

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 2010 for the salaries and expenses of the Charitable Donations and Bequests Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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 operates in the Charitable Donations and Bequests Office. During 2010 the system did not include an internal audit function. An Audit Committee was established in November 2010 chaired by an external accountant. The committee met once in 2010 and will decide on internal audit plans and the appointment of an internal auditor in 2011.

ORLA BARRY MURPHY

Accounting Officer

Charitable Donations and Bequests Office

4 March 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 24: Charitable Donations and Bequests for 2010 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 Charitable Donations and Bequests Office. 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY

Comptroller and Auditor General

14 June 2011

Vote 24 Charitable Donations and Bequests Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	371	278	334
A.2. Travel and subsistence	2	—	1
A.3. Incidental expenses	30	56	28
A.4. Postal and telecommunications services	12	8	9
A.5. Office premises expenses	25	19	20
Gross Expenditure	440	361	392
Deduct			
A.6. Appropriations-in-aid	15	14	13
Net Expenditure	425	347	379
Surplus to be surrendered		€7,737	€6,745

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			361	392
Expenditure on services and programmes			—	—
Gross expenditure			<u>361</u>	<u>392</u>
Deduct				
Appropriations in aid			(14)	(13)
Net expenditure			<u>347</u>	<u>379</u>
Changes in capital assets				
Purchases cash		(4)		
Depreciation		3		
		<u> </u>	(1)	3
Changes in net current assets				
Increase in closing accruals			1	(1)
Direct expenditure			<u>347</u>	<u>381</u>
Net allied services expenditure	1.1		117	193
Total operating cost			<u><u>464</u></u>	<u><u>574</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		2010 €000	2009 €000
10	Office of Public Works	117	193
		<u>117</u>	<u>193</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	6	5
		<u>6</u>	<u>5</u>
Current Assets			
Bank and Cash	2.2	1	(1)
Other Debit Balances	2.3	—	1
Total Current Assets		<u>1</u>	<u>—</u>
Less Current Liabilities			
Accrued expenses		4	3
Other credit balances	2.4	—	1
Net Liability to the Exchequer	2.5	1	(1)
Total Current Liabilities		<u>5</u>	<u>3</u>
Net Current Liabilities		(4)	(3)
Net Assets		<u>2</u>	<u>2</u>

2.1 Statement of Capital Assets

	Furniture and Fittings €000	Office Equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2010	26	75	101
Additions	—	4	4
Disposals	—	(32)	(32)
Cost or valuation at 31 December 2010	<u>26</u>	<u>47</u>	<u>73</u>
Accumulated Depreciation			
Opening balance at 1 January 2010	26	70	96
Depreciation for the year	—	3	3
Depreciation on disposals	—	(32)	(32)
Cumulative depreciation at 31 December 2010	<u>26</u>	<u>41</u>	<u>67</u>
Net Assets at 31 December 2010	<u>—</u>	<u>6</u>	<u>6</u>
Net Assets at 31 December 2009	<u>—</u>	<u>5</u>	<u>5</u>

2.2 Bank and Cash	2010	2009
at 31 December	€000	€000
PMG balances and cash	2	—
Orders outstanding	(1)	(1)
	<u>1</u>	<u>(1)</u>
	<u><u>1</u></u>	<u><u>(1)</u></u>
2.3 Other Debit Balances	2010	2009
at 31 December	€000	€000
Suspense	—	1
	<u>—</u>	<u>1</u>
	<u><u>—</u></u>	<u><u>1</u></u>
2.4 Other Credit Balances	2010	2009
at 31 December	€000	€000
Amounts due to the state		
Due to the State (PAYE, PRSI, Income Levy & VAT)	—	1
	<u>—</u>	<u>1</u>
	<u><u>—</u></u>	<u><u>1</u></u>
2.5 Net Liability to the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	78	67
Exchequer grant undrawn	(77)	(68)
Net liability to the Exchequer	<u>1</u>	<u>(1)</u>
	<u><u>1</u></u>	<u><u>(1)</u></u>
Represented by:		
Debtors		
Net PMG position and cash	1	(1)
Debit balances: suspense	—	1
	<u>1</u>	<u>—</u>
	<u><u>1</u></u>	<u><u>—</u></u>
Creditors		
Due to State	—	(1)
	<u>—</u>	<u>(1)</u>
	<u><u>—</u></u>	<u><u>(1)</u></u>

2.6 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2010 was €1,210.

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

	2010 Estimated €000	2010 Realised €000	2009 Realised €000
1. Miscellaneous	1	—	1
2. Pension-related deduction on public service remuneration	14	14	12
Total	15	14	13

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	6	7
	2010 €000	2009 €000
Pay	258	307
Higher, special or additional duties allowances	1	—
Other allowances	—	4
Overtime	—	—
Employer's PRSI	19	23
Total pay	278	334

6 Miscellaneous Items

6.1 An tÚdarás Rialála Carthanas

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, 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.