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for children : do leanaf

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OFFICE OF THE OMBUDSMAN FOR CHILDREN

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2007**

OFFICE OF THE OMBUDSMAN FOR CHILDREN

GENERAL INFORMATION

Head Office	Millennium House 52-56 Great Strand Street Dublin 1
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Website:	www.oco.ie
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Auditors:	Comptroller and Auditor General Dublin Castle Dublin 2

OMBUDSMAN FOR CHILDREN

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

I have audited the financial statements of the Ombudsman for Children for the year ended 31 December 2007 under the Ombudsman for Children Act, 2002.

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

Respective Responsibilities of the Ombudsman for Children and the Comptroller and Auditor General

The Ombudsman for Children is responsible for preparing the financial statements in accordance with the Ombudsman for Children Act, 2002, and for ensuring the regularity of transactions. The Ombudsman for Children prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Ombudsman for Children are set out in the Statement of Responsibility.

My responsibility is to audit the financial statements in accordance with relevant legal and regularity 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 Ombudsman for Children'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 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 Ombudsman for Children'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 the Ombudsman for Children's affairs at 31 December 2007 and of the income and expenditure and cash flow for the year then ended.

In my opinion, proper books of account have been kept by the Ombudsman for Children. The financial statements are in agreement with the books of account.



John Buckley
Comptroller and Auditor General

27 February 2009

**STATEMENT OF RESPONSIBILITY OF THE
OFFICE OF THE OMBUDSMAN FOR CHILDREN**

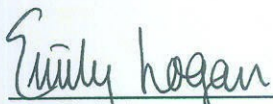
The Ombudsman for Children is required by Section 17 (1)(2) of the Ombudsman for Children Act 2002 to prepare financial statements for each financial year of all proper and usual accounts of moneys received or expended by her in the performance of her functions under the Ombudsman for Children Act 2002.

In preparing these statements, the Office is required to:

- * select appropriate accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the accounts on the going concern basis unless it is inappropriate to presume that the Office will continue in business;
- * disclose and explain if there are any material departures from applicable accounting standards.

The Ombudsman for Children is responsible for ensuring that proper accounting records are kept by the Office of the Ombudsman for Children with records that disclose with reasonable accuracy at all times its financial position and to ensure that the financial statements comply with the Ombudsman for Children Act, 2002.

The Ombudsman for Children is also responsible for safeguarding the offices assets and to take appropriate steps for the prevention and detection of fraud and other irregularities, and also for ensuring compliance with late payments legislation.



Ms. Emily Logan
Ombudsman for Children

OFFICE OF THE OMBUDSMAN FOR CHILDREN
STATEMENT ON INTERNAL FINANCIAL CONTROLS

Responsibility for system of Internal Financial Control

I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material error or other irregularities are either prevented or would be detected on a timely basis.

Control Environment

The following steps have been taken to ensure an appropriate control environment:

- * decisions on expenditure rest with the Ombudsman, Assistant Ombudsman and the Corporate Business Manager;
- * management responsibilities are clearly assigned and communicated between the Ombudsman and the Corporate Business Manager;
- * internal reporting relationships are clearly assigned

Risk Assessment

The Ombudsman has begun work on establishing processes to identify and evaluate financial risks by:

- * identifying the nature and extent of financial risks facing the office;
- * assessing the potential of identified risks occurring;
- * evaluating and assessing the internal capacity of the office to manage and mitigate the risks that do occur.

The Office of the Ombudsman for Children will carry out a formal risk assessment process in 2008.

Control Mechanism

The system of internal financial control is based on internal management of information, administrative procedures and a system of delegation and accountability. In particular this involves

- * regular review by the Ombudsman, Assistant Ombudsman and the Corporate Business Manager of financial information provided by the Department of Health and Children;
- * regular team meetings.

OFFICE OF THE OMBUDSMAN FOR CHILDREN
STATEMENT ON INTERNAL FINANCIAL CONTROLS

Mechanisms have been established for ensuring the adequacy of the security of the Office's information (internally within the Office of the Ombudsman for Children) and communication technology systems (in collaboration with the IT section of the Department of Health and Children).

Signed

Emily Logan
Ms. Emily Logan
Ombudsman for Children

Date

25th February '09

OFFICE OF THE OMBUDSMAN FOR CHILDREN

STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation

The financial statements are prepared on an accruals basis under the historical cost convention, and except as indicated below, are in accordance with generally accepted accounting principles and comply with the accounting policies of the Minister for Health and Children.

The financial statements are in a form approved by the Minister for Health and Children with the concurrence of the Minister for Finance.

2. Period of Financial Statement

These financial statements cover the period 1 January 2007 to 31 December 2007.

3. Oireachtas Grants

Income recognised in the financial statements under Oireachtas Grants represents the amounts paid by the Department of Health and Children in the period. Grant income applied for capital purposes and which result in additions to fixed assets are capitalised on the Capital Account.

4. Tangible Fixed Assets

(a) Tangible Fixed Assets are stated at their historical cost or valuation less accumulated depreciation.

Depreciation is provided on a straight line basis at rates which are calculated to write off the assets, adjusted for estimated residual value, over their expected lives as follows:

Fixtures / Fittings & Telephone Equipment	10%
IT and Office Equipment	20%

(b) Depreciation is matched by an equivalent amortisation of the Capital Account.

5. Capital Account

The Capital Account represents the unamortized value of funding applied for the purchase of fixed assets.

6. Pensions

The employees of the Office of the Ombudsman for Children are civil servants and are members of a defined benefits scheme which is unfunded and is administered by the Department of Finance.

The pension entitlements of the Ombudsman for Children who is appointed by the President have not yet been finalised. There is no charge in these financial statements for any liabilities which may arise in respect of the pension of the Ombudsman.

OFFICE OF THE OMBUDSMAN FOR CHILDREN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2007

	Notes	2007 €	2006 €
Income			
Oireachtas Grants	1	2,100,000	1,266,268
Transferred to Capital Account to fund Fixed Assets	9	(34,141)	(50,811)
Deposit Interest		1,386	-
Total Income		<u>2,067,245</u>	<u>1,215,457</u>
Expenditure			
Staff Costs	2	811,069	606,782
Accommodation Expenses	3	290,344	157,084
Office Administration Expenses	4	468,757	329,067
Seminars and Events	5	476,236	232,434
Gross Expenditure		<u>2,046,406</u>	<u>1,325,367</u>
Depreciation	6	33,053	28,519
Amortisation of Capital Grant	9	(33,053)	(28,519)
Total Expenditure for the year		<u>2,046,406</u>	<u>1,325,367</u>
Surplus / (Deficit) for the year		20,839	(109,910)
(Deficit) at beginning of the year		<u>(132,202)</u>	<u>(22,292)</u>
Deficit at the end of the year		<u><u>(111,363)</u></u>	<u><u>(132,202)</u></u>

All recognised gains and losses for the year ended 31 December 2007 have been included in the Income and Expenditure Account.

There are no other gains and losses apart from the gains and losses shown in the two financial years above.

The Statement of Accounting Policies on Page 7 and notes 1 to 13 form part of these financial statements.

Emily Logan

Ms. Emily Logan
Ombudsman for Children

Date:

25th Feb 09

OFFICE OF THE OMBUDSMAN FOR CHILDREN

BALANCE SHEET AS AT 31 DECEMBER 2007

	Notes	2007 €	2006 €
<u>Fixed Assets</u>			
Tangible Assets	6	105,056	103,968
<u>Current Assets</u>			
Debtors and prepayments	7	8,195	828
Cash on hand and Bank Balances		94,784	159
		<u>102,979</u>	<u>987</u>
<u>Current Liabilities</u>			
Amounts falling due within one year			
Creditors and Accruals	8	(214,342)	(133,189)
Net Current (Liabilities)		(111,363)	(132,202)
Total Assets less Current Liabilities		<u>(6,307)</u>	<u>(28,234)</u>
<u>Capital and Reserves</u>			
Non-Capital Income and Expenditure Account (Deficit)		(111,363)	(132,202)
Capital Account	9	105,056	103,968
		<u>(6,307)</u>	<u>(28,234)</u>

The Statement of Accounting Policies on Page 7 and notes 1 to 13 form part of these financial statements

Emily Logan
 Ms. Emily Logan
 Ombudsman for Children

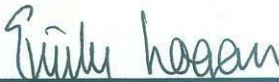
Date:

25th Feb 07

OFFICE OF THE OMBUDSMAN FOR CHILDREN
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007

Notes	2007 €	2006 €
Reconciliation of surplus to net cash inflow from operating activities		
Surplus / (Deficit) for the year	20,839	(109,910)
Transfer to/(from) Capital Account to fund the purchase of Fixed Assets	34,141	50,811
Depreciation Charge	33,053	28,519
Amortisation of Capital Grant	(33,053)	(28,519)
Increase in Debtors	(7,367)	(828)
Increase in Creditors	81,153	110,679
Net Cash Inflow from Operating Activities	128,766	50,752
Cash Flow Statement		
Net Cash Flow from Operating Activities	128,766	50,752
Return on Investments and Servicing of Finance		
Capital Expenditure 6	(34,141)	(50,811)
Management of Liquid Resources	-	-
Financing	-	-
Increase in cash	94,625	(59)
Reconciliation of Net Cash Flows to Movement in Net Funds		
Changes in Net Funds resulting from cash flow		
Net Funds at beginning of the year	159	218
Net Funds at the end of the year	94,784	159
Increase in Cash in the year	94,625	(59)

The Statement of Accounting Policies on Page 7 and notes 1 to 13 form part of these financial statements


 Ms. Emily Logan
 Ombudsman for Children
 25th Feb 09

Date:

OFFICE OF THE OMBUDSMAN FOR CHILDREN

NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	€	€
1 Oireachtas Grants		
Department of Health and Children Grant	2,100,000	1,266,268
	€	€
2 Staff Costs and Employee Information		
Staff Payroll Costs		
Wages and Salaries	763,346	574,719
Pension costs	4,109	-
Staff Related Expenses		
Travel and Subsistence	43,614	32,063
Total Staff Costs	<u>811,069</u>	<u>606,782</u>
Employee Numbers		
The average number of employees during the year was made up as follows:	2007	2006
Ombudsman	1	1
Administration Staff	14	10
Total	<u>15</u>	<u>11</u>
	2007	2006
	€	€
3 Accommodation Expenses		
Rent and Rates	283,812	151,131
Maintenance and Refurbishment Expenses	6,532	5,953
	<u>290,344</u>	<u>157,084</u>
	2007	2006
	€	€
4 Office Administration Expenses		
Consultancy and Legal	186,602	133,599
Postal and Telephone Costs	32,778	23,875
Website Costs	50,732	47,040
Advertising	56,163	16,613
Office Supplies and Machinery	16,832	11,499
Other Miscellaneous Expenditure	1,746	178
Accountancy and Audit	34,824	23,307
Cleaning and Catering	18,378	10,536
Training	13,154	25,208
Translators and Interpreter	29,011	7,560
Light and Heat	19,884	21,826
Premises Insurance	2,313	2,426
Membership/subscriptions	5,744	5,400
Donation	200	-
Bank Charges	396	-
	<u>468,757</u>	<u>329,067</u>

OFFICE OF THE OMBUDSMAN FOR CHILDREN

NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

5 Seminars and Publications

	2007	2006
	€	€
Promotions and Sponsor	18,565	47,221
Design and Print	77,996	37,276
OCO Projects	140,599	23,711
Publications and Reference books	47,726	54,274
Photography	9,513	2,196
Room Hire	1,627	3,804
Conference/Seminar expenses	17,400	12,093
Educational Materials Development	141,608	44,478
Media Expenses	9,650	7,381
Travel and Subsistence-non staff	11,552	-
	<u>476,236</u>	<u>232,434</u>

6 Tangible Fixed Assets

	Computer & ICT Equipment	Office Equipment	Furniture & Fittings	Total
	€	€	€	€
Cost				
At 1 January 2007	87,847	37,174	35,148	160,169
Additions for the year	9,984	1,216	22,941	34,141
Disposals at Gross Book Value	-	-	-	-
At 31 December 2007	<u>97,831</u>	<u>38,390</u>	<u>58,089</u>	<u>194,310</u>
Accumulated Depreciation				
At 1 January 2007	33,843	17,013	5,345	56,201
Depreciation Charge for the year	19,566	7,678	5,809	33,053
Disposals - Accumulated Depreciation	-	-	-	-
At 31 December 2007	<u>53,409</u>	<u>24,691</u>	<u>11,154</u>	<u>89,254</u>
Net Book Value				
At 31 December 2007	<u>44,422</u>	<u>13,699</u>	<u>46,935</u>	<u>105,056</u>
At 31 December 2006	<u>54,004</u>	<u>20,161</u>	<u>29,803</u>	<u>103,968</u>

7 Debtors and prepayments

	2007	2006
	€	€
Debtors	983	-
Prepayments	7,212	828
	<u>8,195</u>	<u>828</u>

8 Creditors and Accruals

Amounts falling due within one year:	2007	2006
	€	€
Trade creditors	-	-
Accrued Expenses (Pay)	105,719	-
Accrued Expenses (Non-Pay)	95,358	133,189
PAYE/PRSI	6,026	-
Other creditors	7,239	-
	<u>214,342</u>	<u>133,189</u>

OFFICE OF THE OMBUDSMAN FOR CHILDREN

NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

9 Capital Account

	2007	2006
	€	€
Balance at 1 January 2007	103,968	81,676
<u>Additions</u>		
Transfer (to) / from Income and Expenditure Account	34,141	50,811
<u>Less -</u>		
Disposals	-	-
Amount amortised in line with asset depreciation for the year	(33,053)	(28,519)
Balance at 31 December 2007	<u>105,056</u>	<u>103,968</u>

10 Financial Commitments

Annual commitments in respect of operating leases on rental of Millennium House, 52-56 Great Strand Street, Dublin 1.

Commitments under Operating Leases to pay rentals for the next year were negotiated by the Office of Public Works on behalf of the Ombudsman for Children's Office.

A 20 year lease with rent commencing at €265,675 per annum was agreed.

11 Capital and Other Commitments

There were no capital commitments at 31 December 2007.

12 Related Party Transactions / Disclosure of Interests

The Office of the Ombudsman for Children complies with the Code of Practice for the Governance of State Bodies issued by the Department of Finance in relation to the disclosure of interests by the Ombudsman and members/staff of the Office. Formal procedures exist to ensure adherence with the requirements of the Code.

13 Approval of Financial Statements

The financial statements were approved on

25th February 2009

OFFICE OF THE OMBUDSMAN FOR CHILDREN

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