

**MEDICAL BUREAU OF ROAD SAFETY**

**REPORTS & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>st</sup> DECEMBER 2013**

**MEDICAL BUREAU OF ROAD SAFETY**  
**REPORTS & FINANCIAL STATEMENTS**

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**MEDICAL BUREAU OF ROAD SAFETY**  
**INFORMATION**

**Board Members**

Professor Cecily Kelleher - Chairperson  
Professor Denis A. Cusack - Director and Member  
Mr. Declan Hayes  
Mr. Philip Joyce  
Dr. Niall McNamara

**Secretary**

Ms. Tina Clarke

**Address**

Medical Bureau of Road Safety  
Health Sciences Centre  
UCD  
Belfield  
Dublin 4

**Bankers**

Bank of Ireland  
College Green  
Dublin 2

**Solicitors**

Hayes Solicitors  
Lavery House  
Earlsfort Terrace  
Dublin 2

MEDICAL BUREAU OF ROAD SAFETY

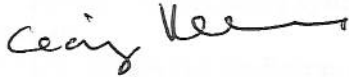
STATEMENT OF BUREAU MEMBERS' RESPONSIBILITIES

Section 17 of the Medical Bureau of Road Safety (Establishment) Order, 1968, requires the Bureau to prepare financial statements in such form as may be approved by the Minister for Transport, Tourism and Sport with the consent of the Minister for Public Expenditure and Reform, and all proper and usual accounts of money received and expended by it. In preparing those financial statements, the Bureau is required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Bureau will continue in business.


The Bureau is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Bureau which enable it to ensure that the financial statements comply with Section 17 of the Order. The Bureau is also responsible for safeguarding all its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Bureau:



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Professor Cecily Kelleher  
Chairman



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Professor Denis A. Cusack  
Director

7 OCTOBER 2014



## Comptroller and Auditor General

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

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#### Medical Bureau of Road Safety

I have audited the financial statements of the Medical Bureau of Road Safety for the year ended 31 December 2013 under the Comptroller and Auditor General (Amendment) Act 1993. The financial statements, which have been prepared under the accounting policies set out therein, comprise the accounting policies, the income and expenditure account, the balance sheet, the cash flow statement and the related notes. The financial statements have been prepared under Section 17 of the Medical Bureau of Road Safety (Establishment) Order 1968, and in accordance with generally accepted accounting practice in Ireland.

#### Responsibilities of the Bureau members

The Bureau members are responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Medical Bureau of Road Safety's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

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

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

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

#### Scope of audit of the financial statements

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

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

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

In addition, I read the Bureau's annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

#### Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Bureau's affairs at 31 December 2013 and of its income and expenditure for 2013.

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

#### Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Bureau's annual report is not consistent with the related financial statements, or
- the statement on internal financial control does not reflect the Bureau's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

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

Patricia Sheehan  
For and on behalf of the  
Comptroller and Auditor General

22 October 2014

## MEDICAL BUREAU OF ROAD SAFETY

### ACCOUNTING POLICIES

#### **ROAD TRAFFIC ACT, 1968**

The Bureau was established under Section 37 of the Road Traffic Act, 1968. Its main function is the analysis of samples given by drivers in the course of the enforcement of the Road Traffic Acts.

The basis of accounting and the significant accounting policies adopted by the Bureau are as follows:

#### **(a) BASIS OF ACCOUNTING**

The financial statements are prepared under the accruals method of accounting, except as indicated below, and in accordance with Generally Accepted Accounting Practice under the historical cost convention. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative. The unit of currency is the Euro. Comparative figures for the year ended 31<sup>st</sup> December 2013 are displayed.

#### **(b) OIREACTHAS GRANT**

Income from this source is accounted for on a cash receipts basis.

#### **(c) FIXED ASSETS AND DEPRECIATION**

Fixed Assets comprise tangible fixed assets, which are owned by the Bureau and are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets over their estimated useful lives.

The rates of depreciation are as follows:

Office Equipment	25%
Furniture & Fittings	12.5%
Laboratory Equipment	15%
Buildings	4.76%

#### **(d) CAPITAL ACCOUNT**

The balance on the Capital Account represents the unamortized value of the funds utilised for the acquisition of fixed assets.

#### **(e) BUILDINGS**

The premises of the Bureau are provided by University College Dublin under a Licence Agreement. In 2008 a new Licence Agreement between UCD and the Medical Bureau of Road Safety was agreed. Under the terms of the new agreement charges to be applied to the Bureau are for building utilities. The utilities charge for 2013 was €128,468 (2012: €144,073).

#### **(f) FOREIGN CURRENCIES**

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Balance Sheet date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with in the Income and Expenditure Account.

**MEDICAL BUREAU OF ROAD SAFETY**

**ACCOUNTING POLICIES**

**(CONTINUED)**

**(g) PENSIONS**

The work of the Bureau is carried out by staff of University College Dublin (UCD) under an agreement between the Bureau and the College. The Bureau pays 15% of staff's salary costs together with a calculated pension supplement (currently at 6.7%) to a total of 21.7% to UCD which has assumed responsibilities for the pension entitlements of staff, based on final salaries. The Bureau is responsible for meeting the cost of post-retirement increases in pensions in respect of service after September 2003 and it pays an actuarially determined contribution to UCD in respect of this. Pension contributions are accounted for under salaries in the year in which they fall due.

The Bureau is not in a position to identify its share of the assets and liabilities of the pension scheme on a consistent basis and accordingly it has accounted for its contributions as if they were contributions to a defined contribution scheme, as permitted by FRS 17.

**(h) STOCKS**

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

**MEDICAL BUREAU OF ROAD SAFETY**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

<b><u>INCOME</u></b>	<b>NOTES</b>	<b>31/12/2013</b>	<b>31/12/2012</b>
		<b>€</b>	<b>€</b>
Oireachtas Grant	1	3,862,000	4,297,000
Refund of Grant to Department	9	(220,000)	-
Other Income		6,694	666
Professional Fee Income		6,705	5,995
Transfer from/(to) Capital Account	3	618,646	906,971
		4,274,045	5,210,632

**EXPENDITURE**

Salaries and Wages	8	2,325,853	2,429,519
Depreciation	2	961,108	917,771
Servicing of Equipment		359,142	274,462
U.C.D. Administration Charge	5	240,642	233,586
Building Utilities		128,468	144,073
Equipment for Garda Stations		121,236	-
Office and Laboratory Supplies		325,701	404,056
Travel and Subsistence		49,917	41,736
LIMS Supplies		47,006	13,742
Postage & Telephone		38,308	41,184
Insurance		36,581	40,150
Confirmatory Drug Analysis		33,624	48,081
Training		19,416	15,870
Bad Debts		12,662	-
Board Fees		12,599	12,600
Laboratory Accreditation		10,046	11,342
Conference Fees		7,400	6,165
Audit Fee		6,298	6,298
Books and Publications		3,760	4,257
Memberships & Subscriptions		2,853	3,952
Miscellaneous		1,463	770
Professional Fees		(3,681)	10,998
<b>Total Expenditure</b>		<b>4,740,402</b>	<b>4,660,612</b>
(Deficit)/Surplus for the year		(466,357)	550,020
Surplus as at 1 January 2013		1,033,111	483,091
Surplus as at 31 December 2013	9	566,754	1,033,111



MEDICAL BUREAU OF ROAD SAFETY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2013

(CONTINUED)

The Bureau has no gains or losses in the financial period or the preceding financial year other than those dealt with in the Income and Expenditure Account.

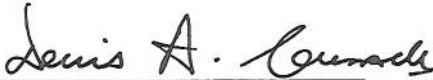
The results for the year relate to continuing operations.

The Statement of Accounting Policies, Cash Flow Statement and Notes 1 to 11 form part of these Financial Statements.

On behalf of the Bureau:



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Professor Cecily Kelleher  
Chairman



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Professor Denis A. Cusack  
Director

7 OCTOBER 2014

**MEDICAL BUREAU OF ROAD SAFETY**

**BALANCE SHEET AT 31 DECEMBER 2013**

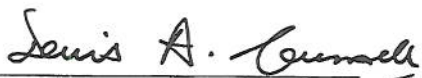
	NOTES	31/12/2013 €	31/12/2012 €
<b><u>FIXED ASSETS</u></b>			
Tangible Fixed Assets	2	8,894,968	9,513,614
<b><u>CURRENT ASSETS</u></b>			
Debtors and Prepayments		145,442	176,834
Cash at Bank and on Hand		281,087	783,108
Stock	4	213,962	195,086
		<hr/>	<hr/>
		640,491	1,155,028
<b><u>CURRENT LIABILITIES</u></b>			
Creditors and Accruals		<hr/> (73,737)	<hr/> (121,917)
Net Current Assets		<hr/> 566,754	<hr/> 1,033,111
Net Assets		<hr/> 9,461,722	<hr/> 10,546,725
 <b>Represented by:</b>			
Capital Account	3	8,894,968	9,513,614
Income and Expenditure Account		<hr/> 566,754	<hr/> 1,033,111
		<hr/> 9,461,722	<hr/> 10,546,725

The Statement of Accounting Policies, Cash Flow Statement and Notes 1 to 11 form part of these Financial Statements.

On behalf of the Bureau:



Professor Cecily Kelleher  
Chairman



Professor Denis A. Cusack  
Director

7 OCTOBER 2014.

**MEDICAL BUREAU OF ROAD SAFETY**

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

NOTES	31/12/2013 €	31/12/2012 €
<b>Reconciliation of Operating (Deficit)/Surplus to net funds</b>		
<b>Cash inflow from operating activities</b>		
Operating (Deficit)/Surplus	(466,357)	550,020
Transfer (from)/to Capital Account	(618,646)	(906,971)
Depreciation	961,108	917,771
(Increase)/Decrease in Stocks	(18,876)	(11,300)
Decrease/(Increase) in Debtors	31,392	(20,320)
(Decrease)/Increase in Creditors	(48,180)	(29,546)
	<hr/>	<hr/>
Net cash (outflow) /inflow from operating activities	(159,559)	499,654
	<hr/>	<hr/>
<b>Cash Flow Statement</b>		
Net cash(outflow)/ inflow from operating activities	(159,559)	499,654
Capital Expenditure	(342,462)	(10,800)
	<hr/>	<hr/>
(Decrease)/Increase in cash in the period	(502,021)	488,854
	<hr/>	<hr/>
<b>Reconciliation of net cash flow to movement in net funds</b>		
(Decrease)/Increase in cash	(502,021)	488,854
Net funds 1 January 2013	783,108	294,254
	<hr/>	<hr/>
Net funds at 31 December 2013	281,087	783,108
	<hr/>	<hr/>

**MEDICAL BUREAU OF ROAD SAFETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

**1. Oireachtas Grant**

This is the state grant received in the year from the Department of Transport, Tourism and Sport. The total grant allocation for the Bureau for 2013 was €4,062,000. A total of €200,000 was saved and made available to the Department of Transport, Tourism and Sport. The total grant drawn down in 2013 was €3,862,000.

**2. Fixed Assets**

	Office Equipment	Furniture & Fittings	Laboratory Equipment	Buildings	Total
COST	€	€	€	€	€
Balance 1/1/2013	180,055	52,247	4,643,930	11,323,439	16,199,671
Additions	8,177	0	334,285	0	342,462
Balance 31/12/2013	188,232	52,247	4,978,215	11,323,439	16,542,133

DEPRECIATION	€	€	€	€	€
Balance 1/1/2013	176,504	39,414	3,235,717	3,234,422	6,686,057
Charge	5,593	2,414	414,105	538,996	961,108
Balance 31/12/2013	182,097	41,828	3,649,822	3,773,418	7,647,165

NET BOOK VALUE	€	€	€	€	€
At 31/12/2013	6,135	10,419	1,328,393	7,550,021	8,894,968
At 31/12/2012	3,551	12,833	1,408,213	8,089,017	9,513,614

**3. Capital Account**

	31/12/2013		31/12/2012	
	€	€	€	€
Balance at 1 January		9,513,614		10,420,585
Transfer (to)/From Income and Expenditure Account				
Add: Amount applied to purchase fixed assets	342,462		10,800	
Less: Amount amortised in line with depreciation of fixed assets	(961,108)	(618,646)	(917,771)	(906,971)
Balance at 31 December		8,894,968		9,513,614

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**(CONTINUED)**

**4. Laboratory Supplies & Office Supplies**

The value of Laboratory and Office Supplies on hand at 31 December 2013 was €213,962. (2012: €195,086).

**5. Administration Charge**

The Bureau pays a 7.5% Administration Charge to UCD for costs administered by the College on behalf of the Bureau including Salaries, Wages and Supplies with the exception of Capital Equipment.

The Administration Charge for 2013 was €240,642 (2012: €233,586).

**6. Bureau Members – Disclosure of Transactions**

In the normal course of business the Bureau may enter into contractual arrangements with undertakings in which Bureau Members are employed or otherwise interested. The Bureau adopted procedures in accordance with the Code of Practice for the Governance of State Bodies in relation to the disclosure of interests by Bureau Members and these procedures have been adhered to by the Bureau during the year. There were no disclosures of interests made in the year.

**7. Taxation**

In accordance with Section 227 of the Taxes Consolidation Act, 1997 no taxation was paid or has to be provided for in the financial statements.

**8. Salaries and Wages**

The Salaries and Wages of €2,325,853 (2012: €2,429,519) includes the cost of staff assigned from UCD to the Medical Bureau of Road Safety, which amounted to €2,186,470 (2012: €2,286,915). At the 31st December 2013 the Bureau had 33 WTE (2012: 34) and had an ECF of 33 (2012: 34).

The total Director's package in 2013 was €137,558. The total fees paid to the Board of the Medical Bureau of Road Safety during 2013 was €12,599. The total employers PRSI paid was €5,083 (2012: €5,033).

The Director receives a pension allowance in lieu of any pension entitlements.

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**(CONTINUED)**

**Schedule of Fees and Aggregate Expenses**

<b>BOARD</b>	<b>TYPE OF FEE</b>	<b>31/12/2013</b>	<b>31/12/2012</b>
Professor Cecily Kelleher, Chairperson	Fee for Non- Executive Chairpersons of Boards of State Bodies	Nil	Nil
Professor Denis A. Cusack, Member	No Fee	Nil	Nil
Mr. Declan Hayes, Member	No Fee	Nil	Nil
Mr. Philip Joyce, Member	Fee for Non-Executive members of Boards of State Bodies	€6,300	€6,300
Dr. Niall McNamara, Member	Fee for Non-Executive members of Boards of State Bodies	€6,299	€6,300
<b>SECRETARY</b>			
Ms. Tina Clarke	Honorarium Fee	€1,825	€961
<b>DIRECTORS REMUNERATION</b>			
Professor Denis Cusack	Ministerial Appointment – as Director of the Medical Bureau of Road Safety		
	Salary	€102,591	€105,427
	Allowance	€12,104	€ 12,608
	Pension Allowance	€22,863	€23,608
	Performance Bonus	Nil	Nil
	Total	€137,558	€141,643
<b>Total of Figures</b>		<b>€151,982</b>	<b>€155,204</b>

**Travel & Subsistence Expenses**

The total amount spent on travel expenses by the Director during 2013 was €810 (2012: €1,878).

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**(CONTINUED)**

**9. Income & Expenditure Account**

At 31<sup>st</sup> December 2013 the Medical Bureau of Road Safety had a closing retained surplus of €566,754 and a bank balance of €281,087. During 2013 the Bureau refunded €220,000 to the Department of Transport, Tourism and Sport. This refund was in relation to the grant drawn down in 2012. This was recorded in the Department of Transport, Tourism and Sport 2013 appropriation account as an extra exchequer receipt.

**10. Capital Commitments**

The Bureau had no capital expenditure commitments at the 31<sup>st</sup> December 2013.

**11. Approval of Financial Statements**

The Financial Statements were approved by the Bureau on the 10th April 2014.