



National  
Cancer  
Registry  
Ireland

**National Cancer Registry Board**  
**Financial Statements for**  
**the year ended 31<sup>st</sup> December 2020**

# National Cancer Registry Board

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# National Cancer Registry Board

## Information

**Director** Prof. Deirdre Murray - appointed 9 June 2021

**Business Address** Building 6800, Cork Airport Business Park,  
Kinsale Road,  
Cork  
T12 CDF7

**Auditor** Comptroller and Auditor General,  
3A Mayor Street Upper,  
Dublin

**Bankers** Allied Irish Banks plc,  
66 South Mall,  
Cork

# National Cancer Registry Board

## Governance Statement and Board Members' Report

### Governance

The Board of the National Cancer Registry was established under the National Cancer Registry Board Establishment (Order) 1991. The functions of the Board are set out in section 4 of this Act. The Board is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the National Cancer Registry are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the National Cancer Registry.

### Board Responsibilities

The work and responsibilities of the Board are set out in the Board Induction Policy, which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 21 of the National Cancer Registry Board Establishment (Order) 1991 requires the Board of the National Cancer Registry to keep, in such form as may be approved by the Minister for Health with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it. In preparing these financial statements, the Board of the National Cancer Registry is required to:

- select suitable accounting policies and 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 it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 21 of the National Cancer Registry Board Establishment (Order) 1991. The maintenance and integrity of the corporate and financial information on the National Cancer Registry's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the National Cancer Registry by reference to the annual plan and budget was carried out on 10<sup>th</sup> June 2021

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Except for the non-compliance with the requirements of FRS102 in relation to retirement benefit entitlements, the Board considers that the financial statements of the National Cancer Registry give a true and fair view of the financial performance and the financial position of the National Cancer Registry at 31 December 2020.

## National Cancer Registry Board

### Board Structure

The Board consists of a Chairperson and six ordinary members, all of whom are appointed by the Minister for Health. The members of the Board were appointed for varying periods and meet on a quarterly basis. The table below details the appointment dates for current members:

| Name                                | Date Re-Appointed                   | Date Resigned                  |
|-------------------------------------|-------------------------------------|--------------------------------|
| Dr Jerome Coffey (Chairperson from) | 31 May 2017                         |                                |
| Dr Anna Gavin                       | 15 February 2016                    | 14 <sup>th</sup> February 2021 |
| Dr Fenton Howell                    | 15 February 2016                    | 14 <sup>th</sup> February 2021 |
| Ms Orla Dolan                       | 15 February 2019                    |                                |
| Dr Cathy Kelly                      | 14 February 2021                    |                                |
| Mr Eamonn Morris                    | 12 April 2019 (initial appointment) |                                |
| Dr Robert O'Connor                  | 12 April 2019 (initial appointment) |                                |

The Board has established an **Audit and Risk Committee** which comprises three Board members and one independent member. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the Registry. In particular the ARC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting and presents an annual report on its activities.

The members of the Audit and Risk Committee during 2020 were: Dr Fenton Howell (Chairperson), Ms Orla Dolan, Mr Eamonn Morris and Mr Simon Murtagh (external member). There were six meetings of the ARC in 2020.

No external evaluation of the Board's performance has taken place in the last 4 years. It was agreed at the June 2020 Board meeting that the Board would look into tendering for this service. This is now planned for quarter 4 of 2021 as new members will need to be appointed and inducted to the Board.

### Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2020 is set out below. No fees are paid to Board members for meetings. A fee of €4,050 was paid to a Board Member for Recruitment Consultancy work.

| Board Member          | Board    | ARC      |
|-----------------------|----------|----------|
| <b>No of meetings</b> | <b>5</b> | <b>6</b> |
| Dr Jerome Coffey      | 5        |          |
| Ms Orla Dolan         | 5        | 6        |
| Dr Anna Gavin         | 5        |          |
| Dr Fenton Howell      | 5        | 6        |
| Dr Cathy Kelly        | 4        |          |
| Mr Eamonn Morris      | 5        | 6        |
| Dr Robert O'Connor    | 5        |          |

### Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the National Cancer Registry has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

## National Cancer Registry Board

### Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are detailed in note 4 to the financial statements.

### Consultancy Costs

Consultancy costs as detailed in note 13 of the financial statements include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

### Legal Costs and Settlements

There was no expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the National Cancer Registry which is disclosed in Consultancy costs above.

### Hospitality Expenditure

No expenditure was incurred on staff hospitality by the National Cancer Registry in 2020. No expenditure was incurred on client hospitality either.

### Travel and Subsistence Expenditure

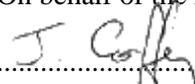
Travel and subsistence expenditure is categorised as follows:

| 2020      | Domestic | International | Total    |
|-----------|----------|---------------|----------|
|           | €        | €             | €        |
| Employees | 3,956    | 0             | 3,956    |
| Board     | <u>0</u> | <u>0</u>      | <u>0</u> |
|           | 3,956    | 0             | 3,956    |

### Statement of Compliance

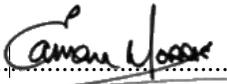
The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The National Cancer Registry Board was in compliance with the Code of Practice for the Governance of State Bodies for 2020.

On behalf of the Board

  
.....

Dr Jerome Coffey  
Chairperson

Date: 24<sup>th</sup> June 2021

  
.....

Mr Eamonn Morris  
Board Member

Date: 24<sup>th</sup> June 2021

# National Cancer Registry Board

## Statement on Internal Control for the year ended 31st December 2020

### Scope of Responsibility

On behalf of the National Cancer Registry I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore 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 detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the National Cancer Registry for the year ended 31 December 2020 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

The National Cancer Registry has an Audit and Risk Committee (ARC) comprising three Board members and one external member, with financial and audit expertise, one of whom is the Chair of the Committee. The ARC met six times in 2020.

The National Cancer Registry has an established outsourced internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the National Cancer Registry's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

### Risk and Control Framework

The National Cancer Registry has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the National Cancer Registry and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets, and
- control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

## National Cancer Registry Board

### Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

### Procurement

I confirm that the National Cancer Registry has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2020 the National Cancer Registry complied with those procedures. One supplier has provided IT development resources to NCRI since its implementation of its Cancer Registration System. NCRI contracted additional resources from this supplier in late 2019/2020 to support it in developing business-critical projects and those initiated by the Scally Report into the CervicalCheck Screening Programme. The supplier was engaged due to its specialist knowledge of the NCRI systems and processes and enabled these projects to be delivered in the most time efficient manner while minimising risk to the NCRI systems (€319,864). A single supplier was approached for some HR services (€50,755) and legal related services (€35,789) due to their unique expertise in the relevant area. In future where it is deemed that there is only a single supplier capable of supplying the service the rationale will be documented and will be approved by the Finance/Corporate Services Manager.

### Review of Effectiveness

I confirm that the National Cancer Registry has procedures to monitor the effectiveness of its risk management and control procedures. The National Cancer Registry's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the National Cancer Registry responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2020 at its meeting on 10<sup>th</sup> June 2021

### Impact of Covid-19 pandemic to the Control Environment

The onset of the COVID 19 pandemic in early 2020, and the resulting public health advice and safety measures rapidly changed the working practices of the National Cancer Registry.

The National Cancer Registry has monitored the developments closely, looking to mitigate the risks that may affect the Registry's operations, staff and stakeholders. Actions taken by the National Cancer Registry include: -

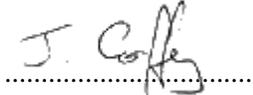
- Transition the staff and Board of the National Cancer Registry to a remote environment for the purpose of continuing operations and ensuring effective oversight.
- Make necessary adaptations to the National Cancer Registry's physical office environment in line with published guidance and expert assessment.
- Continual assessment of significant risks pertaining to the Covid-19 pandemic and the agility of National Cancer Registry to respond effectively.
- Maintaining segregation of duties and ensuring cover is in place should specific approving authorities be unavailable.
- Ensuring all existing data protection and records management policies and procedures continue to apply as normal.

## National Cancer Registry Board

### Internal Control Issues

Some weaknesses in internal control were identified in relation to 2020 relating to segregation of duties, procurement and new supplier set-ups. While these weaknesses have not impacted the accuracy or completeness of the financial statements, I confirm that actions have commenced to eliminate these issues during 2021.

Signed on behalf of the Board of the National Cancer Registry



.....  
Dr Jerome Coffey  
Chairperson

Date: 24<sup>th</sup> June 2021

# **National Cancer Registry Board**

*Report of the Comptroller & Auditor General*



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas

### National Cancer Registry Board

#### Qualified opinion on the financial statements

I have audited the financial statements of the National Cancer Registry Board for the year ended 31 December 2020 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements have been prepared in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* and comprise the statement of income and expenditure and retained revenue reserves, the statement of financial position, the statement of cash flows and the related notes, including a summary of significant accounting policies.

In my opinion, except for the non-compliance with the requirements of FRS 102 in relation to retirement benefit entitlements referred to below, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Cancer Registry Board at 31 December 2020 and of its income and expenditure for 2020 in accordance with FRS 102.

#### *Basis for qualified opinion on financial statements*

In compliance with the directions of the Minister for Health, the National Cancer Registry Board accounts for the costs of retirement benefit entitlements only as they become payable. This does not comply with FRS 102 which requires that the financial statements recognise the full cost of retirement benefit entitlements earned in the period and the accrued liability at the reporting date. The effect of the non-compliance on the National Cancer Registry Board's financial statements for 2020 has not been quantified.

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the National Cancer Registry Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Report on information other than the financial statements, and on other matters

The National Cancer Registry Board has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**John Crean**  
For and on behalf of the  
Comptroller and Auditor General

25 June 2021

## Appendix to the report

### Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of financial statements in the form prescribed under section 21 of the National Cancer Registry Board (Establishment) Order 1991
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the National Cancer Registry Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Cancer Registry Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Cancer Registry Board to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

## National Cancer Registry Board

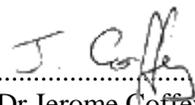
### Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31<sup>st</sup> December 2020

|   | Notes | 2020<br>€             | 2019<br>€            |
|---|-------|-----------------------|----------------------|
| <b>Income</b>                                     |       |                       |                      |
| Department of Health                              | 2     | 3,379,352             | 3,367,915            |
| Retirement benefit contributions                  |       | 74,720                | 73,117               |
| Other Income                                      | 3     | 130,047               | 417,135              |
| <b>Total Income</b>                               |       | <u>3,584,119</u>      | <u>3,858,167</u>     |
| <b>Expenditure</b>                                |       |                       |                      |
| Staff costs                                       | 4     | 2,586,936             | 2,861,143            |
| Administration expenses                           | 5     | 854,670               | 1,003,679            |
| Travel and subsistence                            |       | 3,956                 | 49,008               |
| <b>Total Expenditure</b>                          |       | <u>3,445,562</u>      | <u>3,913,830</u>     |
| <b>Surplus for the year before appropriations</b> |       | <u>138,557</u>        | <u>(55,663)</u>      |
| Transfer (to)/from capital account                | 9     | (5,730)               | 65,270               |
| <b>Surplus for the year after appropriations</b>  |       | <u>132,827</u>        | <u>9,607</u>         |
| Balance Brought Forward at 1 January              |       | 68,942                | 59,335               |
| Balance Carried Forward at 31 December            |       | <u><u>201,769</u></u> | <u><u>68,942</u></u> |

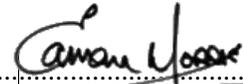
The Statement of Income and Expenditure Retained Revenue Reserves include all gains and losses recognised in the year.

The Statement of Cash Flows on page 11 and notes on pages 12-22 form part of these financial statements

On behalf of the Board:

  
.....  
Dr Jerome Coffey  
Chairperson

Date: 24<sup>th</sup> June 2021

  
.....  
Mr Eamonn Morris  
Board Member

Date: 24<sup>th</sup> June 2021

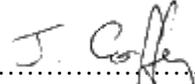
## National Cancer Registry Board

### Statement of Financial Position as at 31<sup>st</sup> December 2020

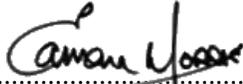
|                                      | Notes    | 2020           |                       | 2019           |                |
|--------------------------------------|----------|----------------|-----------------------|----------------|----------------|
|                                      |          | €              | €                     | €              | €              |
| <b>Property, Plant and Equipment</b> | <b>6</b> |                | <b>105,002</b>        |                | 99,272         |
| <b>Current Asset</b>                 |          |                |                       |                |                |
| Receivables and Prepayments          | 7        | 141,453        |                       | 176,288        |                |
| Cash and Cash Equivalents            |          | 349,206        |                       | 344,559        |                |
|                                      |          | <u>490,659</u> |                       | <u>520,847</u> |                |
| <b>Current Liabilities</b>           |          |                |                       |                |                |
| Revenue & Payroll Deductions         |          | 70,874         |                       | 89,101         |                |
| Other Payables                       |          | 33,177         |                       | 74,989         |                |
| Accruals                             |          | 87,789         |                       | 128,692        |                |
| Grants received in advance           | 8        | 97,050         |                       | 159,123        |                |
|                                      |          | <u>288,890</u> |                       | <u>451,905</u> |                |
| <b>Net Current Assets</b>            |          |                | <u><b>201,769</b></u> |                | <u>68,942</u>  |
| <b>Total Net Assets</b>              |          |                | <u><b>306,771</b></u> |                | <u>168,214</u> |
| <b>Representing:</b>                 |          |                |                       |                |                |
| Capital Account                      | 9        |                | 105,002               |                | 99,272         |
| Retained Revenue Reserves            |          |                | 201,769               |                | 68,942         |
|                                      |          |                | <u><b>306,771</b></u> |                | <u>168,214</u> |

The Statement of Cash Flows on page 11 and notes on pages 12-22 form part of these financial statements

On behalf of the Board:

  
 .....  
 Dr Jerome Coffey  
 Chairperson

Date: 24<sup>th</sup> June 2021

  
 .....  
 Mr Eamonn Morris  
 Board Member

Date: 24<sup>th</sup> June 2021

## National Cancer Registry Board

### Statement of Cash Flows for the year ended 31<sup>st</sup> December 2020

|  | 2020<br>€        | 2019<br>€       |
|--|------------------|-----------------|
| <b>Net Cash Flows from Operating Activities</b>                  |                  |                 |
| Excess Income over Expenditure                                   | 132,827          | 9,607           |
| Depreciation and Impairment of Fixed Assets                      | 80,622           | 150,185         |
| Transfer from/(to) Capital Account                               | 5,730            | (65,270)        |
| (Increase)/Decrease in Receivables                               | 34,835           | (30,048)        |
| Increase/(Decrease) in payables                                  | <u>(163,015)</u> | <u>(78,885)</u> |
| <b>Net Cash flow from Operating Activities</b>                   | <b>90,999</b>    | <b>(14,411)</b> |
| <br><b>Cash Flows from Investing Activities</b>                  |                  |                 |
| Payments to acquire Property, Plant & Equipment                  | (86,352)         | (84,915)        |
| <b>Net Cash Flows from Financing Activities</b>                  | <b>0</b>         | <b>0</b>        |
| <br><b>Net Increase /(Decrease) in Cash and Cash Equivalents</b> | <b>4,647</b>     | <b>(99,326)</b> |
| <b>Cash and cash equivalents at 1 January 2020</b>               | <b>344,559</b>   | <b>443,885</b>  |
| <b>Cash and cash equivalents at 31 December 2020</b>             | <b>349,206</b>   | <b>344,559</b>  |

# National Cancer Registry Board

## Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

### 1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the National Cancer Registry Board are set out below. They have all been applied consistently throughout the year and for the preceding year.

#### a) General Information

The National Cancer Registry Board (the Registry) was established by the Minister for Health in 1991 under S.I No 19/1991 – The National Cancer Registry Board (Establishment) Order, 1991. The Registry was set up to record information on all cancer cases occurring in Ireland and has been collecting such data since 1994.

Its functions were laid down in legislation in 1991, with an amendment in 1996 and are as follows:

- To identify, collect, classify, record, store and analyse information relating to the incidence and prevalence of cancer and related tumours in Ireland;
- To collect, classify, record and store information in relation to each newly diagnosed individual cancer patient and in relation to each tumour which occurs;
- To promote and facilitate the use of the data thus collected in approved research and in the planning and management of services;
- To publish an annual report based on the activities of the Registry;
- To furnish advice, information and assistance in relation to any aspect of such service to the Minister.

NCR is a Public Benefit Entity (PBE).

#### b) Statement of Compliance

The financial statements of NCR for the year ended 31 December 2020 have been prepared in accordance with Financial Reporting Standard (FRS) 102 (the financial reporting standard applicable in the UK and Ireland) as promulgated by Chartered Accountants Ireland and modified by the directions of the Minister in relation to superannuation. In compliance with the directions of the Minister, the Board accounts for the costs of superannuation entitlements only as they become payable. (See Accounting policy i)).

This basis of accounting does not comply with Financial Reporting Standard 102 which requires such costs to be recognised in the year the entitlements are earned.

#### c) Basis of Preparation

The financial statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Health with the concurrence of the Minister for Public Expenditure and Reform, in accordance with Section 21 of National Cancer Registry (Establishment) Order 1991. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to NCR's financial statements.

# National Cancer Registry Board

## Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

### **d) Revenue**

#### Oireachtas Grants

Revenue Grants are recognised on a cash receipts basis. Capital grants are transferred to a Capital Account and amortised over the same period as the related fixed assets are depreciated.

### **e) Research Grants**

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

### **f) Property, Plant & Equipment**

Property, plant and equipment is stated at cost less accumulated depreciation, adjusted for any provision for impairment. Assets acquired receive a full 12 month's depreciation charge in the year of acquisition. Depreciation is provided on all property, plant and equipment, other than freehold land and artwork, at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

|                           |               |
|---------------------------|---------------|
| (i) Fixtures and Fittings | 20% per annum |
| (ii) Office Equipment     | 20% per annum |
| (iii) Computer Hardware   | 25% per annum |
| (iv) Computer Software    | 33% per annum |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

### **g) Operating Leases**

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease.

### **h) Employee Benefits**

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Other Payables figure in the Statement of Financial Position.

# **National Cancer Registry Board**

## **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020**

### **i) Retirement Benefits**

By direction of the Minister 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 Statement of Income and Expenditure and Retained Revenue Reserves when received. Retirement Benefit payments are charged to the Statement of Income and Expenditure and Retained Revenue Reserves when payable.

All new entrants to the public service with effect from 1 January 2013 are members of the Single Public Sector Pension Scheme, where all employees' pension deductions are paid over to the Department of Public Expenditure and Reform. Pension payments under the scheme are charged to the statement of income and expenditure and retained revenue reserves when paid. By direction of the Minister no provision has been made in respect of benefits payable in future years.

### **j) Critical Accounting Judgements and Estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

### **k) Capital Accounting**

In accordance with the accounting standards prescribed by the Minister, expenditure on fixed asset additions is charged to the Revenue Income and Expenditure Account or the Capital Income and Expenditure Account, depending on whether the asset is financed by capital or revenue funding. Computer/ICT Equipment over €2,000 and other Equipment over €7,000 which are funded from Revenue will also be treated as a fixed asset.

### **l) Depreciation and Residual Values**

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 2. Department of Health

|                                      | 2020             | 2019             |
|--------------------------------------|------------------|------------------|
|                                      | €                | €                |
| Revenue Grant (Vote 38, Subhead B.1) | 3,293,000        | 3,283,000        |
| Capital Grant (Note 9)               | <u>86,352</u>    | <u>84,915</u>    |
|                                      | <b>3,379,352</b> | <b>3,367,915</b> |

#### 3. Other Income

|                             | 2020                  | 2019                  |
|-----------------------------|-----------------------|-----------------------|
|                             | €                     | €                     |
| <b>Research Grants</b>      |                       |                       |
| CARG (HRB)                  | 0                     | 40                    |
| IPCOR (MMI)                 | 18,385                | 188,046               |
| Cancer Prevention (ICS)     | 61,979                | 54,953                |
| Cerviva ICE 2 (HRB)         | 0                     | 659                   |
| JARC (EU)                   | 0                     | 585                   |
| Blood Cancer Network (BCNI) | <u>49,458</u>         | <u>170,072</u>        |
|                             | <b>129,822</b>        | <b>414,355</b>        |
| <b>Non Research Grant</b>   |                       |                       |
| Miscellaneous               | 225                   | 2,780                 |
|                             | <u><b>130,047</b></u> | <u><b>417,135</b></u> |

#### Grant Donors are:

Health Research Board (HRB), European Union (EU), Molecular Medicine Ireland (MMI), Blood Cancer Network Ireland (BCNI), Irish Cancer Society (ICS).

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 4. Staff Costs

|  | 2020<br>Number   | 2019<br>Number   |
|--|------------------|------------------|
| The average numbers of employees during the year was:      |                  |                  |
| Director   | 1                | 1                |
| Administration   | 28               | 36               |
| Cancer Data Registrar                                      | <u>19</u>        | <u>19</u>        |
|  | <u>48</u>        | <u>56</u>        |
| Whole time equivalent numbers at 31 <sup>st</sup> December | 39.00            | 48.10            |
| <b>Aggregate Employee Benefits</b>                         | <b>2020</b>      | 2019             |
|  | €                | €                |
| Staff Short-term benefits                                  | 2,197,633        | 2,412,340        |
| Termination benefits                                       | 192              | 11,064           |
| Employers contribution to social welfare                   | 225,177          | 250,715          |
| Retirement Benefit costs                                   | 163,934          | 187,024          |
|  | <u>2,586,936</u> | <u>2,861,143</u> |
| <b>Staff Short-term benefits</b>                           |                  |                  |
| Basic Pay  | 2,197,633        | 2,412,340        |
| Overtime   | 0                | 0                |
| Allowances   | 0                | 0                |
| Total  | <u>2,197,633</u> | <u>2,412,340</u> |

The termination benefits relate to payments for two staff.

Further information on key management personnel is included in note 12.

Employee Single Public Service Pension Scheme contributions paid over to the Department of Public Expenditure and Reform in 2020 were €27,173. (2019 €35,535)

| No of Employee's Breakdown by salary band at end December | 2020      | 2019      |
|---|-----------|-----------|
| Less than €60K  | 38        | 48        |
| Between €60K - €70K                                       | 3         | 3         |
| Between €70K - €80K                                       | 0         | 2         |
| Between €80K - €90K                                       | 1         | 0         |
| Between €90K - €100K                                      | 1         | 1         |
| Between €100K - €110K                                     | 0         | 0         |
| Between €110K-€120K                                       | 0         | 0         |
| Between €120K-€130K                                       | 1         | 1         |
| Total   | <u>44</u> | <u>55</u> |

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employer's PRSI.

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 4. Staff Costs (continued)

|  |                        |                        |
|--|------------------------|------------------------|
| <b>Director's Remuneration (all short term excl. Employers PRSI)</b> | <b><u>€123,226</u></b> | <b><u>€120,090</u></b> |
| <b>Directors Expenses</b>  | <b><u>€302</u></b>     | <b><u>€2,607</u></b>   |

The Director is a member of the Single Public Service Pension Scheme and did not receive any Performance Related Reward in 2020. The value of retirement benefits earned in the period is not included in the above.

#### **Board Members Remuneration and Expenses**

Board members do not receive fees. Travel and Subsistence Costs of €0 were incurred by Board members for attendance at Board meetings in 2020. Costs of €1,726 were incurred in 2019.

A fee of €4,050 was paid to a Board Member in 2020 relating to Consultancy for Recruitment Work. No costs were incurred in 2019.

#### 5. Administration Expenses

|                                       | 2020                  | 2019                    |
|---------------------------------------|-----------------------|-------------------------|
|                                       | €                     | €                       |
| Office Consumables                    | 5,783                 | 13,964                  |
| Courier and delivery charges          | 1,336                 | 1,032                   |
| Books and periodicals                 | 219                   | 450                     |
| C&AG Audit fee                        | 13,000                | 13,000                  |
| Other Audit fees                      | 6,950                 | 10,675                  |
| Recruitment                           | 17,394                | 30,042                  |
| Training & Conference fees            | 21,112                | 41,019                  |
| Rent & service charges                | 180,719               | 171,264                 |
| Insurance                             | 11,453                | 9,827                   |
| Building repairs & maintenance        | 0                     | 1,732                   |
| Light and heat                        | 14,642                | 16,630                  |
| Licences, Subscriptions & Support     | 334,540               | 318,366                 |
| Printing, postage and stationery      | 1,485                 | 3,556                   |
| Telephone, fax and Internet           | 44,388                | 54,544                  |
| Legal and professional fees           | 105,204               | 154,349                 |
| Bank Charges                          | 437                   | 566                     |
| Research Collaborations               | 0                     | 0                       |
| Sundry expenses                       | 2,272                 | 5,616                   |
| Cancer Benchmarking Project           | 8,307                 | 0                       |
| Information Technology Consumables    | 4,808                 | 6,862                   |
| Depreciation on computer equipment    | 79,096                | 148,261                 |
| Depreciation on fixtures and fittings | 0                     | 399                     |
| Depreciation on office equipment      | 1,525                 | 1,525                   |
|                                       | 854,670               | 1,003,679               |
| <b>Total Administration Expenses</b>  | <b><u>854,670</u></b> | <b><u>1,003,679</u></b> |

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 6. Property, Plant and Equipment

|   | Computer<br>Equipment | Fixtures<br>& Fittings | Office<br>Equipment | Total            |
|---|-----------------------|------------------------|---------------------|------------------|
|   | €                     | €                      | €                   | €                |
| <b>Cost</b>                             |                       |                        |                     |                  |
| At 1 <sup>st</sup> January 2020         | 1,250,165             | 304,663                | 27,545              | 1,582,373        |
| Additions                               | 86,352                | 0                      | 0                   | 86,352           |
| Disposals                               | 0                     | 0                      | 0                   | 0                |
| <b>At 31<sup>st</sup> December 2020</b> | <b>1,336,517</b>      | <b>304,663</b>         | <b>27,545</b>       | <b>1,668,723</b> |
| <b>Depreciation</b>                     |                       |                        |                     |                  |
| At 1 <sup>st</sup> January 2020         | 1,153,477             | 304,663                | 24,961              | 1,483,101        |
| On disposals                            | 0                     | 0                      | 0                   | 0                |
| Charge for the year                     | 79,097                | 0                      | 1,525               | 80,622           |
| <b>At 31<sup>st</sup> December 2020</b> | <b>1,232,574</b>      | <b>304,663</b>         | <b>26,486</b>       | <b>1,563,723</b> |
| <b>Net book Values</b>                  |                       |                        |                     |                  |
| <b>At 31<sup>st</sup> December 2020</b> | <b>103,943</b>        | <b>0</b>               | <b>1,059</b>        | <b>105,002</b>   |
| At 31 <sup>st</sup> December 2019       | <u>96,688</u>         | <u>0</u>               | <u>2,584</u>        | <u>99,272</u>    |

Computer Equipment includes Computer Software with a net book value of €69,087 at 31<sup>st</sup> Dec 2020 and €40,935 at 31<sup>st</sup> Dec 2019.

#### 7. Receivables and Prepayments

|  | 2020                  | 2019           |
|--|-----------------------|----------------|
|  | €                     | €              |
| Receivables – Research Grants (Note 8) | <b>0</b>              | 38,146         |
| Receivables – Other                    | <b>406</b>            | 1,721          |
| Prepayments                            | <b>141,047</b>        | 136,421        |
|  | <b><u>141,453</u></b> | <u>176,288</u> |

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 8. Grants Received in Advance/Arrears

| Project (Donor)                    | Opening at<br>1 <sup>st</sup> January | Income<br>Received | T/F to I&E<br>A/C | Closing at 31 <sup>st</sup><br>December |
|------------------------------------|---------------------------------------|--------------------|-------------------|---|
|                                    | €                                     | €                  | €                 | €                                       |
| <b>Grants Currently in Advance</b> |                                       |                    |                   |   |
| CARG (HRB)                         | 48,791                                | 0                  | 0                 | 48,791                                  |
| Cerviva ICE (HRB)                  | 4,937                                 | 0                  | 0                 | 4,937                                   |
| Blood Cancer Network               | 71,604                                | 0                  | 49,458            | 22,146                                  |
| Cerviva ICE 2 (HRB)                | 17,550                                | 0                  | 0                 | 17,550                                  |
| End of Life Care (IHF)             | 16,241                                | (16,241)           | 0                 | 0                                       |
| Cancer Prevention (ICS)            | (999)                                 | 66,604             | 61,979            | 3,626                                   |
|                                    |                                       |                    |                   | <b>97,050</b>                           |
| <b>Grants Currently in Arrears</b> |                                       |                    |                   |   |
| IPCOR (MMI)                        | (37,147)                              | 55,532             | 18,385            | 0                                       |
|                                    |                                       |                    |                   | <b>0</b>                                |
|                                    | <hr/>                                 | <hr/>              | <hr/>             | <hr/>                                   |
| Total                              | <u>120,977</u>                        | <u>105,895</u>     | <u>129,822</u>    | <u>97,050</u>                           |

**Research Grant Donors are:**

Health Research Board (HRB)  
Molecular Medicine Ireland (MMI)  
European Union (EU)

Irish Cancer Society (ICS)  
Irish Hospice Foundation (IHF)

## National Cancer Registry Board

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

| 9. Capital Account  | 2020<br>Total<br>€       | 2019<br>Total<br>€           |
|---|--------------------------|------------------------------|
| Balance at 1 January 2019   | 99,272                   | 164,542                      |
| <b>Transfer to/(from) Income and Expenditure account</b>                  |                          |                              |
| Capital Grants Received from Department of Health<br>(Vote 38 subhead L1) | 86,352                   | 84,915                       |
| Amount of amortisation in line with asset depreciation                    | <u>(80,622)</u><br>5,730 | <u>(150,185)</u><br>(65,270) |
| Balance at 31 December 2020   | <u>105,002</u>           | <u>99,272</u>                |

#### 10. Operating Lease Rentals

The Board carries out its business from a premises at Cork Airport Business Park, a new lease was entered into on 5<sup>th</sup> March 2018 which commenced on 1<sup>st</sup> December 2017 for a period of 10 years.

|   | 2020<br>€ | 2019<br>€ |
|---|-----------|-----------|
| Lease Rentals Charged to the Statement of Income & Expenditure<br>and Retained Revenue Reserves | 135,547   | 136,100   |
| The Board has the following commitments under operating<br>leases which expire:                 |           |           |
| Within one year   | 135,732   | 136,100   |
| Within two to five years  | 544,403   | 544,403   |
| After five years  | 260,860   | 396,690   |

# National Cancer Registry Board

## Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

### 11. Additional Superannuation Contribution/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. This was replaced on 1<sup>st</sup> January 2019 by the Additional Superannuation Contribution (ASC). The deduction when collected is remitted on a monthly basis by the National Cancer Registry to the Department of Health. The total of the monthly payments remitted to the Department for the period for ASC from January to December 2020 was €46,535. The comparative PRD amount for 2019 was €57,994

### 12. Related Party Transactions

#### Key Management Personnel Compensation

Key Management Personnel comprise the Board, Director and the Senior Management Team. The total short term remuneration benefits for 2020 were € 507,319 (incl. Employers PRSI). The comparative figure for 2019 was € 605,239 (incl. Employers PRSI). No remuneration is payable to the Board.

The NCR adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of board members. In the normal course of business, the NCR may approve grants or enter into contractual arrangements with entities in which NCR board members are employed or are otherwise interested. In cases of potential conflict of interest, Board members do not receive board documentation or otherwise participate in or attend discussions regarding these transactions. A register of disclosures is maintained.

A fee of €4,050 was paid to a Board Member in 2020 relating to Consultancy for Recruitment Work. No related party transactions were incurred in 2019.

### 13. External Consultants & advisors fees

Included in Legal and Professional fees (note 5), the following expenditure was incurred on external consultants

|                                | 2020   | 2019   |
|--------------------------------|--------|--------|
|                                | €      | €      |
| Contract and legal commitments | 13,823 | 22,938 |
| Data Protection Advice         | 20,404 | 21,168 |
| Research                       | 7,419  | 0      |
| HR Support/Employment Advice   | 6,624  | 11,931 |
| Strategy                       | 4,785  | 21,648 |
| Training Plan                  | 0      | 5,100  |
| Change Management              | 52,149 | 52,034 |
| Stakeholder Survey             | 0      | 6,150  |
| Consultancy Support            | 0      | 7,178  |

## National Cancer Registry Board

Workshops/Reports

0

5,314

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2020

#### 14. Capital Commitments.

There are no capital commitments

#### 15. Events after the Reporting Date

The National Cancer Registry Board recognises that the Covid-19 pandemic is a significant event which has occurred since the reporting date. The National Cancer Registry Board is taking the situation seriously and is monitoring the situation, in conjunction with management, on an ongoing basis. Staff are currently working remotely and services continue to be provided. While the National Cancer Registry Board is unable to reliably predict the impact of Covid-19 on its cash flows, regular cash flow forecasts are provided to our parent department the Department of Health.

Going concern - The National Cancer Registry Board considers that, as the entity provides a public service that is funded by moneys provided by the Exchequer, via its parent department the Department of Health, it is appropriate to prepare these financial statements on a going concern basis.

#### 16. Approval of Financial Statements

The Board approved the financial statements on 24 June 2021.