

National Cancer Registry Board
Accounts
for the year ended 31 December 2009

National Cancer Registry Board

Contents

	Page
Members of the Board and Other Information	1
Statement of Board Members' Responsibilities	2
Statement on Internal Financial Control	3
Report of the Comptroller & Auditor General	4-5
Statement of Accounting Policies	6
Income & Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 – 15

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

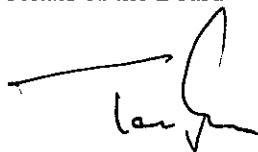
Statement of Board Members' Responsibilities

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:

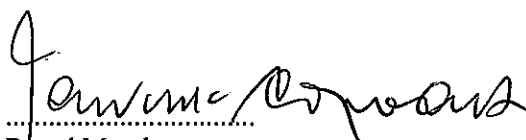
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements 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



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Board Member


.....
Board Member

National Cancer Registry Board

Statement on Internal Financial Control for the year ended 31 December 2009

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.

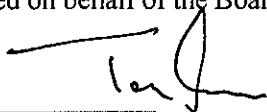
Key Control Procedures

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 procedures document setting out instructions for all areas of financial activity for 2009 was compiled. This outlined the procedures for the administration of salaries, invoices and expense claims 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 2009. There were regular reconciliations carried out between National Cancer Registry Board records and those maintained by University College Cork.
- 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.

In 2009 the Board formally commissioned a review of internal financial controls. The report of this review was approved at the Board meeting of January 2010, and the measures recommended in this report, including the appointment of internal auditors, are being put in place.

Signed on behalf of the Board of the National Cancer Registry



Mr Tony O'Brien
Chairperson

Date: 23/06/2010.

National Cancer Registry Board

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the National Cancer Registry Board for the year ended 31 December 2009 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.

Respective Responsibilities of the Board and the Comptroller and Auditor General

The National Cancer Registry Board is responsible for preparing the financial statements in accordance with the National Cancer Registry Board (Establishment) Order 1991 and for ensuring the regularity of transactions. The Board prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland as modified by the directions of the Minister for Health and Children in relation to accounting for superannuation costs. The accounting responsibilities of the Members of the Board are set out in the Statement of Board Members' Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to 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 and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

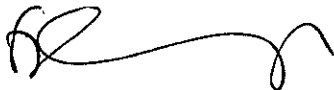
I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In compliance with the directions of the Minister for Health and Children, 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, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board's affairs at 31 December 2009 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.



Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
22 July 2010

National Cancer Registry Board

Statement of Accounting Policies for the year ended 31 December 2009

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.

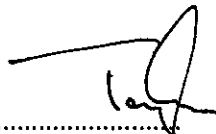
National Cancer Registry Board

**Income and Expenditure Account
for the year ended 31 December 2009**

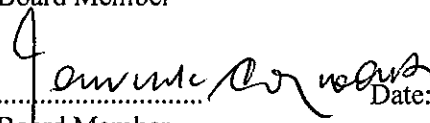
	Notes	2009 €	2008 €
Income			
Department of Health & Children Grants	1	2,472,488	2,987,346
Superannuation contributions		130,964	153,327
Statistical Income		0	225
Other Income	2	<u>483,241</u>	<u>445,397</u>
Total Income		3,086,693	3,586,295
Expenditure			
Staff costs	3	2,588,993	2,430,983
Administration costs	4	470,848	914,013
Travel and subsistence		<u>88,773</u>	<u>83,915</u>
Total Expenditure		3,148,614	3,428,911
Surplus/(Deficit) for year		<u>(61,921)</u>	<u>157,384</u>
Balance Brought Forward 1 st January		220,724	63,340
Balance Carried Forward 31 st December		<u>158,803</u>	<u>220,724</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:


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Board Member

Date: 23/06/10


.....
Board Member

Date: 23/6/10

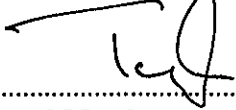
The accounting policies on page 6 and notes on pages 9-15 form part of these financial statements

National Cancer Registry Board

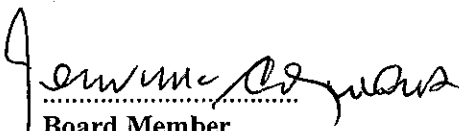
**Balance Sheet
as at 31st December 2009**

	Notes	€	2009 €	€	2008 €
Fixed Assets	5		240,633		298,637
Current Assets					
Debtors and Prepayments	6	33,980		117,535	
Cash at bank and in hand		<u>1,380,948</u>		<u>1,338,297</u>	
		<u>1,414,928</u>		<u>1,455,832</u>	
Current Liabilities					
Amounts due to U.C.C		196,131		186,035	
Other creditors		25,018		249,656	
Accruals		17,253		64,872	
Grants received in advance	7	<u>1,017,723</u>		<u>734,545</u>	
		<u>1,256,125</u>		<u>1,235,108</u>	
Net Current Assets			<u>158,803</u>		<u>220,724</u>
Total Assets Less Current Liabilities			<u>399,436</u>		<u>519,361</u>
Financed by:					
Capital Grants	8		240,633		298,637
Income and Expenditure Account			<u>158,803</u>		<u>220,724</u>
			<u>399,436</u>		<u>519,361</u>

On behalf of the Board:


.....
Board Member

Date: 23/06/10.


.....
Board Member

Date: 23/6/10

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 31st December 2009**

1. Department of Health & Children	2009	2008
	€	€
Revenue Grant - Applied towards recurrent expenditure	2,472,488	2,987,346
- Applied towards capital expenditure (Note 8)	4,512	49,654
Total Grant	<u>2,477,000</u>	<u>3,037,000</u>
2. Other Income	2009	2008
	€	€
Prostate Cancer Grant	1,598	20,117
Economic Impact of Cancer Grant	59,856	80,737
Eurochip Funding	0	8,957
Cervical Cancer Grant	26,426	41,854
Pancreatic Cancer Grant	152,810	108,285
Financial Impact of Cancer Grant	1,371	58,139
Cancer in Older Women Grant	64,465	46,187
Rarecare Grant	1,833	1,996
Health Technology Assesment Grant	64,632	61,024
Employment Outcomes Grant	40,265	6,810
Eurocourse	37,690	0
Head & Neck Cancer Grant	9,432	0
Cerviva RCT Grant	2,760	0
Miscellaneous	<u>20,103</u>	<u>11,291</u>
	<u>483,241</u>	<u>445,397</u>

National Cancer Registry Board
Notes to the Accounts
for the year ended 31 December 2009

3. Information on Employees and Remuneration

	2009 Number	2008 Number
The average numbers of employees during the year was:		
Director	1	1
Administration	31	30
Tumour Registration Officers	<u>22</u>	<u>19</u>
	<u>54</u>	<u>50</u>

Employment Costs	2009	2008
	€	€
Wages and salaries	2,336,916	2,210,225
Social Insurance Costs	221,574	219,574
Pensions	30,503	1,184
	<u>2,588,993</u>	<u>2,430,983</u>

	2009 €	2008 €
Director's Remuneration	114,366	112,053
Employer's PRSI	9,147	8,476

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

The Director did not receive any Performance Related Award in 2009.

Board Members Remuneration and Expenses	2009 €	2008 €
Travel & Subsistence to attend Board Meetings	786	2,749

Board members do not receive fees.

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31 December 2009**

4. Administration Expenses

	2009	2008
	€	€
Office Consumables	11,925	12,876
Courier and delivery charges	4,107	1,347
Books and periodicals	2,542	2,034
Audit fees	14,975	9,600
All Ireland Cancer Conference	0	282,484
Third All Ireland Report	(5,453)	71,341
Research Collaborations	43,283	53,968
Recruitment and training	51,780	86,160
Conference fees	18,177	19,210
Rent, rates & service charges	163,002	188,821
Insurance	4,679	5,920
New Premises fit out & moving	262	7,070
Report Launches	5,467	0
Light and heat	13,362	13,153
Cleaning	116	3,295
Repairs, Maintenance, Warranties and Support	20,784	10,434
Printing, postage and stationery	31,388	29,267
Telephone, fax and Internet	35,106	44,375
Corporate Hospitality	131	40
Legal and professional fees	0	4,220
Accountancy	0	0
Bank Charges	442	361
Sundry expenses	9,827	10,869
Licences & Subscriptions	40,058	47,462
Information Technology Consumables	5,358	10,051
Amortisation of grants	(109,021)	(104,435)
Depreciation on computer equipment	50,569	48,351
Depreciation on fixtures and fittings	56,160	54,731
Depreciation on office equipment	1,155	1,353
Loss/(Profit) on disposal of fixed assets	667	(345)
Total Administrative Expenses	<u>470,848</u>	<u>914,013</u>

National Cancer Registry Board

Notes to the Accounts for the year ended 31 December 2009

5. Fixed Assets

	Computer Equipment	Fixtures & Fittings	Office Equipment	Total
	€	€	€	€
Cost				
At 1 January 2009	369,496	311,911	18,346	699,753
Additions	43,872	7,145	0	51,017
Disposals	<u>(11,316)</u>	<u>0</u>	<u>0</u>	<u>(11,316)</u>
At 31st December 2009	402,052	319,056	18,346	739,454
Depreciation				
At 1 January 2009	293,873	93,366	13,877	401,116
On disposals	(10,179)	0	0	(10,179)
Charge for the year	<u>50,569</u>	<u>56,160</u>	<u>1,155</u>	<u>107,884</u>
At 31st December 2009	334,263	149,526	15,032	498,821
Net book Values				
At 31st December 2009	<u>67,789</u>	<u>169,530</u>	<u>3,314</u>	<u>240,633</u>
At 31 st December 2008	<u>75,623</u>	<u>218,545</u>	<u>4,469</u>	<u>298,637</u>

6. Debtors

	2009 €	2008 €
Trade debtors	0	0
Other Debtors	11,917	83,933
Prepayments	<u>22,063</u>	<u>33,602</u>
	<u>33,980</u>	<u>117,535</u>

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31st December 2009**

7. Grants Received in Advance

	2009	2008
	€	€
Prostate Cancer Grant	1,444	3,042
Economic Impact of Cancer Grant	497,273	418,199
Pancreatic Cancer Grant	44,034	169,094
Rarecare Grant	80	1,913
Employment Outcomes Grant	181,056	85,076
Health Technology Assessment	22,150	57,221
Finbarr	5,967	0
Eurocourse	118,881	0
Cancer in Older Women	53,235	0
Head and Neck Cancer Grant	90,022	0
Eurochip Funding	<u>3,581</u>	<u>0</u>
	<u>1,017,723</u>	<u>734,545</u>

8. Capital Grants

	2009	2008
	Total	Total
	€	€
Balance at 1 January 2009	298,637	71,279
Revenue Grants Received	4,512	49,655
Capital Grants Received	46,505	282,138
Amortisation released on disposals	(1,137)	0
Amortisation in line with depreciation	(107,884)	(104,435)
Balance at 31 December 2009	<u>240,633</u>	<u>298,637</u>

National Cancer Registry Board

Notes to the Accounts for the year ended 31st December 2009

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 €
Funds			
At the 01/01/09	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>
Research Costs			
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>
Funds at 31/12/09	12,308	1,947	14,255

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 December 2009**

10. 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 is to take effect from 1 January 2011 but is dependent on the enactment of the Health Information Bill which is currently being drafted by the Department of Health and Children. In the mean time, the Board does not consider that any material adjustment to the financial statements is needed to take account of this decision and, therefore, the financial statements continue to be prepared on a going concern basis.

11. 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 March to December 2009 was €109,569. This included a slight overpayment which is being rectified by University College Cork and the Department of Health and Children.

12. Approval of Financial Statements

The Board approved the financial statements on ...11th May 2010.....