus easnaimh taithí i ráiteas na ngnóthachan agus na gcaillteanas don bhliain ina tharlaíonn siad.

6. Cuntas Caipitil

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

7. Leithdháileadh na gCostas

Taifeadtar ioncaim agus caiteachais a bhaineann le gach gnóthas i gcuntais an ghnóthais sin. Leithdháiltear costais chomhroinnte foirne agus forchostais roinnte chuig gach gnóthas de réir an ama a chaith an fhoireann ar gach gnóthas. Tá córas Coimisiúin in-aisghabhála costais leagtha amach ina Pháipéar Cinnte ar Thobhaigh de 2007.

8. Airgeadra Coigríche

Déantar idirbheartaíochtaí a rinneadh in airgeadra coigríche agus a bhaineann le hioncam agus le costais a aistriú i Euronna ar an ráta malartaithe a bhí i bhfeidhm ar na dátaí a ndearnadh na hidirbheartaíochtaí orthu.

Coimisiún um Rialáil Eitlíochta
Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2007

Ioncam	Nótaí	2007 Iomlán €	2006 Iomlán €
Fáltais Thobhaigh	2	3,745,336	2,675,170
Táillí Ceadúnais	2	408,136	443,433
Eile		9,039	8,570
Ollioncam		4,162,511	3,127,173
Aistriú (go)/ ó Chuntas Caipitil	10	791	21,715
Glanioncam		4,163,302	3,148,888
Caiteachas			
Tuarastal	4	1,592,199	1,458,033
Costais Phinsin	11	54,229	52,182
Comhairleoireacht		475,525	539,434
Táillí Dlí		475,383	646,145
Fógraíocht agus Caidreamh Poiblí		150,213	70,989
Taisteal agus Maireachtáil		15,762	12,489
Oiliúint		50,158	38,918
Táille Iniúchta		13,200	12,000
Cothabháil Gréasáin		26,509	25,653
Cíos		285,140	283,356
Leictreachas		9,391	7,393
Cothabháil Oifige		9,964	4,935
Árachas		75,418	85,977
Páipéarachas Oifige		29,569	23,635
Postas agus Iompar		3,722	4,684
Teileafón		13,130	10,204
Éascú Sceideal Aerfort Bhaile Átha Cliath		298,265	329,235
Dímheas		20,969	21,715
Muirear Seirbhíse		42,893	42,953
Rátaí		31,363	30,199
Eile		113,522	156,055
		3,786,524	3,856,184
Barrachas /(Easnamh Oibriúcháin	15	376,778	(707,296)
Fuílleach amhail 1 Eanáir		(742,988)	(35,692)
Fuílleach amhail 31 Nollaig		(366,210)	(742,988)

Is cuid dhílis de na Ráitis Airgeadais seo iad an Ráiteas ar Pholasaithe Cuntasaíochta, an Ráiteas ar Shreabhadh Airgid agus na Nótaí 1 go 20.

Cathal Guiomard
Coimisinéir

Dáta

Coimisiún um Rialáil Eitlíochta
Ráiteas Iomlán na nGnóthachan agus na gCaillteanas Aitheanta don bhliain dar críoch 31 Nollaig 2007

	Nótaí	***Bliain dar críoch 31/12/07***	***Bliain dar críoch 31/12/06***
		€	***€***
Barrachas/ (Easnamh) Oibriúcháin		376,778	(707,296)
Gnóthachan/ (easnamh) achtúireach ar Dhliteanais Phinsin	11	(228,410)	(118,579)
Iomlán na nGnóthachan agus (na gCaillteanas) Aitheanta		148,368	(825,875)

Is cuid dhílis de na Ráitis Airgeadais seo iad Ráiteas na bPolasaithe Cuntasaíochta, an Ráiteas ar Shreabhadh airgid agus na nótaí 1 go 20.

Cathal Guiomard
Coimisinéir

Dáta

Coimisiún um Rialáil Eitlíochta
Clár Comhardaithe amhail 31 Nollaig 2007

			2007		2006
	Nótaí	€	€	€	€
Sócmhainní Seasta					
Sócmhainní Intadhaill	5		42,272		43,063
Sócmhainní Reatha					
Cuntais Bhainc	6	15,574,366		19,724,431	
Féichiúnaithe agus Réamhíocaíochtaí	7	1,032,038		398,521	
		16,606,404		20,122,952	
Creidiúnaithe Méideanna atá dlite laistigh d’aon bhliain amháin					
Creidiúnaithe agus Fabhruithe	8	(563,529)		(1,138,836)	
Cuntais Bhannaí Airgid Thirim	6	(15,211,964)		(19,150,133)	
		(15,775,493)		(20,288,969)	
Glansócmhainní Reatha/(Dliteanais)			830,911		(166,017)
Iomlán na Sócmhainní lúide Dliteanais Reatha			873,183		(122,954)
Forálacha do Dhliteanais agus do Mhuirir	9		(1,245,000)		(625,000)
Dliteanais Ghlana Gan Dliteanas Pinsin			(371,817)		(747,954)
Glan-Sócmhainn Phinsin/(Dliteanas)			(268,180)		(39,620)
GlanSócmhainní/ (Dliteanais) lena n-áirítear Sócmhainní Pinsin (Dliteanas)			(639,997)		(787,574)
Maoinithe Ag					
Barrachas/ (Easnamh) Cuntas Ioncaim & Caiteachaos			(366,210)		(742,988)
Cuntas Caipitil	10		42,272		43,063
Cúltaca Pinsin			(316,059)		(87,649)
Cúltaca lena n-áirítear Dliteanas Pinsin			(639,997)		(787,574)

Is cuid dhílis de na Ráitis Airgeadais seo iad Ráiteas na bPolasaithe Cuntasaíochta, an Ráiteas Sreafa Airgid agus na Nótaí 1 go 20.

Cathal Guiomard
Coimisinéir

Dáta

Coimisiún um Rialáil Eitlíochta
Ráiteas faoi Shreabhadh Airgid don bhliain dar críoch 31 Nollaig 2007

	Nótaí	2007 €	2006 €
Réiteach an bharrachais oibriúcháin chuig glan Insreabhadh /Eis-sreabhadh Airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas/(Easnamh) ar Ioncam agus ar Chaiteachas		376,778	(707,296)
Difríocht idir Costas Pinsin agus Ranníocaíocht Fostaitheora		150	1,011
Dímheas	5	20,969	21,715
Ús Bainc		(7,271)	(6,823)
Aistriú (ó)/go Cuntas Caipitil		(791)	(21,715)
Laghdú/(Méadú) i bhFéichiúnaithe	7	(557,513)	3,591
Laghdú/(Méadú) i Réamhíocaíochtaí	7	(76,004)	52,269
(Laghdú)/Méadú i gCreidiúnaithe	8	(159,595)	34,358
(Laghdú)/Méadú i bhFabhruithe	8	(415,712)	(50,683)
(Laghdú)/Méadú i bhForálacha	9	620,000	625,000
Glan-Insreabhadh/(Eis-sreabhadh) ó Ghníomhaíochtaí Oibriúcháin		(198,989)	(48,573)
Ráiteas faoi Shreabhadh Airgid			
Glan-Insreabhadh Airgid/ (Eis-sreabhadh Airgid) ó Ghníomhaíochtaí Oibriúcháin		(198,989)	(48,573)
Torthaí ó Infheistíochtaí			
Ús Bainc		7,271	6,823
Caiteachas Caipitil			
Ceannach sócmhainní seasta	5	(20,178)	-
Maoiniú			
Méadú/ (Laghdú) i gCuntais Bhannaí Airgid Thirim & TPF	6	(3,938,169)	3,995,610
Bainistiú Acmhainní Leachtacha			
(Méadú)/Laghdú in airgead ar taisceadh	6	260,722	111,439
Méadú/(Laghdú) i bhFuílleach Airgid Thirim		(3,889,343)	4,065,299
Réiteach Glansreafa Airgid le Gluaiseacht sna Glanchistí			
Méadú/(Laghdú) in airgead tirim sa tréimhse		(3,889,343)	4,065,299
Airgead tirim a úsáideadh le hacmhainní leachtacha a mhéadú	6	(260,722)	(111,439)
Athrú ar Ghlanchiste		(4,150,065)	3,953,859
Glanchiste Tosaigh		19,724,431	15,770,572
Glanchiste Deiridh		15,574,366	19,724,431

Is cuid dhílis de na Ráitis Airgeadais seo iad an Ráiteas ar Pholasaithe Cuntasaíochta, an Ráiteas Sreafa Airgid agus na Nótaí 1 go 20.

Cathal Guiomard
Coimisinéir

Dáta

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 Eitlíochta, 2006, tá an Coimisiún freagrach as muirir aerfoirt ag Aerfort Bhaile Átha Cliath agus muirir sheirbhíse na gcríochfort eitlíochta a rialú, gníomhairí taistil agus tionscnóirí turas a cheadúnú in Éirinn, aer-iompróirí Éireannacha a cheadúnú, láimhseálaithe ar an talamh in Éirinn a fhaomhadh agus nósanna imeachta leithroinnte sealanna AE a chur i bhfeidhm. Chomh maith leis sin, tá an Coimisiún freagrach as cinntiú (faoi Rialachán AE 261/2004) go gcomhlíontar íoschearta na bpaisinéirí aeir i gcás moille, cealaithe agus bordála diúltaithe.
Maoinítear an Coimisiún as fáltais Tobhaigh Bhliantúil ar an údarás aerfoirt, soláthróir seirbhísí críochfort eitlíochta ag aerfoirt an Stáit, comhlachtaí atá faofa le seirbhísí láimhseála ar an talamh a sholáthar, aeriompróirí a bhfuil ceadúnas oibriúcháin acu, aerlínte atá cláraithe in Éirinn agus chomh maith leis sin ó tháillí ceadúnais ó thionscnóirí turas agus ó ghníomhairí taistil.

2. Ioncam

Faigheann an Coimisiún um Rialáil Eitlíochta ioncam ó dhá fhoinse, ioncam ó tháillí ceadúnais an trádála taistil agus ioncam ón tobhach.
Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tá an Coimisiún um Rialáil Eitlíochta cumhachtaithe le rialacháin a dhéanamh a fhorálann do Thobhach a ghearradh. Is é is aidhm leis an Tobhach ná costais agus caiteachais an Choimisiúin a chlúdach.

	Táillí Ceadúnais na nGníomhairí Taistil	*Táillí Ceadúnais na dTionscnóirí Turas*	*Táillí Malla faighte ó Ghníomhairí agus ó Thionscnóirí*	*Leasú ar Tháillí Ceadúnais*	*Iomlán*	*2006*
	€	€	€	€	€	€
Táillí Ceadúnais	98,175	248,316	61,375	270	408,136	443,433

	Muirir Aerfoirt	*ATSC*	*Éascú Sceideal*	*Aeriompróir*	*Láimhseáil ar an talamh*	*Cosaint Tomhaltóirí*	*Iomlán*	*2006*
	€	€	€	€	€	€	€	€
Tobhach	2,152,351	325,493	806,011	38,000	57,600	365,881	3,745,336	2,675,170

3. Caiteachas

	Muirir Aerfoirt	ATSC	Éascú Sceideal	Aeriompróir	Láimhseáil ar an talamh	Trádáil Taistil	Cosaint Tomhaltóirí	Iomlán 2007	Iomlán 2006
	€	€	€	€	€	€	€	€	€
Tuarastail	646,925	62,637	146,063	82,334	65,109	414,257	174,874	1,592,199	1,458,033
Costas Pinsin	30,686	2,871	5,784	3,003	2,235	5,756	3,894	54,229	52,182
Comhairleoireacht	364,867	63,349	22,528	47	43	24,571	120	475,525	539,434
Táillí Dlí	471,578	133	17,202	304	(14,722)	116	772	475,383	646,145
Cíos	129,533	7,723	10,075	14,809	13,333	73,324	36,343	285,140	283,356
Éascú Sceideal	-	-	298,265	-	-	-	-	298,265	329,235
Eile	252,893	25,146	22,365	28,102	26,176	138,355	112,746	605,783	547,799
Iomlán	1,896,482	161,859	522,282	128,599	92,174	656,379	328,749	3,786,524	3,856,184

4. Líon agus costais na foirne

	Muirir Aerfoirt	*ATSC*	*Éascú Sceideal*	*Aeriompróir*	*Láimhseáil ar an talamh*	*Trádáil Taistil*	*Cosaint Tomhaltóirí*	*Iomlán 2007*	*2006*
	€	€	€	€	€	€	€	€	€
Tuarastail	575,746	55,878	129,364	72,030	56,618	324,821	137,144	1,351,601	1,230,954
PRSI - ar fhoireann íoctha ag an CRE	47,817	4,747	5,210	6,177	4,827	9,273	10,907	88,958	76,633
PRSI & Pinsean dlite don Roinn	12,944	1,085	10,279	2,007	1,721	47,878	5,243	81,157	82,551
Costas Foireann na Gníomhaireacht a Choinneáil	10,418	927	1,210	2,120	1,943	32,285	21,580	70,483	67,895
Iomlán	646,925	62,637	146,063	82,334	65,109	414,257	174,874	1,592,199	1,458,033

Is é seo a leanas meánlíon na ndaoine a bhí á bhfostú ag an gCoimisiún le linn na bliana (lena n-áirítear naonúr ar sealaistriú ón Roinn Iompair agus ón Údarás Sábháilteachta ar na Bóithre), anailisithe de réir catagóra:

	2007	2006
Coimisinéir	1	1
Riarachán	4	4
Eacnamaíoch/ Cuntais	4	4
Dlí agus Ceadúnú	6	5
Trádáil Taistil	6	6
Meánlíon Iomlán na bhFostaithe Coibhéiseacha Lán-Aimseartha	21	20

5. Sócmhainní seasta intadhaill

	Trealamh Oifige	Troscán & Feistis	Trealamh Ríomhaire	Iomlán
	€	€	€	€
Costas i dtús na bliana	11,295	31,307	88,574	131,176
Breiseanna sa bhliain	11,368	-	8,810	20,178
Diúscairtí sa bhliain	-	-	-	-
I ndeireadh na bliana	22,663	31,307	97,384	151,354
Dímheas carnta				
i dtús na bliaina	5,105	19,738	63,270	88,113
Muirear don bhliain	1,792	5,713	13,464	20,969
Diúscairtí sa bhliain	-	-	-	-
I ndeireadh na bliana	6,897	25,451	76,734	109,082
Glanluach Leabhair amhail 31 Nollaig 2007	**15,766**	**5,856**	**20,650**	**42,272**
Glanluach Leabhair amhail 31 Nollaig 2006	6,190	11,569	25,304	43,063

6. Banc	2007 €	2006 €
Cuntais Bhainc – Cuntais Bhanna an Trádála Taistil	15,207,795	18,921,296
Cuntas Bainc – Ciste Cosanta Taistealaithe	4,169	228,837
	15,211,964	19,150,133
Cuntas Bainc – Cuntas Reatha CRE	354,498	306,246
Cuntas Bainc – Cuntas Taisce CRE	7,195	267,917
Mionairgead	709	135
	15,574,366	19,724,431

Is suimeanna airgid iad Cuntais Bhanna na Trádála Taistil a chuirtear i dtaisce in ainm an Choimisiúin um Rialáil Eitlíochta ar 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 aon rud eile. Tugtar an t-airgead seo ar ais chuig an Solathróir Banna mura bhfuil gá leis. Mar sin, tá an dliteanas comhfhreagrach léirithe mar Chreidiúnaí: Méideanna atá dlite laistigh de bhliain amháin.

7. Féichiúnaithe agus Réamhíocaíochtaí atá dlite laistigh d'aon bhliain amháin	2007 €	2006 €
Féichiúnaithe	797,627	240,114
Réamhíocaíochtaí	234,411	158,407
	1,032,038	398,521

8. Creidiúnaithe agus Fabhruithe atá dlite laistigh d'aon bhliain amháin	2007 €	2006 €
Fabhruithe - Athbhreithniú Breithiúnach	160,614	284,000
- Eile	198,392	490,718
Creidiúnaithe – Táillí Comhairleoireachta	11,096	131,933
- Coimisinéirí Ioncaim ÍMAT/ÁSPC	25,917	46,500
- Coimisinéirí Ioncaim CBL	12,941	70,085
- Coimisinéirí Ioncaim PSWT	20,833	56,023
- Eile	133,736	59,577
	563,529	1,138,836

9. Forálacha do Dhliteanais agus do Mhuirir	2007 €	2006 €
Fuílleach amhail 1 Eanáir	625,000	-
Forálacha le linn na bliana – Athbhreithniú Breithiúnach	620,000	625,000
Fuílleach amhail 31 Nollaig	1,245,000	625,000

Bunaithe ar bhreithiúnais Chúirte go dtí seo, tá sócmhainní aisíoctha aitheanta ag an gCoimisiún de €590,000 maidir leis na costais dlí is ábhar do na forálacha seo. Tá an tsócmhainn sna féichiúnaithe.

1. Cionroinnt sealanna (Cás a glacadh i 2005)

Chuir Ryanair tús le himeachtaí Athbhreithnithe Breithiúnaigh in aghaidh an Choimisiúin i Meitheamh 2005 i ndáil le cinneadh an Choimisiúin in Aibreán 2005 chun Aerfort Bhaile Átha Cliath a ainmniú mar aerfort comhordaithe chun críche Rialachán AE 95/93 mar a leasaíodh. Cuireadh tús le héisteacht an cháis i mBealtaine 2006 agus bhí cinneadh na Cúirte, ar socraíodh air in Iúil 2006, i bhfabhar Ryanair agus dhámh an tOrdú Cúirte ina dhiaidh sin a chostais ar Ryanair. Ina dhiaidh sin, fuair an Coimisiún cead achomhairc in éadan an bhreithiúnais sa Chúirt Uachtarach agus tá an tAchomharc sin ar feitheamh. Go dtí seo níor iarr Ryanair a chostais. Léiríodh é seo i Ráitis Airgeadais an Choimisiúin.

2. Cionroinnt sealanna (Cás a glacadh i 2007)

Chuir Ryanair tús le himeachtaí Athbhreithnithe Bhreithiúnaigh in aghaidh chinntí an Choimisiúin i Feabhra 2007 Aerfort Bhaile Átha Cliath a shainiú mar aerfort comhordaithe. I Feabhra 2008, chinn Ryanair ar an gcás a thréigean agus scriosadh amach an t-ábhar. Dámhadh a chostais ar an Choimisiún agus táthar ag aisghabháil na gcostas faoi láthair. Léiríodh meastachán de thionchar airgeadais an cháis seo i Ráitis Airgeadais an Choimisiúin mar fhéichiúnaí in-aisghabhála.

3. Muirir Aerfoirt (Ryanair – Cás a glacadh i 2007)

I Meán Fómhair 2007 chuir Ryanair tús le himeachtaí Athbhreithnithe Bhreithiúnaigh in aghaidh Athbhreithniú an Choimisiúin ar a Chinneadh a rinneadh i 2005 faoi uasmhuirir aerfoirt ag Aerfort Bhaile Átha Cliath (a rinneadh go príomha le clár méadaithe Caiteachais Chaipitil d'Aerfort Bhaile Átha Cliath a thabhairt san áireamh). Éisteadh an cás seo i Mí Feabhra 2008 agus dhíbh an Chúirt cás Ryanair ina iomláine, le hordú go bhfuil an Coimisiún i dteideal leathchuid dá chostais a fháil. Léiríodh meastachán de thionchar airgeadais an cháis seo i Ráitis Airgeadais an Choimisiúin mar fhéichiúnaí in-aisghabhála.

	2007	2007	2006	2006
10. Cuntas Caipitil	€	€	€	€
Fuílleach amhail 1 Eanáir		43,063		64,778
Aistriú (chuig)/ó chuntais Ioncaim agus Caiteachais			-	
Airgead leithroinnte le sócmhainní seasta a fháil	20,178		-	
Méid amúchta de réir dímheasa sócmhainní	(20,969)		(21,715)	
Glanmhéid le haistriú		(791)		(21,715)
Fuílleach amhail 31 Nollaig		42,272		43,063

11. Pinsin

Oibríonn an Coimisiún um Rialáil Eitlíochta scéimeanna maoinithe ranníocaíocha sochar-sainithe do bhaill foirne atá fostaithe go díreach, atá maoinithe le ranníocaíochtaí ó fhostaithe agus ón gCoimisiún. Rinneadh luacháil achtúireach amhail 31 Nollaig 2007 – ag achtúire cáilithe neamhspleách – le riachtanais an FRS17 a thabhairt san áireamh. Ba iad seo na foshuímh phríomha a d'úsáid an t-achtúire leis na dliteanais faoi FRS17 a ríomh:

	Amhail bliain dar críoch 31/12/2007	Amhail bliain dar críoch 31/12/2006
Ráta méadaithe i dtuarastail	4.75% p.a.	4.25% p.a.
Ráta méadaithe in íocaíocht pinsin	4.75% p.a.	4.25% p.a.
Ráta lascaine	5.00% p.a.	5.00% p.a.
Ráta boilscithe	4.25% p.a.	2.75% p.a.

Ba iad seo a leanas sócmhainní na Scéime agus an ráta ionchasach torthaí:

	Ráta fadtéarmach torthaí amhail deireadh na bliana 31/12/2007	*Luach ag bliain dar críoch 31/12/07* €	*Ráta fadtéarmach torthaí 31/12/06*	*Luach ag bliain dar críoch 31/12/06* €
Cothromas	7.75% p.a.	509,630	7.75%	488,753
Ús seasta	4.75% p.a.	12,549	4.75%	67,096
Maoin	7.75% p.a.	79,477	7.75%	11,080
Airgead tirim	3.75% p.a.	95,512	3.75%	48,629
Luach iomlán margaidh na sócmhainní		697,168		615,558
Luach achtúireach dhliteanas na scéime		(965,348)		(655,178)
Barrachas/(easnamh) in-aisghabhála sa scéim		(268,180)		(39,620)

Léiríonn na rudaí seo a leanas an éifeacht ar na Ráitis Airgeadais

Anailís ar an Méid a muirearaíodh chuig barrachas/ (easnamh) oibriúcháin

	Bliain go 31/12/07 €	Bliain go 31/12/06 €
Costas reatha seirbhíse	67,173	79,014
Costais árachais de shochar riosca	2,406	2,548
Toradh glan ar scéim pinsin	(15,350)	(29,380)
Méid muirearaithe chuig barrachas / (easnamh) oibriúcháin	54,229	52,182

Anailís ar thoradh glan ar scéim pinsin

	Bliain go 31/12/07 €	Bliain go 31/12/06 €
Toradh ionchasach ar shócmhainní na scéime pinsin	48,109	44,844
Ús ar dhliteanais scéime pinsin	(32,759)	(15,464)
Glan-toradh	15,350	29,380

Anailís ar mhéideanna aitheanta i ráiteas iomlán na ngnóthachan agus na gcaillteanas aitheanta (STRGL)

	Bliain go 31/12/07 €	Bliain go 31/12/06 €
Toradh iarbhír lúide toradh ionchasach ar shócmhainní scéime pinsin	(60,307)	11,670
Gnóthachain agus caillteanais taithí ag teacht aníos ar dhliteanais na scéime	12,489	16,923
Athruithe ar fhoshuímh bhunúsacha luach achtúireach dhliteanas na scéime	(180,592)	(147,172)
Gnóthachan/(easnamh achtúireach aitheanta i STRGL	(228,410)	(118,579)

Gluaiseacht i mbarrachas/(easnamh) le linn na bliana

	Bliain go 31/12/07 €	Bliain go 31/12/06 €
Barrachas/(Easnamh) sa scéim i dtús na bliana	(39,620)	79,970
Gluaiseacht sa bhliain		
Glanchostas Reatha Seirbhíse	(69,579)	(81,562)
Ranníocaíochtaí fostaitheora	54,079	51,171
Ioncam eile airgeadais	15,350	29,380
Gnóthachan/(caillteanas) achtúireach	(228,410)	(118,579)
Barrachas/ (easnamh) sa scéim i ndeireadh na bliana	(268,180)	(39,620)

Gnóthachain agus caillteanais taithí – Bliain Airgeadais go 31/12/07

	2007 €	2006 €	2005 €
Difríocht idir toradh ionchasach agus toradh iarbhír ar shócmhainní na scéime:			
Méid	(60,307)	11,670	53,055

Céatadán de shócmhainní na scéime	(8.6%)	1.9%	11.6%
Gnóthachain agus caillteanais taithí ar dhliteanais scéime:			
Méid	12,489	16,293	(11,428)
Céatadán dhliteanais na scéime	1.3%	2.6%	(3.0%)
Gnóthachan/ (caillteanas) achtúireach a aithnítear i ráiteas iomlán na ngnóthachan agus na gcaillteanas aitheanta:			
Méid	(228,410)	(118,579)	60,287
Céatadán de luach achtúireach dhliteanas na scéime	(23.7%)	(18.1%)	(16%)

Íocadh gach ranníocaíocht don bhliain de réir rialacha na scéime laistigh de tríocha lá de dheireadh na bliana.

12. Anailís ar Athruithe i gcistí glana

	Amhail 1 Eanáir 2007	Cashflows	Amhail 31 Nollaig 2007
	€	€	€
Airgead ar Láimh/ Banc	19,456,514	(3,889,344)	15,567,170
Cuntas Taisce	267,917	(260,721)	7,196
	19,724,431	(4,150,065)	15,574,366

13. Ceangaltais Chaipitil agus Ceangaltais Eile

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

14. Ceangaltais Léasa Oibriúcháin

Sa chlár thíos tugtar na ceangaltais faoi léasanna oibriúcháin le cíos a íoc le linn na bliana i ndiaidh bhliain na gcuntas seo, anailísithe de réir na tréimhse ina dtéann an léas in éag.

Is iad seo na hoibleagáidí faoi léasanna oibriúcháin

Talamh agus foirgnimh	
	€
Dul as feidhm laistigh de 1 bhliain	-
Dul as feidhm tar éis bliain amháin ach nach faide ná 5 bliana	271,800
Dul as feidhm ina dhiaidh sin	-

15. Barrachas/ (Easnamh)

Faoi Alt 23 den Acht um Rialáil Eitlíochta, 2001, tá an Coimisiún um Rialáil Eitlíochta cumhachtaithe le rialacháin a dhéanamh a fhorálann do thobhach a ghearradh. Tá an Tobhach ann le costais agus caiteachais an Choimisiúin a chlúdach. Tugtar aon bharrachas/easnamh in aon bhliain ar aghaidh agus frítháirítear é in aghaidh an Tobhaigh chomh luath agus is féidir i ndiaidh iniúchadh na ráiteas airgeadais don bhliain.

16. Athbhreithniú Breithiúnach

1. Muirir Aerfoirt (DAA – Cás a glacadh i 2001)
I ndiaidh don Choimisiún Bille Costais a chur isteach chuig Cuntasóirí Costais DAA go mall i 2006, d'fhan an Coimisiun le freagra maidir leis an gcreat ama do dhíospóireachtaí faoi shocraíocht. Cuireadh tús leo seo i lár 2007 agus ba é an toradh a bhí orthu ná gur aontaíodh ar shocrúchán de €1,077,543. Níor aontaíodh ar dhá eilimint de na costais, áfach (dar n-iomlán tuairim is €1,818m.), agus mar sin b'éigean dóibh sin dul ar aghaidh chuig cánachas. Tá éisteacht déanta ag an Máistir Cánach cheana féin ar chatagóir amháin costas, agus tá an Coimisiún ag feitheamh leis an gcinneadh sin a fháil, agus fanann an tacar eile costas le dul ar aghaidh chuig cánachas mura ndéantar socrú faoi idir an dá linn. Tá na costais seo go léir i gcuntas ag an gCoimisiún cheana féin. Is é atá le déanamh fós, go gcaithfidh an chaidhp phraghais ag Aerfort Bhaile Átha Cliath a laghdú don mhéid ar aontaíodh air.

2. Muirir Aerfoirt (Ryanair – cás a glacadh i 2005)
D'iarr Ryanair cead go mall i 2005 Athbhreithniú Breithiúnach a iarraidh in éadan chinneadh an Choimisiúin i Meán Fómhair 2005 maidir le huasleibhéal na muirear aerfoirt ag Aerfort Bhaile Átha Cliath. Ina dhiaidh sin, chinn Ryanair gan dul ar aghaidh leis an gcás agus d'aontaigh sna tosca sin na costais dlí a chaith an Choimisiún agus iad ag freagairt don Athbhreithniú Breithiúnach a íoc (69,145). Léiríodh é sin i Ráitis Airgeadais an Choimisiúin. Ó dheireadh na bliana, tá sé socraithe ag an gCoimisiún méid chuí na gcostas iomlán a aisghabháil ó Ryanair.

3. Láimhseáil ar an Talamh (Cás a glacadh i 2005)
Ghlac Ryanair imeachtaí Athbhreithnithe Bhreithiúnaigh in aghaidh an Choimisiúin i 2005 maidir le cinneadh an Choimisiúin faomhadh a thabhairt d'Údarás Aerfort Bhaile Átha Cliath táillí cíosa a ghearradh as deascanna seiceála isteach a úsáid. Éisteadh an cás san ArdChúirt i mBealtaine 2006 agus tugadh cinneadh na Cúirte go mall i 2006. Dhíbh an Chúirt dúshlán Ryanair agus dhámh a chostais ar an gCoimisiún (£132,482). Léiríodh é seo i Ráitis Airgeadais an Choimisiúin. Ó dheireadh na bliana, tá aisghabháil mhéid iomchuí na gcostas iomlán ó Ryanair socraithe ag an gCoimisiún.

17. Dliteanas Teagmhasach
Tá an Coimisiún ag cosaint roinnt ghníomhaíochtaí dlí fostaíochta. Ní féidir aon oibleagáidí airgeadais ag teacht as cinneadh deiridh na gcaingean sin bheith ann ach de thoradh chinntí na nUaschúirteanna, atá go huile agus go hiomlán lasmuigh de smacht an Choimisiúin agus nach féidir a dtionchar a thomhas le go leor cruinnis. Mar sin, níor cuireadh aon mhéid ar fáil maidir le toradh na gcásanna seo i gCuntais 2007.

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

19. Dearbhú Leasa – Coimisinéir agus Foireann

Chomhlíon an Coimisinéir agus an fhoireann le riachtanais Alt 17 (Dearbhú Leasa) den Acht um Choimisiún um Rialáil Eitlíochta, 2001. Ní raibh aon idirbheartaíochtaí ag an gCoimisiún sa bhliain ina raibh aon leas ag an gCoimisinéir iontu.

20. Faomhadh na Ráiteas Airgeadais

D'fhaomh an Coimisinéir na ráitis airgeadais seo ar 27 Meitheamh 2008.