

Northern Ireland



Medical & Dental Training Agency

**Annual Report for 2009/10**

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# Management Commentary

The Northern Ireland Medical and Dental Training Agency (NIMDTA) is responsible for the quality management of postgraduate medical education and training in Northern Ireland (NI). In September 2005 a new statutory body, Postgraduate Medical Education and Training Board (PMETB) was established as the UK competent authority with responsibility for overseeing and setting standards, approving training programmes and quality assuring institutions and trainers. The General Medical Council (GMC), with effect from April 2010, took over the functions formerly undertaken by PMETB and so has responsibility for regulating both foundation and specialty training leading to award of a Certificate of Completion of Training.

NIMDTA is required to submit on a yearly basis an Annual Deanery Report (ADR) and is visited every 3 years by the GMC/PMETB as part of a cycle of visits to all UK Deaneries. NIMDTA is required to ensure that its quality processes support the development and improvement of postgraduate medical education and training in NI. As part of this process, NIMDTA monitored and assessed the local education providers (LEPs) against the standards set.

In January 2010 PMETB visited NIMDTA and two LEPs (the Belfast Health and Social Care Trust and the Southern Health and Social Care Trust). The Agency is pleased to report that it obtained unconditional approval for the 2009 -10 ADR. The decision of the PMETB visiting panel also concluded that the NI Deanery had met with the conditions, the standards and requirements of PMETB.

Recruitment to all training posts in Northern Ireland is managed by NIMDTA in compliance with GMC's statutory standards. NIMDTA works continually to recruit doctors and dentists for training in Northern Ireland at a time of relentless change. The changes in the Immigration Rules (2008) and the requirement to implement the Employment Agencies Act have been particularly unhelpful. The numbers of trainee doctors and dentists has increased from approximately 1,100 in 2000 to 1819 in 2009. A fill rate of 99% in the Foundation Programme and of 93% in Specialty Training posts was achieved in August 2009. This fell to 88% mainly due to trainee doctors seeking to exercise their rights under maternity leave legislation and utilization of Period of Grace and Out of Programme requests. NIMDTA will continue to work with all stakeholders to fill any remaining vacancies.

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 delivery of patient safe doctors and dentists. NIMDTA's ten Postgraduate Schools, which were established in 2008, are now working effectively to ensure that we are able to respond to the speed and full magnitude of change demanded by the modernising agenda, the GMC and the revalidation and appraisal of doctors in training.

The Agency wishes to recognise the great deal of activity and energy expended by the HSC Trusts to achieve and maintain compliance with the Working Time Directive and the New Deal. With 2011 rapidly approaching, the Agency is continuing to collaborate with the HSC Board Liaison Group and the DHSSPS to monitor and advise Trusts while ensuring that training opportunities are maintained or improved.

Regarding our financial performance, the Agency failed to meet its breakeven target, recording a surplus of 0.53%. The Agency was required to minimise its level of cash balances held at bank, these were reduced by £3.175m which resulted in a net liability position of £2.1m.

The Agency was compliant with the 95% prompt payments target having achieved an outturn of 97.3%. Further details of compliance with the Better Payments Practice code are given in note 16.1 to the accounts.

NIMDTA met the DHSSPS requirement for substantive compliance with the HSC Controls Assurance Standards of Governance, Risk Management, Financial Management, Records Management and Information & Communications Technology (ICT) as confirmed by Internal Audit. The effective management of risk remains key to delivering the business of the Agency and robust systems have been put in place to ensure that the identification and management of risk is embedded within the organisation.

The cost of audit work performed in 2009/10 was £25,290. This comprised external audit fees of £16,484 and internal audit fees of £8,806. The auditors did not perform any non audit services.

In 2009 a Joint Negotiating Forum consisting of members of senior management and Trade Union representatives was established, the first meeting of which was held in January 2010. Regular meetings are held with staff to consider aspects of Agency's business and the views of employees are also sought at departmental meetings. The Agency also undertakes an annual staff satisfaction survey.

In the period 1<sup>st</sup> April 2009 – 31<sup>st</sup> March 2010 there were 312 days lost due to sickness within the Agency. This represents a loss rate of 2.5%. There were two personal data related incidents of a minor nature within this period. The Agency has taken steps to ensure that such incidents are not repeated.

The Agency continues to deepen its collaborative partnerships with Queens University Belfast, the British Medical and Dental Associations, the HSC Board and other HSC 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.

Acting Chief Executive  
Northern Ireland Medical and Dental Training Agency

Date: \_\_\_\_\_

# Director's Report

## Mission Statement

***“Excellence in learning, ensuring outstanding patient care”***

## Corporate Goals

The Agency is committed to ensuring that members of the medical and dental profession are trained to the highest achievable standard

The following corporate goals and strategic objectives have been the drivers of the Agency's performance in 2009/10

### **OUR SERVICES**

To lead on the development and provision of high quality postgraduate medical and dental education and training

### **OUR INTERNAL PROCESSES**

To continually review and develop internal processes and control arrangements with a view to ensuring effective delivery of the services we provide.

### **OUR STAFF**

To develop a skilled and dynamic workforce to lead, manage and support the provision of high quality education and training

### **OUR FINANCES**

To secure sufficient resources and manage them effectively to meet our strategic objectives

## **Strategic Objectives**

1. To organise and develop foundation and specialist training programmes in line with the standards set by the regulatory authorities
2. Ensure that the requirements set out in approved curricula are delivered and assessed and the systems in place for assessing competence are fit for purpose
3. Ensure that careers information and advice is easily accessible and that support systems are in place for doctors and dentists in difficulty and those with disabilities or special needs
4. Ensure that medical and dental practitioners and dental care professionals are supported in their learning and development
5. To work in partnership with key stakeholders to manage the recruitment and selection of doctors in training
6. To provide assurance to the Audit Committee and the Board that identified weaknesses have been addressed and that controls are operational across the organisation
7. To review and develop the Agency's information systems
8. To strengthen capacity and capability within the Agency in line with its range of work and professional requirements
9. To create a culture which facilitates openness and honesty, provides a harmonious and safe working environment and supports staff through organisational change
10. To ensure that the Agency achieves a break-even position in the context of its business and budgetary plans

The Northern Ireland Medical and Dental Training Agency was established in 2004, under the Health and Personal Social Services Act 1990, as a Special Agency, sponsored by the Department of Health, Social Services and Public Safety.

It replaced the former Northern Ireland Council for Postgraduate Medical and Dental Education (NICPMDE), which was established in 1970, and underwent further re-organisation in 1992 when the first Chief Executive Officer of the Council and Postgraduate Dean was appointed.

The Board of the Agency is responsible for the strategic direction and control of the Agency's activities and comprises a non-executive Chairman and five non-executive members (three lay members, one medical practitioner and one dental practitioner). The Agency is accountable to the DHSSPS for the performance of its functions and to the general public for ensuring that doctors and dentists are effectively trained to provide patients with the highest standards of care.

In common with the other twenty two Postgraduate Deaneries, within the United Kingdom, NIMDTA has a crucial and extensive role in assuring that patient care is delivered by doctors trained to the standards set by the Postgraduate Medical Education and Training Board (PMETB), the GMC and expected by the DHSSPS.

The Agency is responsible for commissioning, managing and delivering postgraduate medical and dental training. This represents the vast bulk of the work of the Agency and includes, recruitment, assessment, remediation, educator development and the quality assurance of Trust and General Practice based education on behalf of PMETB. NIMDTA manages the delivery of training programmes and the progress of individuals through an educational governance framework of postgraduate Specialty Schools. Whilst the commissioning and quality management of postgraduate medical and dental education are NIMDTA's primary functions, other responsibilities include:

- Supporting the Health and Social Care Services to achieve an increase in the number of senior doctors, in particular by the substantial expansion of trainee numbers;
- Supporting HSC in implementing the European Working Time Directive (EWTD) for doctors in training;
- Leading the development of the Dental workforce, including dental care professionals;
- Managing the General Practice Appraisal process;
- Continuing Professional Development (CPD) for general practitioners;
- Support for doctors and dentists in difficulties and with special needs; and
- Careers management.

Overall management responsibility rests with the Chief Executive/ Postgraduate Dean and the senior management team. There are currently 134 staff, including a large number of medical and dental professionals, on the payroll of the Agency. Sixty members of staff are based at Agency Headquarters.

### **Board of the Agency**

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

We regret to report that Dr Harry McGuigan died in April 2010 after a short illness. Mrs Judith Eve is acting up as Chairman.

### **Officers of the Agency**

Dr Terry McMurray – Chief Executive/Postgraduate Dean

Dr Claire Loughrey – 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

A declaration of Board Members interests has been completed and is available on request from the Chief Executives office, Beechill House, Beechill Road, Belfast BT8 7RL.

The Chief Executive has confirmed that there is no relevant information of which he and the internal auditors are unaware. A full statement on Internal Control is available from the Chief Executive's office.

All relevant information has been provided to the Comptroller and Auditor General.



# What happened in 2009/10?

## Dentistry

### Dental Vocational Training (VT) and General Professional Training (GPT)

- In 2008/09, 34 Vocational Trainees and 4 General Professional Trainees were recruited to the Northern Ireland training scheme.
- In the recruitment process for 2009/10 the number of trainees recruited was 35 as a result of reduced interest from trainers in general dental practice. There was still a very healthy interest from across the UK for trainee positions and in the final selection there were potential graduates from 8 different undergraduate dental schools.
- The Work Based Assessments have now become well embedded into the training programmes in both VT and GPT. Positive feedback has been received from all parties involved in these processes.
- The Work Based Assessments will continue to evolve and contribute more to the training of all trainees across the various dental disciplines.

### Hospital Training

- Trainees were established in the newly recognised specialty of Oral Surgery. 2 new trainees have been recruited into the three-year training scheme.
- 2 Restorative Dentistry Specialist Registrars have completed their training, as have 3 Specialist Registrars in Orthodontics.
- Our final OMFS trainee has passed his Exit Examination. The Specialty has become a medical discipline with any existing and new trainees being managed through the School of Surgery.
- The development of Foundation Training in Dentistry continues with the last cohort of Senior House Officers recruited in 2009/10. In future years the Deanery will recruit into Dental Foundation Year 2 (DF2) posts with trainees undertaking competencies as outlined in the Dental Foundation Curriculum.

## **Continuing Professional Development (CPD)**

- We have appointed 2 Dental Care Professionals (DCPs) tutors to plan and deliver a range of CPD courses for DCPs across Northern Ireland.
- A wide range of lectures and courses were provided for General Dental Practitioners as part of the CPD programme. The introduction of charges has been instrumental in helping to raise income that is being used to generate additional courses and events.
- The development of an on-line booking system has produced a more efficient process for recording and administrating our CPD programme. At the end of the year there were 807 dentists and 754 DCPs registered on our Intrepid Course Manager
- Over 6 months from September 2009 we offered 3973 CPD course places and we received bookings for 3275 (82%) of these.
- Course evaluations have provided valuable feedback and assisted with the quality management of the courses.
- A series of new venues has been used following guidance from the Department of Health.

## **General Practice**

### **The GP team**

There have been changes to General Practice this year. Two new Associate Directors have been appointed one to Appraisal and one to CPD. Two new Programme Directors have also been appointed.

### **National Profile**

- A GP Associate Director sits on the NRO steering group and is involved in item writing and exercise development for recruitment.
- An Associate Director is a RCGP College Examiner.

### **Specialty Training**

- 59 Trainees were provided training in general practice as a component of their foundation training.

- 54 trainees in General Practice were awarded a CCT throughout 2009/10.
- 18 new trainers were recruited from the 2008/09 Learning and Teaching course.
- 32 GPs participated in the Module 1 of the 2009/10 Learning and Teaching course and 31 GPs participated in Module 2.

The PMETB survey of GP Trainees indicated that there were areas of concern (Red triangles) and in some cases exceptional practice (Green triangles).

The Red triangles have been associated with

- EWTD in hospital posts
  - This is being addressed through close liaison with providers
- Further training for Educational Supervisors
  - This is being address through trainer development

The Green triangles have been associated with

- Overall satisfaction score for GP
- Induction for GP
- Adequate experience score for GP

The areas of good practice have been disseminated through trainer development sessions.

- The trainer and practice accreditation process meets the standards set by PMETB.

## **Continuing Professional Development**

A wide range of courses were provided for GPs during 2009/10.

- 124 educational courses were delivered by the GP tutors, of which there were 106 CPD Intrepid courses, 7 HPE courses and 11 Retainer courses.
- 8 Masterclasses were provided.
- The Certificate in Prescribing course has been put on hold with the retirement of Professor McGavock however we are looking at potential candidates to deliver this reinstated course.
- 42 GPs signed up to the GP retainer scheme, with 3 new applications pending.

- The Higher Professional Education (HPE) scheme provided £9,891 worth of bursaries and clinical attachments to 8 HPE GPs.
- The Educational Consortium continues to ensure that the development needs, identified through GP appraisal, inform CPD planning for the next academic year. The Educational Consortium met 4 times throughout the year and are working towards equitable protected learning time schemes across the province.
- The establishment of small learning groups across the province for the delivery of GP education.
- The introduction of the Intrepid online booking system for GPs. To date, over 50% of GPs have used the system to book a place on a course.

### **Future Plans and Ongoing Work**

- A review of the GP CPD programme provided by NIMDTA was undertaken and different models of delivering GP education are being explored and implemented.
- A GP Educator role is being developed and a number of GPs have expressed an interest in participating.
- CPD and Appraisal are working together with the impending arrival of Revalidation for GPs in 2011.

## CPD evaluation of Intrepid courses

April – June 2009

Evaluations completed at end of course	86%
Average score for quality of course content	9 out of 10
Average score for course met my expectations	9 out of 10

Sept – Dec 2009

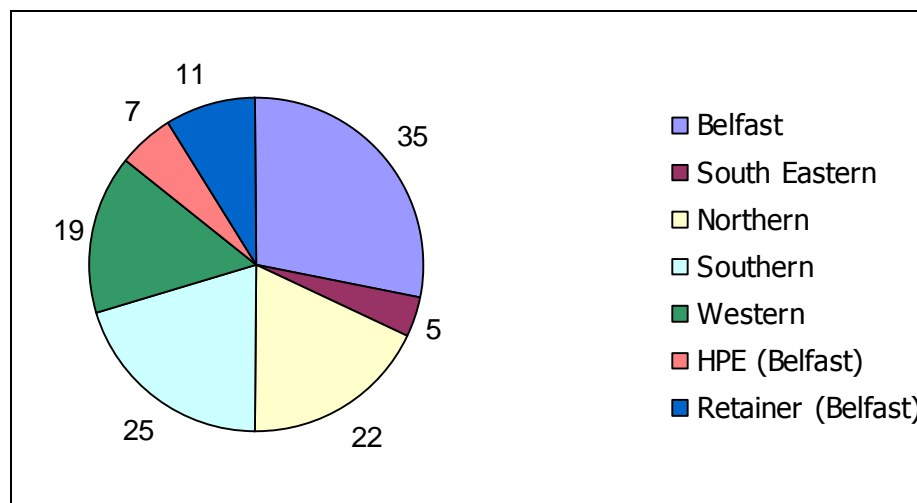
From September 2009, with the introduction of the Intrepid online booking system, GPs complete the evaluation online instead of at the end of the course. Consequently, some GPs do not complete their evaluation immediately after the course, but wait until they next log onto the system.

Additionally, the questions have changed as the Intrepid system is shared with the Dental department.

Evaluations completed online	82%
The course successfully addressed the aims and objectives/learning outcomes stated	99% Agree or Strongly Agree
As a result of information from the course, it is likely that I'll change my practice	91% Agree or Strongly Agree

## Geographical distribution of courses

The pie-chart below illustrates the location of courses offered to GPs.



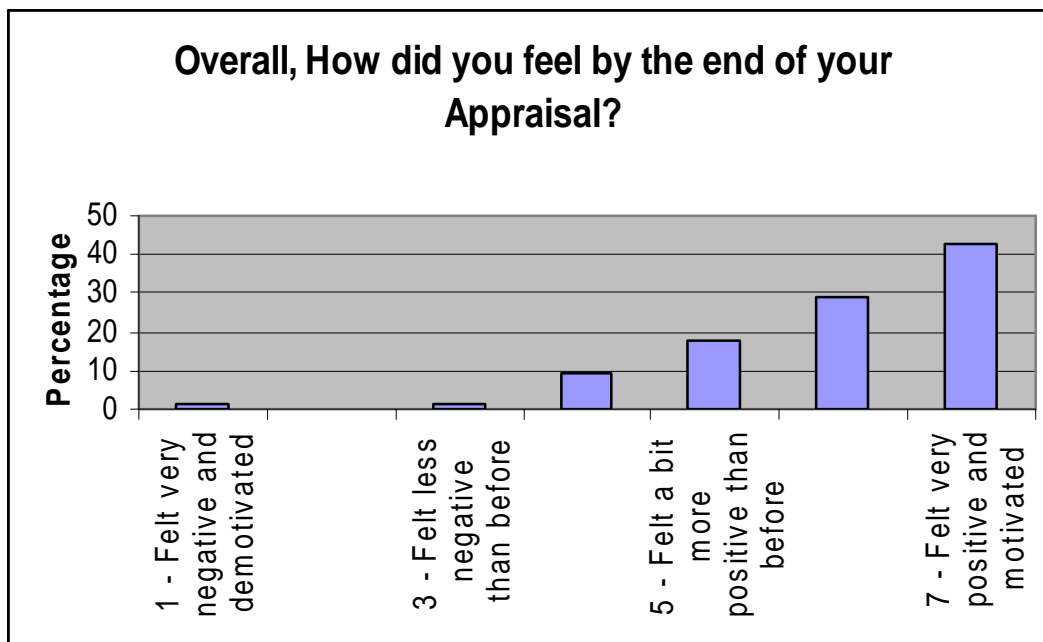
## GP Appraisal

- NIMDTA appraised 1484 GPs in the appraisal year 2009/10.
- An Appraisal Conference was held on 6 and 7 May 2009. This started to look at the issues that would be involved with revalidation including making the appraisal more challenging.
- 7 new Appraisers were recruited. 3 Appraisers tendered resignation from 1 April 2010. Total number of Appraisers at 1 April 2010 is 50 Appraisers and 7 Lead Appraisers. We trained the 7 new Appraisers using the draft recommendation for 'Strengthened Training of Appraisers for Revalidation' from the NHS Revalidation Support Team. It is planned to use this in providing top-up training for existing Appraisers at the 2010 Appraisal Conference (June and Sept 2010)
- Increased co-operation between the CPD and Appraisal teams has been developed over the last year with online tool which assists the GP Appraisers in identifying the training needs of appraisees in a timely and structured fashion. This will allow the CPD team to be more productive in their provision of training. This has also been strengthened by the "What is Enhanced Appraisal? – Prepare for Revalidation!" workshops run across the region jointly by Lead Appraisers and GP Tutors. These updates on what will be required of them in revalidation have been well received by Appraisees.
- NIMDTA have started work with the HSCB and GPC on what clinical governance requirements will be expected from practice.
- NIMDTA has been involved with the RCGP in providing Appraisers and Appraisees to participate in their pilot Eportfolio scheme. It is due to feedback in June 2010.

## Breakdown of Doctors Appraised

Status	Total
Partner	908
Sessional in nGMS	248
Part Time Partner	175
Salaried GP	64
Retainee	40
Solely Out Of Hours	27
Assistant	10
Associate	4
Medical Support Services	3
Prison Service	1
No longer on PMPL at 31.03.10	4
<b>TOTAL</b>	<b>1484</b>

## Evaluations from Appraisees on their Appraisal



# Foundation Training

## Recruitment and Selection

In anticipation of an increased output of medical students from QUB, the number of F1 posts was increased for August 2010 to 252 F1 posts. The increase in F2 posts will take effect in August 2011. 252 applicants specified Northern Ireland as their first choice foundation school for August 2010. All 252 places were filled during the first round of the national recruitment process in February 2010. Vacancies that arise subsequent to national recruitment will be filled as standalone one year posts.

## Induction

A regional induction day for new doctors was held on Monday 3 August 2009 at the Stormont Hotel. 235 new doctors attended the day. Feedback was excellent and was conveyed to all who participated. WHO speaker Mrs Murphy was the featured speaker. She spoke with eloquence of her personal experience of the medical errors which led to the death of her son.

## Generic Skills

Mandatory training days were again run regionally for trainees in the second year of Foundation Training (F2s). Valuable Foundation doctor feedback continues to strengthen the content of the regional programme. The *Acute Care Simulation Course*, a feature since 2006 was revised and was offered to all F1s in 2009-2010. This will be run at a Belfast venue and will be a one day training event.

## E-portfolio

Northern Ireland introduced e-portfolio in 2006. A new version was launched in August 2008 with some initial difficulties but it is now fully operational and embedded within the Foundation Programme.

## Patient Safety

Patient safety was introduced in 2006 in the F2 year as part of the Generic Skills programme and remains a prime consideration in all training placements.

## Academic Placements

Academic placements were integrated into F2 year commencing August 2008. Feedback from doctors who have been offered given this opportunity has been excellent. A two year rolling programme has been agreed with the QUB Medical School.



## **Faculty Development**

Selection and training of foundation supervisors utilises a competency application process. A faculty development day workshop was hosted at Malone House on 8 March 2010. Valuable perspectives on the management of doctors with difficulties were contributed by Dr Heather Dunn and Dr Martin Tohill along with Dr John Collins.

## **Quality Assurance**

NIMDTA fully implemented the requirements and recommendations arising from the quality assurance visit by the General Medical Council and the Postgraduate Medical Education and Training Board. This formative experience has resulted in quality management being at the forefront of Foundation Training initiatives and innovations.

## **Foundation Programme Outcomes**

Of the 237 Foundation trainees who completed training in August 2009:

- 181 entered a programme of Core or Specialty training (165 in Northern Ireland, 11 in England and 5 in Scotland)
- 28 did not take up a specialty training post due to maternity leave or desire to work abroad
- 15 undertook a Fixed-Term Specialty Training Appointment (FTSTA)
- 7 foundation trainees elected to complete a further F2 year
- 3 trainees returned home outside Northern Ireland
- 1 trainee took up post with the RAF
- 1 trainee took a year out of medicine
- 1 trainee did not pursue a career in medicine

## **Specialty Training**

### **Specialty Schools**

- There are 10 specialty schools within the Deanery: School of Medicine, School of Surgery, School of Paediatrics, School of Obstetrics and Gynaecology, School of Psychiatry, School of Anaesthesia and Intensive Care, School of Emergency Medicine, School of General Practice, School of Radiology and School of Laboratory Medicine. 19 Head and Deputy Heads have been appointed to the Schools. There is administrative support within each school to ensure the requirements of the Postgraduate Medical Education Training Board (PMETB) are achieved.

- NIMDTA rely on the skills and dedication of trained educational and clinical supervisors within the Trusts. There are 49 Training Programme Directors appointed to manage the specialty training programmes and the delivery of the nationally approved specialty training curricula.
- A Specialty Schools Forum has been established from 2008. The forum meet 4 – 5 times per year to exchange information, ensure consistency in the application of NIMDTA policy and procedures and measure progress against PMETB's standards for training.
- The forum has been highlighted as an area of notable practice in the PMETB Notable Practice Report in Specialty and GP Training 2010 (para 22) and at the PMETB Deanery visit to Northern Ireland which took place in January 2010.

## **Recruitment and selection**

- NIMDTA is responsible for the recruitment and selection of specialty trainees throughout Northern Ireland.
- There were a total of 408 vacancies for August 2009 from a total of 1308 specialty training posts. 351 trainees were appointed: 300 appointments into a programme of training and 51 to fixed-term training appointments.

## **Assessment of progress**

- The third year of Assessment Review of Competence Progression (ARCP) has taken place for specialty trainees (StRs). A Record of In-Training Assessment (RITA) process continues for trainees within the Specialist Registrar (SpR) grade.
- In 2009/10 1171 were assessed in specialty training: 826 trainees were assessed using the ARCP process and 345 SpRs were assessed using the RITA process.
- All specialties have introduced a portfolio for trainees to provide a record of progress through training and the achievement of competencies, based on the relevant curricula.
- The Royal College of Physicians, Royal College of Paediatrics, Royal College of Surgeons and Royal College of Obstetrics and Gynaecology have introduced an e-portfolio. The web-based portfolio includes facilities for direct recording of workplace based assessments, records of appraisal, Educational Supervisor reports and ARCP outcomes. The Royal College of Radiologists and Royal College of Anaesthetics are introducing an e-portfolio from August 2010.

## **Appraisal pilot**

- An appraisal pilot will be commencing in Anaesthesia and Intensive Care in 2010. It is anticipated that this will become established in other specialties from 2010/11.

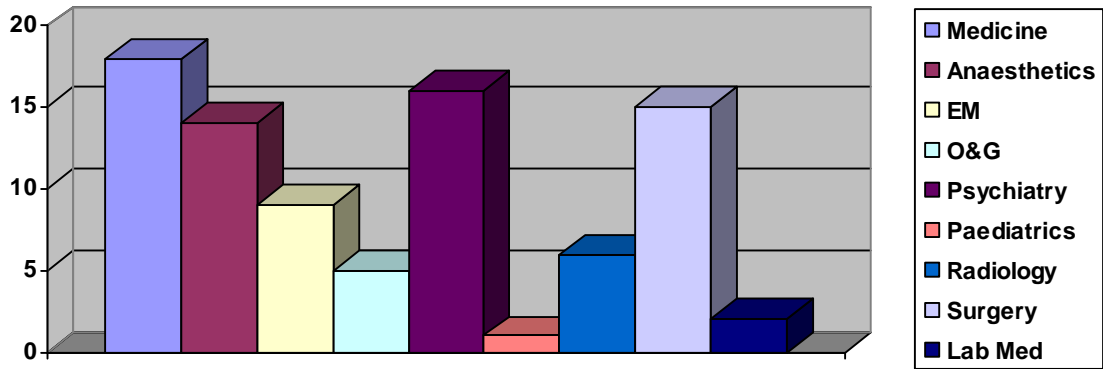
## **Courses**

- A variety of courses targeted at specialty trainees were developed and organised under the auspices of NIMDTA. These included exam preparation courses, basic science courses and specialty specific clinical courses.
- A total of 95 Specialist Registrars in their final year of training attended a management development programme in 2009/10. This programme provides doctors in training with the necessary management skills to become an NHS consultant.

## **Specialty Trainees obtaining a CCT**

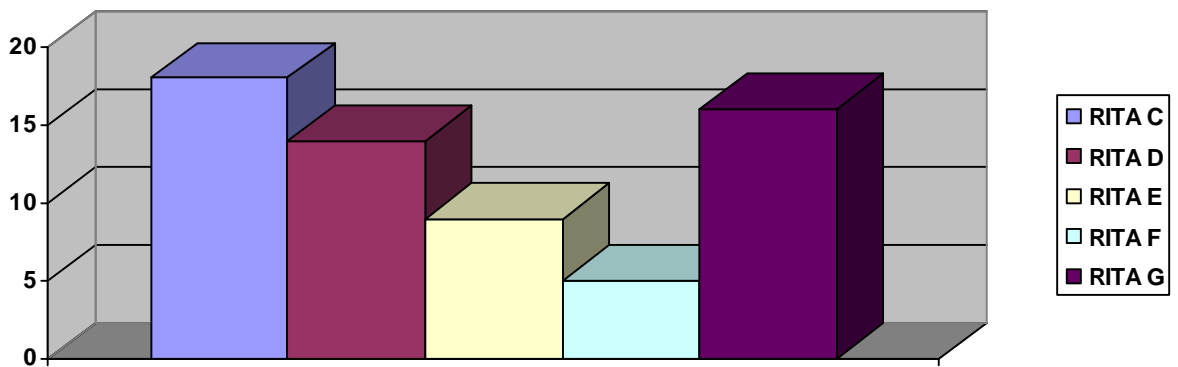
- 86 trainees completed training and successfully obtained a CCT in the following specialties:
  - Anaesthetics
  - Emergency Medicine
  - Obstetrics and Gynaecology
  - Medical Specialties
  - Psychiatry
  - Paediatrics
  - Radiology
  - Laboratory Medicine
  - Surgery

The bar chart below reflects this.

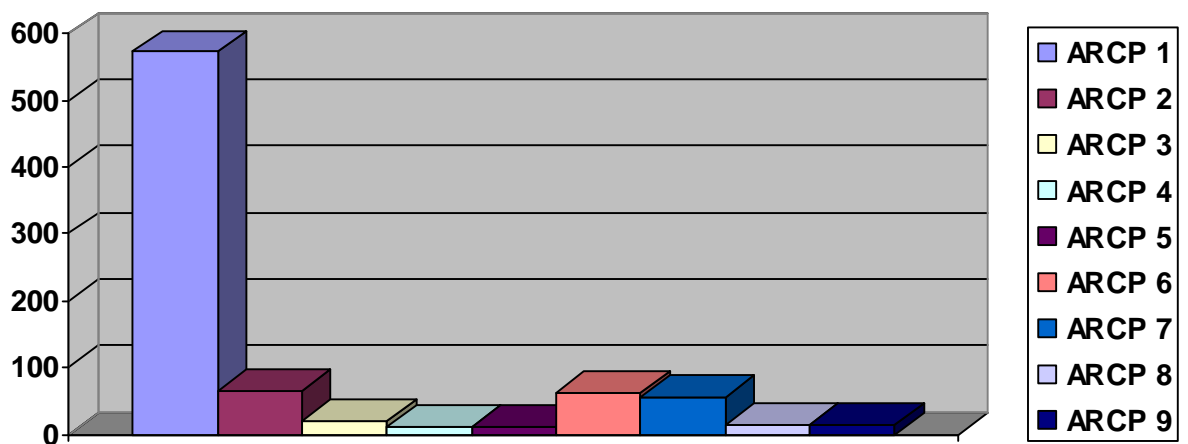


### Outcomes of Assessment (RITA or ARCP)

RITA Outcomes



ARCP Outcomes



## ARCP/RITA Process

ARCP Outcomes		RITA Process	
<b>Satisfactory Progress</b>			
<b>1</b>	Achieving progress and competences at the expected rate	<b>RITA C</b>	the trainee has progressed and achieved the competences at the expected rate
<b>Unsatisfactory or insufficient evidence</b>			
<b>2</b>	Development of specific competences required – additional training time not required	<b>RITA D</b>	Recommendation for targeted training – stage 1 of required additional training
<b>3</b>	Inadequate progress by the trainee – additional time required	<b>RITA E</b>	Recommendation for intensified training/repeat experience – stage 2 of required additional training
<b>4</b>	Released from training programme with or without specified competences		
<b>5</b>	Incomplete evidence presented – additional training time may be required		
<b>Recommendation for completion of training</b>			
<b>6</b>	Gained all required competences	<b>RITA G</b>	Final record of satisfactory progress
<b>Outcomes for trainees out of programme or not in run-through training</b>			
<b>7</b>	Fixed-term specialty outcome – competences achieved identified above	<b>RITA F</b>	Report of out of programme training/experience
<b>8</b>	Out of programme experience for approved clinical experience, research or career break		
<b>9</b>	Top-up training		
<b>Withdrawal of NTN</b>			
The trainee is required to leave the training programme before its completion.			

# Quality Management Process

## Background

The **Postgraduate Medical Education and Training Board (PMETB)** is the independent statutory body that regulates postgraduate medical education and training in the UK.

The **aims of PMETB** are to achieve excellence in postgraduate medical education and training throughout the UK and to improve the knowledge, skills and experience of doctors and the health and healthcare of patients and the public.

PMETB has set out its method of working in the **PMETB Quality Framework** for postgraduate medical education and training in the UK and in the Operational Guide for PMETB Quality Framework.

The PMETB Quality Framework for postgraduate medical education and training in the UK was published in December 2007. This document recognises three levels of activity and responsibility with respect to quality of medical education and training: Quality Assurance, Quality Management and Quality Control.

**Quality Management** is undertaken by Deaneries and under the Quality Management Framework, Deaneries must ensure that local education and training providers meet PMETB standards through robust reporting and monitoring.

The **PMETB Standards** that apply to deaneries for NIMDTA have been set by PMETB and have been published in the Standards for Deaneries and the Generic Standards for Training.

PMETB requires NIMTDA to submit a yearly **Annual Deanery Report** and PMETB visits NIMDTA every 3 years as part of a cycle and NIMDTA may also be visited as a triggered visit.

Quality Management at NIMDTA is overseen by the **Quality Management Group**.

## Quality Management Group

The Quality Management Group was set up in March 2009 and meets every month under the Chairmanship of the Associate Dean for Secondary Care. It reports to the NIMDTA Board through the Chief Executive and the Senior Management Team.

The aims of this group are to:

- Monitor and assess progress against National Standards of postgraduate medical and dental training (GMC, PMETB, GDC) and ensure that they are being met in the Deanery
- Ensure that areas of notable practice are shared across all specialties (through the Specialty Schools Forum)
- Continuously improve the quality of postgraduate medical and dental education and training
- Identify the factors which impact on the development of postgraduate education and training

During this year, the Quality Management Group has developed new documents, hosted a PMETB visit (January 2010), set up two new groups (Faculty Development Group, Curriculum Delivery Group) and continued with its programme of visits to Local Education Providers, its Annual surveys and Annual reports.

## **Actions of Quality Management Group**

### **Documents**

New Quality Manual (including Local Education Provider Visiting Strategy and Survey Strategy)

Re-designed Annual Deanery Proforma for Specialty Schools

Re-designed Annual Deanery Proforma for Local Education Providers

Re-designed Template for Deanery Visits to Local Education Providers

New Guide to PMETB Standards for Deaneries

New Guide to ARCP (for Heads and Deputy Heads of Schools and Training Programme Directors)

New Learning and Development Agreement

New Hospital Training Department Risk Register

New Appraisal Documentation for Heads and Deputy Heads of Schools

### **PMETB Visit January 2010**

NIMDTA hosted the 3 yearly PMETB visit to the Deanery on 26-28 January 2010. The PMETB team visited NIMDTA and also Local Education Providers (Belfast Trust and Southern Trust) and held a series of meetings with the Deanery Senior Management Team, Associate Deans, Heads and Deputy Heads of Schools, Training Programme Directors, GP School, Careers Advice Team, Quality Management Team, Medical Workforce Development Team, Walport/Academic Leads, Senior Personnel from the Department of Health, Social Services and Public Safety, Directors of Medical Education from Local Education Providers and Trainee Representatives.

The report on the visit concluded that the Northern Ireland Deanery had met with the conditions, the standards and requirements of PMETB.

## Local Education Provider Visitation

NIMDTA considers that visits to Local Education Providers are an important component of its processes to discharge its duties of Quality Management within the Northern Ireland Deanery.

The aims of these visits are to:

- Monitor that PMETB standards are being met in the LEP through collection of primary, independent, qualitative data that can be triangulated with information from Deanery Self-assessment LEP Reports and Deanery Trainee Surveys.
- Explore notable practice and deficiencies within the LEP through face-to-face interviews
- Promote notable practice and developments
- Facilitate local problem solving
- Provide verbal and written feedback to the LEP on areas of concern and actions necessary to improve postgraduate medical education and training. These areas of concern and actions will be risk stratified as green, amber and red.
- Promote collaboration, partnership and personal relationships between NIMDTA staff and staff in Local Education Providers.

This year, the Quality Management Group has approved a new Local Education Provider (LEP) Visit Strategy, developed a Lay Visitor Programme (recruitment, training and participation of Lay Visitors in LEP visits) and developed new templates for the conduct of Deanery Visits, for the Deanery Reports of the Visits and for the Lay Visitors' Reports on the Visit to the Dean.

NIMDTA conducts three types of visits – cyclical monitoring visits, interim progress visits and problem-solving visits.

- Foundation Programme. In 2009/10, cyclical monitoring visits were carried out to Altnagelvin, Antrim and Causeway Hospitals; and problem-solving visits were carried out in Antrim and Causeway Hospitals.
- Secondary Care. In 2009/10, cyclical monitoring visits were carried out to Departments of Emergency Medicine, Ophthalmology and Otorhinolaryngology in all LEPs; and interim progress visits to Obstetrics and Gynaecology to Mater, RJMH, Antrim, Craigavon and Daisy Hill Hospitals and to Oncology (Belfast Trust).
- Visits were led by NIMDTA's General Professional Training Adviser assisted by Associate Postgraduate Deans, Lay Members, Heads of School, Training Programme Directors and College-nominated External experts.
- Reports were produced and circulated to Local Education Providers for action.



## **Faculty Development**

A Faculty Development Group has been established as part of NIMDTA's commitment to support and develop trainers, clinical and educational supervisors, Training Programme Directors and Heads and Deputy Heads of School.

The aims of this group are:

1. To develop expertise in medical education
  - a. Better understanding of education
  - b. Improved skills and knowledge
  - c. Better enjoyment of teaching and learning
2. To improve credibility of teachers/trainers

### **Current Activities**

- **NIMDTA Teaching the Teachers Course**  
This course was introduced in October 2008, is facilitated by Mr Oliver Boylan, Educationalist and has been offered to all Consultant Trainers, Staff Grades and Associate Specialists and to final year trainees (SPRs; StRs). Over 800 doctors have now completed the course
- **Redesigned QUB Postgraduate Certificate in Clinical Education**  
QUB has re-designed this course in collaboration with the Postgraduate Dean to meet the needs of those involved in postgraduate education. NIMDTA is currently funding 20 individuals with Education leadership roles to undertake this course
- **Faculty Development Days**  
NIMDTA has set up Annual Faculty Development Days which concentrated on Appraisal Training for Educational Supervisors in November and December 2009 and will concentrate on Doctors in Difficulty in 2010.

The Faculty Development Group is planning to develop a series of free-standing modules that clinical and educational supervisors can utilise to evidence their educational role.

## **Curriculum Delivery**

Deaneries and local education providers have the responsibility for the delivery of the programmes based on the approved curriculum and assessment systems. A Curriculum Delivery Group has been set up to ensure that curricula are implemented to a high standard in the Deanery and to ensure consistency of approach between the Specialty Schools.

The aims of this Group are to

- Provide guidance to Specialty Schools, Training Programme Directors and Local Education Providers on the implementation of curricula:
  - Complete coverage of curriculum
  - Trainee involvement
  - Implementation of curriculum across programme
  - Implementation of curriculum within posts and units

- Assessment of delivery of curriculum (attendance record; session feedback; feedback at ARCP/RITA; review of College Examination success)
- Review, planning and improving curriculum delivery
- Provide training and support to Heads, Deputy Heads of School, Training Programme Directors and LEP Educational Leads
- Review of delivery of curricula across Specialty Schools and LEPs
  - Annual Self-Assessment Reports from Specialty Schools and Training Programmes
  - Annual Self-Assessment Reports from LEPs
  - Review of outcomes of ARCP/RITA
  - Review of outcomes of College Examinations
  - Review of National PMETB Trainee Survey Results
  - Review of Deanery Trainee Survey Results
- Promotion of improvements in Curricula implementation by revision of guidance.

### Annual Reports

NIMDTA is required to submit a yearly Annual Deanery Report. This year, the Quality Management Group re-designed the Annual Deanery Proformas for Speciality Schools and Local Education Providers according to PMETB standards.

- Annual Reports were received from all Specialty Schools and all Local Education Providers.
- The Second Annual Deanery Report (ADR) for PMETB was prepared by the Quality Management Group and submitted to PMETB in November 2009 highlighting areas of concern, notable practice and producing a Deanery Action Plan.
- PMETB's decision on the ADR for 2008/09 was received in March 2010 and PMETB's recommendation was for **continuation of approval of training**.
- PMETB required further information in 4 areas and this was supplied on 1 April 2010.

### Annual Surveys

NIMDTA is required to ensure maximum participation in the Annual PMETB National Trainee and Trainer Surveys. Trainees can also be asked to complete questionnaires and surveys by their respective Royal Colleges and Faculties; by Trainee organisations; and by Specialty organisations. Trainers can be continually bombarded with questionnaires and surveys from Royal Colleges, Specialty Organisations, Local Education Providers, Commercial Companies and the University.

The Quality Management Group has therefore taken the view that there is a risk of Survey Fatigue among the trainees and the trainers.

To promote local trainee and trainer responses to the Annual PMETB surveys and to reduce the risk of 'survey fatigue', the Quality Management Group has

therefore decided that NIMDTA would only ask trainees to complete two surveys (the Annual PMETB National Trainee Survey and an end of year placement survey for the Deanery). Trainers are asked to complete only one survey (Annual PMETB National Trainer Survey) in each year.

Additional surveys can only be sent to trainees via NIMDTA in exceptional circumstances after a request to the Quality Management Group with supporting evidence.

NIMDTA uses the End of Year Trainee Survey as one of its quality management processes.

Surveys in 2009/10

- An End of Year Trainee Survey was carried out in June-July 2009. This survey tool is going to be re-designed for the 2010 survey.
- NIMDTA facilitated NI contributions to PMETB Annual Trainee and Annual Trainer Survey

## **Appraisals**

New appraisal documentation was developed in this year for the appraisal of Heads and Deputy Heads of Schools. These appraisals are carried out by the Associate Dean for Secondary Care. This process is almost complete for 2009-2010.

# **Careers Development and Trainees in Difficulty**

## **Career Development**

A strategy for the formal introduction of career development projects was introduced by the Associate Postgraduate Dean (APD) for Career and Personal Development as follows:

- Formal career seminars were introduced into the Foundation Programme's Generic Skills Course. At these seminars, trainees were introduced to the concepts of career planning, provided with information on sources of career information and given the opportunity to discuss career choice with more senior trainees in a variety of specialties including general practice, core medical training, surgery, paediatrics and psychiatry.
- The career section of the NIMDTA website was developed to include information on the role of NIMDTA in career management. Specialty Schools were asked to contribute information on their specialties. Extensive information on links to the Royal Colleges, Specialist

Societies and the new NHS Careers website were added. The new NHS website has been promoted to all the trainees in the NI Deanery.

- The annual Careers Fair was re-structured to include input from doctors in training.
- Evening career lectures were set up for undergraduates in conjunction with Queen’s University, Belfast. The APD is also working actively with undergraduate societies such as the BMSA and SCRUBS to promote career knowledge.
- Direct access to personal careers advice was encouraged for all trainees in the Deanery through the Associate Dean for Foundation Training and Heads of Specialty Schools.
- The APD maintains a confidential database of all trainees advised on specific career matters or experiencing difficulties in training.

### **Trainees in Difficulty**

The Agency provides guidance on the management of trainees in difficulty to include the roles and responsibilities of educational supervisors, the Trusts and NIMDTA. There are recommendations for the early identification of trainees in difficulty, conduct issues, performance issues and the need for accurate record keeping. The role of the APD is:

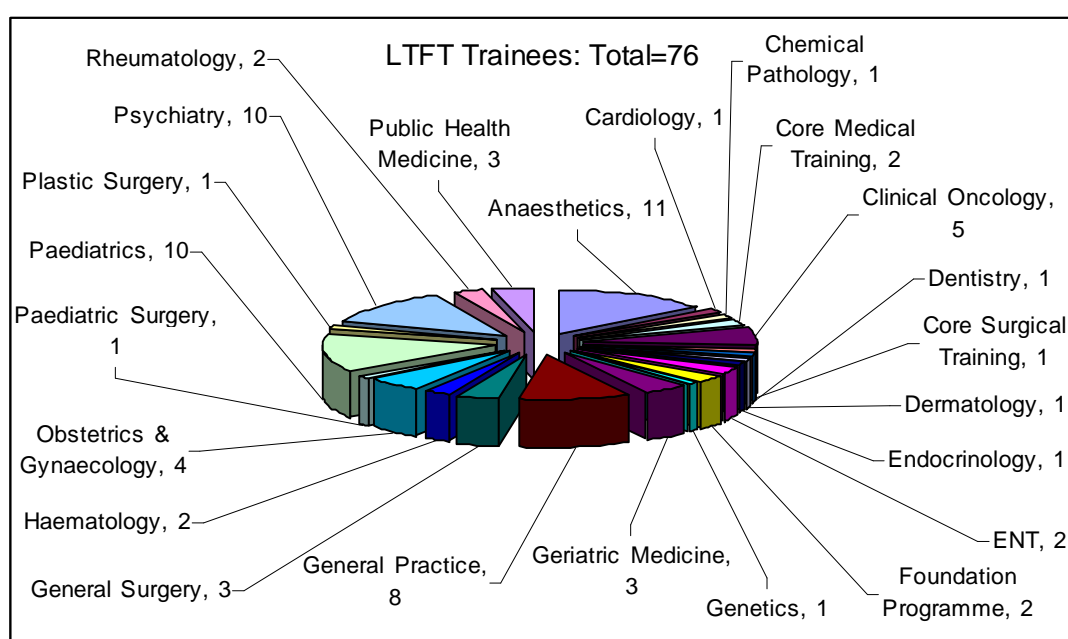
- To develop, manage and inform on the framework for dealing with all trainees in this Deanery who have any problems requiring support
- To ensure that resources are available to support that framework
- To ensure that those dealing with doctors in difficulty are appropriately trained to deal with situations which arise and are able to refer to the APD as required
- To provide individual guidance and support

### **Individual Specialty Trainee Meetings with Postgraduate Dean and Associate Dean for Career and Personal Development (August 2009/10)**

	<b>Male</b>	<b>Female</b>
General Careers Advice	18	27
Out of Programme requests (granted)	33	23
Doctor in Difficulty	18	8
Inter Deanery Transfer (granted)	4	4
<b>Total</b>	<b>73</b>	<b>62</b>

## Less Than Full-Time Training

NIMDTA is fully committed to supporting trainees who wish to train on a less than full-time training (LTFT) basis and continues to work with the Local Education Providers to identify LTFT training opportunities. A regional forum was established in November 2009 to clarify the arrangements for working LTFT and provide support for trainees. During the year 76 doctors across a range of specialties were facilitated to train on a less than full-time basis as follows:



## Governance

### Risk Management

The effective management of risk remains a key objective in delivering the business of the Agency. During the year new controls were put in place to ensure that the management of risk was embedded within the organisation. These included the development of an Assurance Framework for the identification, assessment and management of risk; the development of key performance indicators; the appointment of a Corporate Governance Manager and the establishment of a Risk Management Committee. A risk management action plan has been put in place to ensure all recommendations from the internal audit reports are implemented.

## **Information Governance**

- NIMDTA reviewed its procedures in relation to confidentiality, third party access and the transfer of personal and sensitive information. Educational agreements between NIMDTA and doctors/dentists in training have been revised to ensure consent is granted for the transfer of information.
- Training in data protection, information security, data protection and records management was made mandatory for all staff. Key individuals attended enhanced training in information governance and records management.
- A records management system was developed and will be piloted during 2010/11.
- A new Deanery Administration System (Intrepid) was introduced in 2009. The system facilitates the management of education and enables the performance and progress of doctors and dentists in training to be tracked. It also provides for a course administration and on-line booking system. The system has been further customised to enable on-line payment. This will be implemented for the new course programme commencing August 2010.

## **Adverse Incidents and Complaints**

- In the period 2009/10 8 minor incidents were recorded. Learning from the incidents was communicated to staff and steps were taken to ensure that there was no re-occurrence of the incidents.
- 7 complaints were received by NIMDTA. The complaints were recorded and appropriate action was taken to ensure that any lessons learnt were taken on board.
- Four accidents of a minor nature were recorded in the Accident Book. These were reviewed by the Health and Safety Committee and no further action was required.

## **Information Requests**

- Three requests were received under the Freedom of Information Act. The requests were processed in accordance with the FOI Act and within the required timescale.
- No requests were received under the Data Protection Act

## **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. Note 24 to the attached accounts provides details of disclosed interests.

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.

## **Equality and Human Rights**

- NIMDTA worked in close partnership with colleagues from the HPSS Agencies and Special Bodies Consortium in the implementation of its statutory equality duties.
- To ensure that equality and diversity underpinned the work of NIMDTA, 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 NIMDTA's policies and procedures.

## **Personal and Public Involvement (PPI)**

Work in relation to Personal and Public Involvement has taken place on a number of levels throughout the year. At a corporate level NIMDTA prepared a draft consultation scheme which has been submitted to DHSSPS for initial consideration. An initial meeting was held with the Patient Client Council in order to discuss the consultation scheme, as well as how partnership working may look in the future. NIMDTA was represented at a series of workshops attended by HSC organisations and representatives of voluntary and community organisations, which examined the implementation of PPI within the sector.

At a departmental level, the General Practice Department piloted a patient led training scheme. This work was peer reviewed and published in the British Journal of General Practice. The Hospital Department have also reviewed lay participation across its functions, and now have lay representation on ARCP, recruitment and complaints panels.

At an individual level the Director of General practice completed a module in PPI as part of the Master in Social Care Programme.

## **Human Resources**

### **New appointments**

Mrs Elaine Fugard and Mrs Amanda Jackson were appointed as Regional DCP Tutors.

Dr Gerry Lundy was appointed as GP Lead Appraiser.

Mr Mark McCarey was appointed as Corporate Governance Manager.

### **Review of Recruitment and Selection processes**

A review was carried out of the Agency's recruitment and selection processes and the recruitment and selection policy was revised to reflect this review. New procedures were introduced for Dental recruitment and the recruitment of Hospital Doctors in Training.

Training was provided by the HR Department to all panel members who required recruitment and selection training.

### **Appraisal/implementation of Knowledge and Skills Framework (KSF) process**

A new appraisal system (KSF) was rolled out to staff under Agenda for Change terms and conditions of employment within the Agency. The review system incorporated a personal development portfolio.

Training on the new appraisal process was provided for all administrative staff.

### **Training and development**

Much of the work of the Agency is conducted at committee meetings. Servicing committees is a highly specialist activity. The Agency contracted with the Beeches Management Centre to provide a skills programme for staff required to service committee meetings. A new corporate style and agreed template was devised to be used by all staff within the Agency.



The Agency provided regular training in Fire Safety, Health and Safety, Records Management, Disability Awareness, Equality and Recruitment and Selection. Fraud Awareness was also included this year.

Three members of staff are being supported by the Agency in undertaking a degree course. One member of staff is undertaking the Accounting Technicians qualification.

### **Healthy living**

The Agency continues to support all staff to take part in a weekly exercise programme.

### **Vetting and barring scheme (VBS)**

The Agency is in the process of developing systems to introduce the new vetting and barring scheme (VBS) for staff working with children and vulnerable adults. This will be incorporated into the processes of the recruitment of doctors and dentists from 1 November 2010.

# Financial Governance

## Remuneration Report

Section 421 of the Companies Act 2006, as interpreted for the public sector requires HSC bodies to prepare a Remuneration Report containing information about director's remuneration. The Remuneration Report summarises the remuneration policy of Northern Ireland Medical and Dental Training Agency ("The Agency") and particularly its application in connection with senior managers. The report must also describe how the Agency applies the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 issued by the Department of Health, Social Services and Public Safety (DHSSPS).

### Remuneration committee

The Board of the Agency, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee. The membership of this committee is as follows:

Dr. H. McGuigan (Deceased 17<sup>th</sup> April 2010) (Chairman)

Mr. A. Baird (Non-Executive Board Member)

Mrs. J. Eve (Non-Executive Board Member)

Dr. R. Atkinson (Non-Executive Board Member)

Dr. J. Marley (Non-Executive Board Member)

Mrs. A. Eggert (Non-Executive Board Member)

### Remuneration Policy

The membership of the remuneration committee for the Northern Ireland Medical and Dental Training Agency consists of the Chairman and the five non-executives.

The policy on remuneration of the Agency Senior Executives for current and future financial years is the application of terms and conditions of employment as provided and determined by the DHSS&PS.

Performance of Senior Executives is assessed using a performance management system which comprises of individual appraisal and review. Their performance is then considered by the Board and judgements are made as to their banding in line with the departmental contract against the achievement of regional organisation and personal objectives.

The relevant importance of the appropriate proportions of remuneration is set by the DHSS&PS under the performance management arrangements for senior executives.

In relation to the policy on duration of contracts, all contracts of senior executives in the Agency are permanent. During the year 2009/10 all contracts were permanent and each contained a notice period of 3 months.

### **Service contracts**

There were no service contracts.

### **Directors**

Dr. T. McMurray appointed as Chief Executive on 1<sup>st</sup> October 2004;

Dr. D. Hussey appointed as Postgraduate Dental Dean on 1<sup>st</sup> December 2003 and

Dr. C. Loughrey appointed as Director of General Practice Education on 25<sup>th</sup> August 2008.

Dr. A. McKnight appointed as Director of General Practice Education on 1<sup>st</sup> April 1996 and resigned on 21<sup>st</sup> July 2008.

The above list is included to reflect departmental requirements for producing an annual report.

### **Non-executive directors**

Dr. H. McGuigan reappointed (as Chairman) on 1<sup>st</sup> April 2009 (for a period of 3 years);

Mr. A. Baird reappointed on 23<sup>rd</sup> August 2008 (for a period of 3 years);

Mrs. J. Eve reappointed on 23<sup>rd</sup> August 2008 (for a period of 4 years);

Dr. R. Atkinson reappointed on 24<sup>th</sup> January 2009 (for a period of 3 years);

Dr. J. Marley reappointed on 21<sup>st</sup> January 2009 (for a period of 4 years) and

Mrs. A. Eggert reappointed on 24<sup>th</sup> January 2009 (for a period of 4 years).

### **Notice period**

At least four weeks notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

## **Retirement age**

Currently, employees are required to retire at age 65 years; occupational pensions are normally effective from age 60 years. With effect from 1 October 2006 with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees can ask to work beyond age 65 years.

## **Retirement benefit costs**

The Agency participates in the HSC 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 HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date and updates it to reflect current conditions. An interim valuation as at 31 March 2006 was completed in the summer of 2009 and was used for the 2008-09 accounts. The next valuation was at 31 March 2008 and was used in the 2009-10 accounts.

The Agency participates in the University 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 Universities Superannuation Scheme. 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 Universities Superannuation Scheme can be found at the Universities Superannuation Scheme website: <http://www.uss.co.uk>.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding three years. The actuary reviews the most recent actuarial valuation at the balance sheet date and updates it to reflect current conditions. A valuation as at 31 March 2008 was completed in the Spring of 2009, and was used for the 2008-09 and 2009-10 accounts. The next valuation will be as at 31 March 2011 and will be used in the 2011-12 accounts.

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

### **Premature retirement costs**

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the Department's Guidance Circular HSS (AfC) (4) 2007) sets out the arrangements for early retirement on the grounds of redundancy and in the interest of the service. Further Circulars were issued by the Department HSS (AfC) (6) 2007 and HSS (AfC) (5) 2008 setting out changes to the timescale for the operation of the transitional protection under these arrangements.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook individuals who were members of the HSC Superannuation Scheme prior to 1 October 2006, are over 50 years of age and have at least 5 years membership of the HSC Superannuation Scheme qualify for transitional protection. Staff who qualify for transitional protection are entitled to receive what they would have received by way of pension and redundancy payment had they taken redundancy retirement on 30 September 2006. This includes enhancement of up to 10 years additional service (reduced by the number of years between September 2006 and the actual date of retirement) and a lump sum redundancy payment of up to 30 weeks' pay (reduced by 30% for each year of additional service over 6 2/3 years).

Alternatively, staff made redundant who are members of the HSC Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age (currently 50 years) can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

## Senior Employees' Remuneration – Audited

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	2009-10		2008-09	
	Salary, including Performance Pay £	Benefits in Kind (Rounded to nearest £100)	Salary, including Performance Pay £	Benefits in Kind (Rounded to nearest £100)
<b>Non-Executive Members</b>				
Dr H McGuigan	10,000-15,000	-	10-15,000	-
Mr A Baird	0-5,000	-	0-5,000	-
Mrs J Eve	0-5,000	-	0-5,000	-
Dr R Atkinson	0-5,000	-	0-5,000	-
Dr J Marley	0-5,000	-	0-5,000	-
Mrs A Eggert	0-5,000	-	0-5,000	-
<b>Executive Members</b>				
Dr T McMurray	100,446	-	98,962	-
Dr A McKnight*	-	-	42,273	-
Dr C Loughrey	116,843	-	83,899	-
Dr D Hussey	75,393	-	64,232	-

## Senior Employees' Remuneration – Audited (continued)

Name	Real increase in pension and related lump sum at age 60 £	Total accrued pension at age 60 and related lump sum £	CETV at 31/03/09 £	CETV at 31/03/10 £	Real increase in CETV £
<b>Non-Executive Members</b>					
Dr H McGuigan	-	-	-	-	-
Mr A Baird	-	-	-	-	-
Mrs J Eve	-	-	-	-	-
Dr R Atkinson	-	-	-	-	-
Dr J Marley	-	-	-	-	-
Mrs A Eggert	-	-	-	-	-
<b>Executive Members</b>					
Dr T McMurray	477	1,431	891,872	975,605	9,851
Dr A McKnight*	-	-	-	-	-
Dr C Loughrey	1573	4,719	409,208	472,480	28,015
Dr D Hussey	392	1,177	15,396	25,439	7,826

\* Dr A McKnight ceased employment with the Agency on 21<sup>st</sup> July 2008.

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 the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSC 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 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.

Margot Roberts  
Acting Chief Executive

Date: \_\_\_\_\_



# **Appendix A – Financial Statements**

NORTHERN IRELAND MEDICAL & DENTAL TRAINING AGENCY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010

# **N.I. Medical & Dental Training Agency**

## **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **FOREWORD**

#### **1. Statutory Background**

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

These accounts for the year ended 31 March 2010 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 2010 there is a surplus over the Revenue Resource Limit (RRL) of £277,619.

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.

## **N.I. Medical & Dental Training Agency**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **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.

**N.I. Medical & Dental Training Agency**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**CERTIFICATE OF THE CHIEF EXECUTIVE**

I certify that the Annual Accounts and notes thereof as set out in pages 13 to 59 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

23/9/10 Date

**N.I. Medical & Dental Training Agency**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**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 13 to 59 ) 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.

Andrew Ore Chairman

23 Sept. 2010 Date

W. Roberts Chief Executive

23/9/10 Date

## **N.I. Medical & Dental Training Agency**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **STATEMENT ON INTERNAL CONTROL**

##### **Scope of Responsibility**

The Board of the N.I. Medical & Dental Training Agency is accountable for internal control. As Accounting Officer and Chief Executive of the Board, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety.

- The Agency has educational contracts with the Trusts for the delivery and monitoring of Postgraduate Medical and Dental training and education. The quality of training is subject to review by the Postgraduate Medical Education and Training Board (PMETB).
- The Agency is an arms length body of the Department of Health, Social Services and Public Safety. The Agency is subject to regular accountability reviews.

##### **The purpose of the system of internal control**

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 2010 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: -

## **N.I. Medical & Dental Training Agency**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

- 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.

The 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 2009-10 Internal Audit reviewed Financial systems examining the following areas: Payments, Ordering and Receipts of Goods, Salaries and Wages, Income, Petty Cash, Bank Reconciliations, Credit Card Expenditure, Budgetary Control and Asset Management. Audits were also undertaken to assess the standard of Performance Reporting and to review progress against action plans to address previously highlighted control weaknesses. In addition reviews were performed on five Controls Assurance Standards as outlined below.

In her annual report, the Internal Auditor reported that the Agency's system of internal control was satisfactory. Areas of weakness which were identified in the previous annual report had largely been addressed.

The Agency has implemented an action plan to improve controls as follows:-

- The Agency has entered into a service level agreement with the Business Services Organisation, this has helped address most of the shortcomings previously identified in the operation of purchasing processes. The Agency will continue to review and address any outstanding shortcomings.
- The Agency has fully implemented the Knowledge and Skills framework.
- The Agency has implemented a programme of risk management training for staff. All risk registers are reviewed on a regular basis and a robust system of risk reporting has been implemented.
- The Agency has continued to developed its records management systems and procedures resulting in substantive compliance with the controls assurance standard.

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.



## **N.I. Medical & Dental Training Agency**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

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.

#### **Capacity to handle risk.**

- Risk management is a standing item at monthly senior management meetings which are chaired by the Chief Executive.
- Senior staff have been trained in risk management and there are plans in place to provide to all other staff.
- All staff have been issued with a copy of the Agencies risk management strategy and policy.

#### **The risk and control framework.**

The risk management strategy seeks to develop a consistent approach to risk management that will :

- Implement effective risk management as a key element of good governance and rigorous performance management.
- Consider risk as an integral part of corporate and business planning and service delivery and
- Encourage considered and responsible risk taking as a legitimate response to opportunity and
- Achieve better outcomes for the Agency through a more realistic assessment of the challenges faced, through improved decision-making and targeted risk mitigation and control and
- Engender, reinforce and replicate good practice in risk management.

In Accordance with the requirements of the DHSSPS, the Agency is required to comply with 22 Controls Assurance Standards, of which 13 are relevant to its circumstances. The table below outlines the level of the Agency's compliance with the relevant standards.

## **N.I. Medical & Dental Training Agency**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

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	Substantive
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

During 2009/10 Internal Audit performed work on the following Controls Assurance Standards:

- Governance
- Financial Management
- Risk Management
- Information and Communications Technology
- Records Management

The level of compliance for these standards was assessed as being 'Substantive', i.e. in excess of 70%.

These five 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 the areas of shortfall.

Regarding records management, the records management policy has been revised and all staff are required to undertake regular training which is recorded and monitored using a new electronic training programme (CETIS). The Agency will continue to develop a central filing system to enable the efficient tracking of all records.

## **N.I. Medical & Dental Training Agency**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

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 Risk Management and Records 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 2010-2011 and
- Initial baseline work on assessing the Agency's compliance with new draft standards will be carried out on each occasion.

The Agency has introduced a series of measures to manage information risks. These include the development and implementation of a data protection policy. All staff have been trained in data protection and issued with guidelines on the processing and sharing of information. The Agency will continue to review and develop the data protection processes and procedures.

A number of data control weakness concerning verification of backups and testing of disaster recovery plans have been identified in 2008/09. The Agency will continue to work with IT Assist in addressing these issues.

A number of recommendations were made by Internal Audit regarding the Agency's procurement processes, none of which were priority one. In response to these, the Agency will continue to review and implement improvements to its procurement policies and procedures.

The Agency has a service level agreement with the Directorate of Legal Services (Business Services Organisation) for the provision of legal advice and services.

The Agency's accounts were qualified in 2008/09 due to irregular payments in respect of Agenda for Change. The Agency sought to recoup overpayments, however following discussions with the Labour Relations Agency it was agreed that no further action would be taken. This decision was approved by the Department of Health. The Department requires the Agency to make additional efficiencies each year within its existing budget to compensate for these overpayments. The Agency's accounts for 2008/09 were certified by the Comptroller and Auditor General on 24th May 2010, later than the prescribed deadline of 24th July 2009 due the delay in resolving the above matter.

**N.I. Medical & Dental Training Agency**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**Review of Effectiveness**

As Accounting 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  Date 23/9/10

Northern Ireland Medical and Dental Training Agency

## **Northern Ireland Medical and Dental Training Agency**

### **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 2010 under the Health & Personal Social Services (Northern Ireland) Order 1972, as amended. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves 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 Chief Executive and auditor**

As explained more fully in the Statement of Northern Ireland Medical and Dental Training Agency's and Chief Executive's Responsibilities, the Chief Executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Medical and Dental Training Agency's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Medical and Dental Training Agency; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

#### **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.

#### **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view, of the state of Northern Ireland Medical and Dental Training Agency's affairs as at 31 March 2010 and of its net expenditure, changes in reserves and cash flows for the year then ended; and
- the financial statements have been properly prepared in accordance the Health & Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social

Services and Public Safety directions issued thereunder.

**Opinion on other matters**

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Health, Social Services and Public Safety directions issued under the Health & Personal Social Services (Northern Ireland) Order 1972 as amended; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

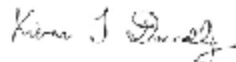
**Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Health, Social Services and Public Safety's guidance.

Report

I have no observations to make on these financial statements.



*KJ Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU*

1 November 2010

## **N.I. Medical & Dental Training Agency**

### **NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2010**

		<b>2010</b>	<b>Restated</b>
	<b>NOTE</b>	<b>£</b>	<b>2009</b>
			<b>£</b>
<b>Expenditure</b>			
Staff costs	4.1	(4,455,480)	(4,284,186)
Depreciation	5.0	(58,272)	(70,765)
Other Expenditures	5.0	(48,716,468)	(45,075,318)
		<u>(53,230,220)</u>	<u>(49,430,269)</u>
<b>Income</b>			
Income from activities	6.1	813,667	888,518
Other Income	6.2	-	58,177
Reimbursements receivable		-	-
		<u>813,667</u>	<u>946,695</u>
<b>Net Expenditure</b>		<b><u>(52,416,553)</u></b>	<b><u>(48,483,574)</u></b>
<b>Credit reversal of notional costs</b>			
Cost of capital	5.0	(12,115)	41,938
Notional costs (audit fees and IT services)	5.0	32,484	27,683
<b>Net expenditure for the financial year</b>		<b><u>(52,396,184)</u></b>	<b><u>(48,413,953)</u></b>
<b>Summary of Revenue Resource Outturn</b>			
Net expenditure		(52,416,553)	(48,483,574)
Adjustments	26.1	104,253	163,158
Net resource outturn		<u>(52,312,300)</u>	<u>(48,320,416)</u>
Revenue Resource Limit (RRL)	26.1	52,589,919	48,582,000
Surplus/(deficit) against RRL		<u>277,619</u>	<u>261,584</u>

The notes on pages 17 to 59 form part of these accounts. All Income and Expenditure is derived from continuing operations.

**N.I. Medical & Dental Training Agency**

**Statement of Financial Position  
as at 31 March 2010**

	NOTE	2010		Restated 2009		Restated 2008	
		£	£	£	£	£	£
<b>Non Current Assets</b>							
Property, Plant and Equipment	7.0/7.2	222,514		280,786		346,203	
Intangible Assets	8.0 /8.2	71,490		97,102		10,883	
Financial Assets	9.0	-		-		-	
Total non current Assets			294,004		377,888		357,086
<b>CURRENT ASSETS</b>							
Assets classified as held for sale	10.0	-		-		-	
Inventories	12.0	6,630		4,992		9,664	
Trade and other Receivables	13.0	328,389		471,446		382,266	
Other Current Assets	13.0	63,894		69,364		49,947	
Financial Assets	9.0	-		-		-	
Cash and Cash Equivalents	14.0	343,271		3,518,438		2,915,821	
<b>TOTAL CURRENT ASSETS</b>			742,184		4,064,240		3,357,698
<b>Total Assets</b>			<b>1,036,188</b>		<b>4,442,128</b>		<b>3,714,784</b>
<b>Current Liabilities</b>							
Trade and other Payables	15.0	(3,185,654)		(3,102,976)		(2,658,679)	
Other Liabilities	15.0	-		-		-	
Total Current Liabilities			(3,185,654)		(3,102,976)		(2,658,679)
<b>non current assets plus/less net current assets/liabilities</b>			<b>(2,149,466)</b>		<b>1,339,152</b>		<b>1,056,105</b>
<b>Non Current liabilities</b>							
Provisions	17.0	-		-		-	
Other Payables	15.0	-		-		-	
Financial Liabilities	9.0	-		-		-	
<b>Total Non Current Liabilities</b>			-		-		-
<b>ASSETS LESS LIABILITIES</b>			<b>(2,149,466)</b>		<b>1,339,152</b>		<b>1,056,105</b>
<b>RESERVES</b>							
Donated Asset Reserve		-		-		-	
Revaluation Reserve		-		-		-	
General Reserve		(2,149,466)		1,339,152		1,056,105	
			<b>(2,149,466)</b>		<b>1,339,152</b>		<b>1,056,105</b>

The financial statements on pages 13 to 59 were approved by the Board on 25th June 2010 and were signed on its behalf by:

Signed *Judith O'ne* (Chairman)

Date *23 Sept 2010*

Signed *M. Roberts* (Chief Executive)

Date *23/9/10*

The notes on pages 17 to 59 form part of these accounts



## N.I. Medical & Dental Training Agency

### STATEMENT OF CHANGES IN RESERVES for the year ended 31 March 2010

	Note	General Reserve £	Revaluation Reserve £	Donation Reserve £	Total £
<b>Balance at 31 March 2008</b>		1,301,624	(236,949)	-	1,064,675
Changes in accounting policy		(245,519)	236,949	-	(8,570)
Restated balance at 1 April 2008		1,056,105	-	-	1,056,105
<b>Changes in reserves 2008-09</b>					
Net gain/(loss) on revaluation of property, plant & equipment (Impairment of property, plant and equipment)	7.2, 7.4 11	-	-	-	-
Net gain/(loss) on revaluation of intangible assets (Impairment of intangible asset)	8.2, 8.4 11	-	-	-	-
Donated asset reserve - transfer to net expend for depreciation		-	-	-	-
Donated asset receipts		-	-	-	-
Non cash charges - cost of capital	5	41,938	-	-	41,938
Non cash charges - auditors remuneration & IT services	5	27,683	-	-	27,683
Transfers between reserves		-	-	-	-
(Net expenditure for the year)		(48,483,574)	-	-	(48,483,574)
<b>Total recognised income and expense for 2008-09</b>		(48,413,953)	-	-	(48,413,953)
Grant from parent		48,697,000	-	-	48,697,000
<b>Balance at 31 March 2009</b>		1,339,152	-	-	1,339,152
<b>Changes in reserves 2009-10</b>					
Net gain/(loss) on revaluation of property, plant & equipment (Impairment of property, plant and equipment)	7.1, 7.3 11	-	-	-	-
Net gain/(loss) on revaluation of intangible assets (Impairment of intangible asset)	8.1, 8.3 11	-	-	-	-
Donated asset reserve - transfer to net expend for depreciation		-	-	-	-
Donated asset receipts		-	-	-	-
Non cash charges - cost of capital	5	(12,115)	-	-	(12,115)
Non cash charges - auditors remuneration & IT services	5	32,484	-	-	32,484
Transfers between reserves		-	-	-	-
(Net expenditure for the year)		(52,416,553)	-	-	(52,416,553)
<b>Total recognised income and expense for 2009-10</b>		(52,396,184)	-	-	(52,396,184)
Grant from parent		48,907,566	-	-	48,907,566
<b>Balance at 31 March 2010</b>		(2,149,466)	-	-	(2,149,466)

Analysis of Revaluation reserve	Property, Plant & Equipment	Intangibles	Total
	£	£	£
<b>Balance at 31 March 2008</b>	(236,949)	-	(236,949)
Changes in accounting policy	236,949	-	236,949
<b>Restated balance at 1 April 2008</b>	-	-	-
movements in 2008/09:			
Net gain/ loss on revaluation	-	-	-
Impairment	-	-	-
Transfer to general reseve	-	-	-
Release of reserves to net expenditure account	-	-	-
<b>Balance at 31 March 2009</b>	-	-	-
movements in 2008/09:			
Net gain/ loss on revaluation	-	-	-
Impairment	-	-	-
Transfer to general reseve	-	-	-
Release of reserves to net expenditure account	-	-	-
<b>Balance at 31 March 2010</b>	-	-	-

## **N.I. Medical & Dental Training Agency**

### **STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2010**

	<b>2010</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>
		<b>£</b>
<b>Cashflows from operating activities</b>		
Net expenditure after coc & interest	(52,416,553)	(48,483,574)
Adjustments for non cash costs	33,461,819	163,158
(Increase)/decrease in trade & other receivables	148,527	(108,597)
(Increase)/decrease in inventories	(1,638)	4,672
Increase/(decrease) in trade payables	82,678	444,297
Use of provisions	-	-
<b>Net cash outflow from operating activities</b>	<b>(18,725,167)</b>	<b>(47,980,044)</b>
<b>Cashflows from investing activities</b>		
(Purchase of property, plant & equipment)	-	(5,348)
(Purchase of intangible assets)	-	(108,991)
Proceeds of disposal of property, plant & equipment	-	-
Proceeds on disposal of intangibles	-	-
Proceeds on disposal of assets held for resale	-	-
<b>Net Cash (Outflow) from investing activities</b>	<b>-</b>	<b>(114,339)</b>
<b>Cash flows from financing activities</b>		
Grant in aid	15,550,000	48,697,000
<b>Net financing</b>	<b>15,550,000</b>	<b>48,697,000</b>
<b>Net increase (decrease) in cash &amp; cash equivalents in the period</b>	<b>(3,175,167)</b>	<b>602,617</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	<b>14 3,518,438</b>	<b>2,915,821</b>
<b>Cash &amp; cash equivalents at the end of the period</b>	<b>14 343,271</b>	<b>3,518,438</b>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 1: STATEMENT OF ACCOUNTING POLICIES

##### 1. Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel's Financial Reporting Manual (FRM) and 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.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC bodies. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Agency for the purpose of giving a true and fair view has been selected. The Agency's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

##### Changes from UK GAAP to IFRS

Accounts to meet International Financial Reporting Standards (IFRS) are being introduced from 1 April 2009. The 2008-09 accounts completed under UK GAAP have now been restated to meet IFRS, so that prior year comparatives are available for the 2009-10 accounts. The main changes from UK GAAP to IFRS from 1 April 2008 are summarised in the table below.

Net Expenditure Account	UK GAAP at 31 Mar 2009	IFRS adjustment IAS 19 Employee Benefits	IFRS Restated at 31 Mar 2009
	£	£	£
Staff Costs	4,265,937	18,249	4,284,186

Statement of Financial Position	UK GAAP at 31 Mar 2008	IFRS adjustment IAS 19 Employee Benefits	IFRS Restated at 01 Apr 2008
	£	£	£
Trade & other Payables	2,650,109	8,570	2,658,679

Statement of Financial Position	UK GAAP at 31 Mar 2009	IFRS adjustment IAS 19 Employee Benefits	IFRS Restated at 31 Mar 2009
	£	£	£
Trade & other Payables	3,076,157	26,819	3,102,976

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **1.1 Accounting convention**

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

#### **1.2 Currency and Rounding**

These accounts are presented in UK Pounds sterling. The figures in the accounts are shown to the nearest £1.

#### **1.3 Property, plant and equipment**

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings and Assets under construction.

##### **Recognition**

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Agency;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the balance sheet to the extent that money has been paid or a liability has been incurred.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **Valuation of Land and Buildings**

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 January 2010 was considered by LPS to be not materially different and there has therefore been no change to the values used.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

Land and buildings used for the Agency's services or for administrative purposes are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Properties surplus to requirements - open market value less any material directly attributable selling costs.

#### **Modern Equivalent Asset**

DFP has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services (LPS) have included this requirement within the latest valuation.

#### **Assets Under Construction (AUC)**

The Agency does not have any Assets under Construction.

#### **Fixtures and Equipment**

Until 31 March 2008, fixtures and equipment were carried at replacement cost, as assessed by indexation and depreciation of historic cost. From 1 April 2008 indexation has ceased in respect of assets with a useful life of up to 5 years. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **Revaluation Reserve**

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

#### **1.4 Depreciation, amortisation and impairments**

Depreciation is charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over their estimated useful lives. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
Leasehold property	Remaining period of lease
IT Assets	5 years
Intangible Assets	5 years
Other Equipment	10 years

#### **1.5 Impairment loss**

If there has been an impairment loss, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

#### **1.6 Subsequent expenditure**

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

The overall useful life of the Agency's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

#### **1.7 Intangible assets**

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred.

##### **Recognition**

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Agency's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Agency; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

#### **1.8 Donated assets**

The Agency does not hold any donated assets.

#### **1.9 Non-current assets held for sale.**

The Agency does not hold any assets meeting the criteria to classify them as held for sale.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The (profit) / loss from sale of land or from sale of depreciating assets is shown within operating expenses. The On disposal, the balance for the asset on the revaluation reserve is transferred to the general reserve.

Property, plant and equipment that are to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **1.10 Inventories**

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

#### **1.11 Income**

Operating Income relates directly to the operating activities of the Agency and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable. The Agency does not have any clinical negligence claims.

Grant in aid.

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant in aid and are reflected through reserves.

#### **1.12 Investments**

The Agency does not have any investments.

#### **1.13 Other expenses**

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

#### **1.14 Cash and cash equivalents**

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### **1.15 Leases**

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

##### The Agency as lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Agency's surplus/deficit.



## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

#### **1.16 Private Finance Initiative (PFI) Transactions**

The Agency had no PFI transactions during the year.

#### **1.17 Financial instruments**

- Financial assets

Financial assets are recognised on the balance sheet when the Agency becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

- Financial liabilities

Financial liabilities are recognised on the balance sheet when the Agency becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

- Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within HSC bodies in creating risk than would apply to a non public sector body of a similar size, therefore HSC bodies are not exposed to the degree of financial risk faced by business entities. HSC bodies have 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 HSC bodies in undertaking activities. Therefore the HSC is exposed too little credit, liquidity or market risk.

- Currency risk

The Agency is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Agency has no overseas operations. The Agency therefore has low exposure to currency rate fluctuations.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

- Interest rate risk

The Agency has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

- Credit risk

Because the majority of the Agency's income comes from contracts with other public sector bodies, the Agency has low exposure to credit risk.

- Liquidity risk

Since the Agency receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

#### **1.18 Provisions**

In accordance with IAS 37, Provisions are recognised when the Agency has a present legal or constructive obligation as a result of a past event, it is probable that the Agency will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of 2.2% in real terms.

The Agency has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect of any change in the discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Agency has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the Agency has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **1.19 Clinical negligence costs**

The Agency does not engage in any clinical activities and is therefore not exposed to any clinical negligence costs.

#### **1.20 Contingencies**

Under IAS 37, the Agency discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Agency, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Agency. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

#### **1.21 Employee benefits**

##### **Short-term employee benefits**

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using actual staff numbers and costs applied to the actual untaken leave balances as at 31 March 2010. It is not anticipated that the level of untaken leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to the Agency and has not been included.

##### **Retirement benefit costs**

The Agency participates in the following defined benefit schemes:

HSC 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 HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date, in this case the 2004 valuation, and updates it to reflect current conditions. An interim valuation is taking place with effect from 31 March 2006 and this is the valuation being used for 2008-09 accounting purposes. The next valuation will be as at 31 March 2008 and will be used in the 2009/10 accounts.

The University Superannuation Scheme.

This is a defined benefit scheme with employer contributions of 14% of gross pay. The most up to date actuarial was carried out at 31 March 2008. Further information on this 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 was carried out at 31 March 2008. Further information on this can be obtained from the Queen's University of Belfast.

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

#### **1.22 Value Added Tax**

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

#### **1.23 Third Party Assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Agency has no beneficial interest in them. Details of third party assets are given in Note 25 to the accounts.

#### **1.24 Government Grants**

Government assistance for capital projects whether from UK, or Europe, is treated as a Government grant even where there are no conditions specifically relating to the operating activities of the entity other than the requirement to operate in certain regions or industry sectors. Such grants (does not include grant-in-aid) are credited to a government grant reserve and are released to income over the useful life of the asset. The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **1.25 Losses and Special Payments**

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC bodiess not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

#### **1.26 Capital Charge**

A charge reflecting the cost of capital utilised by the Agency is included within operating costs. The charge is calculated at the rate set by HM Treasury, currently 3.5% on the average carrying amount of all assets less liabilities, except for donated assets, where the charge is nil.

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### 1.27 Accounting Standards issued but not yet adopted.

The below table summarises the amendments to accounting standards that come into effect after the 2009-10 period. With the exception of the changes to IAS 17 it is unlikely that any of these will lead to significant change for public sector entities.

Standard	Description of	Application date	Comments
IFRS 1	First-time Adoption of — Amendments relating to oil and gas assets and determining whether an arrangement contains a lease	Annual periods	Unlikely to apply to HSC
IFRS 1	First-time Adoption of — Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	Annual periods	Not applicable in the public sector context as adoption date is prior to this.
IFRS 2	Share-based — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC
IFRS 2	Share-based — Amendments relating to group cash-settled share-based payment transactions	Annual periods beginning on or after 1 January 2010	Unlikely to apply to HSC
IFRS 3	Business — Comprehensive revision on applying the acquisition method	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC
IFRS 5	Non-current Assets — Amendments resulting from May 2008 Annual Improvements to IFRSs	Annual periods	Relates to the treatment of sale of a subsidiary. Unlikely to apply to HSC

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

IFRS 5	Non-current Assets — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods	Clarification surrounding disclosures. Unlikely to have a significant impact on HSC.
IFRS 8	Operating Segments — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Segment assets not required to be disclosed unless regularly reported to the CODM.
IAS 1	Presentation of — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods	Relates to the settlement of a liability through the issue of equity. Unlikely to be applicable to the HSC.
IAS 7	Statement of Cash — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Clarification that only cash flows resulting in the recognition of an asset can be classified as investing activities. Unlikely to lead to change.
IAS 17	Leases — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Leases of land to be classified according to general principles of the standard rather than assumed to be operating leases.
IAS 24	Related Party — Revised definition of related parties	Annual periods beginning on or after 1 January 2011	Inclusion of a partial exemption for government-related entities. Given that the FReM interprets the related party requirements significantly to reduce the disclosure on transactions between public sector entities it is unlikely that this will have significant impact.
IAS 32	Financial Instruments: — Amendments relating to classification of rights issues	Annual periods beginning on or after 1 February 2010	Unlikely to apply to HSC

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

IAS 36	Impairment of Assets — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Allocation of goodwill in an impairment test. Unlikely to apply to HSC
IAS 38	Intangible Assets — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 July 2009	Accounting for intangible assets acquired in a business combination. Unlikely to apply to HSC
IAS 39	Financial Instruments: — Amendments for eligible hedged items	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC
IAS 39	Financial Instruments: — Amendments for embedded derivatives when reclassifying financial instruments	Annual periods ending on or after 30 June 2009	Unlikely to apply to NI public sector bodies
IAS 39	Financial Instruments: — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Relate to hedging, derivatives and business combinations. Unlikely to apply to HSC.

#### 1.28 Reserves

The General Reserve represents the accumulated financial position of the Agency. Financing income received from the sponsoring Department is credited directly to this reserve.

The Revaluation Reserve reflects the unrealised element of the accumulated balance of indexation and revaluation adjustments (excluding donated assets).



## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 2 FIRST TIME ADOPTION OF IFRS

##### Note 2.1 - Reconciliation of UK GAAP reported Reserves to IFRS at the date of transition 1 April 2008

	General Fund	Revaluation reserve	Donated asset reserve
	£	£	£
<b>Reserves at 31 March 2008 under UK GAAP</b>	1,301,624	(236,949)	-
IAS 16 Property, plant & equipment	(236,949)	236,949	-
IAS 17 Leases	-	-	-
IAS 19 Employee benefits	(8,570)	-	-
IAS 38 Intangible assets	-	-	-
IFRS 5 Non Current assets held for sale	-	-	-
IFRIC 12 Service Concession Arrangements	-	-	-
<b>Reserves at 1 April 2008 under IFRS</b>	<u>1,056,105</u>	<u>-</u>	<u>-</u>

The change from UK GAAP to IFRS has resulted in a transfer of the negative balance on the Revaluation Reserve to the General Reserve as a negative Revaluation Reserve is not permitted under IAS16.

##### Note 2.2 - Reconciliation of UK GAAP reported Reserves to IFRS at the end of the final UK GAAP reporting period 31 March 2009

	General Fund	Revaluation reserve	Donated asset reserve
	£	£	£
<b>Reserves at 31 March 2009 under UK GAAP</b>	1,602,920	(236,949)	-
IAS 16 Property, plant & equipment	(236,949)	236,949	-
IAS 17 Leases	-	-	-
IAS 19 Employee benefits	(26,819)	-	-
IAS 38 Intangible assets	-	-	-
IFRS 5 Non Current assets held for sale	-	-	-
IFRIC 12 Service Concession Arrangements	-	-	-
<b>Reserves at 1 April 2009 under IFRS</b>	<u>1,339,152</u>	<u>-</u>	<u>-</u>

##### Note 2.3 Reconciliation of UK GAAP reported Net expenditure to IFRS for the year ended 31 March 2009

	£
<b>Net Expenditure for 2008-09 under UK GAAP</b>	(48,465,325)
IAS 16 Property, plant & equipment	-
IAS 17 Leases	-
IAS 19 Employee benefits	(18,249)
IAS 38 Intangible assets	-
IFRS 5 Non Current assets held for sale	-
IFRIC 12 Service Concession Arrangements	-
<b>Net Expenditure for 2008-09 under IFRS</b>	<u>(48,483,574)</u>

The transition to IFRS had no impact on cashflows.

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 3: ANALYSIS OF NET EXPENDITURE BY SEGMENT**

The core business and strategic objective of the NI Medical & Dental Training Agency is the training of doctors and dentists in Northern Ireland.

The Agency Board acts as the Chief Operating Decision Maker and receives financial information on the Agency as a whole and makes decisions on this basis. Hence, it is appropriate that the Agency reports on a single operational segment basis.

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 4 STAFF NUMBERS AND RELATED COSTS

##### 4.1 Staff Costs

Staff costs comprise

	<b>Total</b>	<b>2010</b>	<b>Others</b>	<b>2009</b>
	<b>£</b>	<b>Permanently employed staff £</b>	<b>£</b>	<b>Total £</b>
Wages & Salaries	3,972,232	2,665,083	1,307,149	3,808,734
Social security costs	162,780	162,780	-	164,766
Other pension costs	320,468	320,468	-	310,686
<b>Sub-Total</b>	<b>4,455,480</b>	<b>3,148,331</b>	<b>1,307,149</b>	<b>4,284,186</b>
Less recoveries in respect of outward secondments	-	n/a	n/a	-
<b>Total net costs</b>	<b>4,455,480</b>			<b>4,284,186</b>

Of the total an amount of £0 has been charged to capital in the year.

##### 4.2 Average number of persons employed

The average number of whole time equivalent persons employed during the year was as follows;

	<b>Total</b>	<b>2010</b>	<b>Others</b>	<b>2009</b>
	<b>No.</b>	<b>Permanently employed staff No.</b>	<b>No.</b>	<b>Total No.</b>
Medical and dental	27	5	22	29
Administrative and clerical	50	44	6	45
<b>Total</b>	<b>77</b>	<b>49</b>	<b>28</b>	<b>74</b>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 4 STAFF NUMBERS AND RELATED COSTS

##### 4.3 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	2009-10		2008-09		Real increase in pension and related lump sum at age 60 £	Total accrued pension at age 60 and related lump sum £	2009-10		Real increase in CETV £
	Salary, including Performance Pay £	Benefits in Kind (Rounded to nearest £100)	Salary, including Performance Pay £	Benefits in Kind (Rounded to nearest £100)			CETV at 31/03/08 £	CETV at 31/03/09 £	
<b>Non-Executive Members</b>									
Dr H McGuigan	10,000-15,000	-	10,000-15,000	-	-	-	-	-	-
Mr A Baird	0-5,000	-	0-5,000	-	-	-	-	-	-
Mrs J Eve	0-5,000	-	0-5,000	-	-	-	-	-	-
Dr R Atkinson	0-5,000	-	0-5,000	-	-	-	-	-	-
Dr J Marley	0-5,000	-	0-5,000	-	-	-	-	-	-
Mrs A Eggert	0-5,000	-	0-5,000	-	-	-	-	-	-
<b>Executive Members</b>									
Dr T McMurray	100,446	-	98,962	-	477	1,431	891,872	975,605	9,851
Dr A McKnight	-	-	42,273	-	-	-	-	-	-
Dr C Loughrey	116,843	-	83,899	-	1,573	4,719	409,208	472,480	28,015
Dr D Hussey	75,393	-	64,232	-	392	1,177	15,396	25,439	7,826

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 a 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 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 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.

# **N.I. Medical & Dental Training Agency**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 4 STAFF NUMBERS AND RELATED COSTS**

#### **4.4 Staff Benefits**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Staff benefits	<u>0</u>	<u>0</u>

#### **4.5 Retirements due to ill-health**

There were no retirements due to ill health in 2009/10

## NOTE 5 OPERATING EXPENSES

### Operating Expenses

#### 5.0 Operating Expenses are as follows:-

	<b>2010</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>
		<b>£</b>
Junior Doctors Salaries	45,595,232	42,373,758
Junior Doctors Study Leave	1,136,999	920,563
Establishment	494,702	410,695
Premises	239,451	183,653
Training Courses	1,005,125	884,596
Recruitment	194,345	148,326
Interest Payable	-	58,177
Misc	4,633	3,157
PFI Service charges	-	-
<b>Non cash items</b>		
Depreciation	58,272	70,765
Amortisation	25,612	22,772
Impairments	-	-
Notional Costs - IT Services	16,000	16,000
Loss on disposal of assets	-	-
Cost of Capital charges	(12,115)	41,938
Provisions provided for in year	-	-
Unwinding of discount on Provisions	-	-
Auditors remuneration	16,484	11,683
<b>Total</b>	<b>48,774,740</b>	<b>45,146,083</b>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 6 INCOME

##### 6.1 Income from Activities

	<b>2010</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>
		<b>£</b>
Other Public Bodies:		
Business Services Organisation	583,106	524,463
Queen's University	-	127,253
Other Sources:	-	-
Course Fees	230,561	236,802
<b>Total</b>	<b>813,667</b>	<b>888,518</b>

##### 6.2 Other Operating Income

	<b>2010</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>
		<b>£</b>
Interest receivable	-	58,177
<b>Total</b>	<b>-</b>	<b>58,177</b>

**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 7 Property, plant & equipment**

**Summary**

	<b>Purchased</b>	<b>Donated</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Net book value:			
Land	-	-	-
Buildings (excluding dwellings)	152,755	-	152,755
Assets under construction	-	-	-
Plant and machinery (Equipment)	-	-	-
Information Technology (IT)	11,418	-	11,418
Furniture & Fittings	58,341	-	58,341
<b>Total Property, plant &amp; equipment - 31 March 2010</b>	<b>222,514</b>	<b>-</b>	<b>222,514</b>

	<b>Purchased</b>	<b>Donated</b>	<b>2009</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Net book value:			
Land	-	-	-
Buildings (excluding dwellings)	229,133	-	229,133
Assets under construction	-	-	-
Plant and machinery (Equipment)	-	-	-
Information Technology (IT)	31,003	-	31,003
Furniture & Fittings	86,067	-	86,067
<b>Total Property, plant &amp; equipment - 31 March 2009</b>	<b>346,203</b>	<b>-</b>	<b>346,203</b>



**N.I. Medical & Dental Training Agency**

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

**NOTE 7.1 Property, plant & equipment - Purchased assets - year ended 31 March 2010**

	<b>Land £</b>	<b>Buildings (excluding dwellings) £</b>	<b>Assets under Construction £</b>	<b>Plant and Machinery (Equipment) £</b>	<b>Information Technology (IT) £</b>	<b>Furniture and Fittings £</b>	<b>Total £</b>
<b>Valuation</b>							
At 1 April 2009	-	303,447	-	-	158,892	138,626	600,965
Indexation	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
(Impairments)	-	-	-	-	-	-	-
(Disposals)	-	-	-	-	-	-	-
At 31 March 2010	-	<b>303,447</b>	-	-	<b>158,892</b>	<b>138,626</b>	<b>600,965</b>

**Depreciation**

At 1 April 2009	-	112,503	-	-	141,254	66,422	320,179
Indexation	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
(Impairments)	-	-	-	-	-	-	-
(Disposals)	-	-	-	-	-	-	-
Provided during the year	-	38,189	-	-	6,220	13,863	58,272
At 31 March 2010	-	<b>150,692</b>	-	-	<b>147,474</b>	<b>80,285</b>	<b>378,451</b>

**Net Book Value**

At 31 March 2010	-	<b>152,755</b>	-	-	<b>11,418</b>	<b>58,341</b>	<b>222,514</b>
At 31 March 2009	-	<b>190,944</b>	-	-	<b>17,638</b>	<b>72,204</b>	<b>280,786</b>

**Asset financing**

Owned	-	190,944	-	-	17,638	72,204	280,786
Finance Leased	-	-	-	-	-	-	-
On b/s PFI contracts	-	-	-	-	-	-	-
<b>Net Book Value</b>							
At 31 March 2010	-	<b>190,944</b>	-	-	<b>17,638</b>	<b>72,204</b>	<b>280,786</b>

The total amount of depreciation charged in the Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £0 (2009 £0)

**N.I. Medical & Dental Training Agency**

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

**NOTE 7.2 Property, plant & equipment - Purchased assets - year ended 31 March 2009**

	<b>Land £</b>	<b>Buildings (excluding dwellings) £</b>	<b>Assets under Construction £</b>	<b>Plant and Machinery (Equipment) £</b>	<b>Information Technology (IT) £</b>	<b>Furniture and Fittings £</b>	<b>Total £</b>
<b>Cost or Valuation</b>							
At 1 April 2008	-	303,447	-	-	169,521	138,626	611,594
Indexation	-	-	-	-	-	-	-
Additions	-	-	-	-	5,348	-	5,348
Reclassifications	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
(Impairments)	-	-	-	-	-	-	-
(Disposals)	-	-	-	-	(15,977)	-	(15,977)
At 31 March 2009	-	<b>303,447</b>	-	-	<b>158,892</b>	<b>138,626</b>	<b>600,965</b>
<b>Depreciation</b>							
At 1 April 2008	-	74,314	-	-	138,518	52,559	265,391
Indexation	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
(Impairments)	-	-	-	-	-	-	-
(Disposals)	-	-	-	-	(15,977)	-	(15,977)
Provided during the year	-	38,189	-	-	18,713	13,863	70,765
At 31 March 2009	-	<b>112,503</b>	-	-	<b>141,254</b>	<b>66,422</b>	<b>320,179</b>
<b>Net Book Value</b>							
At 31 March 2009	-	<b>190,944</b>	-	-	<b>17,638</b>	<b>72,204</b>	<b>280,786</b>
At 31 March 2008	-	<b>229,133</b>	-	-	<b>31,003</b>	<b>86,067</b>	<b>346,203</b>
<b>Asset financing</b>							
Owned	-	190,944	-	-	17,638	72,204	280,786
Finance Leased	-	-	-	-	-	-	-
On b/s PFI contracts	-	-	-	-	-	-	-
<b>Net Book Value</b> At 31 March 2009	-	<b>190,944</b>	-	-	<b>17,638</b>	<b>72,204</b>	<b>280,786</b>

**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 8 Intangible assets**

**Summary**

			<b>2010</b>
	<b>Purchased</b>	<b>Donated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Net book value:			
Software	-	-	-
Software licenses	71,490	-	71,490
			<hr/>
<b>Total Intangible assets - 31 March 2010</b>	<b>71,490</b>	<b>-</b>	<b>71,490</b>

			<b>2009</b>
	<b>Purchased</b>	<b>Donated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Net book value:			
Software	-	-	-
Software licenses	10,883	-	10,883
			<hr/>
<b>Total Intangible assets - 31 March 2009</b>	<b>10,883</b>	<b>-</b>	<b>10,883</b>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 8.1 INTANGIBLE ASSETS (Purchased) - Year ended 31 March 2010

	Software licenses	Software	Total
Valuation	£	£	£
At 1 April 2009	139,322	-	139,322
Indexation	-	-	-
Additions	-	-	-
Reclassifications	-	-	-
Transfers	-	-	-
Revaluation	-	-	-
(Impairments)	-	-	-
(Disposals)	-	-	-
At 31 March 2010	<b>139,322</b>	-	<b>139,322</b>
<b>Amortisation</b>			
At 1 April 2009	42,220	-	42,220
Indexation	-	-	-
Reclassifications	-	-	-
Transfers	-	-	-
Revaluation	-	-	-
(Impairments)	-	-	-
(Disposals)	-	-	-
Provided during the year	25,612	-	25,612
At 31 March 2010	<b>67,832</b>	-	<b>67,832</b>
<b>Net Book Value</b>			
At 31 March 2010	<b>71,490</b>	-	<b>71,490</b>
At 31 March 2009	<b>97,102</b>	-	<b>97,102</b>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 8.2 INTANGIBLE ASSETS (Purchased) - Year ended 31 March 2009

	Software licenses	Software	Total
Valuation	£	£	£
At 1 April 2008	30,331	-	30,331
Indexation	-	-	-
Additions	108,991	-	108,991
Reclassifications	-	-	-
Transfers	-	-	-
Revaluation	-	-	-
(Impairments)	-	-	-
(Disposals)	-	-	-
At 31 March 2009	<b>139,322</b>	-	<b>139,322</b>
<b>Amortisation</b>			
At 1 April 2008	19,448	-	19,448
Indexation	-	-	-
Reclassifications	-	-	-
Transfers	-	-	-
Revaluation	-	-	-
(Impairments)	-	-	-
(Disposals)	-	-	-
Provided during the year	22,772	-	22,772
At 31 March 2009	<b>42,220</b>	-	<b>42,220</b>
<b>Net Book Value</b>			
At 31 March 2009	<b>97,102</b>	-	<b>97,102</b>
At 31 March 2008	<b>10,883</b>	-	<b>10,883</b>

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 9 FINANCIAL INSTRUMENTS**

##### **9.1 Financial instruments**

As the cash requirements of N.I. Medical & Dental Training Agency are met through Grant-in-Aid provided by the Department of Health, Social Services and Public Safety, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of the Agency's financial instruments relate to contracts to buy non-financial items in line with the Agency's expected purchase and usage requirements and the Agency is therefore exposed to little credit, liquidity or market risk.

#### **NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE**

The Agency did not hold any Assets Classified as held for sale at 31 March 2010.

**N.I. Medical & Dental Training Agency**

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

**11 IMPAIRMENTS**

	<b>2010</b>		
	<b>Property, Plant &amp; Equipment £ Purchased</b>	<b>Intangibles £ Purchased</b>	<b>Total £</b>
Total value of impairments for the period	-	-	-
Impairments taken through revaluation/donation reserve	-	-	-
<b>Impairments charged to Net expenditure account</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
		<b>2,009</b>	
	<b>Property, plant &amp; Equipment £ Purchased</b>	<b>Intangibles £ Purchased</b>	<b>Total £</b>
Total value of impairments for the period	-	-	-
Impairments taken through revaluation/donation reserve	-	-	-
<b>Impairments charged to Net expenditure account</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**12 INVENTORIES**

<b>Inventories</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General Supplies	6,630	4,992	9,664
<b>Total</b>	<b>6,630</b>	<b>4,992</b>	<b>9,664</b>



**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS**

	<b>2010</b>	<b>Restated</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
Amounts falling due within one year			
Trade Receivables	325,874	288,015	193,644
Deposits and advances	-	-	-
Clinical Negligence Receivable	-	-	-
RPA Receivable	-	-	-
CSR Receivable	-	-	-
Other receivables	2,515	183,431	188,622
<b>Trade and other Receivables</b>	<b>328,389</b>	<b>471,446</b>	<b>382,266</b>
Prepayments and accrued income	63,894	69,364	49,947
Current part of PFI prepayment	-	-	-
<b>Other current assets</b>	<b>63,894</b>	<b>69,364</b>	<b>49,947</b>
Amounts falling due after more than one year			
Trade Receivables	-	-	-
Deposits and advances	-	-	-
Clinical Negligence Receivable	-	-	-
RPA Receivable	-	-	-
CSR Receivable	-	-	-
Other receivables	-	-	-
<b>Trade and other Receivables</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prepayments and accrued income	-	-	-
<b>Other current assets falling due after more than 1 yr</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>328,389</b>	<b>471,446</b>	<b>382,266</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>63,894</b>	<b>69,364</b>	<b>49,947</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>392,283</b>	<b>540,810</b>	<b>432,213</b>

The balances are net of a provision for bad debts of  
£0 (2009 £0; 2008 £0)

N.I. Medical & Dental Training Agency

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

13.1 Trade Receivables and other current assets: Intra-Government balances

Name	Amounts falling due within 1 year 2009/10 £	Restated Amounts falling due within 1 year 2008/09 £	Restated Amounts falling due within 1 year 2007/08 £	Amounts falling due after more than 1 year 2009/10 £	Restated Amounts falling due after more than 1 year 2008/09 £	Restated Amounts falling due after more than 1 year 2007/08 £
Balances with other central gov bodies	-	-	82,000	-	-	-
Balances with local Authorities	-	-	-	-	-	-
Balances with NHS /HSC Trusts	325,874	288,015	193,644	-	-	-
Balances with public corporations and trading funds	-	-	-	-	-	-
Intra-Government Balances	325,874	288,015	275,644	-	-	-
Balances with bodies external to government	66,409	252,795	156,569	-	-	-
Total Receivables & other current assets at 31 March	<b>392,283</b>	<b>540,810</b>	<b>432,213</b>	-	-	-

**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**14 CASH AND CASH EQUIVALENTS**

	<b>2010</b>	<b>restated</b>	<b>restated</b>
	<b>£</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
Balance at 1st April	3,518,438	2,915,821	2,744,025
Net change in cash and cash equivalents	(3,175,167)	602,617	171,796
Balance at 31st March	<b>343,271</b>	<b>3,518,438</b>	<b>2,915,821</b>

**The following balances at 31 March were held at**

	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Commercial Banks and cash in hand	<b>343,271</b>	<b>3,518,438</b>	<b>2,915,821</b>

## N.I. Medical & Dental Training Agency

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2010 £	Restated 2009 £	Restated 2008 £
<b>Amounts falling due within one year</b>			
Other taxation and social security	-	-	-
Bank overdraft	-	-	-
Trade capital payables	-	-	-
Trade revenue payables	1,558,129	1,640,378	1,207,884
Payroll payables	-	-	-
Clinical Negligence payables	-	-	-
RPA payables	-	-	-
Other payables	1,555,826	1,435,765	1,429,110
Accruals and deferred income	71,699	26,833	21,685
<b>Trade and other payables</b>	<b>3,185,654</b>	<b>3,102,976</b>	<b>2,658,679</b>
Current part of finance leases	-	-	-
Current part of Long term loans	-	-	-
Current part of imputed finance lease element of on balance sheet PFI contracts	-	-	-
<b>Other current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payables falling due within 1 yr</b>	<b>3,185,654</b>	<b>3,102,976</b>	<b>2,658,679</b>
<b>Amounts falling due after more than one year</b>			
Other Payables, accruals and deferred income	-	-	-
Trade and other payables	-	-	-
Clinical Negligence payables	-	-	-
Finance leases	-	-	-
Imputed finance lease element of on balance sheet PFI contracts	-	-	-
Long term loans	-	-	-
<b>Total non current other payables</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>3,185,654</b>	<b>3,102,976</b>	<b>2,658,679</b>

## 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

### 15.1 Trade payables and other current liabilities - Intra-government balances

Name	Amounts falling	Restated	Restated	Amounts falling	Restated	Restated
	due within 1 year 2009/10 £	Amounts falling due within 1 year 2008/09 £	Amounts falling due within 1 year 2007/08 £	due after more than 1 year 2009/10 £	Amounts falling due after more than 1 year 2008/09 £	Amounts falling due after more than 1 year £
Balances with other central gov bodies	155,098	1,613,559	1,199,314	-	-	-
Balances with local Authorities	3,528	-	-	-	-	-
Balances with NHS/HSC Trusts	1,807,030	-	-	-	-	-
Balances with public corporations and trading funds	-	-	-	-	-	-
Intra-Government Balances	1,965,656	1,613,559	1,199,314	-	-	-
Balances with bodies external to government	1,219,998	1,489,417	1,459,365	-	-	-
Total Payables and other liabilities at 31 March	<b>3,185,654</b>	<b>3,102,976</b>	<b>2,658,679</b>	-	-	-

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 16 PROMPT PAYMENT POLICY

#### 16.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Agencies 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:

	<b>2010</b>	<b>2009</b>
	<b>Number</b>	<b>Number</b>
Total bills paid	<u>9,697</u>	<u>7,908</u>
Total bills paid within 30 day target	<u>9,439</u>	<u>7,131</u>
% of bills paid within 30 day target	<u><b>97.3%</b></u>	<u><b>90.2%</b></u>

#### 16.2 The Late Payment of Commercial Debts Regulations 2002

The amount included within Interest Payable (Note 5) arising from claims made by small businesses under this legislation are as follows :

	£
<b>Total</b>	<u><u>0</u></u>

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### 17 PROVISIONS FOR LIABILITIES AND CHARGES - 2010

	Pensions relating to former directors £'000	Pensions relating to other staff £'000	Clinical negligence £'000	Other £'000	2010 £'000
Balance at 1 April 2009	-	-	-	-	-
Provided in year	-	-	-	-	-
(Provisions not required written back)	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	-
Unwinding of discount	-	-	-	-	-
At 31 March 2010	-	-	-	-	-

#### Analysis of expected timing of discounted flows

	Pensions relating to former directors £'000	Pensions relating to other staff £'000	Clinical Negligence £'000	Other £'000	2010 £'000
Within 1 year	-	-	-	-	-
1 - 5 years	-	-	-	-	-
6 -10 years	-	-	-	-	-
Over 10 years	-	-	-	-	-
Thereafter	-	-	-	-	-
At 31 March 2010	-	-	-	-	-

**N.I. Medical & Dental Training Agency**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 18 CAPITAL COMMITMENTS**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	-	-
Intangible assets	-	-
	<hr/>	<hr/>



## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 19 COMMITMENTS UNDER LEASES

##### 19.1 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2010	2009
	£	£
<b>Obligations under operating leases comprise</b>		
<b>Land &amp; Buildings</b>		
Rentals due within 1 year	160,387	115,041
Rentals due after 1 year but not within 5 years	534,623	460,164
Rentals due thereafter	-	38,347
	<b>695,010</b>	<b>613,552</b>
<b>Other</b>		
Rentals due within 1 year	3,432	3,432
Rentals due after 1 year but not within 5 years	6,578	10,010
Rentals due thereafter	-	-
	<b>10,010</b>	<b>13,442</b>

##### 19.2 Finance Leases

Total future minimum lease payments under finance leases are given in the table below for each of the following periods.

	2010	2009	2008
	£	£	£
<b>Obligations under finance leases comprise</b>			
Buildings			
Rentals due within 1 year	-	-	-
Rentals due after 1 year but not within 5 years	-	-	-
Rentals due thereafter	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Less interest element	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Other			
Rentals due within 1 year	-	-	-
Rentals due after 1 year but not within 5 years	-	-	-
Rentals due thereafter	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Less interest element	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 20 COMMITMENTS UNDER PFI CONTRACTS**

N.I. Medical & Dental Training Agency has no PFI contracts.

#### **NOTE 21 OTHER FINANCIAL COMMITMENTS**

The Agency not has entered into non-cancellable contracts and has no other financial commitments.

#### **NOTE 22 FINANCIAL INSTRUMENTS**

##### **22.1 Financial Guarantees, Indemnities and Letters of Comfort**

Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within HSC in creating risk than would apply to a non public sector body of a similar size, therefore HSC bodies are not exposed to the degree of financial risk faced by business entities. The Agency has limited power 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 activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

The Agency has not entered into any quantifiable guarantees, indemnities or provided Letters of Comfort.

#### **NOTE 23 CONTINGENT LIABILITIES**

There are no contingent liabilities.

#### **NOTE 24 RELATED PARTY TRANSACTIONS**

The N.I. Medical & Dental Training Agency is a Special Agency sponsored by the Department of Health, Social Services and Public Safety.

During the year the NI Medical & Dental Training Agency has undertaken various transactions with the Department and with other entities for which the Department of Health, Social Services and Public Safety is regarded as the parent Department. These are :

Belfast HSC Trust, South Eastern HSC Trust, Southern HSC Trust, Northern HSC Trust and Western HSC Trust.

Dr T McMurray is an employee of the Belfast HSC Trust. His services are provided to the Agency by secondment, during the year the Agency paid £126,662 to the Belfast HSC Trust under this arrangement.

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

## **N.I. Medical & Dental Training Agency**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

Some of the Agency's Non Executive Directors have disclosed interests with organisations from which the Agency purchased services or supplied services to during 2009/10. Set out below are details of the amount paid to these organisations during 2009/10. In none of these cases listed did the Executive/Non Executive Directors have any involvement in the decisions to procure the services from the organisation concerned.

	<b>Payments to Related Party £</b>	<b>Income from Related Party £</b>	<b>Amounts owed to Related Party £</b>	<b>Amounts due from Related Party £</b>
Queens University Belfast	234,512	-	-	-

Interests in the above organisation was declared by the following Board members:-

Dr J Marley is a non-executive member of the board and is employed by Queen University Belfast.

Dr D Hussey is a employed as a senior lecturer at Queens University Belfast.

#### **NOTE 25 THIRD PARTY ASSETS**

The Agency does not hold any third party assets.

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 26 Financial Performance Targets

##### 26.1 Revenue Resource Limit

The Agency is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit for NIMDTA is calculated as follows:

	<b>2010</b>	<b>2009</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
HSC Board allocation	-	-
SUMDE & NIMDTA	-	-
DHSSPS resource budget	52,589,919	48,582,000
Other Gov Department	-	-
<b>Revenue Resource Limit</b>	<u>52,589,919</u>	<u>48,582,000</u>

The following non cash costs are excluded from net expenditure to calculate net resource outturn.

		<b>2010</b>	<b>2009</b>
		<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>Non cash costs:</b>			
Depreciation	7.1 / 7.2	58,272	70,765
Cost of Capital	5.0	(12,115)	41,938
Amortisation	8.1 / 8.2	25,612	22,772
Impairments	11.0	-	-
Loss on disposal of land & buildings	5.0	-	-
Notional audit fees	5.0	16,484	11,683
Other Provisions	17	-	-
Other		16,000	16,000
Total Adjustments		<u>104,253</u>	<u>163,158</u>

As a result of the introduction of Revenue Resource Limits (RRL) in 2009/10, the Agency had additional non cash transactions to the value of £33,357,566 with the Trusts.

##### 26.2 Capital Resource Limit

The Agency is given a Capital Resource Limit which it is not permitted to overspend.

	<b>2010</b>	<b>2009</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross Capital Expenditure	-	114,339
(Receipts from sales of fixed assets)	-	-
Net capital expenditure	<u>-</u>	<u>114,339</u>
Capital Resource Limit	<u>46,000</u>	<u>115,000</u>
Overspend/(Underspend) against CRL	<u>(46,000)</u>	<u>(661)</u>

The underspend in the Capital Resource Limit has arisen due to a delay in the acquisition of an online recruitment module for the junior doctors training database.

## N.I. Medical & Dental Training Agency

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 27 LOSSES & SPECIAL PAYMENTS

TYPE OF LOSS		NO. 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	2	9,276
6	Bad debts and claims abandoned		
7	Stores and Inventory Losses - Theft, fraud, arson (whether proved or 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	a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion. b. Damage to vehicles		
<b>TOTAL</b>		<b>2</b>	<b>9,276</b>

#### 27.1 Special Payments

There were no special payments during the financial year.

#### NOTE 28 POST BALANCE SHEET EVENTS

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