

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **FINANCIAL STATEMENTS**

for the year ended 31 December 2015

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Financial statements**

**For the year ended 31 December 2015**

<b>Contents</b>	<b>Page</b>
General Information	3
Statement of the Responsibilities of the Ombudsman for Children	4
Statement on Internal Financial Control	5-6
Certificate of the Comptroller and Auditor General	7
Statement of Income and Expenditure and Retained Revenue Reserves	8
Statement of Financial Position	9
Statement of Cash Flows	10
Notes to the Financial Statements	11-21

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **General Information**

**For the year ended 31 December 2015**

### **Ombudsman for Children**

Dr. Niall Muldoon

### **Head Office**

Millennium House  
52-56 Great Strand Street  
Dublin 1  
Telephone: 01-8656800, 1800 202040  
Fax: 01-8747333  
Web Site: [www.oco.ie](http://www.oco.ie)  
Email: [oco@oco.ie](mailto:oco@oco.ie)

### **Bankers**

Ulster Bank  
O'Connell Street  
Dublin 1

### **Auditors**

The Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1  
Ireland

### **Solicitor**

Ronan Daly Jermyn Solicitors  
12 South Mall  
Cork

### **Accountants**

Crowleys DFK  
16/17 College Green  
Dublin 2

## OMBUDSMAN FOR CHILDREN'S OFFICE

### Statement of Responsibilities of the Ombudsman for Children's Office

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 him/her in the performance of his/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 judgments 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 adequate 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.



Dr. Niall Muldoon  
Ombudsman for Children

8 - 8 - 16.

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Statement on Internal Financial Control**

#### **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 for Children, Director of Investigations and/or the Director of Corporate Services as appropriate;
- management responsibilities are clearly assigned and communicated between the Ombudsman for Children and the Director of Corporate Services;
- internal reporting relationships are clearly assigned

#### **Risk Management**

The Ombudsman for Children has established 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.

## OMBUDSMAN FOR CHILDREN'S OFFICE

### Statement on Internal Financial Control (continued)

#### 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 for Children, Director of Investigations and the Director of Corporate Services of financial information;
- regular management team meetings.

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 Children and Youth Affairs).

#### Internal Audit

Compliance with control procedures is monitored by the internal audit function that operates in accordance with the framework for the application of best practice as set out in the Code of Practice for the Governance of State Bodies 2009. The work of internal audit is informed by analysis of the risk to which OCO is exposed. The internal audit function has been outsourced to a private firm of accountants who conducted one internal audit assignment in 2015. The report of the internal auditor was examined by the Ombudsman and recommendations will be reviewed and implemented where appropriate

I confirm that in the year ended 31st December 2015, the Ombudsman for Children's Office conducted a review on the effectiveness of the systems of internal financial control.



Dr. Niall Muldoon  
Ombudsman for Children

Date: 8-8-16.





## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

#### Ombudsman for Children

I have audited the financial statements of the Ombudsman for Children for the year ended 31 December 2015 under the Ombudsman for Children Act 2002. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of financial position, the statement of cash flows and the related notes. The financial statements have been prepared in the form prescribed under Section 17 of the Ombudsman for Children Act, and in accordance with generally accepted accounting practice.

#### Responsibilities of the Ombudsman

The Ombudsman is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to Ombudsman for Children's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

#### Opinion on the financial statements

In my opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Ombudsman for Children as at 31 December 2015 and of its income and expenditure for 2015; and
- have been properly prepared in accordance with generally accepted accounting practice.

In my opinion, the accounting records of the Ombudsman for Children were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Ombudsman for Children's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

John Crean  
For and on behalf of the  
Comptroller and Auditor General  
29 August 2016


# OMBUDSMAN FOR CHILDREN'S OFFICE

## Statement of Income and Expenditure and Retained Revenue Reserves For the year ended 31 December 2015

	Notes	2015 €	2014 € Restated
<b>Income</b>			
Oireachtas Grant	3	1,650,000	1,888,000
Transferred from Capital Account	16	8,018	1,165
Superannuation Contributions	4	23,456	22,763
Other Income	5	56,782	163,030
<b>Total Income</b>		<u>1,738,256</u>	<u>2,074,958</u>
<b>Expenditure</b>			
Staff Costs	6	732,958	917,359
Accommodation Costs	8	245,601	216,853
Office Administration Expenses	9	315,230	250,104
Research and Policy	10	12,585	10,699
Complaints and Investigations	11	241,053	400,424
Seminars and Publications	12	103,247	229,431
<b>Total Expenditure</b>		<u>1,650,674</u>	<u>2,024,870</u>
<b>Surplus for the year</b>		87,582	50,088
Balance brought forward at 1 January		28,381	(21,707)
<b>Balance carried forward at 31 December</b>		<u>115,963</u>	<u>28,381</u>

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 1-20 form part of these financial statements.



Dr. Niall Muldoon  
Ombudsman for Children

Date: 8-8-16



## OMBUDSMAN FOR CHILDREN'S OFFICE

### Statement of Financial Position As at 31 December 2015

	Notes	2015 €	2014 € Restated
<b><u>Fixed Assets</u></b>			
Property, plant and equipment	13	38,109	46,127
<b><u>Current assets</u></b>			
Receivables and prepayments	14	28,044	18,904
Cash and cash equivalents		<u>182,145</u>	<u>88,123</u>
		210,189	107,027
<b><u>Current liabilities</u></b>			
<b><u>(Amounts falling due within 1 year)</u></b>			
Payables	15	<u>(94,226)</u>	<u>(78,646)</u>
<b>Net Current Assets</b>		115,963	28,381
<b>Total Net Assets</b>		<u>154,072</u>	<u>74,508</u>
<b><u>Representing</u></b>			
Retained revenue reserve		115,963	28,381
Capital Account	16	<u>38,109</u>	<u>46,127</u>
		<u>154,072</u>	<u>74,508</u>

The Statement of Cash Flows and notes 1-20 form part of these financial statements.



Dr. Niall Muldoon  
Ombudsman for Children

Date: 8-8-16 .

# OMBUDSMAN FOR CHILDREN'S OFFICE

## Statement of Cash Flows For the year ended 31 December 2015

	Note	2015 €	2014 € Restated
<b>Net Cashflows from Operating Activities</b>			
Surplus for the year		87,582	50,088
Depreciation of Fixed Assets		17,860	19,509
Transfer from Capital Account		(8,018)	(1,165)
(Increase)/ Decrease in Receivables		(9,140)	6,926
Increase/ (Decrease) in Payables		15,580	(74,862)
<b>Net Cash Inflow from Operating Activities</b>		<u>103,864</u>	<u>496</u>
<b>Investing Activities</b>			
Payments to acquire Property, Plant and Equipment	13	<u>(9,842)</u>	<u>(18,344)</u>
<b>Net Cash Flow from Investing Activities</b>		<u>(9,842)</u>	<u>(18,344)</u>
<b>Financing Activities</b>			
Interest Received		<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>		<u>-</u>	<u>-</u>
<b>Increase/ (Decrease) in Cash and Cash Equivalents</b>		<u>94,022</u>	<u>(17,848)</u>
Cash and Cash Equivalents at the beginning of the year		88,123	105,971
<b>Cash and Cash Equivalents at the end of the year</b>		<u><b>182,145</b></u>	<u><b>88,123</b></u>

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Notes to the financial statements**

**For the year ended 31 December 2015**

#### **1. Accounting Policies**

The basis of accounting and significant accounting policies adopted by the Ombudsman for Children's Office are set out below. They have been applied consistently throughout the year and for the preceding year

#### **General Information**

The Ombudsman for Children's Office was set up in 2004 under the Ombudsman for Children Act, 2002, with a head office at Millennium House, 52-56 Great Strand Street, Dublin 1.

Under the Ombudsman for Children Act 2002, the Ombudsman for Children has two main roles; to look into complaints made by or for children and young people about the actions of public organisations and to promote the rights and welfare of children and young people under 18 years old living in Ireland.

#### **Statement of Compliance**

The financial statements of the Ombudsman for Children's Office for the year ended 31 December 2015 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. These are the Ombudsman for Children's Office first set of financial statements prepared in accordance with FRS 102. The date of transition to FRS 102 is 1 January 2014. The prior year financial statements were re-stated for material adjustments on adoption of FRS 102 in the current year. The result of this adoption can be seen in Note 2.

#### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Children and Youth Affairs with the concurrence of the Minister for Finance under the Ombudsman for Children Act 2002.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Ombudsman for Children's financial statements.

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Notes to the financial statements For the year ended 31 December 2015**

#### **Accounting Policies (continued)**

##### **Revenue**

###### Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grant income from the Department of Children and Youth Affairs which is recognised on a cash receipts basis.

Grant income applied for capital purchases and which results in additions to fixed assets is capitalised on the Capital account.

In accordance with the directions of the Department, superannuation deductions from staff salaries are retained by the Office and treated as income.

Other income is recognised on an accruals basis.

##### **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, at 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 ICT Equipment 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.

##### **Capital Account**

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

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Notes to the financial statements For the year ended 31 December 2015**

#### **Accounting Policies (continued)**

##### **Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Balance Sheet date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable are dealt with in the Income and Expenditure Account.

##### **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.

##### **Employee Benefits**

###### Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

###### 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 Public Expenditure and Reform.

The Ombudsman for Children Act 2002 provides that the Minister for Children and Youth Affairs, with the consent of the Minister for Public Expenditure and Reform, may make and carry out a superannuation scheme in respect of the Ombudsman for Children. Pending finalisation of the scheme by the Department of Public Expenditure and Reform, a scheme based on the civil service model is being operated on an administrative basis. Accordingly, the financial statements do not recognise pension costs and liabilities in respect of the Ombudsman.

The Public Service Pensions (Single Scheme and Other Provisions) Act 2012 became law on 28th July 2012 and introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1st January 2013. All new employees to the Office of the Ombudsman for Children, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme



## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Notes to the financial statements For the year ended 31 December 2015**

#### **Accounting Policies (continued)**

##### **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 the Ombudsman for Children's Office 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.

##### **Payables**

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### **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 reporting 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.

##### **Impairment of Property, Plant and Equipment**

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

##### **Depreciation and Residual Values**

The Ombudsman for Children's Office reviewed 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, and have concluded that asset lives and residual values are appropriate.

# OMBUDSMAN FOR CHILDREN'S OFFICE

## Notes to the financial statements For the year ended 31 December 2015

### 2. Transition to FRS 102

	As at 1 Jan 2014	As at 31 Dec 2014
<b><u>Reconciliation of Capital and Reserves</u></b>		
	€	€
Capital and Reserves (as previously stated)	29,954	76,862
Holiday pay accrual	(4,369)	(2,354)
<b>Capital and Reserves (as restated)</b>	<b>25,585</b>	<b>74,508</b>
		Year ended 31 Dec 2014
<b><u>Reconciliation of Surplus for the year</u></b>		
		€
Surplus for the year (as previously stated)		48,073
Holiday pay accrual		2,015
<b>Surplus for the year (as restated)</b>		<b>50,088</b>

#### Holiday pay accrual

The Ombudsman for Children's Office had previously not accrued for holiday pay earned by employees but not availed of at the reporting date. Under FRS 102, the financial statements must recognise such accruals.

The impact of this change is an increase of €4,369 in creditors at the transition date and €2,354 at 31 December 2014. The deficit is increased by €4,369 in the year-ended 31 December 2013 and the surplus is increased by €2,015 in the year-ended 31 December 2014.

# OMBUDSMAN FOR CHILDREN'S OFFICE

## Notes to the financial statements For the year ended 31 December 2015

### 3. Grant

	2015	2014
	€	€
Grant towards Administration – Department of Children and Youth Affairs - Vote 40; Subhead C.7.	<u>1,650,000</u>	<u>1,888,000</u>

### 4. Superannuation Contributions

The Ombudsman had sought confirmation from the Department of Health on the appropriate treatment for superannuation contributions by staff of the Ombudsman for Children's Office. The Department of Health confirmed that superannuation contributions payable by staff should be treated as income in the accounts of the Office. Accordingly, the Office's State Grant allocation was reduced by the income derived from staff superannuation contributions. The €23,456 brought to account in 2015 is in respect of deductions made in the accounting year. The €22,763 brought to account in 2014 is in respect of deductions made in 2014.

### 5. Other Income

	2015	2014
	€	€
Section 42 Special Inquiry Income <sup>1</sup>	-	80,023
Secondment Income	56,782	54,672
Salary Recoupment from IHREC	-	18,335
Contribution towards – OCO 10 <sup>th</sup> Anniversary <sup>2</sup>	<u>-</u>	<u>10,000</u>
	<u>56,782</u>	<u>163,030</u>

<sup>1</sup> Recoupment of costs from Department of Justice.

<sup>2</sup> Additional grant from Department of Children and Youth Affairs (Subhead C.5) in respect of newspaper supplement on children marking the 10<sup>th</sup> anniversary of the Ombudsman for Children's Office.

### 6. Staff Costs and Employee Information

	2015	2014
	€	€
		Restated
<b>Staff Payroll Costs</b>		
Staff costs	681,560	720,795
Agency Staff Costs	34,774	180,049
<b>Staff Related Expenses</b>		
Travel and Subsistence	16,624	16,515
<b>Total Staff Costs</b>	<u>732,958</u>	<u>917,359</u>

## OMBUDSMAN FOR CHILDREN'S OFFICE

### Notes to the financial statements For the year ended 31 December 2015

#### 6a. Employee Numbers

	2015	2014
The average number of employees during the year was made up as follows:		
Ombudsman for Children	1	1
Staff*	11	12
	<u>12</u>	<u>13</u>

\*Includes one agency staff to August 2015 (2014: two agency staff).

#### 6b. Employee benefits breakdown

Range of total employee benefits		Number of Employees	
From	To	2015	2014
€60,000	- €69,999	1	-
€80,000	- €89,999	-	1
€100,000	- €109,999	1	1

#### 6c. Ombudsman's Remuneration

The incoming Ombudsman for Children was appointed on 17<sup>th</sup> February 2015 and remuneration in 2015 was €107,297. The outgoing Ombudsman for Children's term ended on the 31<sup>st</sup> October 2014 and remuneration in 2014 was €109,993. Pension entitlements of the Ombudsman for Children do not extend beyond the model public sector superannuation scheme. The Ombudsman for Children did not receive any performance related payments or any other benefit in kind during the year.

#### 6d. Key Management Remuneration

Key management personnel in Ombudsman for Children consist of the Ombudsman and members of the senior management team. Total compensation paid to key management personnel amounted to €191,804 (2014: €244,215).

#### 7. Pension Levy

Pension Levy was deducted in line with statutory requirements. €40,061 (2014: €45,782) of pension levy has been deducted in 2015 and paid over to the Department of Children and Youth Affairs.

#### 8. Accommodation Expenses

	2015	2014
	€	€
Rent	150,000	150,000
Service Charges	87,116	59,973
Premises Insurance	1,822	1,600
Maintenance and Refurbishment Expenses	6,663	5,280
	<u>245,601</u>	<u>216,853</u>

## OMBUDSMAN FOR CHILDREN'S OFFICE

### Notes to the financial statements For the year ended 31 December 2015

#### 9. Office Administration Expenses

	2015	2014
	€	€
Depreciation	17,860	19,509
Legal and Compliance	28,832	38,470
Public Relations	87,977	12,380
Postal and Telephone Costs	22,737	25,921
IT and Website Costs	20,012	16,498
Advertising	4,201	3,980
Office Supplies and Machinery	3,125	6,823
Other Miscellaneous Expenses	1,901	1,819
Internal Audit and Accountancy	62,326	58,345
Audit	7,500	7,700
Cleaning and Catering	18,856	19,782
Training and Staff Development	8,148	7,344
Translators and Interpreter	593	980
Light and Heat	18,606	18,802
Membership Subscriptions	12,217	11,282
Bank Charges	339	469
	<u>315,230</u>	<u>250,104</u>

#### 10. Research and Policy

	2015	2014
	€	€
Research Costs	<u>12,585</u>	<u>10,699</u>
	<u>12,585</u>	<u>10,699</u>

Research costs comprise of research projects and surveys initiated by the Ombudsman for Children's Office, carried out by external parties.

#### 11. Complaints and Investigations

	2015	2014
	€	€
Investigations/complaints	241,053	330,936
Section 42 Special Inquiry	-	69,488
	<u>241,053</u>	<u>400,424</u>

Costs comprise of fees paid to a panel of subject matter specialists, assembled to support the Ombudsman for Children in carrying his/her statutory investigatory functions.



# OMBUDSMAN FOR CHILDREN'S OFFICE

## Notes to the financial statements For the year ended 31 December 2015

### 12. Seminars and Publications

	2015	2014
	€	€
Promotions and Sponsors	3,669	10,024
Design and Print	54,820	88,651
OCO Projects	13,190	73,432
Publications	12,202	14,079
Photography	1,319	1,694
Conference/Seminar Expenses	4,682	7,889
Media Monitoring Expenses	3,954	10,366
School Visits	6,643	17,761
Development of Digital Media	2,768	5,535
	<u>103,247</u>	<u>229,431</u>

### 13. Property, Plant and Equipment

	Computer & ICT Equipment	Office Equipment	Furniture & Fittings	Total
	€	€	€	€
<b><u>Cost</u></b>				
At 1 January 2015	147,802	47,057	93,883	288,742
Additions for the year	9,842	-	-	9,842
At 31 December 2015	<u>157,644</u>	<u>47,057</u>	<u>93,883</u>	<u>298,584</u>
<b><u>Accumulated Depreciation</u></b>				
At 1 January 2015	137,547	41,471	63,597	242,615
Depreciation charge for the year	8,046	1,984	7,830	17,860
At 31 December 2015	<u>145,593</u>	<u>43,455</u>	<u>71,427</u>	<u>260,475</u>
<b><u>Net Book Value</u></b>				
At 31 December 2015	<u>12,051</u>	<u>3,602</u>	<u>22,456</u>	<u>38,109</u>
At 31 December 2014	<u>10,255</u>	<u>5,586</u>	<u>30,286</u>	<u>46,127</u>

# **OMBUDSMAN FOR CHILDREN'S OFFICE**

## **Notes to the financial statements** **For the year ended 31 December 2015**

### **14. Receivables and Prepayments**

	2015	2014
	€	€
Prepayments	13,318	10,493
Accrued Income	<u>14,726</u>	<u>8,411</u>
	<u>28,044</u>	<u>18,904</u>

The fair value of debtors and prepayments approximate to their carrying amounts.

### **15. Payables and Accruals**

	2015	2014
	€	€
		Restated
Amounts falling due within one year		
PAYE/PRSI	28,453	12,540
PSWT	11,297	11,923
Accrued expenses (Pay)	9,224	4,708
Accrued expenses (Non-Pay)	35,824	46,159
Other creditors	<u>9,428</u>	<u>3,316</u>
	<u>94,226</u>	<u>78,646</u>

Taxes and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date. The terms of accruals are based on underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

### **16. Capital Account**

	2015	2014
	€	€
As at 1st January	46,127	47,292
Allocated to purchase fixed assets	9,842	18,344
Amount amortised in line with asset depreciation	<u>(17,860)</u>	<u>(19,509)</u>
Transfer (to)/ from Income and Expenditure account	<u>(8,018)</u>	<u>(1,165)</u>
Balance at 31 December	<u>38,109</u>	<u>46,127</u>

## **OMBUDSMAN FOR CHILDREN'S OFFICE**

### **Notes to the financial statements**

**For the year ended 31 December 2015**

#### **17. 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 rental for the next year were negotiated by the Office of Public Works on behalf of the Ombudsman for Children's Office.

#### **Lease Commitments**

A 20 year lease commenced on 4 April 2005 with rent of €150,000 per annum. Lease commitments are as follows:

	2015	2014
	€	€
Under 1 year	150,000	150,000
Between 2 – 5 years	600,000	600,000
Over 5 years	637,500	787,500
	<u>1,387,500</u>	<u>1,537,500</u>

The facilities of the premises occupied by the Ombudsman for Children's Office are regularly used free of charge by other state bodies for meetings/ events.

#### **18. Capital and Other Commitments**

There were no capital commitments at 31<sup>st</sup> December 2015.

#### **19. Related Party Transactions / Disclosure of Interests**

The Ombudsman for Children's Office complies with the Code of Practice for the Governance of State Bodies issued by the Department of Public Expenditure and Reform 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.

#### **20. Approval of Financial Statements**

The financial statements were approved by the Ombudsman for Children on 29<sup>th</sup> March 2016.