

# ANNUAL REPORT AND ACCOUNTS For the Year ended 31st December 2000



THE ECONOMIC AND SOCIAL RESEARCH INSTITUTE



# ANNUAL REPORT AND ACCOUNTS

' For the year ended 31 December 2000

The Council of the ESRI is the Institute's overall governing body and consists of up to 30 members appointed from the general members of the Institute. The Council meets four times a vear.



# THE COUNCIL

- SIR W.G.H. QUIGLEY CB, President Former Chairman, Ulster Bank Limited
- MR J.F. HARFORD, Chairman Chief Executive, Yamanouchi Ireland Company Ltd

PROFESSOR B.J. WHELAN, Director

- MR G.T.P. CONLON, Chairman, ESRI Fund-Raising Committee, 1995-2000
- MR S. CROMIEN, Former Secretary, Department of Finance
- DR D. DE BUITLEIR, General Manager, Office of the Chief Executive, AIB Group plc
- PROFESSOR C. FANNING, Department of Economics, University College, Cork
- MS M. FINAN, Managing Director, Wilson Hartnell Public Relations Ltd
- DR M. GAFFNEY, Chairperson, The National Economic and Social Forum
- PROFESSOR P. GEARY, Department of Economics, National University of Ireland, Maynooth
- MR P. HARAN, Secretary General, Department of Enterprise, Trade and Employment
- MR J. HURLEY, Secretary General, Department of Finance
- MR A. KANE, Group Chief Executive, eircom plc
- MR M. KELLY, Secretary General, Department of Health and Children

MR E. MCCUMISKEY, Chief Executive & Secretary, Advertising Standards Authority for Ireland PROFESSOR A. MATTHEWS, Department of Economics, Trinity College, Dublin MR M.J. MEAGHER, Former Director, Bank of Ireland PROFESSOR S. MENNELL, Department of Sociology, University College Dublin MR D. NEVIN, Former General Secretary, Irish Congress of Trade Unions DR T.F. Ó COFAIGH, President ESRI, 1987-1995 MR M. O'CONNELL, Governor, Central Bank of Ireland MS M. O'CONNOR, Partner, PricewaterhouseCoopers MR K. O'HARA, Chief Executive, Electricity Supply Board PROFESSOR W. ROCHE, The Michael Smurfit Graduate School of Business, University College Dublin DR R. SCHIERBEEK, Chairman, Northern Ireland Economic Research Centre PROFESSOR N. SHEEHY, Department of Psychology, The Queen's University of Belfast MR E. SULLIVAN, Secretary General, Department of Social, Community and Family Affairs DR T.K. WHITAKER, President ESRI, 1971-1987

- MR P.A. WHITE, Chairman, Northside Partnership Limited

The Executive Committee is a sub-committee of the Council and meets at least every two months. It acts as the Institute's Board of Directors and, in association with the Director and staff, develops the Institute's programme of research for approval by Council.

# EXECUTIVE COMMITTEE

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Sir W.G.H. Quigley, CB President



Mr J.F. Harford Chairman

- SIR W.G.H. QUIGLEY CB, President Former Chairman, Ulster Bank Limited
- MR J.F. HARFORD, Chairman Chief Executive, Yamanouchi Ireland Company Ltd
- PROFESSOR B.J. WHELAN, Director
- PROFESSOR C. FANNING, Department of Economics, University College, Cork
- MR J. HURLEY, Secretary General, Department of Finance
- MR D. NEVIN, Former General Secretary, Irish Congress of Trade Unions
- DR T.F. Ó COFAIGH, President ESRI, 1987-1995
- MS M. O'CONNOR, Partner, PricewaterhouseCoopers
- PROFESSOR N. SHEEHY, Department of Psychology, The Queen's University of Belfast
- MR P.A. WHITE, Chairman, Northside Partnership Limited

# NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of The Economic and Social Research Institute (Limited Company registered in Dublin, Registration No. 18269), will be held at the Registered Office at 4 Burlington Road, Dublin 4, on Tuesday, 25th September 2001 at 2.00 p.m.

### AGENDA

- 1. ELECTION OF PRESIDENT
- 2. MINUTES OF LAST MEETING
- 3. Accounts and Balance Sheet for the year ended 31 December 2000
- 4. REPORT OF THE COUNCIL TO THE MEMBERS
- 5. ELECTION OF MEMBERS TO THE COUNCIL
- 6. FIXING THE AUDITORS' REMUNERATION

By order of the Council

G. DAVIDSON Secretary

Registered Office 4 Burlington Road Dublin 4

4<sup>th</sup> September 2001



The Economic and Social Research Institute was founded in 1960, as The Economic Research Institute, with the help of a grant from the Ford Foundation of New York. In 1966 the Institute assumed responsibility for social research and extended its title to The Economic and Social Research Institute.

The aim of the ESRI is to bring the latest thinking in economics and the social sciences to the actual and potential problems of Irish society. The Institute's research has been a vital constituent in the national debate for the past 40 years. Its goals are academic excellence, independence, objectivity, relevance to policy and widespread dissemination of results.

The Institute is a private company, limited by guarantee, incorporated under the Companies Acts 1908-1990. It is a not for profit organisation with charitable status. The ESRI is governed by a Council consisting of up to 30 members, in addition to the President and the Director, appointed from the general members of the Institute and representative of the social partners, government departments, state agencies, universities and other research institutes. A committee of the Council, the Executive Committee, carries out the functions of the Institute's Board of Directors. The Institute receives an annual grant-in-aid from the Irish Government, which covered 33 per cent of total expenditure in 2000. The remainder of the Institute's income comes from commissioned research projects, sponsorship of Institute activities by Irish business, membership subscriptions and sales of publications.

The ESRI's most important resource is its research staff, whose high levels of expertise allow them to work to international standards of excellence. The results of the Institute's research have been included in over 500 reports published by the ESRI, including the *Quarterly Economic Commentary* and the *Medium-Term Review of the Irish Economy*, as well as in numerous books and articles in academic journals, published in Ireland and abroad.

Further information www.esri.ie



# ANNUAL REPORT AND ACCOUNTS

for the year ended 31 December 2000

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The Annual Report and Accounts for the Year Ended 31 December 2000 is supplemented by the Review of ESRI Research in 2000 and by the List of ESRI Publications which are published separately.

The year 2000 saw the culmination of an unprecedented run of economic success for the Irish economy. The rate of growth in GNP terms reached 10 per cent, and unemployment fell below 4 per cent. ESRI research during the year focussed on various aspects of this success and how it could be managed. The Quarterly Economic Commentary, under its new editor Danny McCoy, provided ongoing assessments of short-term developments. Among the key issues analysed were the appropriate stance for the budget, the dangers of over-heating and how the management of the social partnership process could be modified to suit the new circumstances.

# FOREWORD



Professor Brendan J. Whelan, Director

A longer-term view of the changes taking place in Ireland's economy and society was provided in the book *Bust to Boom? The Irish Experience of Growth and Inequality* which formed the basis of a major conference in November. This examines the causes and nature of Ireland's transformation and its social and economic ramifications. It begins by setting the economy in international and historical perspective and goes on to look in detail at different facets of Irish society and how they were affected, including the labour market, the educational system, income inequality and poverty, politics and the role of the State. The analysis is based throughout on empirical data, much of it collected by the Institute's Survey Unit. The book also reflects a high degree of interdisciplinary collaboration and a thorough awareness of the current international debates in the social sciences. As described in detail below, work was also carried out during the year in other areas such as health, crime and pensions.

All of these studies aspire to the same standards of rigorous empirical analysis, relevance to policy and independence of viewpoint. Carrying out and publishing research of this kind is a time-consuming and therefore expensive business. Revenue from commissioned or "tied" projects makes up about 60 per cent of our funding. In addition, we are fortunate to receive from the Department of Finance an annual grant-in-aid, which covers about one third of our total costs. The Institute also benefits from the generosity of the donors to the 1995-2000 fund-raising campaign, listed in Appendix A below, and from the subscriptions of the individual and corporate members. These latter "untied" contributions play an especially important role in helping to achieve our goal of publishing a range of high-quality publicinterest research and we are always anxious to attract more contributions of this kind.

The accompanying volume *Review of ESRI Research 2000* gives detailed summaries of the publications and the remainder of this report describes the volume and nature of the Institute's work during the year.

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REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2000

FORTY-FIRST ANNUAL REPORT

#### MAIN ACTIVITIES DURING THE YEAR

During the year 2000, ESRI staff published twenty-one books or monographs, either in the Institute's own series or with external publishers. In addition, sixty nine journal articles and book chapters were published along with one hundred and twenty eight conference papers and reports. Thirteen new entries were recorded in the Institute's Working Papers series. Detailed summaries of these publications are given in the accompanying volume *Review of ESRI Research in 2000*.

Particular efforts were made during the year to raise the profile of ESRI research in the media. This involved staff training in media skills, improvements in the structure and layout of press releases to make them more accessible, building up close relationships with key correspondents and improvements in the quality of press briefings. These efforts bore fruit in the substantial coverage received by ESRI work during the year. The Institute's website was also developed and improved.

The major events which took place during the year included the following.

In November, the Institute organised a • major conference to mark its fortieth anniversary at which the book Bust to Boom? The Irish Experience of Growth and Inequality was launched. This book, which was mainly written and edited by ESRI staff along with some outside contributors, examines in depth the key factors leading to Ireland's transformation and how it has affected the social and economic structure of the The conference included country. contributions from two of the world's leading social scientists, Dr. A.B. Atkinson of Oxford and Professor Michael Hout of the University of California. The event was very well attended and received widespread coverage in the media. The book has now gone to a second printing.

- In Iune. а conference entitled "Disciplined Engagement" was held to honour the achievements of Professor Damian Hannan who retired during the year after a life-time of service to the Institute. Hannan is probably Ireland's sociologist with leading а vast publication record and a formidable international reputation. Papers at the conference reflected new work on the major themes which Hannan's research has addressed. Professor Robert Erikson of the Swedish Institute for Social discussed the effects Research of education on mortality; Dr. Hilary Tovey of Trinity College Dublin examined sociological issues relating to the nation and modernity; Professor Richard Breen of the European University Institute discussed quantitative sociology and Dr. Tony Fahey of the ESRI spoke about the Family Economy. The conference made clear the breadth and depth of Hannan's influence and the high regard in which he is held by colleagues at home and abroad. This has since been further emphasised by the award to him of an honorary doctorate by UCD.
- In September, a third annual conference on "Budget Perspectives" was organised in collaboration with the Foundation for Fiscal Studies. The objective of these conferences is to raise issues and provide background analysis relevant to the determination of the Budget for the following year. The themes addressed in the 2000 conference included the appropriate way of assessing fiscal stance, the nature of European growth, a new policy for child income support and the structure of local government. Speakers included ESRI staff and local and international experts. The conference was well attended and reported and undoubtedly contributed to informing discussion of various Budget proposals.
- The thirty-first Geary lecture was originally scheduled for December 2000 but had to be postponed to March 5, 2001 The lecture, entitled "Economic Problems of Ireland in Europe", was given by Professor Martin Feldstein, President of the National Bureau of

Economic Research and Professor of Economics at Harvard University. It analysed some of the issues that have arisen in relation to inflation in Ireland since EMU took place and suggested different criteria might that be appropriate. It also advocated a policy of creating investment-based personal retirement accounts so as to help reduce inflationary pressures. The lecture was delivered in a new format, viz. as part of a themed half-day conference in which papers on related topics were presented by Professor Gerry Hughes of the ESRI and Professor Philip Lane of Trinity College.

- A new contract was negotiated with the Department of Health and Children for the collection and management of the data for the Hospital In-patient Enquiry and for the National Perinatal Reporting system. These national databases are of vital importance to the management of the health services and form the basis for in-depth research on these services.
- In co-operation with the new Institute for the Study of Social Change in University College Dublin, the ESRI was successful in obtaining funding from the Higher Education Authority for the establishment of the Irish Social Science Data Archive. This new facility, which will make available to researchers micro-level datasets for further analysis and exploitation, has been sought by Irish Social Scientists for many years. During the year, work proceeded in procedures and defining making available the first datasets. We look forward to working with our collaborators to expand and develop the archive in the future.
- As well as Damian Hannan, the Institute's Assistant Director and Secretary, John Roughan, retired during the year. John made a huge contribution to the organisation during his twenty two years of service. He had substantial organisational ability, an enormous capacity for hard work and an unfailing commitment to supporting the research staff in producing top class work. The ESRI is and will remain greatly in his debt.

# FEATURES OF ESRI RESEARCH DURING THE YEAR

A new editor, Danny McCoy, was appointed to the ESRI's flagship publication the *Quarterly Economic Commentary* during the year. Among the objectives which the new editor has set are to raise the profile of the publication, to improve further its coherence with the *Medium-Term Review*, to move to a more rigorous analytic base for the forecasts and to encourage the submission of more articles on topics of current interest from both inside and outside the Institute. Good progress was made in each of these areas.

The main economic aspects of performance which were addressed by the QEC included the sharp peak in economic growth which occurred early in the year, followed by a slowdown to a level which is still high by international standards. A marked increase in inflation also occurred and was the subject of much debate both in Ireland and abroad. Each issue of the QEC explored the policy implications of the forecasts and in particular opened up a discussion of non-inflationary strategies for dealing with wage developments and sharing the fruits of growth.

A noteworthy feature of work during the year was the increase in international activity and profile of the organisation. The ESRI now has an extensive network of collaboration with researchers throughout Europe. Many of these connections were set up on the basis of successful joint tenders for EU research projects emanating from the Community's Framework programmes and elsewhere. For example, we have for a number of years now worked with the ISER researchers in the University of Essex, the DIW institute in Berlin and the University of Tilburg in the Netherlands on various comparative projects dealing with social exclusion and income distribution. Institute researchers also work with the Centre for Economic Policy in London and the IZA institute in Bonn on issues relating to the labour market. The list of current projects in the Review of ESRI Research 2000 below gives detail about international more operation.

Another international aspect to our work is the activity undertaken recently in Central and Eastern Europe. During the eighties, the ESRI developed a number of macro-economic models designed to aid rigorous policy analysis of the Irish economy with particular reference to initiatives at EU level such as the Single Market, EMU and the Structural funds. These models came to be very well regarded internationally and were extended and developed during the nineties for use by the EU Commission to analyse the economies of the other cohesion countries Spain, Greece and Portugal. More recently, the models were further adapted to examine the economies of a number of Central and Eastern European countries such as Latvia, Estonia, the Czech Republic and Romania.

The value of this international work is threefold. First, comparative international work makes sure that Ireland's situation is well understood within the policy debate which inevitably precedes the introduction of new initiatives at EU or international level. This facilitates the task of Irish policy makers in making sure that Irish interests are taken into account in these decisions. Secondly, the experience of analysing other countries raises awareness of different policy options and sensitises us to problems which may arise in the future but have not occurred in Ireland in an acute form. For example, the so called "pension time bomb" of a rapidly increasing proportion of retirees in the population will impact much sooner on other developed countries than it will in Ireland. It is, however. very important for ESRI researchers to participate as they have done in international work in this field so that we can fully understand the nature of the challenge and make more timely provision for dealing with it than other countries have been able to do. Thirdly, from a research quality point of view, international collaboration helps to make sure that ESRI work is using the latest concepts and techniques. These will then be utilised also in national work so ensuring that it remains up to date and of high quality.

An indication of the high international standing that the Institute now enjoys is provided by the fact that the Standing Committee for the Social Sciences of the European Science Foundation. in its submission to the European Commission on future policy towards the European Research Area, cites the ESRI as one of six "internationally renowned centres for advanced research in the social sciences" in Europe. It is our ambition to consolidate

and build on this achievement in future years.

The value of building up long-term research resources such as models. techniques and databases was also underlined during the year. Reference has already been made to the value of the macro-economic models which have been developed at the ESRI for nearly two decades now. The Living in Ireland Household Survey which has been conducted at the Institute since 1994 is also an important resource which has often proved extremely valuable for purposes beyond those originally envisaged. For example, it is now used to monitor the national Anti-Poverty Strategy. It was also employed to provide a detailed ex ante analysis of the effects of the Minimum Wage legislation which could not otherwise have been carried out. Similarly, the Annual School Leavers' Surveys have been used to create control or comparison groups to facilitate the rigorous analysis of the effects of active labour market policies. This work could not have been done if the database had not already existed. Long-term resources of this kind can only be accumulated on the basis of long-term funding for basic research. The pursuit of such support, as opposed to short-term project by project funding, remains a continuing challenge for the Institute.

#### COUNCIL CHANGES

A number of Council Members retired during the year. These included two longstanding members of the Council and Executive, a former Chairman of the Institute, Dr Eugene McCarthy and Mr Maurice Doyle, a former President. Those who left the Council also included:

- Mr Kevin J. Kelly of AIB Group plc
- Mr Patrick Mullarkey, formerly of the Department of Finance
- Mr Donal Murphy of the Central Statistics Office
- Ms Patricia O'Donovan of the ICTU
- Mr Jerry O'Dwyer, formerly of the Department of Health and Children.

All of them gave generously of their time to help the Institute and their dedication is much appreciated. New appointees to the Council are:

Dr Donal de Buitleir of AIB Group plc

- Dr Maureen Gaffney of The National Economic and Social Forum
- Mr Donal Garvey of the Central Statistics Office
- Mr Brian Geoghegan of the Irish Business and Employers' Confederation
- Mr John Hurley of the Department of Finance
- Mr Michael Kelly of the Department of Health and Children.

#### FINAL ACCOUNTS 2000

The Income and Expenditure Account and Balance Sheet for the year ended 31 December 2000, which have been audited by the Comptroller and Auditor General, are included in Appendix D.

> Member of Council: J.F. Harford

Member of Council: **B.J. Whelan** 

# APPENDICES

THE ECONOMIC & SOCIAL RESEARCH INSTITUTE

## CONTRIBUTORS TO THE ESRI FUND-RAISING CAMPAIGN 1995-2000

The Institute wishes to acknowledge the very generous support it has received from the following who contributed to our fund-raising campaign.

# APPENDIX A

ACC Bank plc Aer Rianta AIB Group Association of Secondary Teachers, Ireland Bank of Ireland Banque Nationale de Paris Barclays Bank plc **Bitech Engineering** Bord Gais Eireann Bord na Móna Cadbury Ireland Ltd Cantrell & Cochrane Group Ltd Cement Roadstone Holdings Central Bank of Ireland Citibank NA Coillte Teoranta Communications Workers Union Deloitte & Touche Dresdner International Finance plc Educational Building Society eircom plc Electricity Supply Board First Active Gallagher (Dublin) Ltd GE Capital Woodchester Bank Ltd Golden Vale plc Guinness Ireland Ltd Hibernian Group plc LAWS Group plc ICC Bank plc Irish Fertilizer Industries Indecon Economic Consultants ING Bank Irish Biscuits Ltd

Irish Dairy Board Irish Distillers Group plc Irish Intercontinental Bank Irish Life Irish National Petroleum Corporation Irish National Teachers' Organisation Irish Nurses Organisation Irish Pensions Trust Ltd Irish Permanent plc Irish Times Ltd London Life and General Reinsurance Company Ltd Merck Sharp & Dohme (Ireland) MSF (Manufacturing, Science & Finance) Murphy Brewery Ireland Ltd Nestle Distribution Ireland New Ireland Assurance Co plc Novartis Agribusiness Ireland Ltd Norwich Union Pfizer Pharmaceuticals Production Corporation An Post Power Supermarkets Ltd PricewaterhouseCoopers RTE - Radio Telefis Éireann Ryan Irish Hotels SIPTU Services Industrial Technical Union Smurfit Ireland Ltd Superquinn Ltd TSB Bank Teachers Union of Ireland Ulster Bank Trust Company Voluntary Health Insurance Board Yamanouchi (Ireland) Company Ltd

**STAFFING** 

# APPENDIX B

STAFF AT 31 DECEMBER 2000

Director

B.J. Whelan

Gillian Davidson

J. Bradley, T.Callan, D. Conniffe, J.D. Fitz Gerald, D.F. Hannan, G. Hughes, K.A. Kennedy, B. Nolan,

J.J. Sexton, C.T. Whelan, M.M. Wiley

J. Williams (Head of Survey Unit)

D. Duffy, B. Gannon, B. Maître, J. Walsh

J. Eakins, C. Finn, J. Hore, C. MacCoille

H. Russell, D. Watson

C. Hannan, S. McCoy

Assistant Director (Administration) & Secretary

**RESEARCH STAFF** 

Research Professors

Senior Research Officers

Research Officers

Assistant Research Officers

Statistical & Research Analysts

**Research Assistants** 

TECHNICAL STAFF

Survey Unit

Hospital In-Patient Enquiry/Perinatal Reporting System

**Computer Services** 

S. Blackwell (Survey Processing), S. Gorby (Surveys' Executive), N. Hughes (Surveys' Executive), P. Needham (Operations Manager), F. Rhatigan (Field Operations Executive), B. Ryan (Data Validation) Coding & Data Entry/Clerical: M. Clarke, I. Condron, A. O'Connell Contract Staff: J. Barry, E. Bourke, D. Brennan, P. Meek, J. Thorne

A. Barrett, T. Fahey, P.J. O'Connell, E. O'Malley, S. Scott, E. Smyth,

J. Curtis, M. Keeney, R. Layte, D. McCoy, E. Morgenroth,

A. Clifton (Systems Analyst), G. Cullen (PRS), J. Curley (Coding & Data Control Officer), P. Dowling (Analyst, PRS), B. McCarthy (Analyst/Programmer), A. Mulligan (HIPE), D. Murphy (Medical Coding Executive), M. Walker (PRS) Medical Coding: M. Glynn, N. Wall

R. MacCarthy (Data Processing), J. Ryan (Systems Administrator)

ADMINISTRATIVE SERVICES Executives and Clerical

S. Burns (Librarian), P. Byrne (P.A. to Assistant Director), B. Clancy (Accounts), M. Cleary (General Office), C. Forde (Administration), P. Hopkins (Printing), R. Moore (Desk-top Publishing), B. O'Hogan (Receptionist), C. O'Regan (Accounts), F. O'Sullivan (Director's Secretary), D. Whitaker (Copy Editor) *Clerical*: M. Darmody, K. Dillon, B. Forde, A. Hanlon, P. Hughes, B. Rodger

General Services

Head Services Officer: T. Kelleher Catering and Cleaning: M. Duffy, E. Flynn, F. Godwin, M. Heeney (Cleaning Supervisor), P. Hiney (Catering Supervisor), M. O'Reilly, R. Phipps, P. Rodgers, E. Tiswell, J. Turner

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Staff Members on Career Break/Leave of Absence B. Carr, C. Collins, M. Galvin, P. Honohan

Post-graduate Fellowships (abroad)

V. Gash, B. McCabe

OTHER STAFF COMMITMENTS

A number of staff continued to perform a limited amount of teaching in the universities and in other forums of professional or adult education. The staff of the Institute also participated in a number of national and international conferences.

A. BARRETT	(i)	Research Affiliate, Centre for Economic Policy Research, London.
	(ii)	Research Fellow, Institute for the Study of Labour (IZA) University of
		Bonn.
	(iii)	Lecturer, Department of Economics, Trinity College Dublin.
J. BRADLEY	(i)	Member, Editorial Advisory Board, Economic Modelling (UK).
	(ii)	Member, International Editorial Board, "Economic and Business
		Review for Central and South-Eastern Europe" (Slovenia).
	(iii)	Member of the Board of the Institute for British-Irish Studies,
		University College Dublin.
T. CALLAN	(i)	Member, Working Group on Poverty and Welfare in Ireland.
	(ii)	Member, Projects Committee, FFS.
D. CONNIFFE	(i)	Council, Economic and Social Studies.
	(ii)	President, Irish Statistical Association.
	(iii)	Visiting Professor, Queen's University, Belfast.
	(iv)	Vice President of the Irish Economics Association
	(v)	Member of the Editorial Board of the Economic and Social Review.
D. DUFFY	(i)	Member, Groupeuro – EU panel of speakers on a single currency.
	(ii)	Member, National Committee for the Study of International Affairs of
		the Royal Irish Academy.
T. FAHEY	(i)	Chairperson, Trócaire Research Advisory Group.
	(ii)	Associate Editor (Production), European Sociological Review.
	(iii)	Member, Irish Aid Review Committee.
	(iv)	Member, International Steering Committee of the 1999 European
		Values Survey.
	(v)	Panel Member, Consortium on the National Children's Longitudinal
		Study.



J. FITZ GERALD	(i) (ii)	Member of National Economic and Social Council. Member, Working Group on Emissions Trading.
	(iii)	Chairman, Department of Public Enterprise, Renewable Energy Strategy Group.
	(iv)	Member, CSO Liaison Group on Macro-Economic Statistics.
	(v)	Member, ESRI Strategic Planning Committee.
D.F. HANNAN	(i)	Council, Economic and Social Studies.
•	(ii)	Member of Research and Development Committee, Department of Education and Science.
G. HUGHES	(i)	Visiting Professor, University College Cork, Department of Economics.
	(ii)	Member of LoWER European Low-Wage Employment Research Network.
	(iii)	Member of ENRSP European Network for Research in Supplementary Pensions.
K.A. KENNEDY	(i)	Council, Economic and Social Studies.
	(ii)	Vice-President, Statistical and Social Inquiry Society of Ireland.
	(iii)	Member, Humanities Research Committee of the Royal Irish Academy.
	(iv)	Visiting Professor, University College Cork.
	(v)	Convenor, Historical National Accounts Group for Ireland.
•	(vi)	Member, Committee of Management of the Northern Ireland Economic Research Centre.
	(vii)	Chairman, Working Group on Social Welfare Benchmarking and
		Indexation, established by the Department of Social, Community and Family Affairs.
R. LAYTE	(i)	Member of Health Research Board Committee on Epidemiology, Health of the Population and Primary Care.
	(ii)	Panel Member, Consortium on the National Children's Longitudinal Study.
D. McCOY	(i)	Honorary Secretary Statistical and Social Inquiry Society of Ireland.
	(ii)	Editor of Journal of Statistical and Social Inquiry Society of Ireland.
	(iii)	Lecturer, Department of Economics, Trinity College Dublin.
	(iv)	External Examiner, University of London.
S. McCOY	(i)	Panel Member, Consortium on the National Children's Longitudinal Study.
E. MORGENROTH	(i)	Member of CSO Expert Group on Population Projections.
	(ii)	Member of Committee of the Regional Studies Association Irish Branch.
B. NOLAN	(i)	Council, Economic and Social Studies.
	(ii)	Member, Working Group on Poverty & Welfare in Ireland.
	(iii)	Panel Member, Consortium on the National Children's Longitudinal Study.
	(iv)	Member, ESRI Strategic Planning Committee.
P. O'CONNELL	(i)	Member, Management Board, and Chair, Research Sub-Committee, the Bridge Project – the Probation and Welfare Service, the Irish Youth Foundation, and City of Dublin VEC.
	(ii)	Member of the editorial boards of Youth Studies and the Irish Journal of Sociology and Work, Employment and Society.
	(iii)	Irish Delegate to the OECD INES Network B.
	(iv)	Associate Editor, The Economic and Social Review.
	(v)	Member, Labour Market Statistics Liaison Group, Central Statistics Office.
	(vi)	Panel Member, Consortium on the National Children's Longitudinal Study.
	(vii)	Member, ESRI Strategic Planning Committee.

E. O'MALLEY	(i)	Member, Research Advisory Group, Trócaire.
	(ii)	Member, Steering Group of the Industry Evaluation Unit.
H. RUSSELL	(i)	Teaching Research Methods in the Department of Environmental Economics, University College Dublin.
	(ii)	Panel Member, Consortium on the National Children's Longitudinal Study.
S. SCOTT	(i)	Member, Central Statistics Office Group on National Accounting & Environment (NAMEA).
	(ii)	Member of the Economics Working Group on the State of the Environment Report of the Environmental Protection Agency.
	(iii)	Member, Steering Group on Sustainable Development Indicators, (Department of Environment and Local Government).
	(iv)	Key Action Delegate for EU 5th Framework Programme for Research on the City of Tomorrow and Cultural Heritage.
	(v)	Panel Member, Consortium on the National Children's Longitudinal Study.
LI SEVION	(i)	Vice-President, Statistical and Social Inquiry Society of Ireland.
J.J. SEXTON	(i) (ii)	Irish Correspondent, EU (DGV) Information System Employment (SYSDEM).
	(iii)	Irish Correspondent to SOPEMI, the OECD International Reporting System on Migration.
	(iv)	Deputy Chairman, Board of Management, St Vincent's Hospital, Fairview.
E. SMYTH	(i)	Member, Advisory Committee, Gender Equality and Maths Project, UCD.
	(ii)	Member of Editorial Board of Irish Educational Studies.
	(iii)	Member of Task Force for the Promotion of the Physical Sciences.
	(iv)	Panel Member, Consortium on the National Children's Longitudinal Study.
D. WATSON	(i)	Member of the Board of the National Social Science Data Archive.
	(ii)	Panel Member, Consortium on the National Children's Longitudinal Study.
B.J. WHELAN	(i)	Member, Working Group on Poverty and Welfare in Ireland.
	(ii)	Member, Management Board of the UCD/ESRI Social Science Data Archive.
	(iii)	Council, Economic and Social Studies.
	(iv)	Council, European Centre for Analysis in the Social Sciences (ECASS).
	(v)	Member, External Advisory Group to the European Commission on the sub-programme "Improving the Socio-Economic Knowledge Base" of the Framework Programmes.
	(vi)	Council, Statistical and Social Inquiry Society of Ireland.
	(vii)	Member, Board of Management, Institute for the Study of Social Change, University College, Dublin.
	(viii)	Member, Advisory Group, Northern Ireland Household Panel Survey.
	(ix)	Member, Heart Health Task Force, Department of Health.
	(x)	Chairman, ESRI Strategic Planning Committee.
	(xi)	Chairman, Management Committee, Consortium on the National Children's Longitudinal Study.

C.T. WHELAN

- (i) Member, Working Group on Poverty and Welfare in Ireland. (ii) Member, Editorial Board of European Sociological Review. (iii) Member of Council, Economic and Social Studies. (iv) National Delegate on European Commission 5th Framework Programme Improving Human Potential Programme. Chairperson, European Consortium for Sociological Research, (v) Graduate School Committee. Panel Member, Consortium on the National Children's Longitudinal (vi) Study. (i) Member, Council of the Statistical and Social Inquiry Society of Ireland. (ii) Member, Women's Health Council. (iii) Member, ESRI Strategic Planning Committee. (i) Member of the Expert Working Group on Harmonised Business Surveys, DGII, European Commission. (ii) Member of Task Force on Future of the Pan-European Household Income Survey (EU-SILC), Eurostat. (iii) Member of Working Group on Eurostat's European Community Household Panel Survey. (iv) Member of International Advisory Group on Britain's Millennium Cohort Study. (v) Member, ESRI Strategic Planning Committee
- (vi) Panel Member, Consortium on the National Children's Longitudinal Study.

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# APPENDIX C

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\*Life Member



# APPENDIX D

# THE ECONOMIC AND SOCIAL RESEARCH INSTITUTE

## FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2000

(A Company Limited by Guarantee and not having a Share Capital)

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2000



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## (A Company Limited by Guarantee and not having a Share Capital)

## COUNCIL MEMBERS AND OTHER INFORMATION

COUNCIL MEMBERS	W.G.H. Quigley CB (President) Joseph F. Harford (Chairman) Brendan J. Whelan (Director) G.T. Paul Conlon. Sean Cromien Donal de Buitleir Connell Fanning Mary Finan Maureen Gaffney Patrick Geary Paul Haran John Hurley Alfie Kane Michael Kelly	Edward F. McCumiskey Alan Matthews Michael J. Meagher Stephen Mennell (British) Donal Nevin Tomás F. Ó Cofaigh Maurice O'Connell Marie O'Connor Ken O'Hara William Roche Roelof Schierbeek (Dutch) Noel Sheehy Edmond Sullivan Thomas K. Whitaker
	міспаеї кепу	Padraic A. White

AUDITORS The Comptroller and Auditor General BANKERS Bank of Ireland Treasury Building Pembroke Dublin Castle Baggot Street Bridge Dublin 2 Dublin 4

ACCOUNTANTS

Horwath Bastow Charleton Chartered Accountants and **Registered Auditors** Marine House Clanwilliam Court Dublin 2

SOLICITORS McCann Fitzgerald 2 Harbourmaster Place Custom House Dock Dublin 1

SECRETARY and REGISTERED OFFICE

Gillian Davidson 4 Burlington Road Dublin 4

(A Company Limited by Guarantee and not having a Share Capital)

## **COUNCIL REPORT**

The council members present their report and the financial statements for the year ended 31 December 2000.

#### Principal activities

The ESRI undertakes research designed to provide knowledge relevant to solving the major economic and social issues in Ireland.

#### **Health & Safety**

The ESRI is committed to the implementation of the requirements of the Safety, Health and Welfare at Work Act, 1989 to ensure the health and safety of all employees and visitors to the Institute. A written safety statement has been prepared and is being implemented in accordance with the Act.

#### Prompt Payments of Accounts Act, 1997

The ESRI is included as a listed purchaser of goods in the schedule to the Prompt Payments of Accounts Act, 1997. Since 2 January 1998 the Act has come into operation and the ESRI has complied with the provisions of the Act. In accordance with the Act and guidelines issued by the Department of Enterprise, Trade and Employment, the following information is provided.

#### Procedures established to ensure compliance with the Act

The ESRI has procedures in place to ensure that all invoices are paid within the time limits specified on the invoices or the statutory time limit if no period is specified. While the procedures are designed to ensure compliance with the Act, they can only provide reasonable and not absolute assurance against material non-compliance with the Act. These procedures operated in the period under review and no late payment interest has been incurred by the ESRI during the year.

#### Equality

The ESRI is an equal opportunities employer.

#### Auditors

Under Section 5 of the Comptroller and Auditor General (Amendment) Act, 1993 it is the responsibility of the Comptroller and Auditor General to audit the financial statements of the Institute.

#### STATEMENT OF COUNCIL RESPONSIBILITIES

The council members are required to prepare financial statements on a going concern basis which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the year. In preparing those financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- disclose and explain any material departures from applicable accounting standards.

The council members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 1999. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Joseph F. Harford Council Member

Brendan J. Whelan Council Member

Date: <u>26 June 2001</u>



## Report of Comptroller and Auditor General pursuant to Section 13 of the Prompt Payment of Accounts Act, 1997

## Responsibilities of the Institute and of the Comptroller and Auditor General

The Institute is obliged to comply with the Act and, in particular, is required to

- pay its suppliers by the appropriate payment date
- if payment to a supplier is late, include the appropriate penalty interest with the payment together with the information required by Section 6
- disclose its payment practices in the period in the appropriate way.

Under Section 13 of the Act, it is my responsibility, as auditor of The Economic and Social Research Institute, to report on whether, in all material respects, the Institute has complied with the provisions of the Act.

#### **Basis of Opinion**

My examination included a review of the payment systems and procedures in place and checking, on a test basis, evidence relating to the operation of the Act by the Institute during the year.

I obtained all the information and explanations which I considered necessary for the exercise of my function under Section 13 of the Act.

#### Opinion

As a result of my examination, it is my opinion that the Institute complied in all material respects with the provisions of the Act during the year ended 31 December 2000.

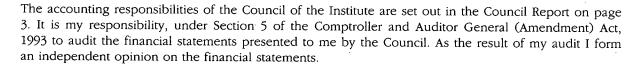
John Purcell Comptroller and Auditor General

16 July 2001

# **REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**

I have audited the financial statements on pages 31 to 39.

## Responsibilities of the Council Members and of the Comptroller and Auditor General



#### **Basis of Opinion**

In the exercise of my function as Comptroller and Auditor General, I plan and perform my audit in a way which takes account of the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate, consistently applied and adequately disclosed.

My audit was conducted in accordance with auditing standards which embrace the standards issued by the Auditing Practices Board and in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. I obtained all the information and explanations that I required to enable me to fulfil my function as Comptroller and Auditor General and in forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In my opinion, proper books of account have been kept by the Institute and the financial statements, which are in agreement with them and have been properly prepared in accordance with the Companies Acts 1963 to 1999, give a true and fair view of the state of the Institute's affairs at 31 December 1999 and of its income and expenditure and cash flow for the year then ended.

In my opinion, the information given in the Council Report is consistent with the financial statements.

## John Purcell Comptroller and Auditor General

16 July 2001



#### (A Company limited by Guarantee and not having a Share Capital)

#### STATEMENT OF ACCOUNTING POLICIES .

The principal accounting policies adopted by the company in determining the amounts included in the balance sheet and in determining the results for the year are as follows:

#### 1. Basis of accounting The financial statements are prepared under the accruals method of accounting and the historical cost convention.

## 2. Grant-in-aid

The income from this source represents the grant allocation in respect of the year.

3. Fixed assets

Tangible fixed assets are shown at cost less accumulated depreciation. Depreciation is charged in the income and expenditure account, on a straight line basis, at the annual rates set out below, so as to write-off the assets, adjusted for estimated residual value, over the expected useful life of each appropriate category.

Computer equipment	33.3%
Other equipment, fixtures and fittings	20%
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A full years depreciation is provided for in the year of acquisition.

4. Leased assets

Leasing arrangements that transfer substantially all the risks and rewards of ownership to the company, finance leases, are capitalized at the arm's length cash price of the asset. The outstanding capital element of the related rental obligations is included in creditors. The excess of the total rentals payable over the amount capitalized is treated as interest and is charged to the income and expenditure account in proportion to the capital element outstanding under the lease. Rentals in respect of operating leases are charged to the profit and loss account as incurred.

5. Superannuation

The pension entitlements of employees are funded through Superannuation schemes. The pension costs relating to the schemes are assessed in accordance with the advice of qualified independent actuaries and are charged to the income and expenditure account on an accruals basis. The difference between the charges to the income and expenditure account and the contributions paid to the schemes are included as assets or liabilities in the balance sheet.

Post-retirement pension increases which are not a liability of the pension funds are paid by the ESRI.

## (A Company limited by Guarantee and not having a Share Capital)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2000

Income	Notes	2000 IR£	2000 €	1999 IR£
Grant-in-Aid		1,766,405	2,242,872	1,684,595
Commissioned Research	1	3,376,890	4,287,766	3,106,152
Miscellaneous Income	2	<u>150,243</u>	<u>190,769</u>	<u>151,605</u>
Total Income		<u>5,293,538</u>	<u>6,721,407</u>	<u>4,942,352</u>
Expenditure				
Salaries and Superannuation:	3	3,361,785	4,268,586	3,173,486
Direct Project Expenses	4	896,464	1,138,274	730,089
Establishment	5	514,060	652,722	483,318
Administration	6	555,148	704,893	<u>496,334</u>
		<u>5,327,457</u>	<u>6,764,475</u>	<u>4,883,227</u>
(DEFICIT)/EXCESS OF INCOME OVER EXPENDITURE		<u>(33,919)</u>	<u>(43,068)</u>	<u>59,125</u>

There are no recognised gains or losses, other than those dealt with in the Income and Expenditure Account.

The statement of accounting policies and the attached notes numbered 1 to 16 form an integral part of these financial statements and should be read in conjunction therewith.

Council Member: Joseph F. Harford

Council Member: Brendan J. Whelan

Secretary: <u>Gillian Davidson</u>

## (A Company limited by Guarantee and not having a Share Capital)

## BALANCE SHEET AS AT 31 DECEMBER 2000

		2000	2000	1999
	Notes	IR£	$\epsilon$	IR£
Fixed Assets				
Tangible assets	7	<u>156,365</u>	<u>198,543</u>	<u>145,254</u>
Current Assets				
Stock of stationery		500	635	500
		500	635	1,270
Stock of printed materials	8		1,436,701	639,075
Debtors and prepaid expenses	8	1,131,494		
Cash at bank and on hand		<u>639</u>	811	<u>1,785</u>
		<u>1,133,133</u>	<u>1,438,782</u>	<u>642,630</u>
Current Liabilities				
Sundry creditors and accrued expenses	9	875,248	1,111,336	460,428
Bank overdraft		<u>249,935</u>	<u>317,352</u>	<u>120,174</u>
		<u>1,125,183</u>	<u>1,428,688</u>	<u>580,602</u>
Net Current Assets/(Liabilities)		7,950	10,094	62,028
Creditors (amounts falling due after more than one				
year)	10	-		<u>9,048</u>
year)	10			
Net Assets		<u>164,315</u>	208,637	<u>198,234</u>
Net Assets		<u>101, 111</u>	<u>200,0.17</u>	1/0,2./1
Elemented has				
Financed by:	10	166 215	200 627	100 224
Accumulated Fund	12	<u>164,315</u>	<u>208,637</u>	<u>198,234</u>

The statement of accounting policies and the attached notes numbered 1 to 16 form an integral part of these financial statements and should be read in conjunction therewith.

Council Member: Joseph F. Harford

Council Member: Brendan J. Whelan

Secretary: Gillian Davidson

(A Company limited by Guarantee and not having a Share Capital)

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2000

Reconciliation of operating surplus/(deficit) to net cash inflow/(outflow) from Operating Activities

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		2000 IR£		1999 IR£
Excess/(Deficit) of income over expenditu Adjustment for non-operating items:	re	(33,919)		59,125
Bank interest receivable		(58)		(48)
Bank interest payable		7,992		7,311
Finance lease interest		3,510		7,663
Depreciation charges		97,557		76,287
Decrease in stocks		770		(820)
Increase in debtors		(492,439)		(74,269)
Increase in creditors		<u>421,276</u>		<u>85,052</u>
Net cash inflow		4,689		160,301
CASH FLOW STATEMENT				
Net Cash Inflow/(Outflow) from Operating	g Activities	4,689		160,301
Returns on Investments				
and Servicing of Finance				
Interest received	78		28	
Interest paid	(4,282)		(6,673)	
Lease interest paid	(3,510)	(7,714)	<u>(7,663)</u>	(14,308)
Capital Expenditure	•	(108,668)		<u>(121,717)</u>
		(111,693)		24,276
Financing:				
Lease capital payments		<u>(19,214)</u>		(17,367)
Increase in Cash		(130,907)		6,909
				0,,, 0,
Reconciliation of net cash flow to moveme	nts in net funds			
(Decrease)/increase in cash in year		(130,907)		6,909
Net (debt)/funds at 1 January 2000		(118,389)		(125,298)
Net (debt)/funds at 31 December 2000		(249,296)		(118,389)
Analysis of change in net (debt)/funds				
	Cash at Bank	Bank	Total	
	And in hand	Overdraft	10101	
At beginning of year	1,785	(120,174)	(118,389)	
Cash Flows	<u>(1,146)</u>	( <u>129,761</u> )	<u>(130,907)</u>	
At end of year	639	(249,935)	(249,296)	

## (A Company limited by Guarantee and not having a Share Capital)

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2000

#### 1. Commissioned Research

	Commissioned Research Transfers from ESR Trust Covenant Income	2000 IR£ 3,126,890 230,000 <u>20,000</u> <u>3,376,890</u>	2000 <i>€</i> 3,970,331 292,040 <u>25,395</u> <u>4,287,766</u>	1999 IR£ 2,856,152 230,000 <u>20,000</u> <u>3,106,152</u>
2.	Miscellaneous Income			
		2000	2000	1999
		IR£	$\epsilon$	IR£
	Members' subscriptions	82,875	105,229	71,278
	Sale of publications	52,848	67,103	67,127
	Miscellaneous income	<u>14,520</u>	<u>18,437</u>	<u>13,200</u>
		<u>150,243</u>	<u>190,769</u>	<u>151,605</u>

#### 3. Staff Wages and Salaries

3.1 The number of persons employed (full-time equivalents) including casual and shortterm contract staff in the financial year was 82 (1999: 86). Total permanent staff (fulltime equivalents) employed in the year was 61 (1999: 58).

3.2

The salaries and superannuation costs were incurred as follows:

Research Survey unit administration and technical staff	2000 IR£ -1,500,835 423,094	<i>2000</i> € 1,905,667 537,219	1999 IR£ 1,497,509 387,437
Clerical and other staff	414,082	525,775	384,998
Hospital-In-Patient Enquiry (HIPE)/			
Perinatal Reporting System	240,290	305,106	191,742
Administration	136,989	173,940	141,246
Superannuation and Employer's PRSI	<u>646,495</u>	<u>820,879</u>	<u>570,554</u>
	<u>3,361,785</u>	<u>4,268,586</u>	<u>3,173,486</u>

3.3

The charge to salaries includes costs of IR£11,354 (1999: IR£10,381) incurred in respect of the production of the Economic and Social Review. (See Note 14)

(A Company limited by Guarantee and not having a Share Capital)

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4. Direct Project Expenses

Dheet Thojeet Expenses			
	2000	2000	1999
	IR£	$\epsilon$	IR£
Consultants and Network Partners	410,195	520,840	337,586
Field Staff Fees and Expenses	394,913	501,436	317,928
Travel	<u>91,356</u>	<u>115,998</u>	74,575
	<u>896,464</u>	<u>1,138,274</u>	<u>730,089</u>
Established Costs			
	2000	2000	1999
	IR£	$\epsilon$	IR£
Rent & Rates	308,085	391,187	306,541
Heat, light, maintenance and cleaning	108,418	137,663	100,490
Depreciation	<u>97,557</u>	<u>123,872</u>	<u>76,287</u>
	<u>514,060</u>	<u>652,722</u>	<u>483,318</u>

The Company occupies premises at 4 Burlington Road, Dublin 4 under a 63 year lease which commenced on 27 March 1969

6. Administration

	2000 IR£	2000 €	1999 IR£
Fellowships	7,000	8,888	3,971
Printing and Stationery	151,822	192,774	117,834
Postage, insurance, telephone and general			
expenses	189,457	240,561	152,470
Data Processing	93,000	118,086	100,683
Travel	33,310	42,295	54,838
Library books and subscriptions	49,037	62,264	46,888
Professional Fees	27,102	34,413	16,050
Audit Fees	<u>4,420</u>	<u>5,612</u>	<u>3,600</u>
	<u>555,148</u>	<u>704,893</u>	<u>496,334</u>



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(A Company limited by Guarantee and not having a Share Capital)

# 7. Tangible Assets

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	Computer equipmen IR£	fixtur t fitt	pment, res and tings R£	Total IR£
Cost: At beginning of year Additions Disposals	337,635 60,312 (13,819)	136, 48,	370 356 -	474,005 108,668 (13,819) 
At end of year	<u>384,128</u>	<u>184,</u>	<u>726</u>	<u>568,854</u>
Accumulated Depreciation: At beginning of year Provided in year Disposals	272,368 62,765 (13,819)		383 792 -	328,751 97,557 (13,819)
At end of year	<u>321,314</u>	<u>91</u> ,	<u>175</u>	<u>412,489</u>
Net book value at end of year	<u>62,814</u>	<u>93,</u>	<u>551</u>	<u>156,365</u>
Net book value at beginning of year	<u>65,267</u>	<u>79.</u>	<u>987</u>	<u>145,254</u>
Debtors and Prepaid Expenses				
Revenue from projects Other debtors and prepaid expense	es	2000 IR£ 1,019,143 <u>112,351</u> <u>1,131,494</u>	$2000 \\ \epsilon \\ 1,294,045 \\ 142,656 \\ 1,436,701 \\ 1$	1999 IR£ 461,517 <u>177,558</u> <u>639,075</u>
Creditors and Accrued Expenses				
Payroll taxes Other creditors and accrued expen Obligations under finance leases		2000 IR£ 118,337 747,863 <u>9,048</u> 875,248	$\begin{array}{c} 2000\\ \hline \epsilon\\ 150,257\\ 949,590\\ \hline 11,489\\ 1,111,336\end{array}$	1999 IR£ 96,293 344,921 19,214 <u>460,428</u>
Creditors (Amounts falling due afte	er more than	one year)		
Obligations under finance leases		2000 IR£ –	2000 € -	1999 . IR£ <u>9,048</u>

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(A Company limited by Guarantee and not having a Share Capital)

#### 11. Taxation

The company is exempted from liability to corporation tax under Section 11(6) of the Corporation Tax Act 1976

#### 12. Accumulated Fund

	2000	2000	1999
	IR£	$\epsilon$	IR£
Accumulated fund at beginning of year	198,234	251,705	139,109
Excess (Deficit) of income over expenditure	<u>(33,919)</u>	<u>(43,068)</u>	<u>59,125</u>
Accumulated fund at end of year	164,315	208,637	198,234

## 13. Commitments – Capital and Others

13.1 Capital Commitments:

The company had neither contracted for, nor had the council members authorised, any capital expenditure at the balance sheet date.

#### 13.2 Operating Leases:

Leasing commitments payable during the next twelve months amount to IR£305,000 made up as follows:

	Fixtures and Fittings IR£	Lease of Property IR£	Total IR£
Payable on leases which expire Within two to five years	- -	- -	- IKL
After five years	-	<u>305,000</u> 305,000	<u>305,000</u> 305,000

#### 14. Related Company

At 31 December 2000 the following related undertakings were in existence.

## (a) Economic and Social Research Trust:

The Trust was established in 1992 as a company limited by guarantee by the ESRI (which nominates its membership) to assist by way of funding The Economic and Social Research Institute in the promotion of research. In 2000 the Trust transferred funds to the ESRI of IR£230,000 (1999: IR£230,000). At 31 December 2000 the company had net assets of IR£1,450,062 (1999: IR£1,331,252).

(b) Economic and Social Studies: This is an associated company established in 1969 at the initiative of the ESRI to foster and promote the education of the Irish public in the social and economic sciences with particular reference to economic and social conditions in or affecting Ireland.

#### 15. Contingent Liabilities

The council members were not aware of any material contingent liabilities at the balance sheet date.



#### (A Company limited by Guarantee and not having a Share Capital)

## 16. Pensions

Superannuation benefits are conferred by the ESRI under two superannuation schemes:

• Supervisors, Clerical and Other Administrative Staff

• Research Staff Scheme

Both schemes are defined benefit schemes. The benefits are funded by contributions from employers and are also funded by contributions from employees in respect of spouses and children's pensions. The contributions are transferred to a managed fund administered by trustees appointed by the ESRI. The latest actuarial valuations for the schemes were at 1 August 1999 using the attained age method of funding. The assumptions which have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the investment returns would be 7 per cent per annum, that real salary increases would be 5 per cent per annum and that present and future pensions would increase at the rate of 3.5 per cent per annum.

The total market values of the assets of the schemes at that date were IR£7,057,700 (actuarial valuation was IR£7,162,100). The actuarial value represented 98 per cent of the benefits that had accrued to members at the date of valuation. Contributions and related administration costs of the superannuation funds charged for the year were IR£395,375 of which IR£48,240 was accrued at 31 December 2000.



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