



## Annual Financial Statements

01 January 2021

To

31 December 2021

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## GENERAL INFORMATION

### Address

The Judicial Council, Green Street Courthouse, Dublin 7, D07 W568

Board Members	Court	Basis
Mr Justice Frank Clarke, Chief Justice <i>(Chairperson to 11 October 2021)</i>	Supreme Court	ex officio
Mr Justice Donal O'Donnell, Chief Justice <i>(Elected member to 10 October 2021, Chairperson from 11 October 2021)</i>	Supreme Court	ex officio
Mr Justice George Birmingham	President of the Court of Appeal	ex officio
Ms Justice Mary Irvine	President of the High Court	ex officio
Ms Justice Patricia Ryan	President of the Circuit Court	ex officio
Judge Colin Daly <i>(to 22 March 2021)</i>	President of the District Court	ex officio
Judge Paul Kelly <i>(from 22 March 2021)</i>	President of the District Court	ex officio
Ms Justice Aileen Donnelly	Court of Appeal	Elected
Mr Justice Michael MacGrath	High Court	Elected
Judge John Aylmer	Circuit Court	Elected
Judge Elizabeth MacGrath	District Court	Elected
Mr Justice William McKechnie <i>(to 19 April 2021)</i>	Supreme Court	Co-opted
Ms Justice Iseult O'Malley <i>(from 18 May 2021)</i>	Supreme Court	Co-opted

### Senior Executive

Kevin O'Neill, Secretary to the Judicial Council

### Telephone Number

01 8886261

### Website

[judicialcouncil.ie](http://judicialcouncil.ie)

### Email

[info@judicialcouncil.ie](mailto:info@judicialcouncil.ie)

### Auditors

Office of the Comptroller and Auditor General,  
3A Mayor Street Upper, Dublin 1, D01 PF72

## GOVERNANCE STATEMENT AND BOARD REPORT

### Governance

The Judicial Council was established pursuant to the Judicial Council Act 2019 (“the Act”) on the 17<sup>th</sup> of December 2019 by the Minister for Justice pursuant to Section 5 of the Act. The functions of the Council are set out in Section 7 of the Act.

The Council is, subject to the Act, independent in the performance of its functions. As regards governance in relation to its relationship with the Department of Justice and Code of Practice for the Governance of State Bodies, the Council is a council of the judiciary and accordingly in certain instances preservation of judicial independence displaces the requirements of the Code. It is agreed with the Department of Justice there is no necessity for a formal oversight arrangement to be put in place between the Council and the Department

The Board of the Judicial Council is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues.

The day-to-day management of the staff and administration of the Judicial Council is carried out by the Secretary and his senior management team. The Secretary is accountable to the Board for the performance of those functions under the Act and such other functions as may be given by the Board.

### Functions of the Judicial Council

The functions and responsibilities of the Judicial Council are set out in the Judicial Council Act 2019. Standing items considered by the Board on behalf of the Council include:

- reports on the statutory committees.
- financial reports
- performance reports
- Risk Register
- Statistics.

Section 38 of the Act requires the Council to keep, in such form as may be approved by the Minister for Justice with consent of the Minister for Public Expenditure and Reform, usual accounts of moneys received and expended by the Council.

In preparing these financial statements, the Board, on behalf of the Council, is required to:

- select suitable accounting policies and apply them consistently,
- make judgments 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 departures disclosed and explained in the financial statements.

The Board 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 38. The maintenance and integrity of the corporate and financial information on the Council's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. Evaluation of the performance of the Council by reference to the annual plan and budget is a standing item for Board meetings. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the Council properly present the financial performance and the financial position of the Judicial Council as at 31 December 2021.

## **Management**

The day-to-day management of the staff and administration of the Judicial Council is carried out by the Secretary and his senior management team. The Secretary is (other than as Registrar to the Judicial Conduct Committee) accountable to the Board for the performance of the functions under the Act and such other functions as may be given by the Board.

## **Council Structure**

The Judicial Council is made up of the following members:

The Chief Justice (who is the Chairperson) and the ordinary members of the Supreme Court.

The President of the Court of Appeal (who is the vice-chairperson) and the ordinary members of the Court of Appeal.

The President of the High Court and the ordinary members of the High Court.

The President of the Circuit Court and the ordinary members of the Circuit Court.

The President of the District Court and the judges of the District Court.

## Board Structure

The Board consists of the Presidents of the 5 court jurisdictions (ex officio), 1 judge elected by the judges of each of the 5 court jurisdictions and 1 judge co-opted pursuant to Section 12 (5) of the Act. The elected judges and the co-opted judge serve as members of the Board for a period of four years (or where replacing an elected or co-opted judge, for the unexpired term of that judge). The Chief Justice is the Chairperson of the Board. The Board met on 7 occasions in 2021. Board members do not receive fees, and no expenses were paid to members.

MEMBERSHIP	MEETINGS ATTENDED
Mr Justice Frank Clarke, (Chairperson* <sup>1</sup> )	6
Mr Justice George Birmingham	7
Ms Justice Mary Irvine	7
Ms Justice Patricia Ryan	7
Judge Colin Daly***	4
Judge Paul Kelly***	2
Mr Justice Donal O'Donnell*	7
Ms Justice Aileen Donnelly	7
Mr Justice Michael MacGrath	7
Judge John Aylmer	6
Judge Elizabeth MacGrath	7
Mr Justice William McKechnie**	4
Ms Justice Iseult O'Malley**	2

The Judicial Council has nine statutory committees and has established one further committee under the terms of the Act. The jurisdictional support committees and the Welfare and Support Committee did not meet in 2021.

<sup>1</sup> *Mr. Justice Frank Clarke retired on 11 October 2021 and was replaced by Mr. Justice Donal O'Donnell as Chairperson. There was a vacancy as at 31 December 2021 in respect of Mr. Justice O'Donnell's position as elected judge (Supreme Court) on the Board.*

\*\**Mr. Justice William McKechnie retired on 19 April 2021 and was replaced by Ms. Justice Iseult O'Malley on 18 May 2021 as co-opted judge of the Supreme Court on the Board.*

\*\*\**Judge Colin Daly was nominated to the Circuit Court on 22 March 2021 and was replaced as President of the District Court by Judge Paul Kelly on the Board.*

### Judicial Studies Committee – Section 17

This Committee was established on the 10<sup>th</sup> of February 2020. The Committee met 9 times in 2021. The broad function of this Committee is to provide for the Council’s function pursuant to Section 7 (1) (d) of the continuing education of judges. This is further particularised in Section 7, Section 17 and the Terms of Reference adopted by the Council for the Committee. Committee members do not receive fees and no expenses were paid to members.

<b>Membership</b>	<b>Meetings attended</b>
Mr Justice John MacMenamin	3
Ms Justice Aileen Donnelly (Chairperson)	9
Ms Justice Mary Rose Gearty, Director of Judicial Studies	9
Ms Justice Niamh Hyland	8
Judge Mary O Malley Costello	9
Judge Paul Kelly	8
Judge Marie Quirke (Vice Chairperson)	7

### Judicial Conduct Committee - Section 43

This Committee was established on the 30<sup>th</sup> of June 2020. The Committee has met on 3 occasions in 2021.

The function of the Judicial Conduct Committee is to promote and maintain high standards of conduct among judges, having regard to the principles of judicial conduct requiring judges to uphold and exemplify judicial independence, impartiality, integrity, propriety (including the appearance of propriety), competence and diligence and to ensure equality of treatment to all persons before the courts.

Without prejudice to the generality of Section 43 subsection (2), the Judicial Conduct Committee:

- Shall consider complaints and refer them for resolution by informal means or undertake investigations into the conduct of individual judges in accordance with Part 5 of the Act,
- Shall take such action, if any, in accordance with this Part as it considers necessary for the purposes of safeguarding the administration of justice whether as a result of its consideration of a complaint and its referral for resolution by informal means or the undertaking of an investigation under Part 5 or otherwise,
- Shall prepare and publish guidelines providing for the resolution by informal means of complaints that are determined to be admissible under this Part,

- Shall, not later than 12 months after its establishment, prepare and submit to the Board for its review draft guidelines concerning judicial conduct and ethics, which guidelines shall include guidance as to the matters a judge should consider when deciding whether he or she should recuse himself or herself from presiding over legal proceedings, for adoption by the Council,
- May of its own volition or, shall, on the request of the Board or the Council, prepare and submit to the Board for its review draft amendments to guidelines concerning judicial conduct and ethics adopted by the Council, and
- May provide such advice and recommendations to an individual judge or to judges generally on judicial conduct and ethics as it sees fit.

<b>Membership</b>	<b>Meetings attended</b>
Mr Justice Frank Clarke (Chairperson) (to 11 <sup>th</sup> Oct 2021)	3
Mr Justice Donal O'Donnell (Chairperson) (from 11 <sup>th</sup> Oct 2021)	N/A*
Mr Justice George Birmingham	3
Ms Justice Mary Irvine	3
Ms Justice Patricia Ryan	3
Judge Colin Daly (to 22 <sup>nd</sup> March 2021)	N/A*
Judge Paul Kelly (from 22 <sup>nd</sup> March 2021)	3
Mr Justice Charles Meenan	3
Judge Martin E. Nolan	2
Judge Alan Mitchell	3
Mr Kieran Coughlan	3
Ms Claire Archbold	2
Professor Maeve Conrick	3
Mr Patrick Doyle	2
Dr Bernard McCartan	3

\*No meetings were held in 2021 during the period of this judge's membership

Judicial committee members do not receive fees. Lay members not subject to one person one salary are due fees but they were not paid in 2021, and are recorded as accruals. No expenses were paid.

### **Remuneration of Judicial Conduct Committee Lay Members**



The Judicial Conduct Committee includes five lay members nominated by Government in July 2020. The Department of Public Expenditure and Reform has decided that a per diem rate of €500 apply to lay members subject to a limitation on the total number of meetings and subcommittee meetings of 30 per annum in respect of both Committees which include lay members.

This Committee has formed subcommittees to progress its work, which have met on a number of occasions.

### **Personal Injuries Guidelines Committee – Section 18**

This Committee was established on 28<sup>th</sup> April 2020. The Committee did not meet in 2021. The principal function of the Personal Injuries Guidelines Committee of the Judicial Council is to prepare and submit to the Board of the Council, for its review, draft Personal Injuries Guidelines, and from time to time to review those guidelines. The draft Personal Injuries Guidelines which were submitted to the Board of the Judicial Council on the 9<sup>th</sup> December 2020 pursuant to Section 18 (4) as amended were adopted by the Council on 6<sup>th</sup> March 2021.

This committee had concluded its initial function in 2020 and no meetings were held in 2021.

#### **Membership**

Ms Justice Mary Irvine (Chairperson)

Mr Justice Seamus Noonan

Mr Justice Michael MacGrath

Mr Justice Senan Allen

Judge Jacqueline Linnane\*

Judge Seán Ó Donnabháin\*

Judge Brian O'Shea

\*Judge Jacqueline Linnane and Judge Seán Ó Donnabháin both retired in 2021. As at year end, there are two vacancies on this Committee.

## **Sentencing Guidelines and Information Committee – Section 23**

The Committee was established on the 30<sup>th</sup> of June 2020 and has met on 5 occasions in 2021. The Sentencing Guidelines and Information Committee includes five lay members nominated by Government in July 2020. The Department of Public Expenditure and Reform has decided that a per diem rate of €500 apply to lay members subject to a limitation on the total number of meetings and subcommittee meetings of 30 per annum in respect of both Committees which include lay members. This Committee has formed subcommittees to progress its work, which have met on a number of occasion.

Judicial committee members do not receive fees. Lay members not subject to one person one salary are due fees but they were not paid in 2021, and are recorded as accruals. No expenses were paid to committee members.

The Committee's functions are to :-

- prepare and submit to the Board for its review draft sentencing guidelines,
- prepare and submit to the Board for its review draft amendments to sentencing guidelines adopted by the Council,
- monitor the operation of sentencing guidelines,
- collate, in such manner as it considers appropriate, information on sentences imposed by the Courts, and
- disseminate that information from time to time to judges and persons other than judges.

<b>Membership</b>	<b>Meetings attended</b>
Mr Justice Peter Charleton <sup>^</sup>	N/A
Ms Justice Iseult O'Malley (Chairperson)	5
Mr Justice John Edwards	5
Mr Justice Tony Hunt <sup>^</sup>	3
Mr Justice Paul Coffey	3
Ms Justice Tara Burns	3
Judge Rory MacCabe	2
Judge Melanie Greally <sup>*</sup>	3
Judge Paula Murphy	4
Mr. Vivian Geiran	4
Dr. Diarmuid Griffin	5
Mr. Michael O'Sullivan	4
Ms. Marianne O'Kane	5
Dr. Sinéad Ring	4

<sup>^</sup> Mr Justice Peter Charleton resigned on 7<sup>th</sup> January 2021 and was replaced by Mr. Justice Tony Hunt

<sup>\*</sup> Judge Melanie Greally resigned on 6<sup>th</sup> October 2021. There was a vacancy in this regard at year end.

## Judicial Support Committees – Section 30

Section 30 (3) of the Judicial Council Act 2019 states that: the function of a Judicial Support Committee shall be to advise and assist the Council in the performance of its functions under this Act insofar as matters relevant to the Court to which the Committee relates are concerned.

Date of establishment of all five Committees: 31st March 2020

Membership of each jurisdictional committee is made up of (i) the jurisdictional President plus (ii) the elected member(s) from that jurisdiction for a term of four years:

Supreme Court:	The Chief Justice and Ms Justice Dunne
Court of Appeal:	The President of the Court of Appeal and Mr Justice Collins
High Court:	The President of the High Court, Mr Justice Eagar and Ms Justice Hyland
Circuit Court:	The President of the Circuit Court, Judge Tom O'Donnell and Judge Eoin Garavan
District Court:	The President of the District Court, Judge Keane and Vacancy*

None of these committees met in 2021.

\*Judge Coghlan, the elected member of the District Court retired and an election is required in relation to a replacement.

## Judicial Welfare and Support Committee – established pursuant to Section 7 (3) (a)

The following are the terms of Reference of the Judicial Welfare and Support Committee as proposed by the Chief Justice, seconded by Judge T O'Donnell and adopted at the first meeting of the Judicial Council on 7th February 2020.

Date of establishment: 10th February 2020

The Committee will assist and advise the Judicial Council in the performance of its function set out in Section 7 (2) (l) of the Act to assist with the provision of support to judges generally.

The Committee shall comprise 5 judges nominated by the Chief Justice as follows:

1. A judge of the Supreme Court: Ms Justice Marie Baker,
2. A judge of the Court of Appeal: Ms Justice Caroline Costello
3. A judge of the High Court: Mr Justice Garrett Simons

4. A judge of the Circuit Court: Vacancy
5. A judge of the District Court: Judge John Brennan

The term of office of a member of the Support and Welfare Committee shall be for four years.

The Judicial Welfare and Support Committee did not meet in 2021.

### **Committees of the Board**

The Board has established the following Committees in relation to oversight of its financial management.

Finance Committee (consisting of the Chief Justice and four Presidents). Its role is in relation to financial oversight and authorisation of contracts during the establishment phase of the Council's functions. The Board retains financial oversight and no separate meetings of this committee were required.

Governance Committee (consisting of Ms Justice Donnelly, Judge Aylmer and Judge Elizabeth MacGrath). Its role is in relation to oversight of the development of the governance policies and requirements of the Council. This committee met 3 times, attended by all members on each occasion. No fees are paid to members and no expenses were paid.

The Board is responsible for ensuring that the Council has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016 insofar as it is compatible with the independence of the judiciary in Ireland. The following disclosures are required by the Code:

### Employee short term benefits breakdown

Employees' short term benefits in excess of €60,000 are categorised into the following bands. 2020 covers period from 7<sup>th</sup> October 2019 (pre-establishment date) to 31<sup>st</sup> December 2020 and 2021 covers the year from 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021.

Range of Total Employee Benefits		Employee Numbers 2021	Employee Numbers 2020
<u>From</u>	<u>To</u>		
€60,000	€69,999	1	-
€70,000	€79,999	-	1
€80,000	€89,999	-	-
€90,000	€99,999	-	-
€100,000	€109,999	-	-
€110,000	€119,999	-	-
€120,000	€129,999	-	-
€130,000	€139,999	1	-
€140,000	€149,999	-	-
€150,000	€159,999	-	-
€160,000	€169,999	-	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee but exclude employer's PRSI.

## Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Legal Advice	-	44,535
IT Consultancy	8,124	-
	<u>8,124</u>	<u>-</u>
<b>Total</b>	<u>8,124</u>	<u>44,535</u>
Consultancy Costs Capitalised	-	-
Consultancy Costs charged to the Income and Expenditure and Retained Revenue Reserves	8,124	44,535
	<u>8,124</u>	<u>44,535</u>
<b>Total</b>	<u>8,124</u>	<u>44,535</u>

## Legal Costs and Settlements

The Judicial Council did not incur expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties.

## Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Domestic		
• Judges	6,334	11,164
• Employees	-	179
• Lay Members	-	-
	<u>6,334</u>	<u>11,343</u>
<b>Total</b>	<u>6,334</u>	<u>11,343</u>

## Hospitality Expenditure

The Income and Expenditure account includes the following hospitality expenditure:

	2021	2020
	€	€
Judges / Visiting Judges Hospitality	1,181	-
Total	<u>1,181</u>	<u>-</u>

## Statement of Compliance

The Council 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.

As at 31 December 2021, the Judicial Council has complied with the Code of Practice for the Governance of State Bodies insofar as it is compatible with the independence of the judiciary in Ireland with the following exceptions:

1. An Audit and Risk Committee has not yet been established by the Judicial Council. This will be done during the next accounting year.
2. The Board will undertake an assessment of its effectiveness as recommended by the Code as a matter of good practice during 2023.

On behalf of the Judicial Council

*Donal O'Donnell*

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Donal O'Donnell,  
Chief Justice and Chairperson

*Kevin O'Neill*

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Kevin O'Neill,  
Secretary to the Judicial Council

Date 19<sup>th</sup> December 2022



## STATEMENT ON INTERNAL CONTROL

### Scope of Responsibility

On behalf of the Judicial Council, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated in the Council. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Internal Control in Place

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 or irregularities are either prevented or detected in a timely way.

The Board is satisfied that the systems, which it has in place, are reasonable and appropriate for the Council's circumstances having regard to its size, level of expenditure, staff resources and the nature of its operations. Maintaining the system of internal controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### Impact of Covid-19 pandemic on the Control Environment

The onset of the Covid-19 pandemic in early 2020, and the resulting public health advice and safety measures, rapidly changed the working practices of the Judicial Council, with a remote and virtual working becoming the norm. As the Council was in its initial set up stages at the time it was able to build its early capacity in full knowledge of the new environment and without having to adapt pre-existing procedures. This benefit continued in 2021 though the regularly changing public health measures resulted in in-person statutory meetings being postponed or moved to a remote platform at short notice. Guidance provided by the Department of Justice was also availed of.

### Shared Services

The Judicial Council was established with effect from 17th December 2019. From then, the Council did not have its own accounting system. An interim arrangement is in place whereby all income and expenditure pertaining to the Council are processed on its behalf by the Courts Service. The Council also avails of shared services from the Payroll Shared Services Centre (PSSC) via the Courts Service.

## **Risk and Control Framework**

The Judicial Council 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 the Council and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management Team. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

## **Ongoing Monitoring and Review**

The Judicial Council has in place an Internal Control Document which identifies risks to the Council, the controls in place and the reporting and monitoring procedures. The Board takes the major strategic decisions and meets at regular intervals to monitor performance and plans. The executive management only act within the authority delegated by the Board or pursuant to those functions under the Act to give effect to the Council's policies and the Board's decisions. I confirm that the following ongoing monitoring systems are in place:

- Key risks and controls have been identified and processes have been put in place to monitor the operation of those key controls and report on any deficiencies,
- Formal procedures are in place for the purchase of all goods and services, for approval of invoices in respect of goods and services and authorisation of payment in respect of goods and services.
- There are regular reviews by the Secretary of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- A Finance Committee has been established to provide financial oversight and authorisation of contracts during the establishment phase of the Council's functions
- There are systems in place to safeguard assets

## Assurances

### Information and Communication Technologies

The Judicial Council availed of a short-term shared ICT support service from the Courts Service for the three staff of the Council. An agreement for the provision of services is in place in relation to the ICT service and arrangements are in place to back up Judicial Council systems. Work has commenced on the establishment of an independent ICT function for the Council.

### Procurement

I confirm that the Judicial Council has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2021 the Council complied with those procedures.

### Internal Control Issues

No weaknesses with internal controls were identified in relation to 2021 that require disclosure in the financial statements.

### Review of Effectiveness

I confirm that the Council has procedures to monitor the effectiveness of its risk management and internal control procedures. The Council has appointed an external firm to carry out the Internal Audit function as recommended by the Code of Practice for the Governance of State Bodies. The review carried out by Internal Audit on internal controls informed the Council's review.

I confirm that the Council conducted an annual review of the effectiveness of the internal controls for 2021 in 2022.

On behalf of the Judicial Council

*Donal O'Donnell*

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Donal O'Donnell,  
Chief Justice and Chairperson

Date 19<sup>th</sup> December 2022

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS



### Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

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

#### Judicial Council

#### Opinion on financial statements

I have audited the financial statements of the Judicial Council for the period ended 31 December 2021 as required under the provisions of section 38 (2) of the Judicial Council Act 2019. 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, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Judicial Council at 31 December 2021 and of its income and expenditure for the period ended 31 December 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Judicial Council and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Report on information other than the financial statements, and on other matters

The Judicial Council has presented certain other information together with the financial statements. This comprises the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.]

I have nothing to report in that regard.

**Paul Southern**  
For and on behalf of the  
Comptroller and Auditor General

21 December 2022

*Appendix to the report of the Comptroller and Auditor General*

### Responsibilities of the Board members

The governance statement sets out the Board members' responsibilities. The Board is responsible for

- the preparation of annual financial statements of the Judicial Council in the form prescribed under section 38 (1) of the Judicial Council Act 2019
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 38 (2) of the Judicial Council Act 2019 to audit the financial statements of the Judicial Council and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Judicial Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Judicial Council to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.]

**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE  
RESERVES FOR THE YEAR ENDED 31 DECEMBER 2021**

Income	Notes	Year ended 31 Dec 2021	13 months period from 17 Dec 2019 to 31 Dec 2020
		€	€
Oireachtas Grant	2	<u>379,385</u>	<u>392,888</u>
<b>Total Income</b>		379,385	392,888
<b>Expenditure</b>			
Staff Costs	3	(216,524)	(267,270)
Administration and Operations	4	<u>(268,682)</u>	<u>(176,188)</u>
<b>Total Expenditure</b>		<u>(485,206)</u>	<u>(443,458)</u>
<b>Deficit for the period before appropriations</b>		(105,821)	(50,570)
Transfer to capital account	7	(3,740)	-
Remitted to Department of Justice		<u>-</u>	<u>-</u>
Deficit for the period after Appropriations		<u>(109,561)</u>	<u>(50,570)</u>
<b>Deficit brought forward at 01 January</b>		<u>(50,570)</u>	-
<b>Deficit carried forward at 31 December</b>		<u>(160,131)</u>	<u>(50,570)</u>

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the period. The Statement of Cash Flows and notes 1 to 13 form an integral part of these financial statements.

On behalf of the Judicial Council

*Donal O'Donnell*

*Kevin O'Neill*

Donal O'Donnell,  
Chief Justice and Chairperson

Kevin O'Neill,  
Secretary to the Judicial Council

Date 19<sup>th</sup> December 2022

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021**

	Notes	2021 €	2020 €
<b>Fixed Assets</b>	5	<u>3,740</u>	<u>-</u>
<b>Current Liabilities</b>			
Payables	6	<u>(160,131)</u>	<u>(50,570)</u>
<b>Net Current Liabilities</b>		<u>(160,131)</u>	<u>(50,570)</u>
<b>Total Net Liabilities</b>		<u>(156,391)</u>	<u>(50,570)</u>
<b>Representing</b>			
Capital Account	7	3,740	-
Retained Revenue reserves		<u>(160,131)</u>	<u>(50,570)</u>
		<u>(156,391)</u>	<u>(50,570)</u>

The Statement of Cash Flows and notes 1 to 13 form an integral part of these financial statements.

On behalf of the Judicial Council

*Donal O'Donnell*

\_\_\_\_\_  
Donal O'Donnell,  
Chief Justice and Chairperson

*Kevin O'Neill*

\_\_\_\_\_  
Kevin O'Neill,  
Secretary to the Judicial Council

Date 19<sup>th</sup> December 2022



**STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Net Cash Flows from Operating Activities</b>		
Operating deficit for period	(105,821)	(50,570)
(Increase)/Decrease in Receivables	-	-
Increase/(Decrease) in Payables	109,561	50,570
Net Cash Flows from Operating Activities	<u>3,740</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>		
Payments to Acquire Property, Plant and Equipment	<u>(3,740)</u>	<u>-</u>
Net Cash Flows from Investing Activities	<u>(3,740)</u>	<u>-</u>
<b>Cash Flows from Financing Activities</b>	<u>-</u>	<u>-</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>-</u>	<u>-</u>
Cash and Cash Equivalents at 31 <sup>st</sup> December 2021	<u>-</u>	<u>-</u>

On behalf of the Judicial Council

*Donal O'Donnell*

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Donal O'Donnell,  
Chief Justice and Chairperson

*Kevin O'Neill*

Kevin O'Neill,  
Secretary to the Judicial Council

Date 19<sup>th</sup> December 2022



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. Accounting Policies

(a) The basis of accounting and significant accounting policies adopted by the Judicial Council is set out below. They have all been applied consistently throughout the period.

#### (b) General Information

The Judicial Council was established pursuant to the Judicial Council Act 2019 on the 17<sup>th</sup> December 2019, with a head office at Green Street Courthouse, Dublin 7, D07 W568. A part of that premises houses the administrative and training functions for the Council and is provided in kind by the Courts Service. The Courts Service also facilitates the Council's access to financial and HR shared services provided to that body by the Department of Justice and the NSSO respectively. The processing of the Council's financial transactions is supported by the Courts Service. That process involves payments incurred by the Council being paid by the Courts Service and recouped to that body by the Department of Justice from the Council's funding within the Department's Vote.

The Council's functions are as set out in Section 7 of the Judicial Council Act 2019, being to promote and maintain:

- excellence in the exercise by judges of their judicial functions;
- high standards of conduct among judges, having regard to the principles of judicial conduct requiring judges to uphold and exemplify judicial independence, impartiality, integrity, propriety (including the appearance of propriety), competence and diligence and to ensure equality of treatment to all persons before the courts.
- the effective and efficient use of resources made available to judges for the purposes of the exercise of their functions.
- continuing education of judges,
- respect for the independence of the judiciary, and
- public confidence in the judiciary and the administration of justice.

#### (c) Basis of accounting

The financial statements of the Judicial Council for the year ended 31 December 2021 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).

The financial statements have been prepared on the going concern basis, under the accruals method of accounting, except where stated below, and in accordance

with generally accepted accounting principles under the historical cost convention and in the form approved by the Minister for Justice with the consent of the Minister for the Department of Public Expenditure and Reform.

#### **(d) Revenue**

Oireachtas grants are recognised in the financial statements on a cash basis and represent funding provided to the Judicial Council through the Vote of the Department of Justice. The funding is provided via the Courts Service for all payments on behalf of the Judicial Council. Oireachtas grant income and income applied to capital expenditure match the sum charged to the Appropriation Account of the Department.

#### **(e) Expenditure**

All expenditure, including payroll, is processed by the Courts Service and recorded on an accrual basis in the financial statements.

#### **(f) Tangible Assets and Depreciation**

Tangible assets are stated at their historical cost less accumulated depreciation. Depreciation is charged to the Statement of Income and Expenditure and Retained Reserves on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, per their expected useful lives as follows:

IT Equipment	Straight-line over 5 years
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The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### **(g) Employee Benefits**

##### Short-term Benefits

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

##### Superannuation Benefits

The employees of the Judicial Council are civil servants and are members of a defined benefit scheme which is unfunded and is administered by the Department of Public Expenditure and Reform. For transparency, the Secretary holds office under a contract of service, and is therefore not a member of the staff of the Council or a civil servant.

The Public Service (Single Scheme and Other Provision) 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 staff members to the Judicial Council, who are new entrants to the Public Sector, on or after 1st January 2013 will be members of the Single Scheme.

There is no charge in these financial statements for any liabilities which may arise in respect of the retirement benefits of Judicial Council staff.

One member of staff has been seconded from the Courts Service. A second member of staff was recruited in October 2021. Pension liabilities of such staff will be met out of Vote 12 Superannuation and no provision has been made in these financial statements in respect of these costs.

#### **(h) 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.

## 2. Oireachtas Grant

	Year ended 31 Dec 2021	13 months period from 17 Dec 2019 to 31 Dec 2020
	€	€
<b>Oireachtas Grant</b>		
Vote 24 — Justice – Subhead B 9	379,385	392,888
<b>Total</b>	<u>379,385</u>	<u>392,888</u>

The Oireachtas grant figure comprises the amount charged to Subhead B 9 in 2021 of €365,136 and pension levy receipts amounting to €14,249.

## 3. Staff Costs

### (a) Aggregate Employee Benefits

	Year ended 31 Dec 2021	13 months period from 17 Dec 2019 to 31 Dec 2020
	€	€
Wages and salaries	216,524	246,416
Travelling and subsistence	-	179
Recruitment	-	15,445
Training	-	5,230
<b>Total</b>	<u>216,524</u>	<u>267,270</u>

At 31 December 2021 the Council employed 1.6 (2020: 0.8) whole time equivalent permanent staff in addition to the Secretary.

### (b) Secretary

The remuneration of the Secretary for the year ended 31 December 2021 was €137,640 (Including employee allowances and PRSI). Travel and Subsistence payments of €Nil (2020: €178.57) were made to the Secretary in accordance with Civil Service rates.

The administration of the pay and pension by the NSSO for the relevant person has been unresolved and therefore no liabilities have been reflected in relation to pension in the financial statements. The arrangements for the establishment of the relevant pension scheme are ongoing.

The Secretary's pension entitlements do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme. No performance related payments were made in 2021 to the Secretary. The Judicial Council Act 2019 authorises the setting up of a pension scheme for the Secretary. Discussions are ongoing with the Department of Justice in relation to the approval of the scheme.

<b>4. Administration and Operations</b>	<b>Year ended 31 Dec 2021</b>	<b>13 months period from 17 Dec 2019 to 31 Dec 2020</b>
	<b>€</b>	<b>€</b>
Postage and telecommunications	-	10
Outsourced legal research fees	-	16,320
Travel and Subsistence – Judicial Council members	6,334	11,164
Judicial Training	109,751	-
Economical and Statistical Analysis	-	30,976
Communications	26,980	87
General expenses	7,181	5,470
Accountancy fees	28,413	10,000
Administration and Operations	6,014	5,165
Legal textbooks	32	205
IT support and maintenance	14,834	19,271
Lay member fees	18,000	24,000
Subscriptions	1,491	405
Legal Advice	41,152	44,535
Audit Fee	8,500	8,500
Prompt Payment Interest	-	80
<b>Total</b>	<u>268,682</u>	<u>176,188</u>

## 5. Fixed Assets

	IT Equipment €	Total €
<b><u>Cost</u></b>		
Additions	3,740	3,740
At 31 December 2021	3,740	3,740
<b><u>Depreciation</u></b>		
Charge for the period	-	-
At 31 December 2021	-	-
<b><u>Net Book Value</u></b>		
<b>At 31 December 2021</b>	3,740	3,740

The assets were not in use in 2021 and therefore no depreciation arose.

## 6. Payables

	2021 €	2020 €
Accruals - Pay	40,253	8,070
Accruals – Non-pay	119,878	42,500
<b>Total</b>	160,131	50,570

## 7. Capital Accounts

	2021 €	2020 €
Funds allocated to acquire fixed assets	3,740	-
Funds allocated to development of assets	-	-
Amount amortised in line with asset depreciation	-	-
Amount released from / (to) statement of income and expenditure	3,740	-
<b>As at 31<sup>st</sup> December</b>	3,740	-

## **8. Additional Superannuation Contribution**

Additional Superannuation Contributions (ASC) were made in line with statutory requirements. The Courts Service pays salaries on behalf of the Council. ASC deductions are made by the Courts Service. Deductions of €14,249 (2020: €10,955) were paid over to the Department of Justice by the Courts Service.

## **9. Premises**

The Council's head office is at Green Street Courthouse, Dublin 7 D07 W568. The offices are provided in kind by the Courts Service.

## **10. Capital Commitments**

There were no capital commitments as at 31<sup>st</sup> December 2021.

## **11. Related Party Transactions/ Disclosure of interests**

Key management personnel consist of Board members, Committee members and the Secretary. Board members are not entitled to receive fees or stipends.

The details regarding the Secretary pay and expenses are disclosed in Note 3.

The Judicial Council 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 Council members having regard to and insofar as compatible with their positions as members of the judiciary and its staff. Formal procedures exist to ensure adherence with this requirement of the code. No related party transactions took place in 2021.

## **12. Events after reporting period**

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

## **13. Approval of financial statements**

These accounts were approved by the Judicial Council on the 28<sup>th</sup> of April 2022