

## **Vote 24: Charitable Donations and Bequests**

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## 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 2009 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 2009, 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.

### **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 2009 the system did not include an Internal Audit Function or an Audit Committee. However, an Audit Committee has since been established and arrangements are being made with an accountancy firm to put in place the required Internal Audit Function.

**ORLA BARRY MURPHY**

Accounting Officer

Charitable Donations and Bequests Office

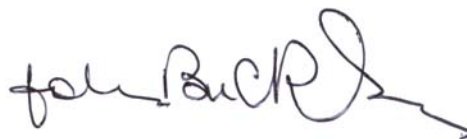
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2009 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 2009.

A handwritten signature in blue ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 24 Charitable Donations and Bequests Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	401	334	326
A.2. Travel and subsistence	2	1	1
A.3. Incidental expenses	29	28	21
A.4. Postal and telecommunications services	12	9	9
A.5. Office premises expenses	26	20	18
<b>Gross Expenditure</b>	<b>470</b>	<b>392</b>	<b>375</b>
<b>Deduct</b>			
A.6. Appropriations-in-aid	24	13	—
<b>Net Expenditure</b>	<b>446</b>	<b>379</b>	<b>375</b>
<b>Surplus to be surrendered</b>		<b>€6,745</b>	<b>€106,171</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			392	375
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<u>392</u>	<u>375</u>
Deduct				
<b>Appropriations in aid</b>			<u>13</u>	—
<b>Net expenditure</b>			<u>379</u>	<u>375</u>
<b>Changes in capital assets</b>				
Purchases cash		—		
Depreciation		<u>3</u>	3	(3)
<b>Changes in net current assets</b>				
Decrease in closing accruals			<u>(1)</u>	<u>2</u>
<b>Direct expenditure</b>			<u>381</u>	<u>374</u>
Net allied services expenditure	1.1		<u>193</u>	<u>113</u>
<b>Total operating cost</b>			<u><u>574</u></u>	<u><u>487</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		2009 €000	2008 €000
10	Office of Public Works	<u>193</u>	<u>113</u>
		<u><u>193</u></u>	<u><u>113</u></u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	5	8
		<u>5</u>	<u>8</u>
<b>Current Assets</b>			
PMG Balance and Cash		—	3
Orders Outstanding		(1)	(2)
Other Debit Balances	2.2	1	10
<b>Total Current Assets</b>		<u>—</u>	<u>11</u>
<b>Less Current Liabilities</b>			
Accrued expenses		3	4
Other credit balances	2.3	1	—
Net Liability to the Exchequer	2.4	(1)	11
<b>Total Current Liabilities</b>		<u>3</u>	<u>15</u>
<b>Net Current Liabilities</b>		<u>(3)</u>	<u>(4)</u>
<b>Net Assets</b>		<u>2</u>	<u>4</u>

### 2.1 Statement of Capital Assets

	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	77	26	103
Additions	—	—	—
Disposals	(2)	—	(2)
Cost or valuation at 31 December 2009	<u>75</u>	<u>26</u>	<u>101</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	69	26	95
Depreciation for the year	3	—	3
Depreciation on disposals	(2)	—	(2)
Cumulative depreciation at 31 December 2009	<u>70</u>	<u>26</u>	<u>96</u>
<b>Net Assets at 31 December 2009</b>	<u>5</u>	<u>—</u>	<u>5</u>
<b>Net Assets at 31 December 2008</b>	<u>8</u>	<u>—</u>	<u>8</u>

<b>2.2 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Suspense	1	10
	<u>1</u>	<u>10</u>
	<u><u>1</u></u>	<u><u>10</u></u>
<b>2.3 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the state</b>		
Due to the State (PAYE, PRSI, Income Levy & VAT)	1	—
	<u>1</u>	<u>—</u>
	<u><u>1</u></u>	<u><u>—</u></u>
<b>2.4 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	67	106
Exchequer grant undrawn	(68)	(95)
Net liability to the Exchequer	<u>(1)</u>	<u>11</u>
	<u><u>(1)</u></u>	<u><u>11</u></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	(1)	1
Debit balances: suspense	1	10
	<u>—</u>	<u>11</u>
	<u><u>—</u></u>	<u><u>11</u></u>
<b>Creditors</b>		
Due to State	(1)	—
	<u>(1)</u>	<u>—</u>
	<u><u>(1)</u></u>	<u><u>—</u></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

	2009 Estimated	2009 Realised	2008 Realised
	€000	€000	€000
1. Miscellaneous	1	1	—
2. Pension-related deduction on public service remuneration	23	12	—
<b>Total</b>	<b>24</b>	<b>13</b>	<b>—</b>

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	7	7
	<b>2009</b>	<b>2008</b>
	€000	€000
Pay	307	297
Higher, special or additional duties allowances	—	2
Other allowances	4	4
Overtime	—	—
Employer's PRSI	23	23
<b>Total pay</b>	<b>334</b>	<b>326</b>

### 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.