

Vote 24 Charitable Donations and Bequests

Introduction

As Accounting Officer for Vote 24, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2011 for the salaries and expenses of Vote 24 Charitable Donations and Bequests Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year.

This Account has been prepared in accordance with the 2011 Revised Estimate for the Charitable Donations and Bequests Office. The functions of this Office were transferred to the Department of Justice and Equality (Vote 19) on 1 May 2011 (S.I. No. 194 of 2011). Therefore, expenditure prior to 1 May 2011 in relation to the functions of the Office is included in this Vote and all expenditure relating to the functions of the Office after that date is included in Vote 19. However, bank transactions occurring after the 1 May 2011 have been included in this account in order to finalise the affairs of Vote 24.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

In the course of carrying out their statutory functions, the Commissioners of Charitable Donations and Bequests for Ireland hold certain charitable trust funds. Such funds are accounted for separately and do not form part of this account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operated in the Charitable Donations and Bequests Office for the year ended 31 December 2011.

Orla Barry Murphy
Accounting Officer
Charitable Donations and Bequests Office
29 March 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 24: Charitable Donations and Bequests for 2011 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 2011.

Seamus McCarthy
Comptroller and Auditor General
11 September 2012

Vote 24 Charitable Donations and Bequests Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	93	93	278
A.2. Travel and subsistence	1	—	—
A.3. Incidental expenses	18	18	56
A.4. Postal and telecommunications services	3	3	8
A.5. Office premises expenses	5	5	19
	<hr/>	<hr/>	<hr/>
Gross expenditure	120	119	361
Deduct			
A.6. Appropriations-in-aid	5	5	14
	<hr/>	<hr/>	<hr/>
Net expenditure	115	114	347
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Surplus for surrender		€628¹	€77,737

¹Surrendered on 16 September 2011

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			119	361
Expenditure on services and programmes			—	—
Gross expenditure			<u>119</u>	<u>361</u>
Deduct				
Appropriations in aid			5	14
Net expenditure			<u>114</u>	<u>347</u>
Changes in capital assets				
Purchases cash		—		
Depreciation		—		
		<u>—</u>	—	(1)
Changes in net current assets				
Decrease in closing accruals			(4)	1
Direct expenditure			<u>110</u>	<u>347</u>
Net allied services expenditure	1.1		4	117
Total operating cost			<u><u>114</u></u>	<u><u>464</u></u>

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 24 borne elsewhere

Vote		2011 €000	2010 €000
10	Office of Public Works	4	117
		<u>4</u>	<u>117</u>

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	—	6
		<hr/>	<hr/>
		—	6
Current assets			
Net liability from the Exchequer	2.3	10	(1)
Total current assets		<hr/>	<hr/>
		10	(1)
Less current liabilities			
Bank and cash	2.2	10	(1)
Accrued expenses		—	4
Total current liabilities		<hr/>	<hr/>
		10	3
Net current liabilities		<hr/>	<hr/>
		—	(4)
Net assets		<hr/>	<hr/>
		—	2
Represented by:			
State funding account		<hr/>	<hr/>
		—	2

2.1 Statement of Capital Assets

	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	26	47	73
Additions	—	—	—
Disposals	—	(2)	(2)
Transfers	(26)	(45)	(71)
Cost or valuation at 31 December 2011	<u>—</u>	<u>—</u>	<u>—</u>
Accumulated depreciation			
Opening balance at 1 January 2011	26	41	67
Depreciation for the year	—	—	—
Depreciation on disposals	—	(2)	(2)
Depreciation on transfers	(26)	(39)	(65)
Cumulative depreciation at 31 December 2011	<u>—</u>	<u>—</u>	<u>—</u>
Net assets at 31 December 2011	<u>—</u>	<u>—</u>	<u>—</u>
Net assets at 31 December 2010	<u>—</u>	<u>6</u>	<u>6</u>

2.2 Bank and Cash

	2011 €000	2010 €000
at 31 December		
PMG balances and cash	(10)	2
Orders outstanding	—	(1)
	<u>(10)</u>	<u>1</u>

The Office executed its responsibilities in clearing its PMG accounts by processing all payments and receipts. The remaining PMG balance is of a technical nature and is being addressed by the Department of Public Expenditure and Reform with advice from the Department of Finance.

2.3 Net Liability from the Exchequer

	2011 €000	2010 €000
at 31 December		
Surplus to be surrendered	—	78
Exchequer grant undrawn	(10)	(77)
Net liability from the Exchequer	<u>(10)</u>	<u>1</u>

Represented by**Creditors**

Net PMG position and cash	<u>(10)</u>	<u>1</u>
	<u>(10)</u>	<u>1</u>

3 Variations in Expenditure

There were no expenditure subheads where the outturn varied from the amount provided by more than €100,000, and by more than 25%.

4 Receipts

4.1 Appropriations-in-aid

	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Miscellaneous	—	—	—
2. Pension-related deduction on public service remuneration	5	5	14
Total	5	5	14

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	—	6
	2011 €000	2010 €000
Pay	86	258
Higher, special or additional duties allowances	—	1
Employer's PRSI	7	19
Total pay	93	278

6 Miscellaneous

6.1 An tÚdarás Rialála Carthanais

The Charities Act 2009 provides for the establishment of an tÚdarás Rialála Carthanais (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, as well as having a wider statutory regulatory role as set out in the Charities Act 2009. An establishment day has not yet been determined for an tÚdarás.