

**Court of Judicature
Northern Ireland
Land Purchase Account
2013-14**

*Laid before the Northern Ireland Assembly
under Schedule 19 Paragraph 2 of the Northern Ireland Act 1998
(Devolution of Policing and Justice Functions) Order 2010
By the Department of Justice on behalf of the Comptroller and Auditor General*

13 February 2015

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FOREWORD

History

Under a series of Acts dating from 1870, tenants in Ireland were assisted by Government loans to purchase the freehold title of the land they occupied. Responsibility for allocating and distributing the purchase money to vendors, mortgagees and other interested parties rested with the Land Purchase Commission, Northern Ireland from 1923 to 1937, but was transferred on 1 April 1937 to the Supreme Court of Judicature of Northern Ireland.

Statutory Background

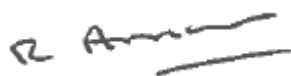
The relevant primary legislation is the Land Law (Ireland) Act 1881, section 56 of which (as modified by the Northern Ireland Land Purchase (Winding Up) (Adaptation) Order 1937; S.R.&O 1937 No.306) provides for the production and audit of the Land Purchase Account. The Land Purchase Commission, Northern Ireland was abolished by the Northern Ireland Land Purchase (Winding Up) Act 1935, Section 6(1) of which provided for the transfer of a residue of administrative functions to HM Treasury. By virtue of the provisions of Section 6(2) of the 1935 Act, HM Treasury arranged with the Lord Chief Justice, Northern Ireland, for the performance by the Accountant General of the Court of Judicature Northern Ireland, of the accounting functions. Under the directions of the court these refer chiefly to (1) the management of investments, and (2) the allocations and distributions of the estate money between vendors, mortgagees and other interested parties.

In accordance with the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the functions of HM Treasury by virtue of section 56 of the Land Law (Ireland) Act 1881 (as modified by the Northern Ireland Land Purchase (Winding Up) (Adaptation) Order 1937; S.R.&O 1937 No.306) were transferred to the Department of Finance and Personnel in Northern Ireland.

Statement of Accountant General's Responsibilities

Under Section 56 of the Land Law (Ireland) Act 1881 (as modified by the Northern Ireland Land Purchase (Winding Up) (Adaptation) Order 1937; S.R.&O.1937 No.306 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) the Accountant General is required to prepare an account for each financial year in a form determined by the Department of Finance and Personnel in Northern Ireland. The account is prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at the year end. The account is required to be submitted to the Comptroller and Auditor General for Northern Ireland for statutory audit within six months after the expiration of the year to which the account relates.

The Accountant General has been appointed as Accounting Officer for the account. His relevant responsibilities as Accounting Officer, including his responsibilities for the propriety and regularity of the funds for which he is answerable and for the keeping of proper records, are set out in the Accounting Officers' Memorandum issued by the Department of Finance and Personnel and published in *Managing Public Money Northern Ireland*.



R. Armour
Accountant General of the Court
of Judicature of Northern Ireland

6 January 2015

**SUPREME COURT OF JUDICATURE OF NORTHERN IRELAND
LAND PURCHASE ACCOUNT 2013-14**

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements of the Supreme Court of Judicature of Northern Ireland in respect of Land Purchase for the year ended 31 March 2012 under the Land Law (Ireland) Act 1881 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. These comprise the Receipts and Payments Account, the Statement of Balances and the related notes.

Respective responsibilities of the Accountant General and auditor

As explained more fully in the Statement of Accountant General's Responsibilities, the Accountant General is responsible for the preparation of the financial statements and for being satisfied that they properly present the receipts and payments during the year. My responsibility is to examine, certify and report on the financial statements in accordance with the Land Law (Ireland) Act 1881 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Financial Reporting Council's Ethical Standards for Auditors.

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 the reasonableness of significant accounting estimates made by the Supreme Court of Judicature of Northern Ireland in respect of Land Purchase and the overall presentation of the financial statements. In addition I have read all financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the receipts and payments reported in the financial statements have been applied to the purposes intended by the Assembly 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 receipts and payments have been applied to the purposes intended by the Assembly 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 presents the receipts and payments of the Supreme Court of Judicature of Northern Ireland in respect of Land Purchase for the year then ended; and
- the financial statements have been properly prepared in accordance with the Land Law (Ireland) Act 1881 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Finance and Personnel directions issued thereunder.

Opinion on other matters

In my opinion the information given in the Foreword for the financial year for which the financial statements are prepared is consistent with the financial statements.

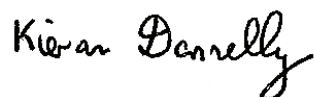
Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

21 January 2015

LAND PURCHASE ACCOUNT 2013-14

Receipts and Payments Account

For the Year Ended 31 March 2014

		2013-14		2012-13	
		Cash	Securities Nominal Value	Cash	Securities Nominal Value
		£	£	£	£
Receipts:	<i>Cash:</i>				
	Dividends	3		3	
	Deposit Interest	625		623	
	<i>Securities:</i>				
	Acquired		623		621
		628	623	626	621
Payments:	<i>Cash:</i>				
	Payments to Annuitants	5		5	
	Purchase of Securities	623		621	
	<i>Securities:</i>				
	Disposed		-		-
		628	-	626	-
Excess of Receipts over Payments/ (Payments over Receipts) for the Financial Year		-	623	-	621

The Notes on page 6 form part of this Account.

LAND PURCHASE ACCOUNT 2013-14

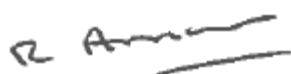
Statement of Balances

As at 31 March 2014

	2013-14		2012-13	
	Cash	Securities Nominal Value	Cash	Securities Nominal Value
<i>Sterling Balances:</i>	£	£	£	£
Balances at 1 April 2013	-	313,460	-	312,839
Add Excess of Receipts over Payments for the Financial Year	-	623	-	621
Balances at 31 March 2014	-	314,083	-	313,460

	2013-14		2012-13	
	Cash	Securities Nominal Value	Cash	Securities Nominal Value
<i>Foreign Balances:</i>	€	€	€	€
Balances at 1 April 2013	-	112	-	112
Balances at 31 March 2014	-	112	-	112

The Notes on Page 6 form part of this Account.



R. Armour
Accountant General of the Court
of Judicature of Northern Ireland

6 January 2015

LAND PURCHASE ACCOUNT 2013-14

Notes to the Accounts

1. These accounts are drawn up in a form directed by the Department of Finance and Personnel in Northern Ireland.

2. Securities:

	Nominal Value at 31/3/13	Movement	Nominal Value at 31/3/14	Cost	Market Value at 31/3/14
Sterling securities:	£	£	£	£	£
2½% Treasury Stock 1975	119	-	119	108	71
or after					
Bank of Ireland Deposit Receipt	22	-	22	22	47
Bank of Ireland Current Account	313,319	623	313,942	313,942	313,942
	313,460	623	314,083	314,072	314,060
Foreign securities:	€	€	€	€	€
Bank of Ireland Ordinary Stock	112	-	112	335	687

3. The prefix € means Euros



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