

Road Safety Authority

Annual Report 2021



Údarás Um Shábháilteacht Ar Bhóithre
Road Safety Authority

VISION ZERO

**NO ROAD DEATHS
OR SERIOUS INJURIES BY 2050**

See [RSA.ie](https://www.rsa.ie)



By adopting a transformational approach to road safety policy, practice and governance, and by innovating in our approach to working in partnership with our key stakeholders and communities, we are uniquely placed to achieve the critical reductions in deaths and serious injuries required by 2030 and to progress towards our ultimate Vision Zero goal by 2050.

Contents

02	Chairperson's Statement
04	CEO's Statement
06	Board Members
07	Our Impact – Key Achievements of the Year
12	Road Safety Review 2021
20	Operational Highlights
22	Safe Speeds
23	Safe Vehicles
27	Safe Road Use
40	Safe and Healthy Modes of Travel
41	Safe Work-Related Road Use
42	Policy Progress
46	Partnerships
52	Climate Change and Sustainability
55	Our People
60	Director Team
61	Financial Statements

Chairperson's Statement

Last year was a challenging year for the Road Safety Authority and society. We started the year dealing with the continuing impact of COVID-19 which led to the continued suspension of our services. Thankfully, this would ease up and allow our services to recover as society re-opened.

We had an overall reduction in the number of road deaths on our roads in 2021. This reduction in road deaths means that lives have been saved. While we never know who these people are, it is important that the road using public know that because of their choices and actions, fewer families had to deal with road trauma in 2021.

While we welcome any reduction in fatalities and serious injuries, we still lost 137 lives and saw 1,332 people suffer serious injuries. Behind the numbers are real people; somebody's father, brother, son, mother, sister, or daughter. They are real lives lost or shattered by serious injuries, leaving families and communities devastated as they cope with the lasting impact of death and serious injury on the road.

Loss of life and serious injury on our roads is entirely avoidable. The Irish government's and RSA's commitment to achieving this was made when we signed up the Stockholm Declaration in 2020. The Declaration commits us to the full implementation of the global 2030 Agenda for Sustainable Development and to contribute to reducing road deaths by at least 50% from 2020 to 2030. It also commits us to include road safety and a Safe System approach as an integral element of land use, street design, transport system planning and governance, especially for vulnerable road users and in urban areas.

Last year saw the launch of the government's new Road Safety Strategy which will run until 2030. It is the first step on our journey to achieving Vision Zero; eliminating road deaths and serious injuries by 2050. Importantly it delivers on key commitments in the Stockholm Declaration. The strategy has set a target of reducing deaths and serious injuries by 50% by 2030 and employs the Safe System approach.



Liz O'Donnell
Chairperson, Road Safety Authority

The Safe System approach recognises that while road safety education and training can reduce the number of road collisions, human error cannot be eliminated. It aims to reduce the likelihood of a collision occurring and, if one does occur, to ensure that the road users involved will not be killed or seriously injured.

In developing this strategy, we worked in close co-operation with our colleagues across government and listened extensively. We listened to those who use our roads and to those whose families have been impacted by road fatalities and injuries. It is an ambitious strategy, but we owe it to all of those who use our roads and who will use our roads in the future to be as ambitious as the authors of the first strategy were 23 years ago.

Since that first government Road Safety Strategy was launched in 1998, road deaths have declined by 70% while the number of licenced drivers has increased by over a million and the number of registered vehicles has increased by over 1.3 million. The lifetime of the previous 2013 to 2020 strategy led to many advances and new road safety legislation introduced in that period has had a positive impact on behaviour. For example, safe overtaking of cyclists, screening for drug driving, the increase of penalty points for certain offences and tougher penalties for unaccompanied learner drivers.

I want to acknowledge government's support in developing the strategy which is based on a determination to reduce and ultimately end the horrific tragedies that happen every day on the roads in this country. This commitment is backed by a €3.8 billion investment which will play a pivotal role in achieving the strategy targets and Vision Zero.

While this government Road Safety Strategy rightly prioritises the safety on our roads, it also recognises that road safety policy does not exist in a vacuum; it must reflect wider societal change and social needs. Concerns about climate change and the need to change our behaviour are being reflected in increased growth in active travel across Ireland. We are continuing to see more people use sustainable forms of transport such as cycling, walking, and using public transport, and this must be reflected in our strategic thinking around road safety.

The growing popularity of more sustainable modes of active travel brings about emerging new technologies such as e-scooters. While active travel must be embraced challenges arise. We must address these challenges through effective legislation and enforcement. The Road Traffic and Roads Bill 2021, which is currently making its way through the Oireachtas, sets out to provide a clear legal basis for regulating the use of e-scooters. The bill has been widely welcomed across the Oireachtas, reflecting a strong tradition of politicians from all parties and none, supporting measures which enhance active travel, road safety and save lives. The RSA will support the development of these regulations by providing our evidence based expertise and updates on how other jurisdictions are regulating the safe introduction of these devices on public roads.

We will rely on effective working relationships with our partners in An Garda Síochána and the emergency services if we are to achieve our road safety goals. Emergency services personnel have first-hand experience of dealing with the aftermath of road crashes daily. They have witnessed the devastating consequences of road trauma and, as they will tell you themselves, road trauma is needless and preventable. Throughout 2021, we continued this collaborative approach to road safety, working with our colleagues to drive down road deaths and serious injuries through education, advocacy, and enforcement.

I would like to take a moment to extend my sincere thanks to all the RSA team who worked safely and diligently throughout the COVID-19 pandemic. The team adapted quickly to the difficulties of the pandemic and their hard work and commitment kept our services operational when conditions allowed. It is this tireless dedication which gives me confidence in our ability to deliver on our strategy goals and continue saving lives.

In closing, the COVID-19 pandemic demonstrated the power of collective action and embrace of change in tackling life and death issues. It is this spirit of collective action as well as an acceptance of our shared responsibility which can help us to achieve our road safety goals as we continue our journey toward Vision Zero. I urge all road users to remember the key role each of us can play in reducing and eliminating deaths and serious injuries on our roads. Working together with courage and ambition, we can achieve Vision Zero.

Liz O'Donnell
Chairperson

CEO's Statement

2021 was a year marked by strong developments and positive progression in Ireland's road safety journey. Road collision statistics show that the number of road deaths in Ireland in 2021 dropped to 137, making it one of the safest years since road deaths were first officially recorded in 1959.

We launched the Government's new Road Safety Strategy. 'Our Journey Towards Vision Zero' is Ireland's fifth government Road Safety Strategy. It runs from 2021 to 2030 and aims to reduce deaths and serious injuries on Ireland's roads by 50%. It is also the first step toward achieving Vision Zero which is Ireland's commitment to reach zero fatalities and serious injuries on our roads by 2050.

This new strategy is transformational in its approach and ambitious in its targets. To achieve a 50% reduction in deaths and injuries by 2030, three phases of action plans will be delivered over the decade. The Phase 1 Action Plan includes 50 high-impact actions and is supported by a €3.8 billion investment. Employing the Safe System approach, it focuses on safe roads and roadsides, safe speeds, safe vehicles, Safe road use, Post-crash response, safe and healthy modes of travel, and safe work-related road use.

We are proud of the collaborative approach taken in developing the new road safety strategy, working with national and international experts, other state agencies, industry and the public. We received over 2,000 submissions on the strategy, demonstrating the public's interest in and commitment to the future of road safety.

This strategy is much more than a set of actions - it represents a collective commitment across government to effectively address the inherent risks and factors which make our journeys more dangerous than they ought to be.

The targets across the new strategy are ambitious. This ambition can only be realised if there is continued co-ordination and co-operation between those organisations which are responsible for the strategy.



Sam Waide
Chief Executive Officer

A Road Safety Transformation Partnership Board will ensure that the interdepartmental and interagency co-ordination and co-operation is performing to expectations throughout the process. To ensure there is a political and governmental accountability, these structures will be overseen by a ministerial committee. I am certain that Vision Zero has the necessary backing across government to be a success and I would urge all members of the Oireachtas to support this vision for change.

I do not underestimate the scale of the challenge we face in achieving Vision Zero. In partnership, we need to all step up - communities, employers, industry, and government bodies. All of us have a duty to ensure that the 2030 milestone of a 50% reduction in road deaths and serious injuries is achieved, and the ultimate goal of Vision Zero becomes a reality in Ireland. In meeting this challenge, I will commit the energy, expertise, and passion of the RSA to make it a reality.

We also launched our new corporate plan, which sets out the vision, mission, and ambitions of the RSA for the period 2022 to 2025. Our vision is to be a world leader in road safety, driving change in attitudes and behaviours in road users and collaborating with stakeholders to save lives. Our mission is to make Irish roads safe for everyone by reducing the number and severity of collisions on our roads.

Every staff member, working together as OneRSA, has a role to play in delivering on our ambitions. This corporate plan will ensure that we have the required organisational capacity and support structures in place to enable staff to manage any challenges, while delivering the ambitious targets set. We committed to an organisation and operating model review as part of the new corporate plan, and I am pleased to say that the initial phase has been completed.

We enjoyed successes at EU level throughout 2021; a particular highlight includes representing the Irish government at an EU level and championing the implementation of intelligent speed adaptation (ISA) technology on new vehicles. This is a testament to Ireland's dedication to and innovative approach to road safety. We were also pleased to have been named a 'Willing Able Mentoring' workplace. WAM is a work placement programme which aims to promote access to the labour market for graduates with disabilities and build the capacity of employers to integrate disability into the mainstream workplace.

Our teams continued to deliver RSA services despite the incredibly challenging circumstances presented by COVID-19. We delivered an increase in capacity across our public services allowing us to restore service levels, in the main, to pre-pandemic levels. Key to facilitating this was the support we received from the Department of Transport and in particular the Minister for Transport. I wish to express my gratitude for this support during a very challenging time.

We also expanded our digital offering with the successful rollout of a newly redesigned rsa.ie website and our driving test waiting time estimator tool. We continued to enhance our customer service portal MyRoadSafety.ie which allows driving test applicants to select a test date that is suitable for them rather than having one automatically assigned. Our digital offerings are now mobile enabled, increasing accessibility and expanding the benefits to users across a variety of different platforms.

I would like to finish by taking a moment to extend my heartfelt thanks to the entire RSA team for all their efforts throughout COVID-19. I would also like to thank the range of partners, commercial and non-commercial, government and non-governmental, including the media who have helped achieve the lifesaving gains in 2021. It is through your cooperation and collaboration that we can continue our mission to improve road safety for all road users.

We have just come through a year where road deaths dropped to 137 and need to carry this momentum forward. But we cannot do that without each of you. Working together, with shared responsibility, we can achieve Vision Zero and make road deaths and serious injuries a thing of the past by 2050.

I take this opportunity to express my thanks to the chairperson and board for their leadership and guidance throughout 2021.

In my role as accounting officer, I take responsibility for the proper use of €84 million of funds by the RSA in 2021.

Sam Waide

Chief Executive Officer

Board Members



Liz O'Donnell
Chairperson



Dimitris Karagiorgis



Kevin Goulding



Donna Price



Gillian Treacy



Sarah Johnson



Ashling Cunningham



John Cronin



Derek Cawley

Visit [RSA.ie](https://www.rsa.ie) to view a profile of each board member.

Our Impact

Key Achievements of the Year 2021



Full licences issued

417,613



Learner permits issued

246,179



Approved Driving Instructors in operation in Ireland

2,075



Extended national driver licence online service - with a national average uptake of

42%



Total driving tests offered

157,183



Total driving test pass rate

55.17%



Driver CPC training courses complete in 2021

7,000



Road deaths

137

In 2021 in excess of

850,000

Essential driver training sessions delivered



Launch of 'MyRoadSafety' enabling

186,000

customers to manage their applications and bookings for a test online during 2021



Number of driver theory tests scheduled

267,459



Number of enforcement checkpoints

1,627



Vehicles checked

17,769

Increased NCT network to

49

centres nationwide



1.4 million

NCT tests conducted in 2021



Our Impact



Customer Care Centre

Over the course of the year, we dealt with **145,000** calls and responded to **59,000** customer emails. We continued to improve our processes, substantially reducing customer wait times over the period.



Information and Communications Technology

More than **47 million** requests for driver data were automatically processed to support customers interacting with RSA public facing digital platforms and solutions.

Awards



- RSA was awarded the Willing and Able Mentoring Award for promoting employment for graduates with disabilities.
- This year we won gold for our February Intervention campaign at the Sockie Awards which celebrate the best of social media in Ireland.
- Platinum award at the AVA awards for our World Day of Remembrance social video, Empty Chairs.
- We also won the bronze award at the prestigious Kinsale Shark Awards for our Seatbelt Ribbon intervention.




Willing Able Mentoring Award (WAM)


- Willing Able Mentoring is a work placement programme which aims to promote access to the labour market for graduates with disabilities and build the capacity of employers to integrate disability into the mainstream workplace.
- Participating employers (WAM Leaders) collaborate with WAM to offer mentored, paid, work placements for graduates with disabilities. This partnership brings graduates with disabilities and employers together so that both can benefit from each other - ensuring genuine learning opportunities for all.
- WAM is unique in that it seeks to engage and support employers in order to simultaneously develop the potential of employers and graduates with disabilities.



Social Media as of 31 December 2021


199,400
 Facebook likes
 ▲ 3.4%


38,440
 Twitter followers
 ▲ 8.6%


10,340
 YouTube subscribers
 ▲ 20%


9,814
 Instagram followers
 ▲ 18.8%


6,965
 LinkedIn followers
 ▲ 29.3%


Our Impact

Launch of government Road Safety Strategy 2021-2030

We completed development of the government’s new Road Safety Strategy, containing ambitious road safety targets and actions for the period 2021 to 2030, with a clear roadmap for all stakeholders to deliver on road safety. In addition, we deepened our collaboration and engagement with all other primary road safety stakeholders.

This transformative approach to road safety, will lead to improved road safety outcomes and improved capability to manage external dependencies and risk as we deliver on our ambitious 2030 target of a 50% reduction in fatalities and serious injuries on our roads. It will also be Ireland’s first step towards Vision Zero.

Phase 1 Action Plan includes 50 high-impact actions and is supported by a



€3.8 billion investment

VISION ZERO

No-one will be killed or seriously injured on our roads by 2050

Collaborative development approach with national and international experts, other state agencies, industry and the public

2,000

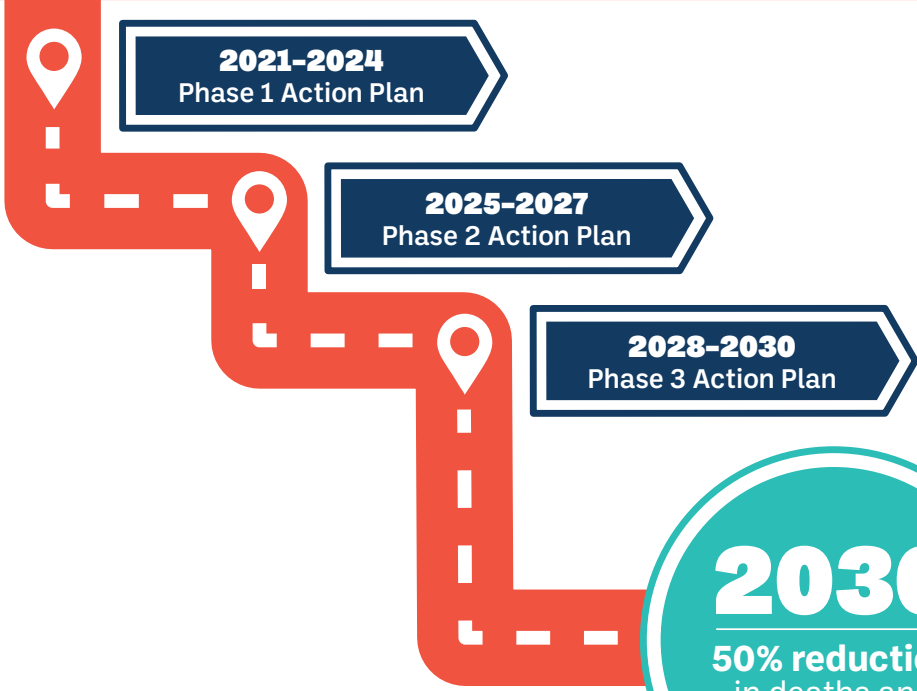
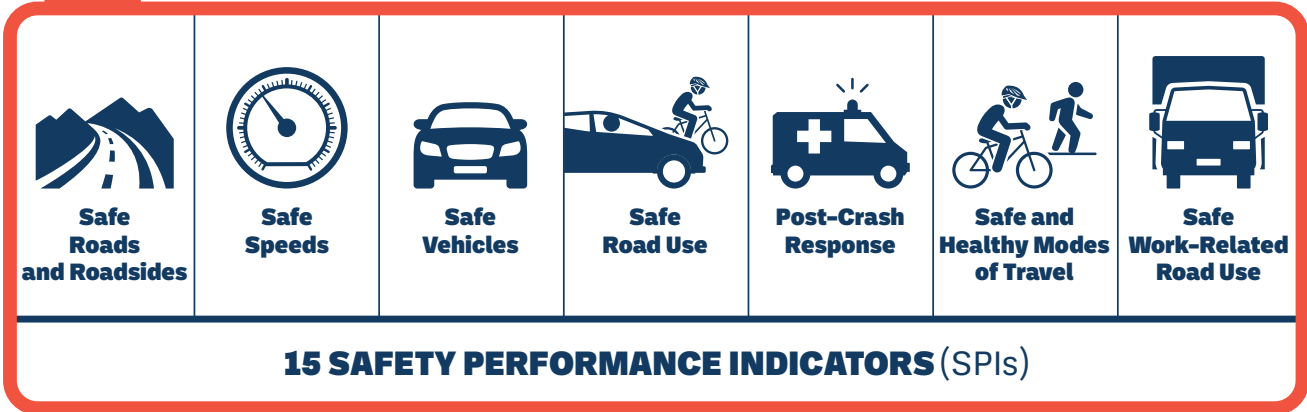


submissions from public consultation





2021-2030 Strategy



2030
50% reduction
in deaths and
serious injuries

2050 Vision Zero

Zero deaths and serious injuries



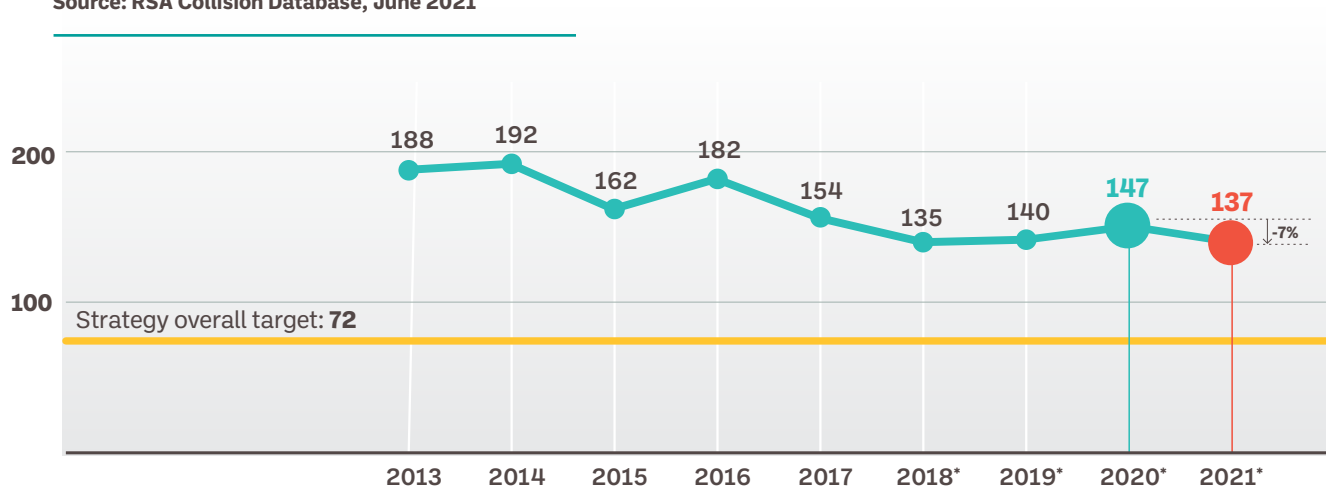
Road Safety Review 2021

Road Safety Review 2021

As of 31 December 2021* there have been 124 fatal collisions, which have resulted in 137 fatalities on Irish roads. This represents 12 less fatal collisions and 10 less deaths (-7%) compared to provisional An Garda Síochána data for the full year 2020*.

Fatalities by year, 2013–2021*

Source: RSA Collision Database, June 2021



*Figures for 2018–2021 are provisional and subject to change.

Our Journey to Vision Zero



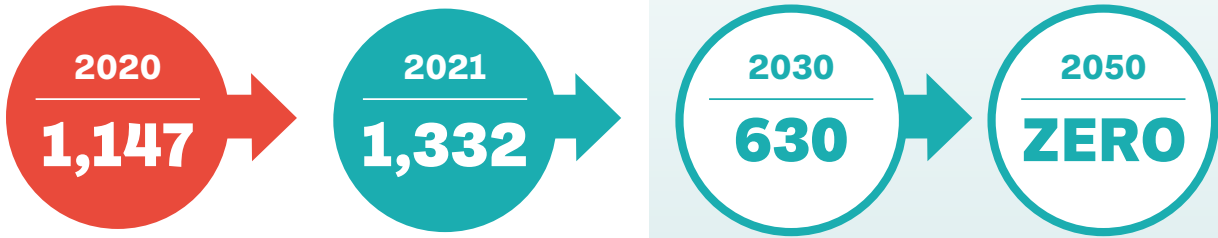
Figures for 2018–2021 are provisional and subject to change.

Road Safety Review 2021

Serious Injuries

Source: RSA Collision Database, June 2021

In 2021, **1,332** serious injuries were recorded up to the 31 December 2021 compared to 1,147 in 2020*.



* Figures for 2018–2021 are provisional and subject to change.



VISION
ZERO

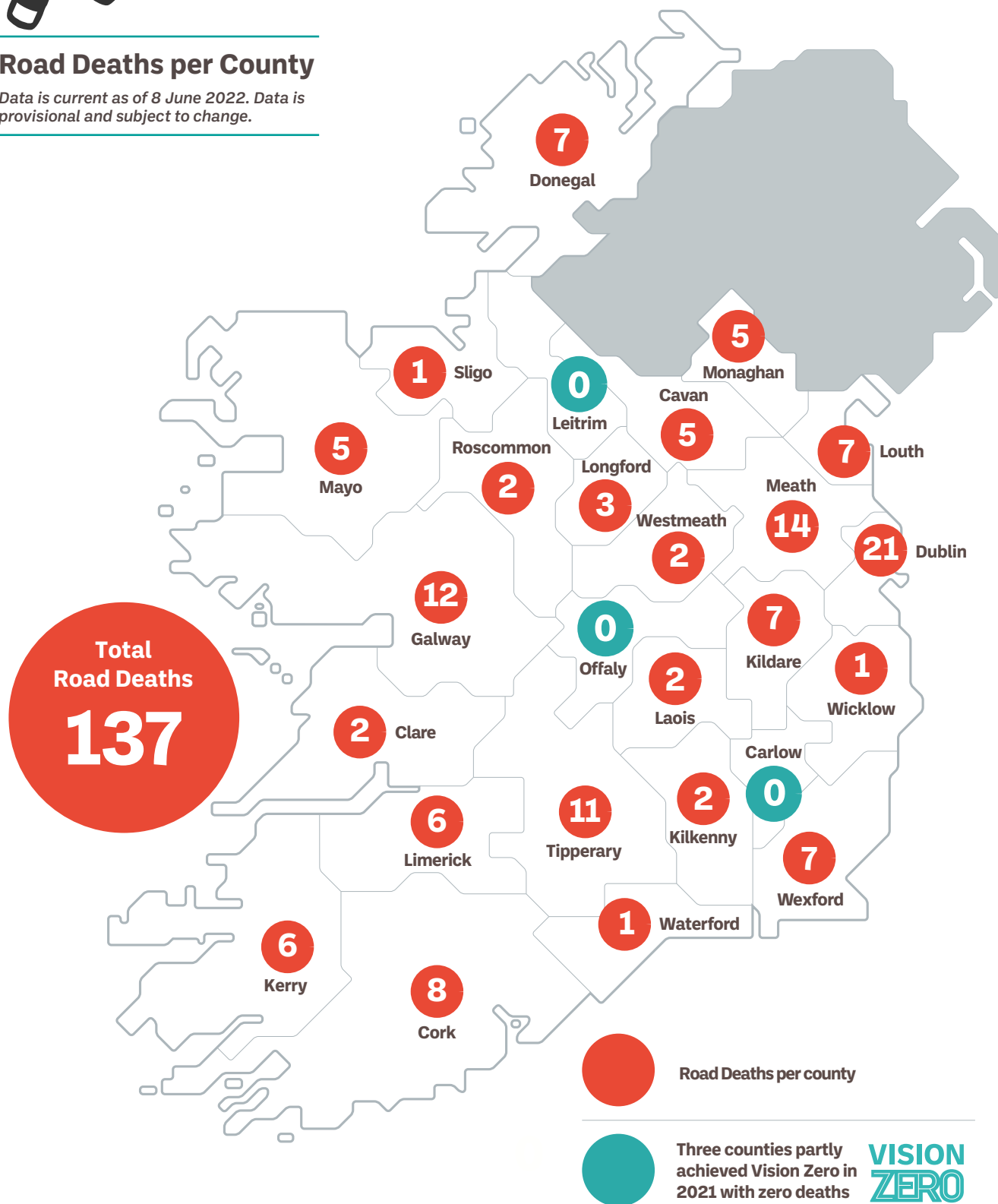
Remembering lost loved ones during World Day of Remembrance.

Road Safety Review 2021



Road Deaths per County

Data is current as of 8 June 2022. Data is provisional and subject to change.



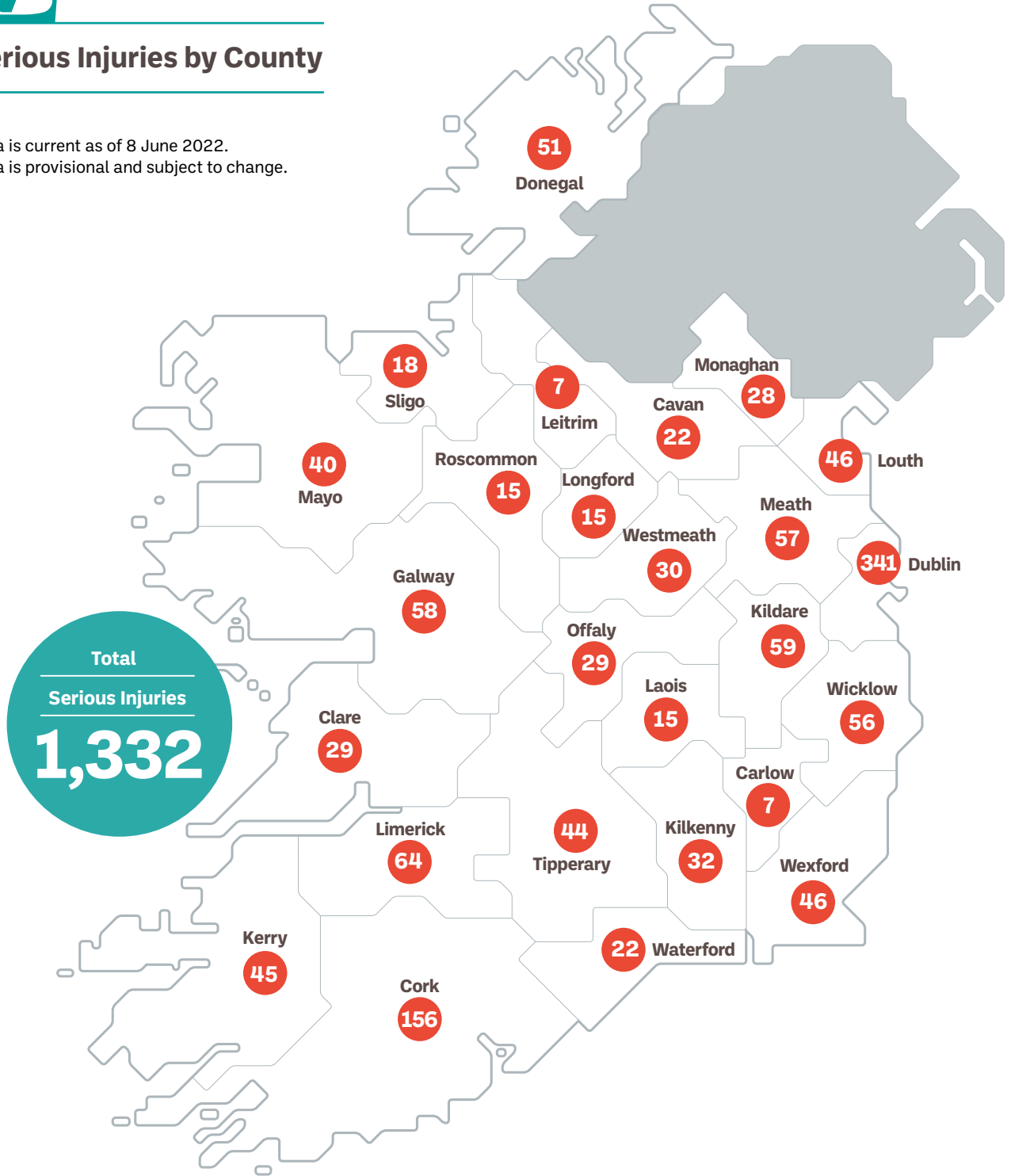
Figures for 2021 are provisional and subject to change.

Road Safety Review 2021



Serious Injuries by County

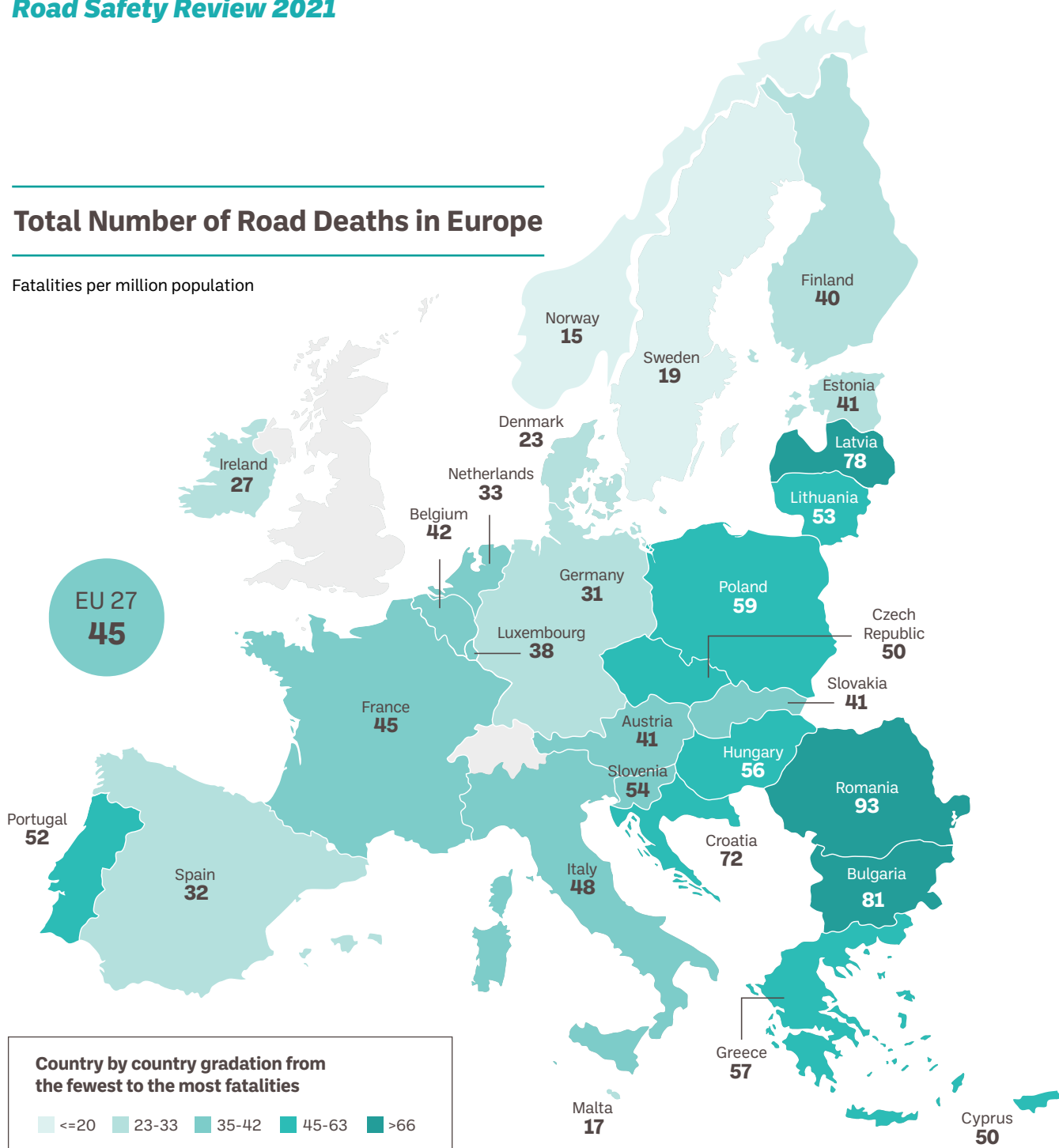
Data is current as of 8 June 2022.
Data is provisional and subject to change.



Road Safety Review 2021

Total Number of Road Deaths in Europe

Fatalities per million population



Approximately 19,800 people lost their lives on EU roads in 2021 as per figures presented in the ETSC 16th Road Safety PIN report*. In the EU27, this is a 31% decrease over the time period 2011-2021.

Of all PIN countries, Norway remains the leader among PIN countries with 15 road deaths per million inhabitants.

Among the EU27 countries, the fatality rate per million of population was lowest in Malta (17.4), Sweden (18.5), and Denmark (23.1). In 2021, Ireland is fourth in the European Union in terms of road safety with 27.4 deaths per million inhabitants.

Figures for 2021 are provisional and subject to change.

*Ranking EU progress on Road Safety, 16th Road Safety Performance Index Report, June 2022, <https://etsc.eu/16th-annual-road-safety-performance-index-pin-report/>

Calendar Highlights



Invited to brief the Joint Oireachtas Committee on the new Road Safety Strategy



Reopening of in-person driver testing

2021

February	March	April	May	June
----------	-------	-------	-----	------

Drogheda Driving Test Centre opened



Staycation campaign launched



On the Road Back campaign as country reopens



Calendar Highlights



Back to School appeal launched



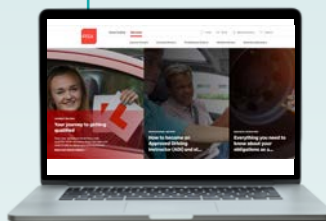
World Day of Remembrance campaign

July	August	September	October	November	December
------	--------	-----------	---------	----------	----------

Six-month review of road safety



New website launched



Introduction of variable speed limits on M50

Road Safety Strategy launched





Operational Highlights

For the 2021 to 2030 strategy, seven Safe System priority intervention areas have been identified.

The RSA has embedded a Safe System approach in reporting on our operational highlights. There are five Safe System intervention areas that relate directly to the operations of the RSA.

Safe speeds

To reduce speeds to safe, appropriate levels for the roads being used, and the road users using them.



Safe vehicles

To enhance the safety features and roadworthiness of vehicles on our roads.



Safe road use

To improve road user standards and behaviours in line with traffic legislation, supported by enforcement.



Safe and healthy modes of travel

To promote and protect road users engaging in public or active transport.



Safe work-related road use

To improve safety management of work-related journeys.



Safe Speeds



Free Speed Survey

Data were collected at 11 urban road locations by Nationwide Data Collection using automatic traffic counters. The fieldwork exercise took place over a nine day period in October 2021.

Twenty two sites were analysed as part of the preliminary analysis. All the sites were in 50km/h speed limit zones.

Resulted in over 5,000 observations of vehicles (passenger cars, motorcycles, LGVs, and HGVs) driving in free-flowing traffic conditions.

78% of drivers were found to have driven in excess of the posted speed limit of 50km/h.

On weekdays, 75% of observed drivers were driving in excess of 50km/h.

At the weekend, 93% of observed drivers broke the speed limit.



78% of drivers were found to have driven in excess of the posted speed limit of 50km/h.



Safe Vehicles



Our team develops our national rules and policies on vehicle standards and technical roadworthiness testing. We provide technical information to industry and to the public on these matters. We continuously work towards improving the standard of new and used vehicles on Irish roads by strengthening safety standards and promoting the importance of the safety of Irish vehicles. Standards for new vehicles are mainly developed through international collaboration. Our team is active on this front also, bringing a road safety focus to the design of new vehicle standards.

For example, the new EU General Safety Regulation (GSR) will be transformative, in that it will introduce the latest safety technologies for all new vehicles on Irish roads, with first phase introductions in July 2022. The vehicle standards team actively participated in the introduction of the GSR through international forums and we will monitor closely its introduction to the Irish vehicle market.

These technologies include advanced driver assistance systems such as intelligent speed assistance and advanced emergency braking systems to name but a few.

The vehicle standards team commissioned a CAV Global Practice Study during 2021, which explores the development of connected and autonomous vehicles (CAV) globally, considering five defined thematic areas for CAV implementation, including: safety; technology; legislation; social aspects; and trials and operations. Within each area the review explores significant reforms, trials and milestones affecting the advancement of CAVs across various geographical markets.



Enforcement

2021 was a year of significant achievement for the enforcement team. Roadworthiness inspection volumes were up 55% on 2020 figures. Between January and March 2021, the RSA enforcement team collaborated with our colleagues in An Garda Síochána in developing a feature on HGV roadworthiness for the traffic segment of RTE’s Crimecall programme.

This was accompanied by a press release which revealed that approximately half of the 9,500 HGVs inspected during bilateral RSA-AGS checkpoints each year between 2018-2020 inclusive were found to have a roadworthiness defect.

The RSA will continue to partner with our colleagues in An Garda Síochána into 2022 and beyond in carrying out roadside checks and removing potentially unsafe commercial vehicles from our roads.



1,627
Enforcement checkpoints



4,298
Vehicles with major defects detected



49%
Compliance rate




4,265
Premises Inspections

17,769 vehicles checked

Commerical Vehicle Roadworthiness (CVRT)



Full tests conducted
515,310



Pass rate on full tests
65%



Fail dangerous failure results - all tests
27,036

The National Car Testing Service (NCTS)

The National Car Testing Service opened two new test centres during 2021.



Tuam
centre commenced operations in March 2021



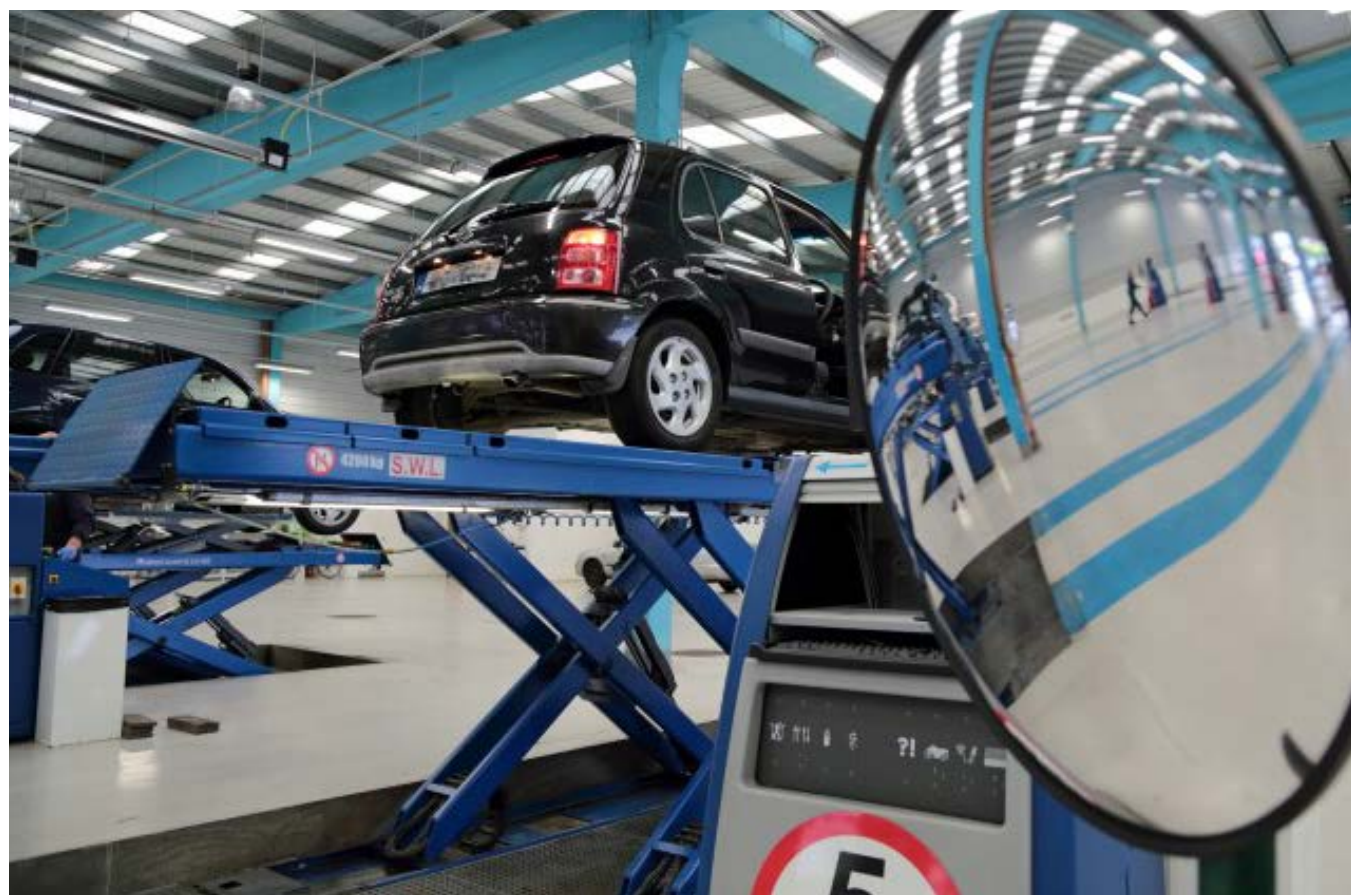
Navan
centre commenced operations in July 2021



Increasing the network to
49 centres nationwide.



1.4 million
full tests conducted in 2021





**We carry out
both roadside
and premises
inspections.**

These are part of our enforcement strategy to make sure that commercial vehicle operators and drivers are following the rules.

Safe Road Use



Driver Testing and Licensing

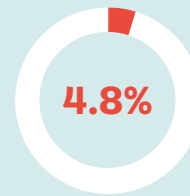
		Applications Received	Total Tests Offered	Pass Rate
	Motorcycles	3,871	2,451	68.7%
	Cars	151,321	143,806	53.2%
	C Vehicles	7,435	6,811	76.0%
	D Vehicles	1,721	2,236	79.7%
	Car and Trailer	3,243	1,877	78.9%
	Tractor	26	2	100.00%
Total		167,617	157,183	55.17%

Tests offered categorised by outcome



No show
(applicant did not attend for appointment)

3,303



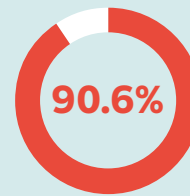
Non-conducted
(candidate document or vehicle issue)

7,573



Abandoned
(e.g. weather or vehicle breakdown during the test)

3,987



Conducted
(pass and fail results)

142,320



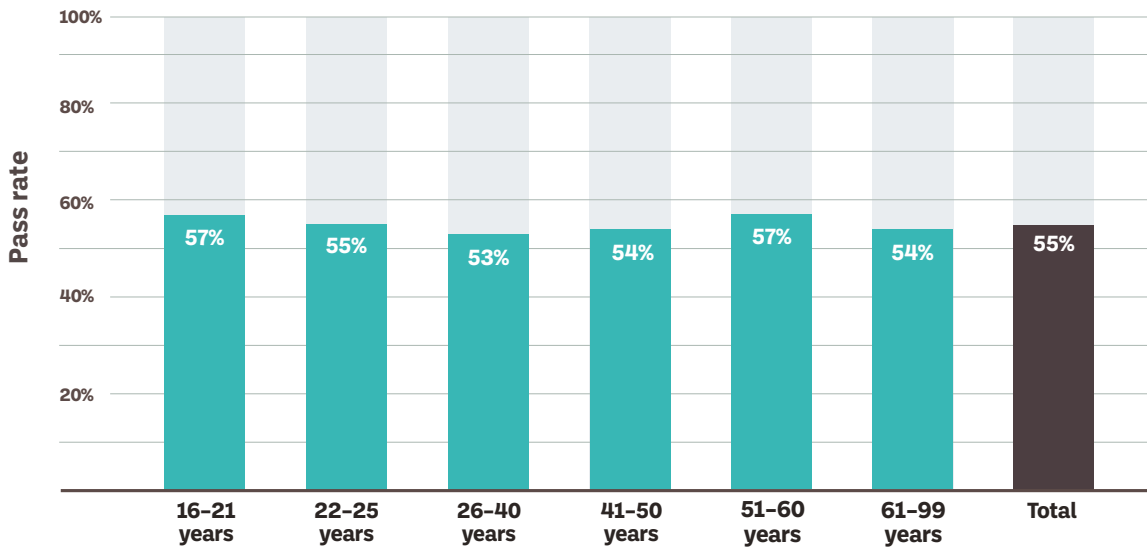
Total tests offered

157,183

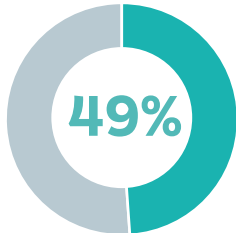


Driver Testing and Licensing

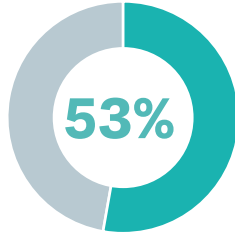
Pass Rate Analysis by Demographic



Essential Driver Training (EDT) car tests only



Pass rate for drivers not subject to EDT



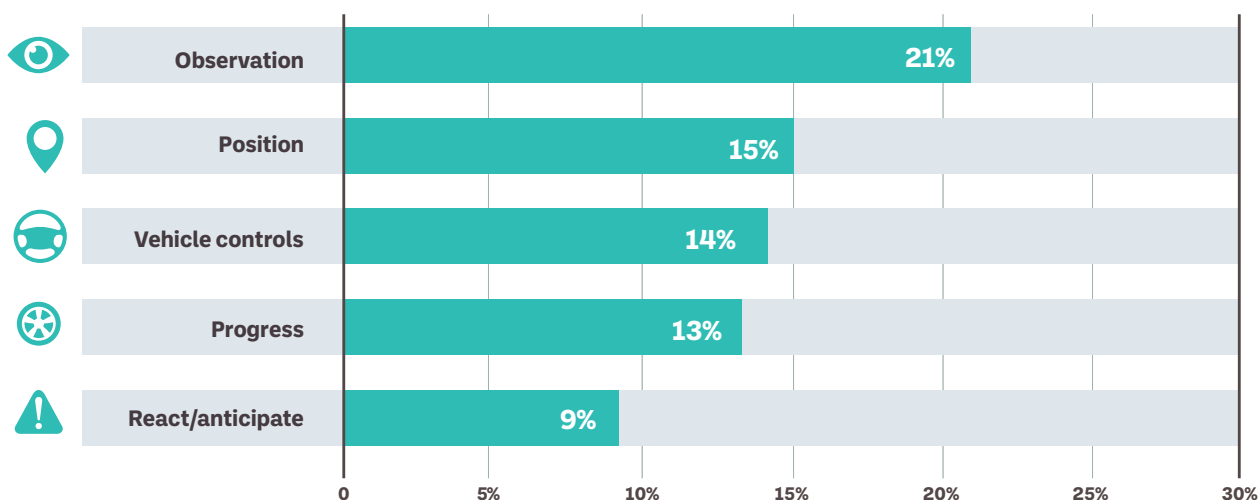
Pass rate for drivers subject to EDT

The total pass rate is for all demographics is **55%**



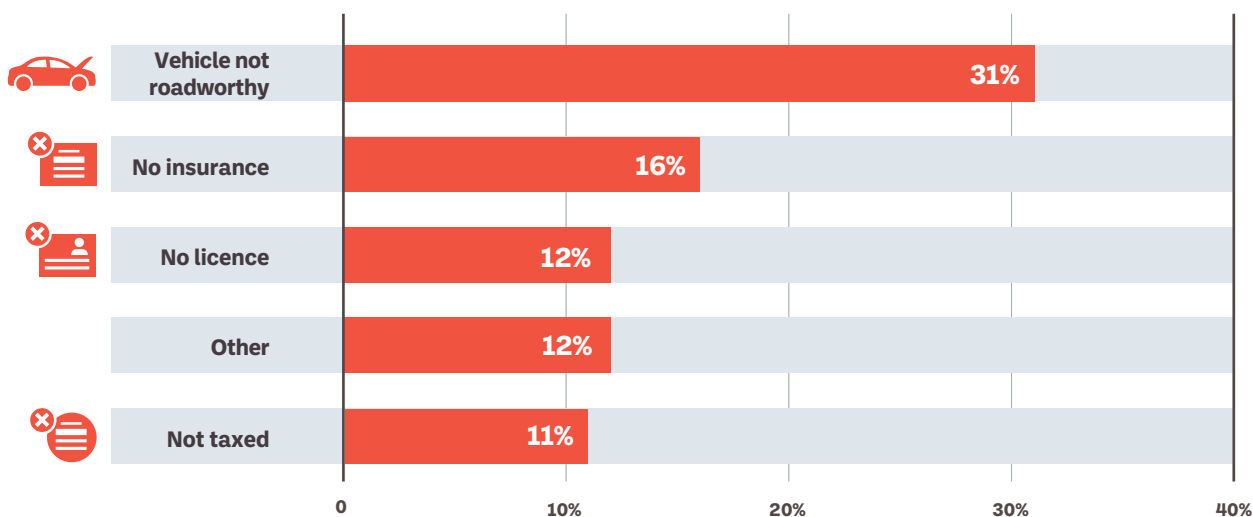
Driver Testing and Licensing

Most common faults at the test (car tests only)*



* where the candidate subsequently failed or the test was abandoned. Only moderate (Grade 2) and dangerous (Grade 3) faults were counted.

Most common reasons for non-conducted tests



The RSA is responsible for regulating the driving instruction industry in Ireland.

Approved Driving Instructors (ADIs) provide Essential Driver Training (EDT) and Initial Basic Training (IBT) to learner drivers.



As of 31st December 2021,

ADIs in operation in Ireland
2,075

In excess of
850,000
EDT sessions were conducted.

IBT certs issued
5,215

Since the introduction of EDT, ADIs have delivered approximately four million EDT sessions to over
290,000
learner drivers.



Case Study

Delivering the driving test in COVID-19

Due to the COVID-19 pandemic the driver testing service was suspended on 13 March 2020. The service resumed three months later and arrangements were made to undertake tests for essential drivers and emergency services. It was recognised that given the nature of the pandemic there would be an urgent need to continue licensing learner drivers who were going to be critical to delivering those day to day essential services that kept the country functioning.

The challenge faced following the suspension of the service was around the safety of both customer and driver tester. This issue was compounded by the fact that, in the course of carrying out a driving test, the driver tester and the customer are in close proximity for over 15 minutes in a confined space. This is the ideal setting for transmission of the virus.

The RSA set up a project team with membership across the organisation; its purpose was to look at ways to deliver the driver testing service while keeping driver testers and customers safe. Critical to the effort was analysing the available evidence at a time when some of this was just emerging. It was also about getting medical and health and safety advice and taking all of this into account in devising protocols to manage the delivery of the service. With that in mind, measures around sanitisation, mask wearing, handwashing and ventilation were considered and put in place. Risk assessments and pilot exercises were undertaken to test the measures and ensure their adequacy.

Vital to all of this, was clear and timely communication with all parties involved, including our customers, so that everyone understood what was expected of them in the new way of working. Our approved driving instructor partners played an important part in preparing learners for the new reality.



Driver testers took on board the exceptional measures required and ensured that a critical service remained open so that drivers in turn could help many others in need. While inevitably there were teething problems, we estimate that during the period June 2020 to August 2021, at the height of the pandemic, over 80,000 essential workers were taken for a driving test. Throughout this time there were no known cases of transmission of the virus during the course of a driving test.

It was a significant achievement to keep the driver testing service running in the teeth of the pandemic. It reflected great collaboration and cross organisational expertise in delivering this outcome. While backlogs did build up during the pandemic, we were able to recruit and train over 50 additional driver testers and waiting times for driving tests for cars had fallen to ten weeks by the end of 2021.

During the pandemic we also implemented a new customer facing system which offers customers the opportunity to select their own driving test appointment time to subsequently manage this as their personal circumstances change.

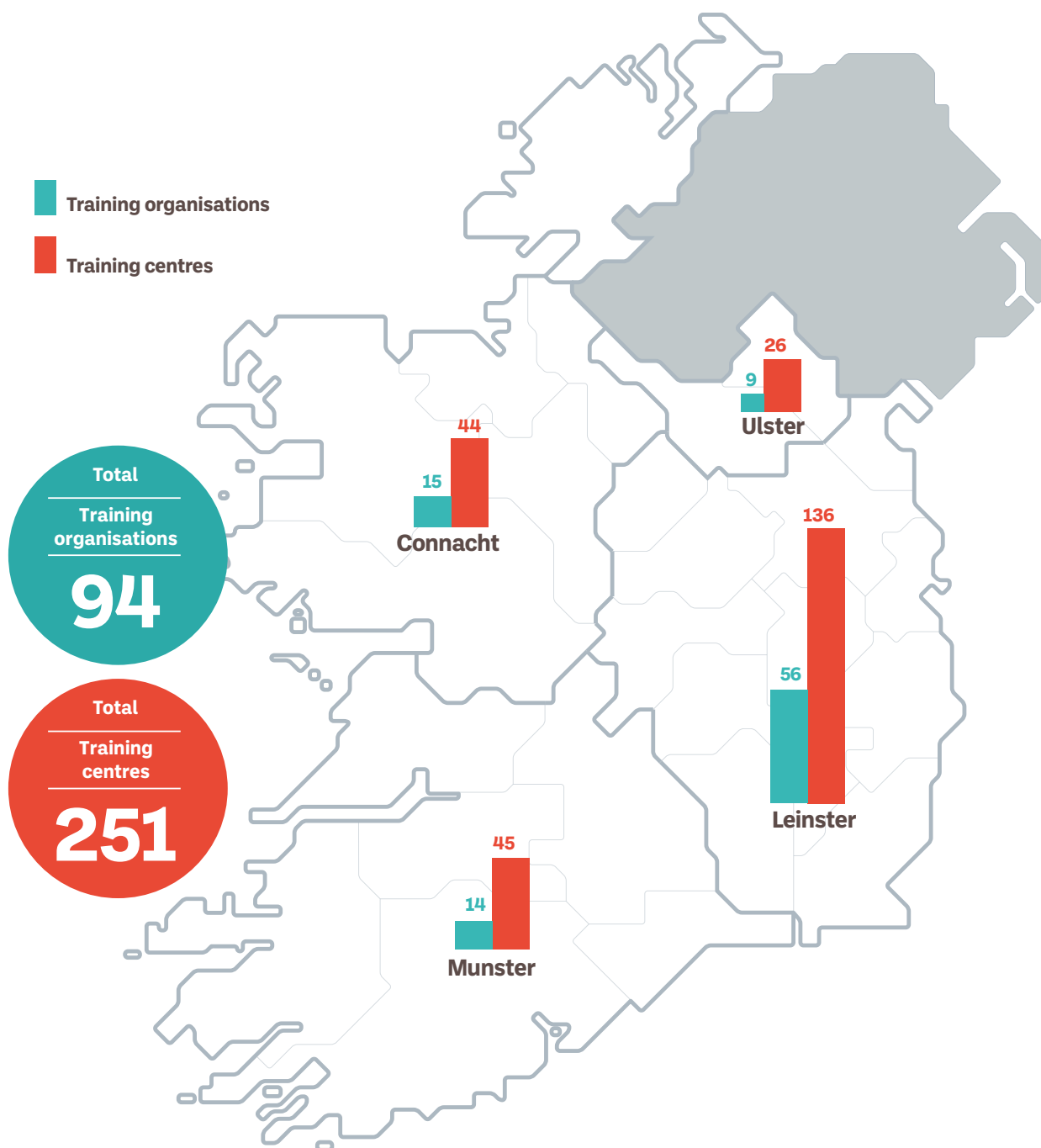
Driver Certificate of Professional Competence (Driver CPC)

We are responsible for overseeing the delivery of training for Driver CPC in Ireland.

This is additional vocational training that professional drivers are required to undertake.

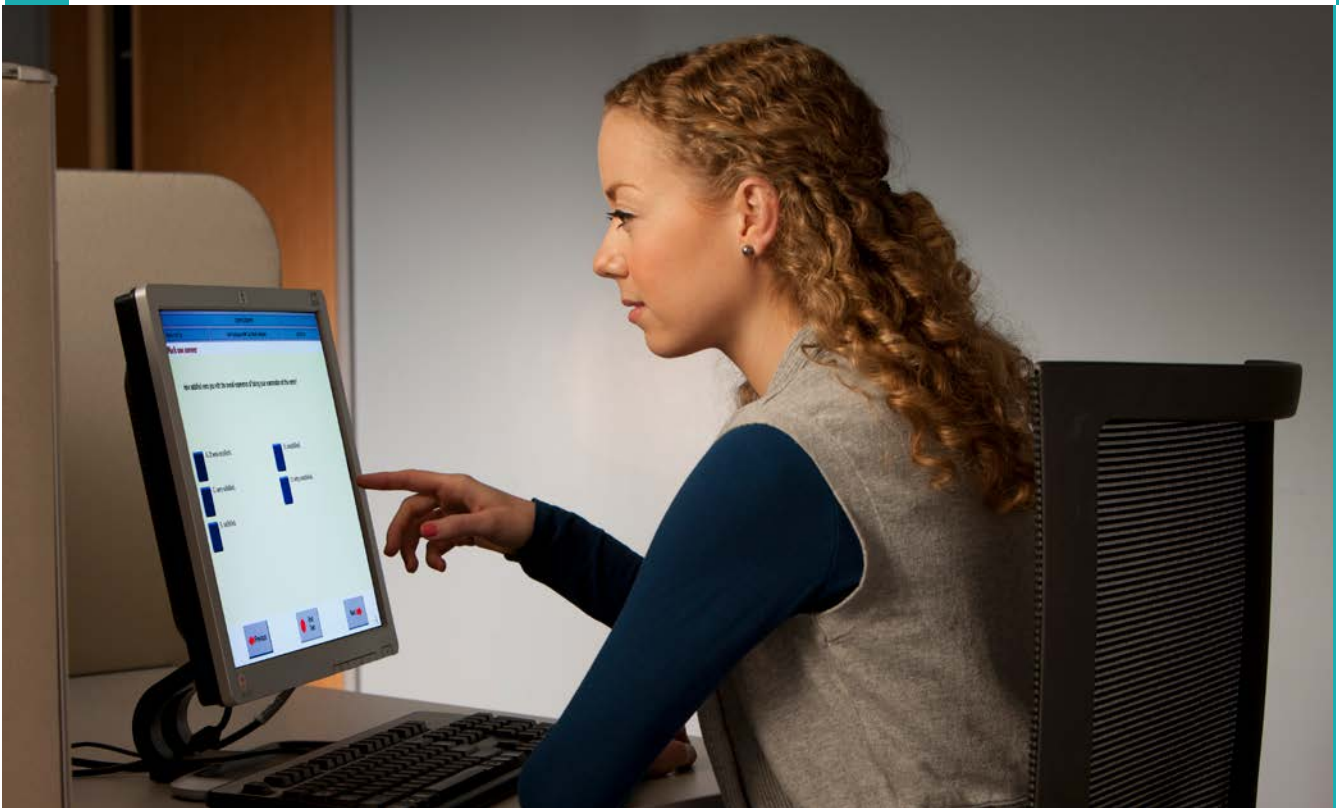


Driver CPC training centres per province at 31 December 2021



Case Study

Driver Testing Estimator Model and Application



Change and transformation continued across RSA services in 2021 as we progressed our digitisation journey, increasing the availability and access to services on our digital platforms. One area where digital transformation was particularly evident, improving customer experience and modernising service delivery, was in relation to the RSA driver testing service.

In 2021, extensive work continued to enhance the customer experience by improving the Driving Test service online, enabling customers to manage their end-to-end test journey in a more convenient, efficient manner.

We launched a driving test estimator model and front-end application. The development of this model and application was a cross

organisation effort allowing customers who have applied to sit a car driving test to go online and check the estimated week in which they would receive their invitation to book themselves a driving test. This enabled a test applicant to see a date personal to them.

In line with our commitment to the delivery of best-in-class customer services and improved customer experience, we wanted to ensure that customers could access this information in a more convenient, efficient manner.

In addition to the model and application, we published scheduling principles to ensure complete fairness and transparency of the queuing system and so that customers are aware of the requirements in order to be invited to sit a driving test.

Driver Theory Test



Number of Tests Scheduled

267,459



Number of Tests Delivered

201,915



Number of Tests Passed

148,417

Rules of the Road

The rules of the road were updated in 2021

The rules of the road are for all road users, including:

- Drivers
- Pedestrians
- Motorcyclists
- Horse riders
- Cyclists
- People in charge of animals.

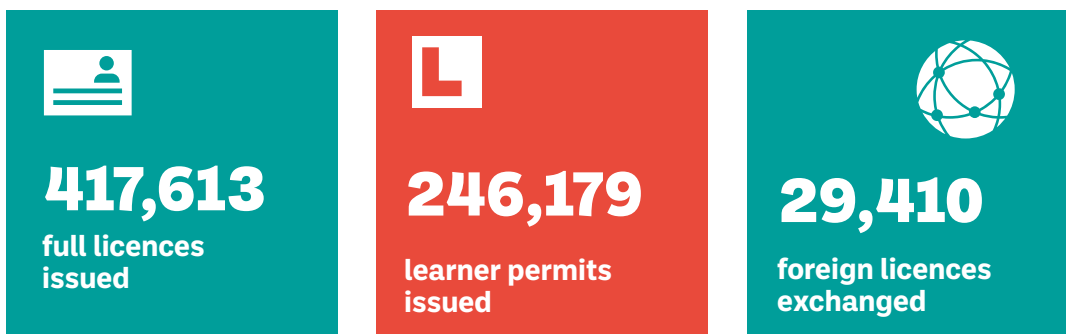


Emergency Services Driving Standard



The Emergency Services Driving Standard initiative is now firmly in place. We are continuing to develop and maintain this professional standard for the drivers of emergency services vehicles, using best practice at all times.

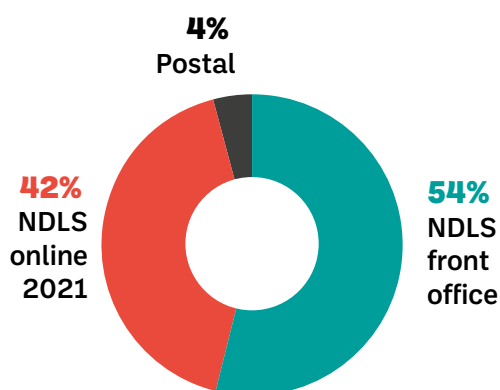
National Driver Licence Service (NDLS)



Driving licences and learner permits issued 2021

Type	Total
Foreign exchanges	29,410
First-time driving licence (excluding exchanges)	72,706
First-time learner permit	112,738
Renewal driving licence	277,244
Renewal learner permit	124,091
Replacement driving licence	38,253
Replacement learner permit	9,350
	663,792

Application channels 2021



Top 5 Exchange Countries

	United Kingdom and Northern Ireland	54%
	Poland	6%
	South Africa	5%
	Romania	4%
	Canada	4%

Education

National Road Safety Education Service



1,245

education programmes delivered



50,336

contact hours delivered



Check it Fits



1,246

Child car seats checked in 2021

871

Visitors to the Check it Fits service in 2021

103

Check it Fits events in 2021



Junior School Warden Scheme

RSA continued to support junior school warden schemes in 2021



StreetSmart, the RSA's interactive primary school resource

7,290
children

35
schools



Road Safety Campaigns

Case Study

Older Pedestrians Campaign



In October 2021 we launched a new campaign aimed at making motorists aware of older pedestrians in an aim to help reduce the number of fatalities and serious injuries among those aged 65+ on our roads.

As drivers have very little awareness of the challenges faced by older pedestrians and the adjustments they should be making to improve their safety, we targeted drivers in the ad as they have the capacity to make a bigger difference to safety rates.

Overall, this upbeat campaign reminds people that we all share the roads and only when we “look out for each other”, can we keep each other safe.

The campaign launch featured a mix of 50” and 30” TV spots, with 20”, 10” and 6” video on demand, as well as multiple social media formats, out-of-home (print and digital) and radio.

Research tracking results from the campaign’s first burst of activity were good, and offer plenty to build on in terms of increased awareness and effectiveness amongst the public as the campaign continues to roll out.

Staycation Campaign

'Stay cautious on your staycation' was the core message behind a new campaign launched in June as holidaymakers across Ireland looked forward to a summer break at home. Both the RSA and the Gardai urged road users to ensure that they stayed safe on the road.



Seatbelt Ribbon

This campaign's aim was to draw attention to the shocking fact that one in four drivers and passengers killed on Irish roads in 2020 were not wearing a seatbelt. We wanted to remind people to wear their seatbelt in a simple and impactful way, but also to be respectful to those who have lost their lives on the road. The copy urges us to 'Never Forget' both to wear a seatbelt and those who have lost their lives on the road.



1 in 4 drivers and passengers killed on our roads last year was not wearing a seatbelt.



Safe and Healthy Modes of Travel



Cycle safety training

In 2021, 10,051 primary school children completed Cycle Right training. Cycle Right is the national standard for cycle training. It is managed by Cycling Ireland and we allocated €100,000 in funding toward this programme in 2021.



10,051

primary school pupils took part in Cycle Right



€100,000

contributed by the RSA to the Cycle Right programmes

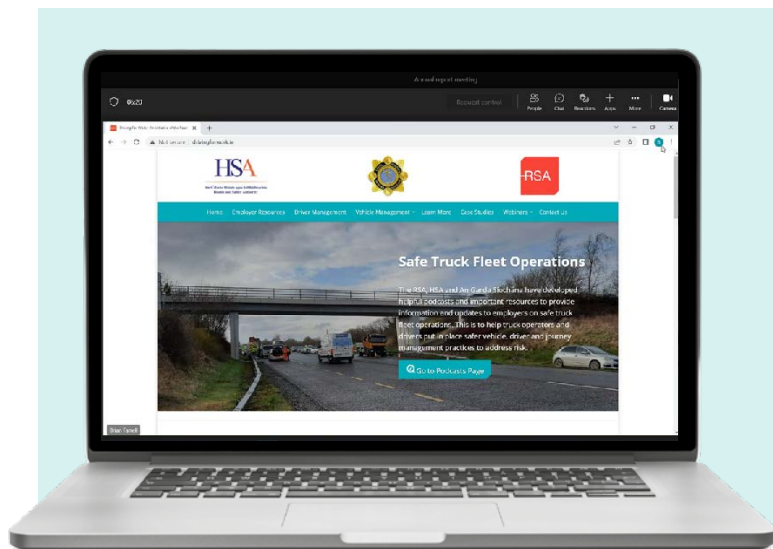




Safe Work-Related Road Use

Driving for Work website

The **Driving for Work website** is a collaboration between the Road Safety Authority, the Health and Safety Authority and An Garda Síochána. It is an online resource for employers to help them develop and implement driving for work policies in their workplace.



- Number of unique page views over the period is **4,322**
- **35%** of page views for home page
- **15%** of page views for employer resources page
- **12%** of page views for events and seminars
- **923** file downloads
- **9.29** sessions per user
- Majority of users from Dublin

Drivers Hours Enforcement

Tachograph and licensing inspection volumes were up **64%** on 2020 figures.

Drivers checked at roadside inspections
3,207

Premises Inspections
176

Drivers records checked at premises
2,123

Roadside compliance rate
63%

Prosecutions

Roadside prosecutions started
432

Premises prosecutions started
79





Policy Progress

Policy Progress

In 2021, the RSA identified at a high level the strategic legislative and regulatory changes which will be needed to support the RSA’s road safety targets under the government’s Road Safety Strategy 2021 – 2030 (the RSS).

2022 will see the establishment of a legislative programme enabler group which will be tasked with agreeing a cross-organisational legislative programme to introduce the legislation and regulation required to achieve the actions under the RSS.

In 2021, 12 Statutory Instruments (SIs) were made in consultation with the RSA, across a variety of RSA functions. Significant progress was also made in agreeing policy and commencing the drafting of SI’s which are on the legislative programme for 2022.

2021 saw the publishing of the Roads and Road Traffic Bill, which is due to be enacted in 2022. The legal team, together with internal and external stakeholders, assisted in the drafting of key provisions and development of policy in key areas.

When enacted, the bill will provide for the use of e-scooters on our roads, as well as including measures to combat their misuse. The bill will introduce a new power to revoke driving licences which will support the integrity of the driver licencing system. It will include provisions to pave the way for access to vehicle NCT history for prospective vehicle buyers, and recast the regulation of approved driving instructors.



Corporate Plan

In 2021, we embarked on developing our new corporate plan, to cover the period 2022 to 2025. The new plan was finalised in December 2021. It will provide strategic direction for the RSA for the next four years supporting the achievement of our vision and our mission to save lives and reduce injuries on our roads. In particular, it will be critical in supporting us in successfully delivering our actions from the Road Safety Strategy 2021–2030 and help us prioritise our work across the organisation.

Our new corporate plan has five key themes and our ambition for each one supports the government’s Road Safety Strategy.

5

Themes

	1 Customer experience
	2 Supporting people to drive change
	3 Innovation in everything we do
	4 Organisational excellence
	5 Partnership and collaboration

Operational Excellence Programme

2021 was another challenging year for the RSA due to the continued impact of COVID-19 and the disruption to the delivery of key services. Despite this, the operational excellence programme supported the delivery of process improvement and automation initiatives across the organisation.



Supported data cleansing of **43,000** driver testing records to support better customer experiences when using our services



Realised savings of approx. **€110,000** through process optimisation and improvement



Proactively engaged with customers issuing **480,000** email notifications providing information and guidance on services.



Provided **45,000** driving test customers with self-service option to check estimated waiting times for an invitation to book driving tests, supporting a reduction in query volumes



99,000+ emergency test requests processed and prioritised during Covid restrictions



There were **499** days saved or avoided across the organisation in 2021

Road Traffic (Miscellaneous Provisions) Bill

In February, Minister for Transport, Eamon Ryan TD announced the government's approval to draft legislation which address several road traffic and road safety related issues.

The main provisions of the bill include legislation around the use of e-scooters and legislation relating to e-bikes. In addition to legislation relating to e-scooters and e-bikes, the bill will also include a revision of legislation in relation to the giving of driving instruction for reward and the introduction of a new power for the Road Safety Authority to revoke a driving licence and legislation for the testing of autonomous vehicles on Irish roads.



Personal Powered Transporters (e-scooters)

Following the RSA's attendance at a meeting of the Joint Oireachtas Committee in March 2021, it was requested that a report be updated to provide the latest information available on personal powered transporters. In response, the RSA commissioned research to identify any changes that had occurred to the legislative landscape and to assess any literature released since 2019.

This report was available to the Joint Oireachtas Committee in June 2021 and was also provided to the minister and Department of Transport. This evidence review concluded that, of the 12 countries included in the 2019 report, only four were found to have made significant changes or additions to their regulations at that point.

Later in 2021 and, in response to the Pre-legislative Scrutiny of Road Traffic (Miscellaneous Provisions) Bill 2019, the RSA provided a further update by way of a research paper and letter from the RSA Chairperson to the minister and Department of Transport outlining more recent modifications to e-scooter legislation in other countries that had taken place. This paper included some information on injury data from Ireland and internationally, a review of any known changes or calls for change to regulations in other countries, and reiterated the recommendations made by the RSA. This work was also presented to the RSA board.

In the wake of this work, it was found that the original proposals presented in 2019 were still justified and would continue to be recommended. As this is still an evolving situation across Europe and further afield, our experience in reviewing practice in other countries has shown that the initial regulatory approach adopted by some countries is now being modified on the grounds of safety. For example, some countries introduced age limits for use, mandatory helmet wearing, and banned their use on footpaths. As ever more evidence emerges and updates to regulations in other countries occur, the RSA continues to advocate for a more conservative approach to the regulation of these devices in Ireland.

Some of the key recommendations from the RSA include

- a minimum age of 16 years for use
- speed to be limited to a maximum of 20 km/h
- only permitted for use on roads with a speed limit of 50 km/h or less
- not be permitted for use on footpaths
- helmet wearing would be mandatory



Some countries introduced age limits for use, mandatory helmet wearing, and banned their use on footpaths.



Partnerships

Partnerships

The RSA will work across government, harnessing alignment with other key policies (e.g., climate action) to maximise beneficial outcomes for road safety. Our approach will encompass greater partnership with communities and organisations, both in the public and private sector.

By adopting a transformational approach to road safety policy, practice and governance, and by innovating in our approach to partnership-working across our key stakeholders and communities, we are uniquely placed to achieve the critical reductions in deaths and serious injuries required by 2030 and to progress towards our ultimate Vision Zero goal by 2050.

An Garda Síochána (AGS)

The RSA is recognised as the leading voice for road safety in Ireland and as a leading voice internationally and An Garda Síochána are key partners who work with the RSA driving positive change in the attitudes and behaviours of all road users. Throughout the year the RSA and AGS worked tirelessly to help prevent collisions on our roads with such campaigns as Slow Down Day and road safety appeals on bank holidays.



Age Friendly Ireland

The RSA collaborated with Age Friendly Ireland and the National Network of Older People's Councils (OPCs) in partnership with An Garda Síochána to target actions aimed at promoting older person's road safety. This will include hosting an online workshop with older people and practitioners and involve older people in the design and delivery of road safety information. The RSA will continue to work with these organisations on initiatives such as an age friendly road safety information day, local radio programmes with OPC members, training workshops and events.

Partnerships



Transport Infrastructure Ireland

Variable speed limits were introduced on the M50 in September 2021. These new digital signs enhanced the safety of road users, emergency responders and vulnerable road workers. TII and the Road Safety Authority rolled out a public awareness campaign to make drivers aware of the new digital signs on the M50, when they were to be switched on, and the importance of following the signs to help keep the M50 safe.

Macra Na Feirme

The Road Safety Authority and Macra Na Feirme launched a partnership to improve road safety behaviour in rural communities in October 2021. Macra Na Feirme, the voluntary organisation representing young people from rural Ireland, and the RSA announced a partnership aimed at encouraging better road safety behaviour among young people from rural communities nationwide. The partnership will focus on four key areas including the dangers of mobile distraction, the importance of wearing seatbelts, 'be safe be seen' and how to prevent driver fatigue. Another element will be the education and awareness around farm machinery safety with a special emphasis on knowledge around towing trailers and what regulations are in place.



Irish Farmers Association

With silage cutting season underway in May 2021 the Irish Farmers' Association and the Road Safety Authority appealed to drivers of farming machinery and other road users to share the road safely. As national travel restrictions lifted and traffic volumes increased, the roads were getting much busier. There were more people out walking, cycling, and riding horses on the public roads at this time of year. Both organisations urged farming contractors and other drivers to remember this and to always be on the lookout for such vulnerable road users.



Applegreen

The RSA teamed up with forecourt retailer Applegreen to provide motorists with a free cup of coffee every bank holiday weekend to help fight fatigue behind the wheel. Fatigue is the physical and mental impairment brought on by the lack of sleep. You risk nodding off while driving and therefore increase your risk of being involved in a crash. All drivers had to do was say 'RSA' or 'driver reviver' at the checkout between 2pm and 8pm on the Friday and Monday of a bank holiday weekend to claim their free coffee.



Horse Safety

In August 2021 a horse road safety appeal was launched as surveys revealed four out of five horse riders experience issues on Irish roads. The RSA, Horse Sport Ireland, Horse Racing Ireland and An Garda Síochána came together to launch a road safety appeal calling on horse-riders and other road users to share the roads safely. The appeal came as the results of a survey of over 1,700 horse riders, revealed that four in five horse riders experienced an incident when on the road with their horse, with 12% of those incidents resulting in injury to either the horse or rider. The Irish horse representative organisations, together with the RSA and An Garda Síochána appealed to drivers to slow down and pass wide when they encounter horse riders and their horses on the road.



Coca-Cola

We worked with Coca-Cola on the return of its designated driver initiative, the annual Christmas campaign that rewards those who don't drink alcohol on nights out to ensure their friends and family members get home safely. Drivers can avail two free soft drinks or water from the Coca-Cola range throughout December, at participating venues in Ireland and Northern Ireland.

Gaelic Players Association

In association with the Gaelic Players Association, The #NotEven1 campaign is aimed at making motorists aware of the importance of maintaining absolute focus behind the wheel, and the fact that you should never ever drink and drive, as it impairs performance which can put both the driver and other road users at serious risk. For the campaign, a special edition jersey for each of the All Ireland winning goalkeepers was commissioned with the words “Not Even” over the number 1 on their backs – drawing parallels between the necessity of a goalkeeper maintaining sharpness on the pitch to avoid conceding a goal, and the fact that you should never ever drink and drive.



Irish Rugby Football Union

In another sporting sphere, the 2021 Autumn Internationals saw the RSA and the IRFU combine to promote the dangers of fatigue to supporters going to or from the games. The IRFU retweeted/quote tweeted the RSA messages bringing them to a greater audience in the build up to some of the biggest games in the Irish sporting calendar when the IRFU social media is abuzz with content. This continued into the Six Nations and we look forward to amplifying the relationship further in the future.



Irish Tyre Industry Association

The Irish Tyre Industry Association and the Road Safety Authority have a longstanding and very successful partnership. There is no question that both organisations have many common interests, not least the vital role that tyre safety plays in saving lives and preventing serious injuries on our roads.



Our Partners



Macra na Feirme



VISION ZERO



Climate Change and Sustainability

Climate Change and Sustainability

The climate change and sustainability agenda comprises an ambition to meet our own needs without compromising the well-being of future generations. In recent years this has been an area of increasing strategic importance for all organisations.

It is for this reason that both climate change and sustainability have been identified as key issues across all facets of our new Corporate Plan 2022- 2025. Indeed, a strategy on climate change and sustainability is a priority for us in 2022. Sustainability and climate action have been identified as key strategic priorities in 2022 which will deliver the RSA Sustainability and Climate Action Strategy and related action plan. We will continue to implement a programme to address key sustainability and environmental issues. This will help us to support awareness and understanding of sustainability within the organisation, not just in terms of environmental impacts but also with regards to social equity and economic development.

In 2020, Ireland committed to matching the European Commission's ambition to reduce greenhouse-gas emissions 'to at least 55 per cent by 2030'. This builds on the government's commitment to introduce a 2030 ban on fossil fuel cars, as set out in the National Development Plan 2018-2027 and the Climate Action Plan 2019. There is increasing public and regulatory focus on climate action and environmental sustainability. Taking action on climate change is a national and international priority for policymakers, regulators, influencers and decision makers. New targets are being set and codified into laws and regulations. We must work to support these commitments, adapting our services as appropriate as well as being mindful of changing customer values in support of the sustainability agenda.



There is increased focus on sustainability at project and operational level within the organisation. To date the RSA has implemented a number of its planned climate actions including:

Action	Steps Delivered to date
Corporate Social Responsibility in the Areas of Facility and Fleet Management	<ul style="list-style-type: none"> ■ Installed car charging points in our facilities at Dundalk, Ballina and Loughrea ■ Currently trialling an electric vehicle and a hybrid vehicle in Ballina HQ to assess its suitability as part of the fleet ■ Telematic software installed in all fleet cars to monitor and manage our fleet movements including speed and GPS data ■ Installed LED lighting internally and externally, and sensors in hallways and stairways at Ballina HQ ■ Film fitted on all windows at Ballina HQ to increase insulation thus reducing heating requirements ■ Encouraged staff to reduce waste using signage throughout our buildings.
Output on Foot of RSA Digital Strategy-Maximise Use of Digital Services	<ul style="list-style-type: none"> ■ Continued digitalisation of Driver Licensing Services ■ Reduced reliance on paper-based applications in our services currently offered online ■ Introduced the use of Pro Proctor, the online testing service, for customers to undertake the driver theory tests in their own homes.
Organisational Approach to Meetings and Events	<ul style="list-style-type: none"> ■ Utilised virtual meeting tools given our dispersed locations and geographical spread.
Remote Enforcement	<ul style="list-style-type: none"> ■ Implemented remote enforcement for a minimum 5% of annual premises inspections in respect of drivers' hours and tachographs rules.
Promoting Biodiversity and Conservation	<ul style="list-style-type: none"> ■ Raised biodiversity and conservation awareness via Earth Day on 22 April 2021 ■ Promoted RSA Bike to Work day, where possible.
Reducing Mileage, Staff Travel for Work	<ul style="list-style-type: none"> ■ Introduced blended working reducing staff's requirement to attend the office space over a five day week aligned with general public service approach ■ Moved some events and meetings to be conducted virtually on a sustainable platform.



Our People

Our Values

The safety of the public on our roads is at the heart of everything we do and our values underpin how we work with each other and with others as we pursue our commitment to making roads safer for all road users



Integrity

We behave ethically, honestly and transparently.



Accountability

We value and appreciate each other's contributions in achieving our goals.



Making a Difference

Everything we do is to improve road safety.



Collaboration and Partnership

We foster inclusive and supportive working with staff and partners.



Service Excellence

We deliver innovative, responsive and accessible public services.

We have developed these values to reflect how we deliver and will continue to deliver on our objectives and our mission to achieve 50% reduction in road fatalities and serious injuries on Irish roads by the year 2030. Our journey has begun and these values will enable and empower us in our commitment to reach this goal.

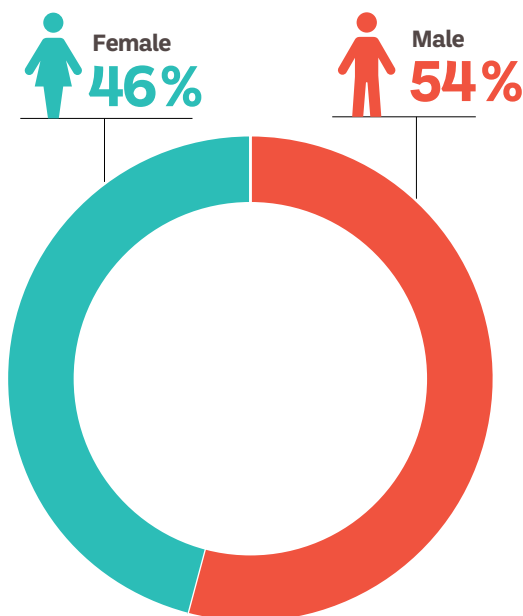
Our People

The RSA is an equal opportunities employer. We continue to promote diversity and inclusivity in our policies, procedures and practices.

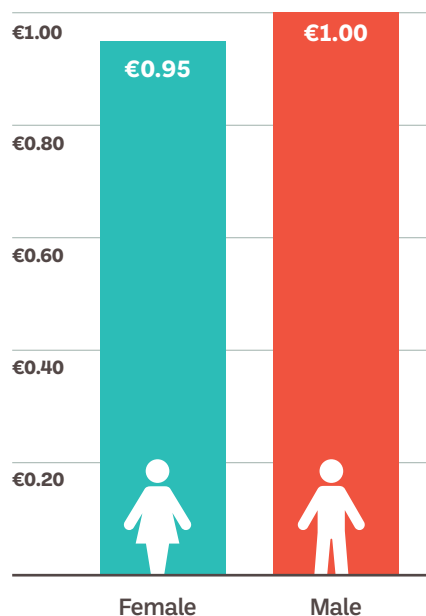
RSA recognises the importance of equality, diversity and inclusion in attracting talent and promoting diversity of thought and input. RSA provides opportunities for all through robust policies and procedures within the organisation such as our dignity at work procedures and recruitment procedures, protected disclosures policy and equal opportunities policy. RSA continues to promote its eLearning module on unconscious bias to raise awareness amongst RSA staff.

Accommodation for employees with disabilities include assistive technology, induction loops, screen readers, specialist VDU and ergonomic workstations are available when needed. A dedicated Disability Liaison Officer who assists employees with their disabilities and accessing reasonable accommodations is in place. RSA works with the office of the chief medical office and our employee assistance service, both of which have provided guidance on reasonable accommodation requirements for certain employees, in addition to support on matters concerning our people. RSA worked with all staff in accommodating working from home in a safe manner during 2021.

Gender balance



Average gender pay balance



Protected Disclosures

The Protected Disclosures Act 2014 enables workers to disclose information relating to wrongdoing that has come to their attention in the workplace and ensures that safeguards exist, should reprisals be taken against them. Employers are expected to invest more time and resources than ever before in addressing fraud and corruption as well as risks to the environment and to the health and safety of the public.

In 2021, RSA received one protected disclosure which was assessed and subsequently managed through internal procedures in the reporting period up to 31st December 2021.

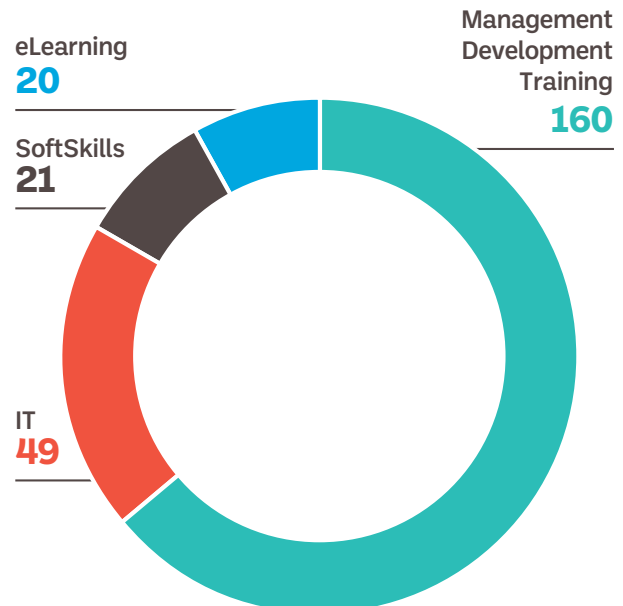


Disability Awareness Training

The National Disability Authority produced an online training module for public sector staff in Ireland. The module introduces staff to disability equality awareness and The Road Safety Authority was delighted to roll this out as an e-Learning offering to all staff. The NDA is currently revising the eLearning module to reflect current legislation and practice and to make the module compatible with all browsers and devices. It aims to deliver this revised module in 2022 and the RSA is looking forward to rolling out this updated training.

In 2021 we had the opportunity to further develop our learning management system and we continue to provide meaningful and relevant online training to all staff. We were able to ensure that the professional development of our staff continued, and we used all the platforms available to us to carry out virtual learning and development opportunities.

Training Hours



Wellbeing

Supporting the wellbeing of all our employees, both those who were working remotely as well as our frontline staff, was of significant importance. We launched a health and wellbeing series called My Wellness which consists of monthly updates with expert tips, resources and links to help staff look after their mental health and wellbeing, and that of their families

Employee Assistance Programme



MyWellness - Monthly Health and Wellbeing Series for Staff



Wellness Programme of Events including Mindfulness, Wellbeing Webinars and Challenges



CEO and Directors



Sam Waide
Chief Executive Officer



Denise Barry
Director of Corporate
Strategy, Policy and
Technology



Pearse White
Director of Finance and
Commercial Services



Michael Rowland
Director of Road Safety,
Research and Driver
Education



Declan Naughton
Director of Driver Testing
and Licensing



Liam Duggan*
Director of Vehicle
Standards and
Enforcement

* Liam Duggan retired from RSA in December 2021 having held the position of Director of Vehicle Standards and Enforcement for over four years.

Financial Statements

For the Year Ended 31 December 2021

62	————	General Information
63	————	Report of the Comptroller and Auditor General
65	————	Governance Statement and Board Members' Report
71	————	Statement on Internal Control
74	————	Statement of Income and Expenditure and Retained Revenue Reserves
75	————	Statement of Comprehensive Income
76	————	Statement of Financial Position
77	————	Statement of Cash Flows
78	————	Notes to the Financial Statements

General Information

Address	Moy Valley Business Park Primrose Hill Ballina Co Mayo
Senior Executive	Mr Sam Waide – Chief Executive Officer Mr Pearse White – Director Finance & Commercial Services Ms Denise Barry – Director Strategy, Policy & Technology Mr Liam Duggan – Director Vehicle Standards & Enforcement (retired 22nd December 2021) Mr Declan Naughton – Director Driver Testing & Licensing Mr Michael Rowland – Director Road Safety, Research & Driver Education
Members of the Board	Ms Liz O'Donnell (chairperson) Mr Kevin Goulding Mr Dimitris Karagiorgis Ms Gillian Treacy Ms Donna Price Dr Derek Cawley Dr John Cronin Ms Ashling Cunningham Ms Sarah Johnson
Bankers	Bank of Ireland Pearse Street Ballina Co Mayo
Auditors	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1
Website	www.rsa.ie

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Road Safety Authority

Opinion on the financial statements

I have audited the financial statements of the Road Safety Authority for the year ended 31 December 2021 as required under the provisions of section 29 of the Road Safety Authority Act 2006. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Road Safety Authority at 31 December 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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 Road Safety Authority 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 Road Safety Authority 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.

Andrew Harkness

For and on behalf of the
Comptroller and Auditor General

27 June 2022

Report of the Comptroller and Auditor General

continued

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 annual financial statements in the form prescribed under section 29 of the Road Safety Authority Act 2006
- 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 29 of the Road Safety Authority Act 2006 to audit the financial statements of the Road Safety Authority 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 Road Safety Authority'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 Road Safety Authority 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.

I 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.

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.

Governance Statement and Board Members' Report

Governance

The Board of the Road Safety Authority (RSA) was established under the Road Safety Authority Act 2006. The operations of the Board are set out in sections 14, 15 and 16 of this Act. The Board is accountable to the Minister for Transport and is responsible for ensuring good governance. It 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 RSA are the responsibility of the Chief Executive Officer (CEO) and the executive of the RSA. The CEO and the executive 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 RSA.

Board Members' Responsibilities

The work and responsibilities of the Board are set out in the Board's Terms of Reference and Annual Work Programme which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests
- reports from committees, including the Audit and Risk Committee (ARC)
- performance reports

Section 29 of the Road Safety Authority Act, 2006 requires the Board of the RSA to keep, in such form as may be approved by the Minister for Transport all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the RSA 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
- 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 29 of the Road Safety Authority Act, 2006.

The Board is responsible for approving the annual business plan and budget. An evaluation of the performance of the RSA by reference to the annual business plan and budget was carried out throughout the year by the ARC, who in turn reported to the Board.

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.

The Board considers that the financial statements of the RSA give a true and fair view of the financial performance for the year and the financial position of the RSA at 31 December 2021.

Governance Statement and Board Members' Report

continued

Board Structure

At 31 December 2021, the Board consisted of a Chairperson and eight ordinary members, all of whom are appointed by the Minister for Transport. The members of the Board met eight times in 2021.

The table below details the appointment period for current members.

Board Member	Role	Appointment Duration	Date Appointed
Ms Liz O'Donnell	Chairperson	5 years	29 October 2019 (Secondary Term)
Mr Kevin Goulding	Ordinary member	3 years	14 August 2020 (Secondary Term)
Mr Dimitris Karagiorgis	Ordinary member	3 years	21 September 2020 (Secondary Term)
Ms Gillian Treacy	Ordinary member	3 years	01 January 2021 (Secondary Term)
Ms Donna Price	Ordinary member	3 years	01 January 2021 (Secondary Term)
Dr Derek Cawley	Ordinary member	5 years	04 November 2020
Dr John Cronin	Ordinary member	5 years	04 November 2020
Ms Ashling Cunningham	Ordinary member	5 years	04 November 2020
Ms Sarah Johnson	Ordinary member	5 years	04 November 2020

Audit and Risk Committee (ARC): comprised of four Board members and one independent co-opted member. The role of the 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 organisation. In particular the committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting.

The members of the ARC in 2021 were Mr Kevin Goulding (chairperson), Mr Dimitris Karagiorgis, Ms Ashling Cunningham, Dr Derek Cawley and Mr Michael Flynn, co-opted independent. There were four meetings of the ARC in 2021.

Governance Statement and Board Members' Report

continued

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the board and committee meetings for 2021 is set out below and includes the fees and expenses received by each member:

	Board	ARC	Board/ Committee Fees 2021 €	Vouched Expenses 2021 €
Number of meetings	8	4		
Current Board members				
Ms Liz O'Donnell (chairperson)	8		11,970	-
Mr Kevin Goulding	6	4	7,695	-
Mr Dimitris Karagiorgis	8	4	7,695	-
Ms Gillian Treacy	6		7,695	654
Ms Donna Price	7		-	625
Dr Derek Cawley (potential 1)	7	2	7,695	-
Dr John Cronin (potential 1)	7		-	-
Ms Ashling Cunningham (potential 1)	6	4	-	-
Ms Sarah Johnson (potential 1)	8		7,695	-
Mr Michael Flynn (co-opted ARC member)		4	2,000	-
Total			52,445	-

Two board members did not receive board fees in 2021, one in compliance with the 'one person one salary' principle and the other opted to waive the fee.

At the request of another board member, in lieu of payment of their fees, they were disbursed as a charitable donation.

The average attendance at the board meetings in 2021 was 88%.

Governance Statement and Board Members' Report

continued

Key Personnel Changes

Executive

Liam Duggan, Director Vehicle Standards & Enforcement, retired on the 22nd of December. An interim arrangement was put in place with an existing Director assuming responsibility for this area in the short term until appointment to the role was completed. With the completion of an organisational re-design, this role will now be advertised in Q1 2022 as an Chief Operations Officer role aligned to a new target operating model to be implemented over 2022.

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

The Board is responsible for ensuring that the RSA 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:

Employee Short-Term Benefits Breakdown

Please refer to Employee Short-Term Benefits Breakdown in Note 4(b) to the Financial Statements.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2021 €	2020 €
Legal Advice	929,302	1,119,523
Business improvements	1,084,960	1,148,127
Human Resources	277,594	-
Total Consultancy Costs	2,291,856	2,267,650
Consultancy costs capitalised	596,805	686,050
Consultancy costs expensed	1,695,051	1,581,600
Total	2,291,856	2,267,650

Governance Statement and Board Members' Report

continued

Consultancy Costs (continued)

Legal advice - The spend on external legal advice in 2021 reflects the continued reliance on external legal providers due to ongoing resource constraints within the in-house legal department and the requirement for specialist legal advice including in relation to the Commercial Vehicle Reform Programme, the CoVis Relet and defence of legal proceedings.

Business Improvements - A number of areas of consultancy costs have been categorised under Business improvements in 2021 including elements for the delivery of 2016-2021 corporate plan, strengthening the risk management framework and creation of 2021 to 2025 corporate plan.

There was a decrease of €0.06m year on year under this classification which relates to the following factors:

- 1 Consultancy costs capitalised amounting to €0.6m. These costs have decreased by €0.09m year on year due to the RSA having increased its internal expertise, the guidance of the external consultants, was required to a lesser extent in 2021, in order to continue the delivery of a number of key ICT, data analytics and business transformation projects currently underway to address our Corporate Plan commitments. There was a greater investment in Data Strategy consultancy in 2021 compared to 2020.
- 2 The administration element of the business improvement costs of €0.488m incurred, have increased slightly by €0.2m year on year as a result of the net impact of:
 - Change Management Costs reduced year on year due to the continued knowledge transfer and a shadowing programme of our own internal capabilities reducing the need of external consultants. The External consultants provided resources and support for a number of change activities in 2021, in the areas of strategic alignment, operational excellence, data analytics and integrated customer journey design.
 - The development of the new Corporate plan 2021 to 2025 required some consultancy input which was a once off 2021 activity.
 - The RSA invested in consultancy to review and strengthen its risk management framework in 2021.

As noted in previous years, it is envisaged that the RSA plan is to continue to reduce reliance as the full year impact of this internal recruitment and knowledge transfer is realised. However, given the nature of the transformation projects underway, the RSA envisages that there will continue to be some requirement for external consultants in the short to medium term.

Human Resources - €0.27m was invested in consultancy costs in 2021 to assist in the review and development of a new Organisation Structure and transformation programme. Consultants were appointed in August 2021 to support the delivery of an organisational re-design exercise in addition to meeting the need for support and advisory services on the establishment of the Road Safety Transformation programme of activity in the second half of 2021. Over the course of 2022, continued support in the implementation of the recommended target operating model to include detailed design activity will be undertaken to underpin the new structure. In addition, the operationalising of the transformation activity in delivering the road safety partnership programme's phase 1 action plan will be supported across 2022 internally and externally.

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to the legal costs of court representation in enforcement cases. This does not include expenditure incurred in relation to general legal advice received by the RSA, which is disclosed in 'consultancy costs' above.

	2021 €	2020 €
Legal proceedings costs	169,332	207,180
Legal settlement costs*	163,690	-
Total	333,002	207,180

*This amount includes statutory entitlements and a contribution to legal costs.

Governance Statement and Board Members' Report

continued

Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorised as follows:

	2021 €	2020 €
Domestic		
Board	-	1,562
Employees	2,144,568	1,534,404
International		
Board	-	1,382
Employees	878	11,595
Total	2,145,446	1,548,943

Hospitality Expenditure

The Statement of Income and Expenditure and Retained Revenue Reserves for the Year Ended 31 December 2021 includes the following hospitality expenditure. This represents the amounts paid by the RSA to the Staff Sports and Social Club.

	2021 €	2020 €
Staff hospitality	5,652	5,217
Client hospitality	-	-
Total	5,652	5,217

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 RSA was in full compliance with the Code of Practice for the Governance of State Bodies for 2021.

Statement on Internal Control

Scope of Responsibility

On behalf of the RSA, 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 RSA for the year ended 31 December 2021 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The RSA has an Audit and Risk Committee (ARC) which comprised of four Board members and one external co-opted independent member. The ARC met four times in 2021.

The RSA has also established an internal audit function which is outsourced to an external firm and conducts a programme of work agreed with the ARC.

In 2021, the Authority put in place a new Risk Management Framework comprising of a new policy, process and the roll out of risk management training to all management and risk owners. In addition, a new risk reporting platform has been put in place in respect of new risk register templates and the institution of risk as a standing agenda item in the ARC Committee and at the Board. At the end of 2021, the Authority is developing a new risk reporting app and management tool to automate the management and reporting of risk at executive and Board level. There has been progress reporting on the development of the risk management framework to the ARC all through 2021 and this went live in Q2 2022.

Risk and Control Framework

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
- There are strong payroll controls in place

Statement on Internal Control

continued

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. 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
- 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 RSA has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2021 the RSA complied with those procedures, with the exception of three contracts (2020: three contracts) where expenditure of €0.5m (2020: €0.6m) occurred in 2021. All three contracts were also disclosed in 2020.

- In respect of the first contract, with €0.268m paid in 2021 (€0.358m in 2020), relating to voice data contract. With the emergence of COVID 19, the RSA telephony strategy has changed to enable RSA staff to use their same work phone line number no matter of their location so the plan is to migrate all RSA staff to MS teams' telephony in 2022 which will remove this supplier as a provider for this service. In addition, the RSA Customer Care Solution is going out to tender this year and the proposed solution will remove this supplier as a service provider for this service by end of 2022.
- The remaining two contracts are being managed by the RSA and will be phased out as part of development of a new Business Solutions Platform (BSP).
 - One of these contracts, which had expenditure of €0.03m (€0.05m in 2020), has ceased in 2021 and the RSA is now solely utilising the new SMS provider procured under OGP framework.
 - The other contract was planned to cease following the migration of its services into the BSP platform by March 2021, the support contract remains but there is now RSA board approval to progress the project to migrate these services onto the BSP platform, this project will commence later in 2022 with a target of getting migration completed by 2023. This will step down this support contractor. This contract expensed €0.26m (€0.2m in 2020).

The RSA is resolute to resolve this area of non-compliance with regard to public procurement by taking steps to remove its dependence on legacy contracts especially in the area of ICT but this must be done in a controlled and phased manner to maintain critical service provision.

Statement on Internal Control

continued

Review of Effectiveness

I confirm that the RSA has procedures to monitor the effectiveness of its risk management and control procedures. The RSA'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 ARC which oversees their work, and the senior management within the RSA 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 2021 on 23rd June 2022.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements, with the exception of the procurement issues disclosed above.

Statement of Income and Expenditure and Retained Revenue Reserves

for the Year Ended 31 December 2021

	Notes	2021 €	2020 €
Income			
Oireachtas grant	2	719,000	139,000
Other resources	3	83,336,798	63,341,741
Net deferred pension funding	5(c)	4,716,000	4,993,000
Employee pension contributions remitted	5(a)	(1,003,000)	(921,000)
(Loss)/ Gain from disposal of assets		-	(30,000)
Total Income		87,768,798	67,522,741
Expenditure			
Remuneration and other pay costs	4(a)	(24,108,667)	(22,686,166)
Retirement benefit costs	5(a)	(6,142,899)	(5,411,341)
Technical advice	6	(306,766)	(158,447)
Administration costs	7	(8,366,425)	(7,260,106)
Programme costs	8	(38,640,420)	(34,804,861)
Depreciation	9	(7,783,879)	(8,339,201)
Total Expenditure		(85,349,056)	(78,660,122)
Surplus/ (Deficit) for the year before appropriations		2,419,742	(11,137,381)
Transfer from/(to) Capital Account	13	2,047,538	2,575,954
Surplus/(Deficit) for the year after appropriations		4,467,280	(8,561,427)
Balance brought forward at 1 January		6,190,133	14,751,560
Balance carried forward at 31 December		10,657,413	6,190,133

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements.

Statement of Comprehensive Income

for the Year Ended 31 December 2021

	Notes	2021 €	2020 €
Surplus/ (Deficit) for the year		4,467,280	(8,561,426)
Experience gains/(losses) on retirement benefit obligations		3,170,000	(2,180,000)
Change in demographic assumptions		84,000	-
Change in assumptions underlying the present value of retirement benefit obligations		14,353,000	(19,348,000)
Total actuarial gain/ (loss) in the year	5(b)	17,607,000	(21,528,000)
Adjustment to deferred retirement benefits funding		(17,607,000)	21,528,000
Other Comprehensive Gain/ (Loss) for the year		4,467,280	(8,561,426)

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements.

Statement of Financial Position

for the Year Ended 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Property, plant and equipment	9	14,895,120	16,942,658
Current Assets			
Receivables	10	2,607,754	2,167,966
Prepayments	11	818,730	526,471
Cash and cash equivalents		27,223,031	22,886,528
		30,649,515	25,580,965
Current Liabilities (amount falling due within one year)			
Payables	12	(19,986,458)	(19,351,848)
Credit Facility	18	(5,644)	(38,984)
Net Current Assets		10,657,413	6,190,133
Long Term Liabilities (amounts falling due after one year)			
Retirement Benefits			
Deferred retirement benefit funding asset	5(c)	129,761,000	140,763,000
Retirement benefit obligations	5(b)	(129,761,000)	(140,763,000)
Total Assets less Liabilities		25,552,533	23,132,791
Representing			
Capital Account	13	14,895,120	16,942,658
Retained Revenue Reserves	19	10,657,413	6,190,133
		25,552,533	23,132,791

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements.

Statement of Cash Flows

for the Year Ended 31 December 2021

	2021 €	2020 €
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year before appropriations	2,419,742	(11,137,380)
Depreciation of fixed assets	7,783,879	8,339,201
Loss on the disposal of property plant and equipment	-	30,000
Increase in receivables and prepayments	(732,047)	(751,348)
Increase in payables	646,160	4,559,969
Bank interest paid	161,840	74,277
Net Cash Flows from Operating Activities	10,279,574	1,114,719
Cash Flows from Investing Activities		
Payment to acquire property, plant and equipment	(5,736,342)	(5,829,548)
Proceeds from the sale of property, plant and equipment	-	36,300
Net Cash Flows from Investing Activities	(5,736,342)	(5,793,248)
Cash Flows from Financing Activities		
Bank interest expense	(173,389)	(82,320)
Credit Facility Drawn down	-	50,000
Credit Facility repayments	(33,340)	(11,016)
Net Cash Flows from Financing Activities	(206,729)	(43,336)
Net Increase/(Decrease) in cash and cash equivalents	4,336,503	(4,721,865)
Cash and cash equivalents at 1 January	22,886,528	27,608,393
Cash and cash equivalents at 31 December	27,223,031	22,886,528

Analysis of changes in Net Debt

	At 1 Jan 2021	Cashflows	At 31 Dec 2021
Cash and cash equivalents			
Cash and cash equivalents	22,925,512	4,303,163	27,228,675
	22,925,512	4,303,163	27,228,675
Borrowings			
Debt due within one year	(38,984)	33,340	(5,644)
	(38,984)	33,340	(5,644)
Total net debt	22,886,528	4,336,503	27,223,031

Notes to the Financial Statements

for the Year Ended 31 December 2021

1. Accounting Policies

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

(a) General Information

The RSA was set up under the Road Safety Authority Act 2006, with a head office at Moy Business Park, Primrose Hill, Ballina, Co Mayo. The RSA's primary objectives were established under the Road Safety Authority Act 2006 on 1 September 2006. The RSA is a corporate body with perpetual succession and with a seal and power to sue and be sued in its corporate name and to acquire, hold and dispose of land or an interest in land, and to acquire, hold and dispose of any other property. It is a statutory body that earns non-exchequer income from services provided to the public and partially from an exchequer grant from the Department of Transport (Note 2).

The RSA is a Public Benefit Entity which is an entity that provides services for the general public, community and for social benefit. The RSA was established to take the lead role in the area of road safety and is responsible for the following: raising awareness of and promoting road safety through mass media campaigns and education programmes; road safety research and its primary public services including driver testing, driver licensing, vehicle standards, vehicle testing (both national car testing and commercial vehicle testing), road haulage enforcement, registration of driver instructors (ADI) and Driver Certificate of Professional Competence (Driver CPC). The RSA shares responsibility for the *Road Safety Strategy 2021 – 2030* together with a number of state departments and public authorities who must all work together, with the road-using public, to deliver the targets and outcomes set out in this strategy.

(b) Statement of Compliance

The financial statements of the RSA for the year ended 31 December 2021 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC). The RSA is operating in compliance with the Code of Practice for the Governance of State Bodies (2016) for 2021.

(c) Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements are, in the form, approved by the Minister for Transport under Section 29 of the Road Safety Authority Act 2006. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the RSA's financial statements.

(d) Revenue

Oireachtas Grant

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

Interest Income and Expense

Interest Income and Expense is recognised on an accruals basis.

Notes to the Financial Statements

for the Year Ended 31 December 2020

continued

1. Accounting Policies (continued)

(d) Revenue (continued)

Other Revenue

Other revenue is recognised on an accruals basis for revenue streams including fees for driving tests, National Car Test Levy and the Commercial Vehicle Test Levy, as the revenue point of recognition is when the test is completed. The revenue from fees for digital tachograph cards, driving licences and approved driving instructor registrations are recognised on a cash receipts basis on account of the systematic limitations preventing recognition on an accruals basis. The RSA is entitled to a share of any profits generated by the National Car Test service provider. Such profits are recognised when it is probable that an economic benefit will arise and such benefit can be reliably measured.

(e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment 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) Leasehold Improvements	5% per annum
(ii) Fixtures and Fittings	20% per annum
(iii) Fleet	20% per annum
(iv) ICT Hardware	33% per annum
(v) Application 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 was 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.

(f) Employee Benefits

Short-term 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 payables figure in the Statement of Financial Position.

(g) Retirement Benefits

Staff Pensions

Civil Service Superannuation Scheme

As at 31 December 2021 there are 68 staff of the RSA who are in the civil service superannuation scheme and the pension liabilities for these staff are not included in the RSA's financial statements. Staff pension contributions in respect of these 68 staff are remitted by the RSA to the Department of Transport and the RSA has no further obligations for those who are members of this scheme.

Notes to the Financial Statements

for the Year Ended 31 December 2020

continued

(g) Retirement Benefits (continued)

Single Public Services Pension Scheme ('Single Scheme')

The RSA also operates the Single Public Services Pension Scheme ('Single Scheme'), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform. There were 124 members of this scheme as at 31 December 2021. There are also 4 deferred members and 0 pensioners of the Scheme.

In 2018, the RSA was advised, by the Department of Public Expenditure and Reform, that the RSA is considered to be a Relevant Authority as set out in Circular 28 of 2016. This was determined as the RSA is considered to be self-financing and therefore is required to remit employer contributions for members of the 'Single Scheme' to DPER in line with the provisions of the Circular. The RSA remits these contributions on a monthly basis.

Road Safety Authority Staff Superannuation Scheme

Section 20 of the Road Safety Authority Act, 2006 provides for the establishment of the RSA Staff Superannuation Scheme (the Scheme) by the RSA. In July 2013, the Scheme was approved by the Minister of Transport, Tourism and Sport with the consent of the Minister for Public Expenditure and Reform. Membership of the Scheme was open to staff who joined through external competition and by other means from September 2006. As at 31 December 2021 there were 162 staff of the RSA who are active members of the Scheme. There are also 13 deferred members and 39 pensioners of the Scheme. The Scheme operates on the basis that the RSA deducts staff pension contributions from payroll and remits these contributions to the Department of Transport. The Department of Transport has confirmed following discussions with the Department of Public Expenditure and Reform, that the RSA Staff Superannuation Scheme liabilities will continue to be met by the exchequer on a 'pay as you go basis' for all members of the Scheme, as they fall due, for as long as the Scheme is in operation. The 'pay as you go basis' system is where the Scheme's benefits are paid from current exchequer revenue at the time they fall due.

The financial statements reflect, at fair value, the assets and liabilities arising from the RSA's superannuation scheme and the Single Scheme and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

National Safety Council Superannuation Scheme 1991 to 2000

Upon inception the RSA inherited 6 pensioners that transferred to the RSA on the dissolution of the National Safety Council. The RSA is allocated exchequer funding each year to meet the pensioner obligations as they fall due.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

(h) 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.

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.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions

2 Oireachtas Grants

The Oireachtas grant of €719,000 to the RSA is paid from subhead B4 of the Vote for Transport. In 2021 and 2020, the RSA was allocated the specific Oireachtas grant, of €139,000 each year, to meet the annual pension payments to a number of pensioners that transferred to the RSA on the dissolution of the National Safety Council. The amount paid to the pensioners is included within Note 4. The remaining €580,000 funding was allocated in 2021 to fund costs associated with the Automotive Market Surveillance Authority, following the Department of Transport appointing the RSA in line with EU legislation. The aim of this market surveillance is to ensure that new vehicles and their components meet with type approval requirements under EU Regulation 2018/858.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

3. Other Resources

	2021 €	2020 €
National Car Test Levy	27,515,296	18,590,593
Driver Licence Income	23,188,540	19,841,518
Commercial Vehicle Testing Levy	15,491,383	13,298,001
Driver Testing Fee Income	15,407,073	10,151,685
Digital Tachograph Income	767,145	642,615
Approved Driving Instructor Income	391,349	220,839
Carriage Dangerous Goods Income	327,367	304,272
Sponsorship Income	52,939	-
Miscellaneous	195,706	292,218
	83,336,798	63,341,741

The RSA is a statutory body that earns revenue from services provided to the public. The significant increase year on year is a direct impact of COVID 19 in 2020, as a result of both suspended service in Q2 2020 and numerous extensions provided to certificates and licences. The main sources of revenue are set out below.

Income Type	Source
National Car Test Levy	The RSA receives levy income based on the number of cars tested. The gross fee is collected by the contracted service provider when the test is conducted and a portion of the test fee is remitted monthly in arrears to the RSA. In 2021, the turnover of the outsourced contractor operating the National Car Testing Service is approximately €75.2m (2020: €50.28m) of which the RSA received €27.51m (2020: €18.59m) in levy income. The levy received in relation to the National Car Test has increased significantly on account of an increase in volume of fleet tested in 2021 as a direct impact of COVID 19 as a result of both suspended service during Q2 and a four-month extension provided to all certificates in 2020. In 2021 the service ran uninterrupted.
Driver Licence Income	The RSA has responsibility for driver licence issue and renewals. This income is derived from fees paid by drivers for obtaining / renewing a driving licence. The increase year on year is due to 2020 experiencing a large decrease in volumes of licences issued due to the impact of COVID 19. The service was suspended for the period 26th March to 8th June 2020 and a ten month extension was provided to all licences due to be renewed in the period 1st March 2020 to 30th November 2020.
Commercial Vehicle Testing Levy	The RSA continues to recognise Commercial Vehicle Testing Levy income in 2021, with the increase year on year, as a result of higher volumes of commercial vehicles being tested in 2021 as a direct impact of COVID 19 in 2020. The service was suspended for part of Q2 2020 and a three month extension was provided to all certificates, no such suspensions and extensions were required in 2021.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

3. Other Resources (continued)

Income Type	Source
Driver Testing Income	The RSA has responsibility for driver testing. This income is derived from fees paid by drivers for sitting a driving test, recognised as revenue once test has been completed. The large increase in revenue in 2021 is due to the COVID 19 impact in 2020, firstly suspending the driving test service for the period 13th March 2020 to 20th July 2020 and secondly once service was resumed, it was operating at a reduced tests per day capacity due to the additional safety measures required to meet COVID 19 safety guidelines. Although there was no suspensions in service in 2021 there were still capacity reductions due to the additional safety measures required.
Digital Tachograph Income	The RSA has responsibility for the enforcement of drivers' hours' legislation. The RSA receives fee income when it issues an electronic digital tachograph card to hauliers for the recording of drivers' hours.
Approved Driving Instructor Income	The RSA has responsibility for the regulation of the Driving Instructor industry. The RSA receives fee income when it registers and tests a driving instructor.
Carriage Dangerous Goods Income	The RSA has responsibility for the regulation of the carriage of dangerous goods. The RSA receives fee income when it registers a Carriage of Dangerous Goods haulier.

4 Remuneration and Other Pay Costs

4(a) Remuneration and Other Pay Costs

	2021	2020
	€	€
Staff Salaries	19,496,480	18,884,057
Employers' contribution to social welfare	1,898,618	1,705,813
Staff training and development	315,276	278,460
Staff and Board travel and subsistence – Domestic	2,144,568	1,535,966
Staff and Board travel and subsistence – Foreign	878	12,977
Other staff costs	44,718	31,701
Board members' emoluments (including CEO remuneration)	208,129	237,192
Total	24,108,667	22,686,166

The above costs exclude the salary costs relating to internal staff assigned to capital projects whose costs have been capitalised, in accordance with generally accepted accounting principles, amounting to €649,368 (2020: €685,248). Pension related deductions totalling €500,706 have been deducted from salaries and wages and paid over to the Department of Transport, in respect of 2021 (2020: €472,948). The total number of staff employed (WTE) at year end was 417 (2020: 400). A further 3 (2020: 2) staff were seconded to the RSA from the Health Service Executive, Central Statistics Office and Córas Iompair Éireann.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

4 Remuneration and Other Pay Costs (continued)

(i) Aggregate Employee Benefits

	2021	2020
	€	€
Staff short-term benefits	19,704,609	19,121,248
Employer's contribution to social welfare	1,898,618	1,705,813
	21,603,227	20,827,061

(ii) Staff Short-Term Benefits

	2021	2020
	€	€
Basic pay	18,777,235	18,410,736
Overtime	367,429	208,197
Allowances	559,945	502,315
	19,704,609	19,121,248

(iii) Termination Benefits

There were no termination benefit costs incurred by the RSA in 2021 or in 2020.

4(b) Employee benefits breakdown for the year

Range of total employee benefits		Number of Employees 2021	Number of Employees 2020
From	To		
€60,000	- €69,999	53	41
€70,000	- €79,999	15	17
€80,000	- €89,999	11	7
€90,000	- €99,999	3	1
€100,000	- €109,999	2	4
€110,000	- €119,999	2	-
€120,000	- €129,999	-	-
€130,000	- €139,999	-	-
€140,000	- €149,999	-	-
€150,000	- €159,999	1	-

Employee benefits include salary, overtime allowances and other payments made on behalf of the employee however excludes employer's PRSI.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

4 Remuneration and Other Pay Costs (continued)

4(c) Key Management Personnel Compensation

Key management personnel in the RSA consists of the members of the Board, the CEO, the five directors. The total value of employee benefits for key management personnel is set out below.

	2021 €	2020 €
Salary	826,369	826,404
Allowances	-	-
	826,369	826,404

This does not include the value of retirement benefits earned in the period. The key management personnel are members of the RSA Staff Superannuation Scheme, the Civil Service Superannuation Scheme or the Single Public Services Pension Scheme. Their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

Chief Executive Officer Salary and Benefits

The CEO remuneration package for the financial period was as follows:

	2021 €	2020 €
CEO Remuneration (2020: Sept 14th to Dec 31st 2020)	157,683	43,497
Former CEO Remuneration (Jan 1st to March 31st)	-	43,204
Interim CEO Remuneration (April 1st to September 13th)	-	113,135
	157,683	199,736

The current CEO is a member of the Single Public Services Pension Scheme, and his entitlements in that regard do not extend beyond the terms of that pension scheme. The value of retirement benefits earned in the period is not included above.

As noted in the prior year, the former CEO resigned in 2020, with her last day being 31st March 2020. With the current CEO, starting the role on 14th of September 2020. The interim CEO role commenced on 1st April 2020, as this was a contractor cost the disclosed remuneration includes VAT.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

5 Retirement Benefit Costs

5(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	2021 €	2020 €
Gross current service cost	6,969,000	4,729,000
Less current service and interest cost of Single Public Services Pension Scheme members	(1,889,000)	(622,000)
Member contributions (including Additional Superannuation Contribution)	(1,003,000)	(921,000)
Employer contributions to Single Public Services Pension Scheme	1,084,899	751,341
Interest cost on retirement benefit scheme liabilities	981,000	1,474,000
	6,142,899	5,411,341

5(b) Movement in net retirement benefit obligations during the financial year

	2021 €	2020 €
Net retirement benefit obligation at 1 January	(140,763,000)	(113,620,000)
Current service cost	(6,969,000)	(4,729,000)
Interest cost	(981,000)	(1,474,000)
Actuarial gain/(loss)	17,607,000	(21,528,000)
Pensions paid in the year	1,345,000	588,000
Net retirement benefit obligation at 31 December	(129,761,000)	(140,763,000)

5(c) Deferred funding for retirement benefits

The Board recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described below at 5(e) and a number of past events. These events include the statutory basis for the establishment of the retirement benefit schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Board has confirmation from the Department of Transport that the liabilities under the Scheme will continue to be met by the exchequer on a 'pay as you go basis' for all members of the Scheme, as they fall due, for so long as the Scheme is in operation.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

5 Retirement Benefit Costs (continued)

5(c) Deferred funding for retirement benefits (continued)

Section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 provides for funding of pension payments under the Single Scheme as they fall due by way of payments out of the Central fund or from funds provided by the Oireachtas for that purpose.

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2021 €	2020 €
Funding recoverable in respect of current year retirement benefit costs (less adjustment for SPSPS)	6,061,000	5,581,000
State Grant applied to pay retirement benefits	(1,345,000)	(588,000)
	4,716,000	4,993,000

The deferred funding asset for retirement benefits at 31 December 2021 amounts to € 129.76m (2020: € 140.76m).

5(d) History of defined benefit obligations

	2021 €'000	2020 €'000	2019 €'000	2018 €'000	2017 €'000	2016 €'000
Defined benefit obligation	129,761	140,763	113,620	93,297	91,263	74,303
Experience gains/(losses) on defined benefit scheme liabilities	3,169	(2,180)	1,593	(4,580)	(7,575)	(2,915)
As a percentage of scheme liabilities	2.4%	(1.5%)	1.4%	(4.9%)	(8.3%)	(3.9%)

5(e) General description of the scheme

The retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current 'model' public sector scheme regulations. The scheme provides a pension (being 1/80 per year of service), a gratuity or lump sum (being 3/80 per year of service) and spouses' and children's pensions. Normal Retirement Age is a member's 65th birthday, and pre-2004 members have an entitlement to retire without actuarial reduction from age 62. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The Single Public Service Pension Scheme (Single Scheme) is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse's and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

5 Retirement Benefit Costs (continued)

5(e) General description of the scheme (continued)

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation performed on 9 February 2022 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2021.

The principal actuarial assumptions were as follows:

	2021	2020
Rate of increase in salaries	3.4% pa	3.2% pa
Rate of increase in retirement benefits in payment	1.9% pa	1.7% pa
Discount rate	1.3% pa	0.7% pa
Inflation rate	1.9% pa	1.7% pa

The change in the discount rate of 0.6% year on year is, as a result of, the bond yields in the Eurozone falling significantly in 2020, the yields on these bonds also reduced. During 2021 bond yields rose such that the discount rate used at end 2021 was 1.3% per annum, however inflation also increased in 2021. This offset some of the impact of the increase in bond yields. Allowing for the inflation increase the impact of the change in financial assumptions from year end 2020 to year end 2021 was a reduction of €14m in the liability value at the end of 2021. Under the accounting standard, the discount rate is required to be based on the yield on high quality (taken as AA-rated) corporate bonds of similar duration to the duration of the liabilities.

Mortality

The mortality tables used were as follows;

	Male	Female
Pre-retirement mortality	90% of S3PXA (all)	90% of S3PXA (all)
Post-retirement mortality	90% of S3PXA (all)	90% of S3PXA (all)

Based on these tables life expectancy at age 65 is as follows:

	2021	2020
Male	22.5 years	22.2 years
Female	24.8 years	25.3 years

6 Technical Advice

	2021	2020
	€	€
Technical Advice	306,766	158,447
Total	306,766	158,447

This advice primarily relates to vehicle standards consultancy costs which are higher in 2021, as a result of cost saving measures required to address the financial impact of COVID 19 in 2020.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

7 Administration Costs

	2021 €	2020 €
Printing and Stationery	280,319	470,406
Postage	96,586	139,321
Facility Management Costs	1,512,559	1,321,930
Energy	331,492	241,243
Telephone and Data Exchange Costs	636,294	738,761
Software, Licensing and Support Costs	1,738,347	1,554,958
Hardware Maintenance	61,811	48,664
Audit Fees	36,000	36,000
Internal Audit Fees	41,910	66,863
Payroll Administration	34,671	45,024
Translation Services	826	322
Insurance	62,240	56,863
Website Maintenance	12,151	20,959
Financial Transaction Charges	226,888	214,572
Bank Interest Expense	173,388	82,320
Facility Hire Costs	1,363,914	869,968
Fleet Management Costs	310,344	379,392
HR Administration Costs	47,546	78,319
Change Management	616,010	472,773
COVID 19 related PPE	427,799	421,448
Digital Engagement Strategy	42,349	-
Transformation/ Organisation design	312,981	-
Total	8,366,425	7,260,106

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

8 Programme Costs

	2021 €	2020 €
(a) Driver Theory Testing	452,394	18,771
(b) Road Haulage Enforcement & Communication	2,394,117	2,034,911
(c) National Car Testing Service	602,774	1,242,470
(d) Road Safety Promotion	4,787,339	2,867,279
(e) Road Safety Education	507,866	773,705
(f) Road Safety Awareness	1,747,542	2,068,074
(g) Road Safety Research	490,790	670,732
(h) Driver Education	370,048	422,953
(i) Legal Fees	1,262,323	1,326,703
(j) Commercial Vehicle Roadworthiness Testing	2,565,833	2,466,076
(k) Driver Testing	224,458	211,984
(l) Driver Licence Policy & Process Improvement	439,930	547,743
(m) Communications	932,348	1,145,225
(n) National Driver Licence Service	21,169,435	18,454,813
(o) Emergency Services Driving Standard	4,833	7,142
(p) Digital Tachograph Programme Costs	619,481	421,252
(q) Other Programme Costs	68,909	125,028
Total	38,640,420	34,804,861

- (a) This relates to the costs of ProProctor online driver theory testing, an additional option introduced during 2021 to all candidates to allow them to take the test in the comfort of their own homes.
- (b) These are the costs associated with the enforcement programme including supervisory, technical inspections and communication costs for CVR.
- (c) This is the cost of the supervision and monitoring of the National Car Testing Service, the movement year on year relates to the costs relating to the National Car testing Service re-let being higher in the comparative year.
- (d) Road safety promotion is a programme where the RSA continually promotes road safety using marketing communication tools such as advertising ensuring constant learning for all road users. The increase year on year is on account of the required cost saving measures to address the financial impact of COVID 19 in 2020.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

8 Programme Costs (continued)

- (e) Road safety education is a programme aimed at delivering road user education up to third level through a range of specially developed educational campaigns. The decrease year on year is on account of the full year impact of COVID 19 on 2021 events.
- (f) Road safety awareness is a targeted programme aimed at specific road user groups to make them aware of road safety through various methods such as the use of the shuttle and the translation of road safety messages into a number of languages. The decrease year on year is on account of the full year impact of COVID 19 on 2021 events.
- (g) This is the cost of engaging in research programmes in road safety.
- (h) Driver Education is programme expenditure that relates to the regulation of the Approved Driving Instructor industry. It also incorporates the running of the Driver Certificate of Professional Competence programme in respect of professional bus and truck drivers.
- (i) These are legal fees incurred in relation to the RSA's programmes including the Commercial Vehicle Roadworthiness Testing programme, the National Driver Licence Service programme and all other programmes.
- (j) This cost relates to the operation of Commercial Vehicle Roadworthiness Testing programme.
- (k) This is the cost of enhancements to the Driver Testing programme relating to the theory and practical driving tests, in particular the development of syllabus material.
- (l) This programme relates to expenditure in the development and enhancement of the National Driver Licence Service.
- (m) The RSA incurs cost in relation to its media buying, media creative and public relations activities. It also incorporates the RSA's social media activity.
- (n) This programme expenditure relates to the operating costs of the National Driver Licence Service and includes the cost of the card production, agent network and back office processing elements of the licence service. The increase year on year is due to 2020 COVID 19 impact both the suspended service in Q2 2020 and 10 month extension to all renewals, causing a large decrease in costs in line with the reduction in revenue in 2020.
- (o) These are the programme costs relating to the Emergency Service Driving Standard.
- (p) These are the programme costs relating to the Digital Tachograph Service.
- (q) Costs under this heading relate to advertising costs of vehicle standards and vehicle testing notices.

The costs of RSA staff in administering these programmes are not included in the amounts shown in this note because staff costs are not assigned exclusively to specific programmes and so it is not practical to distribute these costs.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

9 Property, Plant and Equipment

9(a) 2021 Property, Plant and Equipment

	Leasehold €	Fixtures & Fittings €	Fleet €	Hardware €	Application Software €	Total €
Cost						
As at 1 January 2021	7,136,946	1,327,684	1,177,555	4,256,732	47,935,816	61,834,733
Additions	223,438	68,111	-	115,394	5,329,398	5,736,341
Disposals	-	-	(304,078)	-	-	(304,078)
As at 31 December 2021	7,360,384	1,395,795	873,477	4,372,126	53,265,214	67,266,996
Depreciation						
As at 1 January 2021	1,046,682	1,115,526	1,157,895	3,752,135	37,819,837	44,892,075
Charge for the year	364,220	74,936	19,660	334,888	6,990,174	7,783,879
Disposals	-	-	(304,078)	-	-	(304,078)
As at 31 December 2021	1,410,902	1,190,462	873,477	4,087,023	44,810,011	52,371,876
Net Book Value						
As at 31 December 2021	5,949,482	205,333	-	285,103	8,455,203	14,895,120
As at 31 December 2020	6,090,264	212,158	19,660	504,597	10,115,979	16,942,658

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

9 Property, Plant and Equipment (continued)

9(b) 2020 Property, Plant and Equipment

	Leasehold	Fixtures & Fittings	Fleet	Hardware	Application Software	Total
	€	€	€	€	€	€
Cost						
As at 1 January 2020	6,631,545	1,257,521	1,177,555	4,218,051	42,787,937	56,072,609
Additions	505,401	70,163	67,424	38,681	5,147,879	5,829,548
Disposals	-	-	(67,424)	-	-	(67,424)
As at 31 December 2020	7,136,946	1,327,684	1,177,555	4,256,732	47,935,816	61,834,733
Depreciation						
As at 1 January 2020	696,158	1,045,713	1,027,605	3,354,311	30,430,210	36,553,997
Charge for the year	350,524	69,813	131,413	397,824	7,389,627	8,339,201
Disposals	-	-	(1,123)	-	-	(1,123)
As at 31 December 2020	1,046,682	1,115,526	1,157,895	3,752,135	37,819,837	44,892,075
Net Book Value						
As at 31 December 2020	6,090,264	212,158	19,660	504,597	10,115,979	16,942,658
As at 31 December 2019	5,935,387	211,808	149,950	863,740	12,357,727	19,518,612

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

10 Receivables

	2021	2020
	€	€
National Car Test Levy	1,609,056	1,496,678
Driver Theory Test Levy	896,959	561,456
Driver Test Fees	27,933	21,595
Driver Licence Income	42,575	57,690
Other Income	31,231	30,547
Total	2,607,754	2,167,966

11 Prepayments

	2021	2020
	€	€
Insurance	44,930	39,257
Software Licenses	691,077	407,365
Other	82,723	79,849
Total	818,730	526,471

12 Payables

Amounts falling due within one year

	2021	2020
	€	€
Trade Creditors	4,637,346	3,316,611
PAYE/PRSI	541,320	479,608
Payroll Deductions	146,558	103,485
VAT	228,959	135,275
Withholding Tax	283,902	253,279
Relevant Contracts Tax	98	-
Accruals	4,123,798	6,244,556
Holiday Pay Accrual	422,550	525,031
Deferred Income Driving Test Fees	8,555,825	7,389,293
Deferred Income Commercial Vehicle Testing Levy	381,507	341,534
Deferred Communications funding	50,000	-
Superannuation due to Department of Transport	614,595	563,176
Total	19,986,458	19,351,848

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

13 Capital Account

	2021 €	2020 €
Opening Balance	16,942,658	19,518,612
Transfer from Statement of Income and Expenditure and Retained Revenue Reserves		
Income used to purchase fixed assets	5,736,341	5,829,548
Disposal of Property Plant and Equipment (NBV > €0)	-	(66,300)
Amortisation of fixed assets	(7,783,879)	(8,339,201)
Transfer to Capital Account	(2,047,538)	(2,575,953)
Balance at 31 December	14,895,120	16,942,659

14 Capital Commitments

The RSA has capital commitments in respect of the production of solutions to facilitate various services of a number of contracts, under the ICT Roadmap programme 2017-2021. Under these contract terms for the period from 1 January 2022 to 30 Sept 2022, the RSA has contractual capital commitments of €0.076m (2020: € 2.529m).

The RSA will meet these commitments from its reserves and from future income from various revenue streams.

15 Contingent Liabilities

There are a number of ongoing legal cases at present, however in all cases either payment is not probable or the amount cannot be measured reliably.

16 Related Party Disclosures

The RSA adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by its members and these procedures have been adhered to in the year. There were no related party transactions in 2021.

17 Premises

The RSA occupies its' head office in Ballina and a sub-office in Loughrea. These premises are owned by the Office of Public Works and no rent is payable by the RSA. The RSA has 64 driver testing centres, including 2 HGV compounds, throughout the country, 18 of these are located in shared government offices, 22 are located in other premises provided by the Office of Public Works and 22 are rented directly by the RSA as an interim arrangement. The RSA is charged shared services costs for those centres located in shared government offices.

Notes to the Financial Statements

for the Year Ended 31 December 2021

continued

18 Borrowings

Section 13 of the Road Safety Authority Act 2006 allows the RSA to borrow money with the consent of the Minister of Transport, with the agreement of the Minister of Finance for the purpose of the performance of its functions. In June 2020, the Authority put in place credit facilities with its bank to ensure it has the appropriate cash and liquidity to operate through the COVID 19 event. In August 2020, a nominal amount of €50,000, was drawn down to activate the facility, this is being repaid over an 18 month period, with a balance on the 31st December 2021 of €5,644 (2020: €38,984).

19 Statement of Income and Expenditure and Retained Revenue Reserves

At the end of 2021, the RSA had cumulative retained reserves of €10.657m. The RSA was allocated an exchequer allocation for 2021 of €0.719m. Otherwise, the RSA operated on a self-financing basis in 2021. The retained reserves have increased by €4.47m in 2021 on account of stabilisation of finances following the impact of COVID 19 pandemic which developed rapidly in 2020.

20 Subsequent Events

There have been no reportable subsequent events which impact the financial statements since the year ended 31 December 2021.

21 Approval of Financial Statements

The Financial Statements were approved by the RSA on the 23rd June 2022.

Údarás Um Shábháilteacht Ar Bhóithre **Road Safety Authority**

Páirc Ghnó Ghleann na Muaidhe, Cnoc an tSabhaircín, Bóthar Bhaile Átha Cliath, Béal an Átha, Co Mhaigh Eo
Moy Valley Business Park, Primrose Hill, Dublin Road, Ballina, Co Mayo, F26 V6E4

local: 096 25000 **email:** info@rsa.ie **website:** www.rsa.ie

VISION
ZERO