

National Cancer Registry Board

Accounts

for the year ended 31 December 2007

National Cancer Registry Board

Contents

	Page
Members of the Board and Other Information	1
Statement of Board Members' Responsibilities	2
Statement on the System of Internal Financial Controls	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 – 14

National Cancer Registry Board

Information

Board Members	Dr Elizabeth Keane (Chairperson) Dr Tom Crotty Dr David Fennelly Dr Patricia Fitzpatrick Dr Anna Gavin Dr Tony Holohan Dr Mary Hynes Dr Joseph Moran Professor Ivan Perry Mr Gordon Watson
Director	Dr Harry Comber
Business Address	Elm Court, Boreenmanna 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

Rosebeth Keane

Board Member

John

Board Member

National Cancer Registry Board

Statement on the System of Internal Financial Controls for the year ended 31 December 2007

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 2007 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 2007. 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.
- Regular reviews by the Audit Committee of periodic and annual financial reports.
- The findings of the Audit Committee are presented to the National Cancer Registry Board.

Annual Review of Controls

The Board, through the Audit Committee, reviewed the effectiveness of internal financial controls, for the year 2007.

Signed on behalf of the Board of the National Cancer Registry


Dr Elizabeth Keane
Chairperson

Date: 30/06/08.

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 2007 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

As explained in the Statement of Accounting Policies, the Board recognises the costs of superannuation entitlements only as they become payable. This policy does not comply with Financial Reporting Standard 17 which requires such costs to be recognised in the year the entitlements are earned. While non-compliance with Financial Reporting Standard 17 does not impact on the overall financial performance or position of the Board as disclosed in the financial statements, in my opinion compliance is necessary for a proper understanding of the costs of providing the superannuation benefits earned by employees during the year and of the value of the benefits that the Board has committed to providing in respect of service up to the year end.

Except for the non-recognition of the Board's superannuation costs and liabilities, which is not in accordance with Financial Reporting Standard 17, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Principles in Ireland, of the state of the Board's affairs at 31 December 2007 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

30 June 2008

AN BORD UM AN gCLÁRLANN NÁISIÚNTA AILSE
Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair
Thithe an Oireachtais

Tá ráitis airgeadais an Bhoird um an gClárann Náisiúnta Ailse don bhliain dar críoch 31 Nollaig 2007 iniúchta agam faoi Alt 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe agus na nótaí gaolmhara.

Freagrachtaí an Bhoird agus an Ard-Reachtair Cuntas agus Ciste faoi seach

Tá an Bord um an gClárann Náisiúnta Ailse freagrach as na ráitis airgeadais a ullmhú de réir an Ordaithe um an mBord um an gClár Náisiúnta Ailse (Bunú) 1991, agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an Bord na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn arna mionathrú ag na treoracha ón Aire Sláinte agus Leanaí maidir le cuntas a choimeád faoi chostais aoisliúntais. Tá freagrachtaí cuntasaíochta Chomhaltaí an Bhoird leagtha amach sa Ráiteas um Fhreagrachtaí Bhaill an Bhoird.

Is é m'fhreagrachtsa ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chuí coinnithe. Lena chois sin, deirim cibé an dtugann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gríoch a bhí beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na mínithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an Bord an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtugann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam. Ní cheanglaítear orm a bhreithniú cibé an gclúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach priacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le priacail agus rialú.

An Bunús atá le mo Thuairim ar na Ráitis

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire)

arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrudú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasafóchta don bhail atá ar chúrsaí an Bhoird, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé acu calaóis nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

Tuairim

Mar a mhínítear sa Ráiteas ar Bheartais Chuntasafóchta, ní thugann an Bord na costais i leith teidlíochtaí aoisliúntais ar aird ach amháin de réir mar a thagann siad chun a bheith infóchta. Ní dhéanann an polasaí seo de réir Caighdeáin Tuairiscithe Airgeadais 17 a éilíonn go dtugtar costais den chineál seo ar aird sa bhliain ina dtuilltear na teidlíochtaí. Cé nach bhfuil tionchar ag an teip chun déanamh de réir Caighdeáin Tuairiscithe Airgeadais 17 ar fheidhmiú airgeadais nó ar staid an Bhoird ina foriomláine mar a nochtáitear iad sna ráitis airgeadais, i mo thuairimse tá gá le géilliúlacht chun go mbeadh tuiscint cheart ann ar na costais a bhaineann leis na tairbhí aoisliúntais a chur ar fáil a thuill fostaithe i rith na bliana agus ar luach na dtairbhí a bhfuil bannaí tugtha ina leith ag an mBord go gcuirfí ar fáil maidir le seirbhís go dtí deireadh na bliana.

Seachas an teip chun costais agus dliteanais aoisliúntais an Bhoird a thabhairt ar aird de réir Caighdeáin Tuairiscithe Airgeadais 17, tugann na ráitis airgeadais léargas fíorcheart ar riocht ghnóthaí an Bhoird ag 31 Nollaig 2007 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an mBord. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

Gerard Smyth
Le haghaidh agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
30 Meitheamh 2008

National Cancer Registry Board

Statement of Accounting Policies for the year ended 31 December 2007

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 allocated 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 2007**

	Notes	2007 €	2006 €
Income			
Department of Health & Children Grants	1	2,101,195	1,687,643
Superannuation contributions		147,318	123,309
Statistical Income		0	115
Other Income	2	<u>325,390</u>	<u>126,397</u>
Total Income		2,573,903	1,937,464
Expenditure			
Staff costs	3	2,170,974	1,889,824
Administration costs	4	358,669	303,268
Travel and subsistence		<u>69,485</u>	<u>69,418</u>
Total Expenditure		2,599,128	2,262,510
Surplus/(Deficit) for year		<u>(25,225)</u>	<u>(325,046)</u>
Balance Brought Forward 1 st January		88,565	413,611
Balance Carried Forward 31 st December		<u>63,340</u>	<u>88,565</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 :

Rhysbeth Keane
.....
Board Member Date: 30/06/08

JKM
.....
Board Member Date: 28/6/08

The accounting policies on page 6 and notes on pages 9-14 form part of these financial statements

National Cancer Registry Board

**Balance Sheet
as at 31st December 2007**

	Notes	€	2007 €	€	2006 €
Fixed Assets	5		71,279		48,472
Current Assets					
Debtors and Prepayments	6	82,308		51,256	
Cash at bank and in hand		<u>914,318</u>		<u>713,952</u>	
		<u>996,626</u>		<u>765,208</u>	
Current Liabilities					
Amounts due to U.C.C		161,902		182,112	
Other creditors		66,507		13,498	
Accruals		33,367		20,881	
Grants received in advance	7	<u>671,510</u>		<u>460,152</u>	
		<u>933,286</u>		<u>676,643</u>	
Net Current Assets			<u>63,340</u>		<u>88,565</u>
Total Assets Less Current Liabilities			<u>134,619</u>		<u>137,037</u>
Financed by :					
Capital Grants	8		71,279		48,472
Income and Expenditure Account			<u>63,340</u>		<u>88,565</u>
			<u>134,619</u>		<u>137,037</u>

On behalf of the Board :

Sheane
.....
Board Member

Date: 30/06/08

[Signature]
.....
Board Member

Date: 28/6/08

The accounting policies on page 6 and notes on pages 9-14 form part of these financial statements

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31st December 2007**

1. Department of Health & Children

	2007	2006
	€	€
Revenue Grant - Applied towards recurrent expenditure	2,101,195	1,687,643
- Applied towards capital expenditure (Note 8)	63,805	32,357
Total Grant	<u>2,165,000</u>	<u>1,720,000</u>

2. Other Income

	2007	2006
	€	€
Geo-coding Funding	0	0
Prostate Cancer Grant	57,205	69,776
Economic Impact of Cancer Grant	102,554	18,290
Eurochip Funding	0	487
Cervical Cancer Grant	46,365	12,720
Pancreatic Cancer Grant	45,054	6,898
Financial Impact of Cancer Grant	51,726	6,304
Other	<u>22,486</u>	<u>11,922</u>
	<u>325,390</u>	<u>126,397</u>

3. Information on Employees and Remuneration

	2007	2006
	Number	Number
The average numbers of employees during the year was made up as follows:		
Director	1	1
Administration	25	22
Tumour Registration Officers	<u>19</u>	<u>19</u>
	<u>45</u>	<u>42</u>

Employment Costs

	2007	2006
	€	€
Wages and salaries	1,982,206	1,715,465
Social Insurance Costs	187,624	166,859
Pensions	1,144	7,500
	<u>2,170,974</u>	<u>1,889,824</u>

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31 December 2007**

4. Administration Expenses	2007	2006
	€	€
Office Consumables	11,882	7,888
Courier and delivery charges	1,705	989
Books and periodicals	1,232	897
Audit fees	9,600	9,600
Recruitment and training	56,510	43,947
Conference fees	19,292	12,809
Rent, rates & service charges	66,040	57,682
Insurance	7,484	8,135
New Premises fit out & moving	26,539	0
Report Launches	0	663
Light and heat	5,593	4,533
Cleaning	2,231	1,891
Repairs, Maintenance, Warranties and Support	15,680	9,064
Printing, postage and stationery	28,480	38,645
Telephone, fax and Internet	34,954	42,618
Corporate Hospitality	4,479	43
Legal and professional fees	6,875	22,990
Accountancy	0	0
Bank Charges	380	189
Sundry expenses	20,512	5,672
Licences & Subscriptions	30,460	33,237
Information Technology Consumables	8,931	3,518
Amortisation of grants	(40,998)	(51,651)
Depreciation on computer equipment	35,569	45,733
Depreciation on fixtures and fittings	721	2,803
Depreciation on office equipment	914	2,056
(Profits)/losses on disposal of fixed assets	3,604	(683)
Total Administrative Expenses	<u>358,669</u>	<u>303,268</u>

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31 December 2007**

5. Fixed Assets

	Computer Equipment	Fixtures & Fittings	Office Equipment	Total
	€	€	€	€
Cost				
At 1 January 2007	341,474	61,077	24,268	426,819
Additions	63,055	0	750	63,805
Disposals	<u>(70,931)</u>	<u>(15,767)</u>	<u>(4,254)</u>	<u>(90,952)</u>
At 31st December 2007	333,598	45,310	20,764	399,672
Depreciation				
At 1 January 2007	296,829	58,467	23,051	378,347
On disposals	(68,712)	(14,445)	(4,000)	(87,157)
Charge for the year	<u>35,568</u>	<u>721</u>	<u>914</u>	<u>37,203</u>
At 31st December 2007	263,685	44,743	19,965	328,393
Net book Values				
At 31st December 2007	<u>69,913</u>	<u>567</u>	<u>799</u>	<u>71,279</u>
At 31 st December 2006	<u>44,645</u>	<u>2,610</u>	<u>1,217</u>	<u>48,472</u>

6. Debtors

	2007 €	2006 €
Trade debtors	750	100
Other Debtors	40,250	30,635
Prepayments	<u>41,308</u>	<u>20,521</u>
	<u>82,308</u>	<u>51,256</u>

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31st December 2007**

7. Grants Received in Advance

	2007	2006
	€	€
Prostate Cancer Grant	23,159	21,864
Economic Impact of Cancer Grant	498,936	429,775
Pancreatic Cancer Grant	138,880	0
Rarecare Grant	2,022	0
Eurochip Funding	<u>8,513</u>	<u>8,513</u>
	<u>671,510</u>	<u>460,152</u>

8. Capital Grants

	2007	2006
	Total	Total
	€	€
Balance at 1 January 2007	48,472	67,768
Grants Received	63,805	32,357
Amortisation released on disposals	(3,794)	(1,061)
Amortisation in line with depreciation	<u>(37,204)</u>	<u>(50,592)</u>
Balance at 31 December 2007	<u>71,279</u>	<u>48,472</u>

National Cancer Registry Board

Notes to the Accounts for the year ended 31st December 2007

9. Research Accounts

In addition to its principal function, the Board separately administers research activities which are independently funded by the Health Research Board, St. James Hospital, 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 2	Project 4	Project 6	Project 7	Project 9	Project 10	Total €
Funds							
At the 01/01/07	(9,815)	527	1,947	11,781	9,483	16,427	30,350
Funds advanced	0	0	0	0	0	0	0
Funds returned	0	0	0	0	0	0	0
Fee Income	0	0	0	0	0	0	0
Transfers	9815	11,449	0	(11,781)	(9,483)	0	0
	0	11,976	1,947	0	0	16,427	30,350
Research Costs							
Salaries	0	0	0	0	0	0	0
Recruitment Costs	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0
Printing & Design	0	0	0	0	0	0	0
Travel & Subsist.	0	0	0	0	0	1,792	1,792
Equipment Costs	0	0	0	0	0	0	0
Advertising	0	0	0	0	0	0	0
Conference Costs	0	0	0	0	0	0	0
Course fee	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
	0	0	0	0	0	1,792	1,792
Funds at 31/12/07	0	11,976	1,947	0	0	14,635	28,558

Project 2	All-Ireland Case Control Study of Oesophageal Adenocarcinoma and Barrett's Oesophagus
Project 4	NCR-General Research Account
Project 6	Second All Ireland Cancer Incidence Report
Project 7	St.James Hospital Cancer Information System
Project 9	Consistency, Appropriateness and Management of Cancer Services in Ireland
Project 10	NCI Fellowship II

National Cancer Registry Board

**Notes to the Accounts
for the year ended 31 December 2007**

10. Approval of Financial Statements

The Board approved the financial statements on 23rd May 2008.