

ANNUAL REPORT

1 APRIL 2007 - 31 MARCH 2008

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The Board of the Agency and it's Officers

The Board of the Agency consists of:

- Dr Harry McGuigan - Non-Executive Lay Chairman
- Mrs Anna Eggert - Non-Executive Lay Member
- Mrs Judith Eve - Non-Executive Lay Member
- Mr Albert Baird - Non-Executive Lay Member
- Dr Ronald Atkinson - Non-Executive Medical Member
- Dr John Marley - Non-Executive Dental Member

Officers of the Agency:

- Dr Terry McMurray - Chief Executive/Postgraduate Dean
- Dr Agnes McKnight - Director of Postgraduate GP Education
- Dr David Hussey - Postgraduate Dental Dean
- Ms Margot Roberts - Administrative Director
- Mr Tommy Hutchinson - Finance Manager
- Ms Roisin Campbell - Human Resources Manager

Foreword

Chairman's Statement

In our last report, I was commenting on the Review of Public Administration proposals of November 2005, in which the Agency was to be incorporated within the new Regional Health & Social Care Authority from April 2008.

On his appointment as the Assembly's Minister for Health and Social Care, Mr Michael McGimpsey decided to review the RPA, and his own proposals for reform were published in January 2008. While these will be subject to a period of consideration, the plan is that the Agency should continue as a separate statutory body. This has been warmly welcomed by the Board of the Agency. As a small organisation, we feel that the advantages and efficiency of our close working relationship with the service far outweigh any potential savings which might accrue through merger, and which would be likely to be of a small order. We believe that the major benefit of independence relates to corporate governance and the prudent oversight of its affairs, which will continue to be exercised by the Board of the Agency.

It has been another satisfactory year for the Agency in the recruitment and oversight of new groups of postgraduate doctors and dentists. The details will be outlined in the Chief Executive's Report but important developments in organisational and management terms have been the establishment of postgraduate schools in each of the hospital specialties; the appointment of senior doctors as heads of these schools and the appointment of two additional Associate Deans, one responsible for Careers and Personal Development, and the other for Specialty Training (Secondary Care).

We look forward with confidence to the challenges ahead.

Chief Executive/Postgraduate Dean's Statement

" May you live in interesting times"

The last year has again been characterised by unrelenting pressure to achieve greater success at greater speed with constant uncertainty.

The introduction of Modernising Medical Careers (MMC), with its principles of trainee centred learning within a structured, service-based but flexible environment continues to generate many challenges particularly in recruitment and curriculum development and delivery.

Following the cessation of the collaboration with England, Scotland and Wales to develop a national specialty recruitment process, the Agency was required to design and deliver a regional process at very short notice. This change also created large amounts of unexpected work for this Agency and consultant colleagues who had only a few weeks to design and co-ordinate a fair and efficient process for interviewing all applicants to Northern Ireland and to populate all specialty training programmes by August 2007. I would like to take this opportunity to commend all Agency staff and consultant colleagues for their positive and successful response to this Herculean task.

The Agency is continuing to work with the DHSSPS, the Royal Colleges and other stakeholders to deliver the fifty seven new curricula that are central to the successful implementation of MMC. We have completed a major organisational restructuring of the Training Committees into ten Postgraduate Schools to ensure that we will be

more able to respond to the speed and full magnitude of change demanded by Modernising Medical Careers (MMC), the Postgraduate Medical Education and Training Board (PMETB), and Revalidation and Appraisal of doctors in training.

August 2007 witnessed the graduation of our first cadre of Foundation trainees from their two year training programme, during which time they developed their skills in treating acutely ill patients within a wide range of healthcare environments.

The Agency wishes to recognise the great deal of activity and energy expended by Hospital Trusts to achieve and maintain compliance with the Working Time Directive and the New Deal. With 2009 rapidly approaching, the Agency is continuing to collaborate with the Implementation Steering Group within the DHSSPS to monitor and advise Trusts while ensuring that training opportunities are maintained or improved.

The Agency continues to deepen its collaborative partnerships with Queens University Belfast, the British Medical and Dental Associations, boards and other HPSS organisations. Nationally we continue to work in collaboration with the Conference of Postgraduate Medical Deans (COPMeD), the Conference of Postgraduate Dental Deans (COPDend), the General Medical and Dental Councils and other regulatory authorities.

A Year in Review 2007 - 2008

Major achievements during the year

- The construction of 189 three- year programmes of comprehensive GP training.
- The development of specialty schools in all of the main core specialties.
- The introduction of a highly successful IT based recruitment service.
- Sixty-one doctors obtained a Certificate of Completion of Specialist Training.
- Four dentists successfully completed General Professional Training.
- Twenty-seven dentists successfully completed Vocational Training.
- Forty-eight doctors obtained MRCGP.

Foundation and Specialty Training

The Specialty Schools of the NI Medical and Dental Training Agency are responsible for all doctors in training in Northern Ireland, and for ensuring that the PMETB national training standards are maintained.

Specialty Heads of Schools and Deputy Heads of School and Training Programme Directors were appointed to manage specialty training and to advise the Postgraduate Dean on educational developments.

The Foundation Programme

The Foundation Programme was established in August 2005. It provides a solid grounding in practical medicine in primary and secondary care and in particular developing the core clinical skills required to identify and care for the acutely ill patient. A mandatory Generic Skills programme was provided for F2 doctors that allowed them to enhance their communication, team working and IT skills.

Fourteen training programmes were provided within the Northern Ireland Deanery, each programme providing a range of experience in:

- General Medicine and medical specialties
- General Surgery and surgical specialties
- Paediatrics
- Psychiatry
- Obstetrics and Gynaecology
- Accident and Emergency
- General Practice

Training was delivered according to a nationally produced core curriculum and educational objectives. Foundation Trainees were issued with a personal training e-portfolio in which evidence of their training experiences, appraisal and assessments could be retained.

The Agency embarked on a communication strategy on the assessment tools. Workshops were arranged to train both trainees and supervisors on the assessment tools required for the foundation programme.

The recruitment process for the August 2008 intake of Foundation trainees commenced in September 2007. Northern Ireland participated in a national on-line recruitment process (the Foundation Programme Online Application Service), the result of which was the appointment of 234 trainees to a 2-year Foundation Programme.

Specialty Training Programmes

Specialty training is provided through approved specialty training programmes and posts. Entry into specialty training is primarily from foundation or equivalent training. Specialty Registrar (StR) is the generic title that replaced Senior House Officer (SHO), Specialist Registrar (SpR) and General Practice Registrar (GPR) in 2007 as part of the Modernising Medical Careers (MMC) reforms.

Over 700 trainees were appointed to a specialty training posts/programmes commencing August 2007.

Planning for the recruitment process commencing in August 2008 began in September 2007. Heads of Specialty Schools met with the Postgraduate Dean to agree the number of available training posts required for each specialty. Road shows and careers fairs were held in December 2007, and the application system opened in January 2008.

This year, the Agency linked with HPSS Jobs to develop the application form and process for appointment to specialty posts. The online application system worked effectively as an application portal.

Short-listing and interviews took place in February and March 2008. Offers of appointment were rolled out continuously as the interviews took place.

Assessment of Progress

A new assessment process for the progression of those appointed to specialty training programmes was introduced. Within this process trainees were supported through appraisal, assessment and annual planning.

Satisfactory Completion of Training (CCT)

During this period 61 Specialist Registrars (SpRs) satisfactorily completed their specialist training and were awarded the Certificate of Completion of Training (CCT) enabling them to apply for Consultant posts.

Number of SpRs awarded CCT by Specialty	
5	Anaesthetics
3	Cardiology
0	Cardiothoracic Surgery
2	Care of the Elderly
0	Chemical Pathology
2	Clinical Oncology
3	Emergency Medicine

1	Diabetes and Endocrinology
2	Gastroenterology
3	General Surgery
1	Haematology
4	Histopathology
1	Medical Microbiology
1	Nephrology
5	Obstetrics & Gynaecology
0	Occupational Medicine
2	Ophthalmology
4	Orthopaedic Surgery
4	Paediatrics
1	Plastic Surgery
2	Psychiatry - Child & Adolescent
5	Psychiatry - General Adult
1	Psychiatry - Learning Disability
0	Psychotherapy
0	Public Health Medicine
7	Radiology
1	Rheumatology
1	Urology

General Practice Specialty Training

This year has seen a 30% expansion of the numbers of doctors recruited to the General Practice Vocational Training Scheme in Northern Ireland and the introduction of a new curriculum from August 2007. The introduction of new standards and the requirement for quality management of training by deaneries has required an intensive scrutiny of all the GP programmes, placements, courses and assessments.

The introduction of an electronic learning log has led to the increased monitoring of the progress of individual speciality trainers from one year of training to the next.

As a consequence of the new training arrangements the GP department reviewed its structures, functions and resources and introduced change both in roles and working arrangements.

A new single new assessment process for doctors wishing to obtain a CCT (Certificate of Completion of Training) in general practice was introduced in August 2007 and replaced mandatory summative assessment and the old MRCGP examination. This new assessment (nMRCGP) is an essential requirement for entry to the GMC Generalist Register and Membership of the Royal College of General Practitioners. Transition arrangements are in place for those who embarked on summative assessment and MRCGP prior to August 2007.

Assessment Outcomes as at August 2007

Summative Assessment Passes	<u>52 (100%)</u>
MRCGP Passes	<u>48 sat exam 44 (90%) passed</u>

Numbers of Trainers/Training Practices as at August 2007

No. of training practices	<u>88</u>
No. of trainers	<u>143</u>
No. of new training practices 2007-2008	<u>8</u>
No. of new trainers	<u>16</u>

Training Courses for Hospital Doctors

The following courses were provided by the deanery:

Anaesthetics

Primary FCARCSI / FRCA Modules - Full-time (Revision)
 FCARCSI / FRCA - Half day release (Introductory Course)
 Final FCARCSI / FRCA - All day
 Basic Science Course
 Final Revision Course
 Statistics & Measurement
 Obstetric Course in Anaesthesia & Analgesia

Clinical Oncology

FRCR Part I (Joint London Course in Oncology)

Physics Revision Tutorials

ENT

Postgraduate Class
FESS Course & Laser Course

Haematology

Haematology Course
Mandatory Clinical Skills Training

Histopathology

Postgraduate Teaching for Histopathology Trainees

Maxillofacial

Head and Neck Trauma

Medical Microbiology

Postgraduate Courses in Medical Microbiology

Medical Oncology

Postgraduate Oncology Course

Medical Specialties

MRCP Part I (Revision)
MRCP PACES Part II (Clinical)
MRCP Part II (Written)

Neurology

Neurology Programme

Obstetrics & Gynaecology

Family Planning Courses
Continuing Medical Education for Specialist Registrars

Ophthalmology

Postgraduate Training Programme

Orthopaedic Surgery

Higher Surgical Training Programme
Clinical Conferences
Hand & Foot Surgery Tutorials & X-Ray Meetings
Trauma Teaching Sessions

Paediatrics

MRCPCH II Preparation Course (Clinical)
Specialist Registrar Induction Days
Regional Neonatal Resuscitation Training Course

Palliative Medicine

Palliative Medicine Postgraduate Training

Psychiatry

Diploma in Mental Health
MRCPsych Part I

MRCPsych Part II
Introductory Course in Psychotherapy
Balint Group
Doctor/Patient Relationship Group
Child and Adolescent Psychiatry

Radiology

FRCR Part I Physics
FRCR Part II
Higher Professional Training Lecture Series
Study Days

Surgery

Basic Surgical Skills
CCRISP Course
Northern Ireland Surgical Trainees Prize Day

General Practice Education

Appraisal

NIMDTA's second year of managing GP Appraisal has proved very successful. This was due to the excellent teamwork of both appraisers and administrative staff under the leadership of the GP Appraisal Co-ordinator with the support of the Central Board of Management. With new systems and protocols in place the emphasis during 2007-2008 moved to improving the quality of the process. This involved additional training and support for lead appraisers and appraisers who have responded in a very positive way. NIMDTA contributed to work being undertaken by the Royal College of General Practitioners in London to strengthen the appraisal process nationally in preparation for the introduction of revalidation in 2010.

GP Appraisal 2007/8	
Total number of GPs	1383
GP Partners	1080
Number of sessional doctors (non-profit sharing GPs)	303
Number of sessional doctors as % of workforce	22%

Continuing Professional Development

The ATHENA programme provides a comprehensive range of training courses and educational activities. GPs can sign up to become members of the ATHENA programme, for an annual fee, entitling them to have unlimited access to a range of NIMDTA courses and services. ATHENA membership for 2007-2008 was 469 and 127 courses were offered.

The Educational Consortium provided a forum for discussion of needs, provision and quality. Its membership has grown to reflect all the areas of education and training required by the modern General Practitioner.

The 'Internet Academy' provided alternative access to education. Edcast Medical working with NIMDTA have now added very comprehensive modules on Palliative Care and the Management of Allergy to the programme.

Fifty-eight doctors registered with the Higher Professional Education Scheme and took advantage of free membership of ATHENA. Twelve received additional funding to undertake training in special skills areas.

Induction, Refresher and Remedial Training

Work continued with the four boards and the DHSSPS to introduce formal induction, refresher and remedial training schemes for General Practitioners in Northern Ireland. It is anticipated that the number of GPs requiring refresher or remedial training will increase. Over the last two years NIMDTA provided training for the following.

Number of GPs	2006/07	2007/08
Refresher Training Scheme	4	2
Remedial Training Scheme	0	1

General Practice Retainer Scheme

The General Practice Retainees who mostly work four sessions per week in their practices regard this experience very positively as do the practices. The Retainees also evaluate the continuing professional development programme organised by NIMDTA which provides 9 dedicated courses each year for them

Dental Education

Vocational Training (VT)

Vocational training continued to be a major core activity within the dental department of NIMDTA. Twenty-seven dentists successfully completed Vocational Training.

2007/2008 saw the retirement of Barry Mark who was a major influence on the development of Vocational Training in Northern Ireland. Barry's retirement led to the appointment of Neale Armstrong as Adviser in Vocational Training but with additional responsibility for introducing Foundation Training for new graduates. The remaining Advisor position was filled by the appointment of Alison Johnston.

The recruitment process was 'fine tuned' with the practice inspections being carried out throughout the year.

An assessment based Quality Assurance Scheme was introduced in VT incorporating Direct Observation of Procedural Skills, (DOPS), Team Assessment of Behaviour (TAB) / Patient Assessment Questionnaires (PAQ) and feedback for GDP Trainers. A range of assessment processes will be an integral part of the schemes from August 2008.

The Committee for Vocational Training (CVT) met on 2 occasions throughout the year to provide guidance and support for the Advisers in the delivery of the programme.

General Professional Training (GPT)

General Professional Training involving General Dental Practice, Community Services and Hospital Training, continued to be popular with no recruitment problems. Four trainees successfully completed General Professional Training. Trainees had considerable success in both MFDS and the new MJDF examinations of the Royal Colleges.

Work based assessments in General Dental Practice were piloted for both 1st and 2nd year trainees and expanded to include DOPS (Direct Observation of Procedural Skills) / TAB (Team Assessment of Behaviour) / PAQ (Patient Assessment Questionnaires) and feedback for GDP Trainers.

The VT/GPT trainees participated in the Chicago Mid Winter meeting in February with very positive feedback on the educational opportunities provided.

Continuing Education (CE)

A wide range of lectures and courses were provided for General Dental Practitioners as part of the CE programme. Hands-on courses were heavily over-subscribed and NIMDTA uses strict selection procedures to ensure fairness to all applicants.

The General Dental Council has become more specific in determining the amount of continuing professional development that should be undertaken by dentists. The programme of Continuing Professional Development developed by the Continuing Education team will continue to reflect these core activities.

The enthusiasm for knowledge amongst local dentists is demonstrated by the success of the local study clubs which meet to prepare for College examinations.

There has been a high level of success in these exams over recent years. Sixty dentists registered for this initiative during 2007/08.

The General Dental Practice Education Committee provided strong guidance and support to the Dental Advisors on the delivery of Continuing Professional Development to the local practitioners.

Hospital Dentistry

Dentistry is the only hospital discipline that still employs senior house officers (SHOs). The development of Foundation Training will see the demise of these posts over the next few years, to be replaced by Foundation dentists as in the medical model. An increase in the number of posts available for foundation trainees will be required.

The trainees in the specialist disciplines continued to perform to a high standard. The Record of In-Training Assessment (RITA) process allowed for regular review of the trainees. No trainees were identified as being deficient.

Management Development

The Management training programme for Specialty Trainees continues to be based on a 4-day residential module augmented by a follow-up day. Four courses were organised each catering for 20 - 25 Specialist Registrars. The main areas covered this year included the structuring, resourcing, management and performance of the Health Service in Northern Ireland. Particular focus was placed on management at Trust level with specific reference to Trust management structures, corporate and clinical governance, business planning processes and links with the community, primary care and HSC Boards. Other topics covered included the developing primary care agenda, clinical governance, quality and appraisal, complaints handling and the role of the Ombudsman. Also included were sessions on medico-legal issues and the consultant interview process.

The follow-up days were held at Parliament Buildings, Stormont where the course concentrated on political, regional and DHSSPS issues. The trainees had an opportunity to discuss management issues with the Chief Medical Officer, politicians and senior assembly officials. The course continues to be highly valued by the trainees and this is enhanced in the course evaluations.

Management of Doctors and Dentists in Difficulty

In December 2007, Dr John Collins, was appointed as Associate Dean for Career and Personal Development. This new appointment is responsible for ensuring that information and advice about training programmes is provided, including their content and purpose and that trainees with disabilities, ill-health, special educational or other needs are supported.

Less Than Full-Time Training

All doctors and dentists in training are eligible to apply for less than full-time training (LTFT), the purpose of which is to ensure that doctors and dentists who are unable to train on a full-time basis are retained within the health service. During the period 53 doctors were facilitated to train on a less than full-time basis.

SPECIALTY	LTFT TRAINEE
O & G	6
Paediatrics	7
Anaesthetics	9
Psychiatry	11
Cardiology	2
Chemical Pathology	1
Clinical Genetics	1
Clinical Oncology	2
Core Medical Training	1
Dermatology	2
General Practice	3
Histopathology	2
Haematology	1
Medical Oncology	1
Rheumatology	2
Palliative Medicine	1
Paediatric Surgery	1
Dentistry	1
Foundation doctor	1

Equality and Human Rights

The Agency continues to work in close partnership with colleagues from the HPSS Agencies and Special Bodies Consortium in the implementation of its statutory equality duties.

As in previous years, the Agency and its consortium partners developed a comprehensive training plan for the year. It comprised equality awareness sessions for all staff plus additional, specialised training for particular groups of staff on specific aspects of equality scheme implementation, including screening and equality impact assessments.

To ensure that equality and diversity underpinned the work of the Agency specific equality objectives were identified within the Agency's Business Plan and equality, good relations, disability and human rights considerations were taken into account in the review of the Agency's policies and procedures.

An analysis of Section 75 monitoring data, in relation to the recruitment and selection of doctors to specialty training for 2007-08 was conducted and the results published.

No complaints were received during the year under the terms of section 75.

Information Governance

The Agency conducted a review of its data protection arrangements in relation to the collection, recording, storage, retrieval, access, transmission and the sharing and management of personal and sensitive data. As a consequence of the review

areas of weakness were identified and steps were taken to ensure that the Agency staff and those acting on behalf of the Agency were fully aware and compliant with the Agency's data handling procedures. A review of all the Agency's policies and procedures in relation to data security and records management was conducted and procedures revised in the use and protection of portable media and the transfer of personal and sensitive information. General awareness training in the Data Protection and Freedom of Information Acts was provided and made mandatory for all staff.

The Agency's computer system is incorporated into the DHSSPS network. The Agency will continue to work with the Department's Information Technology Group to identify security risks and ensure that appropriate IT controls are in place.

Remuneration Report

The Northern Ireland Medical and Dental Agency's Remuneration Committee is comprised of:

Dr H McGuigan	Agency Chair and Chair of the Committee
Mr A Baird	Non-Executive Director
Mrs J Eve	Non-Executive Director
Dr R Atkinson	Non-Executive Director
Dr J Marley	Non-Executive Director
Mrs A Eggert	Non-Executive Director

Normally the Chief Executive and Director of Administration attend the meetings of the Committee. The Committee met three times during the 2007/08 financial year.

All Non-Executive Directors are employed on four year fixed term contracts, renewable for a further period. The Chairman's first term of office expired in April 2008 and has been extended until April 2009. Extensions to the contracts of the other Board members are under consideration.

The Chief Executive (Dr McMurray) and the Dental Dean (Dr Hussey) are seconded to the Agency from The Belfast HSC Trust and The Queens University of Belfast respectively. The Dental Dean has been issued with a contract by the Agency with effect from 1 June 2007. The Remuneration Committee are in the process of reviewing the arrangements in respect of the Chief Executive with a view to developing a formal arrangement between the Agency and the Belfast Trust.

The Director of General Practice Education (Dr McKnight) has a contract of employment dated March 2008.

All Senior Executives are subject to an assessment of performance against objectives. Assessment of achievement by the Chief Executive against objectives set is made by the Chairman. Assessment of achievement by all other Senior Executives against objectives set is made by the Chief Executive.

Senior Staff of the Agency are employed on Medical Contracts, which are not subject to performance related pay.

All Senior Executives are on standard employment contracts with 3 months notice required by either party. There is no provision for termination payment, other than the normal statutory terms and conditions requirements.

The overall policy of the Remuneration Committee is to discharge its responsibilities in accordance with Circular HSS (SM) 1/2003 and in particular to have a crucial role in managing and overseeing the performance management process employed within the Agency.

Pension benefits are provided through the HPSS Superannuation Scheme and the Universities Superannuation Scheme (USS). Both schemes are “final salary” defined benefit schemes from which pensions payable are increased annually in line with changes in the Retail Prices Index. The contribution rates for members are 6% (HPSS Scheme) and 6.35% (USS) of pensionable pay. Benefits under both schemes accrue at the rate of 1/80th of pensionable salary for each year of service. In addition a lump sum equivalent to three years’ pension is payable on retirement.

Declaration and Register of Board Members' and Senior Managers' Interests

Board members and Senior Managers are required to declare, on appointment and during the tenure of their contract of employment, any directorships in private or public companies, ownership of, part ownership of, or majority or controlling shareholdings in any organisation which would potentially do business with the Agency. In the 2007/08 year there were no relevant interests to declare.

A formal Register of Interests is available for public scrutiny and can be viewed on request at the Finance Office at the Agency's headquarters.

Senior Employees' Remuneration

The salary, pension entitlements, and the value of any taxable benefits in kind of the most senior members of the Agency were as follows:

Name	2007-08		2006-07	
	Salary, including Performance Pay £000's	Benefits in Kind (rounded to nearest £100) £	Salary, including Performance Pay £000's	Benefits in Kind (rounded to nearest £100) £
<u>Non-Executive Members</u>				
Dr H McGuigan	10 - 15	-	10 - 15	-
Mr A Baird	0 - 5	-	0 - 5	-
Mrs J Eve	0 - 5	-	0 - 5	-
Dr R Atkinson	0 - 5	-	0 - 5	-
Dr J Marley	0 - 5	-	0 - 5	-
Mrs A Eggert	0 - 5	-	0 - 5	-
	£'s		£'s	
<u>Executive members</u>				
Dr T McMurray (Chief Executive/ Postgraduate Dean)	94,080	-	108,443	-
Dr A McKnight (Director of General Practice Education)	216,995	-	102,749	-
Dr D Hussey (Postgraduate Dental Dean)	49,849	-	40,578	-

Name	Real increase in pension and related lump sum at age 60 £	Total accrued pension at age 60 and related lump sum £	CETV at 31/3/07 £	CETV at 31/3/08 £	Real increase in CETV after adjustment for inflation and changes to market investment factors £
<u>Non-Executive Members</u>					
Dr H McGuigan	-	-	-	-	-
Mr A Baird	-	-	-	-	-
Mrs J Eve	-	-	-	-	-
Dr R Atkinson	-	-	-	-	-
Dr J Marley	-	-	-	-	-
Mrs A Eggert	-	-	-	-	-
<u>Executive members</u>					
Dr T McMurray (Chief Executive/ Postgraduate Dean)	-	-	682,990	625,521	(98,905)
Dr A McKnight (Director of General Practice Education)	-	-	-	-	-
Dr D Hussey (Postgraduate Dental Dean)	-	-	-	-	-

The salary payable to Dr McMurray in 2006/07 included back pay of £18,069 in respect of the implementation of the new consultant contract. There was no back pay due in 2007/08.

Dr McKnight was assimilated to the national GP Director pay scale in 2007/08, the salary as disclosed above includes back pay of £83,083 covering the period April 2004 to March 2007.

Dr Hussey increased his time commitment to the Agency from 40% time to 50% time in 2007/08, the Agency also paid a proportion of Dr Hussey's clinical excellence award.

Dr McMurray and Dr Hussey are employees of The Belfast HSC Trust and The Queens University of Belfast respectively. Their services are provided to the Agency on a secondment basis and the salaries reported above represent the amounts of their total salaries that are allocated by way of recharge to the Agency.

The pension disclosures in relation to Dr McMurray represent his prospective benefits under the HPSS Superannuation Scheme arising out of his employment by The Belfast HSC Trust.

Dr McKnight is a member of the Universities Superannuation Scheme. The employer's pension scheme contributions paid by the Agency during the year in respect of Dr McKnight were £30,379 (2007: £14,385) of which £11,632 related to back pay. Dr Hussey was also a member of the Universities Superannuation Scheme until 30 June 2007. The Agency was recharged £1,281 (2007: £4,736) representing 40% of the employer's contributions paid by The Queens University of Belfast for the period 1 April 2007 to 30 June 2007. Dr Hussey joined the HPSS Superannuation Scheme with effect from 1 July 2007, the Agency paid employers contributions of £2,726.

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves the scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures, and from 2004-05 the other pension details, include the value of any pension benefits in another scheme or arrangement, which the individual has transferred to the HPSS pension scheme.

They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY


FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008



FOREWORD

1. Statutory Background

This is the fourth statement of accounts of the Northern Ireland Medical and Dental Training Agency.

These accounts for the year ended 31 March 2008 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

2. Results

For the period ended 31 March 2008 there is a surplus, being an excess of income over expenditure of £195,656.

NIMDTA is funded substantially by grants from the Department of Health, Social Services and Public Safety and also by income received for carrying out activities on behalf of the Central Services Agency. There is also some additional income generated during the year from course fees.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

STATEMENT OF NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY'S (NIMDTA) RESPONSIBILITIES AND CHIEF EXECUTIVE'S RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Northern Ireland Medical and Dental Training Agency is required to prepare financial statements for each financial year in the form and on the basis determined by the Department of Health, Social Services and Public Safety. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Northern Ireland Medical and Dental Training Agency of its income and expenditure and cash flows for the financial year.

In preparing the financial statements the Agency is required to:

- observe the Accounts Direction issued by the Department of Health, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Agency will continue in operation;
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Agency; and
- pursue and demonstrate value for money in the services the Agency provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Dr T McMurray of the Northern Ireland Medical and Dental Training Agency as the Accountable Officer for the Agency. His relevant responsibilities as Accountable Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety. The Accountable Officer is also responsible for safeguarding the assets of the Agency and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

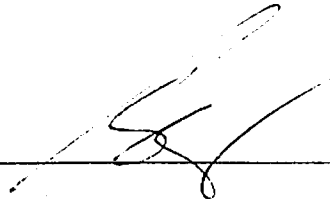
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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

CERTIFICATE OF THE CHIEF EXECUTIVE

I certify that the Annual Accounts and notes thereof as set out in pages 7 to 36 of the financial statements, which I am required to prepare on behalf of the Northern Ireland Medical and Dental Training Agency, have been compiled from and are in accordance with the accounts and financial records maintained by the Agency and with the accounting standards and policies for Health and Personal Social Services approved by the Department of Health, Social Services and Public Safety.



Chief Executive

04/12/08 _____
Date



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04/12/08

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

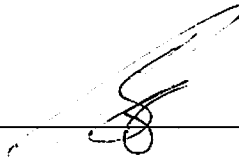
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

 CERTIFICATE OF THE CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 7 to 36) as prepared in accordance with the requirements stated in the above Certificate of the Chief Executive have been submitted to and duly approved by the Board.

 Chairman

04/12/08 Date

 Chief Executive

04/12/08 Date


04/12/08

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

STATEMENT ON INTERNAL CONTROL

The Board of the N.I. Medical & Dental Training Agency is accountable for internal control. As Accounting Officer and Chief Executive of the Board of the N.I. Medical & Dental Training Agency, I have responsibility for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives, of the organisation and for reviewing the effectiveness of the system.

The system of internal control is designed to manage risk to a reasonable level rather than eliminate the risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of organisational policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the N.I. Medical and Dental Training Agency for the year ended 31 March 2007 and up to the date of approval of the annual report and accounts and accords with Department of Finance and Personnel guidance.

The Board exercises strategic control over the operation of the organisation through a system of corporate governance, which includes: -

- delegation of decision making authority within set parameters to the Chief Executive and other officers
- standing orders and standing financial instructions
- the establishment of an audit committee.

The system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability. In particular it includes: -

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- regular reviews by the board of periodic financial reports, which indicate financial performance against forecast;
- setting targets to measure financial and other performances;
- appropriate formal budget management disciplines.

N.I. Medical & Dental Training Agency has an outsourced internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the Agency is exposed and audit plans are based upon this analysis. In 2007-08 Internal Audit reviewed the following systems - Financial (Payments, Ordering and Receipts of Goods, Salaries and Wages, Income, Petty Cash, Bank Reconciliations, Credit Card Expenditure, Budgetary Control and Asset Management), reviews were also performed on four Controls Assurance Standards as outlined below.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

In his annual report, the Internal Auditor reported that the Agency's system of internal control was adequate and effective. However, weaknesses in control were identified in a small number of areas. Recommendations to address these control weaknesses have been or are being implemented.

With regard to the wider control environment the Agency has in place a range of organisational controls, commensurate with the current assessment of risk, designed to ensure efficient and effective discharge of its business in accordance with the law and departmental direction. Every effort is made to ensure that the objectives of the Agency are pursued in accordance with the recognised and accepted standards of public administration.

For example the Agency's recruitment and selection policies are based on the principle of equality of opportunity and controls are in place to ensure that all such decisions are taken in accordance with the relevant legislation.

With regard to assets, decisions are taken within the context of the procurement and disposal of assets as laid down in relevant policies and legislation.

With regard to Estate Management, decisions are taken within an agreed plan, which prioritises management action based on an assessment of risk. Areas such as Fire Code Compliance, Health and Safety handbook for staff are all reviewed and updated on an annual basis.

In Accordance with the requirements of the DHSSPS, the Agency is required to comply with 21 Controls Assurance Standards, not all of which are relevant to its circumstances. The table below outlines the level of the Agency's compliance with the relevant standards.

Controls Assurance Standard	Compliance Required	Compliance Achieved
Governance	Substantive	Substantive
Financial Management	Substantive	Substantive
Risk Management	Substantive	Substantive
Fire Safety	Substantive	Substantive
Waste Management	Substantive	Substantive
Human Resources	Substantive	Substantive
Health and Safety	Substantive	Moderate
Buildings, Land, Plant and Non Medical Equipment	Substantive	Substantive
Information and Communications Technology	Substantive	Substantive
Environmental Management	Substantive	Substantive
Purchase and Supply	Substantive	Substantive
Records Management	Substantive	Substantive
Security Management	Substantive	Substantive

Handwritten signature and date: 04/12/08

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

During 2007/08 Internal Audit performed work on the following Controls Assurance Standards:

- Governance
- Financial Management
- Risk Management
- Health and Safety

The level of compliance for Governance, Risk Management and Financial Management was assessed as being 'Substantive', i.e. in excess of 70%, while the level assessed for Human Resources and Health and Safety was 'Moderate', ie between 30% and 69%.

These 4 standards were the only standards validated by Internal Audit.

In response to the internal audit report on these standards, detailed action plans will be developed to address any areas of shortfall.

Apart from fully complying with the risk management system, The Agency will progress further controls assurance work as required by the Department:

The Agency will continue to develop its controls and procedures to ensure substantive compliance with the Human Resources, Health and Safety and Waste Management controls assurance standards.

The Agency will systematically gather evidence to demonstrate compliance with all relevant controls assurance standards.

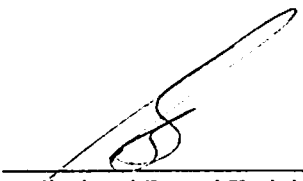
The Agency will comment on new draft controls assurance standards as and when they are issued by the Department during 2008-2009;

Initial baseline work on assessing the Agency's compliance with new draft standards will be carried out on each occasion.

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the N.I. Medical & Dental Training Agency who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Agency's Management operates a process of continual review and improvement of internal controls. This is backed up by an assessment by independent internal auditors. All audit reports and progress against audit recommendations are presented to the Audit Committee, which in turn reports to the Board. The Board is also provided with regular financial and where applicable internal control reports.

By order of the Agency.

Chief Executive 
Northern Ireland Medical and Dental Training Agency

Date 04/12/08

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04/12/08

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE
NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements of Northern Ireland Medical and Dental Training Agency for the year ended 31 March 2008 under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended. These comprise the Revenue and Capital Income and Expenditure Accounts, the Balance Sheet, the Cash Flow Statement and Statement of Total Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Agency, Accounting Officer and Auditor

The Agency and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Agency's and Chief Executive's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Board of the Agency and its Officers and the Chief Executive/ Postgraduate Dean's Statement within the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Agency has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Health, Social Services and Public Safety regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Agency's compliance with the Department of Health, Social Services and Public Safety guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Agency's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the unaudited part of the Remuneration Report, the Foreword - Chairman's Statement, Doctors and Dentists in training, Human Resources and Corporate sections. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland)

issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Agency and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

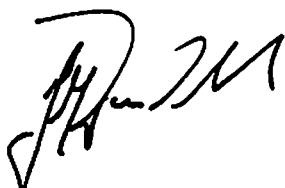
- the financial statements give a true and fair view, in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and directions made thereunder by Department of Health, Social Services and Public Safety of the state of the Agency's affairs as at 31 March 2008 and of its overall surplus, cash flows and recognised gains and losses for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder; and
- information, which comprises the Board of the Agency and its Officers and the Chief Executive/ Postgraduate Dean's Statement included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



JM Dowdall CB
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

16th January 2009

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

REVENUE INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2008

	NOTE	2008 £	2007 £
Income from Activities	2	<u>45,274,105</u> ✓ 45,274,105	<u>43,613,589</u> ✓ 43,613,589
Operating Expenses	4, 5	<u>45,473,475</u> ✓	<u>43,533,185</u> ✓
OPERATIONAL SURPLUS/(DEFICIT) BEFORE PROVISIONS		(199,370)	80,404 ✓
Provisions for Future Obligations	7	<u>(331,344)</u> ✓	<u>73,755</u> ✓
RETAINED SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>131,974</u>	<u>6,649</u> ✓
<i>Adjustment to add back:</i>			
Notional cost of capital		33,820 ✓	30,376 ✓
Other notional costs		<u>29,862</u> ✓	<u>30,025</u> ✓
RETAINED SURPLUS FOR THE FINANCIAL YEAR EXCLUDING NOTIONAL COSTS		<u>195,656</u> ①	<u>67,050</u> ①

All income and expenditure is derived from continuing activities.
The notes on pages 17 to 36 form part of these accounts.

Handwritten signature and date:
21/12/08

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

CAPITAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2008

	NOTE	2008 £	2007 £
Income			
Capital advances from DHSSPS		57,000 ✓	-
Proceeds from the disposal of assets		200 -	-
Total Capital Income		<u>57,200 ✓</u>	<u>-</u>
Expenditure			
Payments to acquire intangible assets:			
Software licences	8	7,954 ✓	-
		<u>7,954 ✓</u>	<u>-</u>
Payments to acquire tangible assets:			
Buildings (excluding dwellings)	9	24,018 ✓	-
Information Technology	9	20,069 ✓	1,322 ✓
Furniture and Fittings	9	6,546 ✓	-
		<u>50,633 ✓</u>	<u>1,322 ✓</u>
Total Capital Expenditure		<u>58,587 ✓</u>	<u>1,322 ✓</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>(1,387) ✓</u>	<u>(1,322) ✓</u>
		Ⓟ	

The notes on pages 17 to 36 form part of these accounts.

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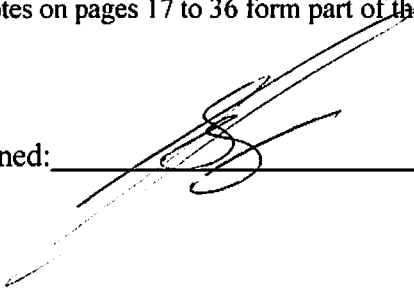
NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

BALANCE SHEET AS AT 31 MARCH 2008

		2008		2007	
	NOTE	£	£	£	£
FIXED ASSETS					
Intangible assets	8		10,883 ✓		7,355 ✓
Tangible assets	9		346,203 ✓		347,215 ✓
			<u>357,086 ✓</u>		<u>354,570 ✓</u>
CURRENT ASSETS					
Stocks and work in progress	10	9,664 ✓		9,988 ✓	
Debtors: Amounts receivable within one year	11	432,213 ✓		390,931 ✓	
Cash at bank and in hand		2,915,821 ✓		2,744,025 ✓	
		<u>3,357,698 ✓</u>		<u>3,144,944 ✓</u>	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	12		<u>(2,650,109) ✓</u>		<u>(2,300,280) ✓</u>
NET CURRENT ASSETS			<u>707,589 ✓</u>		<u>844,664 ✓</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,064,675 ✓</u>		<u>1,199,234 ✓</u>
Provisions for Liabilities and Charges	7		<u>-</u>		<u>(331,344) ✓</u>
TOTAL ASSETS EMPLOYED			<u>1,064,675 ✓</u>		<u>867,890 ✓</u>
FINANCED BY:					
Capital Reserve:					
Capital account	13.1		584,224 ✓		586,053 ✓
Revaluation reserve	13.1		(236,949) ✓		(241,293) ✓
Income and expenditure reserve:					
Revenue	13.2		734,184 ✓		538,527 ✓
Capital	13.2		(16,784) ✓		(15,397) ✓
			<u>1,064,675 ✓</u>		<u>867,890 ✓</u>

The notes on pages 17 to 36 form part of these accounts.

Signed:  (Chief Executive) Date: 04/12/08

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04/12/08

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31 MARCH 2008

	2008		2007	
	£	£	£	£
Surplus/(Deficit) for the financial year – Revenue		(135,688) ✓		140,805 ✓
Provisions for future obligations		<u>331,344</u> ✓		<u>(73,755)</u>
Fixed asset impairment losses	-	195,656 ✓ ③	-	67,050 ✓ ③
Indexation of fixed assets	<u>4,344</u> ✓	4,344 ✓	<u>2,929</u> ✓	2,929 ✓
TOTAL GAINS/(LOSSES) RECOGNISED IN FINANCIAL YEAR		<u>200,000</u>		<u>69,979</u>
		③		③

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008



CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2007

	2008		2007	
	£	£	£	£
Net Cash Inflow from Operating Activities (Note 22.1)		120,012 ✓		208,759
Returns on Investment and Servicing of Finance				
Interest received	86,152 ✓		71,053	
Interest paid	<u>-</u>		<u>-</u>	
Net Cash Inflow from Returns on Investment and Servicing of Finance		86,152 ✓		71,053
Capital Expenditure				
Payments to acquire intangible fixed assets	(7,954) ✓		-	
Payments to acquire tangible fixed assets	(26,614) ✓		(1,322)	
Receipts for sale of tangible fixed assets	<u>200</u> ✓		<u>-</u>	
Net Cash (Outflow) from Capital Expenditure		34,368 ✓		(1,322)
		⊖		
Financing				
Capital Funding	<u>-</u>	<u>(34,368)</u>	<u>-</u>	<u>(1,322)</u>
Increase in Cash		<u>171,796</u> ✓		<u>278,490</u> ✓
		⊕		⊕

The notes on page 35 form part of this statement.

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008



NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

1.1 Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

1.2 Accounting Convention

These accounts have been prepared under the historical cost convention as modified by the indexation and revaluation of tangible fixed assets.

1.3 Basis of Preparation of Accounts

The accounts have been prepared in accordance with the 2007/08 HPSS Agency Manual of Accounts issued by the Department of Health, Social Services and Public Safety.

The accounting policies contained in that Manual follow UK generally accepted accounting practice (UK GAAP) to the extent that it is meaningful and appropriate to HPSS Agencies. The accounting policies are selected in accordance with the principles set out in FRS 18 "Accounting Policies" as the most appropriate for giving a true and fair view. The accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

The principal variations between UK GAAP and the accounting policies directed by the Department of Health, Social Services and Public Safety are:

Financial Reporting Standard 3 "Reporting Financial Performance" requires certain items of expenditure to be separately disclosed in the income and expenditure account after operating surplus/(deficit). These expenditure items do not include the costs associated with provision for liabilities and charges which are normally included within the calculation of the operating surplus/(deficit). However, as the Department measures the operating performance of Agencies by reference to the operating surplus/(deficit) excluding the impact of certain provisions, the income and expenditure account is presented to disclose the operating surplus/(deficit) before provisions for future obligations.

Financial Reporting Standard 15 "Tangible Fixed Assets" requires impairment losses on revalued fixed assets to be recognised in the Statement of Total Recognised Gains and Losses until the carrying value of the asset falls below depreciated historic cost, at which stage any further impairments are recognised in the income and expenditure account.

However, where an impairment arises due to consumption of economic benefits FRS 15 "Tangible Fixed Assets" requires the loss to be recognised in the income and expenditure account in its entirety.

In the context of their capital accounting HPSS Agencies take those impairment losses resulting from short term changes in price that are considered to be recoverable, in full to the revaluation reserve. These include impairments resulting from the revaluation of fixed assets from their cost to their value in existing use when they become operational. This may lead to a negative revaluation reserve in certain instances.

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008



NOTES TO THE ACCOUNTS

Note 1 (cont'd)

1.4 Intangible fixed assets

Intangible fixed assets are capitalised when they are capable of being used in an Agency's activities for more than one year; they can be valued; and they have a cost of at least £5,000 (either individually or as a grouped asset).

Intangible fixed assets held for operational use are valued at historical cost and are depreciated over the estimated life of the asset on a straight line basis, except capitalised Research and Development which is revalued using an appropriate index figure. The carrying value of intangible assets is reviewed for impairment at the end of the first full year following acquisition and in other periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Purchased computer software licences are capitalised as intangible fixed assets where expenditure of at least £5,000 is incurred (either individually or as a grouped asset). They are amortised over the shorter of the term of the licence and their useful economic lives.

1.5 Tangible Fixed Assets

Substance over form

The Department of Health, Social Services and Public Safety retains legal title for all of the Agency's fixed assets. The Agency manages such assets in accordance with guidance issued by the Department. The substance and financial reality of such transactions are accounted for and presented in the accounts rather than their legal form.

Capitalisation

Tangible assets are capitalised if they are capable of being used for a period which exceeds one year and they:

- individually have a cost of at least £5,000; OR
- they satisfy the criteria of a grouped assets ie collectively have a cost of at least £5,000, are functionally interdependent, broadly simultaneous purchase dates, and anticipated to have simultaneous disposal dates, under single managerial control and have an individual cost of £1,000 ;OR
- form part of the initial equipping and setting-up cost of a new building, ward or unit irrespective of their individual or collective cost.

Valuation

Tangible fixed assets are stated at the lower of replacement cost and recoverable amount. On initial recognition they are measured at cost (for leased assets, fair value) including any costs such as installation directly attributable to bringing them into working condition. They are restated to current value each year. The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

All land and buildings are restated to current value using professional valuations in accordance with FRS 15 every five years and in the intervening years by the use of indices. The buildings index is based on the All in Tender Price Index published by the Building Cost Information Service (BCIS).

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NOTES TO THE ACCOUNTS



Note 1 (cont'd)

The land index is based on the residential building land values reported in the Property Market Report published by the Valuation Office.

Professional valuations are carried out by the District Valuers of the Valuations and Land Agency. The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as these terms are consistent with the agreed requirements of the Department of Health, Social Services and Public Safety. In accordance with the requirements of the Department, asset valuations were undertaken in 2004/05 as at the valuation date of 31 March 2005.

The valuations are carried out primarily on the basis of Depreciated Replacement Cost for specialised operational property and Existing Use Value for non-specialised operational property. The value of land for existing use purposes is assessed at Existing Use Value. For non-operational properties including surplus land, the valuations are carried out at Open Market Value.

Additional alternative Open Market Value figures have only been supplied for operational assets scheduled for imminent closure and subsequent disposal.

All adjustments arising from indexation and five-yearly revaluations are taken to the Revaluation Reserve. All impairments resulting from price changes are charged to the Statement of Total Recognised Gains and Losses. Falls in value when newly constructed assets are brought into use are also charged there. These falls in value result from the adoption of ideal conditions as the basis for depreciated replacement cost valuations.

Assets in the course of construction are valued at current cost using the indexes as for land and buildings, as above. These assets include any existing land or buildings under the control of a contractor.

Operational equipment other than IT equipment, which is considered to have nil inflation, is valued at net current replacement cost through annual uplift by the change in the value of the GDP deflator. Equipment surplus to requirements is valued at net recoverable amount.

Depreciation, amortisation and impairments

Tangible fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. No depreciation is provided on freehold land, and assets surplus to requirements.

Assets in the course of construction and residual interests in off-balance sheet PFI contract assets are not depreciated until the asset is brought into use or reverts to the Agency, respectively.

Buildings, installations and fittings are depreciated on their current value over the estimated remaining life of the asset as advised by the District Valuer. Leaseholds are depreciated over the primary lease term.

Equipment is depreciated on current cost evenly over the estimated life of the asset.

Impairment losses resulting from short-term changes in price that are considered to be recoverable in the longer term are taken in full to the revaluation reserve. These include impairments resulting from the revaluation of fixed assets from their cost to their value in existing use when they become operational. This may lead to a negative revaluation reserve in certain instances.

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NOTES TO THE ACCOUNTS

1.6 Donated Fixed Assets

Donated fixed assets are capitalised at their current value on receipt and this value is credited to the Donated Asset Reserve. Donated fixed assets are valued and depreciated as described above for purchased assets. Gains and losses on revaluations are also taken to the Donated Asset Reserve and, each year, an amount equal to the depreciation charge on the asset is released from the Donated Asset Reserve to the Income and Expenditure account. Similarly, any impairment on donated assets charged to the Income and Expenditure Account is matched by a transfer from the Donated Asset Reserve. On sale of donated assets, the value of the sale proceeds is transferred from the Donated Asset Reserve to the Income and Expenditure Reserve.

1.7 Research and development

Research and development expenditure is charged against income in the year in which it is incurred, except in so far as development expenditure relates to a clearly defined project and the benefits therefrom can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits and is amortised through the income and expenditure account on a systematic basis over the period expected to benefit from the project.

1.8 Stocks and work-in-progress

Stocks are valued inclusive of VAT. In calculating the cost, the Agency has generally used the average cost or latest purchase price.

1.9 Provisions

The Agency provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are adjusted using the Treasury's discount rate of 2.2% in real terms.

Provisions for clinical negligence are recognised only where it is more probable than not that a settlement will be required.

1.10 Pensions

The Agency participates in the following defined benefit schemes:

The HPSS Superannuation Scheme.

Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HPSS Superannuation Scheme can be found in the HPSS Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

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The University Superannuation Scheme.

This is a defined benefit scheme with employer contributions of 14% of gross pay. The most up to date actuarial valuation was carried out at 31 March 2005. Further information on this scheme can be obtained from the Universities Superannuation Scheme Limited.

The Queen's Retirement Benefit Plan.

This is a defined benefit scheme with employer contributions of 14% of gross pay. The most up to date actuarial valuation was carried out at 31 March 2005. Further information on the scheme can be obtained from the Queen's University of Belfast.

The costs of early retirements are met by the Agency and charged to the Income and Expenditure Account at the time the Agency commits itself to the retirement.

1.11 Third Party Assets

Assets belonging to third parties are not recognised in the accounts since the Agency has no beneficial interest in them. Details of third party assets are given in note 22 to the accounts.

1.12 Leases

Assets held under finance leases are capitalised at the fair value of the asset with an equivalent liability categorised as appropriate under creditors due within or after one year. The asset is subject to indexation and revaluation and is depreciated on its current fair value over the shorter of the lease term and its useful economic life. Finance charges are allocated to accounting periods over the period of the lease to produce a constant rate of interest on the outstanding balance. Rentals under operating leases are charged to the Income and Expenditure Account in the year in which they arise.

1.13 Losses

This note (Note 19) is a memorandum statement unlike most notes to the accounts which provide further detail of figures in the primary accounting statements. Most of the contents will be included in operating expenses.

1.14 Capital charges

The Capital Charges scheme involves the Department charging the Agency for the use of fixed assets. This charge comprises depreciation and notional interest (interest currently at 3.5%).

The Agency is not currently funded for capital charges, therefore an offset adjustment is made to the Revenue Income and Expenditure Account.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

2. Income from Activities

	2008	2007
	£	£
Department of Health, Social Services and Public Safety	44,449,000 ✓	42,775,988 ✓
Other Public Bodies:		
- Central Service Agency	358,127 ✓	306,478 ✓
- Queen's University	112,921 ✓	162,816 ✓
Other Sources:		
- Course Fees	262,308 ✓	293,549 ✓
- Interest Receivable	91,749 ✓	74,758 ✓
	<hr/>	<hr/>
Total	45,274,105 ✓	43,613,589 ✓
	(T)	(T)

3. Other Operating Income

There was no other operating income.

4. Other Operating Expenses

4.1 Other Operating Expenses are as follows:-

	2008	2007
	£	£
Salaries and Wages (excluding Board members remuneration)	3,541,753 ✓	3,428,199 ✓
Board members remuneration	27,745 ✓	29,306 ✓
Junior Doctors Salaries	38,854,573 ✓	36,918,246 ✓
Junior Doctors Study Leave	1,141,201 ✓	1,298,137 ✓
Establishment	340,403 ✓	481,442 ✓
Premises	232,968 ✓	181,257 ✓
Training Courses	961,877 ✓	706,197 ✓
Recruitment	208,877 ✓	335,429 ✓
Interest Payable	91,749 ✓	74,758 ✓
Notional Costs	63,682 ✓	60,401 ✓
Audit fees	3,376 ✓	5,398 ✓
Miscellaneous	5,271 ✓	14,415 ✓
	<hr/>	<hr/>
Total	45,473,475 ✓	43,533,185 ✓
	(S)	(S)

4.2 Operating Leases

	2008	2007
	£	£
Hire of plant and machinery	-	-
Other operating leases	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008
NOTES TO THE ACCOUNTS

4.3 Commitments under non-cancellable operating leases are:

	Land and Buildings 2008 £	Land and Buildings 2007 £
Operating leases which expire:		
Within 1 year	-	-
Between 1 and 5 years	16,308	-
After 5 years	845,248	965,998
	<u>861,556</u>	<u>965,998</u>

5. Information regarding Board Members and employees

5.1 Staff Costs

	2008			2007
	Directly employed £	Other £	Total £	£
Salaries and wages	2,239,035 ✓	972,926 ✓	3,211,961 ✓	3,150,516 ✓
Social security costs	189,905 ✓	-	189,905 ✓	161,316 ✓
Other pension costs	167,632 ✓	-	167,632 ✓	136,480 ✓
Total	<u>2,596,572 ✓</u>	<u>972,926 ✓</u>	<u>3,569,498 ✓</u>	<u>3,448,312 ✓</u>

Of the total, none has been charged to capital.

5.2 Average Number of Persons Employed

	2008			2007
	Directly employed No.	Other No.	Total No.	Total No.
Medical and dental	19 ✓	8 ✓	27 ✓	24 ✓
Ancillaries	-	-	-	0
Administrative and clerical	33 ✓	6 ✓	39 ✓	43 ✓
Total	<u>52 ✓</u>	<u>14 ✓</u>	<u>66 ✓</u>	<u>67 ✓</u>

Figures refer to wholetime equivalents (WTEs) rather than individuals.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

5.3 Senior Employees' Remuneration

The salary, pension entitlements, and the value of any taxable benefits in kind of the most senior members of the Agency were as follows:

Name	2006-07		2005-06	
	Salary, including Performance Pay £000's	Benefits in Kind (rounded to nearest £100) £	Salary, including Performance Pay £000's	Benefits in Kind (rounded to nearest £100) £
<u>Non-Executive Members</u>				
Dr H McGuigan	10 - 15 ✓	-	10 - 15 ✓	-
Mr A Baird	0 - 5 ✓	-	0 - 5 ✓	-
Mrs J Eve	0 - 5 ✓	-	0 - 5 ✓	-
Dr R Atkinson	0 - 5 ✓	-	0 - 5 ✓	-
Dr J Marley	0 - 5 ✓	-	0 - 5 ✓	-
Mrs A Egert	0 - 5 ✓	-	0 - 5 ✓	-
	£'s		£'s	
<u>Executive members</u>				
Dr T McMurray (Chief Executive/ Postgraduate Dean)	94,080 ✓	-	108,443 ✓	-
Dr A McKnight (Director of General Practice Education)	216,995 ✓	-	102,749 ✓	-
Dr D Hussey (Postgraduate Dental Dean)	49,849 ✓	-	40,578 ✓	-

Name	Real increase in pension and related lump sum at age 60 £	Total accrued pension at age 60 and related lump sum £	CETV at 31/3/06 £	CETV at 31/3/07 £	Real increase in CETV after adjustment for inflation and changes to market investment factors £
<u>Non-Executive Members</u>					
Dr H McGuigan	-	-	-	-	-
Mr A Baird	-	-	-	-	-
Mrs J Eve	-	-	-	-	-
Dr R Atkinson	-	-	-	-	-
Dr J Marley	-	-	-	-	-
Mrs A Egert	-	-	-	-	-
<u>Executive members</u>					
Dr T McMurray (Chief Executive/ Postgraduate Dean)	-	-	682,990 ✓	625,521 ✓	(98,905) ✓
Dr A McKnight (Director of General Practice Education)	-	-	-	-	-
Dr D Hussey (Postgraduate Dental Dean)	-	-	-	-	-

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008 NOTES TO THE ACCOUNTS

The salary payable to Dr McMurray in 2006/07 included back pay of £18,069 in respect of the implementation of the new consultant contract. There was no back pay due in 2007/08.

Dr McKnight was assimilated to the national GP Director pay scale in 2007/08, the salary disclosed above includes back pay of £86,083 covering the period April 2004 to March 2007.

Dr Hussey increased his time commitment to the Agency from 40% time to 50% time in 2007/08, the Agency also paid a proportion of Dr Hussey's clinical excellence award.

Dr McMurray and Dr Hussey are employees of The Belfast HSC Trust and The Queens University of Belfast respectively. Their services are provided to the Agency on a secondment basis and the salaries reported above represent the amounts of their total salaries that are allocated by way of recharge to the Agency.

The pension disclosures in relation to Dr McMurray represent his prospective benefits under the HPSS Superannuation Scheme arising out of his employment by The Belfast HSC Trust.

Dr Hussey and Dr McKnight are members of the Universities Superannuation Scheme. The employer's pension scheme contributions paid by the Agency during the year in respect of Dr McKnight were £30,379 (2007: £14,385) of which £11,632 related to back pay. Dr Hussey was also a member of the Universities Superannuation Scheme until 30 June 2007. The Agency was recharged £1,281 (2007: £4,736) representing 40% of the employer's contributions paid by The Queens University of Belfast for the period 1 April 2007 to 30 June 2007. Dr Hussey joined the HPSS Superannuation Scheme with effect from 1 July 2007, the Agency paid employers contributions of £2,726.

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves the scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures, and from 2004-05 the other pension details, include the value of any pension benefits in another scheme or arrangement, which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV – This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

5.4 Staff Benefits

There were no staff benefits.

5.5 Retirements due to ill-health

During 2007/08 there were no early retirements from the Agency agreed on the grounds of ill-health.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

6. Public Sector Payment Policy

6.1 Measure of Compliance

The Department requires that HPSS bodies pay their non-HPSS trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules.

The Agency's payment policy is consistent with the CBI prompt payment codes and Government Accounting rules and its measure of compliance is:

	2008 Number	2008 £	2007 Number	2007 £
Total bills paid	8,196 ✓	6,977,121 ✓	7,649 ✓	5,350,290 ✓
Total bills paid within 30 day target	7,261 ✓	6,405,085 ✓	6,653 ✓	4,989,994 ✓
% of bills paid within 30 day target	89% ✓	92% ✓	87% ✓	93% ✓

6.2 The late payment of Commercial Debts Regulations 2002

There was no interest payable under this legislation.

7. Provisions for Liabilities and Charges

	Pensions relating to other staff £	Clinical Negligence £	Restructuring £	Other £	2008 Total £	2007 £
At 1 April 2007	-	-	-	331,344 ✓	331,344 ✓	77,789 ✓
Transfer from Creditors	-	-	-	-	-	179,800 ✓
Arising during the year	-	-	-	-	-	117,787 ✓
Utilised during the year	-	-	-	(15,125) ✓	(15,125) ✓	(6,268) ✓
Reversed unused	-	-	-	(316,219) ✓	(316,219) ✓	(37,764) ✓
Change in discount rate	-	-	-	-	-	-
Unwinding of discount	-	-	-	-	-	-
At 31 March 2008	-	-	-	-	-	331,344 ✓

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

Expected Timing of Cash Flow

	Pensions relating to former directors £	Pensions relating to other Staff £	Clinical Negligence £	Restructuring £	Other £	2008 Total £	2007 £
Within 1 year	-	-	-	-	-	-	331,344 ✓
1-5 years	-	-	-	-	-	-	-
Over 5 years	-	-	-	-	-	-	-

Discussions are ongoing regarding the GP Registrar Car Allowance. The Agency believes that a final resolution will not have any impact on the financial statements for the year.

8. Intangible Fixed Assets:

	Software licences £
Cost or Valuation	
At 1 April 2007	22,377 ✓
Indexation	-
Additions - purchased	7,954 ✓
Additions - donated	-
Reclassifications	-
Other Revaluation	-
Impairments	-
Disposals	-
At 31 March 2008	<u>30,331</u> ✓ (3)
Amortisation	
At 1 April 2007	15,022 ✓
Indexation	-
Transfers	-
Revaluation	-
Impairments	-
Disposals	-
Provided during year	<u>4,426</u> ✓
At 31 March 2008	<u>19,448</u> ✓ (3)
Net Book Value	
At 31 March 2007:	
- Purchased	10,883 ✓
- Donated	-
Total	<u>10,883</u> ✓ (3)

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

9. Tangible Fixed Assets

9.1 Tangible fixed assets comprise the following elements:

Purchased Assets

	Land	Buildings (excluding dwellings)	Information Technology (IT)	Furniture and Fittings	Total
	£	£	£	£	£
Cost or Valuation					
At 1 April 2007	-	270,076 ✓	175,218 ✓	135,751 ✓	581,045 ✓
Indexation		9,353 ✓	(15,942) ✓	944 ✓	(5,645) ✓
Additions		24,018 ✓	20,069 ✓	6,546 ✓	50,633 ✓
Transfers					
Revaluation					
Reclassifications					
Impairments			(9,824) ✓	(4,615) ✓	(14,439) ✓
Disposals					
At 31 March 2008	-	303,447 ✓	169,521 ✓	138,628 ✓	611,594 ✓
Depreciation					
At 1 April 2007	-	57,162 ✓	136,864 ✓	39,803 ✓	233,829 ✓
Indexation		1,980 ✓	(12,245) ✓	276 ✓	(9,989) ✓
Transfers					
Revaluation					
Reclassification					
Impairments			(9,824) ✓	(1,384) ✓	(11,208) ✓
Disposals			23,723 ✓	13,864 ✓	52,759 ✓
Provided during the year		15,172 ✓			
At 31 March 2008	-	74,314 ✓	138,518 ✓	52,559 ✓	265,391 ✓
Net Book Value					
At 31 March 2008	-	229,133 ✓	31,003 ✓	86,067 ✓	346,203 ✓
At 31 March 2007	-	212,913 ✓	38,354 ✓	95,948 ✓	347,215 ✓

Of the total net book value at 31 March 2008, £ 229,133³ related to buildings, installations and fittings valued at open market value for alternative use.

Donated Assets

There were no donated assets.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

9.2 Total Fixed Assets

	Purchased £	2008 Donated £	Total £	2007 £
Net book value:				
Land				-
Buildings (excluding dwellings)	229,132 ✓	-	229,133 ✓	212,913 ✓
Information Technology	31,003 ✓	-	31,003 ✓	38,354 ✓
Furniture	86,067 ✓	-	86,067 ✓	95,948 ✓
Total Tangible Fixed Assets	<u>346,203 ✓</u>	-	<u>346,203 ✓</u>	<u>347,215 ✓</u>
Total Intangible Fixed Assets	<u>10,883 ✓</u>	-	<u>10,883 ✓</u>	<u>7,355 ✓</u>
Total Assets	<u>357,086 ✓</u>	-	<u>357,086 ✓</u>	<u>354,570 ✓</u>

9.3 The net book value of land and buildings comprises:

	2008 £	2007 £
Freehold	-	-
Long leasehold	-	-
Short leasehold	229,133 ✓	212,913 ✓
	<u>229,133 ✓</u>	<u>212,913 ✓</u>

9.4 The net book value of assets held under finance leases and hire purchase contracts are as follows:

There are no assets held under finance leases or hire purchase contracts.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

10.	Stocks and Work in Progress	2008	2007
		£	£
	Finished goods	9,664 ✓	9,988 ✓
	Total	<u>9,664 ✓</u>	<u>9,988 ✓</u>

11.	Debtors	2008	2007
		£	£
11.1	Debtors: Amounts falling due within one year		
	HPSS or NHS debtors	193,644 ✓	306,982 ✓
	DHSSPSNI	82,000 ✓	-
	Sundry Debtors	106,622 ✓	48,666 ✓
	Prepayments	49,947 ✓	35,283 ✓
	Total	<u>432,213 ✓</u>	<u>390,931 ✓</u>

11.2 Debtors: Amounts falling due after more than one year

There are no debtors due after one year.

11.3	Intra-government balances (Debtors)	Debtors		Debtors	
		Amounts falling due within 1 year 2007/08 £	Amounts falling due within 1 year 2006/07 £	Amounts falling due after 1 year 2007/08 £	Amounts falling due after 1 year 2006/07 £
	DHSSPSNI	82,000 ✓	-	-	-
	Other central government bodies	-	-	-	-
	HPSS Bodies	193,644 ✓	306,982 ✓	-	-
	Intra-Government Balances	<u>275,644 ✓</u>	<u>306,982 ✓</u>	-	-
	Balances with bodies external to government	156,569 ✓	83,949 ✓	-	-
	Total Debtors at 31 March	<u>432,213 ✓</u>	<u>390,931 ✓</u>	-	-

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

12. Creditors		2008	2007
		£	£
12.1 Creditors: Amounts falling due within one year			
HPSS or NHS creditors and accruals		1,199,314 ✓	404,309 ✓
Non HPSS or NHS trade revenue creditors		1,429,110 ✓	1,895,971 ✓
Other accruals		<u>21,685 ✓</u>	<u>-</u>
Sub Total		<u>2,650,109 ✓</u>	<u>2,300,280 ✓</u>

12.2 Creditors: Amounts falling due after more than one year

There are no creditors due after one year.

12.3 Intra-government balances (Creditors)

	Creditors		Creditors	
	Amounts falling due within 1 year 2007/08 £	Amounts falling due within 1 year 2006/07 £	Amounts falling due after 1 year 2007/08 £	Amounts falling due after 1 year 2006/07 £
Other central government bodies HPSS	1,199,314 ✓	404,309 ✓	-	-
Intra-Government Balances	1,199,314 ✓	404,309 ✓	-	-
Balances with bodies external to government	1,450,794 ✓	1,895,971 ✓	-	-
Total Creditors at 31 March	<u>2,650,108 ✓</u>	<u>2,300,280 ✓</u>	-	-

12.4 Finance lease obligations

There were no finance lease obligations.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

13. Movements on Reserves

13.1 Movement on Capital Reserves

	Capital Account £	Revaluation Reserve £	Donation Reserve £	Other reserves £	Total £
At 1 April 2007	586,053 ✓	(241,293) ✓			344,760 ✓
Additions	58,587 ✓				58,587 ✓
Transfers					
Disposals and write-offs	(3,231) ✓				(3,231) ✓
Depreciation-capital charges	(57,185) ✓				(57,185) ✓
Depreciation-other					
Revaluation and indexation of fixed assets		4,344 ✓			4,344 ✓
Transfer of realised profits/(losses)					
Movements in donation reserves					
Fixed Asset Impairments					
Other reserve movements					
At 31 March 2007	<u>584,224 ✓</u>	<u>(236,949) ✓</u>	<u>-</u>	<u>-</u>	<u>347,275 ✓</u>
	⓪	⓪			⓪

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

13.2 Movement on Income and Expenditure Reserves

	Revenue £	Capital £	Total £
At 1 April 2007	538,527 ✓	(15,397) ✓	523,130 ✓
Retained surplus/(deficit) for the year	195,657 ✓	(1,387) ✓	194,270 ✓
At 31 March 2008	734,184 ✓	(16,784) ✓	717,400 ✓
	Ⓣ	Ⓣ	Ⓣ

14. Private Finance Transactions

14.1 PFI Schemes deemed to be off balance sheet

There were no private finance transactions.

15. Capital Commitments

There were no capital commitments at the balance sheet date.

16. Post Balance Sheet Events

There are no post balance sheet events having a material affect on the accounts.

17. Contingent Liabilities

Discussions are ongoing regarding the GP Registrar Car Allowance. The Agency believes that a final resolution will not have any impact on the financial statements for the year.

18. Related party transactions

During the current year and previous year, none of the board members, members of the key management staff or other related parties have undertaken any material transactions with the Agency.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

19. Analysis of Losses and Special Payments

TYPE OF LOSS	NUMBER OF CASES	VALUE £
1. Cash Losses – Theft, fraud etc	-	-
2. Cash Losses – Overpayments of salaries, wages and allowances	-	-
3. Cash Losses – Other causes (including unvouched and incompletely vouched payments)	-	-
4. Nugatory and fruitless payments – Abandoned Capital Schemes	-	-
5. Other nugatory and fruitless payments	-	-
6. Bad debts and claims abandoned	-	-
7. Stores and Inventory Losses – theft, fraud, arson (whether proved or suspected) etc	-	-
i. Bedding and linen	-	-
ii. Other equipment and property	-	-
8. Stores and Inventory Losses – Incidents of the service (result of fire, flood, etc)	-	-
9. Stores and Inventory Losses – Deterioration in store	-	-
10. Stores and Inventory Losses – Stocktaking discrepancies	-	-
11. Stores and Inventory Losses – Other causes	-	-
i. Bedding and linen	-	-
ii. Other equipment and property	-	-
12. Compensation payments (legal obligation)	-	-
i. Clinical negligence	-	-
ii. Public liability	-	-
iii. Employers liability	-	-
13. Ex-gratia payments – Compensation payments (including payments to patients and staff)	-	-
14. Ex-gratia payments – Other payments	-	-
15. Extra statutory payments	-	-
16. i. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion.	-	-
ii. Damage to vehicles	-	-
TOTAL	NIL	NIL

19.1 Special Payments

The Northern Ireland Medical and Dental Training Agency did not make any special payments or gifts during the financial year.

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

NOTES TO THE ACCOUNTS

20. Notes to the Cash Flow Statement

20.1 Reconciliation of operating surplus to net cash inflow from operating activities

	2008 £
Operating surplus after provisions	195,656 ✓
Provisions for future obligations (I&E Account)	(331,344) ✓
Interest received	(86,152) ✓
Capital funding receivable	32,981 ✓
(Increase)/decrease in stocks	324 ✓
(Increase)/decrease in debtors	(41,282) ✓
Increase/(decrease) in creditors	<u>349,829 ✓</u>
Net cash inflow from operating activities	<u>120,012 ✓</u>
	②

20.2 Reconciliation of net cash flow to movement in net debt

	2008 £
Increase in cash in the period	171,796 ✓
Net cash / debt at 1 April 2007	<u>2,744,025 ✓</u>
Net cash / debt at 31 March 2008	<u>2,915,821 ✓</u>
	①

20.3 Analysis of changes in net funds/debt

	At 1 April 2007 £	Cash flows £	Non-cash changes £	At 31 March 2008 £
Cash at bank and in hand	2,744,025 ✓	171,796 ✓	-	2,915,821 ✓
Bank overdrafts	-	-	-	-
Finance leases	-	-	-	-
Current asset investments	-	-	-	-
	<u>2,744,025 ✓</u>	<u>171,796 ✓</u>	<u>-</u>	<u>2,915,821 ✓</u>

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NOTES TO THE ACCOUNTS

21. **Financial Instruments**

FRS 13 *Derivatives and Other Financial Instruments* requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the relationships within HPSS, and the manner in which they are funded, the Agency is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which FRS 13 mainly applies. The Agency has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Agency in undertaking its activities.

22. **Third party assets**

The Agency did not hold any third party assets.

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