

**National Cancer Registry Board**  
**Accounts**  
**for the year ended 31 December 2010**

## National Cancer Registry Board

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## National Cancer Registry Board

### Information

**Board Members**

Mr Tony O'Brien (Chairperson)  
Dr John Devlin  
Dr Patricia Fitzpatrick  
Dr Anna Gavin  
Prof Donal Hollywood  
Mr John McCormack  
Dr Deirdre Murray

**Director**

Dr Harry Comber

**Business Address**

Building 6800, Cork Airport Business Park  
Kinsale Road  
Cork.

**Auditor**

Comptroller and Auditor General,  
Dublin Castle,  
Dublin 2.

**Bankers**

Allied Irish Banks plc,  
66 South Mall,  
Cork.

## National Cancer Registry Board

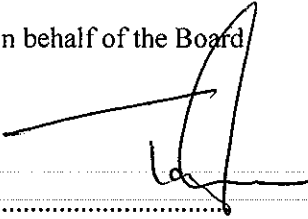
### Statement of Board Members' Responsibilities

The members of the Board are required by the National Cancer Registry Board (Establishment) Order 1991, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Board and of its Income and Expenditure for that period. In preparing those financial statements the Board is required to:

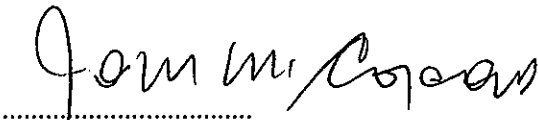
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the Board will not continue in operation.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the National Cancer Registry Board and to enable it to ensure that the financial statements comply with the Order. It is also responsible for safeguarding the assets of the National Cancer Registry Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board



Board Member



Board Member

## National Cancer Registry Board

### Statement on Internal Financial Control for the year ended 31<sup>st</sup> December 2010

#### Responsibilities

On behalf of the Board of the National Cancer Registry, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can 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 would be detected in a timely period.

#### Key Control Procedures

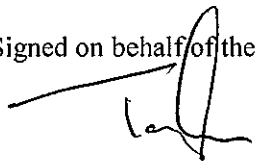
The key control procedures put in place designed to provide effective financial control are:

- A clearly defined management structure with proper segregation of duties throughout the organisation.
- A risk register was compiled in 2010 as an aid to the identification of business risks.
- A procedures document setting out instructions for all areas of financial activity was in place for 2010. This outlined the procedures for the administration of salaries, invoices and expense claims, use of the credit card and petty cash transactions as well as procedures for procurement and for the disposal of assets. The payroll and some invoice processing functions were carried out by University College Cork in 2010. There were regular reconciliations carried out between National Cancer Registry Board records and those maintained by University College Cork.
- An Audit Committee was appointed at the Board Meeting held on 19<sup>th</sup> January 2010. This committee oversees the work of the Internal Auditors.
- An ITT for Internal Audit Services was undertaken in March 2010 and a three-year strategic internal audit plan was produced by the successful tenderer. In compiling the plan, the internal auditors took on board the concerns / risks identified in the Registry's risk documentation and they were reflected in the Strategic Plan in terms of audit timing and proposed coverage. The Strategic Internal Audit plan was divided into Core Financial, Organisational, Operations and Administrative (Follow up and audit administration) categories, with the programme being devised to allow rolling coverage of all the main areas of activity conducted by the National Cancer Registry Board over a 3 year period. The plan is to be reviewed annually to ensure changing risks and priorities are addressed. Year 1 of the plan runs from July 2010 to June 2011 and four financial internal audits were completed in the first half of this year (November 2010): Payroll, Cash and Bank, Creditors Payments and Debtors. Four further internal audits have been scheduled for the period from January to May 2011: Tendering and Procurement, Corporate Governance & Risk Management, ICT and Hardcopy – Information Security and Registration – process controls.
- An overall annual budget for the National Cancer Registry was agreed which incorporated separate budgets for IT and Training all of which were reviewed during the year.
- Review by the Board at each of its meetings of periodic and annual financial reports.

#### Review of Internal Controls

I confirm that the Board carried out a review of the effectiveness of internal financial controls for 2010 at its meeting in June 2011.

Signed on behalf of the Board of the National Cancer Registry



Mr Tony O'Brien  
Chairperson

Date: 2/08/2011

**National Cancer Registry Board**

*Report of the Comptroller & Auditor General*



## Comptroller and Auditor General

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

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#### National Cancer Registry Board

I have audited the financial statements of the National Cancer Registry Board for the year ended 31 December 2010 under Section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Generally Accepted Accounting Practice in Ireland as modified by the directions of the Minister for Health in relation to accounting for superannuation costs.

#### Responsibilities of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the National Cancer Registry Board's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

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

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

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

#### Scope of Audit of the Financial Statements

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

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

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

#### Opinion on the Financial Statements

In compliance with the directions of the Minister for Health, the Board recognises the costs of superannuation entitlements only as they become payable. This basis of accounting does not comply with Financial Reporting Standard 17 which requires such costs to be recognised in the year the entitlements are earned.

Except for the non-recognition of the Board's superannuation costs and liabilities in accordance with Financial Reporting Standard 17, in my opinion, the financial statements, which have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland, give a true and fair view of the state of the Board's affairs at 31 December 2010 and of its income and expenditure for the year then ended.

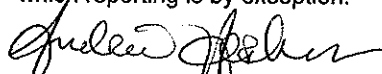
In my opinion, proper books of account have been kept by the Board. The financial statements are in agreement with the books of account.

#### Matters on which I Report by Exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where moneys have not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the Statement on Internal Financial Control does not reflect the Board's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

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

  
Andrew Harkness

For and on behalf of the  
Comptroller and Auditor General  
6 September 2011

## **National Cancer Registry Board**

### **Statement of Accounting Policies for the year ended 31<sup>st</sup> December 2010**

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention and comply with the Accounting Standards issued by the Minister for Health and Children.

#### **Tangible fixed assets and depreciation**

Fixed Assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures and Fittings	20% Straight Line
Office Equipment	20% Straight Line
Computer Hardware	25% Straight Line
Computer Software	33% Straight Line

Certain computer hardware and software is written off in the year of acquisition.

#### **Grants**

Revenue grants from the Department of Health & Children are the amounts received for the year. Grants used for capital purposes are deferred and amortised over the same period as the related fixed assets are depreciated.

#### **Pensions**

By direction of the Minister for Health and Children no provision has been made in respect of accrued benefits payable in future years under the Nominated Health Agencies Superannuation Scheme and its Spouses and Children Scheme.

Contributions from employees who are members of the scheme are credited to the Income and Expenditure account when received. Pension payments are charged to the Income and Expenditure account when paid.

#### **Research Grants**

Research grants are recognised in the period in which the corresponding expenditure is incurred and are accounted for as Other Income.

**National Cancer Registry Board**  
**Income and Expenditure Account**  
**for the year ended 31<sup>st</sup> December 2010**

	Notes	2010 €	2009 €
<b>Income</b>			
Department of Health & Children Grants	1	2,358,306	2,472,488
Superannuation contributions		113,000	130,964
Other Income	2	<u>590,105</u>	<u>483,241</u>
<b>Total Income</b>		<b>3,061,411</b>	<b>3,086,693</b>
<b>Expenditure</b>			
Staff costs	3	2,511,947	2,588,993
Administration costs	4	518,880	470,848
Travel and subsistence		<u>90,003</u>	<u>88,773</u>
<b>Total Expenditure</b>		<b>3,120,830</b>	<b>3,148,614</b>
<b>Surplus/(Deficit) for year</b>		<u>(59,419)</u>	<u>(61,921)</u>
Balance Brought Forward 1 <sup>st</sup> January		158,803	220,724
Balance Carried Forward 31 <sup>st</sup> December		<u>99,384</u>	<u>158,803</u>

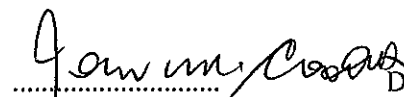
All gains and losses for the year have been recognised in arriving at the Surplus of Income over Expenditure.

On behalf of the Board:



Board Member

Date: 2/08/2011



Board Member

Date: 2/08/2011

The accounting policies on page 6 and notes on pages 9-15 form part of these financial statements

**National Cancer Registry Board**

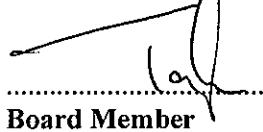
**Balance Sheet  
as at 31<sup>st</sup> December 2010**

	Notes	€	2010 €	€	2009 €	€
<b>Fixed Assets</b>	<b>5</b>		<b>170,565</b>			<b>240,633</b>
<b>Current Assets</b>						
Debtors and Prepayments	6	113,381			33,980	
Cash at bank and in hand		<u>635,112</u>			<u>1,380,948</u>	
		<u>748,493</u>			<u>1,414,928</u>	
<b>Current Liabilities</b>						
Amounts due to U.C.C		204,588			196,131	
Other creditors		34,514			25,018	
Accruals		54,642			17,253	
Grants received in advance	7	<u>355,365</u>			<u>1,017,723</u>	
		<u>649,109</u>			<u>1,256,125</u>	
<b>Net Current Assets</b>			<b><u>99,384</u></b>			<b><u>158,803</u></b>
<b>Total Assets Less Current Liabilities</b>			<b><u>269,949</u></b>			<b><u>399,436</u></b>

**Financed by:**

Capital Grants	8		<b>170,565</b>			<b>240,633</b>
Income and Expenditure Account			<u>99,384</u>			<u>158,803</u>
			<u>269,949</u>			<u>399,436</u>

On behalf of the Board:

  
.....  
**Board Member**

Date: 2/08/2011

  
.....  
**Board Member**

Date: 2/08/2011

The accounting policies on page 6 and notes on pages 9-15 form part of these financial statements

**National Cancer Registry Board**

**Notes to the Accounts  
for the year ended 31<sup>st</sup> December 2010**

<b>1. Department of Health &amp; Children</b>	<b>2010</b>	<b>2009</b>
	<b>€</b>	<b>€</b>
Revenue Grant - Applied towards recurrent expenditure	<b>2,358,306</b>	2,472,488
- Applied towards capital expenditure (Note 8)	<b>8,694</b>	4,512
<b>Total Grant</b>	<b><u>2,367,000</u></b>	<u>2,477,000</u>
<b>2. Other Income</b>	<b>2010</b>	<b>2009</b>
	<b>€</b>	<b>€</b>
Prostate Cancer Grant	<b>0</b>	1,598
Economic Impact of Cancer Grant	<b>161,502</b>	59,856
PSA Grant	<b>8,344</b>	0
Cervical Cancer Grant	<b>104,491</b>	26,426
Pancreatic Cancer Grant	<b>21,609</b>	152,810
Financial Impact of Cancer Grant	<b>0</b>	1,371
Cancer in Older Women Grant	<b>49,898</b>	64,465
Rarecare Grant	<b>0</b>	1,833
Health Technology Assesment Grant	<b>17,477</b>	64,632
Employment Outcomes Grant	<b>39,228</b>	40,265
Eurocourse	<b>92,286</b>	37,690
Head & Neck Cancer Grant	<b>62,083</b>	9,432
Cerviva RCT Grant	<b>0</b>	2,760
Miscellaneous	<b><u>33,187</u></b>	<u>20,103</u>
	<b><u>590,105</u></b>	<u>483,241</u>

**National Cancer Registry Board**  
**Notes to the Accounts**  
**for the year ended 31<sup>st</sup> December 2010**

**3. Information on Employees and Remuneration**

	2010 Number	2009 Number
The average numbers of employees during the year was:		
Director	1	1
Administration	32	31
Tumour Registration Officers	<u>22</u>	<u>22</u>
	<u>55</u>	<u>54</u>

<b>Employment Costs</b>	2010	2009
	€	€
Wages and salaries	2,254,326	2,336,916
Social Insurance Costs	212,442	221,574
Pensions	45,179	30,503
	<u>2,511,947</u>	<u>2,588,993</u>

	2010 €	2009 €
<b>Director's Remuneration</b>	105,429	114,366
Employer's PRSI	9,033	9,147

The Director is a member of the Nominated Health Agencies Superannuation Scheme.

The Director did not receive any Performance Related Award in 2010.

<b>Board Members Remuneration and Expenses</b>	2010 €	2009 €
Travel & Subsistence to attend Board Meetings	716	786

Board members do not receive fees.

**National Cancer Registry Board**

**Notes to the Accounts  
for the year ended 31<sup>st</sup> December 2010**

<b>4. Administration Expenses</b>	<b>2010</b>	<b>2009</b>
	<b>€</b>	<b>€</b>
Office Consumables	9,582	11,925
Courier and delivery charges	1,765	4,107
Books and periodicals	2,110	2,542
C&AG Audit fee	9,024	9,024
Other Audit fees	10,185	5,951
Third All Ireland Report	0	(5,453)
Research Collaborations	0	43,283
Recruitment and training	39,029	51,780
Conference fees	22,979	18,177
Rent, rates & service charges	175,124	163,002
Insurance	12,416	4,679
New Premises fit out & moving	387	262
Report Launches	0	5,467
Light and heat	13,001	13,362
Cleaning	5	116
Repairs, Maintenance, Warranties and Support	17,087	20,784
Printing, postage and stationery	52,220	31,388
Telephone, fax and Internet	34,698	35,106
Corporate Hospitality	329	131
Legal and professional fees	8,927	0
Bank Charges	553	442
Sundry expenses	54,821	9,827
Licences & Subscriptions	45,756	40,058
Information Technology Consumables	9,131	5,358
Amortisation of grants	(104,103)	(109,021)
Depreciation on computer equipment	46,978	50,569
Depreciation on fixtures and fittings	55,971	56,160
Depreciation on office equipment	1,155	1,155
Loss/(Profit) on disposal of fixed assets	(250)	667
<b>Total Administrative Expenses</b>	<b><u>518,880</u></b>	<b><u>470,848</u></b>

**National Cancer Registry Board**

**Notes to the Accounts  
for the year ended 31<sup>st</sup> December 2010**

**5. Fixed Assets**

	Computer Equipment	Fixtures & Fittings	Office Equipment	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2010	402,052	319,056	18,346	739,454
Additions	34,225	0	0	34,225
Disposals	<u>(19,177)</u>	<u>(27,367)</u>	<u>0</u>	<u>(46,544)</u>
<b>At 31<sup>st</sup> December 2010</b>	<b>417,100</b>	<b>291,689</b>	<b>18,346</b>	<b>727,135</b>
<b>Depreciation</b>				
At 1 January 2010	334,263	149,526	15,032	498,821
On disposals	(19,177)	(27,178)	0	(46,355)
Charge for the year	<u>46,978</u>	<u>55,971</u>	<u>1,155</u>	<u>104,104</u>
<b>At 31<sup>st</sup> December 2010</b>	<b>362,064</b>	<b>178,319</b>	<b>16,187</b>	<b>556,570</b>
<b>Net book Values</b>				
<b>At 31<sup>st</sup> December 2010</b>	<b><u>55,036</u></b>	<b><u>113,370</u></b>	<b><u>2,159</u></b>	<b><u>170,565</u></b>
At 31 <sup>st</sup> December 2009	<u>67,789</u>	<u>169,530</u>	<u>3,314</u>	<u>240,633</u>

**6. Debtors**

	2010 €	2009 €
Trade debtors	0	0
Other Debtors	73,262	11,917
Prepayments	<u>40,119</u>	<u>22,063</u>
	<b><u>113,381</u></b>	<b><u>33,980</u></b>

**National Cancer Registry Board**

**Notes to the Accounts  
for the year ended 31<sup>st</sup> December 2010**

**7. Grants Received in Advance**

	<b>2010</b>	2009
	€	€
Prostate Cancer Grant	1,444	1,444
Economic Impact of Cancer Grant	101,227	497,273
Pancreatic Cancer Grant	22,425	44,034
Rarecare Grant	80	80
Employment Outcomes Grant	141,827	181,056
Health Technology Assessment	4,673	22,150
Finbarr	5,967	5,967
Eurocourse	26,595	118,881
Cancer in Older Women	3,337	53,235
Head and Neck Cancer Grant	27,940	90,022
National Cancer Screening	15,000	0
Cervical Grant	1,269	0
Eurochip Funding	<u>3,581</u>	<u>3,581</u>
	<u><u>355,365</u></u>	<u><u>1,017,723</u></u>

**8. Capital Grants**

	<b>2010</b>	<b>2009</b>
	<b>Total</b>	<b>Total</b>
	€	€
Balance at 1 January 2010	240,633	298,637
Revenue Grants Received	8,694	4,512
Capital Grants Received	25,530	46,505
Amortisation released on disposals	(189)	(1,137)
Amortisation in line with depreciation	(104,103)	(107,884)
Balance at 31 December 2010	<u><u>170,565</u></u>	<u><u>240,633</u></u>

## National Cancer Registry Board

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2010

#### 9. Research Accounts

In addition to its principal function, the Board separately administers research activities which are independently funded by the Health Research Board, the Department of Health and Children and the Northern Ireland Cancer Registry. The funds for these projects are specifically designated and the National Cancer Registry Board has no discretion as to their expenditure. These funds which are not reflected in the Income and Expenditure Account and Balance Sheet of the Board are held by University College Cork.

	Project 4	Project 6	Total €
<b>Funds</b>			
At the 01/01/10	12,308	1,947	14,255
Funds advanced	0	0	0
Funds returned	0	0	0
Fee Income	0	0	0
Transfers	0	0	0
	<u>12,308</u>	<u>1,947</u>	<u>14,255</u>
 <b>Research Costs</b>			
Salaries	0	0	0
Recruitment Costs	0	0	0
Insurance	0	0	0
Printing & Design	0	0	0
Travel & Subsist.	0	0	0
Equipment Costs	0	0	0
Advertising	0	0	0
Conference Costs	0	0	0
Course fee	0	0	0
Miscellaneous	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Funds at 31/12/10</b>	<b>12,308</b>	<b>1,947</b>	<b>14,255</b>

Project 4      NCR-General Research Account  
Project 6      Second All Ireland Cancer Incidence Report

## National Cancer Registry Board

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2010

#### 10. Operating Lease Rentals

The Board carried out its business from a premises at Cork Airport Business Park, which it holds under a 5 year lease due to expire on 30<sup>th</sup> November 2012.

	2010	2009
Lease Rentals Charged to Income & Expenditure Account	148,767	141,343

The Board has the following annual commitments under operating leases which expire:

Within one year	0	0
In the second to fifth years inclusive	121,292	250,855

#### 11. Going Concern

In October 2008, the Minister for Finance announced that the National Cancer Registry Board would merge into the Health Service Executive. The merger cannot take place until the Health Information Bill has been passed. It is currently the opinion of the Department of Health and Children that this will happen in the first half of 2012.

In the mean time, the Board does not consider that any material adjustment to the financial statements is needed to take account of the above and, therefore, the financial statements continue to be prepared on a going concern basis.

#### 12. Pension Related Deduction

In accordance with the Financial Emergency Measures in the Public Interest Act 2009, a pension related deduction for public servants became effective from 1 March 2009. The deduction was collected and remitted on a monthly basis through the payroll system at University College Cork. The total of the monthly cheques remitted to the Department of Health and Children for the period from January to December 2010 was €126,171. This incorporated an adjustment of €3,998 in relation to an overpayment of PRD made in 2009.

#### 13. Approval of Financial Statements

The Board approved the financial statements on ... 02/06/2011 .....