



FINAL ACCOUNTS **2010**



Commission for Taxi Regulation

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Financial Statements for the year ended 31st December 2010

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General information

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Commissioner

Kathleen Doyle

Director of Policy and Operations

Jill Barry

Main Bankers

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Auditor

The Comptroller and Auditor General,
Dublin Castle,
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Accountants

Tribal Consulting,
25 Merrion Square,
Dublin 2.

Solicitor

Mary Johnson
Director of Legal Affairs,
Commission for Taxi Regulation,
35 Fitzwilliam Square. Dublin 2.

Certificate of Comptroller and Auditor General

Commission for Taxi Regulation

I have audited the financial statements of the Commission for Taxi Regulation for the year ended 31 December 2010 under the Taxi regulation Act 2003. 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 Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Generally Accepted Accounting Practice in Ireland.

Responsibilities of the Commission

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

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 and 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 of the Financial Statements

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

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

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

In addition, I read all the financial and non-financial information in the Commission's Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Dissolution of the Board

I draw attention to the fact that the Commission was dissolved on 1 January 2011 and its assets and liabilities transferred to the National Transport Authority as outlined in the Statement of Accounting Policies.

Opinion on the Financial Statements

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

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

Matters on which I report by exception

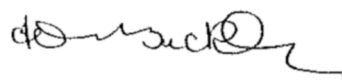
I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where moneys have not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or

- the information given in the Commission's Annual Report for the year for which the financial statements are prepared is not consistent with the financial statements, or
- the Statement on internal Financial Control does not reflect the Commission's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I draw attention to Note 8 to the financial statements which discloses the non-effective expenditure of €435,000 was incurred by the Commission in relation to a new driver test project.

I have nothing to report in regard to the other matters upon which is by exception.



John Buckley
Comptroller and Auditor General
19 December 2011

Statement of the **Commission's Responsibilities**

Section 29 (1) of the Taxi Regulation Act 2003 obliges the Commission to keep in a form approved by the Minister for Transport with the consent of the Minister for Finance, all proper and usual accounts of all monies received or expended including an income and expenditure account and balance sheet.

In preparing those statements, the Commission is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Disclose and explain any material departures from applicable accounting standards, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Commission will continue in existence.

The Commission is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time its financial position and to ensure that the financial statements comply with the Taxi Regulation Act 2003. The Commission is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and the detection of fraud and other irregularities.

On behalf of the Commission:



Kathleen Doyle

Commissioner for Taxi Regulation

14 December 2011

Statement of Internal Financial Controls

Responsibility for the System of Internal Financial Controls

Given the dissolution of the Commission for Taxi Regulation and the incorporation of its staff and functions into the National Transport Authority on 1 January 2011, this will be the final statement provided on behalf of the Commission. From that date onwards responsibility for the system of internal financial controls rests with the National Transport Authority. This integration involved the transfer of approximately €20M from the Commission to the National Transport Authority.

On behalf of the Commission for Taxi Regulation, I acknowledge our responsibility for ensuring the maintenance and operation of an effective system of internal financial control.

Since its date of establishment in September 2004, the Commission took steps to develop an appropriate system, which provided reasonable, but not an absolute, assurance that assets were safeguarded, transactions authorised and properly recorded, and that material errors or irregularities were either prevented or detected in a timely manner. The year in question, 2010, saw a number of significant steps being taken to meet this overall objective.

The Commission established processes, including formal business risk assessment, contingency planning, and mechanisms such as regulatory impact assessment and broad stakeholder consultation, to identify and evaluate business risks by:

- Identifying and categorising risks facing the Commission, in order to determine acceptable levels of risk for those risks identified;
- Assessing the likelihood and impact of identified risks occurring and initiating a programme for managing those risks;
- Working closely with Government and various stakeholders to ensure that there is a clear understanding of the Commission's goals and support for the Commission's strategies to achieve these goals.

The Commission's risk register was reviewed periodically by the management team in 2010 in support of the above. An assessment of specific operational and regulatory risks in a key business area - vehicle licensing - was also conducted in the year.

The Commission continued in 2010 to review the staffing and system supports required to provide a robust system of internal financial controls to enable the roll-out of its key regulatory, licensing and enforcement activities as listed in its current strategy statement and supporting action plan. Over the course of this period, processes were maintained to support a framework of regular management information, administrative procedures including segregation of duties where possible, and a system of delegation and accountability.

The work of internal audit was informed by analysis of the risks to which the Commission was exposed and annual internal audit plans were based on this analysis.

Statement on **Internal Financial Controls** continued

The Commission's monitoring, review and further enhancement of the system of internal financial controls was informed by the work of the internal auditor, the managers within the Commission who have responsibility for the development and maintenance of the financial control framework and comments made by the Comptroller and Auditor General in his management letter. During 2010 the internal auditor completed the control reviews agreed for the year. This included a review of Internal Controls; many of the recommendations made in the report have been implemented in conjunction with changes to processes required in the context of the integration with the National Transport Authority. The Commission consisted of only one member provided by Section 13(1) of the Taxi Regulation Act, 2003. This system was kept under review by the Commissioner throughout the year.

I confirm that in the year ended 31st December 2010, the Commission conducted a review of the effectiveness of the system of internal financial control.

Signed



Kathleen Doyle

Commissioner for Taxi Regulation

14 December 2011

Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

A. Post Balance sheet event

On 1 January 2011 the Commission for Taxi Regulation was subsumed into the National Transport Authority. Statutory instrument No.614 of 2010 appointed 1 January 2011 as the day for the dissolution of the Commission for Taxi Regulation.

B. Basis of Accounting

The financial statements are prepared under the accruals method of accounting, except as stated below, and under the historical cost convention in the form approved by the Minister for Transport, with the consent of the Minister for Finance.

Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative.

C. Income

Income includes income arising from licensing, assessment and enforcement activities.

D. Taxation

The Commission is exempt from Corporation Tax under Section 41 of the Finance Act, 1991.

E. Tangible Assets and Depreciation

Tangible fixed assets are shown at cost less accumulated depreciation. Depreciation is charged in the income and expenditure account, on a straight-line basis, at the annual rates set out below, so as to write off the assets, adjusted for estimated residual value, over the expected useful life of each appropriate category.

- (i) Leasehold 5%
- (ii) Computer equipment and software 33%
- (iii) Motor Vehicle 20%

(iv) Fixtures and fittings 10%

(v) Office equipment 10%

A full year's depreciation is provided for in the year of acquisition.

F. Capital Account

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

G. Superannuation

In 2010, the Commission received ministerial approval for a Commission of Taxi Regulation (Employee) Superannuation scheme and a Commission for Taxi Regulation (Members Superannuation scheme along with a Spouses' and Children's contributory superannuation scheme for both main schemes).

The scheme structures are based on the Department of Finance unfunded model scheme for State Bodies. Pension benefits payable under the schemes are funded by the Exchequer. In addition, the Commission arrangements will have a number of specific characteristics:

- The Commission will make an agreed contribution to the Department of Transport.
- The contribution comprises of an employee element along with an employer element;
- The employer contribution amounts to 25% of salary for employees on full PRSI, and 30% for those on modified PRSI
- There is an explicit commitment from the Department of Finance that the Department of Transport's vote will be put in funds by the Exchequer to meet pension benefits as they fall due.

The Commission considers that its pension arrangements as described above have the same financial effect from the Commission's point of view as a defined contribution scheme. Contributions are charged to the income and expenditure account in the year in which they become payable.

H. Period of Accounts

The financial statements cover the period 1 January 2010 to 31 December 2010.

Income and Expenditure Account

For the year ended 31st December 2010

	Note	2010 (€)	2009 (€)
Income	1	8,231,205	7,513,884
Transfer (to)/from Capital Account	9	555	212,928
Total Income		8,231,760	7,726,812
Salaries & Wages	2	2,276,946	2,387,775
Other operating costs	3	7,817,077	6,062,040
Project costs	4	871,938	920,431
		10,965,961	9,370,246
Surplus (Deficit) for the period		(2,734,201)	(1,643,434)
Surplus b/f at 1st January		22,292,375	23,935,809
Surplus at 31st December		19,558,174	22,292,375

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.

Signed



Kathleen Doyle

14 December 2011

Balance Sheet

As at 31st December 2010

	Note	2010 (€)	2009 (€)
Fixed Assets	5	586,913	587,468
Current Assets			
Bank and Cash		21,675,770	22,984,043
Debtors & Prepayments	6	16,967	691,953
		21,692,737	23,675,996
Current Liabilities			
Creditors & Accruals	7	1,751,159	1,383,621
Provision for Contract Arbitration	8	383,404	0
Net Current Assets		19,558,174	22,292,375
Total Assets less current liabilities		20,145,087	22,879,843
Represented by			
Income & Expenditure Account		19,558,174	22,292,375
Capital Account	9	586,913	587,468
		20,145,087	22,879,843

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.

Signed



Katrieen Doyle

14 December 2011

Cash Flow Statement

For the year ended 31st December 2010

	Note	2010 (€)	2009 (€)
Reconciliation of Operating Suplus / (Deficit) to Net Cash Inflow /(Outflow) from Operating Activities			
Surplus / (Deficit) of Income Over Expenditure		(2,734,201)	(1,643,434)
Deposit Interest received	1	(505,299)	(557,043)
Loss on disposal of fixed assets	3	24,934	74,914
Transfer to capital account	9	(555)	(212,928)
Depreciation	3	103,644	155,035
Decrease in Debtors		674,986	470,519
Increase / (decrease) in creditors		750,941	(588,347)
Net Cash Inflow / (Outflow) from Operating Activities		(1,685,550)	(2,301,284)
Net Cash Inflow / (Outflow) from Operating Activities		(1,685,550)	(2,301,284)
Returns on Investment and Servicing of Finance			
Deposit Interest received	1	505,299	557,043
Net Capital Expenditure			
Payments to acquire Fixed Assets	5	(128,022)	(17,021)
Increase/(decrease) in cash		(1,308,273)	(1,761,262)
Reconciliation of net cash flow to movement in net (debt)/funds			
Increase/ (decrease) in cash		(1,308,273)	(1,761,262)
Net funds at 1st January		22,984,043	24,745,305
Net funds at 31st December		21,675,770	22,984,043

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.

Signed



Kathleen Doyle

14 December 2011

Notes to the Financial Statements

For the year ended 31st December 2010

	2010 (€)	2009 (€)
1. Income		
Licence Fees receivable	7,562,917	6,679,528
Enforcement Income	72,725	99,495
Driver Assessment	70,612	148,823
Other income	19,652	28,995
Bank Interest receivable	505,299	557,043
	8,231,205	7,513,884
2. Salaries and Wages		
Staff costs comprise:		
Salaries and wages	1,283,882	1,391,848
Pension costs accrued during year	278,574	283,344
Temporary Staff	558,017	570,176
Other staff costs	23,573	23,606
Security staff cost	82,399	60,466
Training	50,501	58,335
	2,276,946	2,387,775
Permanent Staff numbers (WTE)	22.8	22.8
One member of staff is currently on Incentivised Career Break		

Note 1: €83,271 was deducted from staff by way of pension levy and was paid over to the Department of Transport in 2010.

Note 2: 2009 restated training figure includes conference attendance costs

Notes to the Financial Statements

For the year ended 31st December 2010

	2010 (€)	2009 (€)
3. Other Operating Costs		
Audit fee	5,687	5,460
Travel and subsistence	216,215	224,804
Post/Phone/Info	504,467	359,413
ICT Costs	464,315	434,343
Building & Facilities	413,421	330,629
Office & Finance	195,996	115,915
Consultancy	585,843	548,995
Vehicle and driver licensing costs	2,736,124	1,762,263
Enforcement and driver assessment costs	677,008	178,592
Contact management costs	935,724	687,609
Taxi fare review & RIA	106,776	176,498
Advertising and public awareness	481,959	527,417
Driver Skills/Veh Standards/Dispatch Ops	112,597	
Research	123,402	176,080
Taxi Rank Audit	109,618	298,319
Depreciation	103,644	155,035
Loss on Disposal	24,934	74,914
Advisory council costs	19,347	5,754
	7,817,077	6,062,040
4. Project Costs		
Projects - iCABS & other ICT	67,268	
Project – Building Works	1,822	67,981
Projects –Dispatch Op/Vehicle Lic/Public Reg	128,507	100,327
Project – Data warehousing	40,904	114,191
Project – CABS	123,868	
Projects - Other	71,341	
Projects - CIMS/Driver Skills/Assessment	383,404	637,932
Project – NTA Integration	54,824	
	871,938	920,431

Notes to the Financial Statements

For the year ended 31st December 2010

	Leasehold 5% (€)	Computer Equipment 33% (€)	Office Equipment 10% (€)	Fixtures & Fittings 10% (€)	Motor Car 20% (€)	Total (€)
5. Tangible Fixed Assets						
As at 1st Jan 2010	550,539	393,972	173,173	267,574	20,600	1,405,858
Prior period adjustments	(16,723)	(129,319)	(61,167)	(41,999)	0	(249,208)
Additions	110,410	6,421		11,191	0	128,022
Disposals	0	(15,316)	0	(6,933)	0	(22,249)
As at 31 Dec 2010	644,226	255,758	112,006	229,833	20,600	1,262,423

Accumulated Depreciation

As at 1 Jan 2009	151,459	375,085	126,148	157,458	8,240	818,390
Prior period adjustments	(3,345)	(145,066)	(52,821)	(26,163)	0	(227,395)
Disposals	0	(15,316)	0	(3,813)	0	(19,129)
Depreciation for the period	32,211	33,129	11,201	22,983	4,120	103,644
As at 31 Dec 2010	180,325	247,832	84,528	150,465	12,360	675,510

Net Book Value

As at 31st Dec 2009	399,080	18,887	47,025	110,116	12,360	587,468
As at 31st Dec 2010	463,901	7,926	27,478	79,368	8,240	586,913

Note: In 2010 a reconciliation was carried out to agree the fixed asset register to the financial statements. This resulted in a net adjustment in the sum of €21,813 to the financial statements.

Notes to the Financial Statements

For the year ended 31st December 2010

	2010 (€)	2009 (€)
6. Debtors and Prepayments		
Debtors	0	5,600
Accrued income	3,360	656,442
Prepayments	13,607	29,911
	16,967	691,953
7. Creditors and Accruals		
Trade creditors	518,022	596,327
Revenue Creditors	0	79,409
Other creditors	2,231	4,397
Accruals	506,414	285,748
Superannuation creditor	724,492	381,890
Conditional offers	0	35,850
	1,751,159	1,383,621
8. Provision for Cancellation of Contract		
Provision for cancellation of contract	383,404	0
	383,404	0
<p>The Commission engaged a firm in 2007 at a contracted cost of €426,500 to develop a new SPSV driver test (Industry Knowledge Test) consisting of 2 parts – basic SPSV requirements and area knowledge tests. Problems arose with the quality of material being produced by the contractor and the Commission terminated the contract within 7 days' notice. The contractor took the matter to arbitration. The matter was settled in 2011 and it was agreed that the contractor be paid €140,000 together with costs of €243,000. When account is taken of the advance to the contractor the all in cost of the work and settlement for which no value was received was €435,000. A new procurement process was commenced and the project was completed in 2009 for €589,793.</p>		
9. Capital Account		
Balance at the 1st January	587,468	800,396
Funds allocated to acquire fixed assets	(143,435)	(57,893)
Amount amortised in line with asset depreciation	142,880	(155,035)
Transfer from/(to) Income and Expenditure	(555)	(212,928)
Balance at 31st December	586,913	587,468

Notes to the Financial Statements

For the year ended 31st December 2010

10. Superannuation

The following is the valuation after actuarial review of the Commission for Taxi Regulation's Employee Superannuation Scheme and the Spouses and Children's Contributory Pension Scheme for the financial year ending 31st December 2010. These figures are being disclosed in anticipation of the merger with the National Transport Authority.

2010 was the first year in which the scheme was valued, therefore there are no 2009 comparatives available. Superannuation entitlements arising under the scheme will be paid out in current income.

	2010 €000
A. Analysis of total pension costs	
Current Service Cost	186
Interest on Pension Scheme Liabilities	139
Less Employers Pension accrued for payment to Department of Transport	(278)
Funds recoverable in respect of current year pension costs	47

*Employee contributions are remitted to the Department of Transport therefore no adjustment is required for these.

B. Movement in Net Pension Liability during the financial year

Net Pension Liability at 1 January	
Transitional Obligation	2,233
Current Service Cost	186
Interest Costs	139
Benefits Paid	
Actuarial (Gain) / Loss	(152)
Net Pension Liability at 31 December	2,406

C. Deferred funding for Pensions in Staff scheme

The Commission for Taxi Regulation recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the pension scheme and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Commission has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for Pensions was as follows:

Funding recoverable in respect of current year pension costs	47
	47

The deferred funding asset for pensions as at 31 December 2010 amounted to €2,406.

Notes to the Financial Statements

For the year ended 31st December 2010

2010 €000

D. History of defined benefit obligations

Defined benefit obligations	2,406
Experience and Assumption (gains)/losses on Scheme Liabilities	(152)
Percentage of Scheme Liabilities	6.3%

E. General Description of the Scheme

The schemes are defined benefit final salary pension arrangement with benefits and contributions defined by reference to current “model” public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouses’ and children’s pensions. Normal retirement age is a member’s 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general salary inflation.

The valuation used for FRS17 (revised) disclosures has been based on an actuarial valuation on 31st December 2010 by a qualified independent actuary to take account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2010.

The principal actuarial assumptions were as follows:

2010

Discount Rate	5.5%
Expected Return on Scheme Assets	n/a
Rate of increase in salaries	3.5%
Rate of increase in pensions in payment	3.5%

Notes to the Financial Statements

For the year ended 31st December 2010

The following is the list of actuarial assumptions used in valuing the liabilities and benefits under the scheme.

Valuation date	31 December 2010
Discount rate	5.55% p.a.
Long-term rate of return on assets	n/a
Future Pensionable Salary increases	3.50% p.a.
Social Security Base increase	3.50% p.a.
Consumer Price Index increases	2.00% p.a.
Pension Increases	3.50% p.a.
Mortality Pre Retirement	62% of PNML00/70% of PNFL00
Mortality Post Retirement*	62% of PNML00/70% of PNFL00 Annuity factors increase by 0.39% p.a. for each year between 2008 and the year of retirement
Withdrawal Allowance	No
Retirement age	Pre 2004 members 50% of members assumed to retire at age 60 50% of members assumed to retire at age 65 Post 2004 members 100% of members assumed to retire at 65
Percentage married	Active – Males & Females 100% Deferred – Males & Females 100%
Age difference between spouses	Males assumed to be 3 years older than Spouse

*This mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The table below shows the life expectancy for members attaining age 65 in 2010, 2030 and 2050

	2010	2030	2050
Year of attaining age 65			
Life expectancy – male	86.6	88.3	90.2
Life expectancy – female	88.3	90.2	92.2

Notes to the Financial Statements

For the year ended 31st December 2010

11. Commission Member Interests

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

12. Lease Commitments

The Commission for Taxi Regulation has commitments in respect of a lease on office accommodation at 35 Fitzwilliam Square. In April 2006, the Commission was assigned a lease with a term of 35 years which will expire on 27 April 2024. Annual rent is €170,000 with five year rent reviews.

13. Comparative Figures

Some changes have been made to the presentation of items in the financial statements and the comparative figures have been restated where necessary on a basis consistent with the current year presentation.

14. Commissioner's Remuneration

The Commissioner received salary payments of €132,626 in 2010. No bonus payments were made to the Commissioner. The Commissioner received recoupment of travel and subsistence expenses of €5,444 in 2010.

The Commissioner is a member of an unfunded defined benefit public sector scheme and her pension entitlements do not extend beyond standard entitlements in the public sector defined benefit superannuation scheme.



CUNTAIS DEIRIDH 2010



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Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2010

Clár ábhar Leathanach

Faisnéis Ghinearálta	1
Deimhniú an Ard-Reachtair Cuntas agus Ciste	2
Ráiteas ar Fhreagrachtaí an Choimisiúin	4
Ráiteas ar Rialuithe Inmheánacha Airgeadais	5
Ráiteas ar Bheartais Chuntasaíochta	7
Cuntas Ioncaim agus Caiteachais	8
Clár Comhardaithe	9
Ráiteas ar Shreabhadh Airgid	10
Nótaí leis na Ráitis Airgeadais	11

Faisnéis Ghinearálta

Ceannoifig

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Iniúcháir

An tArd-Reachtair Cuntas
agus Ciste,
Caisleán Bhaile Átha Cliath,
Baile Átha Cliath 2.

Cuntasóirí

Tribal Consulting,
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Aturnae

Mary Johnson
Stiúrthóir Gnóthaí Díl,
An Coimisiún um Rialáil
Tacsaithe,
35 Cearnóg Mhic Liam, Baile
Átha Cliath 2.

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

An Coimisiún um Rialáil Tacsaithe

Tá iniúchadh déanta agam ar ráitis airgeadais an Choimisiúin um Rialáil Tacsaithe don bhliain dar críoch an 31 Nollaig 2010 faoin Acht um Rialáil Tacsaithe 2003. Is é atá le fáil sna ráitis airgeadais, a réitíodh de réir na mbeartas cuntasaoíochta a leagtar amach, an Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe, an Ráiteas ar Shreabhadh Airgid agus nótaí bainteacha. Is ionann an creat tuairiscithe airgeadais a cuireadh i bhfeidhm ina n-ullmhú agus dlí is infheidhme agus Cleachtas Cuntasaíochta a bhfuil Glacadh leis in Éirinn.

Freagrachtaí an Choimisiúin

Tá an Coimisiún freagrach as na ráitis airgeadais a ullmhú, as a chinntiú go dtugann siad léargas fírinneach cóir maidir le staid chúrsaí an Choimisiúin agus maidir lena n-ioncam agus lena gcaiteachas, agus as rialacht na n-idirbheart a chinntiú.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Is é an fhreagracht atá orm na ráitis airgeadais a iniúchadh agus a thuairisciú de réir an dlí is infheidhme.

Déantar m'iniúchadh trí thagairt do na léirbhreithnithe speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus lena n-oibriú.

Déantar m'iniúchadh de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht (an Ríocht Aontaithe

agus Éire) agus i gcomhlíonadh na gCaighdeán Eiticiúil d'Iniúcháirí de chuid an Bhoird um Chleachtais Iniúcháireachta.

Scóip an Iniúchta ar na Ráitis Airgeadais

Iniúchadh ar na Ráitis Airgeadais

Baineann iniúchadh le fianaise a fháil ar na méideanna agus na nochtuithe sna ráitis airgeadais, iad a bheith dóthanach chun dearbhú réasúnach a thabhairt go bhfuil na ráitis airgeadais saor ó mhíráiteas ábhartha, cibé acu de bharr calaoise nó earráide. Áirítear leis seo measúnú na nithe seo a leanas:

- Cibé acu an cuí nó nach cuí iad na beartais chuntasaíochta maidir le cúinsí an Choimisiúin, cibé acu an bhfuil nó nach bhfuil siad curtha i bhfeidhm go comhsheasmhach agus cibé acu an bhfuil nó nach bhfuil siad nochta go cuí
- Réasúntacht na meastachán suntasach cuntasaíochta a rinneadh in ullmhú na ráiteas airgeadais, agus
- Cur i láthair iomlán na ráiteas airgeadais.

Déanaim iarracht freisin fianaise a fháil ar rialacht na n-idirbheart airgeadais le linn an iniúchta.

Ina theannta sin, léim an fhaisnéis airgeadais agus neamhairgeadais ar fad atá i dTuarascáil Bhliantúil an Choimisiúin chun neamhréireachtaí ábhartha leis na ráitis iniúchta airgeadais a shainithint. Má thagaim ar aon mhíshonruithe nó neamhréireachtaí dealraitheacha, measaim na himpleachtaí maidir le mo thuarascáil.

Díscaoileadh an Bhoird

Dírím aird ar an bhfíric gur díscaoileadh an Coimisiún an 1 Eanáir 2011 agus gur aistríodh a sócmhainní agus a dhliteanais chuig an Údarás Náisiúnta Iompair faoi mar a shonraítear sa Ráiteas ar Bheartais Chuntasaíochta.

Tuairim faoi na Ráitis Airgeadais

I mo thuairim, tugann na ráitis airgeadais, a ullmhaíodh mar ba cheart de réir an Chleachtais Chuntasaíochta a bhfuil Glacadh leis in Éirinn, léargas fírinneach cóir maidir le staid chúrsaí an Choimisiúin amhail an 31 Nollaig 2010 agus maidir lena ioncam agus lena chaiteachas don bhliain dar críoch sin.

I mo thuairim, tá leabhair chuntais chuí á gcoimeád ag an gCoimisiún. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

Nithe ar a dtuairiscím trí eisceacht

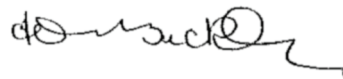
Tuairiscím trí eisceacht sna cásanna seo a leanas:

- Ní bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim le haghaidh m'iniúchta, nó
- Tugadh faoi deara i m'iniúchadh aon chás ábhartha inar caitheadh airgead ar fheidhmeanna eile seachas na feidhmeanna beartaithe nó i gcás nach raibh na hidirbhearta de réir na n-údarás atá á rialú, nó

- Níl an fhaisnéis a thugtar i dTuarascáil Bhliantúil an Choimisiúin don bhliain dá n-ullmhaítear na ráitis airgeadais comhsheasmhach leis na ráitis airgeadais, nó
- Ní léiríonn an Ráiteas ar Rialú Inmheánach Airgeadais gur chomhlíon an Coimisiún an Cód Cleachtas um Rialú Comhlachtaí Stáit, nó
- Braithim go bhfuil nithe ábhartha eile a bhaineann leis an dóigh a ndearnadh gnó poiblí.

Dírím aird ar Nóta 8 leis na ráitis airgeadais ina nochtar caiteachas neamhéifeachtach €435,000 a thabhaigh an Coimisiún i dtaca le tionscadal nua i leith tástáil tiomána.

Níl aon rud le tuairisciú agam maidir leis na nithe eile ar a dtuairiscítear trí eisceacht.



John Buckley
An tArd-Reachtaire Cuntas agus Ciste
An 19 Nollaig 2011

Ráiteas ar Fhreagrachtaí an Choimisiúin

Ní foláir don Choimisiún faoi Alt 29 (1) den Acht um Rialáil Tacsaithe 2003 gach cuntas cuí agus gnách i leith an airgid uile a fuarthas nó a caitheadh, lena n-áirítear cuntas ioncaim agus caiteachais agus an clár comhardaithe, a choinneáil i bhfoirm atá ceadaithe ag an Aire Iompair le toiliú an Aire Airgeadais.

Ní mór don Choimisiún, in ullmhú na ráiteas airgeadais sin, a leanas a dhéanamh:

- Beartais chuí chuntasaíochta a roghnú agus iad a chur i bhfeidhm go seasta.
- Breithiúnais agus meastacháin a dhéanamh ar réasúnach críonna iad.
- Aon imeacht ábhartha ó chaighdeán infheidhme chuntasaíochta a nochtadh agus a mhíniú, agus
- Na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, ach amháin mura bhfuil sé cuí glacadh leis go leanfaidh an Coimisiún orthu i mbun feidhme.

Is é an Coimisiún atá freagrach as taifid chuntasaíochta chuí a choinneáil ina nochtar le cruinneas réasúnta am ar bith a staid airgeadais, agus chun a chinntiú go gcloíonn na ráitis airgeadais leis an Acht um Rialáil Tacsaithe 2003. Tá freagracht ar an gCoimisiún chomh maith as a sócmhainní a chosaint agus as céimeanna réasúnta a thabhairt le calaois agus le mírialtachtaí eile a bhrath agus a chosc.

Thar ceann an Choimisiúin:



Kathleen Doyle

An Coimisinéir um Rialáil Tacsaithe

An 14 Nollaig 2011

Ráiteas ar Rialuithe Inmheánacha Airgeadais

Freagracht as an gCóras um Rialuithe Inmheánacha Airgeadais

Mar gheall ar dhíscaoileadh an Choimisiúin um Rialáil Tacsaithe agus ar aistriú a fhoirne agus a fheidhmeanna chuig an Údarás Náisiúnta Iompair an 1 Eanáir 2011, is é seo an ráiteas deiridh a chuirfear ar fáil thar ceann an Choimisiúin. Ón dáta sin amach, leagadh an fhreagracht as an gcóras um rialuithe inmheánacha airgeadais ar an Údarás Náisiúnta Iompair. Mar chuid den imeascadh seo, aistríodh timpeall €20 milliún ón gCoimisiún chuig an Údarás Náisiúnta Iompair.

Thar ceann an Choimisiúin um Rialáil Tacsaithe, tugaim aird ar ár bhfreagracht a chinntiú go gcothaítear agus go bhfeidhmítear córas éifeachtach um rialú inmheánach airgeadais.

Ó bunaíodh é i mí Mheán Fómhair 2004, ghlac an Coimisiún céimeanna chun córas oiriúnach a fhorbairt, a thug dearbhú réasúnta, ach ní dearbhú iomlán, gur cosnaíodh sócmhainní, gur tugadh údarás do gach idirbheart agus gur taifeadadh iad i gceart, agus go ndearnadh earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath go tráthúil. Sa bhliain atá i gceist, 2010, tugadh faoi bhearta suntasacha leis an gcuspóir iomlán seo a bhaint amach.

Bhunaigh an Coimisiún próisis, lenar áiríodh measúnú riosca gnó foirmiúil, planáil theagmhasach agus meicníochtaí ar nós measúnú tionchar rialála agus comhairliúchán leathan le páirtithe leasmhara, chun rioscaí gnó a aithint agus a mheas ar na bealaí seo a leanas:

- Rioscaí an Choimisiúin a shainaithint agus a chatagóiriú, d'fhonn leibhéil inghlactha riosca i leith na rioscaí sin a sainaithníodh, a dhéanamh amach;
- Dealraitheacht agus tionchar tharlú na rioscaí aitheanta a mheas agus clár chun na rioscaí sin a bhainistiú, a thosú.
- Oibriú go dlúth leis an Rialtas agus le páirtithe leasmhara éagsúla chun a chinntiú go bhfuil tuiscint shoiléir ar spriocanna an Choimisiúin agus tacaíocht le haghaidh straitéisí an Choimisiúin chun na spriocanna seo a bhaint amach.

Rinne an lucht bainistíochta athbhreithniú ar chlár rioscaí an Choimisiúin ar bhonn tréimhsiúil in 2010 chun tacú leis an méid sin thuas. Tugadh faoi mheasúnú ar rioscaí sonracha oibriúcháin agus rialála i bpríomhréimse gnó – ceadúnú feithiclí – le linn na bliana freisin.

Lean an Coimisiún ar aghaidh in 2010 ag déanamh athbhreithniú ar na tacaíochtaí soláthar foirne agus córais a theastaíonn chun tréanchóras um rialuithe inmheánacha airgeadais a chur ar fáil d'fhonn a phríomhghníomhaíochtaí rialála, ceadúnaithe agus forfheidhmithe a thabhairt isteach faoi mar a shonraítear ina Ráiteas Straitéise reatha agus sa phlean gníomhaíochta a ghabhann leis. Le linn na tréimhe seo, rinneadh próisis a chothabháil le tacaíocht a thabhairt do chreatlach d'fhaisnéis rialta bhainistíochta agus nósanna oibre riaracháin – leithscaradh freagrachtaí nuair a bhíothas ábalta, agus córas tarmiligin agus freagrachta, ina measc.

Thug anailís ar na rioscaí a raibh an Coimisiún nochtaithe dóibh faisnéis le haghaidh obair an iniúchta inmheánaigh agus bunaíodh plananna bliantúla iniúchta inmheánaigh ar an anailís seo.

Ráiteas ar Rialuithe Inmheánacha Airgeadais ar lean

Cuireadh faisnéis ar fáil do mhonatóireacht, d'athbhreithniú agus d'fhorbairt bhreise an Choimisiúin ar an gcóras um rialuithe inmheánacha airgeadais trí obair an iniúchóra inmheánaigh, na bainisteoirí sa Choimisiún atá freagrach as forbairt agus as cothabháil na creatlaí rialaithe airgeadais, agus ráitis an Ard-Reachtaire Cuntas agus Ciste ina litir bhainistíochta. Chuir an t-iniúchóir inmheánach na hathbhreithnithe rialaithe a comhaontaíodh don bhliain i gcrích le linn na bliana 2010. Áiríodh leis seo athbhreithniú ar Rialuithe Inmheánacha; cuireadh cuid mhór de na moltaí sa tuarascáil i bhfeidhm i gcomhar le hathruithe ar phróisis a bhí ag teastáil i gcomhthéacs an imeasctha leis an Údarás Náisiúnta Iompair.

Ní raibh ach ball amháin sa Choimisiún de réir mar a fhoráiltear le hAlt 13(1) den Acht um Rialáil Tacsaithe 2003. Coinníodh an córas sin faoi athbhreithniú ag an gCoimisinéir ar feadh na bliana go léir.

Deimhním go ndearna an Coimisiún athbhreithniú ar an gcóras um rialú inmheánach airgeadais don bhliain dar críoch an 31 Nollaig 2010.

Síniú



Kathleen Doyle

An Coimisinéir um Rialáil Tacsaithe

An 14 Nollaig 2011

Ráiteas ar Bheartais Chuntasaíochta

Táthar tar éis na beartais chuntasaíochta seo a leanas a chur i bhfeidhm go comhsheasmhach chun plé le míreanna a mheastar a bheith ábhartha do na ráitis airgeadais.

A. Teagmhas Iar-Chlár Comhardaithe

Comhchuimsíodh an Coimisiún um Rialáil Tacsaithe san Údarás Náisiúnta Iompair an 1 Eanáir 2011. Glacadh an 1 Eanáir 2011 in Ionstraim Reachtúil Uimh. 614 de 2010 mar an lá le haghaidh dhíscaoileadh an Choimisiúin um Rialáil Tacsaithe.

B. Bonn na Cuntasaíochta

Ullmhaítear na ráitis airgeadais faoin modh fabhráithe cuntasaíochta, seachas mar a luaitear thíos, agus faoi choinbhinsiún an chostais stairiúil san fhoirm a cheadaíonn an tAire Iompair, le toiliú an Aire Airgeadais. Glacadh leis na Caighdeáin um Thuairisciú Airgeadais arna moladh ag na comhlachtaí aitheanta cuntasaíochta de réir mar a tháinig siad i bhfeidhm.

C. Ioncam

Áirítear san ioncam, ioncam a chruthaítear ó ghníomhaíochtaí ceadúnaithe, measúnaithe agus forfheidhmithe.

D. Cánachas

Tá an Coimisiún díolmhaithe ón gCáin Chorporáide faoi Alt 41 den Acht Airgeadais, 1991.

E. Sócmhainní Inláimhsithe agus Dímheas

Taispeántar sócmhainní seasta inláimhsithe ar a gcostas lúide dímheas carntha. Muirearaítear dímheas sa Chuntas Ioncaim agus Caiteachais, de réir méid chothroim, ag na rátaí bliantúla a leagtar amach thíos, chun na sócmhainní a dhíscríobh, arna gcoigeartú do luach iarmharach measta, thar shaoiléir fhónta ionchais gach catagóire cuí.

- (i) Léasacht 5%
- (ii) Bogearraí agus trealamh ríomhaire 33%
- (iii) Mótárfheithicil 20%

(iv) Daingneáin agus feistis 10%

(v) Trealamh oifige 10%

Soláthraítear dímheas do bhliain iomlán i mbliain na héadála.

F. Cuntas Caipitil

Léiríonn an Cuntas Caipitil an luach gan amúchadh atá ar an ioncam a caitheadh ar chúrsaí caipitil.

G. Aoisliúntas

In 2010, fuair an Coimisiún formheas aire i gcomhair Scéim Aoisliúntais (Fostaithe) an Choimisiúin um Rialáil Tacsaithe agus Scéim Aoisliúntais (Baill) an Choimisiúin um Rialáil Tacsaithe, mar aon le Scéim Ranníocach Aoisliúntais do Chéilí agus Leanaí don dá phríomhscéim.

Tá struchtúir na scéime bunaithe ar scéim eiseamlárach gan mhaoiniú na Roinne Airgeadais do Chomhlachtaí Stáit. Tá sochair phinsin iníoctha faoi na scéimeanna maoinithe ag an Státchiste. Ina theannta sin, beidh roinnt saintréithe i socruithe an Choimisiúin:

- Tabharfaidh an Coimisiún ranníocaíocht chomhaontaithe don Roinn Iompair;
- Is mír fostaí i dteannta le mír fostóra atá sa ranníocaíocht;
- Is ionann ranníocaíocht an fhostóra agus 25% de thuarastal d'fhosaithe ar Árachas Sóisialach Pá-Choibhneasa (ÁSPC) iomlán, agus 30% dóibh siúd ar ÁSPC modhnaithe;
- Tá tiomantas follasach ann ón Roinn Airgeadais go gcuirfear vóta na Roinne Iompair i gcistí leis an Státchiste le sochair phinsin a shásamh de réir mar a bhíonn siad dlite.

Measann an Coimisiún go bhfuil an éifeacht chéanna airgeadais ag a socruithe pinsin a thuairiscítear thuas ó thaobh an Choimisiúin de agus a bheadh ag scéim ranníocaíochta shainithe. Gearrtar ranníocaíochtaí don chuntas ioncaim agus caiteachais sa bhliain ina ndéantar ranníocaíochtaí iníoctha astu.

H. Tréimhse na gCuntas

Baineann na ráitis airgeadais leis an tréimhse ón 1 Eanáir 2010 go dtí an 31 Nollaig 2010.

Cuntas Ioncaim agus Caiteachais

Don bhliain dar críoch an 31 Nollaig 2010

	Nóta	2010 (€)	2009 (€)
Ioncam	1	8,231,205	7,513,884
Aistriú (chuig)/ó Chuntas Caipitil	9	555	212,928
Ioncam iomlán		8,231,760	7,726,812
Tuarastail agus Pánna	2	2,276,946	2,387,775
Costais eile oibriúcháin	3	7,817,077	6,062,040
Costais tionscadail	4	871,938	920,431
		10,965,961	9,370,246
Barrachas/(Easnamh) don tréimhse		(2,734,201)	(1,643,434)
Barrachas tugtha ar aghaidh an 1 Eanáir		22,292,375	23,935,809
Barrachas amhail an 31 Nollaig		19,558,174	22,292,375

Is cuid de na ráitis airgeadais seo iad an Ráiteas ar Bheartais Chuntasaíochta agus Nótaí 1-14.

Síniú



Kathleen Doyle

An 14 Nollaig 2011

Clár Comhardaithe

Amhail an 31 Nollaig 2010

	Nóta	2010 (€)	2009 (€)
Sócmhainní Seasta	5	586,913	587,468
Sócmhainní Reatha			
Banc agus Airgead		21,675,770	22,984,043
Féichiúnaithe agus Réamhíocaíochtaí	6	16,967	691,953
		21,692,737	23,675,996
Dlíteanais Reatha			
Creidiúnaithe agus Fabhruithe	7	1,751,159	1,383,621
Soláthar le haghaidh Eadráin Chonartha	8	383,404	0
Glansócmhainní Reatha		19,558,174	22,292,375
Sócmhainní iomlána lúide dlíteanais reatha		20,145,087	22,879,843
Ionadaithe ag:			
Cuntas Ioncaim agus Caiteachais		19,558,174	22,292,375
Cuntas Caipitil	9	586,913	587,468
		20,145,087	22,879,843

Is cuid de na ráitis airgeadais seo iad an Ráiteas ar Bheartais Chuntasaíochta agus Nótaí 1-14.

Síniú



Kathleen Doyle

An 14 Nollaig 2011

Ráiteas ar Shreabhadh Airgid

Don bhliain dar críoch an 31 Nollaig 2010

	Nóta	2010 (€)	2009 (€)
Réiteach Barrachais/(Easnamh) Oibriúcháin chuig			
Glan-insreabhadh/(Eis-sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin			
Barrachas/(Easnamh) Ioncain thar Chaiteachas		(2,734,201)	(1,643,434)
Ús ar Thaiscí a fuarthas	1	(505,299)	(557,043)
Caillteanas ar dhiúscairt sócmhainní seasta	3	24,934	74,914
Aistriú chuig cuntas caipitil	9	(555)	(212,928)
Dímheas	3	103,644	155,035
Laghdú ar fhéichiúnaithe		674,986	470,519
Méadú / (laghdú) ar chreidiúnaithe		750,941	(588,347)
Glan-insreabhadh/(Eis-sreabhadh)		(1,685,550)	(2,301,284)
Airgid ó Ghníomhaíochtaí Oibriúcháin			
Glan-insreabhadh/(Eis-sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin		(1,685,550)	(2,301,284)
Torthaí ar Infheistíocht agus Fónamh a Dhéanamh ar Airgeadas			
Ús ar Thaiscí a fuarthas	1	505,299	557,043
Glanchaiteachas Caipitil			
Íocaíochtaí le sócmhainní seasta a fháil	5	(128,022)	(17,021)
Méadú/(laghdú) ar airgead		(1,308,273)	(1,761,262)
Réiteach glan-insreafa airgid go gluaisteacht i nglanchistí/(fiachas)			
Méadú/(laghdú) ar airgead		(1,308,273)	(1,761,262)
Glanchistí amhail an 1 Eanáir		22,984,043	24,745,305
Glanchistí amhail an 31 Nollaig		21,675,770	22,984,043

Is cuid de na ráitis airgeadais seo iad an Ráiteas ar Bheartais Chuntasaíochta agus Nótaí 1-14.

Síniú



Kathleen Doyle

An 14 Nollaig 2011

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

	2010 (€)	2009 (€)
1. Ioncam		
Táillí Ceadúnais infhaighte	7,562,917	6,679,528
Ioncam Forfheidhmithe	72,725	99,495
Measúnú Tiománaithe	70,612	148,823
Ioncam eile	19,652	28,995
Ús Bainc infhaighte	505,299	557,043
	8,231,205	7,513,884
2. Tuarastail agus Pánna		
Cuimsítear i gcostais foirne:		
Tuarastail agus pánna	1,283,882	1,391,848
Costais phinsin a fabhraíodh i rith na bliana	278,574	283,344
Foireann shealadach	558,017	570,176
Costais foirne eile	23,573	23,606
Costas foireann slándála	82,399	60,466
Oiliúint	50,501	58,335
	2,276,946	2,387,775
Líon na mbuanbhall foirne (coibhéis lánaimseartha)	22.8	22.8
Tá ball amháin foirne ar Shos Gairme Dreasaith		

Nóta 1: Baineadh €83,271 ó bhaill foirne trí thobhach pinsin agus íocadh an tsuim seo leis an Roinn Iompair in 2010.

Nóta 2: Tá costais i leith tinreamh comhdhála san áireamh i bhfigiúr athshonraithe oiliúna 2009

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

	2010 (€)	2009 (€)
3. Costais Eile Oibriúcháin		
Táille iniúcháireachta	5,687	5,460
Taisteal agus cothú	216,215	224,804
Post/Guthán/Eolas	504,467	359,413
Costais TFC	464,315	434,343
Foirgneamh agus áiseanna	413,421	330,629
Oifig agus airgeadas	195,996	115,915
Sainchomhairliúchán	585,843	548,995
Costais i leith ceadúnú tiománaithe agus feithiclí	2,736,124	1,762,263
Costais i leith forfheidhmiú agus measúnú tiománaithe	677,008	178,592
Costais i leith bainistiú teagmhálaithe	935,724	687,609
Athbhreithniú ar tháillí tacsaithe agus RIA	106,776	176,498
Fógraíocht agus feasacht phoiblí	481,959	527,417
Scileanna Tiománaithe/Caighdeáin Feithiclí/Oibreoirí Seachadta	112,597	
Taighde	123,402	176,080
Iniúchadh ar Stadanna Tacsaithe	109,618	298,319
Dímheas	103,644	155,035
Caillteanas ar Dhiúscairt	24,934	74,914
Costais na comhairle comhairlí	19,347	5,754
	7,817,077	6,062,040
4. Costais Tionscadail		
Tionscadail – iCABS agus TFC eile	67,268	
Tionscadal – Oibreacha Tógála	1,822	67,981
Tionscadail – Oibreoirí Seachadta/Ceadúnú Feithiclí/Clár Poiblí	128,507	100,327
Tionscadal – Ollstóráil sonraí	40,904	114,191
Tionscadal – CABS	123,868	
Tionscadail – Eile	71,341	
Tionscadail – CIMS/Scileanna Tiománaithe/Measúnú	383,404	637,932
Tionscadal – Imeascadh an NTA	54,824	
	871,938	920,431

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	Léasacht 5% (€)	Trealamh Ríomhaire 33% (€)	Trealamh Oifige 10% (€)	Daingneáin agus Feistis 10% (€)	Carr 20% (€)	Iomlán (€)
5. Sócmhainní Seasta Inláimhsithe						
Amhail an 1 Eanáir 2010	550,539	393,972	173,173	267,574	20,600	1,405,858
Coigeartuithe na tréimhse roimhe (16,723)	(16,723)	(129,319)	(61,167)	(41,999)	0	(249,208)
Breiseanna	110,410	6,421		11,191	0	128,022
Diúscairtí	0	(15,316)	0	(6,933)	0	(22,249)
Amhail an 31 Nollaig 2010	644,226	255,758	112,006	229,833	20,600	1,262,423
Dímheas Carntha						
Amhail an 1 Eanáir 2009	151,459	375,085	126,148	157,458	8,240	818,390
Coigeartuithe na tréimhse roimhe (3,345)	(3,345)	(145,066)	(52,821)	(26,163)	0	(227,395)
Diúscairtí	0	(15,316)	0	(3,813)	0	(19,129)
Dímheas don tréimhse	32,211	33,129	11,201	22,983	4,120	103,644
Amhail an 31 Nollaig 2010	180,325	247,832	84,528	150,465	12,360	675,510
Glanluach Leabhar						
Amhail an 31 Nollaig 2009	399,080	18,887	47,025	110,116	12,360	587,468
Amhail an 31 Nollaig 2010	463,901	7,926	27,478	79,368	8,240	586,913

Nóta: Rinneadh réiteach cuntas in 2010 chun clár na sócmhainní seasta a shocrú leis na ráitis airgeadais. Bhí glanchoigeartú €21,813 sna ráitis airgeadais dá thoradh.

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	2010 (€)	2009 (€)
6. Féichiúnaithe agus Réamhíocaíochtaí		
Féichiúnaithe	0	5,600
Ioncam fabhráithe	3,360	656,442
Réamhíocaíochtaí	13,607	29,911
	16,967	691,953
7. Creidiúnaithe agus Fabhruithe		
Creidiúnaithe trádála	518,022	596,327
Creidiúnaithe ioncaim	0	79,409
Creidiúnaithe eile	2,231	4,397
Fabhruithe	506,414	285,748
Creidiúnaí aoisliúntais	724,492	381,890
Tairiscintí coinníollacha	0	35,850
	1,751,159	1,383,621
8. Soláthar le haghaidh Cealú Conartha		
Soláthar le haghaidh cealú conartha	383,404	0
	383,404	0
<p>Bhain an Coimisiún leas as gnólacht in 2007 ag costas ar conradh €426,500 chun tástáil nua tiománaithe SPSV (Tástáil Eolas an Tionscail) a fhorbairt ina raibh dhá chuid – bunriachtanais SPSV agus tástálacha faoi eolas ceantair. Tháinig fadhbanna aníos de dheasca chaighdeán an ábhair a chuir an conraitheoir ar fáil agus scoir an Coimisiún an conradh laistigh d'fhógra seacht lá. Chuir an conraitheoir an díospóid faoi eadráin. Socraíodh an díospóid in 2011 agus comhaontaíodh go n-íocfaí €140,000 leis an gconraitheoir, mar aon le costais €243,000. Nuair a chuirtear san áireamh an réamhíocaíocht a tugadh don chonraitheoir, b'ionann costas na hoibre agus an tsocraithe nach bhfuarthas luach ar bith ar a son agus €435,000. Tosaíodh próiseas nua soláthair agus tugadh an tionscadal chun críche sa bhliain 2009 ar chostas €589,793.</p>		
9. Cuntas Caipitil		
Iarmhéid amhail an 1 Eanáir	587,468	800,396
Cistí arna leithroinnt chun sócmhainní seasta a fháil	143,435	57,893
Méid amúchta de réir dímhéas sócmhainne	142,880	(155,035)
Aistriú ó/(chuig) Ioncam agus Caiteachas	(555)	(212,928)
Iarmhéid amhail an 31 Nollaig	586,913	587,468

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

10. Aoisliúntas

Seo a leanas an luacháil tar éis athbhreithniú achtúireach ar Scéim Aoisliúntais Fostaithe an Choimisiúin um Rialáil Tacsaithe agus an Scéim Phinsin Ranníocaigh do Chéilí agus Leanaí don bhliain airgeadais dar críoch an 31 Nollaig 2010. Tá na figiúirí seo a nochtadh in oirchill an chumaisc leis an Údarás Náisiúnta Iompair.

Ba í 2010 an chéad bhliain inar luacháladh an scéim agus, dá bhrí sin, ní féidir comparáid a dhéanamh le 2009.

Íocfar teidlíochtaí aoisliúntais a eascróidh as an scéim san ioncam reatha.

2010 €000

A. Anailís ar chostais iomlána phinsin

Costas reatha seirbhíse	186
Ús ar dhliteanas scéim phinsin	139
Lúide Pinsin na bhFostóirí a fabhraíodh le haghaidh íocaíochta don Roinn Iompair	(278)
Cistí inghnóthaithe maidir le costais phinsin na bliana reatha	47

* Tarchuirtar ranníocaíochtaí fostaithe chuig an Roinn Iompair agus ní theastaíonn aon choigeartú orthu seo dá dheasca.

B. Gluaiseacht i nGlandliteanas Pinsin i rith na bliana airgeadais

Glandliteanas Pinsin amhail an 1 Eanáir	
Oibleagáid idirthréimhse	2,233
Costas reatha seirbhíse	186
Costais úis	139
Sochair a íocadh	
(Gnóthachan)/Cailteanas Achtúireach	(152)
Glandliteanas Pinsin amhail an 31 Nollaig	2,406

C. Maoiniú iarchurtha do Phinsin i Scéim Foirne

Breathnaíonn an Coimisiún um Rialáil Tacsaithe ar na méideanna seo mar shócmhainn a fhreagraíonn don dliteanas iarchurtha gan mhaoiniú le haghaidh pinsean de réir na sraithe toimhdí a mhínítear thuas agus roinnt teagmhas a tharla san am a chuaigh thart. Ar na teagmhais seo tá an bonn reachtúil um bunú na scéime aoisliúntais, agus an beartas agus an cleachtas atá i bhfeidhm faoi láthair i dtaca le maoiniú phinsin na seirbhíse poiblí, lena n-áirítear ranníocaíochtaí fostaithe agus an próiseas bliantúil meastachán. Níl aon fhianaise ag an gCoimisiún nach leanfaidh an beartas maoinithe seo ar aghaidh ag freastal ar shuímeanna den saghas sin de réir cleachtas reatha.

Ba é seo a leanas an glanmaoiniú iarchurtha le haghaidh pinsean:

Maoiniú inghnóthaithe maidir le costais phinsin na bliana reatha	47
	47

B'ionann an tsócmhainn mhaoinithe iarchurtha le haghaidh pinsean amhail an 31 Nollaig 2010 agus €2,406.

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

2010 €000

D. Stair na n-oibleagáidí sochair shainithe

Oibleagáidí sochair shainithe	2,406
(Gnóthachain)/caillteanais ó thaithí agus toimhde ar dhliteanais scéime	(152)
Céatadán de na dliteanais scéime	6.3%

E. Cur Síos Ginearálta ar an Scéim

Socrú pinsin tuarastail deiridh lena mbaineann sochar sainithe iad na scéimeanna ina ndéantar sochair agus ranníocaíochtaí a shainiú trí thagairt do rialacháin “eiseamláireacha” reatha scéime de chuid na hearnála poiblí. Soláthraítear pinsean (ochtóduithe in aghaidh na bliana seirbhíse), aisce nó cnapshuim (trí ochtóid in aghaidh na bliana seirbhíse) sa scéim, mar aon le pinsin do chéilí agus leanaí. Gnáthaois scoir is ea 65ú breithlá an bhaill, agus tá baill i dteideal dul ar scor gan laghdú achtúireach a bheith i gceist ó aois 60 ar aghaidh, más ann dóibh ó thráth roimh an mbliain 2004. Is gnách go dtagann méadú ar phinsin atá á n-íoc (agus atá á n-iarchur) ar aon dul le boilsciú ginearálta tuarastail.

Bunaíodh an luacháil a úsáideadh le haghaidh nochtuithe FRS 17 (athbhreithnithe) ar luacháil achtúireach an 31 Nollaig 2010 ag achtúire cáilithe neamhspleách chun riachtanais an FRS a chur san áireamh d’fhonn measúnú a dhéanamh ar dhliteanais na scéime an 31 Nollaig 2010.

Ba iad na príomhthoimhdí achtúireacha a úsáideadh:

2010

Ráta lascaine	5.5%
Toradh ionchais ar shócmhainní scéime	n/b
Ráta an mhéadaithe ar thuarastail	3.5%
Ráta an mhéadaithe ar phinsin atá á n-íoc	3.5%

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

Seo a leanas liosta de na toimhdí achtúireacha a úsáideadh i luacháil na ndlíteanas agus na sochar faoin scéim.

Dáta na luachála	An 31 Nollaig 2010
Ráta lascaine	5.55% sa bhliain
Ráta fadtéarmach sochair ar shócmhainní	n/b
Méaduithe ar thuarastal inphinsin sa todhchaí	3.50% sa bhliain
Méadú ar an mbonn slándála sóisialaí	3.50% sa bhliain
Méaduithe ar innéacs praghsanna do thomhaltóirí	2.00% sa bhliain
Méaduithe ar phinsin	3.50% sa bhliain
Básmhaireacht roimh Scor	62% de PNML00/70% de PNFL00
Básmhaireacht tar éis Scoir*	62% de PNML00/70% de PNFL00 Méadaíonn fachtóirí blianachta faoi 0.39% sa bhliain le haghaidh gach bliana idir 2008 agus bliain an scoir
Liúntas aistarraingthe	Níl
Aois scoir	Baill roimh 2004 50% de bhaill a thiomhdítear a scoirfidh in aois 60 bliain 50% de bhaill a thiomhdítear a scoirfidh in aois 65 bliain Baill tar éis 2004 100% de bhaill a thiomhdítear a scoirfidh in aois 65 bliain
Céatadán atá pósta	Gníomhach – Fir agus Mná 100% Iarchurtha – Fir agus Mná 100%
Dífríocht aoise idir céilí	Toimhdítear Fir a bheith trí bliana níos sine ná na Céilí

* Ligeann bonn seo na básmhaireachta d'fheabhsúcháin ar ionchas saoil go follasach le himeacht aimsire. Mar sin de, braithfidh ionchas saoil tráth scoir ar an mbliain a bhaineann ball aois scoir amach (65 bliain d'aois). Taispeánann an tábla thíos ionchas saoil na mball a bhain/a bhainfidh aois 65 bliain amach in 2010, in 2030 agus in 2050

	2010	2030	2050
Bliain a baineadh aois 65 bliain amach			
Ionchas saoil – fir	86.6	88.3	90.2
Ionchas saoil – mná	88.3	90.2	92.2

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2010

11. Leasanna Bhall an Choimisiúin

Ghlac an Coimisiún nósanna imeachta de réir na dtreoirlínte a d'eisigh an Roinn Airgeadais i ndáil le nochtadh leasanna ag Ball an Choimisiúin agus cloíodh leis na nósanna imeachta sin sa bhliain. Ní raibh aon idirbheartaíochtaí sa bhliain i ndáil le gníomhaíochtaí an Choimisiúin ina raibh leas tairbheach ag Ball an Choimisiúin.

12. Ceangaltais Léasa

Tá ceangaltais ag an gCoimisiún um Rialáil Tacsaithe i ndáil le léas ar chóiríocht oifige ag 35 Cearnóg Mhic Liam. In Aibreán 2006, sannadh léas don Choimisiún do théarma 35 bliain a rachaidh as feidhm an 27 Aibreán 2024. Is é €170,000 an cíos bliantúil agus tabharfar faoi athbhreithniú cíosa gach cúig bliana.

13. Figiúirí Comparáideacha

Rinneadh cur i láthair míreanna sna ráitis airgeadais a mhionathrú agus athshonraíodh na figiúirí comparáideacha sa chás riachtanach ar bhealach nár tháinig salach le cur i láthair míreanna na bliana reatha.

14. Luach Saothair an Choimisinéara

Fuair an Coimisinéir íocaíochtaí tuarastail €132,626 in 2010. Níor íocadh aon íocaíochtaí bónais leis an gCoimisinéir. Fuair an Coimisinéir forchúiteamh €5,444 ar chostais taistil agus chothaithe in 2010.

Ball de scéim sochair shainithe gan chistiú na hearnála poiblí is ea an Coimisinéir agus ní sháraíonn a cuid teidlíochtaí pinsin gnáth-theidlíochtaí i scéim sochair shainithe aoisliúntais na hearnála poiblí.



