

# **Oifig Choimisinéir na dTeangacha Oifigiúla**

## **FINANCIAL STATEMENTS**

**for the year ended 31 December 2005**

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# **OIFIG CHOIMISINÉIR NA dTEANGACHA OIFIGIÚLA**

## **Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas**

I have audited the financial statements of the Coimisinéir Teanga for the year ended 31 December 2005 under the Official Languages Act 2003.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Accounting Policies, the Income and Expenditure Account, the Balance Sheet, and the related notes.

### **Respective Responsibilities of An Coimisinéir Teanga and the Comptroller and Auditor General**

An Coimisinéir Teanga is responsible for preparing the financial statements in accordance with the Official Languages Act 2003, and for ensuring the regularity of transactions. An Coimisinéir Teanga prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Coimisinéir Teanga are set out in the Statement of Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Coimisinéir Teanga's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

## **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Coimisinéir Teanga's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Opinion**

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of Oifig Choimisinéir na dTeangacha Oifigiúla affairs at 31 December 2005 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by Oifig Choimisinéir na dTeangacha Oifigiúla. The financial statements are in agreement with the books of account.



**John Purcell**  
**Comptroller and Auditor General**

**25 May 2006**

# **Oifig Choimisinéir na dTeangacha Oifigiúla**

## **Statement on the System of Internal Control**

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### **Responsibility for the System of Internal Financial Control.**

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. There is a total staff of 6, including An Coimisinéir Teanga, an Office Manager and four officials. The responsibility for ensuring that an effective system of Internal Controls is maintained and operated falls to myself, as An Coimisinéir Teanga.

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

The staff of this office and I have taken steps to ensure that there is a effective system in place, by implementing a system of internal control based on information being supplied to management, administrative procedures including segregation of duties, and a system of delegation and responsibility. This includes :

- annual and quarterly estimates which lay down the supply which is needed for the coming period.
- Regular reporting to the Department of Community, Rural & Gaeltacht Affairs, which includes reports on expenditure to date when a drawdown to our current account in the bank is required. Comparisons are made at this time between estimated and actual expenditure.

Internal Audit services are provided on a contract basis by a firm of accountants. An internal audit took place during 2005. This office has also put in place an Audit Committee, consisting of the Office Manager and two external members.

I confirm that I reviewed the office's system of internal financial control during the year 2005.

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**Seán Ó Cuirreáin**  
**An Coimisinéir Teanga**

# **Oifig Choimisinéir na dTeangacha Oifigiúla**

## **Ráiteas ar Chúraimí an Choimisinéara Teanga**

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Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003.

Under paragraph 8 (1) of the second schedule of the Official Languages Act 2003, An Coimisinéir Teanga is obliged to keep, in such form as may be approved of by the Minister for Community, Rural and Gaeltacht Affairs , all proper and usual accounts of all moneys received or expended by him or her and all such special accounts (if any) as the Minister may direct.

In preparing those financial statements An Coimisinéir Teanga is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so
- Disclose and explain any material departures from applicable accounting standards.

An Coimisinéir Teanga is responsible for keeping of proper books of account which disclose with reasonable accuracy the financial position of the Office. An Coimisinéir Teanga is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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**Seán Ó Cuirreáin**  
**An Coimisinéir Teanga**

\_\_\_\_\_  
**Date**

# Oifig Choimisinéir na dTeangacha Oifigiúla

## Statement on Accounting Policies

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### 1. Accounting Period

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003 and An Coimisinéir Teanga was appointed by the President on 23 February 2004. These accounts cover the year ended 31 December 2005.

### 2. Basis of Accounting

These financial statements are prepared on an accruals basis, except as stated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards as recommended by the recognised accountancy bodies are adopted, as they become operative.

### 3. Oireachtas Grant

These are accounted for on a cash receipts basis.

Oireachtas Grants comprise funds provided to Oifig Choimisinéir na dTeangacha Oifigiúla through the Vote of the Department of Community, Rural and Gaeltacht Affairs as follows

- a grant from which An Coimisinéir Teanga discharges any liabilities, and
- through the direct payment by the Department of certain salary and administrative costs.

### 4. Pensions

The Act provides for the establishment of a superannuation scheme for An Coimisinéir Teanga. Pending finalisation of the scheme contributions in line with the model civil service superannuation scheme are being made.

Oifig Choimisinéir na dTeangacha Oifigiúla's staff are civil servants who are members of the civil service superannuation scheme which is separately administered. Pension contributions from staff are retained by the Department and paid to the Exchequer.

### 5. Fixed Assets and Depreciation

Fixed assets are stated at their historical cost less accumulated depreciation. Depreciation is calculated on the straight line basis, at the following rates :-

Furniture, Fixtures and Fitting	10%
Computers and Office Equipment	20%

### 5. Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

# Oifig Choimisinéir na dTeangacha Oifigiúla

## Income and Expenditure Account for the year ended 31 December 2005

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	Note	2005 €	2004 €
<b>Income</b>			
Oireachtas Grant	1	648,815	517,609
Transfer to/from Capital Account	3	<u>6,793</u>	<u>(150,728)</u>
		655,608	366,881
<b>Expenditure</b>			
Salaries and Allowances		321,204	212,654
Travel and Removal Expenses		23,984	42,356
Accommodation Costs		5,286	13,599
Depreciation	2	27,933	24,815
Stationery		5,767	5,864
Postage & Phone		21,087	7,626
Light and Heat and Rent		86,459	5,884
Legal and Professional		24,229	11,545
Audit		3,185	2,200
Advertising		113,192	28,160
Miscellaneous		<u>9,266</u>	<u>4,968</u>
		641,592	359,671
Surplus for the period and at 31 December 2005		<u>14,016</u>	<u>7,210</u>

There are no recognised gains or losses other than those dealt with in the Income and Expenditure Account

The Statement of Accounting Policies and note 1- 3 form part of these Financial Statements

**An Coimisinéir Teanga:**

**Date:**



# Oifig Choimisinéir na dTeangacha Oifigiúla

## Balance Sheet as at 31 December 2005

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	Note	2005	2004
		€	€
<b>FIXED ASSETS</b>			
Tangible Assets	2	143,937	150,728
<b>CURRENT ASSETS</b>			
Bank		13,362	11,086
Prepayments		<u>12,758</u>	<u>2,526</u>
		26,120	13,612
<b>CURRENT LIABILITIES</b>			
Accruals		4,896	6,402
Net Current Assets		21,223	7,210
<b>TOTAL ASSETS</b>		<u>165,161</u>	<u>157,938</u>
Represented by:			
Capital Account	3	143,935	150,728
Income and Expenditure Account		<u>21,226</u>	<u>7,210</u>
		<u>165,161</u>	<u>157,938</u>

The Statement of Accounting Policies and Notes 1 - 3 form part of these Financial Statements

**An Coimisinéir Teanga:**

**Date:**

# Oifig Choimisinéir na dTeangacha Oifigiúla

## Notes to the Financial Statements.

### 1. Oireachtas Grant

The Department of Community, Rural and Gaeltacht Affairs made the following funds available to An Coimisinéir Teanga in the period

	<b>2005</b>	<b>2004</b>
	€	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	295,500	158,000
Payments made on behalf of An Coimisinéir Teanga (subheads A1, A2 and D)	<u>353,315</u>	<u>359,609</u>
	648,815	517,609

### 2. Fixed Assets

	<b>Fixtures &amp; Fittings</b>	<b>Computer &amp; Office Equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
at 1st January 2005	102,933	72610	175543
Additions in 2005	<u>11104</u>	<u>10037</u>	<u>21141</u>
Closing balance	114,037	82647	196684

#### Depreciation

Opening balance	10293	14522	24815
Charge 2005	<u>11404</u>	<u>16529</u>	<u>27933</u>
Closing balance	21697	31051	52748

#### Net Book Value

Net book value 31 December 2005	92340	51596	143936
Net book value 31 December 2004	92640	58088	150728

### 3. Capital Account

	<b>2005</b>	<b>2004</b>
	€	€
<b>Opening balance at 1 January</b>	<b>150,728</b>	<b>0</b>
<b>Transfer from Income and Expenditure Account</b>		
Funds applied for the purchase of Fixed Assets	21,141	175,543
Amortisation in line with asset depreciation	<u>(27,933)</u>	<u>(24,815)</u>
<b>Closing balance at 31 December</b>	<b>143,936</b>	<b>150,728</b>