

# NIMDTA



Trainee  
Welcome  
Evening

Tuesday 16 August 2022  
5.30pm - 7.00pm



# ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED 31  
MARCH 2023



Educational Excellence  
Awards 2022

Wednesday 15 June 2022



*Laid before the Northern Ireland Assembly under Article 90(5)  
of the Health and Personal Social Services (NI) Order 1972 by  
the Department of Health*

on

28 July 2023

*Enhancing Patient Care Through Training*



Northern Ireland Medical & Dental Training Agency

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Working together



Excellence



Openness & Honesty



Compassion

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## Foreword from the Chair



This has been my first full financial year serving as Non-Executive Chair of the Northern Ireland Medical and Dental Agency (NIMDTA) and I would like to reflect on what has been a challenging, eventful, but ultimately successful period in the organisation's history.

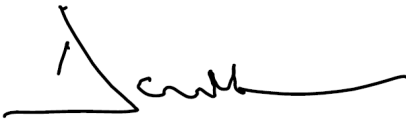
At the outset, I would like to pay tribute to the staff for their dedication and perseverance in delivering on our core purpose to *enhance patient care through training*. I have been hugely impressed by the passion shown in delivering on this goal and the application of the vast repository of knowledge which we are fortunate to possess and harness.

I would also like to pay tribute to the work of my fellow Board colleagues who have displayed equal dedication and a willingness to assist the organisation in improving on the already very stable foundations. Without the support of staff colleagues and governance oversight by the Board, we would not have been able to produce such successful outcomes.

Inevitably we have faced a number of staff changes, some at a very senior level. We were very sorry to see the retirement of Dr Ian Steele, our Director of Education/Postgraduate Medical Dean, in the second half of the year. Ian had been a stalwart at NIMDTA for some 20 years, the last four of which were in permanent senior positions. We are very grateful for his dedicated service with us and for so readily giving of his experience. We wish him well in the future. Dr Camille Harron was appointed into role of the interim Director of Education/Postgraduate Medical Dean post on Ian's departure and subsequent to year end, I am delighted that she has been successful in having been made permanent in the substantive position. It is particularly pleasing that we now have someone with a breadth of knowledge of the organisation to step into Ian's successful shoes and to help us drive the organisation forward. I am very confident that Camille will prove hugely successful and I congratulate her on her appointment.

2022-23 has been a challenging year throughout the wider Health and Social Care (HSC) sector and this equally applies to NIMDTA. Coming out of the pandemic has afforded us opportunities to reflect on the direction in which we want to take the organisation and the means by which we get there. The Board and Senior Management Team have been actively engaged in addressing three aspects – rebuilding our risk management processes, creating our strategy for the next five years and examining how the board reporting and governance structures can best support its achievement. This has been a thought-provoking process and I would like to thank all those involved in applying their knowledge and skill to the tasks in hand. I believe we have made considerable progress as we continue to close out those remaining aspects and our focus will continue on our core purpose and the competing demands that this brings.

NIMDTA has massively grown in size since the successful launch of the Single Lead Employer (SLE) initiative. We need to take cognisance of this fact when looking to the future which brings with it both challenges, but more crucially, huge opportunities. This is all considered against an uncertain financial backdrop and shorter budgetary timescales than we would ideally like to see. We remain committed to applying the same financial rigour that we have evidenced to date, irrespective of the funding which we are allocated. The staff, management and the Board can be justifiably proud of what has been achieved in the year to March 2023.



Derek Wilson  
**Chair**

Date: 22 June 2023

## Chief Executive’s Introduction



Our work throughout 2022-23 has focused on analysing operational data from our activities through a sustained public health emergency and then forward to our view of a transformed and modernised HSC. Whilst proceeding years have provided great challenge, they have also presented new, efficient and collaborative ways of carrying out our brief. Therefore, it is an opportune time to set in place our 2023-28 Strategic Plan.

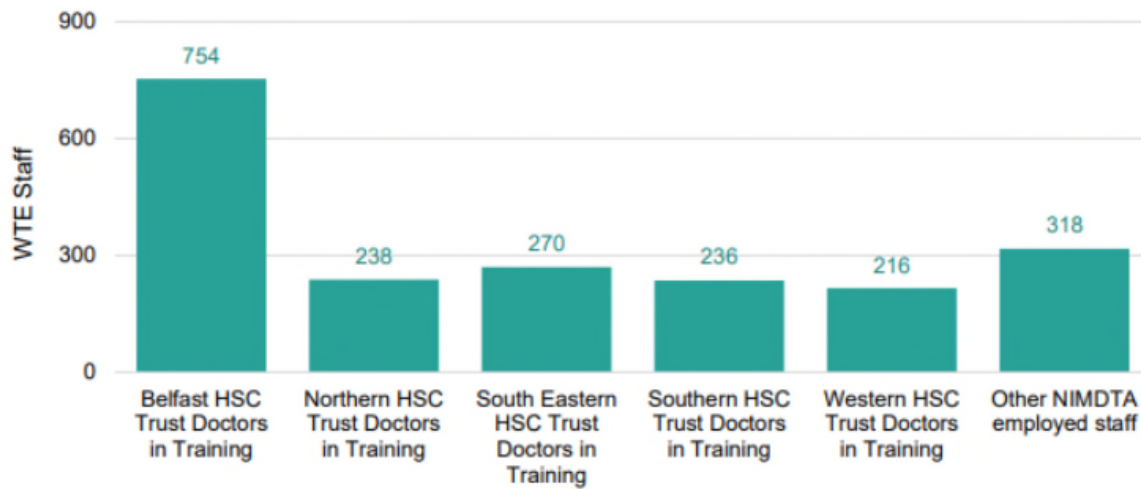
Our strategic context has been set by some of the challenges which were referred to in the Chair’s Foreword, as well as a period of rapid growth. Figures which were published in the December 2022 report of the “Northern Ireland (NI) Health & Social Health Care Quarterly Workforce Statistics” by the Department of Health (DoH) clearly illustrates this in the table below and overleaf:

|  | WTE   | % Change |         |
|--|-------|----------|---------|
|  |       | 2017-22  | 2021-22 |
| NI Medical and Dental Training Agency      | 2,031 | +948.0%  | +6.1%   |
| Business Services Organisation             | 1,779 | +28.7%   | +7.2%   |
| NI Ambulance Service                       | 1,499 | +26.2%   | -0.3%   |
| Strategic Planning & Performance Group     | 491   | +9.5%    | +2.9%   |
| Public Health Agency                       | 341   | +20.4%   | -33.7%  |
| NI Blood Transfusion Service               | 158   | -0.4%    | +1.7%   |
| Regulation & Quality Improvement Authority | 120   | +8.1%    | +11.3%  |
| NI Social Care Council                     | 59    | +11.0%   | +12.8%  |
| NI Guardian Ad Litem Agency                | 58    | -1.4%    | -4.8%   |
| Patient Client Council                     | 28    | +13.3%   | +17.1%  |
| NI Practice & Education Council            | 13    | -12.3%   | +6.7%   |

Source: Figure 4: HSCNI Workforce (WTE) by Other HSC Organisation, NI Health & Social Care Quarterly Workforce Statistics – December 2022, DoH

This growth has had an impact across NIMDTA’s activities as secondary operational impact has embedded following the implementation of transformation initiatives. Our work as the Single Lead Employer for Doctors and Dentists in training (DDiT) has been the catalyst for this growth. The impact of this transfer of employer responsibilities is set out in the table overleaf.





**Source: Figure 5: NI Medical & Dental Training Agency Workforce (WTE), NI Health & Social Care Quarterly Workforce Statistics – December 2022, DoH**

As we consider the next five years there are further areas of transformation that will drive additional growth. The graduation of the first cohort from the Medicine (MB BCh BAO) course at the University Ulster (UU) will translate into further expansion of our Foundation School. In 2022-23, we increased the intake for 2023-24 to reflect current undergraduate numbers within NI. This further increase in line with the UU cohort will then in turn impact the numbers of Specialty Training posts that we offer, when they move through this milestone. Also, we are in developed planning discussions with DoH to formalise the co-location of the NI Centre for Pharmacy Learning & Development (NICPLD) through a merger. This will impact our statutory brief and add a third profession to our postgraduate education provision.

Provided this context, it is vital that we appropriately plan in order to accommodate the rapid growth that has taken place over the last few years, while also preparing for further planned growth over the next five years. Our Strategic Plan 2023-28 establishes our vision, purpose, values and objectives for this period. This will be followed by a systemic review of all of our operations to ensure that our postgraduate education provision sits firmly at the centre of our structures. Therefore, we will focus further strategy development in line with the graphic overleaf:





Dr Ian Steele retired from NIMDTA at the end of October 2022. Ian was appointed as the Training Programme Director (TPD) for Geriatric Medicine in 2002 after having been a consultant for five years in the specialty. Ian continued in this role until 2007 where upon he was appointed as Deputy Head of School of Medicine and TPD for Core Medicine when the NIMDTA Specialty Schools were established. Subsequently, Ian was appointed as Associate Dean for Hospital Specialty Training and Quality Management in 2013. During this time, Ian was also appointed to the role of Co-Editor of the Gold Guide in 2016 and became a member of the Conference of Postgraduate Medical Deans (COPMed) in 2017. From May 2018, Ian began working full-time at NIMDTA after being appointed as Director of Professional Development in addition to the role of Associate Dean/Director of Hospital Specialty Training. It was in October 2020, that Ian was then appointed as Postgraduate Medical Dean and Director of Education for NIMDTA. I am very grateful to Ian for his professionalism and support, and wish that he has every success in the next chapter of his life.

Dr Camille Harron acted in the role of Interim Postgraduate Medical Dean & Director of Education role from 1 November 2022. In April 2023, Camille was successfully appointed to the role on a permanent basis. I am delighted by this appointment and look forward to working closely with Camille in this role. NIMDTA will recruit a Medical Director in 2023-24, as a result of this appointment.

In year, an issue emerged in relation to the adequacy of the funding associated with General Practice training. This related to the impact of more flexible training pathways with a more concrete funding structure. We have worked with colleagues in DoH to address this issue, and will continue to analyse this in 2023-24.

I am very proud of our staff, who continue to pursue the provision of the highest quality training in a relentless manner. The successes that you read about in this report would not have been possible without their high levels of commitment and dedication. I look forward to examining our staffing structure and resources in line with our Strategic Plan, in order to make sure that we protect staff within a resilient structure that promotes opportunity and career development.

Thank you for taking the time to review our Annual Report 2022-23. I hope that the details contained within this report provide you with a thorough overview of our work that is aimed at providing the best possible outcomes for patients throughout NI.



Mark McCarey,  
**Chief Executive**

Date: 22 June 2023

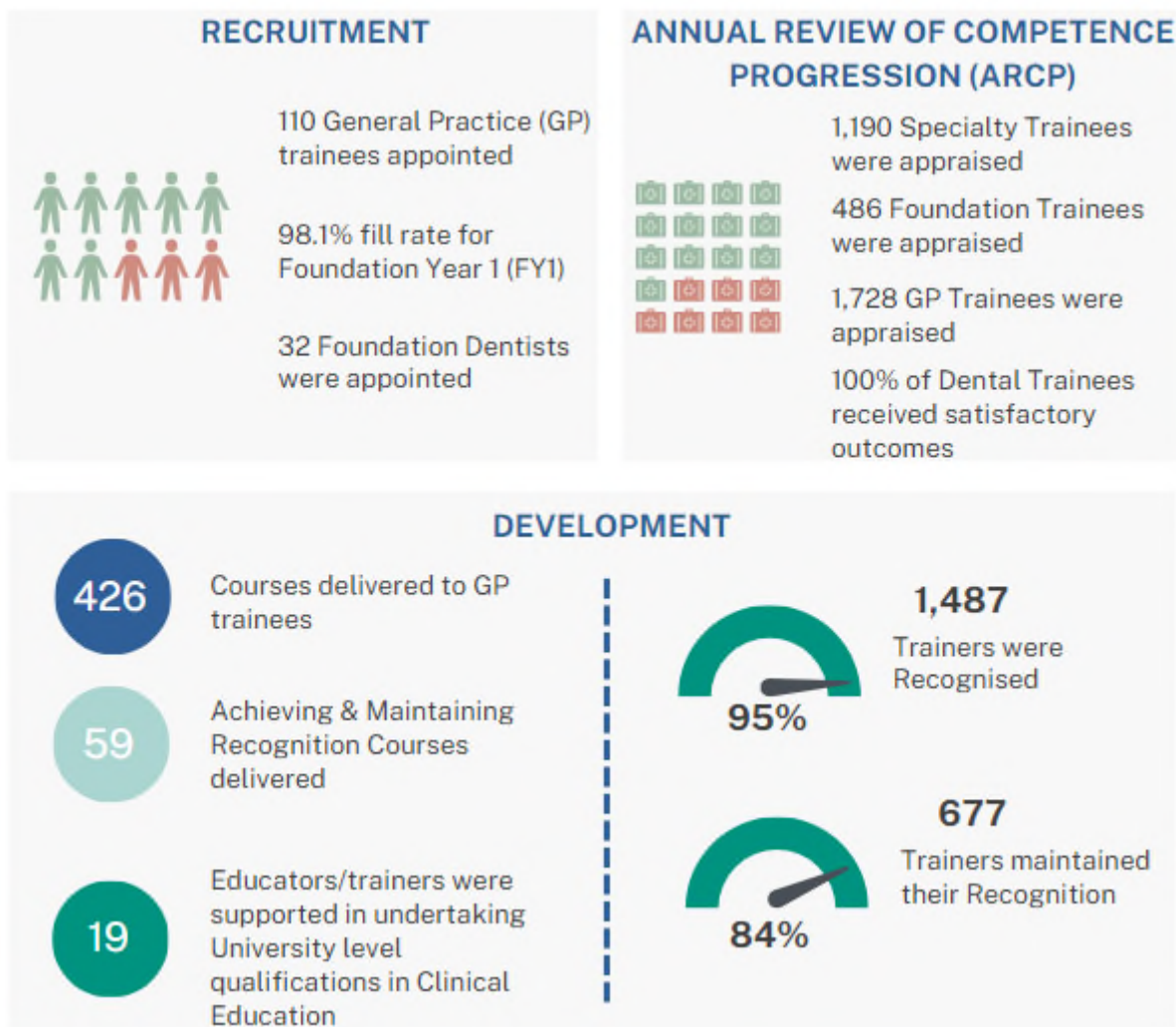
## Performance Report

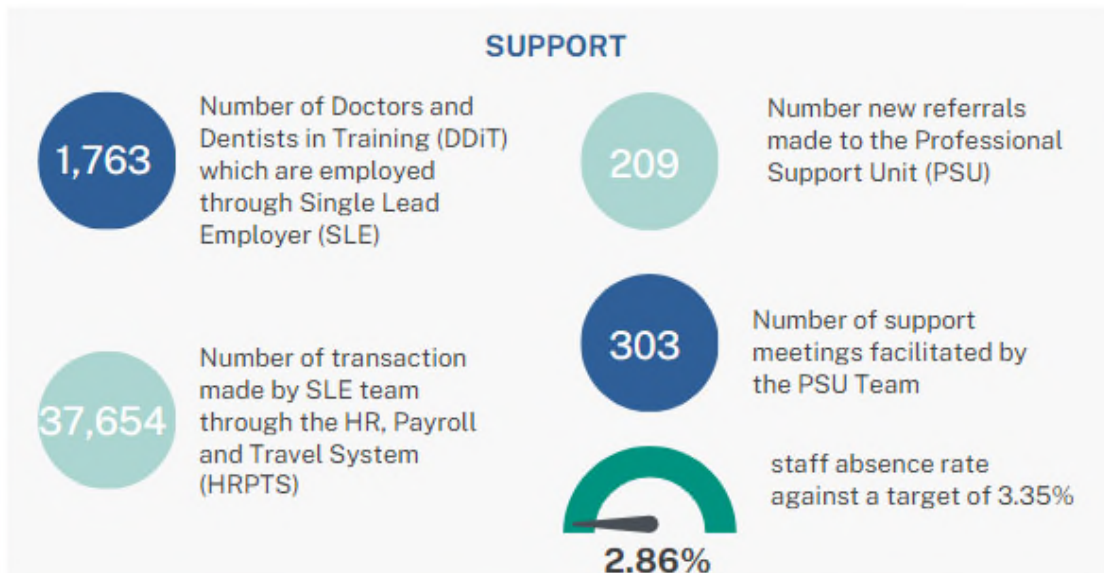
### 1. Performance Overview

The purpose of this performance overview is to provide a brief summary of NIMDTA and its aims as well as to provide insight into the achievement of its objectives. It also provides an overview of NIMDTA's performance over the past year.

#### Chief Executive's Statement on Performance

I am satisfied that NIMDTA has performed well in 2022-23. The following key targets have been met





Further narrative on each of the above, as well as other areas of performance, is contained within this report

#### Purpose and Activities

NIMDTA is an Arm's Length Body (ALB) sponsored by the DoH to train postgraduate medical and dental professionals in Northern Ireland. NIMDTA also seeks to serve the government, public and patients of NI by providing specialist advice, listening to local needs and having the agility to respond to regional and national requirements.

NIMDTA commissions, promotes and oversees postgraduate medical and dental education and training throughout NI. NIMDTA endeavours to attract and appoint individuals of the highest calibre to recognised training posts and programmes. NIMDTA encourages doctors to train and remain in NI so that HSC has a highly competent medical and dental workforce with the essential skills to meet the changing health needs of its population.

NIMDTA organises and delivers the recruitment, selection and allocation of doctors and dentists to foundation, core and specialty training programmes. NIMDTA supports trainees with the aim of maximising their potential to successfully progress, complete training and be

appointed to permanent posts in NI. NIMDTA manages the quality of postgraduate medical and dental education in HSC Trusts and in general medical and dental practices through learning and development agreements, the receipt of reports, regular meetings, trainee surveys and inspection visits. NIMDTA works in close partnership with Local Educator Provider's (LEP's) to ensure that both the training and supervision of trainees support the delivery of high-quality safe patient care. NIMDTA provides trainees with a wide range of opportunities to gain experience in leadership, quality improvement, research and teaching.

NIMDTA trains clinical and educational supervisors and recommends them to the General Medical Council (GMC) for recognition of their role. NIMDTA selects, appoints, trains and develops educational leaders for foundation, core and specialty medical and dental training programmes throughout NI.

NIMDTA is accountable to the GMC for ensuring that the standards set by the GMC for medical training, educational structures and processes are achieved. Revalidation is the process by which the GMC confirms that doctors are up-to-date and fit to practice. NIMDTA is the Designated Body for doctors in training and has a statutory role in making recommendations to the GMC to support the revalidation of trainees. NIMDTA is also responsible to the General Dental Council (GDC) for the Standards for Specialty Education.

NIMDTA enhances the standard and safety of patient care through the organisation and delivery of career development for general medical and dental practitioners and dental care professionals. NIMDTA also supports the career development of general medical practitioners and the requirements for revalidation through the management and delivery of General Practice (GP) appraisal.

NIMDTA has been integrated as lead employer for DDiT across the HSC. The aim of this service is to provide a high-quality continuous employment experience for DDiT.

NIMDTA plays a key role in attracting DDiT to the HSC, and in creating an environment where they wish to continue to remain practising within the HSC.

NIMDTA carries out these roles on behalf of the DoH by focussing on the needs of people (population, trainees, trainers and NIMDTA staff), in partnership with key stakeholders and by upholding the HSC Values - openness and honesty, compassion, excellence and working together.

On request from DoH, NIMDTA provides operational accommodation to NICPLD. The arrangement is a forerunner of the DoH's strategic desire to provide further multi-professional postgraduate education. We continue to work with DoH and NICPLD colleagues to deliver this strategy.

## Quality Management

The GMC is responsible for the regulation of education and training throughout a doctor's career and sets the standards for the delivery of foundation and specialty training, including general practice training. NIMDTA, which is also referred to as the Northern Ireland Deanery, has a crucial role in ensuring that the postgraduate training of doctors and dentists is consistent with the delivery of safe care and that all training provided meets the standards set by the GMC and GDC.

In line with all United Kingdom (UK) Deaneries (or equivalent), NIMDTA is required to demonstrate compliance with GMC and GDC standards and to ensure that its quality processes support the development and improvement of postgraduate medical and dental education and training within Northern Ireland.

NIMDTA is responsible for the educational governance of all approved Foundation and Specialty Training Programmes, including General Practice, and is expected to demonstrate compliance with the standards and requirements that the regulators have set out. To achieve this NIMDTA works in close partnership with the HSC Trusts and other LEPs. An educational contract known as the Learning & Development Agreement (LDA) sets out the obligations of both NIMDTA and LEPs. This LDA is monitored for compliance and is reviewed annually.

NIMDTA has in place a Quality Management Framework to ensure that LEPs meet the standards and requirements set by the GMC and GDC. This is done through a system of robust monitoring and inspection visits of LEPs (HSC Trusts, GP and Dental Training Practices). The reports arising from these visits are considered by the Quality Management Group (QMG) which meets twice monthly and reports to the Board through the Postgraduate Medical Dean and Senior Management Committee (SMC) members. This work stream feeds into business planning and risk management processes.

During 2022-23, the Associate Deans for Visits and Curriculum Review carried out a total of 29 Educational Monitoring Activities (Deanery Visits and Specialty Reviews) between to:

- Vascular Surgery (1 site)
- Diabetes & Endocrinology (4 sites)
- Respiratory (5 sites)
- Rheumatology (5 sites)
- Cardiothoracic Surgery (1 site)
- Emergency Medicine (1 site)
- Ophthalmology (2 sites)
- Infectious Diseases (1 site)
- Medical Microbiology (1 site)
- Paediatrics (6 sites)
- Rehabilitation Medicine (1 site)
- General Surgery (1 site)

The process for carrying out Deanery Visits and Specialty Reviews (Educational Monitoring Activities) has been reviewed to streamline the steps and requirements of NIMDTA and LEPs.



NIMDTA remains alert to all risks that could impact on the delivery of patient care and has in place an Escalation Policy for the reporting of significant areas of clinical or educational concern to DoH, the Strategic Planning and Performance Group (SPPG), the Public Health Agency (PHA), Regulation and Quality Improvement Authority (RQIA), the GMC and GDC. NIMDTA also meets regularly with the SPPG, PHA and DoH to discuss the outcomes of Deanery visits, including patient and trainee safety issues and the impact of unfilled training posts.

Following review of the GMC's National Training Survey (NTS) results for both 2021 and 2022, Neurology training in the Belfast HSC Trust (BHSCT) was identified as a priority area. The surveys showed a significant deterioration in results for this unit compared to previous years.

Meetings between NIMDTA, the GMC and the BHSCT took place during the year to explore the results and ensure appropriate actions were in place to address the concerns and to consider if escalation to the GMC's Enhanced Monitoring process was required. Following the joint NIMDTA and GMC visit to the Neurology unit in January 2023, there were concerns that training in Neurology at the BHSCT was not meeting GMC standards. As a result, the GMC placed the unit into their Enhanced Monitoring process. The purpose of this is to support local management concerns about the quality and safety of medical education and training.

The Cardiothoracic Surgery unit in BHSCT was placed in GMC Enhanced Monitoring processes in February 2021. NIMDTA carried out a Progress Review visit to the unit on 10 June 2022. The experience described by trainees indicated that there had been significant progress from the previous visit (26 November 2021). A further Enhanced Monitoring Progress Review visit will take place in June 2023 to review progress against the Trust Action Plan.

The GP department continue to assure and manage the placement quality of GP practices. During 2022-23, the GP team carried out 17 visits to new practices, and 53 reaccreditation visits.

In Dentistry, recruitment to the role of Educational Supervisor (ES) in the Dental Foundation Training scheme was a three phased process; application, practice assessment and interview.

The number of practice assessments undertaken in 2022-23 was increased from four which took place in 2021-22 to 16, due to Government restrictions during the COVID-19 pandemic. A practice approval certificate is valid for three years (extended to five years during COVID-19) in the absence of any notified changes or issues arising. In total there were 31 Foundation Training practices in the 2022-23 training year, accommodating 32 Foundation Dentists.

Annual School Reviews took place throughout October 2022 to February 2023 and 42 TPDs from subspecialties in Medicine, Surgery and Psychiatry completed Annual Quality Report templates.



The Annual Engagement Meeting between NIMDTA and the GMC Quality Assurance (QA) Team for Monitoring & Improvement took place on 13 September 2022. The meeting focused on NIMDTA's Quality Management activities such as the GMC NTS Results as well as overview of the Quality Reporting System and the Quality Assurance process.

The 2022 GMC NTS ran from 22 March 2022 until 17 May 2022. The response rate from NI trainees was 78% and the response rate from trainers was 42%. Results were published against the following 19 indicators: Adequate Experience, Clinical Supervision, Clinical Supervision Out of Hours, Educational Supervision, Feedback, Handover, Induction, Local Teaching, Overall Satisfaction, Regional Teaching, Study Leave, Supportive Environment, Workload, Reporting Systems, Teamwork, Curriculum Coverage, Educational Governance, Rota Design and Facilities.

Trainees rated the quality of teaching (informal and bedside teaching as well as formal organised sessions), clinical supervision and experience in NI higher than the UK average.

NI training environments also rated higher than the UK average as being fully supportive for everyone regardless of background, beliefs or identity, and that staff, including doctors in training, always treat each other with respect.

Joint NIMDTA and LEP Annual Reviews took place throughout 2022-23 to discuss developments in postgraduate medical and dental education and training and to review the effectiveness of the LDA between NIMDTA and the LEPs in ensuring that the standards set out by the GMC and GDC are met.

### Quality Assurance

The GMC QA process requires completion of an Annual Self-Assessment Questionnaire (SAQ) and Declaration which is renewed every four years. The SAQ template requires extensive responses and evidence in order to demonstrate how NIMDTA's policies and processes enable the standards and requirements described in Promoting Excellence are being met by both the Deanery and LEPs.

NIMDTA received an Annual Quality Assurance Summary (AQAS) in November 2022 which provided an overview of how the organisation was meeting GMC standards for medical education and training. It provided a summary of the QA activities undertaken over the course of a year (November 2021 – November 2022) and the findings included any areas of notable practice or requirements and recommendations set by the GMC. The summary is published on the [GMC website](#).

From the SAQ submission, and follow up SAQ meeting, the GMC considered that NIMDTA is meeting their standards. The GMC advised that the QA activities that were carried out in this

annual cycle have provided good opportunities to observe how NIMDTA meets the QA framework standards in Theme 2: Educational Governance and Leadership, Theme 4: Supporting Educators and Theme 5: Developing and Implementing Curricula and Assessments.

There were no areas identified where the GMC needed to put in place requirements and recommendations where standards were not being met. The GMC identified both the Enabling Postgraduate Training Group and Foundation Year 1 (FY1) Placement Quality Workstreams as areas working well.

The second SAQ was submitted to the GMC before the deadline of 30 November 2022. NIMDTA received very positive feedback from the GMC during a meeting to discuss the SAQ on 25 January 2023 with no areas of concern identified. A number of quality activities will be carried out during 2023.

As part of a 2021-22 GDC UK wide review of all Dental Specialty Training programmes, the NIMDTA Dental Team completed the GDC Quality Assurance self-assessment document. This was the first time that NIMDTA completed the self-assessment document. NIMDTA managed specialty dental training programmes were evaluated against these standards in a formal Quality Assurance process in 2022. Following NIMDTA submission of the self-assessment document and additional evidence on request, the GDC confirmed in March 2023 that all 20 requirements have been met. The summary is published on the GDC website [Dental Specialty training \(gdc-uk.org\)](https://www.gdc-uk.org/dental-specialty-training).

The aim of the Placement Quality work-stream is to optimise patient-centred care by identifying benchmarks of quality in the delivery of hospital-based education and training and to promote continuous quality improvement of postgraduate medical training posts within NI. Placement Quality Reviews involve a review of the relevant curricula and previous measures of quality (National Training Surveys; Deanery Visit Reports; Royal College data), working with lead educators and engaging with trainees via surveys and focus groups to obtain information in relation to their experiences in NI.

An ADEPT fellow for placement quality was appointed to commence in August 2022 for one year. The focus of the Placement Quality Team in 2022-23 was to undertake a Placement Quality review of the Radiology Training programme; to collaborate with the Education Management team to develop and implement a strategy to drive improvements in the experience of trainees new to Northern Ireland (N2NI).

The findings of the 2021-22 Placement Quality review of Years 1 and 2 of Internal Medicine Training (IMT) were followed up with Trust and School lead educators.

In July 2022, the Placement Quality Review Team conducted a survey of all trainees in the Radiology Training programme. Following analysis of the survey results, meetings were held at each Trust site between October 2022 and December 2022 to share trainee feedback and

Trust specific issues. This included sharing evidence of good practice identified by the survey, discussion of areas where further development should be focused and agreement of the local actions to be taken by each Trust to address areas where the need for improvement had been identified. Analysis and feedback from all sites, which will allow Trust benchmarking against regional results, will be published on the NIMDTA website in Spring 2023.

The Placement Quality Review Team has also been working with NIMDTA's Valued programme during 2022-23 to improve the experience of trainees new to training in NI. The N2NI project has been divided into three phases; relocation; induction and progression/retention.

The aim of Phase 1 of this piece of work was:

- to better understand the practical difficulties trainees N2NI may have when starting their training in NI;
- to identify the processes that worked well and to highlight areas and processes which needed improvement;
- to develop both regional and local strategies to support trainees N2NI; and
- develop a N2NI Working Group involving key regional stakeholders (including Deanery leads, Directors of Medical Education (DMEs), International Medical Graduate (IMG) trainee representatives, Professional Support and Well-being IT/Communications) which was established in September 2022.

The remit of the working group was to improve the experience of trainees new to training in NI by developing strategies to address the key issues identified by the 2021 Phase 1 IMG survey.

Ongoing developments include:

- a review and update of existing regional resources and website redevelopment;
- engagement with key stakeholders including the DoH, Chief Medical Officer (CMO), Deanery lead educators and Trust DMEs;
- increase awareness of issues faced by trainees N2NI through promotion;
- further development of peer mentoring schemes and IMG trainee ambassador roles;
- develop regional educator workshops; and
- submission of a business case to support appointment of key local contacts in host organisations to support N2NI trainees.

Phase 2 of the N2NI project, looking at induction to the workplace will commence in the summer of 2023.

A hybrid Deanery/Placement Quality Review survey of all Paediatric Trainees across the five Trust sites was conducted in July 2022, which allowed Trust/site summary reports, identifying

specific issues and existing good practice, to be produced to inform Trust visits. Feedback from the Associate Dean for Visits, was that this information facilitated a more focused and productive Trust discussion of key issues.

The Placement Quality (PQ) Team has carried out additional follow up of the FY1 and Core Surgery Training (CST) programmes. Working with Senior and Lead Educators, the PQ team have considered new curriculum and service changes to produce updated PQ surveys to facilitate a re-survey of both training programmes in May/June 2023. The 12 key recommendations from the 2018 FY1 Placement Quality Review have also been considered and eight modified key recommendations for FY1 training were agreed with the Quality Management Group in January 2023.

The work of the Placement Quality initiative has been highlighted at a number of educational events during 2022-2023. Posters outlining the Placement Quality review from Phase 1 of the N2NI Placement Quality/Valued work-stream were presented at the National Education Scotland (NES) Conference in April 2022 and National Association of Clinical Tutors' (NACT) - Future in Medical Education Meeting in June 2022.

Further posters, relating to the positive changes resulting from the current Placement Quality Reviews ("Placement Quality – A collaborative approach to improving training placements"); the new initiatives to improve the experience of doctors new to NI ("First impressions: Improving the experience of trainees new to NI"); and standards for training for FY1 doctors ("Improving the FY1 experience – new standards for training") have been accepted for presentation at the NES Conference in April 2023.

Local updates for trainers and trainees have been made through the Lead Educators' Forum, Postgraduate Education Forum and the Trainee Ambassadors Group. Updates on the N2NI project have also been made to the Medical Leaders' Forum in the Department of Health (January 2023).

### Revalidation

The NIMDTA Revalidation Operational Group continued to meet regularly throughout 2022-23 to review updates and reports from national and local groups and forums which oversee this area.

Revalidation is the process by which all licensed doctors are required to demonstrate on a regular basis that they are fit to practise in their chosen field and able to provide a good level of care. As Designated Body for postgraduate medical trainees in Northern Ireland, NIMDTA has continued to make recommendations to the GMC regarding revalidation of medical trainees and confirm that there were no unaddressed concerns about a trainee's fitness to

practise. Recommendations to revalidate were based on evidence reviewed by Annual Review of Competence Progression (ARCP) panels, usually over a two-year period, and information drawn from the LEP clinical governance systems.

During 2022, positive recommendations were made for 685 doctors in training (GP trainees and Hospital Specialty Trainees) bringing the total of positive recommendations for doctors in training in Northern Ireland since revalidation began to 5,036. There were no doctors in training who required notification to the GMC of non-engagement with the revalidation process.

### Engagement with Local Education Providers

The Postgraduate Medical Dean continued to meet regularly with Medical Directors throughout 2022-23 to share information and discuss progress in resolving educational concerns. In addition, engagement meetings between NIMDTA and LEPs took place to review and monitor progress in resolving open items on LEP Quality Reports, NTS Results and other educational concerns.

The Enabling Postgraduate Training Group (also referred to as Postgraduate Medical Education Forum) continued to meet regularly throughout 2022-23. The Group continues to facilitate regular engagement and networking between NIMDTA and the Trusts, and encourages a culture of working together to share good practice in planning, developing and delivering education and training at local and regional level for trainees and trainers.

Throughout 2022-23, NIMDTA was represented at national meetings of CoPMED, Committee of General Practice Education Directors (COGPED), Committee of Postgraduate Dental Deans and Directors (COPDEND), CoPMED Senior Manager Forum. All of which provide a forum for sharing of information and ensuring a consistent approach to training issues across the four nations.

The NIMDTA Learning Management System (LMS) continues to be embedded into delivery of education and training sessions across all teams.

NIMDTA is represented on a Project Board to implement a Regional LMS for the HSC, to consider the functions and requirements from the perspectives of doctors and dentists in training. These include a learning and development repository to support trainees in completing induction and other training modules; maintaining records for reporting and to be accessible to trainees, NIMDTA, Trusts and where appropriate other Host Organisations.

## Recruitment and Selection

NIMDTA organises and delivers the recruitment, selection and allocation of doctors and dentists to foundation, core and specialty training programmes. The recruitment processes are overseen by the Medical and Dental Recruitment and Selection (MDRS) Programme Board using nationally agreed guidelines.

The recruitment process for Hospital Specialty Training varies between specialties and programmes with a combination of local recruitment, nationally co-ordinated local recruitment and national recruitment. Within Northern Ireland, the majority of the medical and Dental recruitment is managed directly by NIMDTA.

There are three main recruitment rounds to fill vacancies with some additional recruitment events for a number of specialties. NIMDTA works to try and maximise the fill rates whilst ensuring that the national thresholds for appointment are maintained. As a result of the COVID-19 pandemic the recruitment process has been altered to include virtual interviews.

In August 2022, the Medical Foundation Programme achieved a fill rate of 98.1% with an additional 20 FY1's allocated from national oversubscription.

Within Foundation Dentistry, 32 training posts were successfully recruited to and commenced in September 2022.

Eighteen Dentists were appointed in July 2022 to Dental Core Training due to commence in September 2022. Two Trainees resigned from post before the start of the training year, therefore 16 dentists commenced training in September 2022. Five Dental Core Trainees (DCT) subsequently resigned from post during the training year to commence posts in a variety of settings including specialty training programmes, community dentistry and general dental practice. One additional Dental Core Trainee is participating in a two-year Academic programme.

One Dental Paediatric Specialty trainee was appointed to commence training in September 2022 and a Dental Clinical Leadership Fellow was recruited from the Specialty Trainee Cohort and commenced in September 2022.

From 2016 to 2019 the number of GP training posts increased incrementally from 65 to 111 per year. These places have been filled in 2020-21 and 2021-22.

In March 2022 the Minister for Health announced a further increase to 121 GP training places for 2022-23, and this will continue in 2023-24.

In 2022-23, 110 trainees were appointed to the NI GP Specialty Training programme through national recruitment.

## Delivery of Curriculum and Provision of Additional Training Opportunities

NIMDTA continues to work with LEPs to deliver programmes of training and is supported by the Medical Foundation, Dental Foundation and Specialty Schools in ensuring national curricula are implemented to the standards required.

Educational events, such as the Foundation Learning in Generic Hot Topics (FLiGHT) programme have continued to be delivered in a virtual format following a period of re-design which also required introduction of new technology for its support. Formal education sessions and examination preparation courses in specialty programmes have all continued to take place virtually. Formal education provision continues to be reviewed and updated annually in response to changing training requirements.

Engagement and communication with trainees continue to be promoted and facilitated through direct email, trainee newsletters, social media and information leaflets.

Academic training is provided in partnership with Queens University Belfast (QUB) to promote opportunities for clinical trainees to undertake academic training, to be involved in scholarly activity and to present their research work. During 2022-23, five NIMDTA Trainees continued to progress in the Clinical Academic Training Programme. Three trainees were offered an Academic Clinical Lecturer (ACL) post and two trainees were offered an Academic Clinical Fellow (ACF) post from 2 August 2023.



The annual NIMDTA, QUB and Ulster Medical Society (UMS) Research Day for Trainees took place in November 2022 using a virtual platform. The event provided an opportunity to learn about undertaking research as well as providing an opportunity for trainees to showcase their research through oral and poster presentations.

The seventh cohort of ADEPT Clinical Leadership Fellows commenced in August 2022, and participants will present their projects at the Annual Educational Excellence Day in June 2023. Recruitment to the eighth cohort, commencing in August 2023 took place in March 2023.





(Left to Right) Dr Michael Breen, Dr Patrick Renshaw, Dr Ross Irvine, Dr James Irvine, Mr Connor McCann, Dr Michael McMahon, Mr Ryan Moffett, Dr Sarah Berry and Mr Martin King. ADEPT Fellow, Dr Mary-Beth Toner is not pictured.

The Northern, Southern, Belfast and South Eastern HSC Trusts hosted trainees as part of The Royal College of Physicians' Chief Registrar Scheme from August 2022. This is a healthcare leadership and management development opportunity and appointees contribute to quality improvement, education, local service re-design and workforce transformation activity. Appointment is through a competitive interview process.

NIMDTA's Clinical Leadership and Improvement Programme (ENGAGE) for final year trainees in GP and Hospital Specialty training continued to be delivered during 2022-23. The programme was delivered in collaboration with the HSC Leadership Centre (HSLC) with 41 trainees completing the programme as part of the 2021-22 cohort, 32 of whom participated in the final Showcase event in June 2022. The 2022-23 programme commenced in August 2022 and has been delivered online with 23 trainees enrolled.

The aim of our SUCCEED strategy is to enhance the care of patients by proactively supporting NIMDTA DDIT's to enjoy their training, successfully progress, complete training and be appointed to permanent posts in Northern Ireland.

NIMDTA's fifth Annual Educational Excellence Day took place in June 2022. This event recognises and celebrates the success of high achieving doctors and dentists in training in NIMDTA's training programmes. This was the first event since 2019 due to the impact of the COVID-19 pandemic, and was delivered in a virtual capacity. Professor Sir Michael McBride, Chief Medical Officer, delivered the keynote address.

The event included presentations from the 2021-22 ADEPT Clinical Leadership Fellows on projects completed during their ADEPT year at their host organisations as well as presentations on innovations in Postgraduate Medical & Dental Education and Training in Northern Ireland from all HSCNI Trusts and NIMDTA. NIMDTA’s SUCCEED Postgraduate Education Fellows provided an update on the positive impact of the SUCCEED programme within their specialty schools.



The SUCCEED Postgraduate Education Fellowship commenced in August 2019 as a pilot. In 2021 NIMDTA expanded this to include a trainee from the School of Surgery. The objectives of the Succeed Fellowship are to implement educational strategies to enable core level trainees to maximise their potential for success at examinations, to help specialty schools develop their training programmes to include the implementation of curricular changes, to enable higher trainees to advance their careers by developing a special interest in medical education and to provide trainees with the opportunity to contribute to QUB undergraduate curriculum delivery. Fellows are appointed for a one-year period and during this period one day per week to undertake associated activities. There were 25 Higher Specialty trainees appointed into SUCCEED Fellowships in 2022-23.

GP trainees based in general practice have a weekly educational programme delivered either in small groups facilitated by an Educational Supervisor, or locally and regionally by a Programme Director. When GP trainees are based in secondary care posts, there is a similar monthly programme which are based in primary care GP practices. Where feasible, the educational programme has been returning to in-person sessions.

Twenty GP Specialty Training Year 2 (GPST2) trainees have been taking part in a pilot Integrated Training Programme (ITP) for six months, where they have been based in a GP practice and spend half of the time in outreach clinic settings.

In 2022-23 there were 426 courses delivered to GP Trainees; 46 regional courses, 380 locality days and a number of Quality Improvement (QI) mentoring sessions. A supplementary programme for IMGs was delivered to support their transition to Northern Ireland and working in the NHS.

In 2022-23 there were three GP trainees appointed to the General Practice Academic Research Training Scheme (GPARTs) programme. In total there are 10 GPART trainees participating in the training scheme in 2022-23.

GP trainees are encouraged to pursue special interests and develop skills by utilising their study leave budget.

### Progression of Trainees

NIMDTA rigorously assesses the performance of trainees through an annual ARCP process. For the 2021-22 academic year, a total of 1,676 trainees were appraised of which; 1,190 were Specialty trainees and 486 were Foundation trainees. In Foundation Training, 242 Foundation Year 2 (FY2) trainees completed their training, five received an unsatisfactory outcome for varying reasons, 244 FY1 trainees achieved satisfactory progress to enter FY2 and five received an unsatisfactory outcome for varying reasons. ARCP outcomes for 2022-23 will be available in Autumn 2023.

New processes agreed by the four Statutory Education Bodies (SEBs) were put in place for ARCPs from May 2020 to facilitate delivery of this important function during the pandemic. These arrangements were continued for all ARCPs in 2021-22.

In Hospital Specialty Training 724 trainees achieved an Outcome 1 (Satisfactory progress), 224 trainees successfully completed their programme and received an Outcome 6 (Core Doctors in training who successfully completed their programme including the relevant Royal College Membership Exams), 46 trainees received an Outcome 2 (Inadequate progress by the trainee – no additional training time required), 66 received an Outcome 3 (Inadequate progress by the trainee – additional training time required), four trainees received an Outcome 4 (Released from Training Programme – with or without specified competences) and 38 trainees received an Outcome 8 (Out of programme for clinical experience, research or a career break). As a result of the COVID-19 pandemic, two new outcomes were created to provide the opportunity to note where there has been disruption to training as a result of the pandemic. These outcomes were Outcome 10.1 (Progress is satisfactory but the acquisition of competencies/capabilities has been delayed by COVID-19 disruption) and Outcome 10.2 (Trainee is at a critical progression point. Progress is satisfactory but the acquisition of competencies/capabilities has been delayed by COVID-19 disruption). For Hospital Specialty Training 13 trainees received an Outcome 10.1 and six trainees received an Outcome 10.2. There were no requests for ARCP appeals in Hospital Specialty Training.

In General Practice, there are 405 trainees in the GP training programme: 118 in ST1, 149 in ST2, and 138 in ST3. Currently 131 trainees work less than full-time and approximately 58% of all trainees are classed as out of sync within the standard training year cycle.

In 2022-23, 94 GP trainees completed their training. ARCP figures showed that 259 trainees achieved satisfactory progress and 39 had unsatisfactory outcomes. It is anticipated that 52 trainees will gain their Certificate of Completion of Training (CCT) by August 2023.

In Dentistry, all 29 Foundation Dentists achieved satisfactory completion in August 2022. In Dental Core Training, 17 trainees had a successful ARCP outcome in August 2022, while one trainee resigned mid-year.

One specialty trainee was awarded a certificate of specialty training in 2022 and eight dental specialty trainees achieved satisfactory outcome at ARCP.

### Professional Support

The Professional Support Unit (PSU) aims to provide a rapid and responsive confidential support service for Doctors and Dentists in training within NI to include one-to-one support, Careers Counselling, Educational Assessments, Dyslexia Screening, Dyslexia Coaching, Mentoring and Coaching.

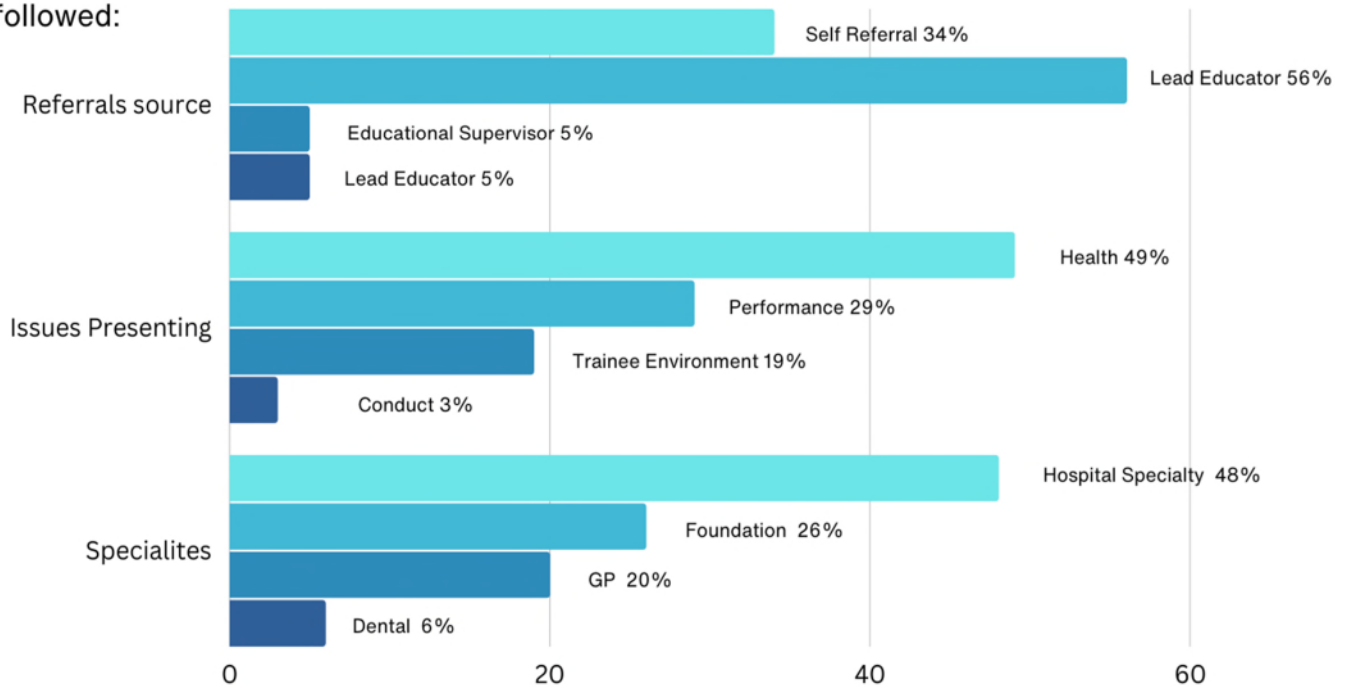
Dr Mary Murnaghan is the Associate Dean for Support and Well-being. She is supported by Dr Ciaran O Gorman, Dr Julie Anderson and Ms Roisin Campbell. Mrs Gillian Dennison is the Professional Support Manager for the team. A significant service development during this period has been to create a data management system for cases, developed by Mrs Dennison. This will integrate with a referral form on the new NIMDTA website and will be more accessible for trainees and educators for obtaining an appointment. It will also support the triage and management of cases. The Key Performance Indicator (KPI) for the PSU service is to have 90% of referrals responded to within two weeks. This KPI was met by 100%.

After the pandemic, it has been the ambition of the unit to expand its services to support the well-being of all trainees and work has commenced to re-brand as the Professional Support and Well-Being Unit. It is hoped to create podcasts and newsletters to encourage all trainees to access professional support.

A further key priority has been to engage with Trust Directors of Medical Education to develop and deliver workshops for educators on how to identify a trainee requiring support at Trust level. The team have worked closely with the Associate Dean for Recognised Trainers to develop and deliver workshops for Recognised Trainers to Achieve and Maintain training recognition. In 2023-24 it has been proposed to expand training delivery with four full-day Professional Support workshops for Dental and GP Trainers as well as Hospital Trainers.

There were 209 new PSU referrals received in 2022-23.

Referrals broken down as followed:



During 2022-23, there were 303 support meetings with trainees. This has increased from 264 for the same period last year. There is an increased flexibility in providing support meetings; virtually but trainees can also attend a meeting in person with the four Case Managers.

Following the one-to-one support meetings: 102 trainees were referred to counselling, 118 for further pastoral support, 60 Occupational Health (OH) appointments were made, 23 trainees were referred for an Educational Assessment, 22 trainees were referred for coaching, 28 trainees were referred for mentoring, 14 trainees were referred for Dyslexia Coaching and 6 trainees received careers support.

The monthly triage of cases with the four case managers has proved effective. This will dictate what cases are discussed with the GP, Foundation and Hospital Specialty Directors. The Trainee Review Group has been used to escalate any issues or to explore themes emerging from trainee meetings.

PSU is very grateful for the ongoing support of the five HSC Trust’s OH Departments who provide a very important service to trainees particularly with the recommendations for reasonable adjustments for trainees returning to the workplace. There have been a number of useful meetings during this period to build relationships with these OH departments.

Dr Julie Anderson, whom is the PSU Mentoring Lead, has made significant progress in developing the specialty schemes in Anaesthetics, Dentistry, Surgery, Paediatrics, Emergency Medicine, Psychiatry, Obstetrics & Gynaecology and Ears, Nose, Throat. In 2023-24, Dr Anderson will launch two new schemes in Medicine and Palliative Medicine. There is also a generic scheme for Foundation trainees and those new to Northern Ireland. NIMDTA has 184 mentors across all schemes, providing availability for 421 mentees, with 155 matches in operation. The aim of this programme is to be able to provide every trainee with the opportunity to participate in mentoring, and the focus over the last year has been in the promotion of the schemes to try to attract more mentees. Promotional activity has included advertising through social media (with input from current mentors and mentees), newsletters and involvement in events such as induction and presentations at meetings with educators. Good feedback has been received from mentees who have participated in the scheme, with one mentee commenting that *'the mentoring programme has been one of the most invaluable resources during my time in the foundation programme'*. Training has also been provided for mentors and mentees.

There has been a limited capacity in 2022-23 to provide Coaching and the Associate Dean for Professional Support and Well-being has linked in with Trust Coaching schemes to identify if there is capacity for trainees to access Trust Coaching schemes.

PSU provided Equality, Diversity and Inclusion training for Educators throughout 2022-23. An Equality and Diversity Working group has been looking at the equality issues in training and developing an action plan for the GMC.

A challenge for some trainees in training has been identified nationally regarding providing support for trainees with a neuro-diverse diagnosis. The Associate Dean for Professional Support and Well-being has established a working group with Trust staff to develop an education programme for Educators to assist Educators in recognising the challenges and implementing support for the trainee.

The Associate Dean for Professional Support and Well-Being attended bi-monthly National Professional Support and Well-Being meetings and national careers meetings.

The Associate Dean for Professional Support and Well-Being co-chaired the CoPMED sub-committee which has been developing resources for the support of trainers, trainees and deanery staff following the death of a doctor or dentist in training.



## Trainee Engagement

NIMDTA has continued to engage with trainees through welcome evenings, induction events, formal education sessions, deanery visits, ARCP panels, one-to-one meetings, focus groups, the publication of information on NIMDTA's website, email announcements, school boards and training committees, trainee fora, trainee surveys and trainee newsletters.

The sixth NIMDTA Welcome Evening for specialty trainees N2NI took place in August 2022. This event was facilitated by the Trainee Forum, Educators and Education Management team in conjunction with PSU, the British Medical Association (BMA) and the GMC. A separate virtual event was held in June 2022 by a NIMDTA Trainee Ambassador, aimed specifically at supporting International Medical and Dental Graduates new to this region.



NIMDTA recruited 27 new Trainee Ambassadors in 2022-23. A welcome event for newly appointed Ambassadors took place in March 2023. This role provides an opportunity for trainees to develop leadership skills, strengthen the relationship between NIMDTA and trainees and provides a mechanism for positive change in areas such as trainee well-being, the support of International Medical and Dental Graduates, trainee engagement and career development.

Trainee success was celebrated through the Annual Quality Report, the ENGAGE Showcase Evening, on NIMDTA's website as well as social media, and in trainee newsletters. In addition, regular trainee updates are issued to trainees throughout the year.

## Educational Faculty and Faculty Development

NIMDTA has continued to be active in developing its Faculty of Educators during 2022-23 with a wide range of workshops delivered virtually. Face-to-face events recommenced including the flagship Clinical Education Day (in collaboration with QUB) in September 2022, and Maintaining Recognition Days for Recognised Trainers. NIMDTA has continued to manage, support and expand the NI Recognised Trainers Programme (STATUS) during 2022-23.





At the end of March 2023, 1,487 out of a total of 1,565 Trainers were fully recognised (95%). Six hundred and seventy-seven trainers out of a total of 804 (84%) have already completed maintaining recognition requirements between January 2022 and March 2023.

A full timetable of Achieving and Maintaining Recognition courses has been delivered throughout the 2022-23 academic year. For the most part, courses have been delivered virtually to enable Trainers to access training remotely and are extremely well attended and reviewed by Trainers. Online courses have continued to be delivered on a weekly basis including:

- Advanced PowerPoint Presentation Skills;
- Conflict Resolution;
- Preventing Undermining and Unconscious Bias;
- Emotional Intelligence for Educators; and
- Preparing Trainees for ARCP.

Recently developed courses have included:

- An Introduction to Implementing Change, Psychological Safety in Training;
- Supporting Trainees N2NI;
- Cultural Awareness;
- Active Bystander Training; and
- An Introduction to Simulation.

Eight Recognised Trainer Forums have been successfully held virtually throughout the year keeping Trainers up-to-date with local and national developments with various topics covered including “Writing Supervisor Reports” and “Running a Successful Induction”. Two face-to-face Maintaining Recognition Days have been enthusiastically attended by Trainers with three more planned by the end of the year 2023. In year, 59 courses have been delivered for Trainers to either achieve or maintain recognition. One hundred and fifty-five trainers have attended

the recently developed Active Bystander Training to date, in addition to the attendees at workshop at the Clinical Education Day.

The appraisal of trainers has been supported with the use of a joint NIMDTA and QUB Annual Education Review form which has been updated to prompt reflection on a trainer's educational role and to discuss maintaining recognition requirements.

The Recognised Trainer Team and Medical Education Centre staff, including the DME from the individual HSC Trusts continued to meet bi-monthly to further improve links and transfer of data regarding recognition of trainers and maintaining recognition requirements.

Funding continues to be provided to HSC Trusts to support the Time-to-Train initiative. This initiative provides trainers, through top-up funding, with one hour of education-related activities for a trainee per week. This has been widely publicised to trainers to enable appropriate job planning.

Trainers continue to be kept informed of all updates through promotional emails, promotional posters in Trust Medical Education Centres and through guidance on a dedicated section of the NIMDTA website.

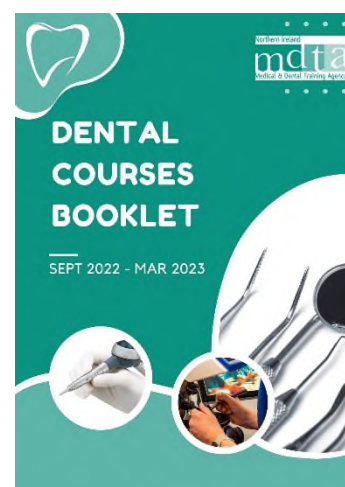
During 2022-23, NIMDTA supported 19 educators and trainers working towards university level qualifications in clinical education (eight GP, seven Dental, and four Hospital Specialty).

### Continuing Education and Career Development

Continuing professional development (CPD) opportunities are offered for dentists and dental care professionals throughout NI. The Continuing Education (CE) calendar delivered a total of 26 courses from April to June 2022; comprising nine hands on courses, 2 face-to-face events and 15 online courses.

The September 2022 to March 2023 CE calendar offered a total of 32 courses. Delivery comprised of 20 online events and six hands-on events; 604 members of the dental community availed of these educational opportunities.

GDC requirements including mandatory and highly recommended topics were included within the calendar. There were opportunities for dental practitioners to refresh or acquire new skills in a wide range of areas including: practical acupuncture for dental practice, flap design and suturing skills, paediatric dental trauma and principles and practice of root canal treatment. An opportunity for dental nurses to expand their skills within fluoride application was also made available.



Dental hygienists and dental therapists were offered the opportunity to attend hands-on Periodontal courses in person running over 2 days. Seventeen delegates completed the programme.

The breadth of courses offered to dental professionals has expanded reflecting the inclusion of the new simulation suite based at Beechill House. Courses have also been made available to trainees and practitioners returning from time out of practice. The appointment of a Lead for Simulation and Continuing Education commencing in April 2023 will allow for dedicated focus on this aspect of delivery.

The Dental Continuing Education Co-ordinator developed a course programme specifically for dental nurses and an accompanying Dental Nurse Peer Network. The latter enabled dental nurses to feedback and learn from one another.

NIMDTA has continued to actively highlight mental health support for the profession. Information was regularly included within the NIMDTA CE newsletter and the NIMDTA website to include promotion of well-being tips. NIMDTA has provided online workshops on self-care and coping with change and dealing with difficult situations.

In General Practice, a GP is accredited as a trainer following successful completion of a five-day Learning & Teaching Course and submission of a portfolio. In 2022-23, 39 new trainers and seven new practices were accredited for training.

The GP Specialty training department provided three education days for trainers which are designed to support new trainers in their first few years of training, and four trainer locality days. The annual regional trainer event was held in October 2022, with Professor Kamila Hawthorne, who is the Chair of Royal College General Practice (RCGP), as the guest speaker.

The GP Retention Scheme that is funded by SPPG, continues to provide an opportunity for qualified GPs who for varying reasons, need to reduce their fixed practice commitment. They can also avail of mentoring and a protected CPD programme. In 2022-23, there were 25 places available on the three-year scheme.

The Induction and Refresher scheme assists GPs who have been out of HSC General Practice for two years or more, or who have never worked in such a role within the region. A CPD programme is provided and following a satisfactory assessment and practice placement, scheme participants can apply to work anywhere in NI. Increased participation in this scheme will lead to an increased number of GPs in the workforce. The United Kingdom's (UK) exit from the European Union (EU) Exit and visa requirements mean that this scheme is now more



difficult to access. The SPPG are taking steps to mitigate the effects of this new aspect of challenge.

During the COVID-19 pandemic, more than 50 GPs who had retired from the NI Primary Medical Performers List (NIPMPL) returned to the workforce as Emergency Response Practitioners (ERPs). These doctors were provided with a range of educational resources and an individual online induction. They have been offered ongoing educational support and mentoring when needed. NIMDTA and SPPG have developed a pathway for those ERPs who may wish to return to the Performer's list.

### GP Appraisal

NIMDTA continues to co-ordinate and manage the process of GP Appraisal in NI and works in partnership with DoH and SPPG under the guidance of a Central Board of Management. The governance arrangements are underpinned by a SLA and Communications Protocol with the SPPG which is updated annually. A number of new appraisers have been appointed to deliver the increasing number of GP appraisals in NI. Due to the COVID-19 pandemic, GP appraisals in NI were suspended from mid-March 2020 until 31 December 2020. GP appraisal restarted on 1 January 2021 with GPs due to revalidate being the primary focus for appraisal. The total number of appraisals carried out in 2022-23 was 1,728.

The pilot GP mentoring scheme that was launched in 2019-20 continued to offer mentoring support to GPs on the NI Performers' List throughout the year. Twenty-two GP mentees were provided with 48 mentoring sessions.

### SLE for Doctors and Dentists in Training

SLE was established in 2019-20 with the achievement of key milestones, namely the transfer of all Training Programmes from HSC Trust employment to SLE in 2021-22. This marked SLE the next phase of implementation with the formal handover of the project from the DoH to NIMDTA.

### **SLE Governance**

In order to provide assurances to both the NIMDTA Board and to DoH Sponsor branch, that SLE continues to operate in a controlled and accountable manner, a governance framework for SLE was developed. The SLE Governance Framework includes emphasis on structures to support and staffing to support the work of SLE, roles and responsibilities of SLE leaders, reporting mechanisms, relationships with Host Organisations, stakeholder communications

and feedback, Key Performance Indicators, audit, financial governance, information governance, risk management and business continuity. Much of the aforementioned governance arrangements are incorporated within NIMDTA's existing governance framework.

### **Staff in Post (SIP)**

The number of DDiT employed by SLE at March 2023 is 1,763 compared to 1,701 in 2021-22.

Only 10 DDiT remain in HSC Trust employment, their transfer to SLE has been delayed due to ongoing statutory leave, for example sickness absence. The status of each delayed transfer continues to be monitored, and each DDIT will move to SLE employment upon confirmation of their fitness to return to work.

Whilst SLE provides a full employment service for DDiT, the work of the SLE Trainee Employment team is dominated by rotational activity; the process of onboarding new starts, processing leavers, and processing transfers across the organisational management structure as trainees rotate from one training placement within the HSC to another.

The volume of activity is immense, and this is best illustrated by the number of Human Resources (HR) and payroll transactions completed via the HR, Payroll and Travel System (HRPTS) by the SLE Trainee Employment team during the period of this report, which stood at 37,654.

This included all activity from the creation of new employee HR and payroll records, through to changes to personal details held on employee records, salary amendments, absence recording amongst other things.

### **SLE Resourcing**

The funded establishment for the SLE Trainee Employment team includes 14 Whole Time Equivalent (WTE) staff. However, recruitment and appointment to the SLE Trainee Employment team has not yet been realised in full. In April 2022, the fill rate for posts within the SLE Trainee Employment team was 57%, increasing to a 92% fill rate by March 2023.

Given the volume of activity within the team, the resilience of the team continued to be challenged and there has been a reliance on additional hours and overtime to meet deadlines.

The Trainee Employment team has availed of development opportunities throughout 2022-23. A training matrix has been introduced to ensure staff meet key competencies required to deliver our services. In addition to on the job training, a number of staff have been supported to attend training courses, such as:

- First Line Manager programme via the HSC Leadership Centre;
- Minority Ethnic Staff Development Programme via the HSC Leadership Centre;
- Recruitment & Selection Training;
- The Chartered Institute of Personnel and Development’s Associate Diploma in People Management; and
- Coaching in Running Fitness (CiRF), which will contribute to the organisation’s Health and Well-being Strategy.

In addition to the above training, in May 2022, both the Chief Executive and Medical Director attended Case Investigator and Case Manager Training courses in accordance with Maintaining High Professional Standards in the Modern Health and Personal Social Services (MHPS).

### **Other Developments**

In the absence of a bespoke Information Technology (IT) solution to support the work of the SLE Trainee Employment team and to streamline the onboarding process for DDiT, the SLE Trainee Employment team has progressed other IT innovations. This has included the development and introduction of a Smart Survey to gather new start information necessary for the creation of HR and Payroll records; and the lobbying and progression of HRPTS changes that have enabled rapid entry bulk processing for the upload of GMC registration details, junior doctor banding allowances and organisational moves (transfers) from one rotational position to another.

Because the bulk of the processing work undertaken by the team is manual in nature, these innovations, whilst relatively simple, have saved an estimated 85 hours processing time per rotational period.

### **Review of Roles & Responsibilities Framework**

The relationship between HSC Trusts and SLE is critical to the achievement of the DoH’s strategic objective to improve the working lives of DDiT “*by making it easier for the workforce to do their jobs*” which is detailed in the Workforce Strategy (*Health and Social Care Workforce Strategy 2026: Delivering for our People*).

*The Roles & Responsibilities Framework*, developed in collaboration with all key stakeholders, sets out and clarifies the relationship between SLE, Host Organisations (HSC Trusts) and DDiT. This framework was implemented during the transitional phase of the SLE project. Following a review of operational data over the transitional phase, it was identified that a full review was required. Drawing on the benefit of operational experience during project transition and embedding a review of the framework was necessary.

In March 2023, a workshop facilitated by the HSC Leadership Centre examined these interfaces. This was well attended and included representatives from all HSC Trusts and DoH.

Process mapping was undertaken by SLE in advance of the workshop with delegate packs provided containing revised drafts of the eight existing processes/flowcharts included in the Roles & Responsibilities Framework and 12 new flowcharts to be considered by participants. The structure and execution of the event enabled all participants to make a constructive contribution, and valuable feedback was gathered.

The feedback will now be considered and incorporated into a new Roles & Responsibilities booklet.

### **Post Project Evaluation (PPE)**

The SLE project is subject to a DoH led benefits-realisation evaluation and an evaluation of the project itself. It had been agreed at project handover in April 2022 that the PPE would take place one year after handover.

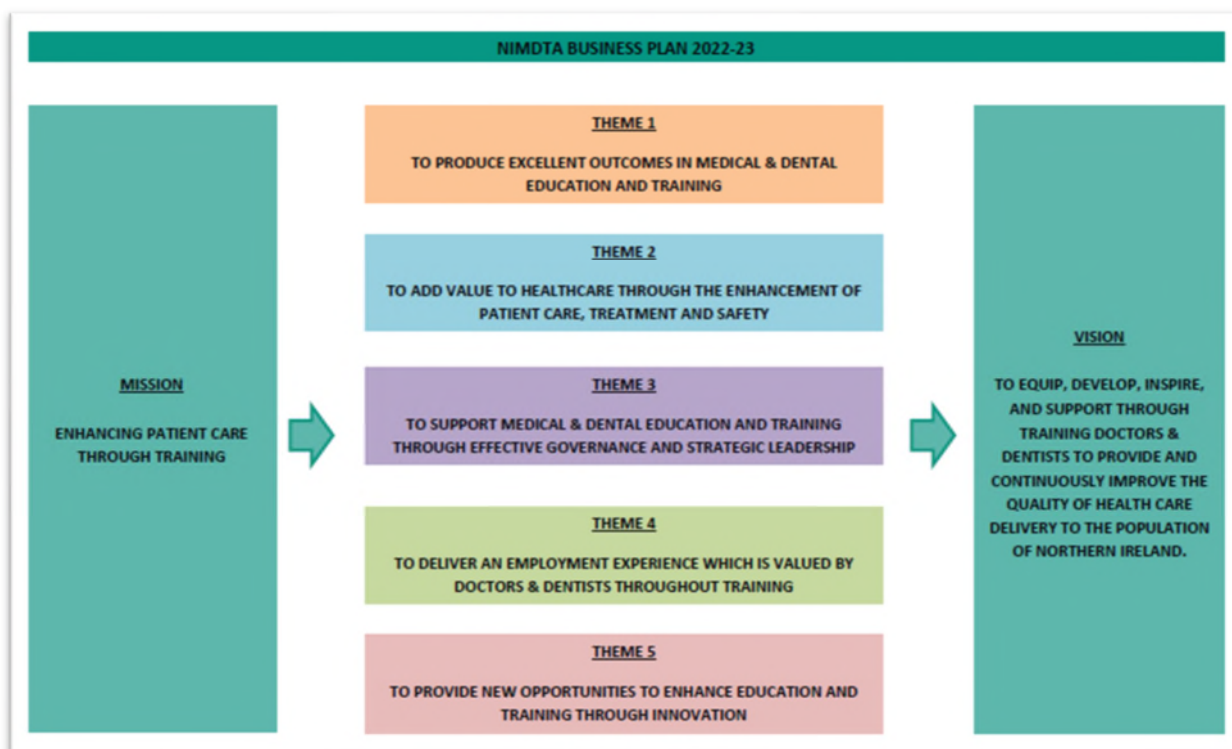
Preparatory work is ongoing to support this evaluation and the outcome will be reported in 2023-24.



## Performance Report

### 2. Performance Analysis

Our Strategic Plan is based around the following themes:



The NIMDTA Business Plan 2022-23 was used to effectively co-ordinate resources and activities across NIMDTA in order to deliver identified objectives and formed the focus for translating NIMDTA’s strategic themes into action.

NIMDTA has undergone significant change and growth since the previous Strategic Plan for 2017-22 was developed and implemented so it was important to invest time and resources in 2022-23 to develop and fully form the Strategic Plan for 2023-28 that will endeavour to rebuild and transform NIMDTA as an organisation as well as the wider health sector. NIMDTA commissioned Consultants from the Business Services Organisation (BSO) HSC Leadership Centre to facilitate and focus discussions. The first stage of this process was to engage with staff and the wider HSC to identify areas of strengths and weaknesses. Three Strategic Planning workshops were organised in 2022-23 for Senior Managers, Board Members, key stakeholders from NICPLD and DoH were invited to discuss and formulate objectives, outcomes, enablers and a defined Strategic Road Map to achieve success.

## Performance Against Key Performance Indicators

NIMDTA monitors performance through the use of a Corporate Scorecard which is considered by the Board at regular intervals.

The following table shows NIMDTA's performance against the key performance indicators which are reviewed on the scorecard:

| CORPORATE SCORECARD 2022-23 |  |                   |
|-----------------------------|--|-------------------|
| KPIs                        |  | Status            |
| 1                           | 90% of referrals to the Professional Support Team will be responded to within two weeks  | ACHIEVED [100%]   |
| 2                           | 90% of hospital based trainers are recognised trainers                                   | ACHIEVED [95%]    |
| 3                           | Staff absence rate will be less than 3.35%   | ACHIEVED {2.86%}  |
| 4                           | 30 day (95%) prompt payment targets will be met  | ACHIEVED [99.20%] |
| 5                           | 10 day (75%) prompt payment targets will be met  | ACHIEVED [96.68%] |
| 6                           | Learning and Development Agreements are circulated to local education providers by April | ACHIEVED [89%]    |
| 7                           | 80% of postings will be disseminated to LEPs 8 weeks before the post start date          | ACHIEVED [100%]   |
| 8                           | 10% of ARCP outcomes will be subjected to external review                                | N/A* [%]          |
| 9                           | Annual appraisal is offered to 100% of GPs on the performers' list                       | ACHIEVED [100%]   |
| 10                          | 90% core subjects are covered within Dental CE courses                                   | ACHIEVED [100 %]  |
| 11                          | Breakeven as defined by DoH will be achieved   | ACHIEVED [0.14%]  |

*\*As a result of the COVID-19 pandemic, the four Statutory Education Bodies produced derogations from the Gold Guide v8, including guidance around the composition of ARCP panels. This derogation noted that due to the expected difficulties in releasing panel members from clinical services during the pandemic, ARCPs could take place without the need for externality, both from a clinical and lay perspective.*

## Finance

During 2022-23, NIMDTA achieved a financial break-even position, with a surplus against RRL of £37,845 (0.14%) against a target of 0.25%. Further detail in relation to financial breakeven is provided at Note 23 within the accounts.

There have been no events after the reporting period having a material impact on the accounts and there have also been no charitable donations in excess of £250.

### Public Sector Payment Policy – Measure of Compliance

DoH requires that NIMDTA pay their non-HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. NIMDTA's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

|   | 2023         |              | 2022        |             |
|---|--------------|--------------|-------------|-------------|
|   | Number       | Value<br>£   | Number      | Value<br>£  |
| Total bills paid                            | 10,789       | 52,634,052   | 9,519       | 37,475,738  |
| Total bills paid within 30-day target       | 10,733       | 52,573,810   | 9,483       | 37,407,533  |
| <b>% of bills paid within 30-day target</b> | <b>99.5%</b> | <b>99.5%</b> | <b>100%</b> | <b>100%</b> |
| Total bills paid within 10-day target       | 10,452       | 48,311,292   | 9,260       | 36,343,657  |
| <b>% of bills paid within 10-day target</b> | <b>96.9%</b> | <b>96.9%</b> | <b>97%</b>  | <b>97%</b>  |

NIMDTA achieved an outturn of 99.5% in relation to the 30-day prompt payments target (95%). Outturn against the 10-day target (75%) was 96.9% therefore NIMDTA incurred no late payment fees.

### The Late Payment of Commercial Debts Regulations 2002

|   | 2023<br>Value<br>£ |
|---|--------------------|
| Amount of Compensation paid for payment(s) being late | -                  |
| Amount of interest paid for payment(s) being late     | -                  |
| <b>Total</b>  | -                  |

## Human Resources

Recruitment is a significant activity for NIMDTA and during this period there were 66 recruitment processes which increased from 57 in the previous year.

NIMDTA employs Medical and Dental trainees, Medical and Dental Consultants, GP and Dental Educators, Agenda for Change (AFC) staff.

During 2022-23, NIMDTA made two Senior Executive appointments. There were also 41 AFC processes, 10 Training Programme Directors were appointed, one Head of School, four Deputy Heads of Specialty Schools, one GP Associate Director, two GP Programme Directors, four GP Appraisers, one GP Lead Appraisers and one Foundation Programme Director. NIMDTA also recruited Lay Representatives, Clinical Facilitators and Dental Educational Supervisors.

## Post COVID-19 Working arrangements

NIMDTA staff continue to employ a hybrid working model of two days per week in the office and three days working from home. This is to be the arrangement until more office space has been obtained to facilitate the co-location and merger with NICPLD.

## Development and Well-being

Staff induction has returned to face-to-face delivery with two events held during this period. NIMDTA paid tribute to the contribution made by two staff members who retired: Ms Bernie Devlin, GP Manager and Dr Ian Steele, Postgraduate Dean.

Staff development is highly regarded by the organisation and a First Line Manager programme was provided to 15 staff delivered by the HSC Leadership Centre.

This was a face-to-face programme in the HSC Leadership Centre and provided staff from various departments an opportunity to network and share experiences of line management. The feedback from this programme was excellent.

Siobhan was an incredible facilitator and very astute at identifying what the group needed in terms of further training and other concerns

The interactive parts were a good way of practising listening/communication skills and engaging with all group attendees to further build a collaborative cross departmental working relationship

I highly recommend this course and Siobhan as a facilitator. I look forward to seeing what other courses become available

I found it really valuable and it helped me to secure my new Band 5 role, so a massive thank you!

NIMDTA supported an employee to obtain a Chartered Institute of Personnel and Development (CIPD) qualification and an Educator to undertake a leadership programme with the HSC Leadership Centre.

Staff Well-Being is an important focus for those working in NIMDTA and during this period NIMDTA embarked on the 'Work Well' programme with the NI Chest Heart and Stroke organisation funded by the Public Health Agency.

A health survey was undertaken to ask staff what their well-being priorities were and the survey results will inform a three-year action plan. The priorities identified are listed overleaf:

## Health & Wellbeing Overview (Top 3 priorities)



### Personal Health Resources

1. Nutrition
2. Physical Activity
3. Health Checks



### Physical Work Environment

1. Musculoskeletal health
2. Health & Safety concerns
3. Reporting H&S concerns



### Psychosocial Work Environment

1. Work related stress
2. Home related stress
3. Mental health taster sessions



### Enterprise Community Involvement

1. Supporting local charities
2. Energy saving procedures
3. Reducing carbon footprint

Research  
Prevention  
Care & Support



NIMDTA has appointed Ms Monica McStravick and Mr Mark Higgins as Health Champions who have recently been trained by NI Chest Heart and Stroke for their role and who will help with the action planning over the next three-year period.

### Resourcing

Resourcing continued to be a challenge for NIMDTA departments and the Professional Support Department have sought to engage with QUB through their Spring Careers Fair to appoint short term student opportunities to work in NIMDTA. A further initiative with UU is to offer a HR placement opportunity.

### Employee Assistance Programme

NIMDTA staff have access to an Employee Assistance Programme through Inspire. This workforce health intervention provides independent confidential counselling service, mediation and conflict coaching, therapeutic support and well-being/absence management support and coaching.



## Corporate Governance

A full overview of the governance framework in operation within NIMDTA is provided in the Governance Statement (page 53 onwards).

NIMDTA published its Annual Quality Report 2021-22 in November 2022 as part of World Quality week. This report is available online at the following link:

<http://www.nimdtg.gov.uk/about/corporate-services/annual-reports/>

## Social & Community Issues

Personal and Public Involvement (PPI) is also known as Service User Involvement and can be described as how service users, patients, clients and carers (including the public), can have their say about care and treatment and the way services are planned and delivered.

‘Personal’ refers to service users, patients, carers, consumers, customers or any other term to describe people who use HSC Services as individuals or as part of a family. ‘Public’ refers to the general population and includes locality, community and voluntary groups and other collective organisations. Individuals who use HSC services are also members of the general public. ‘Involvement’ means more than consulting and informing. It includes engagement, active participation and partnership working.

As an HSC organisation NIMDTA has a statutory responsibility to ensure that the PPI agenda is delivered throughout its work. As part of NIMDTA’s PPI strategy, lay representatives are involved in many different functions.

## HSC Values

NIMDTA has adopted the HSC values:



It's within the context of these values that NIMDTA seeks to deliver its statutory responsibility to promote equality, as well as a uniform acceptance of human rights.

## Fraud, Anti-Corruption & Anti-Bribery

In line with good practice, NIMDTA takes a zero-tolerance approach to fraud in order to protect and support our key public services. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to the above areas of work, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Anti-Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every two years.

## Environmental Management

NIMDTA recognises that good management includes all environmental matters and we seek to ensure that environmental protection and the prevention of pollution are considered in

respect of decisions, policies and practices to ensure that the impact of the work of NIMDTA on the environment is minimised. We are committed to the requirements of the Environmental Protection Act 1990 and to all other relevant statutory legislation. In 2022-23, NIMDTA co-ordinated this area of work through its Environmental Management Policy.

During 2023-24, NIMDTA has committed to develop and put in place a Facilities Strategy which will be a sub-strategy of the Corporate Strategic Plan 2023-28. Part of the Facilities Strategy will focus on sustainability and reducing our carbon footprint.

### Factors affecting NIMDTA Performance

It is a continual challenge to deliver postgraduate medical and dental education of a high quality in the presence of increasing governance and regulatory requirements, repeated cuts to NIMDTA's budget, increasing shared services (outsourcing of finance, human resources and corporate functions increasing dependence on external agencies), as well as increasing vacancies in training posts, diverging healthcare systems and postgraduate medical and dental training approaches in the four UK countries.

Further information in relation to the challenges presented is set out in the Long-Term Expenditure Challenges section of the Audit & Accountability Report.

### Long-Term Expenditure Trends

The following factors will impact future budgetary considerations:

- Following the introduction of the Apprenticeship Levy in April 2017 NIMDTA continue to incur these costs without commensurate increase in resources from DoH;
- On 22 January 2019 the Permanent Secretary at DoH formally requested that the NIMDTA Board consider taking on the role of Single Lead Employer for Doctors and Dentists in Training with effect from 1 August 2019. Government arrangements were handed over from DoH to NIMDTA in April 2022. A Post Project Evaluation is scheduled to be completed during 2023-24 which will review the structure, associated technology and resourcing of SLE;
- On 1 April 2019 the Director of Workforce Policy at DoH wrote to advise of the intention to co-locate NICPLD with NIMDTA from 1 August 2019. NIMDTA commenced a hosting arrangement for NICPLD from August 2019 under a Service Level Agreement with DoH. DoH has clarified the timeframes for the transfer of this aspect of as scheduled to take place in 2025. NIMDTA in partnership with DoH and NICPLD have commenced a review of its Establishment Order in preparation for a future merger with NICPLD;

- NIMDTA continue to review the impact and challenges in post COVID-19 service delivery, further analysis of the financial impact will continue in 2022-23; and
- On 31 January 2020 the United Kingdom withdrew from the EU. NIMDTA will continue to work in partnership with DoH and HSC colleagues in order to plan for issues associated with this withdrawal, to include applying any subsequent changes in legislation, regulation and standards.

### Cost of Audit

The Annual Report and Annual Accounts relating to NIMDTA's activities for the year ended 31 March 2023 have been audited by the Northern Ireland Audit Office (NIAO). The notional cost of audit work performed in relation to the accounts for the year ended 31 March 2023 was £23,900.

### Future Performance and Plans

It has been noted within my introduction the context of transition and change within which we have operated throughout 2022-23. In line with DoH sectoral communication we will review the strategic and operational impacts of this on NIMDTA and produce planning documentation that reflects this change as well as planning priorities set out by the NI Assembly.

### Accounts Direction

The accounts for the year ended 31 March 2023 have been prepared in a form determined by DoH based on guidance from Department of Finance's (DoF) Financial Reporting Manual (FReM) and in accordance with the requirements of the Health and Social Care (Reform) Act (Northern Ireland) 2009.



Mr Mark McCarey  
**Chief Executive**

Date: 22 June 2023

## Accountability Report

### 1. Corporate Governance Report

The purpose of the following report is to provide oversight on how NIMDTA met accountability requirements in 2022-23. The nature of reports and details disclosed are in line with identified statutory requirements.

#### a) Director's Report

##### Non-Executive Director's report

#### The Role of the Board

The NIMDTA Board is responsible for the strategic direction and control of NIMDTA's activities and comprises a non-executive Chair and five non-executive members (two lay members, one medical member, one finance member and one dental member).

The Board delegates specific areas of work to its three sub-committees (Audit, Governance and Risk, & Remuneration) as well as to the Senior Management Committee. An overview of the work of the Board is provided in the Governance Statement.



(left to right): Mr Hall Graham, Ms Geraldine Campbell, Mr Derek Wilson, Dr Janet Little OBE, Mr Brendan Garland and Mr Garry McKenna

The names, roles and external interests of Board Members are listed in the table below:

| Name                  | Role                         | External Interests   |
|-----------------------|------------------------------|--|
| Ms Geraldine Campbell | Non-Executive Lay Member     | Board Member of the Pharmaceutical Society of Northern Ireland<br>Member of The Preliminary Proceeding Committee of the Nursing Midwifery Board of Ireland   |
| Mr Brendan Garland    | Non-Executive Finance Member | Non-Executive Member, Northern Ireland Blood Transfusion Service (NIBTS)<br>Non- Executive Lay Member, Pharmaceutical Society of Ireland   |
| Mr Hall Graham        | Non-Executive Dental Member  | Member of the GDC Fitness to Practice Panel<br>Professional Advisor to RQIA  |
| Dr Janet Little OBE   | Non-Executive Medical Member |  |
| Mr Garry McKenna      | Non-Executive Lay Member     | Department for Infrastructure (Northern Ireland) – Part time (2.5 days per week)<br>Courts & Tribunal Service - Lay Magistrate<br>Rates & Valuation tribunal - Lay Member of the Tribunal<br>Society of St Vincent de Paul - Conference President and Secretary to Area Council  |
| Mr Derek Wilson       | Non-Executive Chair          | Non-Executive Director, Northern Ireland Housing Executive<br>Commissioner for the Parades Commission<br>Governor with South Eastern Regional College<br>Non-Executive Lay Member of the Statutory Committee of the Pharmaceutical Society of Northern Ireland<br>Board Member of the Co-Ownership Housing Association |

### Audit Committee

The Audit Committee is responsible for reviewing the establishment and maintenance of an effective system of governance, risk management and internal control across the whole of NIMDTA's activities.

An overview of the membership and work of the Audit Committee is provided in the Governance Statement.



### Governance and Risk Committee

The Governance and Risk Committee supports the Board by providing oversight of NIMDTA's corporate governance framework. This includes areas such as the implementation and development of an embedded and proactive culture of risk management, the management and investigation of complaints, incidents, and accidents, and the arrangements in place for the processing, transferring, safe keeping and disposal of information records within NIMDTA.

An overview of the membership and work of the Governance & Risk Committee is provided in the Governance Statement.

### Remuneration Committee

The Remuneration Committee supports the Board by considering the remuneration and terms of service of the Chief Executive, Directors, Senior Managers and all other staff to ensure that they are fairly rewarded for their contributions to the organisation.

An overview of the membership and work of the Remuneration Committee is provided in the Governance Statement.

### Senior Management Committee

The Senior Management Committee supports the Board through the provision of operational oversight of NIMDTA and the delivery of its services, ensuring that the structures and processes in place, as it strives to deliver excellence, are robust and adequate.

During 2022-23, the membership of the Senior Management Committee was as follows:

| Name                | Role   |
|---------------------|--|
| Mr Mark McCarey     | Chief Executive  |
| Dr Ian Steele       | Director of Education/Postgraduate Medical Dean [Until 31 October 2022]  |
| Dr Camille Harron   | Medical Director [from 1 April 2022]. Interim Director of Education/Postgraduate Medical Dean [from 1 November 2022] |
| Dr Anita Smyth      | Director of Hospital Specialty Training/Director of Professional Development   |
| Ms Paula Black      | Senior Business Manager  |
| Ms Roisin Campbell  | Senior Professional Support Manager  |
| Dr Brid Hendron     | Postgraduate Dental Dean   |
| Ms Denise Hughes    | Senior Education Manager   |
| Dr Lorraine Parks   | Director of NI Foundation School   |
| Mr Aaron McClelland | Senior Governance, IT and Facilities Manager [from 1 July 2022]  |
| Dr Michele Stone    | Director of General Practice Postgraduate Education  |
| Ms Joanne Turner    | Senior Trainee Employment Manager  |

An overview of the work of the Senior Management Committee is provided in the Governance Statement.

### Reportable Data Breaches

There were 15 data related incidents recorded during 2022-23. These incidents were reviewed by NIMDTA and BSO Corporate Services Data Protection Officer (DPO). Fourteen of these incidents were judged to be internal, with no external impact and therefore were not deemed to be reportable to the Information Commissioner’s Office. One incident, relating to the accidental emailing of a completed form containing personal information to two individuals, was reported to the Information Commissioner’s Office who decided not to take any action.

## Register of Interests

Interests are recorded on NIMDTA's Register of Interests, (copies can be made available on request). Interests of Board Members are recorded within this Accountability Report. There were no significant conflicts of interest for NIMDTA Board members or staff during the year.

## Other Assembly Accountability Disclosures

- On 31 January 2020 the United Kingdom withdrew from the European Union. NIMDTA will continue to work in partnership with DoH and HSC colleagues in 2022-23 in order to plan for future milestones associated with this withdrawal, to include applying any subsequent changes in legislation, or divergence in regulations and standards.
- On 5 May 2022, elections were held for the Northern Ireland Assembly. A new Executive has not yet been put in place. NIMDTA will work in partnership with DoH officials to ensure that extensive budget planning work is undertaken in this time of significant financial challenge.
- In early 2020-21 the DoF announced a review of ALBs across the public sector and requested initial disclosures in relation to statutory brief and core activities. NIMDTA participated in this process. DoH have provided feedback to the review and at this point there is no expected impact on NIMDTA.
- Our pandemic response has necessitated in the investment of a number of digital learning and simulation solutions to enable the provision of postgraduate education during the pandemic response and a socially distant context. These changes will likely continue in part as improvements to service and supplement the future return to more traditional delivery methods. The full impact on the provision of education through this medium is not yet clear. NIMDTA will continue to work with DoH colleagues to plan and resource these activities.

## Statement of Disclosure to Auditors

In my role as Accounting Officer I am not aware of any relevant audit information of which the NIAO is not aware. As Accounting Officer, I have taken all steps to make myself aware of any relevant audit information and ensure that the NIAO is informed. I confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable. I take personal responsibility for the judgements required to determine this.

## **b) Statement of Accounting Officer 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 Department of Health has directed the NIMDTA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must provide a true and fair view of the state of affairs of NIMDTA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by DoH, including the 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 as set out in FReM have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has appointed Mr Mark McCarey as the Accounting Officer for NIMDTA. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIMDTA's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM (His Majesty) Treasury Handbook: Regularity and Propriety.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that NIMDTA's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## c) Governance Statement

### 1. Introduction/Scope of Responsibility

The Board of NIMDTA has a primary role in setting vision and strategy. This is achieved by ensuring that efficient, effective and accountable governance is attained throughout the organisation by providing strategic leadership and direction that focuses on agreed outcomes. In addition to the development of NIMDTA's strategic direction the Board have a critical role in seeking assurance that there is an effective and robust governance framework in operation within the organisation and internal controls are continually being reviewed and improved in order to ensure robust governance is maintained at all times.

As Accounting Officer and Chief Executive of NIMDTA, I have responsibility for developing, implementing and maintaining a sound system of internal control that supports the achievement of our strategy, 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 DoH. I ensure that NIMDTA acts within its powers and that its policies reflect legislative requirements, national and regional policies and government circulars. At the same time, I ensure that NIMDTA's operating capacity is aligned with these requirements including its staffing, financial management and control environment. In all NIMDTA's actions, I must ensure that we act in the public interest and delivers its statutory responsibilities in an open, transparent and accountable manner.

Specifically, NIMDTA has the following key relationships through which it must demonstrate a required level of accountability:

- NIMDTA, as an ALB of DoH, is subject to twice yearly Accountability Reviews with the Permanent Secretary (as required) and quarterly bi-lateral meetings with its Sponsor Branch (Workforce Policy Directorate). On the 22 December 2016, DoH issued the Medical and Dental Training Directions (Northern Ireland) 2016. The Directions state that NIMDTA is to exercise DoH's training function in relation to postgraduate training programmes for medical and dental clinicians. Further, a Management Statement and associated Financial Memorandum between DoH and NIMDTA sets out the strategic control framework within which NIMDTA is required to operate. We are currently working with DoH to develop a Partnership Agreement.
- NIMDTA is accountable to the GMC for ensuring that the standards set for training, educational structures and processes are achieved. NIMDTA is the designated body for the revalidation of doctors in training within Northern Ireland. The purpose of revalidation is to assure patients, the public, employers and other healthcare professionals that licensed doctors keep their professional knowledge and skills up to

date and are practising to the standards defined by Good Medical Practice. The Medical Director, as the Responsible Officer for doctors in training, is required to evaluate their fitness to practise and advise the GMC accordingly through revalidation recommendations. Revalidation is the process through which the GMC confirms that a doctor's licence to practise will continue. NIMDTA is also responsible to the GDC for the Standards for Specialty Education.

- NIMDTA meets with the SPPG and PHA on a quarterly basis to discuss any potential patient safety issues, areas of concern or service pressures. NIMDTA also meets at least annually with each of the five HSC Trusts to monitor compliance with the LDA for the provision of postgraduate medical and dental training and education.
- NIMDTA has regular meetings with QUB and the UU regarding the governance of the Foundation Training Programme and academic training as well as meetings to discuss mutual interests in quality management, faculty development and professional support.
- NIMDTA reports to each UK Royal College/Faculty through our Training Programme Directors on the quality of training within each Specialty Training Programme.
- NIMDTA has an SLA with the BSO for the provision of monthly reconciliation of control accounts and annual accounts preparation, legal services, internal audit, equality, procurement, information technology services, HR, corporate services and shared services for accounts payable, accounts receivable and payroll. A report on performance against the SLA is provided to NIMDTA on a monthly basis and the SLA is subject to annual review. The BSO facilitated a root and branch review of all of the aspects of the SLA with NIMDTA through-out 2022-23 in order to review service provision and the articulation of this in the associated document frameworks. This work will culminate in a growth plan for NIMDTA's needs as a response to the change of our scope and quantum as an employment postgraduate training organisation with increased reliance on BSO's professional services.

## 2. Compliance with Corporate Governance Best Practice

The Board of NIMDTA applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of NIMDTA does this by undertaking continuous assessment of its compliance with corporate governance best practice and by exercising strategic control over the operation of the organisation through a system of corporate governance. This includes:



- A clearly articulated strategic plan supported by an annual business plan and staff appraisals;
- Regular reports to the Board on performance against key performance indicators and objectives;
- A clear definition of the roles and responsibilities of the Board and the scheme of delegation which delegates decision making authority within set parameters to the Chief Executive and other senior officers;
- Standing Orders and Standing Financial Instructions;
- Clear procurement regulations set out in the Standing Financial Instructions and supported by detailed procedures;
- An established structure of standing committees of the Board with clearly defined remits including the Audit Committee, Governance & Risk Committee and Remuneration Committee;
- A comprehensive programme of internal audit review;
- A Whistleblowing Policy, Fraud Policy and Complaints Policy and regular reporting of complaints to the Board;
- An Information Governance Policy and reporting procedures to appropriately manage information incidents;
- An induction programme for all new Board members and provision of development opportunities;
- Clear channels of communication with all stakeholders including Accountability Review meetings with DoH;
- Evaluation of the Board's performance through annual appraisal;
- A Board Governance Self-Assessment Tool; and
- An Audit Committee Self-Assessment Checklist.

The Board conducted a self-assessment for the year ended 31 March 2023 and assessed itself to be compliant with the Corporate Governance Code. Further, the Audit Committee carried out a self-assessment against the National Audit Office checklist and achieved a compliant outcome.

### 3. Governance Framework

The NIMDTA Board exercises strategic control over the operation of NIMDTA ensuring compliance with any statutory or administrative requirements for the use of public funds, for fulfilling the aims and objectives set by the DoH and for promoting the efficient, economic and effective use of staff and other resources. Other important responsibilities of Board members are to:

- Ensure that high standards of corporate governance are observed at all times, including using NIMDTA's Audit Committee, and Governance & Risk Committee, to address the key financial and other risks facing NIMDTA;
- Ensure that DoH is kept informed of any changes which are likely to impact on the strategic direction of NIMDTA or on the attainability of its targets, and determine the steps needed to deal with such changes;
- Ensure that the Board receives and reviews regular financial information concerning financial management; is informed in a timely manner about any concerns about financial activities; and to provide positive assurance to DoH that appropriate action has been taken on such concerns;
- Establish the overall strategic direction of NIMDTA within the policy and resources framework agreed with DoH;
- Ensure that NIMDTA's performance fully meets its aims and objectives as efficiently and effectively as possible;
- Ensure that any statutory or administrative requirements for the use of public funds are complied with, that the Board operates within the limits of its statutory authority and any delegated authority agreed with DoH, and in accordance with any other conditions relating to the use of public funds;
- Ensure that, in reaching decisions, the Board has taken into account any guidance issued by DoH and any other relevant organisations, such as the DoF, the Equality Commission or the Human Rights Commission;
- In the development of significant new policies, the Board consults with DoH and other relevant organisations as is considered appropriate; and
- Appoint the Chief Executive and, in consultation with DoH, set remuneration terms for that post.

## The Board

The Board, as constituted, is composed of the Chair and five non-executive members, which includes one medical member, one finance member and one dental member.

Although no executive director sits on the Board, members of the Senior Management Committee are invited to attend Board meetings and report directly to the Board. The Board provides a forum for consultation on NIMDTA's performance against the objectives contained within its Business Plan and the provision of assurance on the management of risk. The Board held nine formal meetings during the 2022-23 financial year. In addition to formal Board meetings, four Board workshops were held focusing on specific topics.

Attendance of members at formal Board meetings was as follows:

| Board Member            | % Attendance   |
|-------------------------|----------------|
| Mr Derek Wilson (Chair) | 100% [9 of 9]  |
| Ms Geraldine Campbell   | 88.9% [8 of 9] |
| Mr Brendan Garland      | 100% [9 of 9]  |
| Mr Hall Graham          | 88.9% [8 of 9] |
| Dr Janet Little OBE     | 100% [9 of 9]  |
| Mr Garry McKenna        | 77.8% [7 of 9] |

The DoH Permanent Secretary is responsible for overseeing the process of the annual appraisal of the Chair of the Board, and following this Board members are appraised annually by the Chair. Appraisals were completed for the Chair and all Board members during 2022-23.

## The Audit Committee

The Audit Committee is responsible for reviewing the establishment and review of an effective system of governance, risk management and internal control across the whole of NIMDTA's activities. The Audit Committee, which is chaired by a member of the NIMDTA Board, met four times during 2022-23. The attendance rate was as follows:

| Board Member               | % Attendance   |
|----------------------------|----------------|
| Mr Brendan Garland (Chair) | 100% [ 4 of 4] |
| Ms Geraldine Campbell      | 100% [ 4 of 4] |
| Mr Hall Graham             | 50% [ 2 of 4]  |
| Dr Janet Little OBE        | 100% [ 4 of 4] |
| Mr Garry McKenna           | 75% [ 3 of 4]  |

Activities of the Audit Committee during the year included the following:

- Review and approval of the Internal Audit Strategy and Plan;
- Review of the External Audit Plan;
- Review of the Mid -Year Assurance Statement and Governance Statement;
- Review of the reports and management responses to the internal audit assignments;
- Review of the Annual Report and Accounts prior to submission to the Board;
- Review of the Report to those Charged with Governance from the external auditors;
- Review of the structures, processes and responsibilities for identifying and managing key risks;
- Review of policies and procedures for ensuring compliance with regulatory, legal and code of conduct requirements; and
- Completion of the Audit Committee Self-Assessment Checklist.

### The Governance and Risk Committee

The Governance and Risk Committee oversees NIMDTA’s governance structures and processes, ensuring that processes are in place for the effective monitoring and mitigation of identified risks. The Governance and Risk Committee, which is chaired by a member of the NIMDTA Board, met four times during 2022-23.

The attendance rate was as follows:

| Board Member                  | % Attendance  |
|-------------------------------|---------------|
| Ms Geraldine Campbell (Chair) | 100% [5 of 5] |
| Mr Brendan Garland            | 100% [5 of 5] |
| Mr Hall Graham                | 100% [5 of 5] |
| Dr Janet Little OBE           | 100% [5 of 5] |
| Mr Garry McKenna              | 80% [4 of 5]  |
| Mr Derek Wilson               | 100% [5 of 5] |

The activities of the Governance and Risk Committee during the year included the following:

- Review of risk management processes and registers;
- Review of the assessment and grading of departmental risks and elevation to Corporate Risk Register;
- Review and approval of new and revised policies and procedures;
- Review of the Standing Orders of the Board and Sub-Committees and associated Schedules; and
- Review of information requests.

## The Senior Management Committee

The Senior Management Committee is responsible for overseeing the operational management of NIMDTA's business and providing assurances to the Board, through the provision of accurate and timely information that the services delivered are effective, of high quality and comply with all statutory, licensing and regulatory requirements. The Senior Management Committee also provide professional advice to the Board on matters in relation to corporate governance, service improvement, resourcing, finances and assets to enable informed strategic decision making. The Senior Management Committee met twenty-one times during 2022-23.

### 4. Framework for Business Planning and Risk Management

Business planning and risk management are at the heart of NIMDTA's governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation. During 2022-23 NIMDTA commenced a full review of its governance and risk management arrangements to ensure they remain fit for purpose and become key supporting enablers to deliver NIMDTA's future strategic plan. This review was prompted by operational emergence from a period of public health emergency whilst undergoing significant growth, and the impacts on all aspects of our brief.

#### Business Planning

The Senior Management Committee reviewed and updated the Business Plan in 2022-23, with this being subsequently approved by the NIMDTA Board and placed in effect from 1 April 2023. This planning work was carried out in accordance with direction from the DoH Governance Unit that informed the planning stance across the HSC in the context of pandemic response. In line with this direction NIMDTA worked in 2022-23 to produce a new Strategic Plan in line with the Programme for Government.

#### Risk Management

NIMDTA's risk management arrangements are embedded within its performance management framework. Identified risks are aligned to each of the key strategic and business objectives and corrective actions to deliver objectives and minimise risk are regularly monitored and assessed. The system is based on an ongoing process designed to identify and prioritise risks to enable the achievement of NIMDTA's aims and objectives. Responsibility for operational risk management sits with the Senior Management Committee and risks to the

organisation are discussed regularly at Senior Management Committee and Departmental meetings.

NIMDTA sets out its risk appetite through its annual review of the Risk Management Policy through the Governance and Risk Committee. Risk appetite can be defined as the “amount and type that an organisation is prepared to seek, accept or tolerate.” NIMDTA has defined its overall risk appetite as cautious which recognises the environment in which we operate as an ALB of DoH that is funded with public money.

An essential element of the risk management process is NIMDTA’s Corporate Risk Register. Any new risks identified at Senior Management Committee meetings are reported to the Governance and Risk Committee for review, assessment and where appropriate, escalated to the Corporate Risk Register. The Governance and Risk Committee is the nominated sub-committee of the Board which reviews risk management processes at NIMDTA. A key work stream for the Governance and Risk Committee has been seeking to assess and rebuild NIMDTA’s risk profile as our work emerges from a period of disruption and systemic change into a new strategic context. This work is being carried out by the Senior Management Team and being reviewed by the Governance and Risk Committee. Departmental Risk Registers are reviewed via a rolling programme by the Governance and Risk Committee, where Committee members are afforded the opportunity to scrutinise identified risks and seek assurance in relation to NIMDTA’s overall risk profile.

Key risks arising from priority one audit recommendations and limited assurance outcomes have been appraised and will be further managed through NIMDTA’s Risk management processes to ensure lessons are learned and mitigating actions are promptly implemented.

### Assurance Framework

NIMDTA’s Assurance Framework sets out the Chief Executive’s overall accountability to the Board for risk management and underpins the activities of risk management, associated internal controls and procedures for the escalation of risks. The Assurance Framework 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 strategic and business planning and service delivery;
- Encourage considered and responsible risk taking as a legitimate response to opportunity and uncertainty;



- Achieve better outcomes through a more realistic assessment of the challenges faced, through improved decision-making and targeted risk mitigation and control;
- Engender, reinforce and replicate good practice in risk management; and
- Create a sustainable risk management culture throughout NIMDTA where Risk management, business planning and service delivery are inextricably linked.

The Assurance Framework is designed to identify, prioritise, evaluate and manage risks to the achievement of NIMDTA’s aims and objectives and in accordance with NIMDTA’s policies, procedures and processes.

The Assurance Framework reporting mechanism is currently being reviewed as it is impacted by the processes articulated above in relation to the changing contextual drivers for the reporting and encapsulating of risk.

### Leadership

Committed leadership in the area of risk management is essential to maintaining sound systems of internal control required to manage risks. Leadership for risk management is provided through the Senior Management Committee and the Governance and Risk Committee. The Chief Executive has overall responsibility for the implementation of the risk management strategy and for ensuring that NIMDTA has in place the necessary controls to manage identified risks and provide overall assurance to the Board. A system of internal governance, which complies with DoH guidance, has been in place for the year ended 31 March 2023, including the period up until the date of approval of the Annual Report and Accounts.

### Training

All new staff members (full-time and Agency) are provided with an overview of key policies as part of their corporate induction process, as well as access to these on the NIMDTA intranet. All staff members are actively encouraged to use NIMDTA’s incident reporting process to report incidents, and training was provided on this in year. Members of the Board and Senior Management Committee have been trained in the principles and practices of corporate governance and risk management.

Throughout 2022-23 NIMDTA played an influential role in the development of the new regional HSC Learning Management System (LMS) which went ‘live’ within NIMDTA on 2 May 2023. The new LMS will allow management to review staff training completion statistics and

align mandatory training modules to specific Departments ensuring staff undertake required training within defined parameters.

### Complaints and Incidents

NIMDTA recognises that adverse incidents and complaints can present an opportunity to review processes and control weaknesses with a view to improving services and reducing risk.

All complaints and incidents are reported to the Senior Management Committee and graded according to severity and potential risk. During 2022-23 there were three new complaints received of which two were assessed as minor. All complaints were responded to within the required timeframe. Seventeen issues were recorded on the Issues Log, which were reviewed and managed by the Senior Management Committee, with lessons learned shaping further review.

NIMDTA has a Whistleblowing Policy in place that is reviewed by both Business Support Committee and Governance and Risk Committee. During 2022-23 there were no Whistleblowing reports received. The Whistleblowing Policy is available for all staff to view on the NIMDTA Intranet under Corporate Policies.

### Learning

Sharing learning throughout the organisation from complaints, incidents, and significant events are key to maintaining the risk management culture within NIMDTA. Staff members are encouraged to disseminate learning acquired from the analysis of incidents, complaints and claims, internal and external audit reports, quality management processes, responses from the GMC and GDC to Dean's reports and inspections from regulatory bodies. Such learning will be discussed by the Senior Management Committee and the Board as applicable. NIMDTA also uses information received from the GMC Annual National Training Surveys to improve its quality management processes. A number of national and regional inquiries were ongoing throughout 2022-23 and as such NIMDTA contributed to the work of these inquiries through strategic submissions and Rule 9 request responses. All key points of learning acquired from inquiries is disseminated to the Senior Management Committee to enhance subject knowledge and improve future mitigating actions.

NIMDTA is committed to continuous improvement in the development and implementation of new policies and procedures in response to audit reports and developments in best practice.

## Quality Management Framework

NIMDTA has in place a Quality Management Framework to ensure that Local Education and Training Providers meet the standards and requirements set by the GMC and the GDC

This is done through a system of robust monitoring and inspection visits of LEPs. The reports arising from these visits are considered by the Quality Management Group which meets twice monthly and reports to the Board through the Postgraduate Medical Dean and the Senior Management Committee members. This work feeds into business planning and risk management processes.

NIMDTA remains alert to all risks which could impact on the delivery of patient care and has in place an Escalation Policy for the reporting of significant areas of concern to DoH, SPPG, PHA, RQIA, GMC and the GDC. NIMDTA also meets regularly with the SPPG, PHA and DoH to discuss the outcomes of Deanery visits, including patient and trainee safety issues and the impact of unfilled training posts.

NIMDTA is responsible for the educational governance of all approved Foundation and Specialty Training Programmes, including General Practice, and is expected to demonstrate compliance with the standards and requirements that the GMC sets out. To achieve this NIMDTA works in close partnership with the five HSC Trusts and other LEPs. An educational contract known as the LDA sets out the obligations of both NIMDTA and LEPs. This LDA is monitored for compliance and is reviewed annually.

Revalidation is the process by which all licensed doctors are required to demonstrate on a regular basis that they are fit to practise in their chosen field and able to provide a good level of care. As Designated Body for postgraduate medical trainees in Northern Ireland, NIMDTA has continued to make recommendations to the GMC regarding revalidation of medical trainees and confirm that there were no unaddressed concerns about a trainee's fitness to practise. Recommendations to revalidate were based on evidence reviewed by ARCP panels, usually over a two-year period, and information drawn from the LEP clinical governance systems.

## Asset Management

NIMDTA has identified the effective management of its estate and assets as a key objective. NIMDTA maintains a fixed-asset register and decisions regarding the procurement and disposal of assets are taken in accordance with relevant policies and legislation. The Business Support Committee is responsible for monitoring and reviewing NIMDTA's fire safety and

health and safety arrangements. Risk assessments are completed and reviewed at least annually.

With regard to estate management NIMDTA has produced a Property Asset Management Plan, which is shared with DoH.

During 2022-23 NIMDTA has actively investigated the acquisition of an additional interim training space facility in order to effectively deliver on-site tactile training and reduce external venue hire costs. Due to the significant organisational growth of NIMDTA and co-location with NICPLD in Beechill House, training space availability is extremely limited. NIMDTA plan to develop a long-term facilities plan that will enable the realisation of a sustainable premise footprint on a regional basis.

## 5. Information Risk

The Chief Executive, as Accounting Officer and Personal Data Guardian, is responsible for overseeing all arrangements in relation to the processing and transfer of information and for protecting the confidentiality of service user information. The Senior Governance, IT and Facilities Manager is the Senior Information Risk Owner (SIRO) and is responsible for ensuring that information risks within NIMDTA are accurately identified and managed with appropriate assurance mechanisms and for ensuring that any breaches of information security are reported to the Board. This includes responsibility for ensuring appropriate cyber security arrangements are in place, with operational aspects of this managed through a SLA with the BSO. Information risks are assessed on an ongoing basis and recorded on an Information Governance Log which is the subject of review by both the Governance & Risk Committee and the Business Support Committee. The Senior Governance, IT and Facilities Manager is supported in his role by the Data & Information Systems Manager and departmental Team Leaders who are NIMDTA's nominated Information Asset Owners (IAOs). The Senior Governance, IT and Facilities Manager is responsible for providing assurances to DoH that actions relating to the management of information risks have been implemented.

NIMDTA has introduced a series of measures to manage information risks. These include specific training for IAOs in the management of information assets and training for all staff in records management, data protection and freedom of information. All staff are required to understand and apply data protection principles in the management of information. To support compliance with best practice, staff have been issued with NIMDTA's Information Governance Strategy and associated policies and also have access to these documents through NIMDTA's intranet as well as supporting e-learning modules. Compliance with information governance policies and procedures is monitored through regular reviews, audits and spot checks. NIMDTA's Information Asset Register is kept under review and information risks and

control measures are recorded. NIMDTA continues to review and develop all processes and procedures for the management, disclosure and transfer of information.

In the course of its work NIMDTA is required to share relevant information with identified stakeholders and partners. Such sharing is conducted through interfaces established and managed by appropriate data sharing agreements and practices.

There were fifteen data related incidents recorded during 2022-23. These incidents were reviewed by NIMDTA and BSO Corporate Services Data Protection Officer (DPO). Fourteen of these incidents were judged to be internal, with no external impact and therefore were not deemed to be reportable to the Information Commissioner's Office. One incident, relating to the accidental emailing of a completed form containing personal information to two individuals, was reported to the Information Commissioner's Office following their review of the internal control steps taken.

## Fraud

In line with good practice, NIMDTA takes a zero-tolerance approach to fraud in order to protect and support our key public services. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Anti-Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every two years.

During 2022-23 NIMDTA's Fraud Policy was activated on one occasion. The alleged instance of fraud is still under investigation by the BSO Counter-Fraud Team.

## 6. Public Stakeholder Involvement (PPI)

NIMDTA has a statutory responsibility to ensure that the practice of PPI is embedded within the organisation. NIMDTA is represented on the Regional HSC PPI Forum which operates a programme for the promotion and advancement of PPI across health and social care. NIMDTA employs members of the public as non-clinical lay representatives to provide external scrutiny of NIMDTA processes and to give assurance that they are consistent with the delivery of high-quality safe patient care.

In accordance with Section 75 of the Northern Ireland Act 1998, NIMDTA has also developed an Equality Scheme which sets out the arrangements in place for the delivery of its statutory equality obligations. As a member of the HSC Equality Partnership Forum, NIMDTA works with other organisations to promote equality and diversity and ensure that processes are in place to consult on and assess the impact of its policies on service users.

## 7. Assurance

The Board receives regular assurance from a range of sources which include internal audit, sub-committee reports, and reports from each member of the Senior Management Committee. The quality of the data presented by members of Senior Management Committee is regularly reviewed by the Board to ensure that the information is accurate, timely and fit for purpose. The Chair also appraises the quality of the information received, as well as the performance of the Committees in the annual appraisal of the Board members and Chief Executive.

The assurances that the Board and the Chief Executive require to endorse and approve the Governance Statement, in terms of the effectiveness of internal control, are derived from internal and independent sources of evidence.

### Internal Controls

NIMDTA 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 Senior Management Committee and the Audit Committee, which in turn reports to the Board. The Board is also provided with regular financial and internal governance reports as well as shared service audits for external functions that NIMDTA is reliant on.

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

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

- appropriate formal budget management disciplines; and
- a requisition and approval system for procuring goods and services.

NIMDTA's Standing Financial Instructions are designed to ensure that all financial transactions are carried out in accordance with the law and DoH policy in order to achieve probity, accuracy, economy, efficiency and effectiveness. The Senior Management Committee continues to review and improve the efficient and effective use of resources with a view to securing best value for money.

NIMDTA has implemented a range of policies and procedures that are designed to ensure probity, business integrity and minimise the risk of fraud occurring. NIMDTA continues to participate in the National Fraud Initiative. To date no instances of fraud have been detected through this exercise.

### Internal Operational Control

NIMDTA has developed an Internal Control Framework that forms part of the Assurance Framework that is reported to the Board. Assessment and monitoring of control weaknesses is carried out in line with NIMDTA's risk management procedures.

## 8. Sources of Independent Assurance

NIMDTA obtains either independent assurance or an opinion on regularity from the following sources:

1. Internal Audit;
2. GMC;
3. GDC;
4. RQIA;
5. Public Inquiries;
6. Regional Audit Publications
7. External Audit; and
8. Sectoral Audits.

### 8.1 Internal Audit

NIMDTA utilises an outsourced internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the organisation is exposed and



annual audit plans are based upon this analysis. In 2022-23 Internal Audit reviewed the following systems:

#### Finance Audits

One finance based audit was conducted in 2022-23:

##### **Financial Review 2022-2023**

Internal Audit carried out an audit of financial systems, which was considered by the Audit Committee on 23 February 2023. NIMDTA received a Satisfactory level of assurance in the controls tested (namely non-pay expenditure, payments to staff, course income, legal and consultancy expenditure). The report contained no Priority 1 or Priority 2 recommendation but one Priority 3 recommendation. An action plan has been developed in order to implement the identified recommendations.

#### Corporate Risk Based Audits

One corporate risk-based audit was conducted in 2022-23:

##### **Management of Single Lead Employer Processes 2022-2023**

Internal Audit carried out an audit of this operational area, which was completed on 30 April 2023. NIMDTA received a Limited level of assurance in controls tested (namely prior year recommendations emanating from 2020-21 and 2021-22). The report evidenced that one Priority 1 recommendation was partially implemented, six Priority 2 recommendations were fully implemented with one recommendation partially implemented and three Priority 3 recommendations partially implemented. Action plans continue to be implemented in relation to the partially implemented recommendations a number of which are outside of the control of NIMDTA.

#### Governance Audits

Three governance audits were conducted in 2022-23:

##### **Risk Management**

Internal Audit carried out an audit of this operational area, which was completed on 30 April 2023. NIMDTA received a Limited level of assurance in the controls tested (namely management of Risk Registers, Risk Management Training, Board Assurance Framework, Risk

Management Policy, Risk Appetite, etc.). The report contained one Priority 1 recommendation in relation to corporate risks not being recorded within the correct templates. During the period of Audit, NIMDTA were transitioning to a new risk reporting template and a number of risks were presented in differing formats. Nine Priority 2 recommendations and one Priority 3 recommendation were also raised as part of this audit. The majority of recommendations including the Priority 1 have been implemented in full with the remaining recommendations scheduled for implementation in line with audit requirements.

### **Board Effectiveness**

Internal Audit carried out an audit of this operational area, which was completed on 30 April 2023. NIMDTA received a Satisfactory level of assurance in the controls tested (namely Board papers and reports, corporate documents, board self-assessment, board member training, communication, etc.). The report contained no Priority 1 recommendations, eight Priority 2 recommendations and four Priority 3 recommendation. An action plan has been developed in order to implement the identified recommendations.

### **Management of Learning & Development Agreements**

Internal Audit carried out an audit of this operational area, which was considered by the Audit Committee on 23 February 2023. NIMDTA received a Satisfactory level of assurance in the controls tested (namely monitoring and learning and development agreements). The report contained no Priority 1 recommendations, one Priority 2 recommendation and one Priority 3 recommendation. An action plan has been developed in order to implement the identified recommendations.

### **Year End Follow up on Outstanding Internal Audit Recommendations**

During March 2023, Internal Audit reviewed the implementation of previous Priority 1 and Priority 2 recommendations where the implementation date had now passed. Internal Audit reported that 79% of recommendations had been fully implemented, with the remaining 21% partially implemented and awaiting external party implementation.

### **Shared Service Audits**

BSO Internal Audit conducted a programme of Shared Services audits as part of the BSO Internal Audit Plan during 2022-23. As NIMDTA is a customer of BSO Shared Services the reports overleaf were presented to NIMDTA's Audit Committee.

| Shared Service Audit              | Assurance  |
|-----------------------------------|--|
| Business Services Team            | Satisfactory   |
| Accounts Payable Shared Services  | Satisfactory   |
| Payroll Shared Service            | <p>Satisfactory: Elementary PSC processes – specifically current overpayment administration, regular pre-closedown checks, manual timesheet management, pay awards, industrial action, sickness absence payments, new starts, protections, and file access</p> <p>Limited: SAP / HMRC Real Time Information (RTI) Reconciliation, Historic Sickness Absence, Net &amp; Historic Overpayments Backlog, and Agenda for Change 13.9 and 14.4 (previously reported as holiday pay)</p> |
| Recruitment Shared Service Centre | Limited: Recruitment Processes   |

### Overall Opinion of Head of Internal Audit

The Head of Internal Audit is required to provide an annual opinion on risk management, control and governance arrangements. This opinion is based upon and limited to, the internal audit work performed during the year, as approved by the Audit Committee. The purpose of the annual opinion is to contribute to the assurances available to the Accounting Officer and the Board which underpin NIMDTA’s own assessment of the effectiveness of the system of internal governance, which in turn, assists with the completion of this Governance Statement. The opinion expressed does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation.

Overall for the year ended 31 March 2023, the Head of Internal Audit provided a ‘Satisfactory’ assurance on the adequacy and effectiveness of the NIMDTA’s framework of governance, risk management and control. The basis for forming this opinion was an assessment of the range of individual opinions arising from the financial, corporate and risk-based audit assignments performed and reported on during 2022-23. Further information in relation to each of these audits is detailed above.

### 8.2 General Medical Council

NIMDTA, as the Northern Ireland Deanery, is required to demonstrate compliance with GMC standards and must satisfy itself that LEPs, primarily the Health and Social Care Trusts, deliver postgraduate medical education and training to the standards required. NIMDTA carries out

its quality management functions through the conduct of Deanery Visits, the review of reports and action plans and the evaluation of trainee surveys and assessment outcomes.

NIMDTA is required to report to the GMC online through a live reporting method. This reporting from the Deanery is used by the GMC with other sources of information to monitor the quality of postgraduate medical education and training and ensure that the GMC standards for training are being met in Northern Ireland.

Any risks or areas of concern identified by the Deanery relating to the quality of training or patient safety were further reviewed against the results of the GMC's Annual National Trainee Survey which provides feedback on trainees' perception of the quality of their training. The GMC, as part of its quality assurance processes, may carry out enhanced monitoring visits to LEPs if there are any significant areas of concern. There are currently two concerns subject to this process within Northern Ireland. Further information can be found on page 15 for further information. Details of the issues being monitored in this fashion are also published on the Enhanced Monitoring section of the GMC website:

<https://www.gmc-uk.org/education/how-we-quality-assure/postgraduate-bodies/enhanced-monitoring>

### 8.3 General Dental Council

NIMDTA, as the Northern Ireland Deanery, is required to demonstrate compliance with GDC standards for specialty education and must satisfy itself that LEPs, primarily the Health and Social Care Trusts, deliver postgraduate dental education and training to the standards required. NIMDTA carries out its quality management functions through the conduct of Deanery Visits, the review of reports and action plans and the evaluation of trainee surveys and assessment outcomes.

NIMDTA is required to complete a self-assessment document as and when required by the GDC. This reporting from the Deanery is used by the GDC with other sources of information to monitor the quality of postgraduate dental education and training and ensure that the GDC standards for training are being met in Northern Ireland.

NIMDTA delivers courses for dentists and their teams in line with the GDC Standards for Education as appropriate.

### 8.4 Regulation and Quality Improvement Authority (RQIA)

On 19 May 2022 RQIA published its independent Review of the implementation of recommendations to prevent choking incidents in Northern Ireland. Throughout 2022-23

NIMDTA has provided RQIA with a regular update in relation to a recommendation that NIMDTA and HSC Trusts should ensure that GP trainees are provided with sufficient training on how to recognise and manage Eating, Drinking and Swallowing difficulties, including when to refer for Speech and Language Therapy assessment.

#### 8.5 Public Inquiries

In 2022-23 NIMDTA actively participated in a number of National and Regional Public Inquiries. In March 2023, NIMDTA submitted a strategic overview statement to the UK Covid-19 Inquiry in relation to Module 3 “Considering the impact on healthcare in England, Wales, Scotland and Northern Ireland”. NIMDTA are represented on the ALBs UK Covid-19 Public Inquiry Departmental Group and have attended monthly meetings throughout 2022-23. In January 2023, NIMDTA submitted a Rule 9 response to the Muckamore Abbey Hospital Inquiry and provided verbal evidence to the Inquiry in April 2023.

#### 8.6 Regional Audit Publications

NIMDTA has considered a number of Northern Ireland Audit Office publications throughout 2022-23 in order to keep abreast of good governance recommendations and to ensure NIMDTA’s Governance Framework remains current and is subject to continually improvement. NIMDTA has reviewed the Comptroller and Auditor General’s report into Invest Northern Ireland and considered lessons learned emanating from this report.

#### 8.7 External Audit

The Financial Statements of NIMDTA are audited by the Northern Ireland Audit Office who provides opinion to the Northern Ireland Assembly. Any control weaknesses identified in the course of conducting the audit are communicated to the Audit Committee in the Report to Those Charged with Governance (RTTCWG). Representatives from the Northern Ireland Audit office and External Audit attend the meetings of the Audit Committee.

In the year ended 31 March 2022, the Comptroller and Auditor General gave an unqualified audit opinion on the financial statements and the regularity of NIMDTA’s accounts.

## 8.8 Sectoral Audits

In 2020-21 Internal Audit of the BSO commenced fieldwork across the HSC in relation to the implementation of Recommendation 70 (i.e. Effective measures should be taken to ensure that minutes of board and committee meetings are preserved) of the Inquiry into Hyponatraemia-related Deaths.

## 9. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors, and the executive managers within NIMDTA 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. Notwithstanding the limited internal audit assurance reports, I have been advised following the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and the Governance and Risk Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

## 10. Internal Governance Divergences

### **10.1 Control issues that persist**

The following control issues persist from 2022-23:

#### Single Lead Employer Resourcing

On 22 January 2019 the Permanent Secretary at DoH formally requested that the NIMDTA Board consider taking on the role of Single Lead Employer for Doctors and Dentists in Training with effect from 1 August 2019.

The full governance responsibility for SLE transferred from DoH to NIMDTA on 1 April 2022. NIMDTA will continue to assess the resourcing of this work-stream through the PPE phase of this work. The PPE will be led by DoH and is scheduled to take place during 2023-24. The PPE will also take account of prior year Internal Audit reviews in relation to SLE.

NIMDTA undertook a successful SLE engagement workshop with all key stakeholders in March 2023 in order to review and re-establish the core roles and responsibilities of SLE, Trusts and Trainees.

#### Northern Ireland Centre for Pharmacy Learning & Development

On 1 April 2019 the Director of Workforce Policy at DoH wrote to advise of the intention to co-locate NICPLD with NIMDTA from 1 August 2019. NIMDTA commenced a hosting arrangement for NICPLD from August 2019 under a Service Level Agreement with DoH. DoH has clarified the timeframes for the transfer of this aspect of as scheduled to take place in 2025.

NIMDTA in partnership with DoH and NICPLD have commenced a review of its Establishment Order in preparation for a future merger with NICPLD.

NIMDTA will continue discussions with both DoH and NICPLD in relation to the co-location arrangements and the necessary preparation for any future merger.

#### Enhancing Patient Care through Training Education Management & Training Facilities

Following the transfer of the SLE function and co-location of NICPLD, NIMDTA has experienced continued pressures around the use of its education management and training facilities. Increases to staffing levels across NIMDTA and NICPLD have also impacted the training resources available at Beechill House, as increased space is required for operational education management. This has impacted return to the workplace for both organisations, as projections show that the current space provision is close to 150% over subscribed. An identified solution to avail of additional space has been identified and is being addressed in partnership with the DoH.

#### Northern Ireland Centre for Pharmacy Learning & Development (NICPLD) Merger

NIMDTA continue to work with DoH and NICPLD to identify the most strategically opportune time to finalise this merger.

### **10.2 New control issues identified during the year**

The following new control issues have arisen during 2022-23:



### Budget Position and Authority

The Northern Ireland Budget Act 2023 was passed by Parliament and received Royal Assent on 8 February 2023 which authorised the cash and use of resources for all departments and other bodies for the full 2022-23 year, and also included a Vote on Account for the early months of the 2023-24 financial year. This will be followed by a further Budget Bill which the Secretary of State will bring to Parliament in due course, following the 2023-24 Northern Ireland Budget which he set in his Written Ministerial Statement on 27 April 2023.

The Written Ministerial Statement has enabled the Department of Health to issue opening allocations for 2023-24 which will enable essential services to continue. However, despite plans to deliver significant efficiencies, the budget allocation provided has resulted in a significant funding gap. The Department of Health and its Arm's Length Bodies are currently working on the development of further savings measures to bridge the gap. However, it is clear that, if the Department of Health does not receive significant additional funding, the implementation of high impact savings will be required, with adverse consequences for an already highly pressurised health and social care system which would be very damaging for service delivery.

### Budget Forward Position

The Opening Allocation Letter issued by DoH for the 2023-24 financial year has referenced a savings target of £300k and the anticipated impact to service provision going forward.

### Planning for increases to Foundation Training

In agreement with DoH, the Foundation Training Programme is due to expand in line with external strategic drivers such as the changes to VISA applications for international applicants and the significant increases of intake into undergraduate programmes in the region. The current education management structure in place at the Foundation School is not adequate to meet this identified future demand. NIMDTA will require the assistance of DoH to robustly plan for this opportunity to attract and retain professionals at this formative stage of their careers.

During 2022-23 the Foundation School obtained an additional 42 recurrent programmes which is due to commence for the new F1 intake in August 2023. NIMDTA will remain vigilant to the prospect of additional programme requirements to facilitate the first cohort of UU graduates in 2025.

### SLE Post Project Evaluation

In line with delegation from DoH, NIMDTA has carried out significant activity in relation to the employment of doctors and dentists in training. The August 2022 rotation featured 580 new starts, 1,035 organisation moves and banding changes, 95 extensions and the processing of 426 leavers. This activity represents the largest rotation of medical and dentistry staff carried out by a single organisation within Northern Ireland and presented a number of operational pressures. Robust preparations are currently underway to inform the post project evaluation to ensure a fully resourced and resilient structure is established.

### Retirement of Postgraduate Medical Dean/Director of Education

Dr Ian Steele retired from the position of Postgraduate Medical Dean/Director of Education with effect from 30 October 2022. Dr Camille Harron was appointed to the role on an interim basis. An induction and transition process had been put in place for October 2022, with Dr Harron formally taking up the post from 1 November 2022.

Continued engagement took place with the Chief Medical Officer's Office to put in place the substantive recruitment process to appoint a permanent Postgraduate Medical Dean/Director of Education. This process concluded in April 2023 with Dr Harron taking up the permanent post of Postgraduate Medical Dean/Director of Education within NIMDTA.

### GP Funding Pressures

A number of contributing factors have resulted in significant cost pressures within the GP Training Programme during 2022-23. NIMDTA has worked with DoH to review the established funding model and secure additional in year non-recurrent funding and will continue this work into 2023-24 to secure a resilient recurrent funding package.

## **10.3 Control issues that have been resolved**

The following control issue have been resolved during 2022-23:

### COVID-19

During 2022-23 NIMDTA has transitioned back to hybrid working practices and currently operate in line with the HSC hybrid working environment. On 5 May, the World Health Organisation (WHO) accepted a recommendation from the WHO Emergency Committee that COVID-19 was no longer a public health emergency. NIMDTA remain vigilant to future COVID variants and remain in a state of readiness to enact emergency plans and fully remote working practices if significant threats emerge.

11. Conclusion

NIMDTA has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds as detailed in Managing Public Money NI.

Further to considering the accountability framework within NIMDTA and in conjunction with the assurances given to me by the Head of Internal Audit I am content that NIMDTA has operated a sound system of internal governance during the period 2022-23 except for the limited assurance areas.

Handwritten signature of Mark McCarey in black ink.

Mr Mark McCarey  
**Chief Executive**

Date: 22 June 2023

## Accountability Report

### 2. Remuneration and Staff Report

#### 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 Directors' remuneration. The Remuneration Report summarises the remuneration policy of NIMDTA and particularly its application in connection with senior managers. The report also describes how NIMDTA applies the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 issued by DoH.

#### Remuneration Committee

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

| Name                  | Role                         |
|-----------------------|------------------------------|
| Mr Derek Wilson       | Non-Executive Member, Chair  |
| Ms Geraldine Campbell | Non-Executive Lay Member     |
| Brendan Garland       | Non-Executive Finance Member |
| Mr Hall Graham        | Non-Executive Dental Member  |
| Dr Janet Little OBE   | Non-Executive Medical Member |
| Mr Garry McKenna      | Non-Executive Lay Member     |

#### Remuneration Policy

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

Performance of the Chief Executive is assessed using a performance management system which comprises of individual appraisal and review. Their performance is then considered by the Board and a judgment is made as to their banding in line with the Senior Executive contract against the achievement of regional, organisational and personal objectives.

## Contracts

HSC appointments are made on the basis of the merit principle in fair and open competition and in accordance with all relevant legislation and Circular HSS (SM) 3/2001. All contracts of Senior Executives in NIMDTA are permanent. Non-executive contracts are made on a fixed term basis of up to a period of four years, with the option of a single further extension for a period of up to four years.

The dates of appointment for NIMDTA's Executive and Non-Executive Directors are set out below. Non-Executive Directors and any associated extensions, are put in place by the Public Appointments Unit, DoH:

## Executive Directors

Mr M McCarey was appointed as Chief Executive on 1 April 2021, acting in post from 1 October 2020;

Dr I Steele was appointed as Director Education/Postgraduate Medical Dean on 4 January 2021, until 31 October 2022;

Dr C Harron was appointed as Interim Director Education/Postgraduate Medical Dean on 1 November 2022;

Dr B Hendron was appointed as Postgraduate Dental Dean on 1 February 2016;

Dr M Stone was appointed as Director of General Practice Education on 6 January 2020; and

Dr L Parks was appointed as Director of NI foundation School on 1 August 2018.

## Non-Executive Directors

Mr D Wilson was appointed (as Chair) on 1 October 2021 and ends on 30 September 2025;

Dr J Little OBE was appointed on 1 April 2017 (received an extension to current appointment that commenced on 1 April 2021 and ends on 31 March 2025). Dr J Little has formally tendered her resignation as a Non-Executive Director of the Board which will take effect before 31 December 2023;

Mr G McKenna was appointed on 1 April 2017 (received an extension to current appointment that commenced on 1 April 2021 and ends on 31 March 2025);

Ms G Campbell was appointed on 1 September 2021 ends on 31 August 2025;

Mr B Garland was appointed on 1 September 2021 ends on 31 August 2025; and

Mr H Graham was appointed on 1 October 2021 and ends on 30 September 2025.

### Notice period

Three months' 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.

### Termination Payments

Statutory provisions only apply as detailed in contracts. There were no payments made to Directors in respect of compensation for loss of office during 2022-23. Further, there were no payments made to Directors in respect of compensation for loss of office during 2021-22.

### Retirement Age

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

### Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

### Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

### Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. No bonus payments were made in 2022-23 or in 2021-22.

## Retirement Benefit costs

### - HSC Superannuation Scheme

NIMDTA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIMDTA and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to DoH. NIMDTA 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 DoH.

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

In respect of Directors, there are no provisions for the cost of early retirement included in the 2022-23 accounts. Further, there were no provisions for the cost of early retirement included in the 2022-23 accounts.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2022-23 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2022-23 accounts. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2022-23 accounts.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015 except for some members entitled to continue in this Scheme through 'protection' arrangements. On 1 April 2015 a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 scheme not eligible to continue in that scheme as well as new HSC employees on or after 1 April 2015. The 2015 scheme is a Career Average Revalued Earnings (CARE) scheme.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoH. It is expected, that in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the



different HSC Pension Schemes ie 1995 Section, 2008 Section and 2015 Scheme and is not the monetary benefits received. This is known as the ‘McCloud Remedy’ and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes. Further information on this will be included in the HSC Pension Schemes accounts.

Employee contributions are determined by the level of pensionable earnings. The employee contribution rates for the 2022-23 year are as follows for members of the HSC Superannuation Scheme below:

| Annual pensionable earnings<br>(full-time equivalent basis) | Contribution rate before tax relief from 1 April 2022<br>(phase 1) |
|---|--|
| <b>Up to £13,246</b>  | <b>5.1%</b>  |
| <b>£13,247 to £16,831</b>                                   | <b>5.7%</b>  |
| <b>£16,832 to £22,878</b>                                   | <b>6.1%</b>  |
| <b>£22,879 to £23,948</b>                                   | <b>6.8%</b>  |
| <b>£23,949 to £28,223</b>                                   | <b>7.7%</b>  |
| <b>£28,224 to £29,179</b>                                   | <b>8.8%</b>  |
| <b>£29,180 to £43,805</b>                                   | <b>9.8%</b>  |
| <b>£43,806 to £49,245</b>                                   | <b>10.0%</b>   |
| <b>£49,246 to £56,163</b>                                   | <b>11.6%</b>   |
| <b>£56,164 to £72,030</b>                                   | <b>12.5%</b>   |
| <b>£72,031 and above</b>                                    | <b>13.5%</b>   |

### University Superannuation Scheme

NIMDTA also participates in the University Superannuation Scheme. This is a multi-employer defined benefit scheme with employer contributions of 23.7% of gross pay. Further information on this can be obtained from the Universities Superannuation Scheme Limited (website: <http://www.uss.co.uk>). The most up to date actuarial was carried out at 31 March 2020. NIMDTA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

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

### Salary and Pension Entitlements

The salary, pension entitlement and the value of any taxable benefits in kind paid to both Executive and Non-Executive Directors is set out overleaf. This information is subject to audit.

There is a requirement for the Remuneration Report to include a Single Total Figure of Remuneration. The figure includes salary, bonus/performance pay, benefits in kind as well as pension benefits. The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights. This is also included overleaf.

## Non-Executive Member Remuneration (Audited)

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

|  | Salary<br>£000s | Bonus<br>Performance<br>Pay<br>£000s | 2022-23<br>Benefits in<br>Kind<br>(Rounded<br>to nearest<br>£100) | Pension<br>Benefit<br>£000s | Total<br>£000s | Salary<br>£000s                   | Bonus<br>Performance<br>Pay<br>£000s | 2021-22<br>Benefits in<br>Kind<br>(Rounded<br>to nearest<br>£100) | Pension<br>Benefit<br>£000s | Total<br>£000s                    |
|--|-----------------|--------------------------------------|---|-----------------------------|----------------|-----------------------------------|--------------------------------------|---|-----------------------------|-----------------------------------|
| <b>Non-Executive Members</b>                     |                 |                                      |   |                             |                |                                   |                                      |   |                             |                                   |
| <b>Mr D Wilson (Chair) <sup>1</sup></b>          | <b>15-20</b>    | -                                    | -   | -                           | <b>15-20</b>   | <b>5-10</b><br><b>(FYE 15-20)</b> | -                                    | -   | -                           | <b>5-10</b><br><b>(FYE 15-20)</b> |
| <b>Mr G McKenna (Interim Chair) <sup>2</sup></b> | <b>0-5</b>      | -                                    | -   | -                           | <b>0-5</b>     | <b>5-10</b><br><b>(FYE 15-20)</b> | -                                    | -   | -                           | <b>5-10</b><br><b>(FYE 15-20)</b> |
| <b>Dr J Little OBE (Non-Executive Director)</b>  | <b>0-5</b>      | -                                    | -   | -                           | <b>0-5</b>     | <b>0-5</b>                        | -                                    | -   | -                           | <b>0-5</b>                        |
| <b>Mr B Garland (Non-Executive Director)</b>     | <b>0-5</b>      | -                                    | -   | -                           | <b>0-5</b>     | <b>0-5</b>                        | -                                    | -   | -                           | <b>0-5</b>                        |
| <b>Ms G Campbell (Non-Executive Director)</b>    | <b>0-5</b>      | -                                    | -   | -                           | <b>0-5</b>     | <b>0-5</b>                        | -                                    | -   | -                           | <b>0-5</b>                        |
| <b>Mr H Graham (Non-Executive Director)</b>      | <b>0-5</b>      | -                                    | -   | -                           | <b>0-5</b>     | <b>0-5</b>                        | -                                    | -   | -                           | <b>0-5</b>                        |

Non-Executive gross pay includes the 2019-20 and 2020-21 pay awards but excludes pay award circulars issued post year end

<sup>1</sup> Mr D Wilson was appointed as Chair on 1 October 2021

<sup>2</sup> Mr G McKenna was appointed as Acting Chair from 01 July 2021 until 30 September 2021, resuming his role as Non-Executive Lay Representative from 1 October 2021

## Senior Management Remuneration (Audited)

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

|   | 2022-23                                |  |  | 2021-22                                |  |                             | Total<br>£000s |  |
|---|--|--|--|--|--|-----------------------------|----------------|--|
|   | Salary<br>£000s                        | Benefits in<br>Kind<br>(Rounded<br>to nearest<br>£100) | Pension<br>Benefit <sup>3</sup><br>£000s | Salary<br>£000s                        | Benefits in<br>Kind<br>(Rounded<br>to nearest<br>£100) | Pension<br>Benefit<br>£000s |                |  |
| <b>Executive Members</b>  |  |  |  |  |  |                             |                |  |
| <b>Mr M McCarey (Chief Executive)</b>   | <b>80-85</b>                           | <b>1200</b>  | <b>29</b>                                | <b>110-115</b>                         | <b>80-85</b>   | <b>300</b>                  | <b>46</b>      | <b>125-130</b>                         |
| <b>Dr I Steele<sup>4</sup> (Director of Education/Postgraduate Medical Dean)</b>                  | <b>100-105</b><br><b>(FYE 160-165)</b> | <b>-</b>   | <b>18</b>                                | <b>120-125</b><br><b>(FYE 160-165)</b> | <b>165-170</b>   | <b>-</b>                    | <b>121</b>     | <b>285-290</b>                         |
| <b>Dr C Harron (Medical Director/ Acting Director of Education/Postgraduate Medical Dean)</b>     | <b>70-75</b>                           | <b>-</b>   | <b>41</b>                                | <b>110-115</b>                         | <b>135-140</b>   | <b>-</b>                    | <b>136</b>     | <b>270-275</b>                         |
| <b>Dr B Hendron<sup>5</sup> (Postgraduate Dental Dean)</b>  | <b>150-155</b><br><b>(FYE 170-175)</b> | <b>1300</b>  | <b>38</b>                                | <b>190-195</b><br><b>(FYE 210-215)</b> | <b>90-95</b><br><b>(FYE 110-115)</b>                   | <b>-</b>                    | <b>40</b>      | <b>130-135</b><br><b>(FYE 150-155)</b> |
| <b>Dr L Parks<sup>6</sup> (Director of Foundation school)</b>                                     | <b>100-105</b><br><b>(FYE 160-165)</b> | <b>-</b>   | <b>39</b>                                | <b>140-145</b><br><b>(FYE 165-170)</b> | <b>110-115</b>   | <b>-</b>                    | <b>36</b>      | <b>130-135</b>                         |
| <b>Dr M Stone (Director of Postgraduate GP Education)</b>   | <b>140-145</b>                         | <b>-</b>   | <b>111</b>                               | <b>250-255</b>                         | <b>140-145</b>   | <b>-</b>                    | <b>84</b>      | <b>225-230</b>                         |
| <b>Dr A Smyth (Director of Hospital Specialty Training/ Director of Professional Development)</b> | <b>150-155</b>                         | <b>800</b>   | <b>49</b>                                | <b>200-205</b>                         | <b>70-75</b><br><b>(FYE 140-145)</b>                   | <b>200</b>                  | <b>15</b>      | <b>85-90</b><br><b>(FYE 155-160)</b>   |

Executive gross pay included the 2022-23 pay award

<sup>3</sup> The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights. Executive gross pay includes the 2016-17 and 2017-18 pay award but excludes pay award circulars issued post year end.

<sup>4</sup> Dr I Steele (Director Education/Postgraduate Medical Dean) resigned 30 October 2022. During 2022-23 Dr Steele worked additional hours over and above contracted hours.

<sup>5</sup> Dr B Hendron (Postgraduate Dental Dean) increased Medical Programmed Activities (PAs) during the 2022-23 year and moved from 0.7 WTE at the beginning of the year to 1.0 at year end. Dr Hendron also worked additional hours over and above contracted hours during the year.

<sup>6</sup> Dr L Parks (Director of Foundation School) increased Medical PAs during the 2022-23 year

## Fair Pay Statement (Audited)

NIMDTA is required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the remuneration of the organisation's workforce. This is based on an annualised full-time equivalent salary. The table below outlines these relationships:

| Fair Pay  | 2022-23     | 2021-22     |
|---|-------------|-------------|
| Band of Highest Paid Director's Total Remuneration (£000s)* | 170-175     | 165-170     |
| 25 <sup>th</sup> Percentile Total Remuneration (£)          | 26,420      | 24,882      |
| Median Total Remuneration (£)                               | 96,244      | 92,382      |
| 75 <sup>th</sup> Percentile Total Remuneration (£)          | 100,755     | 96,233      |
| Ratio (25 <sup>th</sup> /Median/75 <sup>th</sup> )          | 6.6/1.8/1.7 | 6.6/1.8/1.7 |

\* Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Agency Staff Remuneration is included in the figures above.

The banded remuneration of the highest-paid director in NIMDTA in the financial year 2022-23 was £170,000-£175,000 (2021-22; £165,000-£170,000). This was 6.6 times (2021-22; 6.6) the 25<sup>th</sup> percentile remuneration of the workforce, which was £26,420 (2021-22; £24,882), 1.8 times median remuneration of the workforce, which was £96,244 (2021-22; £92,382) and 1.7 times (2021-22; 1.7) the 75<sup>th</sup> percentile remuneration of the workforce, which was £100,755 (2021-22; £96,233).

The percentage change in respect of NIMDTA are shown in the following table:

| Percentage change for:                        | 2022-23 vs 2021-22 |
|---|--------------------|
| Average employee salary and allowances        | 2.53%              |
| Highest paid director's salary and allowances | 5.95%              |

The average salary and highest paid director have increased from 2022-23 due to pay awards and additional hours worked in year. No performance pay or bonuses were payable to NIMDTA employees in these years.

In 2022-23, no (2021-22, 0) employees received remuneration in excess of the highest-paid director. Excluding highest-paid director, remuneration ranged from £21,277 to £151,863 (2021-22; £20,330 to £140,573). Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in kind.

#### Pensions of Senior Management (Audited)

|  | Accrued pension at pension age as at 31/3/22 and related lump sum<br>£000s | Real increase in pension and related lump sum at pension age<br>£000s | CETV at 31/03/23<br>£000s | CETV at 31/03/22<br>£000s | Real increase in CETV<br>£000s |
|--|--|---|---------------------------|---------------------------|--------------------------------|
| <b>Executive Members</b>   |  |   |                           |                           |                                |
| Mr M McCarey<br>Chief Executive  | 10-15<br>Plus lump sum of 0-5  | 0-2.5<br>Plus lump sum of 0-2.5                                       | 133                       | 113                       | 7                              |
| Dr I Steele<br>Director of Education/<br>Postgraduate Medical Dean                               | 65-70<br>Plus lump sum of 140-145  | 0-2.5<br>Plus lump sum of 0-2.5                                       | 1,372                     | 1,294                     | 1                              |
| Dr C Harron<br>Medical Director/ Acting<br>Director of Education/<br>Postgraduate Medical Dean   | 60-65<br>Plus lump sum of<br>125-130                                       | 0-2.5<br>Plus lump sum of 0-2.5                                       | 1,264                     | 1,200                     | 29                             |
| Dr B Hendron<br>Postgraduate Dental Dean   | 20-25<br>Plus lump sum of 0-5  | 0-2.5<br>Plus lump sum of 0-2.5                                       | 291                       | 255                       | 1                              |
| Dr L Parks<br>NI Foundation School Director  | 40-45<br>Plus lump sum of 70-75  | 0-2.5<br>Plus lump sum of 0-2.5                                       | 770                       | 879                       | 9                              |
| Dr M Stone<br>Director of Postgraduate GP<br>Education   | 70-75<br>Plus lump sum of<br>195-200                                       | 5-7.5<br>Plus lump sum of 7.5-10                                      | 1,741                     | 1,558                     | 66                             |
| Dr A Smyth<br>Director of Hospital Specialty<br>Training/Director of Professional<br>Development | 50-55<br>Plus lump sum of<br>100-105                                       | 0-2.5<br>Plus lump sum of 0-2.5                                       | 1,016                     | 943                       | 18                             |

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

### Cash Equivalent Transfer Value

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 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. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

### 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.

## **Staff Report**

At 31 March 2023 there were 308 employees (116 male and 192 female) on NIMDTA's payroll, including six Non-Executive Directors.

The breakdown was as follows:

| <b>Non –Executive Directors</b>                 | <b>Male</b> | <b>Female</b> |
|---|-------------|---------------|
| Board Members                                   | 4           | 2             |
| <b>Total</b>                                    | <b>4</b>    | <b>2</b>      |
| <b>Medical and Dental</b>                       |             |               |
| Chief Executive                                 | 1           | -             |
| Consultant (Director)                           | 1           | 5             |
| GP Educator GP00-GP06                           | 33          | 60            |
| <b>Total</b>                                    | <b>35</b>   | <b>65</b>     |
| <b>Administrative and Clerical</b>              |             |               |
| AFC Band 3                                      | 5           | 6             |
| AFC Band 4                                      | 5           | 28            |
| QUB Band 4                                      | 0           | 1             |
| QUB Band 5                                      | 0           | 1             |
| AFC Band 5                                      | 3           | 12            |
| AFC Band 6                                      | 4           | 6             |
| AFC Band 7                                      | 1           | 2             |
| AFC Band 8A                                     | 0           | 1             |
| AFC Band 8B                                     | 2           | 3             |
| <b>Total</b>                                    | <b>20</b>   | <b>60</b>     |
| <b>Medical Programmed Activities Re-charges</b> |             |               |
| Consultant                                      | 52          | 55            |
| <b>Total</b>                                    | <b>52</b>   | <b>55</b>     |
| <b>*Agency Staff</b>                            |             |               |
| AFC Band 3                                      | 4           | 9             |
| AFC Band 4                                      | 1           | 1             |
| <b>Total</b>                                    | <b>5</b>    | <b>10</b>     |
| <b>Total Staff Numbers:</b>                     | <b>116</b>  | <b>192</b>    |

*\*Agency staff replaced NIMDTA staff who were on sick leave, maternity leave and career breaks. The data contained in this table excludes outward secondments.*



### Staff Turnover

In 2022-23 NIMDTA's staff turnover rate was 12.6%. This turnover breakdown relates to 81.8% of staff moving on to a new role, 13.6% of staff retiring from post and 0% of staff whom had come to the end of a Fixed Term Contract. In total, there were 22 permanent Leavers in 2022-23.

In 2021-22 NIMDTA's staff turnover rate was 13.45%. This turnover breakdown relates to 82.61% of staff moving on to a new role, 13.04% of staff retiring from post and 4.35% of staff leaving for other reasons.

### Sickness Absence

During 2022-23, the staff absence rate was 2.86% representing a loss of 6,160.66 hours which was below the DoH target of 3.35%. In 2021-22 there were 5,838.24 hours lost due to sickness representing a loss of 3.14%. All COVID-19 related sickness absence was included within NIMDTA's staff absence rate into our statistics after October 2022.

### Staff Engagement

There was an opportunity for staff to participate in a survey to inform the strategic plan which was facilitated by HSCLC Consultants in which there was a 62% response rate. Feedback from the survey was very positive and provided tangible outputs to help shape and develop NIMDTA's strategic direction going forward.

NIMDTA held two staff engagement events held during 2022-23 which were an opportunity for Senior Management to update NIMDTA staff on developments with Strategic Planning, listen to staff and answer any queries that were raised.

### Section 75 Equality Duty NI Act 1998

NIMDTA produced an annual progress report to the Equality Commission in August 2022. This report outlined progress on our Equality Action Plan and Disability Action Plan. Along with other HSC bodies NIMDTA encouraged recruitment agencies to promote equality of opportunity through monitoring to staff employed by the recruitment agency.

During 2022-23 Corporate Inductions were delivered to all new staff with core topics including NIMDTA's Statutory Equality Duty under Section 75 and all relative employee policies in relation to equality and disability. NIMDTA provide the Equality Commission with equality monitoring of

the NIMDTA Workforce on an annual basis. NIMDTA commenced consultation of its new Equality and Disability Action Plans in April 2023. As part of the induction process, new NIMDTA staff will meet with their Line Manager to discuss in detail staff policies that can be accessed through the NIMDTA intranet such as Health and Safety, Code of Conduct and the Staff Handbook, to name just a few. NIMDTA Staff are also advised on the mandatory e-learning courses they are required to undertake such as Manual Handling, Fire Safety and Cyber Security. If staff member requires an adjustment, a Display, Screen, Equipment (DSE) assessment and personal risk assessment can be made.

NIMDTA recognised the importance of supporting carers in the workplace especially with hybrid working and reviewed the flexible working policy to align with the needs of staff during the pandemic. For transgender and non-binary staff to feel more supported in the workplace a new Gender Identity policy was produced and all staff are encouraged to undertake Making a Difference online training.

Nine equality workshops were provided to hospital trainers, GP trainers and Dental trainers. Through the Equality Forum NIMDTA met with Disability action to explore the impact of hybrid working on disabled employees.

The Senior Professional Support Manager is the Disability Champion for NIMDTA and NIMDTA staff are invited to attend the BSO Disability Network, Tapestry. NIMDTA staff participated in two Disability Awareness Days: Autism 21 February 2023 and Bowel Conditions 8 March 2023.

The Senior professional Support Manager delivered a presentation to the Equality Forum on the support systems being introduced by NIMDTA for trainees new to Northern Ireland in November 2022.

#### Public Sector appointees and Staff Resources not on Payroll

Under DoH circular reference: HSC (F) 21-2014 Departmental ALBs are required to disclose in their Annual Reports the details of 'off-payroll' engagements at a total cost of over £58,200 per annum that were in place during 2022-23.

NIMDTA had no off-payroll engagements during 2022-23.

## Consultancy Expenditure

NIMDTA had no consultancy expenditure during 2022-23. Further, there was no consultancy expenditure during 2021-22.

## Staff Costs (Audited)

| Staff costs comprise  | Permanently employed staff<br>£000s | 2023             |                | 2022           |
|---|-------------------------------------|------------------|----------------|----------------|
|   |                                     | *Others<br>£000s | Total<br>£000s | Total<br>£000s |
| Wages and salaries  | 4,719                               | 101,098          | 105,817        | 74,490         |
| Social security costs   | 441                                 | 12,314           | 12,755         | 8,507          |
| Other pension costs   | 914                                 | 14,470           | 15,384         | 10,647         |
| <b>Sub-Total</b>  | <b>6,074</b>                        | <b>127,882</b>   | <b>133,956</b> | <b>93,644</b>  |
| Capitalised staff costs   | -                                   | -                | -              | -              |
| <b>Total staff costs reported in Statement of Comprehensive Expenditure</b> | <b>6,074</b>                        | <b>127,882</b>   | <b>133,956</b> | <b>93,644</b>  |
| Less recoveries in respect of outward secondments                           | -                                   | -                | 128,451        | 88,233         |
| <b>Total net costs</b>  | <b>-</b>                            | <b>-</b>         | <b>5,505</b>   | <b>5,411</b>   |

*\* The staff numbers disclosed as Others in 2022-23 relate to agency, Single Lead Employer and temporary staffing included in the Trust RRLs.*

Included within trust RRLs were £4.8m of salary costs in relation to Programmed Activity recharges and recognition of trainers.

### Average Number of Persons employed (Audited)

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

|   | Permanently<br>employed staff<br>No. | 2022-23<br>Others*<br>No. | Total<br>No. | 2021-22<br>Total<br>No. |
|---|--------------------------------------|---------------------------|--------------|-------------------------|
| Administrative and Clerical                                   | 79                                   | 8                         | 87           | 80                      |
| Medical & Dental  | 18                                   | -                         | 18           | 19                      |
| Medical & Dental (inc within Trust RRLs)                      | 5                                    | 35                        | 40           | 40                      |
| Medical & Dental (SLE)  | -                                    | 1,739                     | 1,739        | 1,505                   |
| <b>Total average number of persons employed</b>               | <b>102</b>                           | <b>1,782</b>              | <b>1,884</b> | <b>1,505</b>            |
| Less average staff number relating to capitalised staff costs | -                                    | -                         | -            | -                       |
| Less average staff number in respect of outward secondments   | -                                    | 1,739                     | 1,739        | 1,366                   |
| <b>Total net average number of persons employed</b>           | <b>102</b>                           | <b>43</b>                 | <b>145</b>   | <b>139</b>              |

*The staff numbers disclosed as Others in 2022-23 relate to agency (8), Single Lead Employer staff (1,739) and temporary staffing included in Trust RRLs (35).*

2022-23 staff numbers exclude 6 Non-Executive Board members.

### Early Retirement and Other Compensation Scheme – Exit Packages (Audited)

During 2022-23, NIMDTA had no staff leave through early retirements, exit packages or any other form of compensation schemes.

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at Note 3 in the Accounts. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

### Staff Benefits

There were no staff benefits paid during 2022-23 or 2021-2022.

### Retirements due to Ill-health

During the year 2022-23, no NIMDTA staff retired early on the grounds of ill health. In 2021-22, one staff member retired early on the grounds of ill-health. The estimated additional pension liabilities of this ill-health retirement in year amounted to £1k. These costs are borne by the HSC Pension Scheme.

## Accountability Report

### 3. Accountability and Audit Report

#### a) Funding Report

##### Losses and Special Payments (Audited)

| Losses statement              | Number of Cases | 2022-23 | 2021- 22 |
|-------------------------------|-----------------|---------|----------|
|                               |                 | £       | £        |
| <b>Total number of losses</b> | 1               | 9,237   | -        |
| <b>Total value of losses</b>  | 1               | 9,237   | -        |

There were administrative write-offs made during 2022-23 in relation to Single Lead Employer administration following detailed reconciliation work since the scheme began in 2018-19. The losses relate to invoicing errors and total £9,237 over the last four financial years. There were no losses in 2021-22.

##### Losses and Special Payments over £250,000 (Audited)

NIMDTA had no losses or special payments over £250,000.

##### Fees and Charges

There were no other fees and charges made during 2022-23. Further, there were no other fees and charges made during 2021-22.

##### Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, NIMDTA also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. NIMDTA had no remote contingent liabilities in 2022-23 or 2021-22.

##### Compliance with Regularity of Expenditure Guidance (Audited)

NIMDTA developed a budget that supported the work of its Business Plan 2022-23. A budget update report was provided to DoH on a monthly basis, with any variances explained.

NIMDTA has an Authorisation Framework in place, which sets out the delegated authority for budgetary spend. This Framework is kept under regular review.

NIMDTA has put in place contracts, service level agreements, and learning and development agreements that identify the terms for significant and regular areas of spend. These agreements are kept under regular review, with variances and/or resultant issues being reported to the NIMDTA Board.

NIMDTA is not aware of any irregularities or variances in spend in relation to expenditure guidance.

#### Long Term Expenditure Report

A full overview of the Long-Term Expenditure Trends within NIMDTA is provided in the Performance Report on pages 45 to 46.

#### Gifts and Hospitality

There were no other special payments or gifts made during 2022-23 or 2021-22.

Handwritten signature of Mark McCarey in black ink.

Mr Mark McCarey  
**Chief Executive**

Date: 22 June 2023

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

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

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

I certify that I have audited the financial statements of the Northern Ireland Medical and Dental Training Agency for the year ended 31 March 2023 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

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 2023 and of the Northern Ireland Medical and Dental Training Agency's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of Northern Ireland Medical and Dental Training Agency in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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



### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that Northern Ireland Medical and Dental Training Agency's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Medical and Dental Training Agency's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for Northern Ireland Medical and Dental Training Agency is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Northern Ireland Medical and Dental Training Agency and Accounting Officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Northern Ireland Medical and Dental Training Agency and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and

- the information given in the Performance Report and Accountability 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**

In the light of the knowledge and understanding of the Northern Ireland Medical and Dental Training Agency and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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 and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Responsibilities of the Northern Ireland Medical and Dental Training Agency and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Northern Ireland Medical and Dental Training Agency and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Medical and Dental Training Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Northern Ireland Medical and Dental Training Agency will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if,

individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Medical and Dental Training Agency through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on Northern Ireland Medical and Dental Training Agency's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Ireland Medical and Dental Training Agency's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and management override of controls;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

## **Report**

I have no observations to make on these financial statements.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*BELFAST*  
*BT7 1EU*

26 July 2023



NIMDTA

ANNUAL ACCOUNTS FOR  
THE YEAR ENDED  
31 MARCH 2023

ENHANCING  
PATIENT CARE  
THROUGH TRAINING

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# **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

## **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **FOREWORD**

The accounts for the year ended 31 March 2023 have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance Financial Reporting manual (FReM) and in accordance with the requirements of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**CERTIFICATE OF THE CHAIRMAN AND CHIEF EXECUTIVE**

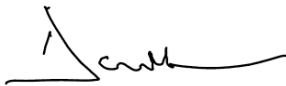
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 107-145) which I am required to prepare on behalf of the Northern Ireland Medical and Dental Training Agency have been compiled from and are in accordance with the accounts and financial records maintained by the Northern Ireland Medical and Dental Training Agency and with the accounting standards and policies for HSC bodies approved by the DoH.



Chief Executive

Date: 22 June 2023

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 107 to 145) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Chair

Date: 22 June 2023



Chief Executive

Date: 22 June 2023



## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2023

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

|  | NOTE        | 2023<br>£            | 2022<br>£            |
|--|-------------|----------------------|----------------------|
| <b>Income</b>  |             |                      |                      |
| Revenue from contracts with customers                              | 4.1         | 96,521               | 123,628              |
| Other operating income   | 4.2         | 128,807,920          | 88,452,659           |
| Deferred income  | 4.3         | -                    | -                    |
| <b>Total operating income</b>                                      |             | <b>128,904,441</b>   | <b>88,576,287</b>    |
| <b>Expenditure</b>   |             |                      |                      |
| Staff costs  | 3           | (133,955,641)        | (93,643,939)         |
| Purchase of goods and services                                     | 3           | -                    | -                    |
| Depreciation, amortisation and impairment charges                  | 3           | (392,682)            | (172,812)            |
| Provision expense  | 3/15        | (29,301)             | -                    |
| Other expenditure  | 3           | (23,131,180)         | (18,398,972)         |
| <b>Total operating expenditure</b>                                 |             | <b>(157,508,804)</b> | <b>(112,215,723)</b> |
| <b>Net Expenditure</b>   |             | <b>(28,604,363)</b>  | <b>(23,639,436)</b>  |
| Finance income   | 4.2         | -                    | -                    |
| Finance expense  | 3           | -                    | -                    |
| <b>Net expenditure for the year</b>                                |             | <b>(28,604,363)</b>  | <b>(23,639,436)</b>  |
| Adjustment to net expenditure for non cash items                   | 23.1        | 804,442              | 363,742              |
| Net expenditure funded by RRL                                      |             | (27,799,921)         | (23,275,694)         |
| Revenue Resource Limit (RRL)                                       | 23.1        | 27,837,766           | 23,342,966           |
| <b>Surplus/(Deficit) against RRL</b>                               |             | <b>37,845</b>        | <b>67,272</b>        |
| <b>OTHER COMPREHENSIVE NET EXPENDITURE</b>                         |             |                      |                      |
|  | NOTE        | 2023<br>£            | 2022<br>£            |
| <b>Items that will not be reclassified to net operating costs:</b> |             |                      |                      |
| Net gain/(loss) on revaluation of property, plant & equipment      | 5.1/9/5.2/9 | 5,839                | 2,870                |
| Net gain/(loss) on revaluation of intangibles                      | 6.1/9/6.2/9 | -                    | -                    |
| Net gain/(loss) on revaluation of financial instruments            | 7/9         | -                    | -                    |
| <b>Items that may be reclassified to net operating costs:</b>      |             |                      |                      |
| Net gain/(loss) on revaluation of investments                      |             | -                    | -                    |
| <b>COMPREHENSIVE NET EXPENDITURE for the year ended 31 March</b>   |             | <b>(28,598,524)</b>  | <b>(23,636,566)</b>  |

The notes on pages 111-145 form part of these accounts

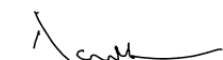
# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

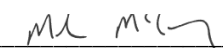
## STATEMENT of FINANCIAL POSITION as at 31 March 2023

This statement presents the financial position of NIMDTA. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

|  | NOTE       | 2023         |                   | 2022        |                   |
|--|------------|--------------|-------------------|-------------|-------------------|
|  |            | £            | £                 | £           | £                 |
| <b>Non Current Assets</b>                    |            |              |                   |             |                   |
| Property, plant and equipment                | 5.1/5.2/17 | 929,024      |                   | 776,552     |                   |
| Intangible assets                            | 6.1/6.2    | 14,159       |                   | 17,699      |                   |
| Financial assets                             | 7          | -            |                   | -           |                   |
| Non current trade and other receivables      | 13         | -            |                   | -           |                   |
| Other non current assets                     | 13         | -            |                   | -           |                   |
| <b>Total Non Current Assets</b>              |            |              | 943,183           |             | 794,251           |
| <b>Current Assets</b>                        |            |              |                   |             |                   |
| Assets classified as held for sale           | 10         | -            |                   | -           |                   |
| Inventories                                  | 11         | 1,220        |                   | 1,220       |                   |
| Trade and other receivables                  | 13         | 17,609,583   |                   | 9,901,065   |                   |
| Other current assets                         | 13         | 652,553      |                   | 335,684     |                   |
| Current Intangible assets                    | 13         | -            |                   | -           |                   |
| Current Financial assets                     | 7          | -            |                   | -           |                   |
| Cash and cash equivalents                    | 12         | 7,624,605    |                   | 10,690,431  |                   |
| <b>Total Current Assets</b>                  |            |              | 25,887,961        |             | 20,928,400        |
| <b>Total Assets</b>                          |            |              | <b>26,831,144</b> |             | <b>21,722,651</b> |
| <b>Current Liabilities</b>                   |            |              |                   |             |                   |
| Trade and other payables                     | 14         | (10,995,599) |                   | (8,602,715) |                   |
| Other liabilities                            | 14/17      | (177,220)    |                   | -           |                   |
| Current Intangible liabilities               | 14         | -            |                   | -           |                   |
| Financial liabilities                        | 7          | -            |                   | -           |                   |
| Provisions                                   | 15         | -            |                   | -           |                   |
| <b>Total Current Liabilities</b>             |            |              | (11,172,819)      |             | (8,602,715)       |
| <b>Total assets less current liabilities</b> |            |              | <b>15,658,325</b> |             | <b>13,119,936</b> |
| <b>Non Current Liabilities</b>               |            |              |                   |             |                   |
| Provisions                                   | 15         | (29,301)     |                   | -           |                   |
| Other payables > 1 yr                        | 14         | (148,975)    |                   | -           |                   |
| Financial liabilities                        | 7          | -            |                   | -           |                   |
| <b>Total Non Current Liabilities</b>         |            |              | (178,276)         |             | -                 |
| <b>Total assets less total liabilities</b>   |            |              | <b>15,480,049</b> |             | <b>13,119,936</b> |
| <b>Taxpayer's Equity and other reserves</b>  |            |              |                   |             |                   |
| Revaluation reserve                          |            | 16,670       |                   | 10,831      |                   |
| SoCNE Reserve                                |            | 15,463,379   |                   | 13,109,105  |                   |
| <b>Total equity</b>                          |            |              | <b>15,480,049</b> |             | <b>13,119,936</b> |

The financial statements on pages 103 to 106 were approved by the Board on (date) and were signed on its behalf by;

Signed  (Chair) Date\_ 22 June 2023

Signed  (Chief Executive) Date\_ 22 June 2023

The notes on pages 111-145 form part of these accounts.

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### STATEMENT of CASH FLOWS for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of NIMDTA during the reporting period. The statement shows how NIMDTA generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by NIMDTA. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to NIMDTA's future public service delivery.

|  | NOTE | 2023<br>£           | 2022<br>£           |
|--|------|---------------------|---------------------|
| <b>Cash flows from operating activities</b>  |      |                     |                     |
| Net surplus after interest/Net operating expenditure   |      | (28,604,363)        | (23,639,436)        |
| Adjustments for non-cash costs   | 3    | 445,883             | 194,910             |
| (Increase)/decrease in trade and other receivables   |      | (8,025,387)         | (3,933,464)         |
| <i>Less movements in receivables relating to items not passing through the NEA</i>                                 |      |                     |                     |
| Movements in receivables relating to the sale of property, plant & equipment                                       |      | -                   | -                   |
| Movements in receivables relating to the sale of intangibles   |      | -                   | -                   |
| Movements in receivables relating to finance leases  |      | -                   | -                   |
| Movements in receivables relating to PFI and other service concession arrangement contracts                        |      | -                   | -                   |
| (Increase)/decrease in inventories   |      | -                   | -                   |
| Increase/(decrease) in trade payables  | 14   | 2,719,079           | 2,678,636           |
| <i>Less movements in payables relating to items not passing through the NEA</i>                                    |      |                     |                     |
| Movements in payables relating to the purchase of property, plant & equipment                                      | 14   | (11,450)            | 291,270             |
| Movements in payables relating to the purchase of intangibles  | 14   | -                   | -                   |
| Movements in payables relating to finance leases   | 14   | (326,195)           | -                   |
| Movements on payables relating to PFI and other service concession arrangement contracts                           |      | -                   | -                   |
| Use of provisions  | 15   | -                   | -                   |
| <b>Net cash inflow/(outflow) from operating activities</b>   |      | <b>(33,802,433)</b> | <b>(24,408,084)</b> |
| <b>Cash flows from investing activities</b>  |      |                     |                     |
| (Purchase of property, plant & equipment)  | 5    | (22,585)            | (342,832)           |
| (Purchase of intangible assets)  | 6    | -                   | (17,699)            |
| 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>(22,585)</b>     | <b>(360,531)</b>    |
| <b>Cash flows from financing activities</b>  |      |                     |                     |
| Grant in aid   |      | 30,934,737          | 33,628,267          |
| Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements | 12   | (175,545)           | -                   |
| <b>Net financing</b>   |      | <b>30,759,192</b>   | <b>33,628,267</b>   |
| <b>Net increase (decrease) in cash &amp; cash equivalents in the period</b>  | 12   | <b>(3,065,826)</b>  | <b>8,859,652</b>    |
| <b>Cash &amp; cash equivalents at the beginning of the period</b>  | 12   | <b>10,690,431</b>   | <b>1,830,779</b>    |
| <b>Cash &amp; cash equivalents at the end of the period</b>  |      | <b>7,624,605</b>    | <b>10,690,431</b>   |

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### STATEMENT of CHANGES in TAXPAYER'S EQUITY for the year ended 31 March 2023

This statement shows the movement in the year on the different reserves held by NIMDTA, analysed into 'Statement of Comprehensive Net Expenditure Reserve' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of NIMDTA, to the extent that the total is not represented by other reserves and financing items.

|  | NOTE | SoCNE<br>Reserve<br>£ | Revaluation<br>Reserve<br>£ | Total<br>£        |
|--|------|-----------------------|-----------------------------|-------------------|
| <b>Balance at 31 March 2021</b>  |      | <b>3,114,548</b>      | <b>7,961</b>                | <b>3,122,509</b>  |
| <b>Changes in Taxpayer's Equity 2021-22</b>  |      |                       |                             |                   |
| Grant from DoH   |      | 33,628,267            | -                           | 33,628,267        |
| Other reserves movements including transfers   |      | -                     | -                           | -                 |
| (Comprehensive expenditure for the year)   |      | (23,639,436)          | 2,870                       | (23,636,566)      |
| Transfer of asset ownership  |      | (16,274)              |                             | (16,274)          |
| Non cash charges - auditors remuneration   | 3    | 22,000                | -                           | 22,000            |
| <b>Balance at 31 March 2022</b>  |      | <b>13,109,105</b>     | <b>10,831</b>               | <b>13,119,936</b> |
| <b>Changes in Taxpayer's Equity 2022-23</b>  |      |                       |                             |                   |
| Grant from DoH   |      | 30,934,737            | -                           | 30,934,737        |
| Other movements including transfers  |      | -                     | -                           | -                 |
| (Comprehensive expenditure for the year)   |      | (28,604,363)          | 5,839                       | (28,598,524)      |
| Transfer of asset ownership (related to the transfer of laptops between NIMDTA & BSO in response to working from home during the pandemic) |      | -                     | -                           | -                 |
| Non cash charges - auditors remuneration   | 3    | 23,900                | -                           | 23,900            |
| <b>Balance at 31 March 2023</b>  |      | <b>15,463,379</b>     | <b>16,670</b>               | <b>15,480,049</b> |

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These financial statements have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's Financial Reporting manual (FReM) 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 contained in the FReM apply international Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting which is judged to be most appropriate to the particular circumstances of NIMDTA for the purpose of giving a true and fair view has been selected. The particular policies adopted by NIMDTA are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

#### 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, intangible assets and inventories and certain financial assets and liabilities.

#### 1.2 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. This includes donated assets.

#### 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 entity;
- 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, ward 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 Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **STATEMENT OF ACCOUNTING POLICIES**

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

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five-year period. Figures are then restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

Since the last revaluation exercise was undertaken, the risks to the client's land and building portfolio as a result of ongoing impact of the COVID-19 pandemic have lessened considerably. However, new global fiscal, economic and political factors have come to the fore, including persistently high inflation, rising interest rates, the cost of living and energy cost crises, increasing material costs, the fallout from the mini budget under Liz Truss and the ongoing Russia-Ukraine conflict. All have the potential to negatively impact on the local property market. However, at the present time, most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, and this is reflected in the latest indexation figures provided for the period 2022/2023. For the time being, the levels of subjectivity required to assess value have reduced and the requirement to declare Material Uncertainty within any of the client asset classifications has abated. Whilst the need for an asset revaluation prior to the next scheduled date in January 2025 cannot be ruled out, under current market conditions, it is not currently required.

NIMDTA's land and buildings relate to fittings of the leased building.

Land and buildings used for NIMDTA'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 – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non-current assets.

##### **Modern Equivalent Asset**

DoF 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.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Assets Under Construction (AUC)

Assets classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

#### Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

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.

#### 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.

### 1.3 Depreciation

No depreciation is provided on freehold land since land has unlimited or a very long-established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to 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 the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which NIMDTA 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.

| <b>Asset Type</b>  | <b>Asset Life</b>         |
|--------------------|---------------------------|
| Freehold Buildings | 25 - 60 years             |
| Leasehold Property | Remaining period of lease |
| IT Assets          | 3 – 10 years              |
| Intangible assets  | 3 – 10 years              |
| Other Equipment    | 3 – 15 years              |

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### **Impairment loss**

If there has been an impairment loss due to a general change in prices, 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 within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. 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 firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

#### **1.4 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.

The overall useful life of NIMDTA'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.

#### **1.5 Intangible assets**

Intangible assets include any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible assets under construction. 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 non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.



# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### **Recognition**

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the NIMDTA'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 NIMDTA; 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.

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

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.

#### **1.6 Non-current assets held for sale**

NIMDTA has no non-current assets held for sale.

#### **1.7 Inventories**

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

#### **1.8 Income**

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of NIMDTA and is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

#### **1.9 Grant in aid**

Funding received from other entities, including the Department, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1.10 Investments

NIMDTA does not have any investments.

#### 1.11 Research and Development expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), and the change in budgeting treatment (from the revenue budget to the capital budget) of R&D expenditure, additional disclosures are included in the notes to the accounts. This treatment was implemented from 2016-17.

#### 1.12 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.

#### 1.13 Leases

Under IFRS 16 Leased Assets which NIMDTA has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- **Short term assets** – with a life of up to one year; and
- **Low value assets** – with a value equal to or below the Department's threshold limit which is currently £5,000.

##### Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short-term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short-term leases are software leases, specialised equipment, hire cars and some property leases.

##### Low value assets

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are, tablet and personal computers, small items of office furniture and telephones.

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **STATEMENT OF ACCOUNTING POLICIES**

##### **Separating lease and service components**

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

##### **NIMDTA as lessee**

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

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 NIMDTA's surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

##### **Subsequent measurement**

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

#### **Depreciation**

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

#### **NIMDTA as lessor**

Amounts due from lessees under finance leases are recorded as receivables at the amount of the NIMDTA's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the NIMDTA's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

NIMDTA will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

#### **1.14 Private Finance Initiative (PFI) transactions**

NIMDTA had no PFI transactions during 2022-23 or 2021-22.

#### **1.15 Financial instruments**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

NIMDTA has financial instruments in the form of trade receivables and payables and cash and cash equivalents

- Financial assets

Financial assets are recognised on the Statement of Financial Position when NIMDTA 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.

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### STATEMENT OF ACCOUNTING POLICIES

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon NIMDTA's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

- Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when NIMDTA 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 de-recognised 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 in creating risk than would apply to a non-public sector body of a similar size, therefore NIMDTA is not exposed to the degree of financial risk faced by business entities.

There are 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 its activities. Therefore NIMDTA is exposed to limited credit, liquidity or market risk.

- Currency risk

NIMDTA is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. There is therefore low exposure to currency rate fluctuations.

- Interest rate risk

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

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

- Credit risk

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

- Liquidity risk

Since the NIMDTA receives the majority of its funding through its principal Commissioner which is voted through the Assembly, there is low exposure to significant liquidity risks.

#### 1.16 Provisions

In accordance with IAS 37, provisions are recognised when there is a present legal or constructive obligation as a result of a past event, it is probable that NIMDTA 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 the relevant discount rates provided by HM Treasury.

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.

#### 1.17 Contingent liabilities/assets

In addition to contingent liabilities disclosed in accordance with IAS 37, NIMDTA discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under IAS 37, NIMDTA 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 NIMDTA, 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 NIMDTA. A contingent asset is disclosed where an inflow of economic benefits is probable.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1.18 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 determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2023. It is not anticipated that the level of untaken leave will vary significantly from year to year. However, during the 2021/22 financial year the unused annual leave balances, and therefore the cost of unused leave accounted for, increased due to Covid-19 pressures resulting in staff being unable to take planned leave.

To ensure staff did not lose annual leave during the 2021-22 year, key workers were granted permission to carry over additional unused leave above the usual 5 days, to be taken within the next 2 financial years. NIMDTA's employees have key worker status and thus were able to avail of this. Untaken flexi leave is estimated to be immaterial to the NIMDTA and has not been included. In 2022-23 NIMDTA staff were only granted additional leave for carry over in exceptional circumstances.

##### Retirement benefit costs

###### *HSC Superannuation Scheme*

Past and present employees are covered by the provisions of the HSC Superannuation Scheme.

NIMDTA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIMDTA and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. NIMDTA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### *The University Superannuation Scheme*

This is a defined benefit scheme with employer contributions of 21.4% of gross pay. The most up to date actuarial valuation was carried out at 31 March 2020. Further information on this can be obtained from the Universities Superannuation Scheme Limited. NIMDTA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

#### **1.19 Value Added Tax**

NIMDTA are not VAT registered and therefore input and output VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

#### **1.20 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since NIMDTA has no beneficial interest in them. Details of third-party assets are given in Note 22 to the accounts.

#### **1.21 Government Grants**

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

#### **1.22 Losses and Special Payments**

Losses and special payments are items that the Assembly 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 DoH bodies 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.

#### **1.23 Charitable Trust Account Consolidation**

NIMDTA held no charitable trust accounts at 31 March 2023 or 31 March 2022.

#### **1.24 Accounting Standards issued but not yet adopted**

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.



**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES**

**IFRS 17 Insurance Contracts:**

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

Management currently assess that there will be minimal impact on application to NIMDTA's consolidated financial statements.

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT**

The core business and strategic objective of the Northern Ireland 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.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 3 EXPENDITURE

|   | 2023               | 2022               |
|---|--------------------|--------------------|
|   | £                  | £                  |
| Staff costs <sup>1</sup> :  |                    |                    |
| Wages and Salaries  | 105,816,651        | 74,490,172         |
| Social security costs   | 12,755,389         | 8,506,706          |
| Other pension costs   | 15,383,601         | 10,647,061         |
| IT Programme  | -                  | -                  |
| Recharges from other HPSS organisations   | -                  | -                  |
| Cost of Sales   | -                  | -                  |
| Supplies and services - General   | -                  | -                  |
| Establishment   | 1,646,265          | 1,235,578          |
| Transport   | -                  | -                  |
| Premises  | 238,996            | 200,560            |
| Bad debts, Losses   | 9,237              | -                  |
| Rentals under operating leases  | -                  | 215,288            |
| PFI and other service concession arrangements service charges                       | -                  | -                  |
| Miscellaneous   | 5,647              | 1,546              |
| FTC expenditure   | -                  | -                  |
| BSO Services - Regional Interpreter Services  | -                  | -                  |
| Junior Doctors' Salaries  | 16,733,531         | 12,887,568         |
| Junior Doctors' Trainer Grants  | 2,509,320          | 2,145,549          |
| Junior Doctors' Study Leave   | 775,488            | 691,891            |
| Training  | 618,252            | 576,231            |
| Recruitment   | 566,683            | 422,663            |
| Interest charges under IFRS 16  | 3,861              | -                  |
| <b>Non cash items</b>   |                    |                    |
| Depreciation  | 389,142            | 172,812            |
| Amortisation  | 3,540              | -                  |
| Impairments   | -                  | -                  |
| Impairments relating to FTC   | -                  | -                  |
| (Profit) on disposal of property, plant & equipment (excluding profit on land)      | -                  | -                  |
| (Profit) on disposal of intangibles   | -                  | -                  |
| Loss on disposal of property, plant & equipment (including land)                    | -                  | 98                 |
| Loss on disposal of intangibles   | -                  | -                  |
| Increase / Decrease in provisions (provision provided for in year less any release) | 29,301             | -                  |
| Cost of borrowing of provisions (unwinding of discount)                             | -                  | -                  |
| Other administration  | -                  | -                  |
| Auditors remuneration   | 23,900             | 22,000             |
| <b>Total</b>  | <b>157,508,804</b> | <b>112,215,723</b> |

<sup>1</sup> Further analysis of staff costs included the explanation for the large increase in costs is detailed in the Staff Report on pages 90-95 within the Accountability Report.

During the year NIMDTA purchased services for the National Fraud Initiative 2022-23 exercise totalling £1,319 from its external auditor (NIAO) (2022: £nil).

During the year NIMDTA has reported a loss relating to the last four years of administration of the SLE scheme. This has been detailed in Losses statement.

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 4 INCOME

##### 4.1 Revenue from contracts with customers

|              | 2023          | 2022           |
|--------------|---------------|----------------|
|              | £             | £              |
| Course Fees  | 96,521        | 123,628        |
| <b>Total</b> | <b>96,521</b> | <b>123,628</b> |

##### 4.2 Other Operating Income

|   | 2023               | 2022              |
|---|--------------------|-------------------|
|   | £                  | £                 |
| Other income from non-patient services                                | 356,836            | 219,992           |
| Seconded staff  | 128,451,084        | 88,232,667        |
| Charitable and other contributions to expenditure                     | -                  | -                 |
| Donations / Government grant / Lottery funding for non-current assets | -                  | -                 |
| Profit on disposal of land  | -                  | -                 |
| FTC interest receivable   | -                  | -                 |
| Interest receivable   | -                  | -                 |
| <b>Total</b>  | <b>128,807,920</b> | <b>88,452,659</b> |

##### 4.3 Deferred income

|   | 2023     | 2022     |
|---|----------|----------|
|   | £        | £        |
| Research & development income released  | -        | -        |
| Income released from conditional grants | -        | -        |
| <b>Total</b>                            | <b>-</b> | <b>-</b> |

#### TOTAL INCOME

|                    |                   |
|--------------------|-------------------|
| <b>128,904,441</b> | <b>88,576,287</b> |
|--------------------|-------------------|

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 5.1 Property, plant & equipment - year ended 31 March 2023

|                                       | <b>Buildings<br/>(excluding<br/>dwellings)<br/>£</b> | <b>Assets under<br/>Construction<br/>£</b> | <b>Information<br/>Technology (IT)<br/>£</b> | <b>Furniture<br/>and Fittings<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------------|--|--|--|---|--------------------|
| <b>Cost or Valuation</b>              |  |  |  |   |                    |
| At 1 April 2022                       | 103,844  | -  | 1,057,843                                    | 9,249                                   | 1,170,936          |
| Opening balance adjustment<br>IFRS 16 | 501,740  | -  | -  | -                                       | 501,740            |
| Indexation                            | 8,607  | -  | 1,970  | 100                                     | 10,677             |
| Additions                             | -  | -  | 34,035                                       | -                                       | 34,035             |
| Transfers                             | -  | -  | -  | -                                       | -                  |
| Disposals                             | -  | -  | (43,249)                                     | -                                       | (43,249)           |
| At 31 March 2023                      | <b>614,191</b>                                       | <b>-</b>                                   | <b>1,050,599</b>                             | <b>9,349</b>                            | <b>1,674,139</b>   |
| <b>Depreciation</b>                   |  |  |  |   |                    |
| At 1 April 2022                       | 41,538   | -  | 343,600                                      | 9,246                                   | 394,384            |
| Indexation                            | 3,443  | -  | 1,295  | 100                                     | 4,838              |
| Transfers                             | -  | -  | -  | -                                       | -                  |
| Disposals                             | -  | -  | (43,249)                                     | -                                       | (43,249)           |
| Provided during the year              | 199,575  | -  | 189,567                                      | -                                       | 389,142            |
| At 31 March 2023                      | <b>244,556</b>                                       | <b>-</b>                                   | <b>491,213</b>                               | <b>9,346</b>                            | <b>745,115</b>     |
| <b>Carrying Amount</b>                |  |  |  |   |                    |
| At 31 March 2023                      | <b>369,635</b>                                       | <b>-</b>                                   | <b>559,386</b>                               | <b>3</b>                                | <b>929,024</b>     |
| At 31 March 2022                      | <b>62,306</b>  | <b>-</b>                                   | <b>714,243</b>                               | <b>3</b>                                | <b>776,552</b>     |
| <b>Asset financing</b>                |  |  |  |   |                    |
| Owned                                 | 369,635  | -  | 559,386                                      | 3                                       | 929,024            |
| <b>Carrying Amount</b>                |  |  |  |   |                    |
| At 31 March 2023                      | <b>369,635</b>                                       | <b>-</b>                                   | <b>559,386</b>                               | <b>3</b>                                | <b>929,024</b>     |

Any fall in value through negative indexation or revaluation is shown as impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £Nil (2022: £Nil).

The fair value of assets funded from the following sources during the year was:

|                  | <b>2023</b> | <b>2022</b> |
|------------------|-------------|-------------|
|                  | <b>£</b>    | <b>£</b>    |
| Donations        | -           | -           |
| Government grant | -           | -           |
| Lottery funding  | -           | -           |

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 5.2 Property, plant & equipment - year ended 31 March 2022

|                          | <b>Buildings<br/>(excluding<br/>dwellings)<br/>£</b> | <b>Assets under<br/>Construction<br/>£</b> | <b>Information<br/>Technology<br/>(IT)<br/>£</b> | <b>Furniture and<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|--|--|--|---|--------------------|
| <b>Cost or Valuation</b> |  |  |  |   |                    |
| At 1 April 2021          | 491,419  | 536,627                                    | 549,871  | 56,283                                  | 1,634,200          |
| Indexation               | 25,117   | -  | (848)  | 1,350                                   | 25,619             |
| Additions                | -  | -  | 51,562   | -                                       | 51,562             |
| Transfers                | -  | (536,627)                                  | 519,106  | -                                       | (17,521)           |
| Disposals                | (412,692)  | -  | (61,848)   | (48,384)                                | (522,924)          |
| At 31 March 2022         | <b>103,844</b>                                       | <b>-</b>                                   | <b>1,057,843</b>                                 | <b>9,249</b>                            | <b>1,170,936</b>   |

#### Depreciation

|                          |               |          |                |              |                |
|--------------------------|---------------|----------|----------------|--------------|----------------|
| At 1 April 2021          | 412,384       | -        | 254,232        | 56,280       | 722,896        |
| Indexation               | 21,835        | -        | (436)          | 1,350        | 22,749         |
| Transfers                | -             | -        | (1,247)        | -            | (1,247)        |
| Disposals                | (412,692)     | -        | (61,750)       | (48,384)     | (522,826)      |
| Provided during the year | 20,011        | -        | 152,801        | -            | 172,812        |
| At 31 March 2022         | <b>41,538</b> | <b>-</b> | <b>343,600</b> | <b>9,246</b> | <b>394,384</b> |

#### Carrying Amount

|                  | <b>Buildings<br/>(excluding<br/>dwellings)<br/>£</b> | <b>Assets under<br/>Construction<br/>£</b> | <b>Information<br/>Technology<br/>(IT)<br/>£</b> | <b>Furniture and<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|------------------|--|--|--|---|--------------------|
| At 31 March 2022 | <b>62,306</b>  | <b>-</b>                                   | <b>714,243</b>                                   | <b>3</b>                                | <b>776,552</b>     |
| At 31 March 2021 | <b>79,035</b>  | <b>536,627</b>                             | <b>295,639</b>                                   | <b>3</b>                                | <b>911,304</b>     |

#### Asset financing

|                        |               |          |                |          |                |
|------------------------|---------------|----------|----------------|----------|----------------|
| Owned                  | 62,306        | -        | 714,243        | 3        | 776,552        |
| <b>Carrying Amount</b> |               |          |                |          |                |
| At 31 March 2022       | <b>62,306</b> | <b>-</b> | <b>714,243</b> | <b>3</b> | <b>776,552</b> |

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.1 Intangible Assets - year ended 31 March 2023

|                          | <b>Software<br/>Licences<br/>£</b> | <b>Information<br/>Technology<br/>(IT)<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|------------------------------------|--|--------------------|
| <b>Cost or Valuation</b> |                                    |  |                    |
| At 1 April 2022          | 114,015                            | 17,699   | 131,714            |
| Indexation               | -                                  | -  | -                  |
| Additions                | -                                  | -  | -                  |
| Transfers                | -                                  | -  | -                  |
| Revaluation              | -                                  | -  | -                  |
| Disposals                | -                                  | -  | -                  |
| At 31 March 2023         | <b>114,015</b>                     | <b>17,699</b>                                    | <b>131,714</b>     |

#### Amortisation

|                          |                |              |                |
|--------------------------|----------------|--------------|----------------|
| At 1 April 2022          | <b>114,015</b> | -            | <b>114,015</b> |
| Indexation               | -              | -            | -              |
| Transfers                | -              | -            | -              |
| Revaluation              | -              | -            | -              |
| Disposals                | -              | -            | -              |
| Provided during the year | -              | 3,540        | 3,540          |
| At 31 March 2023         | <b>114,015</b> | <b>3,540</b> | <b>117,555</b> |

#### Carrying Amount

|                  | <b>Software<br/>Licences<br/>£</b> | <b>Information<br/>Technology<br/>(IT)<br/>£</b> | <b>Total<br/>£</b> |
|------------------|------------------------------------|--|--------------------|
| At 31 March 2023 | -                                  | <b>14,159</b>                                    | <b>14,159</b>      |
| At 31 March 2022 | -                                  | <b>17,699</b>                                    | <b>17,699</b>      |

#### Asset financing

|                        |   |   |   |
|------------------------|---|---|---|
| Owned                  | - | - | - |
| <b>Carrying Amount</b> |   |   |   |
| At 31 March 2023       | - | - | - |

Any fall in value through negative indexation or revaluation is shown as impairment.

The fair value of assets funded from the following sources during the year was:

|                  | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|------------------|-------------------|-------------------|
| Donations        | -                 | -                 |
| Government grant | -                 | -                 |
| Lottery funding  | -                 | -                 |

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.2 Intangible Assets - year ended 31 March 2022

|                          | <b>Software Licences<br/>£</b> | <b>Information Technology (IT)<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|--------------------------------|--|--------------------|
| <b>Cost or Valuation</b> |                                |  |                    |
| At 1 April 2021          | 119,065                        | -  | 119,065            |
| Indexation               | -                              | -  | -                  |
| Additions                | -                              | 17,699                                   | 17,699             |
| Transfers                | -                              | -  | -                  |
| Revaluation              | -                              | -  | -                  |
| Disposals                | (5,050)                        | -  | (5,050)            |
| At 31 March 2022         | <b>114,015</b>                 | <b>17,699</b>                            | <b>131,714</b>     |

#### Amortisation

|                          |                |   |                |
|--------------------------|----------------|---|----------------|
| At 1 April 2021          | <b>119,065</b> | - | <b>119,065</b> |
| Indexation               | -              | - | -              |
| Transfers                | -              | - | -              |
| Revaluation              | -              | - | -              |
| Disposals                | (5,050)        | - | (5,050)        |
| Provided during the year | -              | - | -              |
| At 31 March 2022         | <b>114,015</b> | - | <b>114,015</b> |

#### Carrying Amount

|                  | <b>Software Licences<br/>£</b> | <b>Information Technology (IT)<br/>£</b> | <b>Total<br/>£</b> |
|------------------|--------------------------------|--|--------------------|
| At 31 March 2022 | -                              | <b>17,699</b>                            | <b>17,699</b>      |
| At 1 April 2021  | -                              | -  | -                  |

#### Asset financing

|                        |   |   |   |
|------------------------|---|---|---|
| Owned                  | - | - | - |
| <b>Carrying Amount</b> |   |   |   |
| At 31 March 2022       | - | - | - |



# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of NIMDTA are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with NIMDTA's expected purchase and usage requirements and NIMDTA is therefore exposed to little credit, liquidity or market risk.

### NOTE 8 INVESTMENTS AND LOANS

NIMDTA had no investments or loans at either 31 March 2023 or 31 March 2022.

### NOTE 9 IMPAIRMENTS

NIMDTA had no impairments at either 31 March 2023 or 31 March 2022.

### NOTE 10 NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS

NIMDTA did not hold any assets classified as held for sale at either 31 March 2023 or 31 March 2022.

### NOTE 11 INVENTORIES

|                 | <b>2023</b>  | <b>2022</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Office supplies | 1,220        | 1,220        |
| <b>Total</b>    | <b>1,220</b> | <b>1,220</b> |

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 12 CASH AND CASH EQUIVALENTS

|   | 2023<br>£        | 2022<br>£         |
|---|------------------|-------------------|
| Balance at 1st April                    | 10,690,431       | 1,830,779         |
| Net change in cash and cash equivalents | (3,065,826)      | 8,859,652         |
| <b>Balance at 31st March</b>            | <b>7,624,605</b> | <b>10,690,431</b> |

| The following balances at 31 March were held at | 2023<br>£        | 2022<br>£         |
|---|------------------|-------------------|
| Commercial banks and cash in hand               | 7,624,605        | 10,690,431        |
| <b>Balance at 31st March</b>                    | <b>7,624,605</b> | <b>10,690,431</b> |

#### 12.1 Reconciliation of liabilities arising from financing activities

|  | 2022<br>£ | Opening<br>balance<br>adjustment<br>£ | Opening<br>balance<br>(Restated)<br>£ | Cash<br>flows<br>£ | Non-Cash<br>Changes<br>£ | 2023<br>£      |
|--|-----------|---------------------------------------|---------------------------------------|--------------------|--------------------------|----------------|
| Supply   | -         | -                                     | -                                     | -                  | -                        | -              |
| Lease Liabilities                                  | -         | 501,740                               | 501,740                               | (175,545)          | -                        | 326,195        |
| PFI Liabilities                                    | -         | -                                     | -                                     | -                  | -                        | -              |
| <b>Total liabilities from financing activities</b> | <b>-</b>  | <b>501,740</b>                        | <b>501,740</b>                        | <b>(175,545)</b>   | <b>-</b>                 | <b>326,195</b> |

Restatement due to adoption of IFRS 16

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

|  | 2023              | 2022              |
|--|-------------------|-------------------|
|  | £                 | £                 |
| <b>Amounts falling due within one year</b>                               |                   |                   |
| Trade receivables  | 17,160,964        | 9,769,760         |
| Deposits and advances  | -                 | -                 |
| VAT receivable   | -                 | -                 |
| Other receivables – not relating to fixed assets                         | 448,619           | 131,305           |
| Other receivables – relating to property, plant and equipment            | -                 | -                 |
| Other receivables – relating to intangibles                              | -                 | -                 |
| <b>Trade and other receivables</b>                                       | <b>17,609,583</b> | <b>9,901,065</b>  |
| Prepayments  | 652,553           | 335,684           |
| Accrued income   |                   |                   |
| Current part of PFI and other service concession arrangements prepayment | -                 | -                 |
| <b>Other current assets</b>  | <b>652,553</b>    | <b>335,684</b>    |
| Carbon reduction commitment  |                   |                   |
| <b>Intangible current assets</b>   | <b>-</b>          | <b>-</b>          |
| <b>Amounts falling due after more than one year</b>                      |                   |                   |
| Trade receivables  | -                 | -                 |
| Deposits and advances  | -                 | -                 |
| Other receivables  | -                 | -                 |
| <b>Trade and other receivables</b>                                       | <b>-</b>          | <b>-</b>          |
| Prepayments and accrued income   | -                 | -                 |
| <b>Other current assets falling due after more than one year</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL TRADE AND OTHER RECEIVABLES</b>                                 | <b>17,609,583</b> | <b>9,901,065</b>  |
| <b>TOTAL OTHER CURRENT ASSETS</b>  | <b>652,553</b>    | <b>335,684</b>    |
| <b>TOTAL INTANGIBLE CURRENT ASSETS</b>                                   | <b>-</b>          | <b>-</b>          |
| <b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>                        | <b>18,262,136</b> | <b>10,236,749</b> |

The balances are net of a provision for bad debts of £Nil (2021-22: £Nil).

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 14 TRADE PAYABLES FINANCIAL AND OTHER LIABILITIES

|  | 2023<br>£         | 2022<br>£        |
|--|-------------------|------------------|
| <b>Amounts falling due within one year</b>   |                   |                  |
| Other taxation and social security   | 8,678,117         | 6,696,057        |
| Bank overdraft   | -                 | -                |
| VAT payable  | -                 | -                |
| Trade capital payables – property, plant and equipment   | 34,035            | 22,585           |
| Trade capital payables – intangibles   | -                 | -                |
| Trade revenue payables   | 645,644           | 262,862          |
| Payroll payables   | 466,369           | 351,757          |
| Clinical Negligence payables   | -                 | -                |
| RPA payables   | -                 | -                |
| BSO payables   | 32,520            | -                |
| Other payables   | -                 | -                |
| Accruals   | 1,129,231         | 1,224,693        |
| Accruals– relating to property, plant and equipment  | -                 | -                |
| Accruals– relating to intangibles  | -                 | -                |
| Deferred income  | 9,683             | 44,761           |
| <b>Trade and other payables</b>  | <b>10,995,599</b> | <b>8,602,715</b> |
|  |                   |                  |
| Current part of Leases liabilities   | 177,220           | -                |
| Current part of long term loans  | -                 | -                |
| Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts | -                 | -                |
| <b>Other current liabilities</b>   | <b>177,220</b>    | <b>-</b>         |
|  |                   |                  |
| Carbon reduction commitment  | -                 | -                |
| <b>Intangible current liabilities</b>  | <b>-</b>          | <b>-</b>         |
|  |                   |                  |
| <b>Total payables falling due within one year</b>  | <b>11,172,819</b> | <b>8,602,715</b> |
|  |                   |                  |
| <b>Amounts falling due after more than one year</b>  |                   |                  |
| Other payables, accruals and deferred income   | -                 | -                |
| Trade and other payables   | -                 | -                |
| Clinical Negligence payables   | -                 | -                |
| Leases   | 148,975           | -                |
| Imputed finance lease element of PFI and other service concession arrangements   | -                 | -                |
| Long term loans  | -                 | -                |
| <b>Total non current other payables</b>  | <b>148,975</b>    | <b>-</b>         |
|  |                   |                  |
| <b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>  | <b>11,321,794</b> | <b>8,602,715</b> |

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

|  | Pensions<br>relating<br>to former<br>directors | Pensions<br>relating<br>to other<br>staff | Clinical<br>Negligence | Other         | 2023          | 2022 |
|--|--|---|------------------------|---------------|---------------|------|
|  | £  | £   | £                      | £             | £             | £    |
| <b>Balance at 1 April<br/>2022</b>         | -  | -   | -                      | -             | -             | -    |
| Provided in year                           | -  | -   | -                      | 29,301        | 29,301        | -    |
| (Provisions not required<br>written back)  | -  | -   | -                      | -             | -             | -    |
| (Provisions utilised in<br>the year)       | -  | -   | -                      | -             | -             | -    |
| Borrowing costs<br>(unwinding of discount) | -  | -   | -                      | -             | -             | -    |
| <b>At 31 March 2023</b>                    | -  | -   | -                      | <b>29,301</b> | <b>29,301</b> | -    |

| <b>Comprehensive Net Expenditure Account Charges</b> | <b>2023</b>   | <b>2022</b> |
|--|---------------|-------------|
|  | £             | £           |
| Arising during the year                              | 29,301        | -           |
| Reversed unused                                      | -             | -           |
| Cost of borrowing (unwinding of discount)            | -             | -           |
| <b>Total charge within Operating costs</b>           | <b>29,301</b> | <b>-</b>    |

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES continued

##### Analysis of expected timing of discounted flows as at 31 March 2023

|  | Pensions<br>relating to<br>former<br>directors | Pensions<br>relating to<br>other staff | Clinical<br>Negligence | Other         | 2023          | 2022     |
|--|--|--|------------------------|---------------|---------------|----------|
|  | £  | £                                      | £                      | £             | £             | £        |
| Not later than one year                              | -  | -                                      | -                      | -             | -             | -        |
| Later than one year and not<br>later than five years | -  | -                                      | -                      | 29,301        | 29,301        | -        |
| Later than five years                                | -  | -                                      | -                      | -             | -             | -        |
| <b>At 31 March</b>                                   | <b>-</b>                                       | <b>-</b>                               | <b>-</b>               | <b>29,301</b> | <b>29,301</b> | <b>-</b> |

A provision has been made for the potential liability surrounding Holiday Pay. An estimate has been made of an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances. The total is estimated as £29,301 for NIMDTA.

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. The PSNI appealed the CoA judgment to the Supreme Court and while the hearing concluded on 15 December 2022, the date has not yet been set for the hand down of the judgement. The HSC working group considering resolution of the liability has indicated that any solution will be more than 12 months away as it will require system change. In light of industrial action, there is also no indication of when Trade Unions discussions re settlement of the historic liability can be conducted and in the absence of a Minister, agreeing a settlement may also be delayed. As a result of this the level of uncertainty around the timing of the liability has increased and whilst it was recorded as an accrual in the prior year, it has been treated as a provision at 31 March 2023. The best estimate of the value of the liability is based on the position in the NHS in England, Scotland and Wales.

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 16 CAPITAL COMMITMENTS

NIMDTA had no capital commitments not otherwise included in these financial statements at either 31 March 2023 or 31 March 2022. NIMDTA is currently negotiating with the Landlord of Beechill House and have submitted a Capital Business Case to extend the premises, however as at 31 March 2023 the Capital Business Case has not been approved and it is likely to progress as a split lease if agreed.

#### NOTE 17 COMMITMENTS UNDER LEASES

##### 17.1 Quantitative disclosures around right of use assets

|   | <b>Land and<br/>Buildings</b> | <b>Other</b> | <b>Total</b>   |
|---|-------------------------------|--------------|----------------|
|   | £                             | £            | £              |
| <b>Cost or valuation</b>                |                               |              |                |
| At 1 April 2022                         | -                             | -            | -              |
| Additions                               | 501,740                       | -            | 501,740        |
| Impairments                             | -                             | -            | -              |
| Transfers                               | -                             | -            | -              |
| Reclassifications                       | -                             | -            | -              |
| Revaluations (cost)                     | -                             | -            | -              |
| Derecognition                           | -                             | -            | -              |
| Remeasurement                           | -                             | -            | -              |
| <b>At 31 March 2023</b>                 | <b>501,740</b>                | <b>-</b>     | <b>501,740</b> |
| <b>Depreciation expense</b>             |                               |              |                |
| At 1 April 2022                         | -                             | -            | -              |
| Recognition                             | -                             | -            | -              |
| Charged in year                         | 177,085                       | -            | 177,085        |
| Transfers                               | -                             | -            | -              |
| Reclassifications                       | -                             | -            | -              |
| Revaluations (cost)                     | -                             | -            | -              |
| Derecognition                           | -                             | -            | -              |
| <b>At 31 March 2023</b>                 | <b>177,085</b>                | <b>-</b>     | <b>177,085</b> |
| <b>Carrying amount at 31 March 2023</b> | <b>324,655</b>                | <b>-</b>     | <b>324,655</b> |
| Interest charged on IFRS 16 leases      | 3,861                         | -            | 3,861          |

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 17 COMMITMENTS UNDER LEASES continued

#### 17.2 Quantitative disclosures around right of use assets

##### Maturity analysis

|   | 31 March 2023         | 31 March 2022<br>(Restated) |
|---|-----------------------|-----------------------------|
|   | £                     | £                           |
| <b>Buildings</b>                                  |                       |                             |
| Not later than one year                           | 179,407               | 179,407                     |
| Later than one year and not later than five years | 149,506               | 328,912                     |
| Later than five years                             | -                     | -                           |
|   | <u>328,913</u>        | <u>508,319</u>              |
| Less interest element                             | <u>(2,718)</u>        | <u>(6,579)</u>              |
| Present value of obligations                      | <u><u>326,195</u></u> | <u><u>501,740</u></u>       |
| <b>Other</b>                                      |                       |                             |
| Not later than one year                           | -                     | -                           |
| Later than one year and not later than five years | -                     | -                           |
| Later than five years                             | -                     | -                           |
|   | <u>-</u>              | <u>-</u>                    |
| Less interest element                             | <u>-</u>              | <u>-</u>                    |
| Present value of obligations                      | <u><u>-</u></u>       | <u><u>-</u></u>             |
| <b>Total present value of obligations</b>         | <b>326,195</b>        | <b>501,740</b>              |
| <b>Current portion</b>                            | <b>177,220</b>        | <b>175,545</b>              |
| <b>Non-current portion</b>                        | <b>148,975</b>        | <b>326,195</b>              |

#### 17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

|   | 31 March 2023 | 31 March 2022 |
|---|---------------|---------------|
|   | £             | £             |
| Variable lease payments not included in lease liabilities               | -             | -             |
| Sub-leasing income  | -             | -             |
| Expense related to short-term leases                                    | -             | -             |
| Expense related to low-value asset leases (excluding short-term leases) | -             | -             |



**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 17 COMMITMENTS UNDER LEASES continued**

**17.4 Quantitative disclosures around cash outflow for leases**

|                              | <b>31 March 2023</b> | <b>31 March 2022<br/>(Restated)</b> |
|------------------------------|----------------------|-------------------------------------|
|                              | <b>£</b>             | <b>£</b>                            |
| Total cash outflow for lease | 179,407              | 179,407                             |

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT**

##### **18.1 PFI and other service concession arrangement schemes deemed to be off-balance sheet (SoFP)**

NIMDTA had no commitments under PFI and other concession arrangement contracts at 31 March 2023 or 31 March 2022.

##### **18.2 ‘Service’ element of PFI and other service concession arrangement schemes deemed to be on-balance sheet (SoFP)**

NIMDTA had no ‘Service’ element deemed to be on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2023 or 31 March 2022.

#### **NOTE 19 OTHER FINANCIAL COMMITMENTS**

NIMDTA had no other financial commitments not otherwise included in these financial statements at either 31 March 2023 or 31 March 2022.

#### **NOTE 20 CONTINGENT LIABILITIES**

NIMDTA has no quantifiable contingent liabilities at 31 March 2023 or 31 March 2022. It was noted in prior year’s accounts that there was potential for impact due to a cyber security incident at QUB. The HSC interfaces between the HSC and QUB have been rebuilt and reinstated. QUB reported the matter to the Information Commissioner and NIMDTA has not been contacted in order to action any data losses. There was no direct financial impact on NIMDTA as a result of this incident, and following the reinstatement of services it is not considered that there will be further impact or liability.

##### **Unquantifiable Contingent Liabilities**

###### **Clinical Excellence Awards**

The Clinical Excellence scheme recognised the contribution of consultants who show commitment to achieving the delivery of high-quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award, lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the DoH decided that from the 2013-14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement has been reached through mediation for the design and implementation of a future scheme. The Department is continuing to work on this in conjunction with the BMA. Any scheme will require Ministerial approval and a period of public consultation prior to introduction. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2023. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

###### **Employment Tribunals**

HSC are aware of employment tribunal cases being lodged by Trade Unions on behalf of a number of their members. A single test case is underway. However, based on information received to date it has not been possible to establish whether the HSC has a liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2023/24.

## **NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 20 CONTINGENT LIABILITIES *continued***

##### **Holiday Pay**

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. The PSNI appealed the CoA judgment to the Supreme Court and while the hearing concluded on 15 December 2022, the date has not yet been set for the hand down of the judgement. A provision has been calculated by HSC management for the liability at 31 March 2023, based on the position in the NHS in England, Scotland and Wales, and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outstanding Supreme Court judgement and will have to be agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

##### **Pending Legal Case**

NIMDTA is one of several respondents in an ongoing legal case. However, the case is in early stages and based on information received to date it has not been possible to establish whether NIMDTA has a liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2023-24.

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

NIMDTA did not have any financial guarantees, indemnities and letters of comfort at 31 March 2023 or 31 March 2022.

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 21 RELATED PARTY TRANSACTIONS**

The Agency is a Special Agency sponsored by the Department of Health (DoH) and as such the DoH is a related party. During the year the Agency has undertaken various transactions with the DoH and with other entities for which the Department of Health is regarded as the parent Department. These are:

Belfast HSC Trust, South Eastern HSC Trust, Southern HSC Trust, Northern HSC Trust, Western HSC Trust, DoH SPPG, PHA and Business Services Organisation.

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.

Some of the Agency's Non-Executive Directors have disclosed interests with organisations from which the Agency purchased services or supplied services to during 2022-23. Set out below are details of the amount paid to these organisations during 2022-23. 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.

Interests in the below organisations were declared by the following:-

- Dr Camille Herron (Postgraduate Dean) is also employed by the Northern HSC Trust
- Dr Lorraine Parks (NI Foundation School Director) is also employed with the Southern HSC Trust. Dr Parks has transferred fully to NIMDTA payroll in the 2022-23 year
- Dr Brid Hendron (Postgraduate Dental Dean) was employed by the DoH SPPG during part of the 2022-23 year.
- Dr Michele Stone (Director of Postgraduate Education) is a GP Partner at Meadowbridge Surgery

|                       | <b>Payments to<br/>Related Party</b> | <b>Income from<br/>Related Party</b> | <b>Amounts owed to<br/>Related Party</b> | <b>Amounts due from<br/>Related Party</b> |
|-----------------------|--------------------------------------|--------------------------------------|--|---|
|                       | <b>£</b>                             | <b>£</b>                             | <b>£</b>                                 | <b>£</b>                                  |
| DoH SPPG*             | -                                    | 1,989,931                            | -  | 14,100                                    |
| Northern HSC Trust**  | 1,633                                | 23,925,048                           | 500                                      | 1,991,652                                 |
| Southern HSC Trust*** | 88                                   | 24,715,472                           | -  | 2,227,781                                 |
| Meadowbridge Surgery  | 32,765                               | -                                    | 2,310                                    | -   |

\*Includes £1,813,129 RRL

\*\*Includes £6,839,717 RRL

\*\*\*Includes £6,402,058 RRL

**NOTE 22 THIRD PARTY ASSETS**

NIMDTA held no assets at either 31 March 2023 or 31 March 2022 belonging to third parties

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 23 FINANCIAL PERFORMANCE TARGETS**

NIMDTA is allocated a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by Commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variation from the limit as set which is a financial target to be achieved and not part of the accounting systems.

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. In 2022/23 NIMDTA has remained within the budget control limit it was issued. From 2022/23 onwards, the materiality threshold limit excludes non-cash RRL. 2021/22 restated materiality threshold limit for NIMDTA is +0.04% (£8,915) due to the change in presentation of the Financial Performance Target note. As a result of non-cash adjustments, Profit/Loss on disposal of assets is excluded from Note 22.1 from 2022/23, however, has been included within 2021/22 as a one-off adjustment.

**23.1 Revenue Resource Limit**

**NIMDTA is given a Revenue Resource Limit which it is not permitted to overspend.**

The Revenue Resource Limit for NIMDTA is calculated as follows:

|   | <b>2023</b>       | <b>2022</b>       |
|---|-------------------|-------------------|
|   | <b>Total</b>      | <b>Total</b>      |
|   |                   | <b>(Restated)</b> |
|   | <b>£</b>          | <b>£</b>          |
| <b>Revenue Resource Limit (RRL)</b>           |                   |                   |
| RRL Allocated From:                           |                   |                   |
| DoH (SPPG)                                    | 1,813,129         | 1,760,990         |
| DoH (Other, excludes non-cash)                | 76,643,173        | 73,269,728        |
| PHA   | -                 | -                 |
| Other – SUMDE & NIMDTA                        | -                 | -                 |
| <b>Total</b>                                  | <b>78,456,302</b> | <b>75,030,718</b> |
| <b>Less RRL Issued To:</b>                    |                   |                   |
| Belfast HSC Trust                             | (22,826,651)      | (23,075,958)      |
| South Eastern HSC Trust                       | (6,972,936)       | (6,826,926)       |
| Southern HSC Trust                            | (6,402,058)       | (7,191,997)       |
| Northern HSC Trust                            | (6,839,717)       | (6,651,323)       |
| Western HSC Trust                             | (7,086,550)       | (7,445,877)       |
| PHA   | (490,624)         | (495,671)         |
| <b>RRL to be Accounted For</b>                | <b>27,837,766</b> | <b>23,342,966</b> |
| <br><b>Revenue Resource Limit Expenditure</b> |                   |                   |
| Net Expenditure per SoCNE                     | <b>28,604,363</b> | <b>23,639,436</b> |
| <br><b>Adjustments</b>                        |                   |                   |
| Capital Grants                                | -                 | -                 |
| Research and Development under ESA10          | (358,559)         | (168,832)         |
| Depreciation/ Amortisation                    | (392,682)         | (172,812)         |

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**  
**NOTE 23 FINANCIAL PERFORMANCE TARGETS continued**

|  | <b>2023</b>       | <b>2022</b>       |
|--|-------------------|-------------------|
|  | <b>£</b>          | <b>£</b>          |
| Impairments  | -                 | -                 |
| Notional Charges                                     | (23,900)          | (22,000)          |
| Movements in Provisions                              | (29,301)          | -                 |
| PPE Stock Adjustment                                 | -                 | -                 |
| PFI and other service concession arrangements/ IFRIC | -                 | -                 |
| Profit/(loss) on disposal of fixed asset             | -                 | (98)              |
| Other (specify)                                      | -                 | -                 |
| <b>Total Adjustments</b>                             | <b>(804,442)</b>  | <b>(363,742)</b>  |
| <b>Net Expenditure Funded from RRL</b>               | <b>27,799,921</b> | <b>23,275,694</b> |
| Surplus/ (Deficit) against RRL                       | 37,845            | 67,272            |
| Break Even cumulative position (opening)             | 2,222,599         | 2,155,327         |
| Break Even cumulative position (closing)             | <b>2,260,444</b>  | <b>2,222,599</b>  |

**Materiality Test:**

NIMDTA is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits

|  | <b>2023</b> | <b>2022</b>       |
|--|-------------|-------------------|
|  | %           | <b>(Restated)</b> |
|  | %           | %                 |
| Break Even in year position as % of RRL    | 0.14        | 0.29              |
| Break Even cumulative position as % of RRL | 2.88        | 2.96              |

**23.2 Capital Resource Limit**

**NIMDTA is given a Capital Resource Limit (CRL) which it is not permitted to overspend.**

|   | <b>2023</b>  | <b>2022</b>        |
|---|--------------|--------------------|
|   | <b>Total</b> | <b>(Restarted)</b> |
|   | <b>£</b>     | <b>£</b>           |
| Gross capital expenditure by NIMDTA                 | 34,035       | 69,261             |
| (Receipts from sales of fixed assets)               | -            | -                  |
| Net capital expenditure                             | 34,035       | 69,261             |
| Capital Resource Limit                              | 392,594      | 238,103            |
| Adjustment for Research and Development under ESA10 | (358,559)    | (168,832)          |
| Overspend/(Underspend) against CRL                  | -            | <b>(10)</b>        |

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 24 EVENTS AFTER THE REPORTING PERIOD**

There were no material events post 2022-23.

**DATE OF AUTHORISATION FOR ISSUE**

The Accounting Officer authorised these financial statements for issue on 26 July 2023