



Travellers' Protection Fund, Travel Agents' and Tour Operators' Bond Accounts for the year ended 31st December 2013

Issue date : 19th December 2014

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Travellers' Protection Fund, Travel Agents' and Tour Operators' Bond Accounts

Statement of Commission's Responsibilities

Section 13(5) and 17(3) of the Transport (Tour Operators and Travel Agents) Act, 1982 requires the Commission to prepare financial statements 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 Fund and Bond Accounts and which enable it to ensure that the financial statements comply with the provisions 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.



John Spicer
Acting Commissioner for Aviation Regulation
19th December 2014



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Travellers' Protection Fund and Travel Agents' and Tour Operators' Bond Accounts

I have audited the financial statements of the Travellers' Protection Fund and Travel Agents' and Tour Operators' Bond Accounts for the year ended 31 December 2013 under the Transport (Tour Operators and Travel Agents) Act 1982. 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 balance sheet, the related notes and the Bond accounts. The financial statements have been prepared in the form prescribed under Section 17 of the Act, and in accordance with generally accepted accounting principles.

Responsibilities of the Commission for Aviation Regulation

The Commission for Aviation Regulation is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the transactions on the Fund and Bond Accounts and the state of affairs, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

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

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

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

Scope of Audit of the financial statements

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

- whether the accounting policies are appropriate, and have been consistently applied and adequately disclosed,
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and

- the overall presentation of the financial statements.

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

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the transactions on the Fund and Bond Accounts for the year ending 31 December 2013 and the state of affairs at that date.

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

Matters on which I Report by Exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- I find there are other material matters relating to the manner in which public business has been conducted.

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

Patricia Sheehan

For and on behalf of the
Comptroller and Auditor General

22 December 2014

Statement of Accounting Policies

1. General

The Transport (Tour Operators and Travel Agents) Act, 1982 made provision for the protection of persons who enter into overseas travel contracts with tour operators or travel agents by providing for:

- (a) The licensing of tour operators and travel agents;
- (b) The requirement that each such firm prior to the granting of a licence has furnished evidence to the Commission for Aviation Regulation that it has entered into an acceptable arrangement for the protection of its customers engaged in overseas travel (this arrangement is known as the "Bond") and;
- (c) The establishment of a Travellers' Protection Fund to meet any shortfall where the Bond is inadequate.

Under the provisions of the Aviation Regulation Act 2001, the administration of the Fund is the responsibility of the Commission for Aviation Regulation.

2. Bond Accounts

Each bond provides that in the event of default by the tour operator or travel agent in respect of overseas travel contracts, a sum of money will become available to the Commission for Aviation Regulation to be applied for the benefit of any of its customers who have incurred loss or liability because of such default. The bonding requirements can be satisfied by an insurance bond, a bank bond or by depositing a cash sum with the Commission for Aviation Regulation.

A separate account is maintained by the Commission of all moneys received by it on foot of each bond and of all disbursements made by it from such monies. These accounts are shown on pages 8 to 12.

Administration costs are charged to the bond accounts as incurred. Claims are charged in the year in which the event giving rise to the claim occurred.

Funds received from each bond are drawn down or shown as due from the bondholder in the year in which the expenditure met from the bond is incurred.

3. Travellers' Protection Fund

The Travellers' Protection Fund, financed by contributions from tour operators, is used to make good losses or liabilities sustained by customers of licensed tour operators or travel agents to the extent that the bonds are inadequate to meet such losses or liabilities. Amounts charged to the Fund are shown as Collapse Claims and Admin Costs in the Income and Expenditure Account. Contributions from tour operators on foot of regulations made under the Act were suspended with effect from April 1987, due to adequate cash reserves being available.

4. Liquidation of failed firms

Where there is a failure of a travel agent or tour operator and such firm is put into liquidation, a claim is lodged with the liquidator for the recovery of any amounts which fall due to be met from the Travellers' Protection Fund. Receipts on foot of such claims are brought to account as they arise.

Travellers' Protection Fund

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 DECEMBER 2013

	<u>2013</u>	<u>2013</u>	<u>2012</u>	<u>2012</u>
	€	€	€	€
<u>INCOME</u>				
Interest	25,686	25,686		11,693
Other income		-		-
<u>EXPENDITURE</u>				
Collapse claims & administration costs	-		-	
General administrative costs	693		2,052	
Accountancy & professional fees	1,295		455	
Audit fee	4,200		4,260	
		<u>6,188</u>		<u>6,767</u>
(DEFICIT) / SURPLUS FOR YEAR		19,498		4,926
BALANCE AT 1 JANUARY		5,049,832		5,044,906
BALANCE AT 31 DECEMBER		<u><u>5,069,330</u></u>		<u><u>5,049,832</u></u>

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Date
19th December 2014



John Spicer
Acting Commissioner for Aviation Regulation

Travellers' Protection Fund**BALANCE SHEET AS AT 31 DECEMBER 2013**

		2013	2013	2012	2012
		€	€	€	€
Investment account	<i>Note 1</i>		5,030,933		5,028,768
CURRENT ASSETS					
Interest accrued		24,553		1,032	
Amounts due from Bondholders	<i>Note 2</i>	3,000		3,000	
Bank		<u>111,136</u>		<u>117,286</u>	
		138,689		121,318	
CURRENT LIABILITIES					
Provision for Amounts due to Bondholders	<i>Note 3</i>	(88,402)		(88,402)	
Specific provision for claims outstanding		-		-	
Accruals	<i>Note 4</i>	<u>(11,890)</u>		<u>(11,852)</u>	
		(100,292)		(100,254)	
Net current assets/(liabilities)			38,397		21,064
NET ASSETS			<u>5,069,330</u>		<u>5,049,832</u>
REPRESENTED BY					
Income and Expenditure Account balance at 1 January			5,049,832		5,044,906
(Deficit) / Surplus for year			<u>19,498</u>		<u>4,926</u>
			<u>5,069,330</u>		<u>5,049,832</u>

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Date
19th December 2014


John Spicer
Acting Commissioner for Aviation Regulation

Notes to the Travellers' Protection Fund

¹ Any money not required to meet current expenditure is transferred to an investment account which is managed and controlled by the Minister for Finance. Interest generated by the Fund is credited to income.

2 Amounts due from Bondholders	Page	2013
		€
Budget Travel Ltd	11	3,000
		<u>3,000</u>

3 Amounts due to Bondholders	Page	2013
		€
Toolin Travel-Bond 2	9	88,402
		<u>88,402</u>

4 TPF & Bond Accruals	Total	Charged to	Charged to
	2013	the Bond	the Fund
		2013	2013
Administration Costs			
General	2,135	-	2,135
Total Administration Costs	<u>2,135</u>	-	<u>2,135</u>
Accountancy & Professional Fees	1,295	-	1,295
Audit Fee	8,460	-	8,460
Legal Fees	-	-	-
	<u>11,890</u>	-	<u>11,890</u>

5 Bonds

Apart from the normal method of bonding through insurance companies and banks under the Bonding Regulations (S.I. 102 of 1983), the requirement for a bond may also be satisfied by:

- A cash sum deposited with the Commission for Aviation Regulation, in its name and that of the licence holder.

At 31 December 2013, in addition to the monies accounted for in the preceding accounts, monies deposited with the Commission for Aviation Regulation in cash, as mentioned above, amounted to €12,072,082.

6 Contingent Liability

The Commission is involved in a number of legal cases. The financial effect of these cases cannot be reasonably ascertained.

Toolin Travel Limited-Bond 1

Travel Agent Bond €490,000

Income and Expenditure Account for year ended 31 December 2013

	Note	2013 €	2012 €
Income			
Income from Bond		-	-
Expenditure			
Claims		-	-
Administrative costs		-	-
Met by TPF		-	-
SURPLUS/(DEFICIT)		-	-
SURPLUS/(DEFICIT) FROM PREVIOUS YEARS		-	-
TOTAL SURPLUS/(DEFICIT)		-	-

Balance Sheet at 31 December 2013

Current Assets			
Due from Bondholder		-	-
Current Liabilities			
Outstanding Claims		-	-
Accruals - Outstanding Administrative costs		-	-
Due to TPF		-	-
NET ASSETS/(LIABILITIES)		-	-

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Note

The total value of the bond is €490,000. We are attempting to call €393,482, which represents the total cost of the collapse, but this is being disputed by the bondholder. As a result, the amount due from the bondholder has not been included as a debtor in the TPF accounts at this stage. All costs of the collapse have been met by the TPF in the interim and were included in previous years financial statements.

Date
19th December 2014


John Spicer
Acting Commissioner for Aviation Regulation

Toolin Travel Limited-Bond 2

Travel Agent Bond €250,000

Income and Expenditure Account for year ended 31 December 2013

	Note	2013 €	2012 €
Income			
Income from Bond		-	-
Expenditure			
Claims		-	-
Administrative costs		-	-
Met by TPF		-	-
SURPLUS/(DEFICIT)		-	-
SURPLUS/(DEFICIT) FROM PREVIOUS YEARS		-	-
TOTAL SURPLUS/(DEFICIT)		-	-

Balance Sheet at 31 December 2013

Current Assets			
Cash in Bank	3	88,402	88,402
Current Liabilities			
Outstanding Claims		-	-
Accruals - Outstanding Administrative costs		-	-
Due to Bondholder	3	88,402	88,402
NET ASSETS/(LIABILITIES)		-	-

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Note

The total value of the bond is €250,000 of which €250,000 has been called. The total cost of the collapse was €161,598. An amount of €88,402 is due to be repaid to the bondholder. There were sufficient funds within the bond to meet all liabilities without recourse to the Travellers' Protection Fund.

Date
19th December 2014


John Spicer
Acting Commissioner for Aviation Regulation

Portlaoise Travel Limited- Bond 1

Travel Agent Bond €440,000

Income and Expenditure Account for year ended 31 December 2013

	Note	2013 €	2012 €
Income			
Income from Bond		-	-
Expenditure			
Claims		-	-
Administrative costs		-	-
Met by TPF		-	-
SURPLUS/(DEFICIT)		-	-
SURPLUS/(DEFICIT) FROM PREVIOUS YEARS		-	-
TOTAL SURPLUS/(DEFICIT)		-	-

Balance Sheet at 31 December 2013**Current Assets**

Due from Bondholder

- -

Current Liabilities

Outstanding Claims

- -

Accruals - Outstanding Administrative costs

- -

Due to TPF

- -

NET ASSETS/(LIABILITIES)

- -

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Note

The total value of the bond is €440,000. We are attempting to call €199,664, which represents the total cost of the collapse, but this is being disputed by the bondholder. As a result, the amount due from the bondholder has not been included as a debtor in the TPF accounts at this stage. All costs of the collapse have been met by the TPF in the interim and were included in previous years financial statements.

Date

19th December 2014


John Spicer
Acting Commissioner for Aviation Regulation

Budget Travel

Tour Operator / Travel Agent Bond €11,509,266

Income and Expenditure Account for year ended 31 December 2013

	Note	2013 €	2012 €
Income			
Income from Bond		-	-
Expenditure			
Claims		-	-
Administrative costs		-	-
Met by TPF		-	-
SURPLUS/(DEFICIT)		-	-
SURPLUS/(DEFICIT) FROM PREVIOUS YEARS		-	-
TOTAL SURPLUS/(DEFICIT)		-	-

Balance Sheet at 31 December 2013

Current Assets			
Amount due from bondholder	2	3,000	3,000
Current Liabilities			
Outstanding Claims		-	-
Accruals - Outstanding Administrative costs		-	-
Due to Fund	2	3,000	3,000
NET ASSETS/(LIABILITIES)		-	-

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Note

The total value of the bond is €11,509,266 of which €3,708,298 has been called. There were sufficient funds within the bond to meet all liabilities without recourse to the Travellers' Protection Fund. The balance of the bond, in the amount of €7,800,968, has been refunded to the Liquidator. The amount due from the bond holder of €3,000 relates to administration costs. This amount was received from the bond holder in October 2014.

Date
19th December 2014
John Spicer
Acting Commissioner for Aviation Regulation

French Freedom Holidays

Tour Operator / Travel Agent Bond €19,200

Income and Expenditure Account for year ended 31 December 2013

Income	Note	2013 €	2012 €
Income from Bond		19,200	-
Expenditure			
Claims		11,140	-
Administrative costs		1,134	-
Met by TPF		-	-
SURPLUS/(DEFICIT) *		6,926	-
SURPLUS PAID TO BONDHOLDER IN THE YEAR		(6,926)	-
TOTAL SURPLUS/(DEFICIT)		-	-

Balance Sheet at 31 December 2013

Current Assets			
Cash in Bank	2	1,134	-
Current Liabilities			
Outstanding Claims		-	-
Accruals - Outstanding Administrative costs		1,134	-
Due to Fund	2	-	-
NET ASSETS/(LIABILITIES)		-	-

The Statement of Accounting Policies and Notes 1 to 6 form part of these accounts

Note

The total value of the bond is €19,200 of which €19,200 has been called. There were sufficient funds within the bond to meet all liabilities without recourse to the Travellers' Protection Fund.

* The balance of the bond, in the amount of €6,926, has been refunded to the Bond Provider.

Date
19th December 2014


John Spicer
Acting Commissioner for Aviation Regulation



Cuntais an Chiste Cosanta Taistealaithe agus an
Bhanna Gníomhairí Taistil agus Tionscnóirí Turas
don bhliain dar críoch 31 Nollaig 2013

Data eisiúna: 19 Nollaig 2014

Clár na nÁbhar

An Ciste Cosanta Taistealaithe	Leathanach / Leatl
Ráiteas maidir le Freagrachtaí an Choimisiúin	2
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	3
Ráiteas maidir le Polasaithe Cuntasaíochta	4
Cuntas Ioncaim agus Caiteachais	5
Clár Comhardaithe	6
Nótaí a ghabhann leis an gCiste Cosanta Taistealaithe	7
Toolin Travel Teoranta - Banna 1	8
Toolin Travel Teoranta - Banna 2	9
Portlaoise Travel Teoranta - Banna 1	10
Budget Travel	11
French Freedom Holidays	12

Cuntais an Chiste Cosanta Taistealaithe agus Bhannaí Gníomhairí Taistil agus Tionscnóirí Turas

Ráiteas maidir le Freagrachtaí an Choimisiúin

Ceanglaíonn Ait 13(5) agus 17(3) den Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982, ar an gCoimisiún ráitis airgeadais a ullmhú agus iad a chur faoi bhráid an Ard-Reachtair Cuntas agus Ciste lena n-íniúchadh. Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear an méid seo a leanas ar an gCoimisiún:

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

Tá an Coimisiún freagrach as leabhair chuntais chuí a choinneáil, a nochtann le cruinneas réasúnta ag tráth ar bith staid airgeadais Chuntais an Chiste agus an Bhanna agus a chuireann ar a chumas a chinntiú go gclóíonn na ráitis airgeadais le forálacha an Achte. Tá an Coimisiún freagrach chomh maith as a shócmhainní a chosaint agus as céimeanna réasúnta a ghlacadh i ndáil le cataois nó mírialtachtaí eile a chosc agus a aimsiú.

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitliochta
19 Nollaig 2014



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

Cuntais an Chiste Cosanta Taistealaithe agus Bhannaí Gníomhairí Taistil agus Tionscnóirí Turas

Tá iniúchadh déanta agam ar ráitis airgeadais Chuntais an Chiste Cosanta Taistealaithe agus Bhannaí Gníomhairí Taistil agus Tionscnóirí Turas don bhliain dar críoch 31 Nollaig 2013 faoin Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil) 1982. Cuimsíonn na ráitis airgeadais, a ullmháodh faoi na polasaithe cuntasáochta atá leagtha amach iontu, an Ráiteas maidir le Polasaithe Cuntasáochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe, na nótaí gaolmhara agus na Cuntais Bhanna. Ullmháodh na ráitis airgeadais i bhfoirm atá forordaithe faoi Alt 17 den Acht, agus i gcomhréir le cleachtas cuntasáochta a bhfuil glacadh coitianta leis in Éirinn.

Freagrachtaí an Choimisiúin um Rialáil Eitlíochta

Tá an Coimisiún um Rialáil Eitlíochta freagrach as ullmhú na ráiteas airgeadais, as a chinntiú go dtugann siad léargas fíor agus cothrom ar idirbhearta na gCuntas Ciste agus Banna agus ar an staid gnóthaí, agus as rialacht na n-idirbheart a chinntiú.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

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

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

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

Scóip an Iniúchta a rinneadh ar na Ráitis Airgeadais

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

- cibé an bhfuil na polasaithe cuntasáochta oiriúnach, ar cuireadh i bhfeidhm go comhsheasmhach iad agus ar nochtadh go leordhóthanach iad,

- a réasúnaí is a bhí meastacháin shuntasacha cuntasáochta a rinneadh in ullmhú na ráiteas airgeadais, agus
- cur i láthair foriomlán na ráiteas airgeadais.

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

Tuairim ar na Ráitis Airgeadais

Is é mo thuairim gur ullmháodh na ráitis airgeadais de réir Cleachtas Chuntasáochta a nGlactar Leis i gCoitinne in Éirinn agus go dtugann siad léargas fíor agus cothrom ar idirbhearta na gCuntas Ciste agus Banna don bhliain dar críoch 31 Nollaig 2013 agus ar an staid gnóthaí an dáta sin.

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

Ábhair a dTugaim Tuairisc Orthu mar Eisceacht

Tugaim tuairisc mar eisceacht más rud é

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

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

Patricia Sheehan
Ar son agus thar ceann
an Ard-Reachtair Cuntas agus Ciste
Mí na Nollag 2014

Ráiteas maidir le Polasaithe Cuntasaíochta

1. Ginearálta

Rinneadh foráil san Acht Iompair (Tionscnóirí Turas agus Gníomhairí Taistil), 1982 do dhaoine a chosaint a théann i mbun conarthaí taistil thar lear, le tionscnóirí turas nó le gníomhairí taistil, trí sholáthar a dhéanamh do:

(a) Cheadúnú tionscnóirí turas agus gníomhairí taistil;

(b) Cheanglas gur gá do gach gnólacht dá leithéid, sula dtugtar ceadúnas dó, fianaise a thabhairt don Choimisiún um Rialáil Eitlíochta a thaispeánann go bhfuil páirt á glacadh aige i gcomhaontú inghlactha chun a chustaiméirí atá ag dul ag taisteal thar lear a chosaint (tugtar "Banna" ar an gcomhaontú seo) agus;

(c) Do Chiste Cosanta Taistealaithe (CCT) a bhunú chun íoc as aon ghanntanas nach gclúdaíonn an Banna.

Faoi fhorálacha an Achta um Rialáil Eitlíochta 2001, tá an Coimisiún um Rialáil Eitlíochta freagrach as an gCiste a riar.

2. Cuntais Bhanna

Déantar foráil le gach banna, i gcás loicthe ag an tionscnóir turas nó ag gníomhaire taistil i leith conarthaí taistil thar lear, go gcuirfeadh suim airgid ar fáil don Choimisiún um Rialáil Eitlíochta le cur chun sochair do dhuine ar bith de na custaiméirí a thabhaigh caillteanas nó dlíteanas de bharr loiceadh dá leithéid. Is féidir na riachtanais bhannaithe a chomhlíonadh trí bhanna arachais, trí bhanna bainc nó trí shuim airgid thirim a chur i dtaisce leis an gCoimisiún um Rialáil Eitlíochta.

Coinníonn an Coimisiún cuntas ar leith ar an airgead go léir a fhaigheann sé de bhun gach banna agus ar na híocaíochtaí go léir a dhéanann sé as an airgead sin. Tá na cuntais sin ar taispeánt ar leathanaigh 8 go dtí 12.

Gearrtar costais riaracháin ar na cuntais bhanna mar a thabhaítear iad. Muirearaítear éilimh sa bhliain ina dtarlaíonn an teagmhas atá ina chúis leis an éileamh.

Cistí a fhaightear ó gach banna, tarraingítear anuas iad nó taispeántar iad mar chistí dlite ón sealbhóir banna sa bhliain ina dtabhaítear an caiteachas a íoctar ón mbanna.

3. An Ciste Cosanta Taistealaithe

Úsáidtear An Ciste Cosanta Taistealaithe, rud atá maoinithe ag ranníocaíochtaí ó thionscnóirí turas, chun íoc as caillteanas nó dlíteanas a thabhaíonn custaiméirí de bharr tionscnóirí turas nó gníomhairí taistil ceadúnaithe, sa mhéid nach bhfuil go leor airgid sna bannaí chun íoc as a leithéid de chailteanas nó dlíteanas. Taispeántar méideanna a ghearrtar ar an gCiste mar Éilimh Loicthe agus Costais Riaracháin sa Chuntas Ioncaim agus Caiteachais. Ranníocaíochtaí ó thionscnóirí turas de bharr rialachán a ndéanadh faoin Acht, cuireadh ar fionraí iad ag tosú i mí Aibreáin 1987, mar bhí go leor airgid sa chúilchiste.

4. Leachtú gnólachtaí teipthe

I gcás go dteipfeadh ar gníomhaire taistil nó tionscnóir turas agus go ndéanfaí leachtú ar a leithéid de ghnólacht, dhéanfaí éileamh chuig an leachtaitheoir chun méideanna ar bith a bheadh dlite a aisghabháil, méideanna a d'íocfaí ón gCiste Cosanta Taistealaithe. Tugtar fáiltas de bharr éilimh dá leithéid chun cuntais de réir mar a thagann siad chun cinn.

An Ciste Cosanta Talstealaíthe

CUNTAS IONCAIM AGUS CAITEACHAIS DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2013

		<u>2013</u>	<u>2013</u>	<u>2012</u>	<u>2012</u>
		€	€	€	€
<u>IONCAM</u>					
Ús	<i>Nóta 1</i>	25,686	25,686		11,693
Ioncam eile			-		-
<u>CAITEACHAS</u>					
Éilimh loicthe agus costais riaracháin		-		-	
Costais ghinearálta riaracháin		693		2,052	
Táillí cuntasáochta agus gairmiúla		1,295		455	
Táille Iníochta		<u>4,200</u>		<u>4,260</u>	
			<u>6,188</u>		<u>6,767</u>
BARRACHAS(EASNAMH) DON BHLIAIN			19,498		4,926
IARMHÉID AN 1 EANÁIR			5,049,832		5,044,906
IARMHÉID AN 31 NOLLAIG			<u><u>5,069,330</u></u>		<u><u>5,049,832</u></u>

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasáochta agus Nótaí 1 go dtí 6.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitlíochta

An Ciste Cosanta Taistealaithe**CLÁR COMHARDAITHE AMHAIL AN 31 NOLLAIG 2013**

		2013	2013	2012	2012
		€	€	€	€
Cuntas infheistíochta	<i>Nóta 1</i>		5,030,933		5,028,768
SÓCMHAINNÍ REATHA					
Ús carntha		24,553		1,032	
Méideanna dlíte ó Shealbhóirí Banna	<i>Nóta 2</i>	3,000		3,000	
Banc		<u>111,136</u>		<u>117,286</u>	
		138,689		121,318	
DLITEANAIS REATHA					
Soláthar le haghaidh Méideanna atá dlíte do Shealbhóirí	<i>Nóta 3</i>	(88,402)		(88,402)	
Soláthar sonrath le haghaidh éileamh gan íoc		-		-	
Fabhruithe	<i>Nóta 4</i>	<u>(11,890)</u>		<u>(11,852)</u>	
		(100,292)		(100,254)	
Glansócmhainní/(Glandliteanais) reatha			38,397		21,064
GLANSÓCMHAINNÍ		<u>5,069,330</u>		<u>5,049,832</u>	
ARNA IONADÚ AG					
Iarmhéid an Chuntas Ioncaim agus Caiteachais an 1 Eanáir			5,049,832		5,044,906
Barrachas/(Easnamh) don bhliain			<u>19,498</u>		<u>4,926</u>
			<u>5,069,330</u>		<u>5,049,832</u>

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasalochta agus Nótaí 1 go dtí 6.

Dáta
19 Nollaig 2014

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Nótaí a ghabhann leis an gCiste Cosanta Taistealaithe

1 Aon airgead nach bhfuil ag teastáil chun íoc as caiteachas reatha, aistrítear chuig cuntas infheistíochta é a dhéanann an tAire Airgeadais a bhainistiú agus a rialú. Cuirtear an t-ús a ghineann an Ciste do shochar ioncaim.

2 Méideanna dlíte ó Shealbhóirí Banr.eathanach		2013
		€
Budget Travel Teoranta	11	3,000
		<u>3,000</u>

3 Méideanna dlíte do Shealbhóirí Banr.eathanach		2013
		€
Toolin Travel - Banna 2	9	88,402
		<u>88,402</u>

4 Fabhrúithe CCT agus Banna	lomlán	Gearrtha ar	Gearrtha ar
	2013	an mBanna	an gCiste
		2013	2013
Costais Riaracháin			
Ginearálta	2,135	-	2,135
Costais Iomlána Riaracháin	2,135	-	2,135
Táillí Cuntasafíochta agus Gairmiúla	1,295	-	1,295
Táille Iníúchta	8,460	-	8,460
Táillí Díthiúla	-	-	-
	<u>11,890</u>	-	<u>11,890</u>

5 Bannaí

De bhreis ar an ngnáthmhodh bannaithe trí chomhlachtaí árachais agus trí bhainc faoi na Rialacháin Bannaithe (I.R. 102 de 1983), d'fhéadfaí an riachtanas banna a chomhlíonadh trí roinnt modhanna eile, lena n-áirítear:

- Suidm airgid thirim a chur i dtaisce leis an gCoimisiún um Rialáil Eitlíochta, ina ainm agus in ainm shealbhóir an cheadúnais.

An 31 Nollaig 2013, anuas ar an airgead a cuireadh san áireamh sna cuntais roimhe sin, bhí €12,072,082 curtha i dtaisce in airgead tirim leis an gCoimisiún um Rialáil Eitlíochta, mar a luaitear thuas.

6 Dílteanas Teagmhasach

Tá an Coimisiún rannpháirteach i roinnt cásanna dlí. Ní féidir éifeacht airgeadais na gcásanna seo a fhionnadh i ndáiríre.

Toolin Travel Teoranta - Banna 1**Banna Gníomhaire Taistil****€490,000****Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2013**

	Nóta	2013 €	2012 €
Ioncam			
Ioncam ón mBanna		-	-
Caiteachas			
Éilimh		-	-
Costais riaracháin		-	-
Íochta ag an CCT		-	-
BARRACHAS/(EASNAMH)		-	-
BARRACHAS/(EASNAMH) Ó NA BLIANTA ROIMHE SIN		-	-
BARRACHAS/(EASNAMH) IOMLÁN		-	-

Clár Comhardaithe amhail an 31 Nollaig 2013**Sócmhainní Reatha**

Diite ón Sealbhóir Banna

- -

Dlíteanais Reatha

Éilimh gan íoc

Fabhrúithe - Costais Riaracháin Gan Íoc

Diite don CCT

- -
- -**GLANSÓCMHAINNÍ/(GLANDLITEANAIS)**

- -

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasaiochta agus Nótaí 1 go dtí 6.

Nóta

Is é luach iomlán an bhanna ná €490,000. Táimid ag iarraidh €393,482 a fháil, méid arb ionann é agus costas iomlán an loicthe, ach tá sé seo á dhíospóid ag an sealbhóir banna. Mar thoradh, níl an tsuim atá dlíte ón sealbhóir banna curtha san áireamh go fóill mar fhéichiúnaí sna cuntais CCT. Idir an dá linn, d'íoc an CCT as costais iomlána an loicthe agus cuireadh na costais sin san áireamh i ráitis airgeadais na mblianta roimhe seo.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitlíochta

Toolin Travel Teoranta - Banna 2**Banna Gníomhaire Taistil****€250,000****Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2013**

	Nóta	2013	2012
Ioncam		€	€
Ioncam ón mBanna		-	-
Caiteachas			
Éilimh		-	-
Costais riaracháin		-	-
Íochta ag an CCT		-	-
BARRACHAS/(EASNAMH)		-	-
BARRACHAS/(EASNAMH) Ó NA BLIANTA ROIMHE SIN		-	-
BARRACHAS/(EASNAMH) IOMLÁN		-	-

Clár Comhardaithe amhail an 31 Nollaig 2013

Sócmhainní Reatha			
Airgead sa Bhanc	3	88,402	88,402
Dlíteanais Reatha			
Éilimh gan íoc		-	-
Fabhrúithe - Costais Riaracháin Gan Íoc		-	-
Dlíte don Sealbhóir Banna	3	88,402	88,402
GLANSÓCMHAINNÍ/(GLANDLITEANAIS)		-	-

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasaíochta agus Nótaí 1 go dtí 6.

Nóta

Tá luach iomlán €250,000 ar an mbanna, agus úsáideadh €250,000 de. Ba é costas iomlán an loicthe ná €161,598. Aisíocfar €88,402 leis an sealbhóir banna. Bhí go leor airgid sa bhanna le hioc as gach dlíteanas, gan tarraingt ar an gCiste Cosanta Taistealaithe.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitíochta

Portlaoise Travel Teoranta - Banna 1**Banna Gníomhaire Taistil €440,000****Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2013**

	Nóta	2013 €	2012 €
Ioncam			
Ioncam ón mBanna		-	-
Caiteachas			
Éilimh		-	-
Costais riaracháin		-	-
Íochta ag an CCT		-	-
BARRACHAS/(EASNAMH)		-	-
BARRACHAS/(EASNAMH) Ó NA BLIANTA ROIMHE SIN		-	-
BARRACHAS/(EASNAMH) IOMLÁN		-	-

Clár Comhardaithe amhail an 31 Nollaig 2013

Sócmhainní Reatha			
Dlíte ón Sealbhóir Banna		-	-
Dlíteanais Reatha			
Éilimh gan Íoc		-	-
Fabhruithe - Costais Riaracháin Gan Íoc		-	-
Dlíte don CCT		-	-
GLANSÓCMHAINNÍ/(GLANDLITEANAIS)		-	-

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasaíochta agus Nótaí 1 go dtí 6.

Nóta

Is é luach iomlán an bhanna ná €440,000. Táimid ag iarraidh €199,664 a fháil, méid arb ionann é agus costas iomlán an loicthe, ach tá sé seo á dhíospóid ag an sealbhóir banna. Mar thoradh, níl an tsuim atá dlíte ón sealbhóir banna curtha san áireamh go fóill mar fhéichiúnaí sna cuntais CCT. Idir an dá linn, d'íoc an CCT as costais iomlána an loicthe agus cuireadh na costais sin san áireamh i ráitis airgeadais na mblianta roimhe seo.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitlíochta

Budget Travel**Banna Tionscnóir Turas / Gníomhaire Taistil €11,509,266****Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2013**

Ioncam	Nóta	2013 €	2012 €
Ioncam ón mBanna		-	-
Caiteachas			
Éilimh		-	-
Costais riaracháin		-	-
Íochta ag an CCT		-	-
BARRACHAS/(EASNAMH)		-	-
BARRACHAS/(EASNAMH) Ó NA BLIANTA ROIMHE SIN		-	-
BARRACHAS/(EASNAMH) IOMLÁN		-	-

Clár Comhardaithe amhail an 31 Nollaig 2013

Sócmhainní Reatha			
Méid dlíte ón sealbhóir banna	2	3,000	3,000
Dlíteanais Reatha			
Éilimh gan íoc		-	-
Fabhrúithe - Costais Riaracháin Gan íoc		-	-
Dlíte don Chiste	2	3,000	3,000
GLANSÓCMHAINNÍ/(GLANDLITEANAIS)		-	-

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasafóchta agus Nótaí 1 go dtí 6.

Nóta

Tá luach iomlán €11,509,266 ar an mbanna, agus úsáideadh €3,708,298 de. Bhí go leor airgid sa bhanna le híoc as gach dlíteanas, gan tarraingt ar an gCiste Cosanta Taistealaithe. Bhí iarmhéid an bhanna, méid arbh ionann é agus €7,800,968, bhí sé aisíochta leis an Leachtaitheoir. Baineann an tsuim €3,000 atá dlíte ón sealbhóir banna le costais riaracháin. Fuarthas an tsuim sin ón sealbhóir banna i mí Dheireadh Fómhair 2014.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitlíochta

French Freedom Holidays

Banna Tionscnóir Turas / Gníomhaire Taistil €19,200

Cuntas Ioncaim agus Caiteachais don bhliain dar críoch 31 Nollaig 2013

Ioncam	Nóta	2013 €	2012 €
Ioncam ón mBanna		19,200	-
Caiteachas			
Éilimh		11,140	-
Costais riaracháin		1,134	-
Íochta ag an CCT		-	-
BARRACHAS/(EASNAMH) *		6,926	-
BARRACHAS A ÍOCADH LE SEALBHÓIR BANNA SA BHLIAIN		(6,926)	-
BARRACHAS/(EASNAMH) IOMLÁN		-	-

Clár Comhardaithe amhail an 31 Nollaig 2013

Sócmhainní Reatha			
Airgead sa Bhanc	2	1,134	-
Dlíteanais Reatha			
Éilimh gan íoc		-	-
Fabhrúithe - Costais Riaracháin Gan Íoc		1,134	-
Dlíte don Chiste	2	-	-
GLANSÓCMHAINNÍ/(GLANDLITEANAIS)		-	-

Is cuid de na cuntais seo iad an Ráiteas um Beartais Chuntasaíochta agus Nótaí 1 go dtí 6.

Nóta

Tá luach iomlán €19,200 ar an mbanna, agus úsáideadh €19,200 de. Bhí go leor airgid sa bhanna le híoc as gach dlíteanas, gan tarraingt ar an gCiste Cosanta Taistealaithe.

Aisíocadh iarmhéid an bhanna, méid arbh ionann é agus €6,926, leis an sealbhóir banna.

Dáta
19 Nollaig 2014

John Spicer
An Coimisinéir Gníomhach um Rialáil Eitíochta