

**WESTERN HEALTH & SOCIAL CARE TRUST**

**ANNUAL ACCOUNTS**

**YEAR ENDED 31 MARCH 2011**

# **Western Health and Social Care Trust**

## **Annual Accounts**

**For the year ended 31 March 2011**

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, Social Services and Public Safety

On

Monday 4th July 2011

# **WESTERN HEALTH & SOCIAL CARE TRUST**

## **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

### **FOREWORD**

These accounts for the year ended 31 March 2011 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

## **WESTERN HEALTH & SOCIAL CARE TRUST**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **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, Social Services and Public Safety has directed the Western HSC Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Western Health and Social Care Trust, of its income and expenditure, changes in taxpayers equity and cash flows for the financial year.

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

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

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mrs Elaine Way of Western Health and Social Care Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Western Health and Social Care Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

**WESTERN HEALTH & SOCIAL CARE TRUST**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

**CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE**

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 24 to 87) which I am required to prepare on behalf of the Western Health and Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Western Health and Social Care Trust and with the accounting standards and policies for HSC Trusts approved by the DHSSPS.

*Lesley Mitchell*

Director of Finance and Contracting

9 June 2011

..... Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 24 to 87) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

*David Jackson*

..... Chairman

9 June 2011

..... Date

*Carrie Day*

..... Chief Executive

9 June 2011

..... Date

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **STATEMENT ON INTERNAL CONTROL 2010/11**

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

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

For services commissioned from the Western Health and Social Care Trust by the HSC Board and other Health and Social Care organisations, accountability for delivery of services is via Service and Budget Agreements which detail the quantity, quality and cost of services. However, with regard to financial control, governance and overall organisational performance the Trust is directly accountable to the Department of Health, Social Services and Public Safety and the Minister.

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

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

- identify and prioritise the risks to the achievement of organisational policies, aims and objectives;
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place in the Western Health and Social Care Trust for the year ended 31 March 2011, and up to the date of approval of the annual report and accounts, and accords with Department of Finance and Personnel guidance.

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

- A Schedule of Matters Reserved for Trust Board decisions;
- A Scheme of Delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- Standing Orders and Standing Financial Instructions;
- An Audit Committee;
- A Governance Committee;
- A Remuneration Committee to oversee senior executives' pay; and
- An Endowment & Gift Funds Committee

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

- Comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- Regular reviews by the Board of reports which indicate financial performance against the forecast;
- Setting targets to measure financial and other performance;
- Clearly defined capital investment controls;
- Formal budget management disciplines;
- Robust organizational policies to govern the recruitment, selection and retention of staff;
- Preparation of Annual Accounts;
- A requisition and approval system for procuring goods and services;
- A system of detailed recording and notification to protect the Trust's assets;
- Clear segregation of duties between the Payroll and Human Resources Departments for additions to and deletions from the payroll; and
- Regular reports to senior management, the Audit Committee and the Governance Committee from the Head of Internal Audit.

The Western Health and Social Care Trust has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and the annual audit plan is based on this analysis.

In 2010/11 Internal Audit reviewed the following systems and in her annual report, the Head of Internal Audit provided the following assurances:

• Payroll (including HRMS)	Overall Satisfactory Assurance
(Including notification of information to Payroll and maternity payments)	(Limited Assurance)
• Non-Pay Expenditure	Satisfactory Assurance
• Bank and Cash	Satisfactory Assurance
• Acute Services Directorate Finance Audit	Satisfactory Assurance
• Budgetary Control / Financial Management	Satisfactory Assurance
• Financial Assessments	Overall Satisfactory Assurance
(Including Debt Management)	(Limited Assurance)
• Asset Management	Satisfactory Assurance
• Management of Contracts – Independent & Voluntary Sector	Satisfactory Assurance
• Patients' Private Property Acute	Satisfactory Assurance

• Client Monies and Cash & Valuables Handling in Social Services Setting	Satisfactory Assurance
• Paying Patient Income	Satisfactory Assurance
• Management of use of Agency and Medical Locum staff	Limited Assurance
• Management of Maintenance Contracts	Limited Assurance
• Direct Payments	Limited Assurance
• Domiciliary Care – External Providers	Satisfactory Assurance
• Primary Care & Older People’s Services Directorate Risk Based Audit (Including Access Panel Decisions)	Satisfactory Assurance (Limited Assurance)
• Use of External Consultants	Satisfactory Assurance
• Partial Booking – ENT Speciality	Limited Assurance
• Risk Management	Satisfactory Assurance
• Management of Assurance Sources	Satisfactory Assurance
• Information Governance	Satisfactory Assurance
• Infection Control	Satisfactory Assurance
• Medical Devices & Equipment Management	Limited Assurance
• ICT	Limited Assurance

Some enhancements to the systems were recommended in Internal Audit Reports and these have been or are being implemented. In relation to the reports with less than satisfactory assurance:-

- **Notification to Payroll and maternity payments** – A control weakness was identified regarding the arrangements for ensuring the Payroll Department is advised on a timely basis when staff circumstances change and errors were made in calculating maternity payments. Trust managers have been reminded of the importance of timely submission of information to the Payroll Department and a second check of maternity payments has been introduced.
- **Debt Management** – A control weakness was identified regarding application of the Trust’s debt management procedures relating to amounts due to the Trust from clients in residential/nursing homes. Controls in this area have been strengthened following the audit.



- **Management of the use of Agency & Medical Locum Staff** – Weaknesses were identified in the arrangements for ensuring that all agency staff used and the charges incurred were covered by a regional HSC contract. A review of the protocols and procedures in place is underway to strengthen controls in this area. This matter is reported on by Comptroller and Auditor General on pages 18 and 19.
- **Management of Maintenance Contracts** – Control weaknesses were identified regarding compliance with mini code for Trust procurement and the effectiveness of contract monitoring arrangements. Trust procedures will be reviewed internally and in conjunction with PaLS and the other HSC Trusts to agree a solution for the control weaknesses that can be applied regionally. This matter is reported on by Comptroller and Auditor General on pages 18 and 19.
- **Direct Payments** – Control weaknesses were identified regarding the monitoring of direct payment expenditure by recipients and the absence of evidence of Access NI checks on carers. A dedicated resource has now been put in place to ensure effective monitoring of expenditure by recipients and the Trust's Direct Payments Steering Group will review the system for evidencing Access NI checks whilst protecting carer confidentiality.
- **PCOP Directorate Access Panel Decisions** – A control weakness was identified regarding effective implementation of the decisions made by the Domiciliary Care Access Panel. Trust procedures will be strengthened to ensure that implementation of Access Panel decisions is effectively monitored.
- **Partial Booking ENT Specialty** – A control weakness was identified regarding application of the Trust's procedure relating to the allocation of timely review appointments to patients. The Trust's procedures will be reviewed with a view to strengthening controls in this area and compliance with the DHSSPS target for waiting times will be subject to ongoing monitoring.
- **Medical Devices & Equipment Management** – Control weaknesses were identified regarding maintenance of asset registers and training records. Procedures will be reviewed to strengthen controls in these areas.
- **ICT** – Control weakness were identified regarding verification of the details on the ICT asset register, the lack of encryption on some Trust laptops and the ability to use unencrypted memory sticks on Trust computers. An exercise to verify the existence of all items on the ICT asset register commenced in the final quarter of 2010/11 and significant progress has been made with this work. Encryption of all outstanding laptops will be carried out once the verification work is completed. Encrypted safe sticks have been purchased and these are now the only storage media that can be used on Trust computers.

The Trust takes seriously all issues reviewed by Internal Audit where less than satisfactory assurance can be provided and actions will be taken during 2011/12 to address the deficiencies. I have considered the matters raised above and I do not consider that they require to be included in the section of this document which deals with significant internal control issues.

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

### ***Capacity to Handle Risk***

The Trust has adopted an integrated approach to governance and risk within the organisation and Committee structures have been developed to reflect this approach. The Governance Committee membership includes all Trust Board members and it is chaired by the Trust's Chairman. In August 2009, the Governance Committee reviewed its terms of reference to redefine assurance lines and reporting arrangements. The Chair of the Risk Management Sub-Committee reports to each meeting of the Governance Committee on significant risks to Trust objectives.

The Risk Management Strategy approved by Trust Board in March 2008 clarifies the leadership and accountability arrangements for ensuring that appropriate systems are in place throughout the organisation to eliminate and control risks to the Trust. The Strategy clarifies individual staff responsibilities on reporting and managing risks. In 2010 a Risk Register flowchart which provides guidance on how risks should be escalated was approved by the Governance Committee and communicated to staff.

During the year the Trust rolled out to all Directorates the use of the DATIX Risk Management system for maintaining the directorate and corporate risk registers thereby enabling the risk registers to be updated in real time.

The Corporate Risk Register is reviewed on a monthly basis by the Corporate Management Team which considers progress on existing risks and agrees new risks for inclusion on the Register. The Corporate Risk Register is then presented to Governance Committee for approval. The Trust Board reviewed all individual risks on the Corporate Risk Register at a workshop in March 2011.

Directorate Risk Registers are a standing item on all Directorate Governance meetings, and quarterly updates on key risks are considered at these meetings. Directors are required to report on a quarterly basis to Governance Committee on significant risks within their area of responsibility.

The Trust actively encourages the reporting of incidents and risks and staff have embraced the learning culture by participating in incident reviews which focus on the lessons for improvement for the organisation as a whole. To support this process a learning template has been developed that requires Directorates to report the learning from serious incidents, claims and complaints. In January 2011 a workshop was held for senior staff on the investigation of Serious Adverse incidents.

To support Directorates to manage risk, Risk Management staff provide ongoing training on all aspects of risk management and will continue to clarify with Directorates training needs of their individual staff.

The Trust has established a Personal and Public Involvement Steering Group which allows public representatives to be involved in developing services within the Trust and also to be aware of and comment on risks associated with delivery.

### ***The Risk and Control framework***

In January 2010, in accordance with the DHSS&PS guidance 'An Assurance Framework: a Practical Guide for Boards of DHSSPS Arm's Length Bodies', Trust Board members agreed the process for developing the Western Trust Assurance Framework document. The document was submitted to Governance Committee at its meeting on 22 February 2010 and was subsequently approved.

In 2010/11 the Trust focused on further developing the Assurance Framework Document to provide the Governance Committee with evidence based assurances on the way in which it manages the organisation at a strategic level. Directorates are required to identify and document gaps in controls and assurances for all risks on the Corporate Risk Register. An amended Assurance Framework document was approved by Governance Committee in November 2010.

During 2010 a number of issues relating to the Western Trust which had potential performance implications were in the public domain. As part of its role in performance management the Health and Social Care Board conducted a high level review of the Trust's governance arrangements in December 2010. The review found that any variations from service performance areas had been rectified and at the time of the review met the agreed performance standards. The Review Team made a number of recommendations which are being taken forward by the Trust.

The information held and used by the Trust can be divided into 2 broad categories; namely information retained within the Trust and information sent outside the organisation. The latter category of information is viewed as carrying an inherently higher level of risk and Trust efforts to improve the management of information risks during 2010/11 have continued to focus on this area.

The significant investment made during the year in the Trust's ICT network and backup infrastructures has enabled a higher level of security over information held internally. As regards arrangements for managing the risk associated with information retained within the Trust, there are a range of policies and controls in place to protect the security of information held. Examples are physical access controls, restrictions on USB memory devices, computerised system/data access controls, encryption on portable devices as well as authentication and verification controls. A number of control weaknesses in the Trust's ICT arrangements were highlighted by Internal Audit and work is ongoing to address these. The detail has been provided earlier in this document.

Information risks have been recorded on the Information Department, Finance Department and IT Department risk registers.

A number of the Trust's business systems are maintained on its behalf by the Business Services Organisation. All the information within these systems is held within a secure data centre managed by the Business Services Organisation. This data centre meets very high security and data management standards and has been externally assessed and accredited through various external quality standards such as ISO 20023. Access to these data centres is

governed by internal HSC policies such as the Code of Connection and the Third Party Access agreement.

Assurances on the application of security controls are received from the Trust's internal auditors on a range of Trust corporate and financial systems. Assurances are also provided by the Trust's management via the records management and ICT controls assurance standards.

A Trust Information Governance Steering Group (IGSG) is in place to take the lead in improving the Trust's information governance arrangements. A third Trust-wide data protection review was carried out during 2010. Any data protection issues highlighted in this assessment will be addressed through the Trust IGSG work programme. Progress against the action plan is a standing item on the Trust Information Governance Steering Group meetings.

An Information Governance Audit was carried out in early 2011 and the Trust was provided with satisfactory assurance with regard to the controls surrounding information governance.

The Trust has assessed its compliance with departmental guidance on the use of legal services advisors and there are no significant gaps in the Trust's control framework in this area.

The prolonged spell of severe weather and extremely low temperatures during December 2010 brought into sharp focus the issue of the resilience of the Trust estate and associated contingency measures. As a result, the Trust has strengthened its arrangements by collaborating with other HSC Trusts and Health Estates Investment Group to form a regional Estates Resilience Risk Group thereby enhancing the Trust's business continuity protocols.

### ***Controls Assurance Standards***

The Western Health and Social Care Trust assessed its compliance with the 22 Controls Assurance Standards, which were defined by the Department and against which a degree of progress was expected in 2010/11.

***The Trust achieved the following levels of compliance for 2010/11:***

<b>Standard</b>	<b>DHSSPS Expected Level of Compliance</b>	<b>Achieved Level of Compliance</b>	<b>Reviewed by the Internal Audit Department</b>
Buildings, land, plant and non-medical equipment	70%-99% (Substantive)	78% (Substantive)	Not Verified
Decontamination of medical devices	70%-99% (Substantive)	98% (Substantive)	Not Verified
Emergency Planning	70%-99% (Substantive)	73% (Substantive)	Confirmed as Substantive
Environmental Cleanliness	70%-99% (Substantive)	88% (Substantive)	Not Verified
Environmental Management	70%-99% (Substantive)	75% (Substantive)	Not Verified

Financial Management (Core Standard)	70%-99% (Substantive)	90% (Substantive)	Confirmed as Substantive
Fire Safety	70%-99% (Substantive)	85% (Substantive)	Not Verified
Fleet and Transport Management	70%-99% (Substantive)	78% (Substantive)	Confirmed as Substantive
Food Hygiene	70%-99% (Substantive)	85% (Substantive)	Not Verified
Governance (Core Standard)	70%-99% (Substantive)	83% (Substantive)	Confirmed as Substantive
Health & Safety	70%-99% (Substantive)	78% (Substantive)	Not Verified
Human Resources	70%-99% (Substantive)	75% (Substantive)	Not Verified
Infection Control	70%-99% (Substantive)	93% (Substantive)	Not Verified
Information Communication Technology	70% - 99% (Substantive)	77% (Substantive)	Not Verified
Management of Purchasing and Supply	70%-99% (Substantive)	78% (Substantive)	Not Verified
Medical Devices and Equipment Management	70%-99% (Substantive)	82% (Substantive)	Not Verified
Medicines Management	70%-99% (Substantive)	79% (Substantive)	Confirmed as Substantive
Records Management	70%-99% (Substantive)	71% (Substantive)	Confirmed as Substantive
Research Governance	70% -99% (Substantive)	79% (Substantive)	Not Verified
Risk Management (Core Standard)	70%-99% (Substantive)	73% (Substantive)	Confirmed as Substantive
Security Management	70%-99% (Substantive)	84% (Substantive)	Not Verified
Waste Management	70%-99% (Substantive)	71% (Substantive)	Not Verified

## ***Review of Effectiveness***

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Western Health and Social Care Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their Report to those Charged with Governance and other reports. I have been advised on the implications of the results of my review by the Board, the Audit Committee and the Governance Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Throughout the year the Board of the Western Health and Social Care Trust has been briefed on control issues by the Chairs of the Audit Committee and Governance Committee. Within the context of the Audit Committee the work of the Internal Audit and External Audit functions was fundamental to providing assurance on the ongoing effectiveness of the system of internal financial control. In addition, the controls assurance standards and the annual self-assessment against the standards provided an important assurance to the Governance Committee.

## ***Significant internal control issues – update on previously reported issues***

### The Inquiry into Hyponatraemia Related Deaths

A public inquiry chaired by Mr John O'Hara was established to investigate the circumstances surrounding a number of hyponatraemia-related deaths. On 9<sup>th</sup> March 2011 Mr O'Hara held a progress hearing to update interested parties on developments in the inquiry. Mr O'Hara has advised that oral hearings will begin in the week commencing 7<sup>th</sup> November 2011 and will conclude by the end of March 2012.

Throughout the year the Trust has continued to monitor compliance with NPSA Safety Alert 22 (Reducing the Risk of Hyponatraemia Related Deaths). The Trust is currently compliant with all recommendations.

### Child Care Services

During 2010/11 the Trust has continued its efforts to reduce the number of unallocated child care cases. This has been achieved by the application of non-recurring monies to fund a number of temporary additional social work posts both in the Trust's Gateway and Family Intervention Services. The issue remains a concern for the Trust if the non-recurring resources are withdrawn. This would place a strain on the Trust's ongoing ability to deal with unallocated child protection cases.

### Junior Doctors

During 2010/11 the Trust continued to face considerable challenges around recruitment and retention of junior medical staff across a range of specialities. It is anticipated that not all training posts will be filled in August 2011. At middle grade (non-training) medical staff some posts remain vacant. As a result there is an ongoing reliance on the use of locum staff in a number of specialities to support the staffing deficit. The Trust has raised concerns with the Commissioner and DHSSPS in an effort to improve recruitment and address the gaps.

## Toner Report

In light of concerns expressed following the inquest into the deaths of the McElhill family the Minister requested Mr Henry Toner QC to carry out a review which was undertaken in early 2010. The Trust awaits the outcome of the review report.

## *Significant internal control issues – arising during 2010/11*

### Unreported X-rays

A significant backlog in reporting plain x-ray films at Altnagelvin Hospital developed in early 2010. An external review was commissioned by the Health and Social Care Board. This was undertaken by the Imperial College in London and resulted in a number of recommendations. The Western Trust is in discussion with the Health and Social Care Board about taking these forward. Subsequently the Minister asked the Regulation and Quality Improvement Authority to undertake a review of Radiology Services across Northern Ireland.

### Learning Disabled Clients

During the year, two learning disabled clients voluntarily admitted themselves to Lakeview Hospital for treatment following a court case. In September 2010, the Regulation and Quality Improvement Authority (RQIA), at the request of the Minister, carried out a review regarding the discharge of the Trust's functions and handling of the case. In its report, RQIA acknowledged that this was a highly complex and unusual case. The report found that Trust staff had acted professionally and with integrity whilst carrying out their full statutory duties throughout their involvement in the case. RQIA also noted that the Trust had fulfilled its duties in relation to the care and treatment of the clients.

Seven recommendations were highlighted within the report, four of which were specific to the Trust. The recommendations were implemented during 2010/11.

### Increasing demand for Community Care Services for Older People linked to Demographic Change

The Trust is experiencing increasing demand for both domiciliary care services and nursing home placements linked directly to the growth in its resident population aged 65 years and older and more specifically amongst those aged 85 years and older. The Trust has had to set in place access panels for both service areas to ensure available resources are allocated to those in greatest need and in accordance with the regional access criteria. As a consequence waiting lists for both service areas have been created. The Trust is engaged with the Commissioner with regard to securing additional investment to address these pressures.

**Accounting Officer  
Chief Executive**

**Date 9 June 2011**

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

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

I certify that I have audited the financial statements of the Western Health & Social Care Trust for the year ended 31 March 2011 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

#### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Western Health & Social Care Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Western Health & Social Care Trust; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

#### **Opinion on Regularity**

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

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

In my opinion:



- the financial statements give a true and fair view, of the state of Western Health & Social Care Trust's affairs as at 31 March 2011 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services & Public Safety directions issued thereunder.

**Opinion on other matters**

In my opinion:

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

**Matters on which I report by exception**

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

- adequate accounting records have not been kept; or
- the financial statements and part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Finance and Personnel's guidance.

My observations on these financial statements are detailed at pages 18 and 19.

*Kieran J Donnelly*

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

**29th June 2011**

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE ASSEMBLY

### Weaknesses in contract expenditure controls

1. The Western Health and Social Care Trust (the Western Trust) was established under the Western Health and Social Services Trust (Establishment) Order (Northern Ireland) 2006 for the purposes specified in Article 10(1) of the Health and Personal Social Services (Northern Ireland) Order 1991. It is one of 17 arm's length bodies sponsored by the Department of Health, Social Services and Public Safety (the Department). In 2010-11 it spent £0.5 billion.
2. Under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended, I am required to examine and certify the Trust's financial statements. I conduct my audit in accordance with International Standards on Auditing (UK and Ireland) to give reasonable assurance that they are free from material misstatement. I am also required to satisfy myself that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.
3. In this report I comment on control weaknesses identified in the area of contracts by Internal Audit which my staff identified during the audit of the Trust in 2010-11. These weaknesses do not impact on my audit opinion due to their immateriality within the Trust's financial statements. However, due to the recurrence of these issues across the health sector I have decided to report.
4. During the audits of the five regional HSC trusts my staff reviewed reports prepared by Internal Audit which identified a number of control weaknesses in relation to contracts in the areas of maintenance and agency and medical locum staff.
5. This resulted in a limitation on the assurance provided to the Accounting Officer by Internal Audit. The vast majority of Trust procurement is completed through the Business Services Organisation (BSO) which is a Centre of Procurement Excellence. Findings in this report do not relate to this element of procurement. In the Western Trust the following issues were identified:
  - the use of single tenders that were not appropriately authorised;
  - rolling over of contracts, which were not always authorised, instead of undergoing a competitive tendering process;
  - use of contracts past their expiry date;
  - weaknesses in monitoring of contracts in terms of checking prices to the agreed contract and ensuring service delivery was in line with the contract;
  - absence of, or weakness, in policies and procedures; and
  - inadequate information systems to support contracts and deficiencies in contract documentation.
6. I recognise that the HSC has undergone significant organisational change and consequently a number of these issues have arisen from legacy arrangements that operated in the trusts

merged to form the Western Trust. However, I am concerned that four years after the Western Trust came into existence management controls had not addressed the points noted by Internal Audit. The Trust has accepted Internal Audit recommendations to improve contract management controls and is addressing them. With the potential regularity and litigation risks associated with poor contract management, added to the potential value for money rewards arising from improvement, I encourage all the trusts to address these weaknesses identified as a priority. I intend to keep this area under review and will consider the impact of any follow-up work completed by Internal Audit when examining the Trust's financial statements next year.

7. My staff are currently working on a study covering the Use of Locums in Northern Ireland Hospitals. Trusts have contracts in place with a number of external agencies, through the Business Services Organisation (BSO), for the supply of locum doctors. Against the background of these contracts, this report will examine the extent to which the appointment and employment of locum doctors has adhered to approved procedures.
8. I welcome the Western Trust's disclosure of these control weaknesses, and action being taken to address them, within its Statement on Internal Control.



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

29th June 2011

## WESTERN HEALTH AND SOCIAL CARE TRUST

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR YEAR ENDED 31 MARCH 2011

		<b>2011</b>	<b>Restated</b>
	<b>NOTE</b>	<b>£'000s</b>	<b>2010</b>
			<b>£'000s</b>
<b>Expenditure</b>			
Staff costs	3.1	(310,088)	(298,586)
Depreciation	4.0	(12,363)	(15,204)
Other Expenditure	4.0	(181,308)	(217,108)
		<u>(503,759)</u>	<u>(530,898)</u>
<b>Income</b>			
Income from activities	5.1	18,981	17,399
Other Income	5.2	8,713	8,755
Transfers from reserves for donated property, plant, equipment and intangibles	5.3	255	600
Reimbursements receivable	5.4	0	712
		<u>27,949</u>	<u>27,466</u>
<b>Net Expenditure</b>		<u><b>(475,810)</b></u>	<u><b>(503,432)</b></u>
<b>Revenue Resource Limit (RRL)</b>	25.1	475,879	503,490
<b>Surplus against RRL</b>		<u><b>69</b></u>	<u><b>58</b></u>

### OTHER COMPREHENSIVE EXPENDITURE

		<b>2011</b>	<b>Restated</b>
	<b>NOTE</b>	<b>£'000s</b>	<b>2010</b>
			<b>£'000s</b>
Net gain on revaluation of Property, Plant and Equipment	6.1/10/6.2/10	5,344	7,719
Net gain/(loss) on revaluation of Intangibles	7.1/10/7.2/10	0	0
Net gain/(loss) on revaluation of available for sales financial assets			
<b>TOTAL COMPREHENSIVE EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2011</b>		<u><b>(470,466)</b></u>	<u><b>(495,713)</b></u>

The notes on pages 24 to 87 form part of these accounts.

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2011

	NOTE	£'000	2011 £'000	£'000	Restated 2010 £'000	£'000	Restated 2009 £'000	£'000
<b>Non Current Assets</b>								
Property, plant and equipment	6.0/6.2/6.4		332,682		328,709		364,431	
Intangible assets	7.0/7.2/7.4		215		288		436	
Financial assets	8.0		0		0		0	
Trade and other receivables	12.0		28		24		32	
Other current assets	12.0		0		0		107	
<b>Total Non Current Assets</b>				332,925		329,021		365,006
<b>Current Assets</b>								
Assets classified as held for sale	9.0		0		0		0	
Inventories	11.0		4,126		3,926		3,654	
Trade and other receivables	12.0		11,795		15,426		11,431	
Other current assets	12.0		1,186		924		1,199	
Financial assets	8.1		0		0		0	
Cash and cash equivalents	13.0		462		595		538	
<b>Total Current Assets</b>				17,569		20,871		16,822
<b>Total Assets</b>				<b>350,494</b>		<b>349,892</b>		<b>381,828</b>
<b>Current Liabilities</b>								
Trade and other payables	14.0		(74,272)		(64,260)		(46,982)	
Other Liabilities	14.0		(1,338)		(1,303)		(1,276)	
<b>Total Current Liabilities</b>				(75,610)		(65,563)		(48,258)
<b>Non current assets less net current liabilities</b>				<b>274,884</b>		<b>284,329</b>		<b>333,570</b>
<b>Non Current Liabilities</b>								
Provisions	16.0		(16,232)		(18,130)		(21,535)	
Other liabilities	14.0		(14,010)		(14,152)		(14,251)	
Financial liabilities	8.0		0		0		0	
<b>Total Non Current Liabilities</b>				(30,242)		(32,282)		(35,786)
<b>ASSETS LESS LIABILITIES</b>				<b>244,642</b>		<b>252,047</b>		<b>297,784</b>
<b>Taxpayers' equity</b>								
Donated asset reserve			468		447		467	
Government Grants Reserve			1,732		1,704		1,952	
Revaluation Reserve			31,452		26,108		18,413	
General Reserve			210,990		223,788		276,952	
				<b>244,642</b>		<b>252,047</b>		<b>297,784</b>

The notes on pages 24 to 87 form part of these accounts

Signed .....  .....

.....(Chairman)

Date ...9 June 2011.....

Signed .....  .....

.....(Chief Executive)

Date 9 June 2011 .....

# WESTERN HEALTH AND SOCIAL CARE TRUST

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2011

	Note	General Reserve	Revaluation Reserve	Donated Asset Reserve	Government Grants Reserve	Total Taxpayers' Equity
		£000s	£000s	£000s	£000s	£000s
<b>Balance at 31 March 2009</b>		284,656	18,413	467	1,952	305,488
Change in accounting policy –Clinical Negligence		(7,704)	0	0	0	(7,704)
<b>Restated balance at 1 April 2009</b>		<b>276,952</b>	<b>18,413</b>	<b>467</b>	<b>1,952</b>	<b>297,784</b>
<b>Changes in taxpayers' equity 2009-10</b>						
Grant from DHSSPS		450,290	0	0	0	450,290
Transfer of land from DHSSPS		925	0	0	0	925
(Impairment of property, plant and equipment)		0	0	0	(362)	(362)
Change in accounting policy – clinical negligence		(1,008)	0	0	0	(1,008)
Comprehensive expenditure for the year		(503,432)	7,695	24	0	(495,713)
Donated asset receipts		0	0	194	114	308
Donated asset reserve – transfer to net expenditure for depreciation		0	0	(238)	0	(238)
Non cash charges – auditors' remuneration	4	61	0	0	0	61
<b>Balance at 31 March 2010</b>		<b>223,788</b>	<b>26,108</b>	<b>447</b>	<b>1,704</b>	<b>252,047</b>
<b>Changes in taxpayers' equity 2010-11</b>						
Grant from DHSSPS		462,951	0	0	0	462,951
Transfers between reserves		0	0	0	0	0
Comprehensive expenditure for the year		(475,810)	5,344	0	0	(470,466)
Donated asset receipts		0	0	174	130	304
Donated asset reserve – transfer to net expenditure for depreciation		0	0	(153)	(102)	(255)
Non cash charges – auditors' remuneration	4	61	0	0	0	61
<b>Balance at 31 March 2011</b>		<b>210,990</b>	<b>31,452</b>	<b>468</b>	<b>1,732</b>	<b>244,642</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2011

	NOTE	2011 £000s	Restated 2010 £000s
<b>Cash flows from operating activities</b>			
Net expenditure after interest		(475,810)	(503,432)
Adjustments for non cash costs		27,737	71,824
Increase/(decrease) in trade and other receivables		3,365	(3,605)
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement Contracts		0	0
Increase in inventories	11	(200)	(272)
Increase in trade payables		10,047	17,305
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		(5,641)	(1,626)
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement Contracts		0	0
Use of provisions	16	(6,983)	(5,647)
<b>Net cash outflow from operating activities</b>		(447,485)	(425,453)
<b>Cash flows from investing activities</b>			
Purchases of property, plant and equipment	6	(15,475)	(23,750)
Purchase of intangible assets	7	0	(8)
Proceeds on disposal of property, plant and equipment		18	85
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
<b>Net Cash Outflow from investing activities</b>		(15,457)	(23,673)
<b>Cash flows from financing activities</b>			
Grant in aid	25.1	462,951	450,290
Movement in reserves re Clinical Negligence adjustment		0	(1,008)
Capital element of payments – finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		(142)	(99)
<b>Net cash inflow from financing activities</b>		462,809	449,183
<b>Net (decrease)/increase in cash and cash equivalents in the period</b>		(133)	57
<b>Cash and cash equivalents at the beginning of the period</b>	13	595	538
<b>Cash and cash equivalents at the end of the period</b>	13	462	595

The notes on pages 24 to 87 form part of these accounts.

# **WESTERN HEALTH & SOCIAL CARE TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

### **STATEMENT OF ACCOUNTING POLICIES**

#### **1. Authority**

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

These accounts have been prepared in accordance with EU endorsed International Financial Reporting Standards and IFRICs.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the WHSCT for the purpose of giving a true and fair view has been selected. The WHSCT accounting policies 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.

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

These accounts are presented in UK Pounds sterling. The figures in the accounts are shown to the nearest £1,000.

#### **1.3 Property, Plant and Equipment**

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

#### **Recognition**

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
  - it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
  - 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 balance sheet to the extent that money has been paid or a liability has been incurred.

## **Valuation of Land and Buildings**

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

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive body within the Department of Finance and Personnel. The valuers are qualified to meet the ‘Member of Royal Institution of Chartered Surveyors’ (MRICS) standard.

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

Land and buildings used for the Trust’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
- 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**

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

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

### **Fixtures and Equipment**

Until 31 March 2008, fixtures and equipment were carried at replacement cost, as assessed by indexation. From 1 April 2008 entities had the option to elect to cease indexing all short life assets (other than IT). Short life IT assets are not indexed. Short life is defined as a useful life of up to and including 5 years. The carrying value of existing assets at that date were written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

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

### **Revaluation Reserve**

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

## **1.4 Depreciation**

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 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. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
Buildings and Dwellings	25 – 60 years
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

## **1.5 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. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Net Expenditure account and an amount up to the value of the impairment in the revaluation reserve is transferred to the General fund. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been

determined had there been no initial impairment loss. The reversal of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

## **1.6 Subsequent expenditure**

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

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

## **1.7 Intangible assets**

Intangible assets comprise software and licences. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. 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
- the ability to measure reliably the expenditure attributable to the intangible asset during its development

### **Recognition**

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Trust; 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 cost less accumulated amortisation given that the only intangible assets held by the Trust are software licences.

## **1.8 Donated assets**

Donated non-current assets are capitalised at their fair value on receipt, with a matching credit to the donated asset reserve. They are valued, depreciated and impaired as described above for purchased assets. Gains and losses on revaluations and impairments are taken to the donated asset reserve and, each year, an amount equal to the depreciation charge on the asset is released from the donated asset reserve to offset the expenditure. On sale of donated assets, the net book value is transferred from the donated asset reserve to the General Reserve.

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

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses. Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The loss from sale of land or profit/loss from sale of depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the general reserve. For donated and government-granted assets, a transfer is made to or from the relevant reserve to the profit/loss on disposal account so that no profit or loss is recognised in income or expenses. The remaining surplus or deficit in the donated asset or government grant reserve is then transferred to general reserve.

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

The Trust does not have any non-current assets held for sale.

## **1.10 Inventories**

Inventories are valued at the lower of cost and net realisable value. Cost is initially valued using a weighted average method. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Obsolete and defective stock is written off and included in the losses statement each year.

### **1.11 Income**

Operating Income relates directly to the operating activities of the Trust and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

Grant in aid

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

### **1.12 Investments**

The Trust does not have any investments.

### **1.13 Other expenses**

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

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

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

### **1.15 Leases**

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

#### The Trust as lessee

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

Finance charges are recognised in calculating the Trust's surplus/deficit.

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

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

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a Finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

#### The Trust as lessor

Amounts due from lessees under finance leases are recorded as receivables at the

amount of the Trust'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 Trust's net investment outstanding in respect of the leases.

The Trust does not have any finance leases.

#### **1.16 Private Finance Initiative (PFI) transactions.**

DFP has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The Trust therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- a) Payment for the fair value of services received;
- b) Payment for the PFI asset, including replacement of components and
- c) Payment for finance (interest costs).

#### **Services received**

The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

#### **PFI Assets**

The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

#### **PFI liability**

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Income.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Income.

**Lifecycle replacement**

Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the Trust's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

**Assets contributed by the Trust to the operator for use in the scheme**

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the Trust's Statement of Financial Position.

**Other assets contributed by the Trust to the operator**

Assets contributed (e.g. cash payments, surplus property) by the Trust to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the Trust, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured at the present value of the minimum lease payments, discounted using the implicit interest rate. It is subsequently measured as a finance lease liability in accordance with IAS 17.

**1.17 Financial instruments**

- Financial assets

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

Financial assets are initially recognised at fair value.

- Financial liabilities

Financial liabilities are recognised on the balance sheet when the Trust 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 within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed too little credit, liquidity or market risk.

- Currency risk

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

- Interest rate risk

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

- Credit risk

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

- Liquidity risk

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

## **1.18 Provisions**

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

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

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



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

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

### **1.19 Contingencies**

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

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

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

### **1.20 Employee benefits**

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

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2008. It is not anticipated that the level of untaken leave will vary significantly from year to year. Untaken flexi leave is also included in the estimated cost.

#### **Retirement benefit costs**

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date and updates it to reflect current conditions. The 31 March 2008 valuation is used in the 2010/11 accounts.

#### **1.21 Value Added Tax**

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

#### **1.22 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 24 to the accounts.

#### **1.23 Government Grants**

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

#### **1.24 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 HSC Trusts 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.

## 1.25 Accounting standards that have been issued but have not yet been adopted

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted.

- IFRIC 19 - Extinguishing financial liabilities with equity instruments states that if a debtor issues equity instruments to a creditor to extinguish all or part of a financial liability, those equity instruments are 'consideration paid' in accordance with IAS 39.41. Accordingly, the debtor should derecognise the financial liability fully or partly.

IFRIC 19 should be applied in annual periods beginning on or after 1 July 2010 and must be applied retrospectively from the beginning of the earliest comparative period presented.

### Revisions to Accounting Standards which are not effective for 2010-11

The below table summarises the amendments to accounting standards that come into effect after the 2010-11 period.

Standard	Description of Revision	Application date	Comments
IFRS 1	First-time Adoption of International Financial Reporting Standards — Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	Updates disclosures required for interim financial statements where there has been a change in accounting policies. Clarifies that IFRS 1, rather than IAS 8, is the applicable standard for accounting policy changes until after its first set of IFRS financial statements is published. Clarifies the treatment of "deemed cost" for assets brought forward in cases where the measurement date is after the date of transition to IFRS but before the first IFRS balance sheet date. Not applicable in the public sector context as our adoption date is prior to these amendments.
IFRS 1	First-time Adoption of International Financial Reporting Standards — Replacement of 'fixed dates' for certain exceptions with 'the date of transition to IFRSs'	Annual periods beginning on or after 1 July 2011	Relating to privatisation. Unlikely to apply to public sector bodies
IFRS 1	First-time Adoption of International Financial Reporting Standards — Additional exemption for entities applying to	Annual periods beginning on or after 1 July 2011	Unlikely to apply to public sector bodies

	suffer from severe hyperinflation		
IFRS 3	Business Combinations— Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	<p>A partial acquisition refers to the acquisition of a controlling interest, but with a proportion of acquiree equity interests held by other investors referred to as ‘non-controlling interests’ (formerly ‘minority interests’). A choice is available, on an acquisition by acquisition basis, to measure such non-controlling interests either at their proportionate interest in the net identifiable assets of the acquiree (which is the previous IFRS 3 requirement) or at fair value (which is a new option and is mandatory under US GAAP). The amendment restricts the first option to those situations where those interests are present ownership interests and entitle their holders to a proportionate share of the entity’s net assets in the event of liquidation. The option to recognise at fair value continues in these cases, and becomes the only option for the recognition of non-controlling interests which do not meet the "present ownership" and "proportionate share on liquidation" criteria.</p> <p>Also clarifies that adjustments to liabilities or equity on the assumption of an acquiree's share-based payment transactions must be performed at the acquisition date, and provides replacement guidance on how to measure the value of share-based payment transactions acquired which rely on market prices.</p> <p>Unlikely to apply to public sector bodies.</p>

IFRS 7	Financial Instruments: Disclosures — Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	<p>Explains the reason for providing qualitative and quantitative disclosures on risks and the benefits to users of financial statements of being able to link the two.</p> <p>On credit risk, the amendment:</p> <ul style="list-style-type: none"> <li>- removes the option to omit disclosure of quantitative disclosures on credit risk etc. where the impact is not material (leaving this judgement to the auditors);</li> <li>- removes the requirement to disclose maximum exposure to credit risk if that risk is limited to the carrying amounts of the relevant assets;</li> <li>- adds the requirement to disclose the effect of any collateral held on the maximum exposure to credit risk, even where the unmitigated risk is (as above) equal to the carrying amount of the relevant assets; and</li> <li>- removes the requirement to make disclosures on assets where credit terms which would otherwise have been breached have been renegotiated.</li> </ul> <p>Unlikely to have significant impact.</p>
IFRS 7	Financial Instruments: Disclosures — Amendments enhancing disclosures about transfers of financial assets	Annual periods beginning on or after 1 July 2011	In response to the credit crisis, IFRS 7 has been strengthened to require more disclosure on transfer transactions (e.g. securitisations) involving financial assets, including the extent of any risks which may remain with the entity following the transfer. See further details of enhanced disclosures relating to transfers of financial assets below.
IFRS 9	Financial Instruments — Classification and Measurement	Annual periods beginning on or after 1 January 2013	Standard issued but not included in 2010/11 FReM
IAS 1	Presentation of Financial Statements — Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	Very minor amendment allowing items of other comprehensive income for respective elements of equity to be presented in the notes rather than in the SOCE itself. Unlikely to have a significant impact.

IAS 12	Income Taxes — Limited scope amendment (recovery of underlying assets)	Annual periods beginning on or after 1 January 2012	Unlikely to apply to public sector bodies
IAS 24	Related Party Disclosures — Revised definition of related parties	Annual periods beginning on or after 1 January 2011	Inclusion of a partial exemption for government-related entities. Given that the FReM interprets the related party requirements significantly to reduce the disclosure on transactions between public sector entities it is unlikely that this will have significant impact.
IAS 34	Interim Financial Reporting — Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	<p>Strengthens requirement to include an explanation of events and transactions since the last full report (previously phrased as guidance only) including a list of those events and transactions required by their nature to be disclosed. Several such categories have been added:</p> <ul style="list-style-type: none"> <li>- changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether they are recognised at fair value or amortised cost;</li> <li>- transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments;</li> <li>- changes in the classification of financial assets as a result of a change in the purpose or use of those assets; and</li> <li>- changes in contingent liabilities or contingent assets.</li> </ul> <p>The "where material" exemption for other information required in interim financial statements is also removed, leaving the materiality judgement to the auditor. Unlikely to apply to public sector bodies who produce full interim accounts.</p>
IFRIC 13	Customer Loyalty Programmes — Amendments resulting from May 2010 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2011	Minor redrafting to clarify measurement basis for award credits accrued by customers, and to provide an expanded example. Unlikely to apply to public sector bodies

IFRIC 14	Prepayments of a Minimum Funding Requirement	Annual periods beginning on or after 1 January 2011	The amendment allows, in certain circumstances, an entity to treat the prepayment of future contributions to a pension scheme where there is a minimum funding requirement as an asset.
----------	--	---	---

## **IFRS 7 - Amendments enhancing disclosures about transfers of financial assets**

### ***Transfers of Financial Assets [IFRS 7.42A-H]***

An entity shall disclose information that enables users of its financial statements:

- to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities; and
- to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets. [IFRS 7 42B]

#### ***Transferred financial assets that are not derecognised in their entirety***

- Required disclosures include description of the nature of the transferred assets, nature of risk and rewards as well as description of the nature and quantitative disclosure depicting relationship between transferred financial assets and the associated liabilities. [IFRS 7.42D]

#### ***Transferred financial assets that are derecognised in their entirety***

- Required disclosures include the carrying amount of the assets and liabilities recognised, fair value of the assets and liabilities that represent continuing involvement, maximum exposure to loss from the continuing involvement as well as maturity analysis of the undiscounted cash flows to repurchase the derecognised financial assets. The entity is also required to give information showing how the maximum exposure to loss is determined. [IFRS 7.42E]
- Additional disclosures are required for any gain or loss recognised at the date of transfer of the assets, income or expenses recognise from the entity's continuing involvement in the derecognised financial assets as well as details of uneven distribution of proceeds from transfer activity throughout the reporting period. [IFRS 7.42G]

## **Significant FReM changes expected for 2011-12 (representing best practice disclosures in the spirit of IAS 8.30)**

<b>FReM ref</b>	<b>Subject</b>	<b>Description of change</b>
Ch 3	Parliamentary Accountability	Estimates from 2011-12 should be based on departmental budgets, and the structure of the Estimates should reflect the split between the Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME), with consequential adjustments to the Statement of Parliamentary Supply. Not applicable to Northern Ireland as we are not yet fully aligned.

Ch 4	Accounting Boundaries	Revises the departmental resource accounting boundary to include non-departmental public bodies and other bodies classified to central government by the Office for National Statistics. The FReM also interprets IAS 27 in relation to the consolidation boundary Not applicable to Northern Ireland as we are not yet fully aligned.
Ch 11	Income and Expenditure	Reflects the proposed changes to the treatment of income in (Westminster) Estimates, whereby voted totals will be net of income and the concept of 'appropriations-in-aid' disappears. Distinction drawn that Northern Ireland is treated differently.
Chs 11 & 13	Accounting for Tax Credit	Accounting requirements have been clarified so that: <ul style="list-style-type: none"> <li>• Use of tax revenues to fund tax credits (rather than be surrendered to the Consolidated Fund) is recorded in the HMRC Trust Statement as an appropriation of the revenue received (in the same way as other payments which are not Consolidated Fund surrenders);</li> <li>• Expenditure on tax credits is recorded in the Consolidated Statement of Comprehensive Net Expenditure of HMRC (or any other departments which may, in future, be responsible for tax credit expenditure);</li> </ul> Funding appropriated from the HMRC Trust Statement for tax credits (in accordance with (a) above) is recorded in the departmental resource accounts as financing.
Chs 5, 6, 7 & 11	Accounting for Capital Government Grants and Similar Financing from Non-Government Sources	Adapts IAS 20 - so that the accounting treatment is extended to all capital non-exchange transactions (including donated assets). Non-exchange revenue relating to capital items should be recognised immediately, except where the funding is subject to a condition.  Adapts IAS 16 – to supplement disclosure requirements to show how additions have been financed, i.e. own capital budget, government grant, donation, lottery funding.

### 1.26 Change in Accounting policy / Prior Year Restatement –

There were two changes in Accounting policy during the year. The prior year figures have been changed in the accounts to reflect the change in accounting policy. In the Statement of Financial position the previous two years have been restated to comply with IAS 1 paragraph 29. The changes were;

#### (i) Capital charges

One of the impacts of the HM Treasury alignment project to closer align budgets, estimates and accounts has resulted in the removal of cost of capital. Therefore from 2010-11 onwards the HSC body is no longer required to reflect a notional cost of capital within its accounts. Expenditure, reserves and non cash RRL have been restated in the comparative years to reflect this.



**(ii) Clinical negligence (*please refer to circular HSC(F) 58/2010*)**

As a result of new budgetary arrangements for the HSC, following changes in HM Treasury budgeting guidance, cash funding to HSC bodies is now treated as grant in aid, and financial performance is measured with reference to a Revenue Resource Limit (RRL). The relevant changes were first introduced to Trust accounts in 2008/09, and then to the HSCB accounts in 2009/10.

However, as a result of the specific circumstances and more complex accounting arrangements relating to clinical negligence transactions and balances, the Department obtained dispensation from DFP which allowed HSC bodies to continue to cover clinical negligence costs by match funding. This was managed through the clinical negligence Central Fund such that re-imbursements receivable from the Central Fund in respect of clinical negligence provisions and liabilities were accounted for as income and reflected within receivables.

Clinical negligence provision continues to be fully funded but rather than being re-imbursed by Central fund, it is now matched by RRL non cash cover. The Central Fund will no longer be used to administer settlement of clinical negligence claims, rather HSC bodies will draw cash to cover clinical negligence settlements as grant in aid directly from the Department.

HSC bodies are now required to adopt this policy in full and have therefore restated any debtors in respect of amounts reimbursable from the Central Fund.

Income, receivables and non cash RRL have been restated in the comparative years to reflect this.

The table below shows the effect of all prior year adjustments

2009-10	Cost of Capital	Clinical negligence	Impairment	Transfer of function	Total
Income		(277)			(277)
Expenditure	9,834	(277)			9,557
Receivables		1,351+(66)			1,285
Payables					
Reserves		(1,351)+66+277			(1,008)
RRL	(9,834)	277			(9,557)

2008-09	Cost of Capital	Clinical negligence	Impairment	Transfer of function	Total
Receivables		(7,704)			(7,704)
Payables					
Reserves		7,704			7,704

# WESTERN HEALTH & SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### ANALYSIS OF NET EXPENDITURE BY SEGMENT

#### Note 2

The Trust is managed by way of a directorate structure, each led by a Director, providing an integrated healthcare service for the resident population. The Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts. The information disclosed reflects the realignment of directorates that took place in 2009/10 therefore making meaningful comparison from year to year limited.

Directorate	2011			Restated 2010		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Children's Services	59,393	18,181	77,574	57,462	17,502	74,964
Acute Hospital Services	107,506	35,707	143,213	101,471	38,244	139,715
Older People's Services	63,263	56,965	120,228	60,607	65,640	126,247
Mental Health and Disability Services	40,347	27,355	67,702	38,948	16,890	55,838
Planning, Performance Management and Support Services	28,390	19,181	47,571	28,057	16,784	44,841
Research and Development	0	0	0	0	0	0
Other Trust Directorates	11,189	8,290	19,479	12,041	4,776	16,817
<b>Expenditure for Reportable Segments net of Non Cash RRL per Note 25</b>	<b>310,088</b>	<b>165,679</b>	<b>475,767</b>	<b>298,586</b>	<b>159,836</b>	<b>458,422</b>
<b>Non Cash costs</b>			<b>27,737</b>			<b>72,476</b>
<b>Total Expenditure per Statement of Comprehensive Net Expenditure</b>			<b>503,759</b>			<b>530,898</b>
<b>Income Note 5</b>			<b>27,949</b>			<b>27,466</b>
<b>Net Expenditure</b>			<b>475,810</b>			<b>503,432</b>
<b>Revenue Resource Limit</b>			<b>475,879</b>			<b>503,490</b>
<b>Surplus against RRL</b>			<b>69</b>			<b>58</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 3 STAFF NUMBERS AND RELATED COSTS

#### 3.1 Staff Costs

Staff costs comprise:

	<b>Total £000s</b>	<b>2011 Permanently Employed staff £000s</b>	<b>Others £000s</b>	<b>2010 Restated Total £000s</b>
Wages and Salaries	264,518	252,719	11,799	251,108
Social security costs	20,603	20,603	0	19,492
Other pension costs	25,733	25,733	0	28,877
<b>Sub-Total</b>	<b>310,854</b>	<b>299,055</b>	<b>11,799</b>	<b>299,477</b>
Capitalised staff costs	(766)	(766)	0	(891)
<b>Total staff costs in Statement of Comprehensive Expenditure</b>	<b>310,088</b>	<b>298,289</b>	<b>11,799</b>	<b>298,586</b>
Less recoveries in respect of outward secondments	2,387			
<b>Total net costs</b>	<b>307,701</b>			<b>298,586</b>

Staff costs exclude £766k charged to capital projects during the year (2010 £891k)

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

As per the requirements of IAS 19, Employee Benefits, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the date of the Statement of Financial Position and updates it to reflect current conditions. A full valuation as at 31 March 2008 was completed in 2010-11.

#### 3.2 AVERAGE NUMBER OF PERSONS EMPLOYED

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

	<b>Total Number</b>	<b>2011 Permanently Employed staff Number</b>	<b>Others Number</b>	<b>2010 Total Number</b>
Medical and dental	508	465	43	478
Nursing and Midwifery	3,152	3,102	50	3,151
Professions Allied to medicine	429	428	1	404
Ancillaries	713	681	32	722
Administrative and clerical	1,495	1,491	4	1,548
Ambulance staff	0	0	0	0
Works	172	172	0	179
Other Professional and technical	305	305	0	296
Social Services	1,345	1,345	0	1,363
Other	225	191	34	239
<b>Total average number of persons employed</b>	<b>8,344</b>	<b>8,180</b>	<b>164</b>	<b>8,380</b>
Less average staff number relating to capitalised staff costs	15	15		22
Less average staff number in respect of outward secondments	64	64		0
<b>Total net average number of persons employed</b>	<b>8,265</b>	<b>8,101</b>	<b>164</b>	<b>8,358</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 3 STAFF NUMBERS AND RELATED COSTS

#### 3.3 Senior Employees' Remuneration

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

Name	Salary £000s	2010-11		Salary £000s	2009-10		Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	2010-11		Real increase in CETV £000s
		Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)		Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)			CETV at 31/03/10 £000s	CETV at 31/03/11 £000s	
Non-Executive Members											
Mr Gerard Guckian	25-30	0	0	25-30	0	0	0	0	0	0	0
Mrs Joan Doherty	5-10	0	0	5-10	0	0	0	0	0	0	0
Mrs Stella Cummings	5-10	0	0	5-10	0	0	0	0	0	0	0
Mrs Sally O’Kane	5-10	0	0	5-10	0	0	0	0	0	0	0
Mr Ciaran Mulgrew	5-10	0	0	5-10	0	0	0	0	0	0	0
Mr Brendan McCarthy	5-10	0	0	5-10	0	0	0	0	0	0	0
Mr Niall Birthistle	5-10	0	0	5-10	0	0	0	0	0	0	0
Mrs Barbara Stuart	5-10	0	0	5-10	0	0	0	0	0	0	0
Executive Members											
Mrs Elaine Way	115-120	0	2000	115-120	0	2500	(1)	197	1,044	997	(47)
Mrs Lesley Mitchell	80-85	0	2600	80-85	0	2400	0	100	411	375	(36)
Mr John Doherty	90-95	0	0	90-95	0	0	(2)	161	889	848	(41)
Mr Alan Corry-Finn	85-90	0	2400	80-85	0	800	0	141	705	670	(35)
Dr Anne Kilgallen	105-110	0	0	100-105	0	0	6	47	185	199	14
Other Board Members											
Mr Joe Lusby	95-100	0	2200	95-100	0	1700	(2)	173	907	858	(49)
Mrs Nuala Sheerin	80-85	0	1400	75-80	0	1200	(1)	128	622	580	(42)
Mr Trevor Millar	60-65	0	0	60-65	0	0	0	78	357	332	(25)
Ms Sara Groogan*	70-75	0	0	60-65	0	0	3	49	145	130	(15)
Mr Alan Moore	70-75	0	0	70-75	0	0	(1)	106	566	538	(28)
Ms Geraldine Hillick**	70-75	0	2000	5-10	0	1200	27	137	614	747	133
Mr Michael Dickson***	0-5	0	0	0-5	0	0	Seconded to Trust. Pension contributions made by substantive employer.				

\* Acting from 18/05/09 to 28/04/10. Appointed on 29/04/10.

\*\* Acting from 24/05/10 to 26/10/10. Appointed on 27/10/10.

\*\*\* In post from 01/11/09 to 30/04/10.

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **NOTE 3 STAFF NUMBERS AND RELATED COSTS**

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

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

CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

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

The reduction in value of some CETVs is due to the change in transfer factors issued by Government Actuaries Department with effect from 01/10/2010.

When a Trust car is made available for the private use of an employee, a 'benefit in kind' value is calculated in relation to the car for private use. The benefit in kind amounts above are for those directors who lease cars from the Trust.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 3 STAFF NUMBERS AND RELATED COSTS

#### 3.4.1 Reporting of early retirement and other compensation scheme exit packages (funded directly by DHSSPS)

Comparative data shown in brackets for previous year.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	0	6 (3)	6 (3)
£10,000 - £25,000	0	15 (5)	15 (5)
£25,000 - £50,000	0	23 (10)	23 (10)
£50,000 - £100,000	0	35 (27)	35 (27)
£100,000 - £150,000	0	6 (5)	6 (5)
£150,000 - £200,000	0	2 (4)	2 (4)
£200,000 - £250,000	0	(2)	(2)
Total number of exit packages by type	0	87 (56)	87 (56)
	£000s	£000s	£000s
Total resource cost	0	4,559 (4,299)	4,559 (4,299)

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 Act 1972. The above exit costs were met from existing RPA and/or CSR provisions created some years ago. These costs were accounted for when the provisions were created and are therefore reflected as utilisations within the provisions note and have no impact upon net expenditure. The table shows exits approved and agreed during the year which have been charged to the provision account. 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.

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.4.2 Reporting of early retirement and other compensation scheme exit packages (funded from within Trust's own resources)

Comparative data shown in brackets for previous year.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	0	1	1
£10,000 - £25,000	0	0	0
£25,000 - £50,000	0	3	3
£50,000 - £100,000	0	6	6
£100,000 - £150,000	0	1	1
£150,000 - £200,000	0	0	0
£200,000 - £250,000	0	0	0
Total number of exit packages by type	0	11	11
	£000s	£000s	£000s
Total resource cost	0	638	638

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 Act 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 4.

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.

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.5 Staff Benefits

	2011 £000s	2010 £000s
Staff benefits	0	0

##### 3.6 Trust Management Costs

	2011 £000s	Restated 2010 £000s
Trust Management Costs	17,343	18,239
<b>Income:</b>		
RRL	475,879	503,490
Income per Note 5	27,949	26,754
Non cash RRL for movement in clinical negligence provision	(5,258)	(277)
Less interest receivable	0	0
<b>Total Income</b>	<b>498,570</b>	<b>529,967</b>
<b>% of total income</b>	<b>3.5%</b>	<b>3.4%</b>

The above information is based on the Audit Commission's "M2" Trust management costs, as detailed in HSS (THR) 2/99.

##### 3.7 Retirements Due To Ill-Health

During 2010/11 there were 14 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £29K. These costs are borne by the HSC Pension Scheme.



# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 4 OPERATING EXPENSES

#### 4.0 Operating Expenses as follows:-

	2011 £000s	Restated 2010 £000s
Purchase of care from non-HSC bodies	57,277	51,966
Revenue Grants to voluntary organisations	100	152
Capital Grants to voluntary organisations	00	0
Personal social services	21,412	24,434
Recharges from other HSC organisations	6,063	5,692
Supplies and services – Clinical	33,260	29,982
Supplies and services - General	4,992	4,880
Establishment	10,459	11,090
Transport	2,174	2,327
Premises	15,684	13,795
Bad Debts	629	551
Rentals under operating leases	1,378	1,254
Rentals under finance leases	0	0
Finance cost of finance leases	0	0
Interest charges	1,196	1,204
PFI and other service concession arrangements service charges	568	559
Research and Development expenditure	0	0
Clinical Negligence – Other expenditure	0	711
BSO services	0	0
Training	716	646
Professional Fees	324	503
Patients Travelling Expenses	257	258
Costs of exit packages not provided for	638	0
Elective Care	3,862	6,634
Miscellaneous Expenditure	4,690	3,198
<b>Non cash items</b>		
Depreciation	12,363	15,204
Amortisation	148	156
Impairments	10,337	54,818
Profit on disposal of assets (excluding profit on land)	(5)	(5)
Loss on disposal of assets (including land)	3	0
Cost of Capital	0	0
Provisions provided for in year, including provisions not required written back	4,732	1,890
Unwinding of discount on Provisions	353	352
Auditors' remuneration	61	61
<b>Total</b>	<b>193,671</b>	<b>232,312</b>

During the year the Trust purchased non-audit services from its auditor, (NIAO) for National Fraud Initiative work, costing £3,275.66.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 5 INCOME

#### 5.1 Income from Activities

	2011 £000s	Restated 2010 £000s
GB/Republic of Ireland Health Authorities	1,396	1,243
HSC Trusts	683	811
Non-HSC – Private Patients	233	307
Non HSC – Other	509	398
RTA	1,494	2,494
Clients contributions	14,666	12,146
<b>Total</b>	<b>18,981</b>	<b>17,399</b>

#### 5.2 Other Income

	2011 £000s	Restated 2010 £000s
Other income from non-patient services	5,066	7,229
Supporting people	1,260	1,469
Seconded staff	2,387	0
Charitable and other contributions to expenditure	0	5
Profit on disposal of land	0	52
Interest receivable	0	0
<b>Total</b>	<b>8,713</b>	<b>8,755</b>

#### 5.3 Transfers from Reserves for Donated Property, Plant, Equipment and Intangibles

	2011 £000s	Restated 2010 £000s
Donated asset reserve transfer for Impairment	0	362
Donated asset reserve transfer for Depreciation and amortisation	255	238
<b>Total</b>	<b>255</b>	<b>600</b>

#### 5.4 Reimbursements Receivable in respect of provisions

	2011 £000s	Restated 2010 £000s
Movements in reimbursable income from Clinical Negligence Central Fund	0	712
<b>Total</b>	<b>0</b>	<b>712</b>
<b>TOTAL INCOME</b>	<b>27,949</b>	<b>27,466</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 6 PROPERTY, PLANT AND EQUIPMENT

#### Summary

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2011 Total £000s</b>
Net book value:			
Land	55,818	0	55,818
Buildings (excluding dwellings)	200,392	1,352	201,744
Dwellings	16,222	0	16,222
Assets under construction	35,980	0	35,980
Plant and machinery (Equipment)	11,430	812	12,242
Transport Equipment	1,980	17	1,997
Information Technology (IT)	7,550	19	7,569
Furniture and Fittings	1,110	0	1,110
<b>Total PPE – 31 March 2011</b>	<b>330,482</b>	<b>2,200</b>	<b>332,682</b>

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2010 Total £000s</b>
Net book value			
Land	65,656	0	65,656
Buildings (excluding dwellings)	184,386	1,445	185,831
Dwellings	16,048	0	16,048
Assets under construction	45,059	0	45,059
Plant and machinery (Equipment)	9,182	666	9,848
Transport Equipment	1,693	31	1,724
Information Technology (IT)	3,303	9	3,312
Furniture and Fittings	1,231	0	1,231
<b>Total PPE – 31 March 2010</b>	<b>362,558</b>	<b>2,151</b>	<b>328,709</b>

Professional revaluations of land and buildings are undertaken by Land and Property Services (LPS) at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS. See Accounting Policy Note 1, Section 1.3 for more details of valuation of Property, Plant and Equipment.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 6.1 Property, Plant and Equipment – Purchased Assets – Year Ended 31 March 2011

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2010	65,656	184,386	16,048	45,059	41,200	6,126	9,110	2,453	370,038
Indexation	(1,722)	5,937	599	0	245	0	285	0	5,344
Additions	0	6,221	355	3,591	5,054	760	4,959	98	21,038
Reclassifications	21	151	(243)	198	103	35	(380)	(152)	(267)
Transfers	0	12,868	0	(12,868)	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	(8,129)	(2,208)	0	0	0	0	0	0	(10,337)
(Disposals)	(8)	0	0	0	(73)	(251)	(164)	0	(496)
At 31 March 2011	<b>55,818</b>	<b>207,355</b>	<b>16,759</b>	<b>35,980</b>	<b>46,529</b>	<b>6,670</b>	<b>13,810</b>	<b>2,399</b>	<b>385,320</b>
<b>Acc. Depreciation</b>									
At 1 April 2010	0	0	0	0	32,018	4,433	5,807	1,222	43,480
Indexation	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	32	32	(415)	(146)	(497)
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	(73)	(248)	(162)	0	(483)
Provided during the year	0	6,963	537	0	3,122	473	1,030	213	12,338
At 31 March 2011	0	6,963	537	0	35,099	4,690	6,260	1,289	54,838
<b>Net Book Value</b>									
At 31 March 2011	<b>55,818</b>	<b>200,392</b>	<b>16,222</b>	<b>35,980</b>	<b>11,430</b>	<b>1,980</b>	<b>7,550</b>	<b>1,110</b>	<b>330,482</b>
At 31 March 2010	<b>65,656</b>	<b>184,386</b>	<b>16,048</b>	<b>45,059</b>	<b>9,182</b>	<b>1,693</b>	<b>3,303</b>	<b>1,231</b>	<b>326,558</b>

**Asset financing**

Owned  
Finance Leased  
On b/s PFI and other  
service concession  
arrangements  
contracts

**Net Book Value**  
At 31 March 2011

55,818 0	187,872 0	16,222 0	35,980 0	11,430 0	1,980 0	7,550 0	1,110 0	317,962 0
0	12,520	0	0	0	0	0	0	12,520
<b>55,818</b>	<b>200,392</b>	<b>16,222</b>	<b>35,980</b>	<b>11,430</b>	<b>1,980</b>	<b>7,550</b>	<b>1,110</b>	<b>330,482</b>

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under either Finance leases and hire purchase contracts is £301k (2010 £553k).

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 6.2 Property, Plant and Equipment – Purchased Assets – Year Ended 31 March 2010

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2009	85,516	213,809	20,116	71,379	37,572	5,453	7,436	2,263	443,544
Indexation	(5,027)	(11,744)	(1,122)	0	1,200	469	0	0	(16,224)
Additions	4	4,021	67	16,711	2,428	281	1,674	190	25,376
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	925	43,031	0	(43,031)	0	0	0	0	925
Revaluation	3,175	21,090	865	0	0	0	0	0	25,130
(Impairments)	(18,909)	(85,821)	(3,878)	0	0	0	0	0	(108,608)
(Disposals)	(28)	0	0	0	0	(77)	0	0	(105)
At 31 March 2010	<b>65,656</b>	<b>184,386</b>	<b>16,048</b>	<b>45,059</b>	<b>41,200</b>	<b>6,126</b>	<b>9,110</b>	<b>2,453</b>	<b>370,038</b>
<b>Acc. Depreciation</b>									
At 1 April 2009	0	41,121	2,430	0	28,207	3,601	5,156	1,017	81,532
Indexation	0	0	0	0	900	311	0	0	1,211
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	(51,190)	(2,962)	0	0	(77)	0	0	(54,152)
(Disposals)	0	0	0	0	0	0	0	0	(77)
Provided during the year	0	10,069	532	0	2,911	598	651	205	14,966
At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,018</b>	<b>4,433</b>	<b>5,807</b>	<b>1,222</b>	<b>43,480</b>
<b>Net Book Value</b>									
At 1 April 2009	<b>85,516</b>	<b>172,688</b>	<b>17,686</b>	<b>71,379</b>	<b>9,365</b>	<b>1,852</b>	<b>2,280</b>	<b>1,246</b>	<b>362,012</b>
At 31 March 2010	<b>65,656</b>	<b>184,386</b>	<b>16,048</b>	<b>45,059</b>	<b>9,182</b>	<b>1,693</b>	<b>3,303</b>	<b>1,231</b>	<b>326,558</b>

**Asset financing**

Owned  
Finance Leased  
On b/s PFI and other  
service concession  
arrangements  
contracts

**Net Book Value**  
At 31 March 2010

65,656 0	171,657 0	16,048 0	45,059 0	9,182 0	1,693 0	3,303 0	1,231 0	313,829 0
0	12,729	0	0	0	0	0	0	12,729
<b>65,656</b>	<b>184,386</b>	<b>16,048</b>	<b>45,059</b>	<b>9,182</b>	<b>1,693</b>	<b>3,303</b>	<b>1,231</b>	<b>326,558</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 6.3 Property, Plant and Equipment – Donated Assets – Year Ended 31 March 2011

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2010	0	1,489	0	0	2,141	59	34	0	3,723
Indexation	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	394	0	17	0	411
Reclassifications	0	(89)	0	0	0	0	0	0	(89)
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
At 31 March 2011	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>2,535</b>	<b>59</b>	<b>51</b>	<b>0</b>	<b>4,045</b>
<b>Acc. Depreciation</b>									
At 1 April 2010	0	44	0	0	1,475	28	25	0	1,572
Indexation	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	11	8	(1)	0	18
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
Provided during the year	0	4	0	0	237	6	8	0	255
At 31 March 2011	<b>0</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>1,723</b>	<b>42</b>	<b>32</b>	<b>0</b>	<b>1,845</b>
<b>Net Book Value</b>									
At 31 March 2011	<b>0</b>	<b>1,352</b>	<b>0</b>	<b>0</b>	<b>812</b>	<b>17</b>	<b>19</b>	<b>0</b>	<b>2,200</b>
At 31 March 2010	<b>0</b>	<b>1,445</b>	<b>0</b>	<b>0</b>	<b>666</b>	<b>31</b>	<b>9</b>	<b>0</b>	<b>2,151</b>



**Asset financing**

Owned  
Finance Leased  
On b/s PFI and other  
service concession  
arrangements  
contracts

0	1,352	0	0	812	17	19	0	2,200
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>0</b>	<b>1,352</b>	<b>0</b>	<b>0</b>	<b>812</b>	<b>17</b>	<b>19</b>	<b>0</b>	<b>2,200</b>

**Net Book Value**

At 31 March 2011

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 6.4 Property, Plant and Equipment – Donated Assets – Year Ended 31 March 2010

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2009	0	1,751	0	0	1,873	54	34	0	3,712
Indexation	0	0	0	0	60	5	0	0	65
Additions	0	100	0	0	94	0	0	0	194
Govt Grant Addition	0	0	0	0	114	0	0	0	114
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	(362)	0	0	0	0	0	0	(362)
(Disposals)	0	0	0	0	0	0	0	0	0
At 31 March 2010	0	1,489	0	0	2,141	59	34	0	3,723
<b>Acc. Depreciation</b>									
At 1 April 2009	0	17	0	0	1,238	18	20	0	1,293
Indexation	0	0	0	0	39	2	0	0	41
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
Provided during the year	0	27	0	0	198	8	5	0	238
At 31 March 2010	0	44	0	0	1,475	28	25	0	1,572
<b>Net Book Value</b>									
At 1 April 2009	0	1,734	0	0	635	36	14	0	2,419
At 31 March 2010	0	1,445	0	0	666	31	9	0	2,151

**Asset financing**

Owned  
Finance Leased  
On b/s PFI and other  
service concession  
arrangements  
contracts

0	1,445	0	0	666	31	9	0	2,151
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>0</b>	<b>1,445</b>	<b>0</b>	<b>0</b>	<b>666</b>	<b>31</b>	<b>9</b>	<b>0</b>	<b>2,151</b>

**Net Book Value**

At 31 March 2009

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 7 INTANGIBLE ASSETS

#### Summary

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2011 Total £000s</b>
<b>Net book value:</b>			
Software	0	0	0
Software licenses	215	0	215
	<hr/>		
<b>Total Intangible assets – 31 March 2011</b>	<b>215</b>	<b>0</b>	<b>215</b>
	<hr/>		

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2010 Total £000s</b>
<b>Net book value:</b>			
Software	0	0	0
Software licenses	288	0	288
	<hr/>		
<b>Total Intangible assets – 31 March 2010</b>	<b>288</b>	<b>0</b>	<b>288</b>
	<hr/>		

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 7.1 Intangible Assets (Purchased) – Year Ended 31 March 2011

	Software Licenses	Software	Total
Cost	£000s	£000s	£000s
At 1 April 2010	1,179	0	1,179
Indexation	0	0	0
Additions	77	0	77
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	(20)	0	(20)
At 31 March 2011	<b>1,236</b>	<b>0</b>	<b>1,236</b>
<b>Accumulated Amortisation</b>			
At 1 April 2010	891	0	891
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairments	0	0	0
Disposals	(18)	0	(18)
Provided during the year	148	0	148
At 31 March 2011	<b>1,021</b>	<b>0</b>	<b>1,021</b>
<b>Net Book Value</b>			
At 31 March 2011	<b>215</b>	<b>0</b>	<b>215</b>
At 31 March 2010	<b>288</b>	<b>0</b>	<b>288</b>
<b>Asset financing</b>			
Owned	215	0	215
Finance Leased	0	0	0
On b/s PFI and other service concession arrangements contracts	0	0	0
<b>Net Book Value</b>			
At 31 March 2011	<b>215</b>	<b>0</b>	<b>215</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 7.2 Intangible Assets (Purchased) – Year Ended 31 March 2010

	Software Licenses	Software	Total
Cost	£000s	£000s	£000s
At 1 April 2009	1,171	0	1,171
Indexation	0	0	0
Additions	8	0	8
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
At 31 March 2010	<b>1,179</b>	<b>0</b>	<b>1,179</b>

#### Accumulated Amortisation

At 1 April 2009	735	0	735
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Provided during the year	156	0	156
At 31 March 2010	<b>891</b>	<b>0</b>	<b>891</b>

#### Net Book Value

At 1 April 2009	<b>436</b>	<b>0</b>	<b>436</b>
At 31 March 2010	<b>288</b>	<b>0</b>	<b>288</b>

#### Asset financing

Owned  
Finance Leased  
On b/s PFI and other service  
concession arrangements  
contracts

Owned	288	0	288
Finance Leased	0	0	0
On b/s PFI and other service concession arrangements contracts	0	0	0
Net Book Value	<b>288</b>	<b>0</b>	<b>288</b>
At 31 March 2010	<b>288</b>	<b>0</b>	<b>288</b>

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **NOTE 7.3 Intangible Assets (Donated) – Year Ended 31 March 2011**

The Trust had no intangible donated assets as at 31 March 2011.

#### **NOTE 7.4 Intangible Assets (Donated) – Year Ended 31 March 2010**

The Trust had no intangible donated assets as at 31 March 2010.

#### **NOTE 8 FINANCIAL INSTRUMENTS**

The only financial instruments held by the Trust as at 31<sup>st</sup> March 2011 are cash, trade receivables and trade payables. Details of these can be seen at Notes 13, 12 and 14 respectively.

#### **NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE**

The Trust did not hold any assets classified as held for sale in 2008/09, 2009/10 or 2010/11.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 10 IMPAIRMENTS

	Property, Plant and Equipment		2011 Intangibles		Total
	£000s Purchased	£000s Donated	£000s Purchased	£000s Donated	£000s
Land Impairment	8,129	0	0	0	0
Buildings Impairment	2,208	0	0	0	0
Total value of impairments for the period	10,337	0	0	0	10,337
Impairments charged to Statement of Comprehensive Net Expenditure as Other Comprehensive Expenditure	0	0	0	0	0
<b>Impairments charged to Statement of Comprehensive Net Expenditure within Net Expenditure</b>	<b>10,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,337</b>

	Property, Plant and Equipment		2010 Intangibles		Total
	£000s Purchased	£000s Donated	£000s Purchased	£000s Donated	£000s
Total value of impairments for the period	54,456	362	0	0	54,818
Impairments charged to Statement of Comprehensive Net Expenditure as Other Comprehensive Expenditure	0	0	0	0	0
<b>Impairments charged to Statement of Comprehensive Net Expenditure within Net Expenditure</b>	<b>54,456</b>	<b>362</b>	<b>0</b>	<b>0</b>	<b>54,818</b>

	Property, Plant and Equipment		2009 Intangibles		Total
	£000s Purchased	£000s Donated	£000s Purchased	£000s Donated	£000s
Total value of impairments for the period	356	0	0	0	356
Impairments charged to Statement of Comprehensive Net Expenditure as Other Comprehensive Expenditure	0	0	0	0	0
<b>Impairments charged to Statement of Comprehensive Net Expenditure within Net Expenditure</b>	<b>356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356</b>



## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 11 INVENTORIES

<b>Classification</b>	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
Pharmacy Supplies	1,612	1,633	1,431
Theatre Equipment	364	428	390
Building and Engineering Supplies	104	117	120
Fuel	323	250	201
Community Care Appliances	1,226	953	805
Laboratory Materials	258	277	450
Stationery	0	0	0
Laundry	7	7	7
X-Ray	20	24	17
Stock held for resale	6	11	10
Orthopaedic Equipment	0	0	0
Heat, Light and Power	0	0	0
Other	206	226	223
<b>Total</b>	<b>4,126</b>	<b>3,926</b>	<b>3,654</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT AND NON-CURRENT ASSETS

	2011 £000s	Restated 2010 £000s	Restated 2009 £000s
<b>Amounts falling due within one year</b>			
Trade Receivables	6,080	6,471	9,179
Deposits and advances	0	0	0
Clinical Negligence provision receivable	0	0	0
Clinical Negligence Central Fund reimbursements receivable	0	0	0
Other receivables	5,715	8,955	2,252
<b>Trade and other Receivables</b>	<b>11,795</b>	<b>15,426</b>	<b>11,431</b>
Prepayments and accrued income	1,186	924	1,199
Current part of PFI and other service concession arrangements prepayment	0	0	0
<b>Other current assets</b>	<b>1,186</b>	<b>924</b>	<b>1,199</b>
<b>Amounts falling due after more than one year</b>			
Trade Receivables	0	0	0
Deposits and advances	0	0	0
Clinical Negligence Receivable	0	0	0
Other Receivables	28	24	32
<b>Trade and other Receivables</b>	<b>28</b>	<b>24</b>	<b>32</b>
Prepayments and accrued income	0	0	107
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>107</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>11,823</b>	<b>15,450</b>	<b>11,463</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>1,186</b>	<b>924</b>	<b>1,306</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>13,009</b>	<b>16,374</b>	<b>12,769</b>

The balances are net of a provision for bad debts of £2,111k (2010 £1,504k (2009 £999K))

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT AND NON-CURRENT ASSETS

#### 12.1 Trade Receivables and other Current Assets: Intra-Government Balances

<b>Name</b>	<b>Amounts Falling due within 1 year 2010/11 £000s</b>	<b>Restated Amounts Falling due Within 1 year 2009/10 £000s</b>	<b>Restated Amounts Falling due within 1 year 2008/09 £000s</b>	<b>Amounts falling due after more than 1 year 2010/11 £000s</b>	<b>Restated Amounts falling Due after more Than 1 year 2009/10 £000s</b>	<b>Restated Amounts falling Due after more Than 1 year 2008/09 £000s</b>
Balances with other central government bodies	184	100	1,515	0	0	0
Balances with local authorities	4	8	0	0	0	0
Balances with NHS /HSC Trusts	750	1,469	3,734	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-Government Balances	938	1,577	5,249	0	0	0
Balances with bodies external to government	12,043	14,773	7,381	28	24	139
Total Receivables and other current assets at 31 March	<b>12,981</b>	<b>16,350</b>	<b>12,630</b>	<b>28</b>	<b>24</b>	<b>139</b>

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 13 CASH AND CASH EQUIVALENTS

	<b>2011</b> <b>£000s</b>	<b>2010</b> <b>£000s</b>	<b>2009</b> <b>£000s</b>
Balance at 1 <sup>st</sup> April	595	538	479
Net change in cash and cash equivalents	(133)	57	59
<b>Balance at 31<sup>st</sup> March</b>	<b>462</b>	<b>595</b>	<b>538</b>

  

<b>The following balances at 31 March were held at</b>	<b>2011</b> <b>£000s</b>	<b>2010</b> <b>£000s</b>	<b>2009</b> <b>£000s</b>
Commercial banks and cash in hand	462	595	538
<b>Balance at 31<sup>st</sup> March</b>	<b>462</b>	<b>595</b>	<b>538</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 14 TRADE PAYABLES AND OTHER CURRENT AND NON-CURRENT LIABILITIES

	2011 £000s	2010 £000s	Restated 2009 £000s
<b>Amounts falling due within one year</b>			
Taxation and social security	10,707	9,711	6,121
Bank overdraft	0	0	0
Trade capital payables	12,636	6,995	5,369
Trade revenue payables	29,340	26,094	18,874
Payroll payables	20,980	20,815	16,089
Clinical Negligence payables	0	0	0
RPA payables	0	0	0
BSO payables	0	0	0
Other payables	609	645	529
Accruals and deferred income	0	0	0
<b>Trade and other payables</b>	<b>74,272</b>	<b>64,260</b>	<b>46,982</b>
Current part of financing leases	0	0	0
Current part of long term loans	0	0	0
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,338	1,303	1,276
<b>Other current liabilities</b>	<b>1,338</b>	<b>1,303</b>	<b>1,276</b>
<b>Total payables falling due within one year</b>	<b>75,610</b>	<b>65,563</b>	<b>48,258</b>
<b>Amounts falling due after more than one year</b>			
Other Payables, accruals and deferred income	0	0	0
Trade and other payables	0	0	0
Clinical Negligence payables	0	0	0
Finance leases	0	0	0
Imputed finance lease element of on balance sheet (SoFP)PFI and other service concession arrangements contracts	14,010	14,152	14,251
<b>Total non current other payables</b>	<b>14,010</b>	<b>14,152</b>	<b>14,251</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>89,620</b>	<b>79,715</b>	<b>62,509</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 14 TRADE PAYABLES AND OTHER CURRENT AND NON-CURRENT LIABILITIES

#### 14.1 Trade Payables And Other Current Liabilities – Intra-Government Balances

Name	Amounts falling Due within 1 year 2010/11 £000s	Amounts falling Due within 1 year 2009/10 £000s	Restated	Amounts falling due after more than 1 year 2010/11 £000s	Amounts falling due after more than 1 year 2009/10 £000s	Restated
			Amounts falling Due within 1 year 2008/09 £000s			Amounts falling due after more than 1 year 2008/09 £000s
Balances with other central government bodies	16,924	19,898	8,236	0	0	0
Balances with local authorities	0	0	0	0	0	0
Balances with NHS /HSC Trusts	2,092	2,014	1,240	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-Government Balances	19,016	21,912	9,476	0	0	0
Balances with bodies external to government	56,594	43,651	38,782	14,010	14,152	14,251
Total Payables and other liabilities at 31 March	75,610	65,563	48,258	14,010	14,152	14,251

**WESTERN HEALTH AND SOCIAL CARE TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

**NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES**

**14.2 Loans**

The Trust did not have any loans payable at 31 March 2011, 31 March 2010 or 31 March 2009.

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 15 PROMPT PAYMENT POLICY

##### 15.1 Public Sector Payment Policy – Measure of Compliance

The Department requires that Trusts pay their non HSC trade payables in accordance with the Better Payments Practice Code and Government Accounting Rules. The Trust's payment policy is consistent with the Better Payments Practice Code and Government Accounting Rules and its measure of compliance is:

	<b>2011 Number</b>	<b>2011 Value £000s</b>	<b>2010 Number</b>	<b>2010 Value £000s</b>
Total bills paid	98,991	149,013	101,055	150,424
Total bills paid within 30 day target or under agreed payment terms	94,451	145,168	96,320	145,493
% of bills paid within 30 day target or under agreed payment terms	<b>95.4%</b>	<b>97.4%</b>	<b>95.3%</b>	<b>96.7%</b>

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

The amount included within Interest Payable arising from claims made by all businesses under this legislation for the year ended 31 March 2011 is as follows :

	<b>£</b>
<b>Total</b>	<b><u>61</u></b>

This is also reflected as a fruitless payment in note 26.

The amount included within Interest Payable arising from claims made by all businesses under this legislation for the year ended 31 March 2010 and 31 March 2009 was nil in both years.



# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 16 PROVISIONS - 2011

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	RPA Restructuring £000s	Other £000s	Total £000s
Balance at 1 April 2010	174	172	6,480	4,385	127	6,792	18,130
Provided in year	0	101	5,935	0	0	1,706	7,742
(Provisions not required written back)	(174)	(0)	(908)	0	0	(1,928)	(3,010)
(Provisions utilised in the year)	0	(21)	(1,131)	(4,385)	(127)	(1,319)	(6,983)
Unwinding of discount	0	6	231	0	0	116	353
At 31 March 2011	<b>0</b>	<b>258</b>	<b>10,607</b>	<b>0</b>	<b>0</b>	<b>5,367</b>	<b>16,232</b>

#### RPA/CSR £000s

#### RPA/CSR Utilised costs include the following:

Pension Costs for early retirement reflecting  
the single lump sum to buy over the full liability

**(4,512)**

Redundancy costs

**0**

**(4,512)**

#### Comprehensive Net Expenditure Account charges

	2011 £000s	2010 £000s
Arising during the year	7,742	4,816
Reversed unused	(3,010)	(2,926)
Unwinding of discount	353	352
<b>Total charge within Operating costs</b>	<b>5,085</b>	<b>2,242</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 16 PROVISIONS - 2011

Analysis of expected timing of discounted flows	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical Negligence £000s	CSR Restructuring £000s	RPA Restructuring £000s	Other £000s	Total £000s
Within 5 years	0	21	10,511	0	0	2,590	13,122
6-10 years	0	51	96	0	0	633	780
Thereafter	<b>0</b>	<b>186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,144</b>	<b>2,330</b>
	<b>0</b>	<b>258</b>	<b>10,607</b>	<b>0</b>	<b>0</b>	<b>5,367</b>	<b>16,232</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 16 PROVISIONS - 2010

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical negligence £000s</b>	<b>CSR Restructuring £000s</b>	<b>RPA Restructuring £000s</b>	<b>Other £000s</b>	<b>Restated Total £000s</b>
Balance at 1 April 2009	279	171	6,546	4,500	4,364	5,675	21,535
Provided in year	0	0	2,198	0	0	2,618	4,816
(Provisions not required written back)	(109)	(3)	(2,118)	(115)	0	(581)	(2,926)
(Provisions utilised in the year)	0	0	(343)	0	(4,237)	(1,067)	(5,647)
Unwinding of discount	4	4	197	0	0	147	352
At 31 March 2010	<b>174</b>	<b>172</b>	<b>6,480</b>	<b>4,385</b>	<b>127</b>	<b>6,792</b>	<b>18,130</b>

Provisions have been made for 6 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Early Retirement, Injury Benefit, Employment Law and Restructuring (RPA and CSR). Employer's and Occupier's Liability, Employment Law and Injury Benefit provisions are included in the column entitled "Other". The provision for Early Retirement and Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision based on professional legal advice. The estimate for the Restructuring provisions is based on information available from HR and the DHSSPS as at 31/3/09.

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 17 CAPITAL COMMITMENTS

	<b>2011</b> <b>£000s</b>	<b>2010</b> <b>£000s</b>	<b>2009</b> <b>£000s</b>
Contracted capital commitments at 31 March not otherwise included in these financial statements			
Property, Plant and Equipment	10,034	2,446	14,360
Intangible assets	0	0	0
	<b>10,034</b>	<b>2,446</b>	<b>14,360</b>

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 18 COMMITMENTS UNDER LESSOR AGREEMENTS

##### 18.1 Operating Leases

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

<b>Obligations under operating leases issued by the Trust comprise</b>	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
<b>Land and Buildings</b>			
Not later than 1 year	573	658	643
Later than 1 year and not later than 5 years	1,468	1,794	1,977
Later than 5 years	1,193	1,439	1,733
	<b>3,234</b>	<b>3,891</b>	<b>4,353</b>
<b>Other</b>			
Not later than 1 year	5	1	0
Later than 1 year and not later than 5 years	0	1	0
Later than 5 years	0	0	0
	<b>5</b>	<b>2</b>	<b>0</b>

##### 18.2 Finance Leases

The Trust has no obligations under finance leases.

##### 18.3 Operating Leases

The Trust does not act as lessor and as such does not anticipate any future income for operating leases.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 19 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

#### 19.1 Off balance sheet PFI and other service concession arrangements schemes

The Trust has not entered into any off balance sheet PFI schemes in 2010/2011 or in 2009/2010.

#### 19.2 On Balance Sheet (SoFP) PFI Schemes

This contract is for the Laboratory and Pharmacy Building and under IFRIC 12, the asset is treated as an asset of the Trust. The substance of the contract is that the Trust has a finance lease and that payments comprise 2 elements:- imputed finance lease charge and service charges

The imputed Finance lease charges relating specifically to the Laboratory and Pharmacy Building contract are shown in the table below.

The Trust is committed to make the following payments during the next year

<b>Total obligations under on balance sheet (SoFP) Service Concessions arrangements for the following periods comprise</b>	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
Not later than one year	1,338	1,303	1,277
Later than one year and not later than five years	5,582	5,437	5,327
Later than five years	26,174	27,346	28,654
	33,094	34,086	35,258
Less interest element	17,746	18,631	19,731
Present value of obligations	<u>15,348</u>	<u>15,455</u>	<u>15,527</u>

<b>Present Value of obligations under on balance sheet (SoFP) PFI Schemes for the following periods comprise:</b>	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>2009 £000s</b>
Not later than one year	135	104	98
Later than one year and not later than five years	902	750	647
Later than five years	14,311	14,601	14,687
Total Present Value of obligations	<u>15,348</u>	<u>15,455</u>	<u>15,432</u>

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### 19.3 Charge To The Statement of Net Expenditure Account And Future Commitments

	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
Amounts included within operating expenses in respect of off balance sheet (SoFP) PFI and other service concession arrangement transactions	0	0	0
Amounts included within operating expenses in respect of the service element of on balance sheet (SoFP) PFI and other service concessions arrangement transactions	568	559	548
	<b>568</b>	<b>559</b>	<b>548</b>

The payments to which the Trust is committed is as follows

	<b>2011 £000s</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
Not later than one year	586	569	559
Later than one year and not later than five years	2,445	2,374	2,332
Later than five years	11,468	11,945	12,541
	<b>14,499</b>	<b>14,888</b>	<b>15,432</b>

#### Other PFI Schemes in construction phase:

On 20<sup>th</sup> May 2009, Western HSC Trust signed a 30 year private finance initiative (PFI) Project Agreement, with Northern Ireland Health Group for the development of the new Acute Hospital for the Southwest. The annual unitary charge payment is estimated at £14,861,000 (service element £4,548,000) payable after construction is complete which is anticipated to be Spring 2012.

It has been agreed that at practical completion, a single payment of approximately £100,421,000 will be made to the PFI provider. The DHSSPS has provided a deed of safeguard to the PFI provider to guarantee this payment in the event of the Trust being unable to meet it's commitment. This amount is included in the 2 to 5 year range below.

	<b>2011 £000s</b>	<b>2010 £000s</b>
Not later than one year	0	0
Later than one year and not later than five years	149,380	136,061
Later than five years	398,937	412,256
	<b>548,317</b>	<b>548,317</b>
Less interest element	<b>(324,409)</b>	<b>(324,409)</b>
	<b>223,908</b>	<b>223,908</b>

These figures are taken from the model prepared at financial close in May 2009, and will be subject to changes to reflect price levels when operation of the asset begins.

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **NOTE 20 OTHER FINANCIAL COMMITMENTS**

The Trust did not have any other financial commitments at 31 March 2011, 31 March 2010 or 31 March 2009.

#### **NOTE 21 FINANCIAL INSTRUMENTS**

##### **21.1 Financial Guarantee, Indemnities And Letters Of Comfort**

Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size. Therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

The Trust has not entered into any quantifiable guarantees, indemnities or provided letters of comfort in the years ended 31 March 2009, 31 March 2010 or 31 March 2011.



# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 22 CONTINGENT LIABILITIES

#### Clinical Negligence

The Trust has contingent liabilities of £2,255,725

	<b>2011</b> <b>£000s</b>	<b>2010</b> <b>£000s</b>	<b>2009</b> <b>£000s</b>
Total estimate of contingent clinical negligence liabilities	2,256	1,678	2,045
Amount recoverable from DHSSPS	(2,256)	(1,678)	(2,045)
Net Contingent Liability	<b>0</b>	<b>0</b>	<b>0</b>

In addition to the above contingent liability, provisions for clinical negligence are given in Note 16.

Other clinical litigation claims could arise in the future due to incidents, which have already occurred.  
The expenditure which may arise from such claims cannot be determined as yet.

Contingencies not relating to clinical negligence are as follows:

	<b>2011</b> <b>£000s</b>	<b>2010</b> <b>£000s</b>	<b>2009</b> <b>£000s</b>
Public Liability	0	0	0
Employer's Liability	0	0	0
Accrued Leave	0	0	0
Injury Benefit	0	0	0
General Litigation cases	264	0	0
<b>Total</b>	<b>264</b>	<b>0</b>	<b>0</b>

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 23 RELATED PARTY TRANSACTIONS

The Trust is an arms length body of the DHSSPS and as such the DHSSPS is a related party from which the Trust has received income during the year of £476m.

The Trust is required to disclose details of material transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 Related Party Disclosures. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

#### Non Executive Directors

Some of the Trust's non-executive directors have disclosed interests with organisations from which the Trust purchased services during 2010/11. Set out below are details of the amounts paid to these organisations. In none of the cases listed did the non-executive directors have any involvement in the decisions to procure the services from the organisations concerned.

Name and Organisation	Role	Amount paid by Trust during 2010/11
Mr Niall Birthistle ( Derry Community Playhouse)	Chairman/Non-Executive Director	6
Mrs Stella Cummings (British Red Cross)	Trustee	40
Mrs Barbara Stuart (EXTERN)	Director	942
Mrs Joan Doherty (Londonderry Methodist City Mission)	Committee Member	72
Mrs Joan Doherty (Churches Trust Ltd)	Director	34

#### **Mr Gerard Guckian, Chairman**

Mr Guckian's brother is the Director of Finance in the South Eastern HSC Trust. During the year the Western HSC Trust made payments of approximately £141,000 and received income of £109,000 from the South Eastern HSC Trust for the provision of goods and services. At 31<sup>st</sup> March 2011, the Trust owed £397,000 to the South Eastern HSC Trust and was owed £16,000 by the same Trust.

#### Other Board Members and Senior Managers

Some other Trust Board members and senior managers have disclosed interests in organisations from which the Trust purchased services in 2010/11. The details are set out below. The officers listed had no involvement in the decisions to procure the services from the organisations concerned.

#### **Mr Mark Gillespie, Consultant Nurse**

Mr Gillespie is a Board member of APEX Housing, an organisation which provides the Trust with a range of patient/client services. During the year, the Trust made payments to APEX Housing of £3,693,974. At 31<sup>st</sup> March 2011, the Trust owed £40,085 to APEX Housing.

#### **Ms Eileen Webster, Quality Development Manager**

Ms Webster is a Director with Foyle Women's Aid. During the year, the Trust made payments to Foyle Women's Aid of £25,247.

#### **Mrs Rosaleen Harkin, Assistant Director Adult Mental Health and Disability Services Directorate**

Mrs Harkin is married to the manager of Action Mental Health, New Horizons, an organisation which provides a range of day care and other services to Trust clients. Payments amounting to £159,000 were made to Action Mental Health during the year. At 31<sup>st</sup> March 2011, the Trust owed £347 to Action Mental Health.

#### **Mr Alan McKinney, Clinical Director**

Mr McKinney is an Assistant Commissioner for St John's Ambulance. During the year, the Trust made payments to St Johns Ambulance of £21,555.

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **NOTE 24 THIRD PARTY ASSETS**

The Trust held £1,840,392 Cash at bank and in hand at 31/3/11 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 25 FINANCIAL PERFORMANCE TARGETS

#### 25.1 Revenue Resource Limit

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

The Revenue Resource Limit (RRL) for Western HSC Trust is calculated as follows:

	<b>2011 Total £000s</b>	<b>Restated 2010 Total £000s</b>
HSCB	438,484	421,104
PHA	4,361	0
SUMDE and NIMDTA	5,297	6,836
DHSSPS (excl non cash)	0	3,669
Other Gov Department	0	0
Non cash RRL (from DHSSPS)	27,737	81,438
Adjustment for Grant in Aid (GiA)	0	(9,557)
<b>Total Revenue Resource Limit to Statement Comprehensive Net Expenditure</b>	<b>475,879</b>	<b>503,490</b>

#### 25.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	<b>2011 Total £000s</b>	<b>2010 Total £000s</b>
Gross Capital Expenditure	21,115	25,384
Less IFRIC 12/PFI and other service concession arrangements spend*		
(Receipts from sales of property, plant and equipment)	(18)	(80)
Net capital expenditure	21,097	25,304
Capital Resource Limit	21,097	25,304
Overspend/(Underspend) against CRL	<b>0</b>	<b>0</b>

## WESTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### NOTE 25 FINANCIAL PERFORMANCE TARGETS

##### 25.3 Financial Performance Targets

The Trust is required to ensure that it breaks even on an annual basis by containing any deficit on net expenditure within 0.25% of RRL limits.

	<b>2010-11</b> <b>£000s</b>	<b>Restated</b> <b>2009/10</b> <b>£000s</b>
Net Expenditure	(475,810)	(503,432)
RRL	475,879	503,490
Surplus against RRL	69	58
Break Even cumulative position (opening)	102	44
Other Adjustments	0	0
Break Even Cumulative Position (closing)	<b>171</b>	<b>102</b>

##### Materiality Test:

	<b>2010-11</b> <b>%</b>	<b>Restated</b> <b>2009/10</b> <b>%</b>
Break Even in year position as % of RRL	0.01%	0.01%
Break Even cumulative Position as % of RRL	0.04%	0.02%

# WESTERN HEALTH AND SOCIAL CARE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

### NOTE 26 LOSSES AND SPECIAL PAYMENTS

TYPE OF LOSS	NUMBER OF CASES	VALUE £
1. Cash Losses – Theft, fraud etc	2	29,744
2. Cash Losses – Overpayments of salaries, wages and allowances	2	546
3. Cash Losses – Other causes(including unvouched and incompletely vouched payments)		
4. Nugatory and fruitless payments – (i). Abandoned Capital Schemes (ii). Late Payment of Commercial Dept (iii). Other	1	61
5. Bad debts and claims abandoned	55	20,633
6. Stores and Inventory Losses – Theft, fraud, arson (whether proved or suspected) etc (i). Bedding and linen (ii) Other equipment and property	1 60	300 13,201
7. Stores and Inventory Losses – Incidents of the service (results of fire, flood etc)	2	590
8. Stores and Inventory Losses – Deterioration in store	30	36,815
9. Stores and Inventory Losses – Stocktaking discrepancies		
10. Stores and Inventory Losses – Other causes (i). Bedding and linen (ii). Other equipment and property	7	8,380
11. Compensation payments (legal obligation) (i). Clinical Negligence (ii). Public Liability (iii). Employers Liability*	59 12 30	1,115,569 173,009 987,535
12. Ex-gratia payments – Compensation payments (including payments to patients and staff)**	22	(424)
13. Ex-gratia payments – Other payments	1	15,440
14. Extra statutory payments	0	0
15. a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion b. Damage to vehicles	2	1,822
<b>TOTAL</b>	<b>286</b>	<b>2,403,220</b>

\* Loss of £275,000 recognised in-year, but approval for write-off not obtained.

\*\* Total value of Ex-gratia payments is £15,916.14. Refund received in relation to misappropriated monies reported in 2009/10 to the value of £16,340.00.

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

#### **26.1 Special Payments**

There were no special payments or gifts made during the year.

#### **NOTE 27 POST BALANCE SHEET EVENTS**

There are no post-balance sheet events that would have a material effect on the accounts.

#### **NOTE 28 DATE AUTHORISED FOR ISSUE**

The Accounting Officer authorised these financial statements for issue on 29<sup>th</sup> June 2011.

**WESTERN HEALTH & SOCIAL CARE TRUST**  
**PATIENTS'/RESIDENTS' MONIES ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**



## **STATEMENT OF TRUST'S RESPONSIBILITIES IN RELATION TO PATIENTS'/RESIDENTS' MONIES**

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 Trust is required to prepare and submit accounts in such form as the Department may direct.

The Trust is also required to maintain proper and distinct accounting records and is responsible for safeguarding the monies held on behalf of patients/residents and for taking reasonable steps to prevent and detect fraud and other irregularities.

## **WESTERN HEALTH AND SOCIAL CARE TRUST**

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

I certify that I have audited the account of Western Health & Social Care Trust for the year ended 31 March 2011 under the Health and Personal Social Service (Northern Ireland) Order 1972, as amended.

#### **Respective responsibilities of the Trust and auditor**

As explained more fully in the Statement of Trust responsibilities in relation to Patients/Residents Monies, the Trust is responsible for the preparation of the financial statements in accordance with the Health and Personal Social Service (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety's directions made thereunder. My responsibility is to audit the financial statements in accordance with the Health and Personal Social Service (Northern Ireland) Order 1972, as amended. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the account**

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions conform to the authorities which govern them.

#### **Opinion on Regularity**

In my opinion, in all material respects the financial transactions conform to the authorities which govern them.

#### **Opinion on account**

In my opinion:

- the account properly presents the receipts and payments of the monies held on behalf of the patients /residents of Western Health & Social Care Trust for the year then ended and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Service (Northern Ireland) Order 1972, as amended and Department of Health, Social Services & Public Safety directions issued thereunder.

#### **Matters on which I report by exception**

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with the Department of Finance and Personnel's guidance.

**Report**

I have no observations to make on this account.



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

**29th June 2011**

**WESTERN HEALTH AND SOCIAL CARE TRUST**

**YEAR ENDED 31 MARCH 2011**

**ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS**

<b>Previous Year</b>		<b><u>RECEIPTS</u></b>	
<b>£</b>		<b>£</b>	<b>£</b>
	Balance at 1 April 2010		
1,660,000	1. Investments (at cost)	1,675,916	
115,348	2. Cash at Bank	193,023	
5,760	3. Cash in Hand	<u>7,960</u>	1,876,899
1,082,404	Amounts Received in the Year		1,071,738
15,956	Interest Received		13,854
<b><u>2,879,468</u></b>	<b>TOTAL</b>		<b><u>2,962,491</u></b>

		<b><u>PAYMENTS</u></b>	
1,002,569	Amounts paid to or on behalf of Patients/Residents		1,122,099
	Balance at 31 March 2011		
1,675,916	1. Investments (at Cost)	1,589,770	
193,023	2. Cash in Bank	240,562	
7,960	3. Cash in Hand	<u>10,060</u>	1,840,392
<b><u>2,879,468</u></b>	<b>TOTAL</b>		<b><u>2,962,491</u></b>

<b>Cost Price</b>	<b>Schedule of investments held at 31 March 2011</b>	<b>Nominal Value</b>	<b>Cost Price</b>
<b>£</b>		<b>£</b>	<b>£</b>
1,675,916	Investment	1,589,770	1,589,770

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

*Lesley Mitchell*

..... Director of Finance

.....9 June 2011..... Date

I certify that the above account has been submitted to and duly approved by the Board.

*Carrie Hay*

..... Chief Executive

.....9 June 2011..... Date

ISBN Number: 978-0-9561005-3-5