

Oifig Choimisinéir na dTeangacha Oifigiúla

FINANCIAL STATEMENTS

for the year ended

31 December 2017

CONTENTS

Report of the Comptroller and Auditor General on the Financial Statements	3
Governance Statement	5
Statement on Internal Control	7
Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2017	9
Statement of Financial Position for the year ended 31 December 2017	10
Statement of Cash Flows for the year ended 31 December 2017	11
Notes to the Financial Statements	12



Ard-Reachtair Cuntas agus Ciste

An tArd-Reachtair Cuntas agus Ciste

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Oifig Choimisinéir na dTeangacha Oifigiúla

Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla don bhliain dar chríoch an 31 Nollaig 2017 mar a éilítear faoin Dhara Sceideal den Acht na dTeangacha Oifigiúla 2003. Tá na ráitis airgeadais comhdhéanta de

- ráiteas maidir le hioncam agus caiteachas agus cúlchistí ioncaim coinnithe
- ráiteas maidir leis an staid airgeadais
- ráiteas maidir le sreabhadh airgid agus
- na nótaí gaolmhara lena n-áirítear achoimre ar bheartais shuntasacha airgeadais.

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dliteanais agus staid airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla amhail an 31 Nollaig 2017 agus ar a hioncam agus ar a caiteachas do 2017 de réir Chaighdeán Tuairiscithe Airgeadais (CTA)102 - *An Caighdeán Tuairiscithe Airgeadais in infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann.*

An bonn atá leis an tuairim

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúchadh. Déantar cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm de réir na gcaighdeán sin. Táim neamhspleách ó Oifig Choimisinéir na dTeangacha Oifigiúla agus tá mo fhreagrachtaí eiticíúla eile comhlionta agam de réir *Chód Eitice na hEagraíochta Idirnáisiúnta d'Ard-Institiúidí Iniúcháireachta.*

Measaim go bhfuil an fhianaise iniúcháireachta atá aimsithe agam leordhóthanach agus ábhartha chun bonn a chur faoi mo thuairim.

Tuairisc ar fhaisnéis seachas na ráitis airgeadais, agus ar nithe eile

Tá faisnéis ar leith eile curtha i láthair ag Oifig Choimisinéir na dTeangacha Oifigiúla in éineacht leis na ráitis airgeadais. Tá an fhaisnéis sin comhdhéanta den ráiteas rialachais agus ráiteas um rialú inmheánach. Tá cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú i leith faisnéis den chineál sin agus ar ábhair ar leith eile lena dtuairiscím trí eisceacht.

Níl aon ní le tuairisciú agam i leith sin.

Seamus Mac Cárthaigh .

Seamus Mac Cárthaigh
Ard-Reachtair Cuntas agus Ciste
18 Nollaig 2018

Aguisín don tuarascáil

Freagrachtaí an Choimisinéir

Leagtar amach sa ráiteas rialachais na freagrachtaí atá ar an Choimisinéir Teanga. Tá an Coimisinéir freagrach as

- na ráitis airgeadais a ullmhú ar an mbealach a fhorordaítear faoin Dhara Sceideal den Acht na dTeangacha Oifigiúla 2003
- a chinntiú go dtugann na ráitis léargas fíor agus cothrom de réir CTA 102
- rialtacht na n-idirbheart a chinntiú
- a mheas cibé an bhfuil úsáid as an mbonn cuntasáiochta gnóthas leantach oiriúnach, agus
- rialú inmheánach a chinneann sé atá riachtanach d'fhonn ráitis airgeadais a ullmhú atá saor ó mhíráiteas ábhartha, cibé mar thoradh ar chalaos nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Éilítear orm faoin Dhara Sceideal den Acht na dTeangacha Oifigiúla 2003 ráitis airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla a iniúchadh agus tuairisc a thabhairt orthu chuig Títhe an Oireachtais.

An cuspóir atá agam le linn an iniúchta ná teacht ar dhearbhu réasúnach cibé an bhfuil na ráitis airgeadais tríd is tríd saor ó aon mhíráiteas ábhartha mar thoradh ar chalaos nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe ach ní hionann é is barántas go dtiocfar i gcónaí, le linn iniúchadh a dtugtar faoi de réir na gCaighdeán Idirnáisiúnta maidir le hiniúchóireacht, ar mhírúis ábhartha nuair is ann dóibh. D'fhéadfadh míráiteas eascairt ó chalaos nó ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin nó le chéile, tionchar ar chinntí eacnamaíochta úsáideoirí a dhéantar bunaithe ar na ráitis airgeadais seo.

Mar chuid d'iniúchadh a sheoltar de réir na gCaighdeán Idirnáisiúnta maidir le hiniúchadh, cleachtaim breithiúnas gairmiúil agus sceipteachas gairmiúil i gcaitheamh an iniúchta. Is mé á dhéanamh sin,

- aithním na rioscaí atá ann i leith míráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalaos nó earráid agus déanaim measúnú orthu; leagaim amach nósanna imeachta iniúchta mar fhreagra ar na rioscaí sin agus cuirim i bhfeidhm iad; agus tagaim ar fhianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalaos a bhrath níos airde ná ó earráid mar go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaos.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhonn nósanna imeachta iniúchta a leagan amach atá ábhartha sna cúinsí atá i gceist, ach ní chun críocha tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar ábharthacht na mbeartas cuntasáiochta agus a réasúnach is atá meastacháin chuntasáiochta agus nochtuithe bainteacha.

- Socraím chomh oiriúnach is atá sé úsáid a bhaint as an mbonn cuntasáiochta gnóthas leantach agus, bunaithe ar an bhfianaise iniúchóireachta a dtagaim air, cibé an bhfuil neamhchinnteacht ábhartha ann maidir le himeachtaí nó coinníollacha a chaithfeadh amhras suntasach ar chumas Oifig Choimisinéir na dTeangacha Oifigiúla Gaeilge leanúint mar ghnóthas leantach. Má shocraím go bhfuil mhíchinnnteacht ábhartha ann, éilítear orm aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais nó, má tá nochtuithe den chineál sin neamhleordhóthanach, mo thuairim a leasú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchóireachta a dtángthas uirthi go dtí dáta mo thuarascála. D'fhéadfadh imeachtaí amach anseo stop a chur ar Oifig Choimisinéir na dTeangacha Oifigiúla leanúint mar ghnóthas leantach.
- Déanaim measúnú ar an gcur i láthair, struchtúr agus ábhar na ráiteas airgeadais tríd is tríd lena n-áirítear na nochtuithe agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bhealach a thugann léiriú cóir.

Chomh maith le nithe eile, cuirim scóip agus am an iniúchta in iúl dóibhsean atá freagrach as rialachas chomh maith le torthaí suntasacha iniúchta lena n-áirítear aon easnaimh mhóra sa chóras rialaithe inmheánaigh a aithním le linn m'iniúchta.

Faisnéis eile seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair in éineacht leis na ráitis sin agus ní thugaim aon dearbhú ar aon bhealach ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na Caighdeán Idirnáisiúnta maidir le hiniúchadh an t-eolas eile a chuirtear i láthair a léamh agus lena linn sin a bhreithniú cibé an bhfuil an fhaisnéis eile ag teacht go hábhartha leis na ráitis airgeadais nó le heolas a fuarthas le linn an iniúchta nó más léir go bhfuil míráiteas ábhartha i gceist. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha i gceist sa bhfaisnéis eile seo, éilítear orm tuairisciú ina leith sin.

Tuairisc ar nithe eile

Tugadh faoin iniúchadh de réir breithnithe speisialta a bhaineann le comhlachtaí Stáit i ndáil lena mbainistiú agus a bhfeidhmíú. Tuairiscím má fhaighim go bhfuil nithe ábhartha eile ann a bhaineann leis an tslí a ndearnadh gnó poiblí.

Lorgaim fianaise faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má thug m'iniúchadh aird ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

Tuairiscím freisin trí eisceacht, más é mo thuairim,

- nach bhfaighim an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- cibé an raibh na taifid chuntasáiochta leordhóthanach chun iniúchadh ceart a dhéanamh ar na ráitis airgeadais nó
- mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasáiochta.

Oifig Choimisinéir na dTeangacha Oifigiúla

Governance Statement

Governance

Oifig Choimisinéir na dTeangacha Oifigiúla is an independent statutory office established under the Official Languages Act 2003. An Coimisinéir Teanga is appointed by the President of Ireland on the advice of the Government following a resolution passed by both Houses of the Oireachtas recommending the appointment. The Office does not have a board of directors.

An Coimisinéir Teanga is responsible for ensuring that the Office adheres to good governance practices and carries out the functions set out in the legislation. Oifig Choimisinéir na dTeangacha Oifigiúla formulates an annual work plan in line with its Statement of Strategy. This plan is reviewed and updated on a regular basis. The Office also ensures that its corporate policies and procedures are up to date and in line with relevant civil service circulars.

The Office has an Audit and Risk Committee which met on three occasions during 2017. There are three members on the Committee, two of whom are external members, with financial expertise and knowledge of the public sector. The Office has outsourced the internal audit function to a qualified accountant who carries out an audit in accordance with the priorities agreed with the Committee. All internal audit reports are submitted to the Committee.

Responsibilities of An Coimisinéir Teanga

Section 8 of the second schedule of the Official Languages Act 2003 requires An Coimisinéir Teanga to keep in such form as may be approved by the Minister of Culture, Heritage and the Gaeltacht, all proper and usual accounts of money received and expended by him and all such special accounts (if any) as the Minister may direct.

In preparing these 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 presume that it will continue in operation and
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

An Coimisinéir Teanga is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with section 8 of the second schedule of the Official Languages Act 2003. The maintenance and integrity of the corporate and financial information on the Office's website is the responsibility of An Coimisinéir Teanga.

An Coimisinéir Teanga is responsible for approving the annual plan and budget. An Coimisinéir Teanga reviews the performance of the Office by reference to the annual plan and monthly management accounts (including comparison to budgeted amounts) on a regular basis.

An Coimisinéir Teanga is responsible for safeguarding its assets and hence for taking steps for the prevention and detection of fraud and other irregularities.

An Coimisinéir Teanga considers that the financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla give a true and fair view of the financial performance and the financial position of the Office at 31 December 2017.

Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

An Coimisinéir Teanga is responsible for ensuring that Oifig Choimisinéir na dTeangacha Oifigiúla has complied with the requirements of the Code of Practice for the Governance of State Bodies as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

Travel and Subsistence Expenditure

	2017	2016
	€	€
Domestic	24,073	20,531
International	<u>3,049</u>	<u>1,017</u>
Total	<u>27,122</u>	<u>21,548</u>

Hospitality Expenditure

	2017	2016
	€	€
Staff hospitality	0	0
External hospitality	<u>1,771</u>	<u>350</u>
Total	<u>1,771</u>	<u>350</u>

Consultancy Costs

Legal and professional fees of €4,397 (2016: €3,260) were incurred in 2017 in respect of the discharge of the functions of the Office. No other consultancy costs were incurred in the year (2016: €0).

Legal Costs and Settlements

There were no legal costs or settlements in 2017 (2016: €0).

Statement of Compliance

Oifig Choimisinéir na dTeangacha Oifigiúla has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Oifig Choimisinéir na dTeangacha Oifigiúla was in full compliance with the Code of Practice for the Governance of State Bodies for 2017.

Rónán Ó Domhnaill
An Coimisinéir Teanga

Date

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on Internal Control

Scope of Responsibility

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. Oifig Choimisinéir na dTeangacha Oifigiúla has sanction for eight staff – An Coimisinéir Teanga and seven civil servants. As An Coimisinéir Teanga I have responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors are either prevented or detected in a timely way

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2017 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Oifig Choimisinéir na dTeangacha Oifigiúla has an Audit and Risk Committee (ARC) comprising of a senior member of staff and two external members, with financial and audit expertise, one of whom is the Chair. The ARC met three times in 2017.

Internal audit services are provided on a contract basis by a qualified accountant. An internal audit took place during 2017.

Risk and Control Framework

Oifig Choimisinéir na dTeangacha Oifigiúla has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Oifig Choimisinéir na dTeangacha Oifigiúla and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on an annual basis.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems and
- there are systems in place to safeguard assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and An Coimisinéir Teanga, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

I confirm that Oifig Choimisinéir na dTeangacha Oifigiúla has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2017 Oifig Choimisinéir na dTeangacha Oifigiúla complied with those procedures.

Review of Effectiveness

I confirm that Oifig Choimisinéir na dTeangacha Oifigiúla has procedures to monitor the effectiveness of its risk management and control procedures. Oifig Choimisinéir na dTeangacha Oifigiúla's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management team within Oifig Choimisinéir na dTeangacha Oifigiúla responsible for the development and maintenance of the internal financial control framework.

I confirm that I conducted an annual review of the effectiveness of the internal controls for 2017.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2017 that require disclosure in the financial statements.

Rónán Ó Domhnaill
An Coimisinéir Teanga

Date

Oifig Choimisinéir na dTeangacha Oifigiúla

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES

For the year ended 31 December 2017

	Note	2017	2016
		€	€
Income			
Oireachtas grant	2	728,666	638,784
Other income	7	0	14,931
Transfer from/(to) the Capital account	4	<u>(65)</u>	<u>(6,531)</u>
		728,601	647,184
Expenditure			
Salaries and allowances	5	547,406	441,061
Travel expenses		27,122	21,548
Depreciation	3	9,771	9,840
Stationery		4,932	11,020
Postage & phone		9,232	7,455
Rent, computer & office maintenance	6	86,102	85,237
Legal & professional fees		4,397	3,260
Audit fee		3,500	4,000
Accounting fees		4,054	3,525
Advertising		6,736	3,281
Publications, publicity & events		44,319	56,778
Miscellaneous		<u>17,324</u>	<u>9,907</u>
		764,895	656,912
Surplus / (Deficit) for the year		(36,294)	(9,728)
Balance Brought Forward at 1 January		38,506	48,234
Balance Carried Forward at 31 December		<u>2,212</u>	<u>38,506</u>

All income and expenditure for the year relates to continuing activities at 31 December 2017. The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and Notes 1 to 7 form part of these financial statements.

An Coimisinéir Teanga:

Rónán Ó Domhnaill

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2017

	Note	2017	2016
		€	€
Fixed Assets			
Property, plant & equipment	3	26,882	26,817
Current Assets			
Cash and cash equivalents		4,636	10,527
Debtors		0	33,826
Prepayments		<u>15,079</u>	<u>7,003</u>
		19,715	51,356
Current Liabilities (amounts falling due within one year)			
Accruals		(16,705)	(12,530)
Payables		<u>(798)</u>	<u>(320)</u>
		(17,503)	(12,850)
Net Current Assets		2,212	38,506
Total Net Assets		<u>29,094</u>	<u>65,323</u>
Representing			
Capital account	4	26,882	26,817
Retained revenue reserves		<u>2,212</u>	<u>38,506</u>
		<u>29,094</u>	<u>65,323</u>

The Statement of Cash Flows and Notes 1 to 7 form part of these financial statements.

An Coimisinéir Teanga:

Rónán Ó Domhnaill

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

STATEMENT OF CASH FLOWS

For the year ended 31 December 2017

	2017	2016
	€	€
Cash Flows from Operating Activities		
Excess Income over Expenditure	(36,294)	(9,728)
Transfer from / (to) the Capital account	65	6,531
Depreciation	9,771	9,840
(Increase) / decrease in prepayments	(8,076)	9,038
(Increase) / decrease in debtors	33,826	0
Increase / (decrease) in payables	478	(805)
Increase / (decrease) in deferred income	0	(2,000)
Increase / (decrease) in accruals	4,175	3,554
Net Cash Inflow from Operating Activities	<u>3,945</u>	<u>16,430</u>
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	<u>(9,836)</u>	<u>(16,371)</u>
Net Cash Flows from Investing Activities	<u>(9,836)</u>	<u>(16,371)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(5,891)</u>	<u>59</u>
Cash and cash equivalents at 1 January	<u>10,527</u>	<u>10,468</u>
Cash and cash equivalents at 31 December	<u>4,636</u>	<u>10,527</u>

Oifig Choimisinéir na dTeangacha Oifigiúla

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Oifig Choimisinéir na dTeangacha Oifigiúla are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003 with a head office at An Spidéal, Gaillimh. Rónán Ó Domhnaill was appointed as the second Coimisinéir Teanga on 12 March 2014 succeeding Seán Ó Cuirreáin who stepped down from the position on 23 February 2014.

The functions of An Coimisinéir Teanga are set out in Section 21 of the Act and include

- monitoring compliance with the Act
- carrying out investigations into any failure by a public body to comply with the provisions of the Act
- providing advice to the public regarding their rights under the Act
- providing advice to public bodies regarding their obligations under the Act
- carrying out investigations to ascertain whether any provision of any other enactment relating to the status or use of an official language was not complied with.

b) Statement of Compliance

The financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2017 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Oifig Choimisinéir na dTeangacha Oifigiúla's financial statements.

d) Revenue

Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

Other Revenue

Other revenue is recognised on an accruals basis.

e) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that Oifig Choimisinéir na dTeangacha Oifigiúla will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

f) Payables

Payables are classified as current if payable within one year or less. If not, they are presented as non current liabilities.

g) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

h) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- | | | |
|------|-------------------------------|---------------|
| (i) | Fixtures and Fittings | 10% per annum |
| (ii) | Computer and Office Equipment | 20% per annum |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

i) Pensions

The current Coimisinéir Teanga is a member of the Single Public Service Pension Scheme. The relevant pension contributions are remitted to the Department of Public Expenditure and Reform. The Department has confirmed that pension liability in respect of the Coimisinéir will be met by funds provided from the Oireachtas in accordance with Section 44(1)(b) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. No provision has been made in these financial statements for such liability as any liability arising is not considered material.

The staff of the Office of An Coimisinéir Teanga are civil servants. Their payroll is administered by the Department and liability in relation to their pensions rests with the Department.

A defined benefit scheme was established in 2009 for the first Coimisinéir Teanga in accordance with the Official Languages Act 2003. Liabilities under the scheme fall to be paid by the Department.

j) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Depreciation and Residual Values

The asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings have been reviewed, and it has been concluded that asset lives and residual values are appropriate.

Provisions

Oifig Choimisinéir na dTeangacha Oifigiúla makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated. There were no provisions in 2017.

2. Oireachtas Grant

The Department of Culture, Heritage and the Gaeltacht made the following funds available to Oifig Choimisinéir na dTeangacha Oifigiúla in the period

	2017	2016
	€	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	109,000	178,000
Payments made on behalf of Oifig Choimisinéir na dTeangacha Oifigiúla	<u>619,666</u>	<u>460,784</u>
	728,666	638,784

3. Fixed Assets

2017	Fixtures & Fittings €	Computer & Office Equipment €	Total €
Cost			
Opening Balance 1 January 2017	158,560	105,599	264,159
Additions in 2017	0	9,836	9,836
Disposals in 2017	<u>0</u>	<u>(6,661)</u>	<u>(6,661)</u>
Closing Balance 31 December 2017	158,560	108,774	267,334
Depreciation			
Opening Balance 1 January 2017	158,270	79,072	237,342
Charge 2017	290	9,481	9,771
Disposals 2017	<u>0</u>	<u>(6,661)</u>	<u>(6,661)</u>
Closing Balance 31 December 2017	158,560	81,892	240,452
Net Book Value			
Net book value 31 December 2017	<u>0</u>	<u>26,882</u>	<u>26,882</u>
Net book value 31 December 2016	<u>290</u>	<u>26,527</u>	<u>26,817</u>

2016	Fixtures & Fittings €	Computer & Office Equipment €	Total €
Cost			
Opening Balance 1 January 2016	158,560	113,681	272,241
Additions in 2016	0	16,371	16,371
Disposals in 2016	<u>0</u>	<u>(24,453)</u>	<u>(24,453)</u>
Closing Balance 31 December 2016	158,560	105,599	264,159
Depreciation			
Opening Balance 1 January 2016	153,818	98,137	251,955
Charge 2016	4,452	5,388	9,840
Disposals 2016	<u>0</u>	<u>(24,453)</u>	<u>(24,453)</u>
Closing Balance 31 December 2016	158,270	79,072	237,342
Net Book Value			
Net book value 31 December 2016	<u>290</u>	<u>26,527</u>	<u>26,817</u>
Net book value 31 December 2015	<u>4,742</u>	<u>15,544</u>	<u>20,286</u>

4. Capital Account

	2017 €	2016 €
Transfer to Income and Expenditure Account		
Funds applied for the purchase of Fixed Assets	9,836	16,371
Amortisation in line with asset depreciation	<u>(9,771)</u>	<u>(9,840)</u>
	65	6,531
Opening balance at 1 January	26,817	20,286
Closing balance at 31 December	26,882	26,817

5. Salaries and Allowances

Payroll costs are made up of

	2017 €	2016 €
Salary of An Coimisinéir	115,177	115,177
Staff salaries	388,791	293,459
Employer's PRSI	39,600	30,781
Holiday pay charge	<u>3,838</u>	<u>1,644</u>
	547,406	441,061

The Coimisinéir Teanga is a member of the new Single Public Service Pension Scheme. The Department has confirmed that pension liability in respect of the Coimisinéir will be met by funds provided from the Oireachtas in accordance with Section 44(1)(b) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. No provision has been made in these financial statements for such liability as any liability arising is not considered material.

An amount of €28,605 (2016 - €25,043) was deducted from staff by way of the pension levy and paid to the Exchequer.

(b) Employee benefits breakdown

Range of total employee benefits		Number of Employees	
From	To	2017	2016
€60,000	- €69,999	1	-
€70,000	- €79,999	1	1
€80,000	- €89,999	1	1
€90,000	- €99,999	-	-
€100,000	- €109,999	-	-
€110,000	- €119,999	1	1

6. Rent, computer and office maintenance

Lease Commitments

Oifig Choimisinéir na dTeangacha Oifigiúla is located in An Spidéal in a premises provided by the Department of Culture, Heritage and the Gaeltacht at an annual rental cost of €48,019.

A new lease was agreed between the landlord and the Department for the period 2 June 2014 to 1 March 2024. These premises have been made available to Oifig Choimisinéir na dTeangacha Oifigiúla at the full rental cost.

At 31 December 2017 Oifig Choimisinéir na dTeangacha Oifigiúla has the following commitments in respect of this lease:

	€
Payable within one year	48,019
Payable within two to five years	192,076
Payable after five years	<u>56,022</u>
	<u>296,117</u>

7. Other Income

In March 2016, Oifig Choimisinéir na dTeangacha Oifigiúla organised an international conference on language rights which was attended by Language Commissioners from various countries. The conference received recognition as part of An Teanga Bheo, Centenary Commemorative Programme, 1916-2016. The Department of Culture, Heritage and the Gaeltacht provided funding of €9,000 towards the conference. Conference fees totalling €5,931 were paid by members of the International Association of Language Commissioners.