

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	405	326	—
A.2. TRAVEL AND SUBSISTENCE	2	1	—
A.3. INCIDENTAL EXPENSES	33	21	2
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	9	—
A.5. OFFICE PREMISES EXPENSES	30	18	2
Gross Total	482	375	4
Deduct :			
A.6. APPROPRIATIONS-IN-AID	1	—	—
Net Total	481	375	4

Surplus to be surrendered

€106,171

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			375
Changes in Capital Assets			
Purchases Cash	(7)		
Depreciation	<u>4</u>	(3)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>2</u>	(1)
Direct Expenditure			<u>374</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>113</u>
Operating Cost			<u><u>487</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			8
Current Assets			
Prepayments		—	
Other Debit Balances:			
Suspense		10	
PMG Balance and Cash	3		
Orders Outstanding	<u>(2)</u>	1	
Total Current Assets		<u>11</u>	
Current Liabilities			
Accrued Expenses	4		
Net Liability to the Exchequer (Note 4)	<u>11</u>		
Total Current Liabilities		<u>15</u>	
Net Current Liabilities			<u>(4)</u>
Net Assets			<u><u>4</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	81	26	107
Additions	7	—	7
Disposals	(11)	—	(11)
Gross Assets at 31 December 2008	<u>77</u>	<u>26</u>	<u>103</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	76	26	102
Depreciation for the year	4	—	4
Depreciation on Disposals	(11)	—	(11)
Cumulative Depreciation at 31 December 2008	<u>69</u>	<u>26</u>	<u>95</u>
Net Assets at 31 December 2008	<u><u>8</u></u>	<u><u>—</u></u>	<u><u>8</u></u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the Year		
Surplus to be surrendered		106
Exchequer Grant Undrawn		<u>(95)</u>
Net Liability to the Exchequer		<u><u>11</u></u>
Represented by:		
Debtors		
Debit Balances: Suspense	10	
Net PMG position and cash	<u>1</u>	
		<u><u>11</u></u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided	Explanation
€000		
A.1.	79	The position of Secretary continues to be filled at Assistant Principal level rather than Principal Officer level and there was a part-time vacancy at Higher Executive Officer level.

6 MISCELLANEOUS

The Charities Act 2009 provides for the establishment of an tÚdarás Rialála Carthanas (the Charities Regulatory Authority). An tÚdarás will have all functions vested in the Commissioners of Charitable Donations and Bequests, which will be dissolved on establishment of an tÚdarás. An establishment day has not yet been determined for an tÚdarás.

7 DUE TO THE STATE

The amount due to the State at 31 December 2008 was nil.

ORLA BARRY MURPHY
Accounting Officer
CHARITABLE DONATIONS AND BEQUESTS
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Charitable Donations and Bequests. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.



JOHN BUCKLEY
Comptroller and Auditor General
22 July 2009