



Gibraltar Audit Office

Certificate of the Principal  
Auditor

on the Accounts of the  
Gibraltar Culture and Heritage  
Agency  
for the financial year period  
31 March 2012

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**Audit Certificate**

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## Gibraltar Audit Office

### **THE CERTIFICATE OF THE PRINCIPAL AUDITOR TO THE PARLIAMENT**

I certify that I have audited the financial statements of the Gibraltar Culture and Heritage Agency for the financial period 8 September 2011 to 31 March 2012 in accordance with the provisions of Section 14(2) of the repealed Gibraltar Culture and Heritage Agency Act 2011. These statements comprise the Receipts and Payments Account, the Capital Account and the Balance Sheet. These financial statements have been prepared using the cash receipts and disbursements basis of accounting.

#### **Respective responsibilities of the Gibraltar Culture and Heritage Agency and the Principal Auditor**

The Gibraltar Culture and Heritage Agency is responsible for the preparation of the financial statements and for being satisfied that they are properly presented. The policy is to prepare the financial statements on the cash receipts and disbursements basis. On this basis revenue is recognised when received rather than when earned, and expenses are recognised when paid rather than when incurred.

My responsibility is to audit, certify and report on the financial statements in accordance with the provisions of Sections 14(2) and (3) of the repealed Gibraltar Culture and Heritage Agency Act 2011. I conducted my audit of the financial statements in accordance with generally accepted government auditing standards.

#### **Scope of the 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 the Gibraltar Culture and Heritage Agency's circumstances and have been consistently applied and adequately disclosed; and the overall presentation of the financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities, which govern them.



### **Opinion on regularity**

In my opinion, in all material respects, the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities, which govern them.

### **Opinion on financial statements**

In my opinion, the financial statements properly present the revenue collected and expenses paid for the period ended 31 March 2012 and the assets and liabilities arising from cash transactions as at the end of that period in accordance with the cash receipts and disbursements basis of accounting.

### **Matters on which I report by exception**

I have nothing to report in respect of the following matters, which I report to you if, in my opinion:

- I have not received all of the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit; or
- proper books of account have not been kept by the Gibraltar Culture and Heritage Agency, so far as appears from my examination of those books ; or
- the Gibraltar Culture and Heritage Agency has not discharged its financial duties in accordance with the provisions of the repealed Gibraltar Culture and Heritage Agency Act 2011; or
- the financial statements are not in agreement with the accounting records.

### **Report**

The Gibraltar Culture and Heritage Agency did not discharge its obligations in accordance with the provisions of Section 14(2) of the repealed Gibraltar Culture and Heritage Agency Act 2011, as the accounts were not submitted to me for the purpose of my audit and certification within seven months after the end of the financial year audited.

I have no observations to make on these financial statements.



J C Posso  
Principal Auditor  
17 October 2016

Gibraltar Audit Office  
Elmslie House  
51/53 Irish Town  
Gibraltar

**GIBRALTAR CULTURE AND HERITAGE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD 8 SEPTEMBER 2011 TO 31 MARCH 2012**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Government of Gibraltar	£670,000
Miscellaneous Receipts	£1,150
	<hr/> £671,150

**CULTURE**

**PAYMENTS**

**Personal Emoluments:**

Salaries	£173,740	
Overtime	£17,059	
Employer's Social Insurance Contributions	£9,385	
Employer's Pension Contributions	£10,198	
	<hr/>	£210,382

**Other Recurrent Expenditure:**

**Office Expenditure:**

General Expenses	£1,002	
Electricity and Water	£2,286	
Telephone Service	£6,128	
Printing and Stationery	£685	
<b><u>Contracted Services:</u></b>		
Office Cleaning - Government Cleaning Scheme	£5,070	
	<hr/>	£15,171

**Operational Expenses:**

Uniforms	£691	
	<hr/>	£691

**Culture Expenses:**

Cultural Grants	£13,093	
Cultural Activities including National Week Events	£57,871	
Miss Gibraltar Show	£7,571	
New Year Celebrations	£42,640	
Ince's Hall	£2,218	
Central Hall	£5,043	
<b><u>One-off Cultural Activities:</u></b>		
(ii) Jazz Festival	£9,675	
(iii) Diamond Jubilee	£8,622	
John Mackintosh Hall Running Expenses	£40,684	
History Alive Contribution	£2,750	
Insurance	£3,198	
Promotion of Cultural Items	£1,018	
Contribution to Garrison Library	£17,427	
	<hr/>	£211,810

carried forward    £438,054



**GIBRALTAR CULTURE AND HERITAGE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD 8 SEPTEMBER 2011 TO 31 MARCH 2012**

brought forward £438,054

**HERITAGE**  
**PAYMENTS**

**Personal Emoluments:**

Salaries	£134,486	
Overtime	£20	
Allowances	£6,731	
Temporary Assistance	£65	
Employer's Social Insurance Contributions	£6,429	
Employer's Pension Contributions	£6,903	
	<hr/>	£154,634

**Other Recurrent Expenditure:**

<b>Office Expenditure:</b>		
General Expenses	£658	
Electricity and Water	£2,301	
Telephone Service	£4,025	
Printing and Stationery	£1,336	
<b>Contracted Services:</b>		
Office Cleaning - Government Cleaning Scheme	£4,914	
Security Services	£35	
	<hr/>	£13,269

**Operational Expenses:**

Repairs and Maintenance	£4,178	
Computer and Office Equipment Expenses	£919	
Publications and Subscriptions	£55	
Uniforms and Protective Clothing	£311	
Insurance	£3,135	
Training	£774	
Motor Vehicle Expenses	£566	
	<hr/>	£9,938

**Heritage Expenses:**

Promotion and Research of Heritage Issues	£5,116	
Calpe Conference	£6,867	
	<hr/>	£11,983

Net receipts (£627,878)  
£43,272

**GIBRALTAR CULTURE AND HERITAGE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD 8 SEPTEMBER 2011 TO 31 MARCH 2012**

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Government of Gibraltar £18,000

**PAYMENTS**

Works and Equipment £12,064

Artworks £48,181

(£60,245)

Net payments (£42,245)

**GIBRALTAR CULTURE AND HERITAGE AGENCY**  
**BALANCE SHEET AS AT 31 MARCH 2012**

**ASSETS**

**Recurrent Account**

Amount held by the Government of Gibraltar

£43,272

**Capital Account**

Amount due to the Government of Gibraltar

(£42,245)

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£1,027

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**FINANCED BY**

**Recurrent Account**

Account Balance on 8 September 2011

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Net Receipts during the period

£43,272

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£43,272

**Capital Account**

Account Balance on 8 September 2011

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Net Payments during the period

(£42,245)

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£1,027

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Chief Executive Officer  
Gibraltar Culture and Heritage Agency  
13/10/16



## **GIBRALTAR CULTURE AND HERITAGE AGENCY**

### **NOTES TO THE ACCOUNTS**

#### (1) Accounting Policies

The accounts of the Gibraltar Culture and Heritage Agency have been prepared on a cash receipts and disbursements basis of accounting.

#### (2) Other Expenditure

In addition to expenditure within these financial statements an additional sum of £491,188 was met by the Ministry of Culture and Heritage on behalf of the Gibraltar Culture and Heritage Agency during the period 8 September 2011 to 31 March 2012. A breakdown is included hereunder.

#### **Culture**

Cultural Grants	£11,501
Cultural Activities including National Week Events	£267,482
Miss Gibraltar Show	£7,954
New Year Celebrations	£664
Inces Hall	£592
Central Hall	£6,964
One-Off Cultural Activities: European Dance Championships 2011	£15,065
Contracted Services Museum-Knightsfield Holdings Ltd	£37,760
Contracted Services JMH-Knightsfield Holdings Ltd	£34,041
Gibraltar Garrison Library	£12,008

#### **Heritage**

Archaeological Excavations	£86
Calpe Conference	£32,703
Archives	£4,378
Promotion and Research of Heritage Issues	£9,486
Gibraltar Heritage Trust-Grant	£37,859
Gibraltar Heritage Artwork	£12,645

Total	<u>£491,188</u>
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