

**Commission for Aviation Regulation
Financial Statements for the year ended
31 December 2003**

Commission for Aviation Regulation

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Commission for Aviation Regulation

Report of the Commission for the year ended 31 December 2003

I have pleasure in presenting the audited financial statements of the Commission for Aviation Regulation for the year ended 31 December 2003.

Financial Year

The accounting period consists of twelve months to 31 December 2003.

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, Shannon and Cork Airports, and the regulation of aviation terminal services charges levied by the Irish Aviation Authority. The Commission is also responsible for licensing/bonding of tour operators and travel agents in Ireland, the implementation of Ireland's obligations under EU slot allocation legislation, oversight of schedule coordination procedures at Dublin Airport, licensing of Irish air carriers and the approval of ground handling service providers.

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 of 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 Public Enterprise 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.

William Prasifka
Commissioner

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.

William Prasifka
Commissioner

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 on pages 6 to 15 under Section 26 (b) of the Aviation Regulation Act, 2001.

Respective Responsibilities of the Member of the Commission and the Comptroller and Auditor General

The accounting responsibilities of the Member of the Commission are set out on page 3. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me and to report on them.

I review whether the statement on the system of internal financial control on page 5 reflects the Commission's compliance with applicable guidance on corporate governance 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.

Basis of Audit Opinion

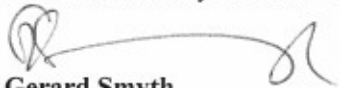
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures 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 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, proper books of account have been kept by the Commission and the financial statements, which are in agreement with them, give a true and fair view of the state of affairs of the Commission for Aviation Regulation at 31 December 2003 and of its income and expenditure and cash flow for the year then ended.



Gerard Smyth
For and on behalf of the
Comptroller and Auditor General

13 July 2004

Commission for Aviation Regulation

Statement of 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. These systems are designed to provide reasonable but not absolute assurance against material misstatement or loss.

In order to discharge this responsibility in a manner which 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 operational and 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 operational and financial controls.

While a formal review of the system of internal financial controls was not carried out in 2003, it is intended to do such a review in respect of 2004. The Commission has appointed Deloitte and Touche as its internal auditors and a review of the system of internal financial control will be carried out in 2004.

William Prasifka
Commissioner

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. Depreciation is calculated in order to write off the cost of fixed assets on a straight-line basis over the estimated useful lives at the following rates:

Furniture and Fittings	20%	per annum
Office Equipment	10%	per annum
Computer Equipment	20%	per annum

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.

Sums lodged as bonds by travel agents and tour operators as required under Section 13 of the 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 2003 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. Moneys 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 for Aviation Regulation operates a fully funded contributory defined benefit pension scheme under Sections 20 and 21 of the Aviation Regulation Act, 2001. Annual contributions are based on actuarial advice and are charged to the income and expenditure account in the year to which they relate.

6. Capital Account

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

Commission for Aviation Regulation
Income & Expenditure Account for the year ended 31 December 2003

	<i>Notes</i>	2003 €	2002 €
Income			
Levy Receipts	2	5,170,564	3,266,404
Licence Fees	2	445,196	444,242
Other		21,191	241,229
Gross Income		5,636,951	3,951,875
Transfer (to) / from Capital Account	9	(13,126)	(36,387)
Net Income		5,623,825	3,915,488
Expenditure			
Salaries	3	1,215,224	778,542
Consultancy		428,782	129,470
Legal Fees		1,413,076	2,059,381
Advertising & Public Relations		24,566	62,580
Travel & Subsistence		17,993	11,490
Training		50,806	28,774
Audit Fee		8,000	7,300
Web Maintenance		29,508	8,704
Rent		272,910	156,479
Electricity		6,128	4,358
Office Maintenance		10,035	130,223
Insurance		117,772	74,887
Interest due to DPE on Advances		-	79,770
Office Stationery		24,232	22,889
Postage & Carriage		3,964	3,535
Telephone		20,728	18,439
Dublin Airport Slot Co-ordination		202,924	165,528
Depreciation		16,026	16,145
Service Charge		34,782	17,690
Rates		26,294	12,312
Other		34,087	100,646
		3,957,837	3,889,143
Operating Surplus / (Deficit)		1,665,988	26,345
Balance as at 1 January 2003		9,081	(17,264)
Operating Surplus for year		1,665,988	26,345
Balance as at 31 December 2003		1,675,069	9,081

There are no recognised gains or losses other than those dealt with in the Income & Expenditure Account. The Statement of Accounting Policies and the Notes 1 to 16 form part of these Financial Statements.

William Prasifka
Commissioner

Date

Commission for Aviation Regulation
Balance Sheet as at 31 December 2003

	<i>Notes</i>	€	2003 €	€	2002 €
Fixed Assets					
Tangible Assets	4		60,626		47,500
Current Assets					
Bank Accounts	5	16,243,139		10,048,744	
Debtors and Prepayments	6	531,491		187,910	
		16,774,630		10,236,653	
Creditors : Amounts falling due within one year					
Cash Bond Accounts	5	(13,659,836)		(9,189,782)	
Creditors and Accruals	7	(1,439,726)		(1,037,790)	
Net Current Assets			1,675,069		9,081
Net Assets			1,735,695		56,581
Financed By					
Income & Expenditure Account Surplus / (Deficit)			1,675,069		9,081
Capital Account	8		60,626		47,500
Capital Employed			1,735,695		56,581

The Statement of Accounting Policies and the Notes 1 to 16 form part of these Financial Statements.

William Prasifka
Commissioner

Date

Commission for Aviation Regulation
Cashflow Statement for the year ended 31 December 2003

<i>Notes</i>	2003 Euro	2002 Euro
Reconciliation of operating surplus to net cash inflow/(outflow) from operating activities		
Surplus/(Deficit) on Income and Expenditure	1,665,988	26,345
Depreciation	15,667	16,144
Bank Interest	(23,445)	12
Transfer (from) / to Capital Account	13,126	36,387
Decrease / (Increase) in Debtors	(284,931)	2,231,255
Decrease / (Increase) in Prepayments	(58,650)	(113,150)
(Decrease) / Increase in Creditors	565,264	(114,293)
(Decrease)/ Increase in Accruals	(163,329)	103,298
Net Cash Inflow / (Outflow) From Operating Activities	1,729,690	2,185,998
Cash Flow Statement		
Net Cash Inflow / (Outflow) From Operating Activities	1,729,690	2,185,998
Returns on Investments		
Bank Interest	23,445	(12)
Capital Expenditure		
Purchase of fixed assets	(28,794)	(52,531)
Financing		
Increase in Cash Bond Accounts & TPF	4,470,054	3,941,702
Management of Liquid Resources		
Increase in Funds on Deposit	(2,421,147)	-
Increase / (Decrease) in Cash Balances	3,773,248	6,075,158
Reconciliation of net cash flow to movements in net funds		
Increase / (Decrease) in cash in hand in the period	3,773,248	6,075,158
Cash used to increase liquid resources	2,421,147	-
Change in Net Funds <i>11</i>	6,194,395	6,075,158
Opening Net Funds	10,048,744	3,973,587
Closing Net Funds	16,243,139	10,048,744

The Statement of Accounting Policies and the Notes 1 to 16 form part of these Financial Statements.

William Prasifka
Commissioner

Date

Commission for Aviation Regulation
Notes forming part of the financial statements for the year ended 31 December 2003

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, the Commission is responsible for the regulation of airport charges and aviation terminal services charges, the licensing of travel agents and tour operators in Ireland, licensing of Irish air carriers, licensing of ground handlers at Irish airports and the implementation of EU slot allocation procedures.

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 2003, the Commission imposed a Levy as set out below.

	2003 €	2002 €
Licence Fees:		
Travel Agent Licence Fees	132,862	142,791
Tour Operator Licence Fees	241,324	241,773
Late Fees received from Agents & Operators	70,706	49,435
Amendment to Licence Fees	304	1,419
Other Income	-	8,824
	<u>445,196</u>	<u>444,242</u>
Levy Receipts:		
Airport Charges	4,792,000	2,961,430
Aviation Terminal Services Charges	95,000	126,880
Slot Coordination	244,000	157,243
Groundhandling	24,064	10,524
Air Carrier	15,500	10,327
	<u>5,170,564</u>	<u>3,266,404</u>
	<u>5,615,760</u>	<u>3,710,646</u>

3 Staff numbers and costs

The average number of persons employed by the Commission during the year, analysed by category, was as follows:

	2003	2002
Commissioner	1	1
Administration	3	3
Economic/Legal/Accounts	4	6
Legal & Licencing	3	-
Travel Trade	6	6
Total Average Full Time Equivalent Employees	<u>17</u>	<u>16</u>

The aggregate payroll costs of these persons were as follows:

	2003 €	2002 €
Salaries	1,015,060	598,534
PRSI - on staff paid by the CAR	66,948	37,532
PRSI & Pension due to DPE	74,863	87,406
Pension Costs	49,661	55,070
Cost of Retaining Agency Staff	8,692	-
	<u>1,215,224</u>	<u>778,542</u>

4 Tangible fixed assets

<i>Cost</i>	Office Equipment	Furniture & Fittings	IT Hardware	Total
at the beginning of the year	6,829	7,406	50,778	65,013
Additions in the year	2,251	8,855	18,902	30,008
Disposals in the year	-	-	(1,214)	(1,214)
At the end of the year	9,079	16,262	68,465	93,806
<i>Accumulated depreciation</i>				
at the beginning of the year	1,081	548	15,883	17,512
Charge for the year	758	3,131	12,138	16,027
Disposals in the year	-	-	(360)	(360)
At the end of the year	1,839	3,680	27,661	33,180
Net Book Value as at 31 December 2003	7,240	12,582	40,804	60,626
Net Book Value as at 31 December 2002	5,747	6,858	34,896	47,500

	2003	2002
	€	€
5 Bank		
Bank Accounts - Travel Trade Bond Accounts	13,645,083	9,188,866
Bank Account - Travellers Protection Fund	14,753	916
Bank Account - CAR Current A/C	162,050	858,962
Bank Account - CAR Deposit A/C	2,421,147	-
Petty Cash	107	-
	16,243,139	10,048,744

	2003	2002
	€	€
6 Debtors & Prepayments		
Debtors	299,793	15,877
Other Debtors	3,718	2,703
Prepayments	227,980	169,330
Balance at the 31st December 2003	531,491	187,910

	2003	2002
	€	€
7 Creditors & Accruals		
Accruals- Consultancy Fees	-	24,344
- Judicial Review	690,749	302,000
- Salaries due to DPE	-	436,536
- PRSI & Pension due to DPE	-	129,978
- Interest due to the Dept on Cash advances	96,413	96,413
- Other	73,633	33,176
Creditors - Levy over-recovery	292,091	-
- Dept of Transport	112,394	-
- Consultancy Fees	75,734	-
- Revenue Commissioners PAYE/PRSI	39,333	-
- Revenue Commissioners VAT	13,951	-
- Revenue Commissioners PSWT	12,019	-
- Other	33,408	15,344
Balance at the 31st December 2003	1,439,726	1,037,790

8 Provision for Travel Trade Refunds

In 2004, the Commission discovered that it had charged incorrect license fees to Travel Agents and Tour Operators due to an administrative error in connection with the introduction of the Euro under the Euro Changeover (Amounts) Act, 2001. The total overcharges has been estimated at €22,500. This money will be refunded in 2004 and a provision has been included in the financial statements.

	2003	2003	2002	2002
	€	€	€	€
9 Capital Account				
Balance at 31 December 2002		47,500		11,113
Transfer (to) / from Income and Expenditure Account				
Funds allocated to acquire fixed assets	28,794		52,531	
Amount amortised in line with asset depreciation	(15,667)	13,126	(16,144)	36,387
Balance at the 31st December 2003		60,626		47,500

10 Pensions

The Commission for Aviation Regulation operates a fully funded contributory defined benefit scheme in Ireland, which is funded by contributions from employees and the Commission. An actuarial valuation was carried out as at 31 December 2003 by a qualified independent actuary to take account of the requirements of FRS17. In accordance with the transitional arrangements for the introduction of FRS17 the following information is given by way of note only.

The major financial assumptions used by the actuary to calculate the liabilities under FRS17 were:

	<i>At Year-end 31/12/2003</i>	<i>At Year End 31/12/2002</i>
<i>Rate of increase in salaries</i>	3.05% p.a.	3.05% p.a.
<i>Rate of increases to pensions in payment</i>	2.05% p.a.	2.05% p.a.
<i>Discount rate</i>	5.05% p.a.	5.05% p.a.
<i>Rate of Inflation</i>	1.05% p.a.	1.05% p.a.

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

	<i>Long-term rate of return at Year-end 31/12/03</i>	<i>Value at Year- end 31/12/03</i>	<i>Long-term rate of return at Year-end 31/12/02</i>	<i>Value at Year- end 31/12/02</i>
		€		€
Gilts	4.55% p.a.	150,194	5.30%	78,492
Cash	3.05% p.a.	11,305	3.55%	3,716
<i>Total market value of assets</i>		<u>161,499</u>		<u>82,208</u>
<i>Actuarial value of scheme liabilities</i>		<u>(177,626)</u>		<u>(83,191)</u>
<i>Recoverable Surplus/(Deficit) in Scheme</i>		(16,127)		(983)
<i>Related Deferred Tax Liability</i>		0		0

If FRS 17 had been adopted in full, the following shows the effect on the Financial Statements:

Analysis of the amount which would be charged to operating surplus

	<i>Year to 31/12/03</i>
	€
<i>Current service cost</i>	50,185
<i>Employees' contributions</i>	(30,105)
<i>Risk benefits insurance costs</i>	<u>977</u>
<i>Net current service cost</i>	<u>21,057</u>

Analysis of net return on pension scheme

	<i>Year to 31/12/03</i>
	€
<i>Expected return on pension scheme assets</i>	6,694
<i>Interest on pension scheme liabilities</i>	<u>(4,526)</u>
<i>Net return</i>	<u>2,168</u>

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

	<i>Year to</i> 31/12/03
	€
<i>Actual return less expected return on pension scheme assets</i>	(2,140)
<i>Experience gains and losses arising on the scheme's liabilities</i>	(45,644)
<i>Changes in assumptions underlying the actuarial value of the scheme's liabilities</i>	-
<i>Actuarial gain/(loss) recognised in STRGL</i>	<u>(47,784)</u>

Movement in surplus during the year

	<i>Year to</i> 31/12/03
	€
<i>Surplus in the scheme at the beginning of the year</i>	(983)
<i>Movement in the year:</i>	
<i>Net current service cost</i>	(21,057)
<i>Employer contributions</i>	51,529
<i>Other finance income</i>	2,168
<i>Actuarial gain/(loss)</i>	<u>(47,784)</u>
<i>Surplus/(Deficit) in the scheme at the end of the year</i>	<u>(16,127)</u>

Experience gains and losses – Financial Year to 31/12/03

Difference between the expected and actual return on scheme assets:

	2003
	€
<i>Amount</i>	(2,140)
<i>Percentage of scheme assets</i>	1.3%

Experience gains and losses on scheme liabilities:

<i>Amount</i>	(45,644)
<i>Percentage of actuarial value of scheme liabilities</i>	-25.7%

Actuarial Loss recognised in statement of total recognised gains and losses:

<i>Amount</i>	(47,784)
<i>Percentage of actuarial value of scheme liabilities</i>	-26.9%

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

11 Analysis of Changes in Net Funds

	At 01 Jan 2003	Cashflows	At 31 Dec 2003
Cash in Hand/Bank	10,048,744	3,773,248	13,821,992
Deposit Account	-	2,421,147	2,421,147
	<u>10,048,744</u>	<u>6,194,395</u>	<u>16,243,139</u>

12 Interests of the Commissioner

The Commission adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interests by the Commissioner and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Commission's activities in which the Commissioner had any beneficial interest.

13 Commitments-Capital and Others

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

14 Surplus/(Deficit)

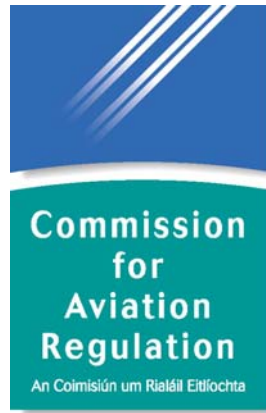
Under Section 23 of the Aviation Regulation Act, 2001, the Commission for Aviation Regulation is empowered to make regulations providing for the imposition of a Levy. The purpose of the Levy is to meet the costs and expenses of the Commission. Any surplus/(deficit) in any one year is carried forward and offset against the Levy of the following year.

15 Judicial Review

€1,415,427 in legal fees was incurred in defending the ongoing judicial review proceedings in 2003 (€1,898,095 in 2002). Aer Rianta lodged a Notice of Appeal to the Supreme Court in January 2004 and are seeking to have set aside all three decisions of the High Court in 2003 (16/01/03, 03/04/03 and 04/06/03) including the Court's decision awarding costs to the Commission and the Notice Parties and they are further seeking an Order providing for the payment by the Commission of Aer Rianta's costs in the action. The recovery of the Commission's costs to date is, therefore, subject to the decision of the Supreme Court. Since the lodging of the Notice of Appeal, the Commission has itself lodged a counter Notice of Motion seeking the Court's decision on some preliminary issues, the primary one being that Aer Rianta should not be facilitated in seeking to appeal grounds already rejected by the High Court. A date of 11 October 2004 has been set to hear the Commission's Motion.

16 Approval of Financial Statements

These financial statements were approved by the Commissioner on 07 July 2004.



**An Coimisiún um Rialáil Eitlíochta
Ráitis Airgeadais don bhliain dar críoch
31 Nollaig 2003**

An Coimisiún um Rialáil Eitlíochta

Clár na nÁbhar

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An Coimisiún um Rialáil Eitlíochta

Tuarascáil an Choimisiúin don bhliain dar críoch 31 Nollaig 2003

Tá áthas orm ráitis airgeadais iniúchta am Choimisiúin um Rialáil Eitlíochta a chur i láthair don bhliain dar críoch 31 Nollaig 2003.

An Bhliain Airgeadais

Tá dhá mhí dhéag i gceist leis an tréimhse chuntasaíochta suas go 31 Nollaig 2003.

Príomhghníomhaíochtaí

Bunaíodh an Coimisiún um Rialáil Eitlíochta ar an 27 Feabhra 2001 nuair a achtaíodh an tAcht um Rialáil Eitlíochta 2001. Is iad príomhfheidhmeanna an Choimisiúin ná táillí aerfoirt i mBaile Átha Cliath, an Sionainn agus Corcaigh a rialáil agus na táillí seirbhísí críochfoirt eitlíochta a ghearrann Údarás Eitlíochta na hÉireann a rialáil. Tá an Coimisiún freagrach chomh maith as oibreoirí turais agus gníomhairí taistil a cheadú/cheangal in Éirinn, oibleagáidí na hÉireann faoi reachtaíocht sealanna a chionroinnt AE a chur i bhfeidhm, comhordú sceidil in Aerfort Bhaile Átha Cliath a mhaoirsiú, iompróirí aeir na hÉireann a cheadú agus soláthróirí seirbhíse láimhseála ar an talamh a cheadú.

Torthaí

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

Na Rialacháin um Íoc Deireanach in Idirbhearta Tráchtála ó Chomhphobal na hEorpa 2002

Tháinig an Coimisiún um Rialáil Eitlíochta faoi théarmaí tagartha Rialacháin um Íoc Deireanach in Idirbhearta Tráchtála ó Chomhphobal na hEorpa 2002 le héifeacht ón 7 Lúnasa 2002. Comhlíonann an Coimisiún ceanglais na Rialachán ó bunaíodh é an 27 Feabhra 2001.

Iniúcháirí agus Cuntais

De bharr Alt 26 den Acht um Rialáil Eitlíochta caithfidh an Coimisiún um Rialáil Eitlíochta gach gnáthchuntas cuí ar gach airgead faighte nó caite aige, lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe a choimeád i gcibé foirm a cheadóidh an tAire Fiontar Poiblí le comhaontú an Aire Airgeadais. Caithfidh an Coimisiún chomh maith na cuntais sin a chur faoi bhráid an Ard-Reachtair Cuntas agus Ciste le hiniúchadh agus nuair a bheidh na cuntais sin iniúchta amhlaidh, caithfear iad a chur faoi bhráid an Aire Iompair agus an tuarascáil maidir leo freisin.

William Prasifka
An Coimisinéir

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Freagrachtaí an Choimisiúin

Ceanglaíonn Alt 26(a) den Acht um Rialáil Eitlíochta 2001 go n-ullmhóidh an Coimisiún ráitis airgeadais i gcibé foirm a cheadóidh an tAire Iompair le comhaontú an Aire Airgeadais agus iad a chur faoi bhráid an Ard-Reachtair Cuntas agus Ciste. Agus na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar an gCoimisiún:

- beartais chuntasaíochta chuí a roghnú agus iad a chur i bhfeidhm go seasta
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus ciallmhar
- na ráitis airgeadais a ullmhú ar an mbonn ghnóthais leantach, mura mbeidh an bonn sin míchuí
- aon neamhchomhlíonadh sna caighdeáin chuntasaíochta infheidhme a dhiúscairt agus a mhíniú

Tá an Coimisiún freagrach as leabhair chuí chuntais a choimeád a insíonn le cruinneas réasúnach tráth ar bith suíomh airgeadais an Choimisiúin agus a chuireann ar a chumas a chinntiú go gcomhlíonfaidh na ráitis airgeadais Alt 26 den Acht. Tá an Coimisiún freagrach chomh maith as a shócmhainní a chosaint agus as bearta cuí a ghlacadh chun calaois agus aon neamhrialtachtaí eile a chosc agus a aireachtáil.

William Prasifka
An Coimisinéir

AN COIMISIÚN UM RIALÁIL EITLÍOCHTA

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

Tá na ráitis airgeadais ar leathanaigh 6 go dtí 15 iniúchta agam faoi Alt 26 (b) den Acht um Rialáil Eitlíochta, 2001.

Freagrachtaí Chomhalta an Choimisiúin agus an Ard-Reachtair Cuntas agus Ciste faoi seach

Tá freagrachtaí cuntasáíochta Chomhalta an Choimisiúin leagtha amach ar leathanach 3. Tá sé d'fhreagracht ormsa tuairim neamhspleách a dhéanamh, bunaithe ar m'iniúchadh, i leith na ráiteas airgeadais a cuireadh i mo láthair agus tuarascáil a fhoilsiú orthu.

Scrúdaím an ráiteas ar leathanach 5 ar an gcóras um rialú inmheánach airgeadais le féachaint an léiritheann gur chomhlíon an Coimisiún treoir infheidhmithe maidir le rialachas corparáideach agus tuairiscim ar aon chás ábhartha nach ndéanann an Coimisiún 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.

An Bunús atá le mo Thuairim ar na Ráitis

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gcaighdeán iniúcháireachta arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta 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 leis na suimeanna agus leis an méid a fhoilsítear sna ráitis airgeadais. 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 chuntasáíochta 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 mhíríteas ábhartha, cibé 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 raibh leabhair chuntais chuí coinnithe ag an gCoimisiún agus go dtugann na ráitis airgeadais, a chomhaontaíonn leo, léargas fíorcheart ar staid chúrsaí an Choimisiúin um Rialáil Eitlíochta ag 31 Nollaig 2003 agus ar a ioncam agus ar a chaiteachas agus ar a shreabhadh airgid thirim don bhliain dar críoch sin.

Gerard Smyth
Le haghaidh agus thar ceann an
Ard-Reachtair Cuntas agus Ciste

13 Iúil 2004

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Rialú Airgid Inmheánaí

Tá freagracht fhoriomlán ar an gCoimisinéir um Rialáil Eitlíochta as córas an Choimisiúin um Rialáil Eitlíochta a bhaineann le smacht inmheánach airgeadais agus a éifeachtacht a mhaoirsiú. Tá na córais seo deartha chun dearbhú réasúnach nach bhfuil go hiomlán cinnte a sholáthar i gcoinne aon neamhráitis nó cailiteanas.

Chun an fhreagracht seo a urscaoileadh ar bhealach a chinnteoidh go gcomhlíonfar reachtaíocht agus rialacháin, tá struchtúr eagraíochtúil bunaithe ag an gCoimisinéir le línte freagrachta, teorainneacha údaraithe, leithscaradh dualgas, údarás tarmilgthe agus nósanna imeachta soiléire oibríocháin agus tuairiscithe

Tá creatlach láidir smachta i bhfeidhm ag an gCoimisiún, a chlúdaíonn gach réimse den smacht. Áirítear iad seo a leanas ar an gcóras inmheánach smachta:

- Struchtúr eagraíochtúil sainithe go soiléir, le teorainneacha údaráis sainithe agus meicníochtaí tuairiscithe do leibhéal níos airde bainistíochta agus don Choimisinéir, a thugann tacaíocht do thimpeallach láidir smachta a chothabháil;
- córais chuimsitheacha bhuiséadaithe le buiséad bliantúil ceadaithe ag an gCoimisinéir;
- Córas cuimsitheach tuairiscithe a chlúdaíonn feidhmíocht oibríochtúil agus airgeadais, tarlaíonn sé ar bhun tráthúil agus rialta agus tá sé dírithe ar a chinntiú go scrúdaítear éagsúlachtaí sa bhuiséad agus go ndéantar iad a réiteach go sciobtha;
- Sraith chuimsitheach beartas agus nósanna imeachta a bhaineann le smachta airgeadais agus oibríochtúla.

Cé nach dearnadh an t-athbhreithniú foirmiúil ar smachta inmheánacha airgeadais in 2003, tá sé beartaithe athbhreithniú den sórt sin a dhéanamh i ndáil le 2004. Tá Deloitte and Touche ceaptha ag an gCoimisiún mar a iniúchóirí inmheánacha agus déanfar athbhreithniú ar chóras na smacht inmheánach airgeadais in 2004.

William Prasifka
An Coimisinéir

An Coimisiún um Rialáil Eitlíochta

Ráiteas maidir le Beartais Chuntasáochta

1. Bunús na gCuntas

Ullmhaítear na ráitis airgeadais faoin modh fabhráithe cuntasáochta, seachas mar a luaitear thíos agus de réir na bprionsabal cuntasáochta a nglactar go ginearálta leo faoin gcoinbhinsiún costais stairiúil. Tá Caighdeán Tuairscithe Airgeadais aitheanta ag na comhlachtaí cuntasáochta glactha de réir mar a thosaíonn siad ag feidhmiú. Is é an t-aonad airgeadais ina n-ullmhaítear na Ráitis Airgeadais ná an euro.

2. Aitheantas Ioncaim

Cuirtear ioncam tobhaigh Eitlíochta i gcuntas sa tréimhse lena mbaineann sé.

Cuirtear ioncam ó tháille cheadúnais ar oibreoírí trádála taistil i gcuntas sa bhliain a eisíodh an ceadúnas.

3. Sócmhainní Seasta agus Dímheas

Luaitear sócmhainní seasta ag costas lúide dímheas carntha. Déantar dímheas a ríomh chun costas sócmhainní seasta a dhíscríobh ar bhonn mhéid chothrom thar na saolréanna úsáideacha measta ag na rátaí seo a leanas:

Trosacán agus Feistis	20%	sa bhliain
Trealamh Oifige	10%	sa bhliain
Trealamh Ríomhaireachta	20%	sa bhliain

4. Bannaí don Trádáil Taistil agus Ciste Cosanta na dTaistealaithe

Aistríodh an fhreagracht as ceadúnais a riaradh do ghníomhairí taistil agus oibreoírí turais de réir an tAcht Iompair (Oibreoírí Turais agus Gníomhairí Taistil) 1982 arna leasú ón Roinn Fiontar Poiblí go dtí an Coimisiún nuair a bunaíodh é an 27 Feabhra 2001.

Coimeádtar suimeanna a lóisteálann gníomhairí taistil agus oibreoírí turais mar bhannaí mar a cheanglaítear faoi Alt 13 den Acht i gcuntais bhainc ar leithligh faoi smacht an Choimisiúin. Déanann an Coimisiún íocaíochtaí mar gheall ar éilimh a dhéantar ar bhannaí de réir mar a eascraíonn siad. Comhairtear iarmhéideanna ar chuntais bhannaí nach bhfuil caite an 31 Nollaig 2003 mar chreidiúnaithe.

Bunaíodh an Ciste Cosanta do Thaistealaithe faoi Alt 15 den Acht Iompair (Oibreoírí Turais agus Gníomhairí Taistil) 1982 chun aon easnamh sna bannaí taistil chun cailteanas nó dliteanas tabhaithe ag custaiméirí ghníomhairí taistil agus oibreoírí turais a íoc. Coimeádtar cuid d'airgead an Chiste i gcuntas infheistíochta bainistithe agus rialaithe ag an Aire Airgeadais agus cuid de i gcuntas reatha bainistithe agus rialaithe ag an gCoimisiún. Caitear leis an iarmhéid ar an gcuntas deiridh mar chreidiúnáí sna ráitis airgeadais seo.

Déanann an Coimisiún na cuntais bhannaí agus an Ciste a riaradh agus aisíoctar a chostais ó na bannaí nó an Ciste faoi théarmaí an Achta. Ullmhaítear ráitis airgeadais ar leithligh do na cuntais bhannaí agus don Chiste Cosanta Taistealaithe agus iniúchann an tArd-Reachtair Cuntas agus Ciste ar leithligh iad.

5. Aoisliúntas

Oibríonn an Coimisiún um Rialáil Eitlíochta scéim pinsin lánmhaoinithe ranníocach faoi Ailt 20 agus 21 den Acht um Rialáil Eitlíochta 2001. Tá ranníocaíochtaí bliantúla bunaithe ar chomhairle achtúireach agus gearrtar iad ar an gcuntas ioncaim agus caiteachais sa bhliain lena mbaineann siad.

6. Cuntas Caipitil

Léiríonn an cuntas Caipitil luach neamhamúchta an ioncaim a úsáidtear chun críche caipitil.

An Coimisiún um Rialáil Eitlíochta
Cuntas Ioncaim & Caiteachais don bhliain dar críoch 31 Nollaig 2003

	<i>Nótaí</i>	2003 €	2002 €
Ioncam			
Admhálacha Tobhaigh	2	5,170,564	3,266,404
Táillí Ceadúnais	2	445,196	444,242
Eile		21,191	241,229
Ioncam Comhlán		5,636,951	3,951,875
Aistriú (chuig) / ó Chuntas Caipitil	9	(13,126)	(36,387)
Ioncam Glan		5,623,825	3,915,488
Caiteachas			
Tuarastail	3	1,215,224	778,542
Sainchomhairleoireacht		428,782	129,470
Táillí Dlíthiúla		1,413,076	2,059,381
Fógraíocht & Caidreamh Poiblí		24,566	62,580
Taisteal & Cothabháil		17,993	11,490
Oiliúint		50,806	28,774
Táille Iniúchta		8,000	7,300
Cothabháil Gréasáin		29,508	8,704
Cíos		272,910	156,479
Leictreachas		6,128	4,358
Cothabháil Oifige		10,035	130,223
Árachas		117,772	74,887
Ús iníochta leis an Roinn Fiontar Poiblí mar gheall ar réamhíocaíochtaí		-	79,770
Staiseanóireacht Oifige		24,232	22,889
Postas & Carraeireacht		3,964	3,535
Guthán		20,728	18,439
Comhordú Sliotáin		202,924	165,528
Dímheas		16,026	16,145
Táille Sheirbhíse		34,782	17,690
Rátaí		26,294	12,312
Eile		34,087	100,646
		3,957,837	3,889,143
Barrachas/(Easnamh) Oibriúcháin		1,665,988	26,345
larmhéid amhail an 1 Eanáir 2003		9,081	-17,264
Barrachas Oibriúcháin na bliana		1,665,988	26,345
larmhéid amhail an 31 Nollaig 2003		1,675,069	9,081

Níl aon ghnóthachtáil ná cailteanas aitheanta seachas iad siúd lena ndéileáil sa Chuntas Ioncaim & Caiteachais. Déanann Ráiteas maidir le Beartais Chuntasaíochta agus na Nótaí 1 go 16 suas cuid de na Ráitis Airgeadais seo.

William Prasifka
An Coimisinéir

Dáta

An Coimisiún um Rialáil Eitlíochta
Clár Comhardaithe amhail an 31 Nollaig 2003

	<i>Nótaí</i>	€	2003 €	€	2002 €
Sócmhainní Seasta					
Sócmhainní Inláimhsithe	4		60,626		47,500
Sócmhainní Reatha					
Cuntais Bhainc	5	16,243,139		10,048,744	
Féichiúnaithe agus Réamhíocaíochtaí	6	531,491		187,910	
		16,774,630		10,236,653	
Creidiúnaithe: Méideanna a bheidh dlite laistigh de b					
Cuntais Bhanna Airgid	5	(13,659,836)		-9,189,782	
Creidiúnaithe agus Fabhráithe	7	(1,439,726)		-1,037,790	
Sócmhainní Reatha Glan			1,675,069		9,081
Sócmhainní Glana			1,735,695		56,581
Arna maoiniú ag					
Farasbarr/Easnamh an Chuntais Ioncaim & Caiteacha			1,675,069		9,081
Cuntas Caipítíl	8		60,626		47,500
Caipiteal in úsáid			1,735,695		56,581

Déanann Ráiteas maidir le Beartais Chuntasaíochta agus na Nótaí 1 go 16 suas cuid de na Ráitis Airgeadais

William Prasifka
 An Coimisinéir

Dáta

An Coimisiún um Rialáil Eitlíochta

Ráiteas faoi Shreabhadh Airgid don bhliain dar críoch 31 Nollaig 2003

	<i>Nótaí</i>	2003 Euro	2002 Euro
Barrachas oibriúcháin a réiteach go glan			
As-sreabhadh/(insreabhadh) airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas/(Easnamh) ar Ioncam agus Caiteachas		1,665,988	26,345
Dímheas		15,667	16,144
Ús Bainc		(23,445)	12
Aistriú (chuig) / ó Chuntas Caipitil		13,126	36,387
(Méadú) / Laghdú ar na Féichiúnaití		(284,931)	2,231,255
Méadú / (Laghdú) ar Réamhíocaíoch		(58,650)	(113,150)
(Laghdú)/Méadú ar Chreidiúnaithe		565,264	(114,293)
(Laghdú)/Méadú ar Fhabhráithe		(163,329)	103,298
Glan-(as-sreabhadh)/insreabhadh airgid ó Ghníomhaíochtaí Oibriúcháin		1,729,690	2,185,998
Ráiteas faoi Shreabhadh			
Glan-(as-sreabhadh)/insreabhadh airgid ó Ghníomhaíochtaí Oibriúcháin		1,729,690	2,185,998
Toradh ar infheistíochtaí			
Ús Bainc		23,445	(12)
Caiteachas caipitil			
Sócmhainní seasta a ch		(28,794)	(52,531)
Maoiniú			
Méadú ar Chuntais Banna Airgid agus Ciste Cosanta Taistealaithe		4,470,054	3,941,702
Acmhainní leachtacha a bhainistiú			
Cistí éarlais a mhéadú		(2,421,147)	
Méadú / (Laghdú) ar Iarmhéid Airgid		3,773,248	6,075,158
Sreabhadh airgid glan a réiteach go gluaiseachtaí sna cistí glana			
Méadú / (Laghdú) ar airgead ar láimh sa tréimhse		3,773,248	6,075,158
Airgead tirim a úsáidtear chun acmhainní leachtacha a mhéadú		2,421,147	
Athrú ar Chistí Glana	11	6,194,395	6,075,158
Cistí Glana a Oscailt		10,048,744	3,973,587
Cistí Glana a Dhúnadh		16,243,139	10,048,744

Déanann Ráiteas maidir le Beartais Chuntasaíochta agus na Nótaí 1 go 16 suas cuid de na Ráitis Airgeadais seo.

William Prasifka
An Coimisinéir

Dáta

1 An Coimisiún a bhunú

Bunaíodh an Coimisiún um Rialáil Eitlíochta an 27 Feabhra 2001 faoi fhorálacha an tAcht um Rialáil Eitlíochta 2001 (Uimh. 1 de 2001).

Faoin Acht, tá an Coimisiún freagrach as táillí aerfoirt a rialáil agus táillí

seirbhísí eitlíochta críochfoirt, gníomhairí taistil agus oibreoírí turais a cheadúnú in Éirinn agus iomair na hÉireann a cheadú, láimhseoirí ar an talamh a cheadúnú ag aerfoirt na hÉireann agus slíot leithdháilte a cheadúnú.

Maoinítear an Coimisiún ó airgead a fhaightear ó Thobhach bliantúil ar údarás an aerfoirt, soláthróir seirbhísí eitlíochta ag críochfort aerfoirt an Stáit, sealbhóirí ceadaithe chun seirbhísí láimhseála ar an talamh a sholáthar, iompróirí aeir a bhfuil ceadúnas oibriúcháin acu, aerlínte clár: Éirinn agus freisin ó tháillí ceadúnais ó oibreoírí turais agus gníomhairí taistil.

2 Ioncam

Faigheann an Coimisiún um Rialáil Eitlíochta ioncam ó dhá fhoirse, ioncam ó tháille ceadúnais trá taistil agus ioncam ó thobhach.

Faoi Alt 23 den Acht um Rialáil Eitlíochta 2001, tá an Coimisiún um Rialáil Eitlíochta in ann rialacháin a dhéanamh chun Tobhach a ghearradh.

Is é aidhm an Tobhaigh ná costais agus caiteachais an Choimisiúin a íoc. Do 2003, ghearr an Coimisiún Tobhach mar a leagtar amach anseo.

	2003 €	2002 €
Táillí Ceadúnais:		
Táillí Ceadúnais Gníomhairí Taistil	132,862	142,791
Táillí Ceadúnais Oibreoírí Turais	241,324	241,773
Táillí Deireanacha faighte ó Ghníomhairí & Oibreoírí	70,706	49,435
Leasú ar Tháillí Ceadúnais	304	1,419
Ioncam Eile	-	8,824
	445,196	444,242
Admhálacha Tobhaigh:		
Táillí Aerfoirt	4,792,000	2,961,430
Táillí Seirbhísí Críochfoirt Eitlíochta	95,000	126,880
Comhordú Slíotán	244,000	157,243
Láimhseáil ar an talamh	24,064	10,524
Iompróirí Aeir	15,500	10,327
	5,170,564	3,266,404
	5,615,760	3,710,646

3 Líon Foirne agus costais

Ba é líon na ndaoine fostaithe ag an gCoimisiún i rith na bliana, anailísithe de réir catagóir, ná mar seo a leanas:

	2003	2002
An Coimisinéir	1	1
Riarachán	3	3
Eacnamaíoch/Dlí/Cuntais	4	6
Dlí & Ceadúnas	3	-
Trádáil Taistil	6	6
Iomlán Fostaithe Lánaimseartha ar an Meán	17	16

	2003 €	2002 €
Costais phárolla comhiomlán na ndaoine seo;		
Tuarastail	1,015,060	598,534
ÁSPC – ar fhoireann íochta ag an gCoimisiún	66,948	37,532
ÁSPC & pinsean le híoc leis an Roinn Fiontar Poiblí	74,863	87,406
Costais Phinsin	49,661	55,070
Costas Foireann Gníomhaireachta a Choimeád	8,692	-
	1,215,224	778,542

4 Sócmhainní Seasta Inláimhsithe

	Trealamh Oifige	Troscán & Feistis	Crua-Earraí TE	Iomlán
<i>Costas</i>				
ag tús na bliana	6,829	7,406	50,778	65,013
Breiseacháin sa bhliain	2,251	8,855	18,902	30,008
Diúscairtí sa bhliain	-	-	(1,214)	(1,214)
Ag deireadh na bliana	9,079	16,262	68,465	93,806
<i>Dímheas Carntha</i>				
ag tús na bliana	1,081	548	15,883	17,512
Táille don bhliain	758	3,131	12,138	16,027
Diúscairtí sa bhliain	-	-	(360)	(360)
Ag deireadh na bliana	1,839	3,680	27,661	33,180
Glanluach na leabhar amhail an 31 Nollaig 2003	7,240	12,582	40,804	60,626
Glanluach na leabhar amhail an 31 Nollaig 2003	5,747	6,858	34,896	47,500

	2003	2002
5 Banc	€	€
Cuntais Bhainc – Cuntais Bhanna Trádála Taistil	13,645,083	9,188,866
Cuntais Bhainc – Ciste Cosanta Taistealaithe	14,753	916
Cuntas Bainc – Cuntas Reatha CAR	162,050	858,962
Cuntas Bainc – Cuntas Taisce CAR	2,421,147	-
Mionairgead	107	-
	16,243,139	10,048,744

	2003	2002
6 Féichiúnaithe & Réamhíocaíochtaí	€	€
Féichiúnaithe	299,793	15,877
Féichiúnaithe Eile	3,718	2,703
Réamhíocaíochtaí	227,980	169,330
Iarmhéid amhail an 31 Nollaig 2003	531,491	187,910

	2003	2002
7 Creidiúnaithe & Fabhrúithe	€	€
Fabhrúithe – Táillí Comhairleachta	-	24,344
-Athbhreithniú Breithiúnach	690,749	302,000
-Tuarastail iníoctha le Roinn Fiontar Poiblí	-	436,536
-ÁSPC & pinsean le hÍoc leis an Roinn Fiontar Poiblí	-	129,978
-Ús iníoctha leis an Roinn ar réamhíocaíochtaí Airgid	96,413	96,413
- Eile	73,633	33,176
Creidiúnaithe – athshlánú iomarcach Tobhaigh	292,091	-
-An Roinn Iompair	112,394	-
- Táillí Comhairleachta	75,734	-
Coimisinéirí Ioncaim PAYE***/ÁSPC	39,333	-
-CBL na gCoimisinéirí Ioncam	13,951	-
-PSWT*** na gCoimisinéirí Ioncam	12,019	-
- Eile	33,408	15,344
Iarmhéid amhail an 31 Nollaig 2003	1,439,726	1,037,790

8 Foráil d'Aisíocaíochtaí Trádála Taistil

In 2004, fuair an Coimisiún amach go raibh na táillí ceadúnais míchearta gearrtha aige ar Ghníomhairí Taistil agus Oibreoirí Turais mar gheall ar earráid riaracháin i ndáil leis an Euro a thabhairt isteach faoin Acht um Athrú go dtí an Euro (Méideanna) 2001. Meastar gur gearradh thart ar €22,500 in iomarca. Aisíocfar an t-airgead seo in 2004 agus tá foráil curtha sna ráitis airgeadais.

	2003	2003	2002	2002
	€	€	€	€
9 Cuntas Caipitil				
Iarmhéid amháil an 31 Nollaig 2002		47,500		11,113
Aistriú (chuig) ó Cuntas Ioncaim agus Caiteachais				
Maoin chun sócmhainní seasta a fháil	28,794		52,531	
Méid amúchta de réir dímheasa sócmhainní	(15,667)	13,126	-16,144	36,387
Iarmhéid amháil an 31 Nollaig 2003		60,626		47,500

10 Pinsin

Feidhmíonn an Coimisiún um Rialáil Eitlíochta scéim sochair shainithe ranníocaíocht lánmhaoinithe in Éirinn atá maoinithe ag ranníocaíochtaí ó fhostaithe agus ón gCoimisiún. Rinne achtúire cáilithe neamhspleách luacháil achtúireach ar an 31 Nollaig 2003 chun ceanglais FRS 17 a chur i gcountas. De réir na socrúithe idirthréimhseacha chun FRS17 a thabhairt isteach tugtar an fhaisnéis seo a leanas trí nóta amháin.

Is iad na foshuímh airgeadais ollmhóra a d'úsáid an t-achtúire chun dlíteanas faoi FRS17 a ríomh ná:

	<i>Ag deireadh bliana 12/31/03</i>	<i>Ag deireadh bliana 12/31/02</i>
<i>Ráta méaduithe i dtuarastail</i>	3.05% sa bhliain	3.05% sa bhliain
<i>Ráta méaduithe in íocaíochtaí pinsin</i>	2.05% sa bhliain	2.05% sa bhliain
<i>Ráta Lascaine</i>	5.05% sa bhliain	5.05% sa bhliain
<i>Ráta an bhoilscithe</i>	1.05% sa bhliain	1.05% sa bhliain

Ba iad sócmhainní na Scéime agus an ráta sochair measta ná:

	<i>Ráta sochair fadtréimhseach ag deireadh na bliana 31/12/03</i>	<i>Luach ag deireadh na bliana 31/12/03</i>	<i>Ráta sochair fadtréimhseach ag deireadh na bliana 31/12/02</i>	<i>Luach ag deireadh na bliana 31/12/02</i>
		€		€
Bronntanais	4.55% sa bhliain	150,194	5.30%	78,492
Airgead Tirim	3.05% sa bhliain	11,305	3.55%	3,716
<i>Luach Margaidh Iomlán na Sócmhainní</i>		<u>161,499</u>		<u>82,208</u>
<i>Luach achtúireach dhlíteanas na scéime</i>		<u>(177,626)</u>		<u>(83,191)</u>
<i>Barrachas/(Easnamh) inghnóthaithe sa Scéim</i>		<u>(16,127)</u>		<u>(983)</u>
Dlíteanas Cánach Iarchurtha Gaolmhar		0		0

Dá nglacfaí go hiomlán le FRS 17, léireodh sé seo a leanas an éifeacht ar na Ráitis Airgeadais:

Anailís ar an méid a ghearrfaí ar bharrachas oibriúcháin

	<i>Bliain go 31/12/03</i>
	€
<i>Costas Seirbhíse Reatha</i>	50,185
<i>Ranníocaíocht na bhfostaithe</i>	-30,105
<i>Costais árachais sochair riosca</i>	977
<i>Costas glanseirbhíse reatha</i>	<u>21,057</u>

Anailís ar fháltas glan ar scéim pinsin

	<i>Bliain go 31/12/03</i>
	€
Toradh Ionchais ar shócmhainní scéime pinsin	6,694
Ús ar dhlíteanas scéime pinsin	-4,526
Toradh Glan	<u>2,168</u>

Anailís ar mhéideanna a bheadh aitheanta i ráiteas maidir le gnóthachtaíil agus cailteanas aitheanta iomlána (STRGL)

	<i>Bliain go</i> <i>31/12/03</i> €
<i>Dearbhtoradh líude toradh ionchais ar shócmhainní scéime pinsin</i>	-2,140
<i>Gnóthachtaíil agus cailteanas taithí ar dhliteanas na scéime</i>	-45,644
<i>Athruithe i bhfoshuímh taobh thiar de luach achtúireach dhliteanas na scéime</i>	-
<i>Gnóthachtaíil / (cailteanas) achtúireach aitheanta i STRGL</i>	<u>-47,784</u>

Gluaiseacht i mbarrachas i rith na bliana

	<i>Bliain go</i> <i>31/12/03</i> €
<i>Barrachas sa scéim ag tús na bliana</i>	-983
<i>Gluaiseacht sa bhliain:</i>	
<i>Costas glanseirbhísí reatha</i>	-21,057
<i>Ranníocaíochtaí fostóirí</i>	51,529
<i>Ioncam Airgid eile</i>	2,168
<i>Gnóthachtaíil/(cailteanas) achtúireach</i>	-47,784
<i>Barrachas/(Easnamh) sa scéim ag deireadh na bliana</i>	<u>-16,127</u>

Gnóthachtaíil agus cailteanas – Bliain Airgeadais go 31/12/03

Difríocht idir fáiltas ceart agus measta ar shócmhainní na scéime

	2003 €
<i>Méid</i>	-2,140
<i>Céatadán sócmhainní na scéime</i>	1.30%
<i>Gnóthachtaíil agus cailteanas ar dhliteanas na scéime</i>	
<i>Méid</i>	-45,644
<i>Céatadán de luach achtúireach ar dhliteanas na scéime</i>	-25.70%
<i>Cailteanas achtúireach aitheanta i ráiteas faoi ghnóthachtaíil agus cailteanas aitheanta iom.</i>	
<i>Méid</i>	-47,784
<i>Céatadán de luach achtúireach ar dhliteanas na scéime</i>	-26.90%

Íocadh gach ranníocaíocht sa bhliain de réir rialacha na scéime taobh istigh d'aon lá is fiche ó dheireadh na bliana.

11 Anailís ar Athruithe i gCistí Glana

	Amhail 01 Ean 2003	Sreabhadh Airgid	Amhail 31 Nol 2003
Airgead ar láimh/banc	10,048,744	3,773,248	13,821,992
Cuntas Taisce	-	2,421,147	2,421,147
	<u>10,048,744</u>	<u>6,194,395</u>	<u>16,243,139</u>

12 Leasa an Choimisinéara

Ghlac an Coimisiún le nósanna imeachta de réir treoirlínte eisithe ag an Roinn Airgeadais i ndáil leis an gCoimisinéir leasa a dhiúscairt agus cloíodh leis na nósanna imeachta seo sa bhliain. Ní raibh aon idirbhearta sa bhliain i ndáil le gníomhaíochtaí an Choimisiúin a raibh aon leas tairbheach ag an gCoimisinéir iontu.

13 Ceangaltais – Caipitil agus Eile

Ní raibh aon cheangaltais ag an gCoimisiún, caipitil na eile, ag dáta an chláir chomhardaithe.

14 Barrachas/(Easnamh)

Faoi Alt 23 den Acht um Rialáil Eitlíochta 2001, tá cumhacht ag an gCoimisiún um Rialáil Eitlíochta rialacháin a dhéanamh chun Tobhach a ghearradh. Is é aidhm an Tobhaigh ná costais agus caiteachais an Choimisiúin a íoc. Tugtar aon bharrachas/(easnamh) in aon bhliain amháin chun tosaigh in aghaidh an Tobhaigh an bhliain dar gcion.

15 Athbhreithniú Breithiúnach

Tabhaíodh €1,415,427 i dtáillí dlí agus imeachtaí athbhreithnithe breithiúnach leanúnacha á gcosaint in 2003 (€1,898,095 in 2002). Chuir Aer Rianta Fógra Achomhairc chuig an gCúirt Uachtarach i mí Eanáir 2004 agus tá siad ag lorg go gcuirí an trí chinneadh ón Ard-Chúirt in 2003 (16.01.03, 03.04.03 agus 04.06.03) ar leataobh lena n-áirítear cinneadh na Cúirte costais a bhronnadh ar an gCoimisiún agus na Páirtithe Fógra agus tá siad ag lorg chomh maith Ordú chun go n-íocfaidh an Coimisiún costais Aer Rianta sa ghníomh. Tá athshlánú chostais an Choimisiúin go dtí seo, dá bhrí sin, faoi réir chinneadh na Cúirte Uachtaraí. Ó seoladh an Fógra Achomhairc tá Fógra Achomhairc mar fhreagra air seolta ag an gCoimisiún ag lorg cinneadh na Cúirte maidir le roinnt réamhshaincheistean, an ceann is mó ná nach chóir Aer Rianta a éascú cúiseanna diúltaithe cheana ag an Ard-Chúirt a lorg. Tá 11 Deireadh Fómhair leagtha amach chun rún an Choimisiúin a éisteacht.

16 Ráitis Airgeadais a Cheadú

Bhí na ráitis airgeadais seo ceadaithe ag an gCoimisinéir an 07 Iúil 2004.