



**NORTHERN IRELAND MEDICAL & DENTAL TRAINING AGENCY**

**Annual Report and Accounts**

**FOR THE YEAR ENDED 31 MARCH 2016**

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

On

26/08/2016

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## Foreword from the Chair

As Chair of the Northern Ireland Medical and Dental Training Agency (NIMDTA), it is my privilege to present the 2015-16 Annual Report which sets out our achievements and highlights our operational performance against agreed business objectives. As an organisation we have made significant progress throughout the year.

It is important to once again acknowledge the dedication, commitment and professionalism of all our team, but to particularly highlight the leadership of Professor Keith Gardiner, our Chief Executive/Post-Graduate Dean and the Senior Management Committee who have continued to enhance NIMDTA's standing within the Health and Social Care sphere, not only within Northern Ireland but across the UK. This has been evidenced by the quality of our working relationships with an even wider range of partner organisations. As we cannot directly deliver training in a clinical environment ourselves, we are reliant on the quality and consistency of the training provided by our partners across all sectors. The on-going development of vital working relationships will continue to be a priority for every member of our team.

In addition to this key objective of strengthening partner relationships, there were a number of achievements during the year about which we are particularly proud:

- Effective implementation of our financial management contingency plans designed to deal with long term absence within our finance team;
- Success of the new Clinical Leadership Fellows Programme (ADEPT);
- Development and launch of the new Generic Skills Programme (iQuest);
- Continuing focus on Clinical Academic Research;
- Further development of staff engagement through an effective programme of Workshops and regular Briefings;
- High quality Faculty Development Programme;
- Significant progress on the Recognising Trainers Initiative;
- GMC acknowledgement for the high standard of the Dean's Report and the quality of information provided by our administration team; and
- Completion of an in-depth review of our strategic direction and Corporate Plan.

Our initial focus has been on the recruitment of the highest possible calibre of medical and dental applicants and, subsequently, on providing them with effective training. Our aim is to develop a future workforce that has the capacity to enhance both patient care and safety and which will also meet the ever increasing health and social care needs of our population within Northern Ireland. Recruitment into training programmes requires candidates to demonstrate to recruitment panels that they meet the national standards of the person specification for those programmes. If there are insufficient candidates of the right calibre being interviewed for a training programme, then vacancies may be the inevitable

consequence. We cannot, however, compromise on the standard of those who are regarded as appointable.

Throughout 2015-16, there has been a continuing vacancy in the Board membership as a result of non-advertisement for a replacement Non-Executive Medical Member of the Board. We would regard this as a serious issue in relation to Corporate Governance and Board Assurance, given the nature of our statutory obligations. Of course, it also places additional demands on the remaining Non-Executive Board Members in order to meet our various commitments, particularly for the Chair of our Audit Committee, Deane Morrice and the Chair of our Governance and Risk Committee, Gordon Smyth.

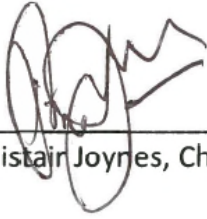
It is expected that the coming year will present us with significant challenges and it will be necessary to continuously review and improve our effectiveness, as we implement further changes, many of which will be dictated by the external environment in which we operate. NIMDTA will continue to be a highly responsive organisation acting flexibly and quickly to changing demands. Key challenges will centre on the on-going financial constraints, on increased regulatory and statutory requirements, on the need for implementing workforce planning initiatives and on recommendations made in due course by the Expert Panel, designed to meet the future healthcare model envisaged for Northern Ireland. There is an urgent need for genuine engagement between all of the regional stakeholders in seeking to both attract and retain high calibre practitioners within the future Northern Ireland workforce.

In terms of internal initiatives going forward, we will:

- Integrate the substantial increase in numbers within our GP and Foundation Programmes;
- Evaluate the effectiveness of the new Clinical Leadership Fellows Programme and seek to capture the benefits to both participants and sponsors;
- Evaluate and continue to develop our Generic Skills Programmes;
- Continue to focus on Quality Improvement and excellence in all areas;
- Adopt or develop specific metrics to assess the quality of training in different training programmes; and
- Continue to build strong partnership networks across the health and social care sector, particularly in the training and development field.

We are confident that, throughout our team we have the skills, commitment and professionalism to deliver the objectives identified in our Business and Strategic Plans. We have an effective Corporate Governance structure in place, managed on a day-to-day basis by our Senior Management Committee, with oversight from the Board and both the Audit Committee and the Governance and Risk Committee.

Finally, I would again acknowledge my Board colleagues for their support and commitment and thank all members of staff for their hard work and dedication to the achievements and challenges we have experienced during the past year.



\_\_\_\_\_  
Alistair Joyntes, Chair

23\_06\_16

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Date

## **Performance Report**

### **1. Chief Executive's Statement on Performance**

I am satisfied that NIMDTA has performed well in 2015-16. The following key targets have been met:

- a financial break even position, with a surplus against RRL of £76,315 (0.14%) against a target of 0.25%;
- an outturn of 95.82% in relation to the thirty day prompt payments target (95%);
- an outturn of 90.5% against the ten day prompt payments target (60%);
- 100% substantive levels attained across applicable Controls Assurance Standards;
- 96% implementation rate of recommendations received from Internal Audit; and
- 95% of KPIs in the 2015-16 Business Plan were achieved.

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

### **2. Overview**

NIMDTA was established in 2004, under the Health and Personal Social Services Act 1990, as a Special Agency, sponsored by the Department of Health (formerly Department of Health, Social Services and Public Safety) (DoH) to train postgraduate medical and dental professionals for Northern Ireland. NIMDTA seeks to serve the government, public and patients of Northern Ireland by providing specialist advice, listening to local needs and having the agility to respond to regional requirements.

NIMDTA commissions, promotes and oversees postgraduate medical and dental education and training throughout Northern Ireland. Its role is to attract and appoint individuals of the highest calibre to recognised training posts and programmes to ensure the provision of a highly competent medical and dental workforce with the essential skills to meet the changing needs of the population and health and social care in Northern Ireland.

NIMDTA organises and delivers the recruitment, selection and allocation of doctors and dentists to foundation, core and specialty training programmes and rigorously assesses their performance through annual review and appraisal. NIMDTA manages the quality of postgraduate medical and dental education in HSC Trusts and in general medical and dental practices through learning and development agreements, the receipt of reports, regular meetings, trainee surveys and inspection visits. It works in close partnership with Local Education Providers (LEPs) to ensure that the training and supervision of trainees support the delivery of high quality safe patient care.



NIMDTA recognises and trains Clinical and Educational Supervisors and selects, appoints, trains and develops educational leaders for foundation, core and specialty medical and dental training programmes throughout NI.

The General Medical Council (GMC) is responsible for the regulation of education and training throughout a doctor's career and sets the standards for the delivery of foundation and specialty training, including general practice training.

NIMDTA is accountable to the General Medical Council (GMC) for ensuring that the standards set by the GMC for medical training, educational structures and processes are achieved. The Postgraduate Medical Dean, as the 'Responsible Officer' for doctors in training, has a statutory role in making recommendations to the GMC to support the revalidation of trainees. Revalidation is the process by which the GMC confirms that doctors are up to date and fit to practice. NIMDTA also works to the standards in the Committee of Postgraduate Deans and Directors (COPDEND) framework for the quality development of postgraduate Dental training in the UK.

NIMDTA seeks to enhance the standard and safety of patient care through the organisation and delivery of relevant and valued career development for general medical and dental practitioners and dental care professionals. It also supports the career development of general medical practitioners and the requirements for revalidation through the management and delivery of GP appraisal.

NIMDTA aims to use the resources provided to it efficiently, effectively and innovatively. NIMDTA's approach to training is that trainees, trainers and educators should put patients first, should strive for excellence and should be strongly supported in their roles.

#### Engagement with Training Partners and Stakeholders

To carry out its roles effectively, NIMDTA needs to work closely with its training partners (five HSC Trusts, Public Health Agency, GP and Dental Practices) and to engage with many other local and national stakeholders.

Representatives from the QUB Centre for Medical Education regularly attended NIMDTA's Quality Management Group and NIMDTA representatives attended the QUB Centre for Medical Education's Quality Management Group meetings.

NIMDTA participated in a number of collaborative meetings, events and initiatives including:

- Belfast HSC Trust Management of Undermining Group;
- Intelligence Sharing Meeting (with representatives of Belfast HSC Trust, Public Health Agency, GMC, RQIA and QUB);
- Fit Testing Task and Finish Group led by the PHA;

- Northern Ireland Confederation (NICON) conference (Café conversation);
- GMC National Training Surveys Group;
- GMC Equivalence Advisory Group;
- Joint Academy Training Forum; and
- Presented at the Joint Committee on Surgical Training (April 2015).

NIMDTA has joined the COPMED 4 Nations Revalidation Operational Group, the Medical and Dental Recruitment Selection (MDRS) Programme Board, the GAIN committee, the GMC Standards for Curricula and Assessment Review Group and participated in the Faculty of Medical Leadership and Management (FMLM) Regional Conference Organising Committee and in meetings of the Improvement Network of Northern Ireland.

During 2015-16, the NIMDTA Director of GP Education and myself were selected as members of the Health Foundation Q Founding Cohort. The Director of General Practice Education has been elected as Chair of National Committee of GP Educators and Directors (COGPED). I have been appointed as Lead Dean for Rehabilitation Medicine.

NIMDTA Educators participated in the appointment panels for two postgraduate medical deans in NHS Education for Scotland (NES), in a review of the GMC NI Office and NIMDTA educators worked closely with the Public Health Agency on Medical Workforce Planning Groups.

NIMDTA Educators led on Quality 2020 Task 13 'Establishing a Common Patient Safety Curriculum for Health and Social Care NI' working in close collaboration with QUB, RQIA, HSC Clinical Education Centre and the HSC Medicines Governance Team.

NIMDTA Senior Management Committee members and Senior Educators held joint meetings with the Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC) and with the Northern Ireland Social Care Council (NISCC).

### Quality Management

The GMC is responsible for the regulation of education and training throughout a doctor's career and sets the standards for the delivery of foundation and specialty training, including general practice training.

NIMDTA, which is also referred to as the Northern Ireland Deanery, has a crucial role in assuring that the postgraduate training of doctors and dentists is consistent with the delivery of safe care and that doctors are trained to the standards set by the GMC (Quality Management). In line with all UK Deaneries (or equivalent), NIMDTA is required to demonstrate compliance with the GMC standards and ensure that its quality processes

support the development and improvement of postgraduate medical education and training within Northern Ireland.

NIMDTA's Quality Management Group oversees this area of work and is chaired by the Director of Hospital Specialty Training. NIMDTA's Quality Management Team led by Quality Manager Ms Denise Hughes coordinates NIMDTA visits and surveys, reports and responses to the GMC.

NIMDTA assesses the performance of training units in Local Education Providers (LEPs) against GMC Standards for Medical Education and Training and against COPDEND's Standards for Quality Development. During 2015-16, NIMDTA carried out seven specialty reviews, 16 cyclical visits (including hospital dentistry), seven follow-up visits, three triggered visits, 43 visits to general medical practices (8 new practice visits; 35 reaccreditation visits) and visits to all 33 general dental practices acting as training practices during 2015-16. NIMDTA were involved in visits to four units under Enhanced Monitoring by the GMC.

Each year, NIMDTA reviews, modifies and improves existing policies and guidance and develops new policies and guidance in response to new requirements. This has particularly been necessary at the start of 2016 when the new GMC Standards 'Promoting Excellence' came into effect (January 2016) as did a new Gold Guide for specialty training in medicine (February 2016) and for specialty training in dentistry (March 2016). During 2015-16 NIMDTA reviewed existing processes and guidance and developed new policies in line with this new guidance. The GP Specialty Training Committee reviewed GP-specific policies and guidance.

NIMDTA is required to submit a Dean's Report in October each year to the GMC. The Dean's Reports are used by the GMC with other sources of information to monitor the quality of postgraduate medical education and training and ensure that the GMC standards for training are being met. I am pleased to report that the GMC in assessing NIMDTA's Dean's Report from October 2015 indicated that they agreed with 100% of our ratings of identified concerns and 89% of status updates. In their letter of response to our Dean's report (DR) they stated "*We found the Dean's Report to be of a high standard and would like to particularly note that the structure of your updates is very clear and helpful. The Deanery comments and next steps information added to the Trust's responses have been very useful for our scrutiny. The information provided in the updates was very helpful with extensive evidence triangulated through the deanery visits and the NTS data.*" NIMDTA is participating as a pilot centre in Online Dean's reporting to the GMC during 2016. The aim of Online Dean's Reports is to facilitate live reporting of concerns regarding training to the GMC.

NIMDTA effectively promoted trainee engagement and response to the GMC National Training Survey (which was published in June 2015) with a final trainee response rate of

99.7%. Fifteen patient safety concerns and two undermining concerns were raised by trainees through the survey and these were followed up with the Local Education Providers.

### Revalidation

During 2015-16 the Revalidation Operational Group reviewed GMC guidance, the minutes of the regular 4 Nations Trainee Revalidation Oversight Group meetings, revised the Terms of Reference of the Group, updated the Frequently Asked Questions, agreed a process for reviewing the GP component of practice of Hospital Specialty Trainees on the GP Performers' List, reviewed the format for Local Education Provider exit reports and made revisions to the NIMDTA Out of Programme Policy with respect to issues regarding revalidation.

Throughout the year, as Responsible Officer for postgraduate medical trainees in NI, I have been making recommendations to the GMC regarding revalidation of medical trainees. Revalidation is the process by which all licensed doctors are required to demonstrate on a regular basis that they are up to date and fit to practise in their chosen field and able to provide a good level of care. During 2015-16, a positive recommendation was made for 156 doctors in training (68 for GP trainees and 88 for Hospital Specialty Trainees) bringing the total of positive recommendations for doctors in training in NI since revalidation began to 464. There were 237 requests for deferral of the recommendation made for doctors in training. These were due to reasons such as their Certificate of Completion of Training (CCT) date having moved from the time they were first appointed to their programme, or due to changes in the length of time their training was taking place over. There were no doctors in training who required notification to the GMC of non-engagement with the revalidation process.

### Recruitment and Selection

Recruitment to all training posts in Northern Ireland is managed by NIMDTA and staff worked tirelessly during the year to recruit doctors and dentists to training posts in Northern Ireland and to ensure, as far as possible, that maximum fill rates were achieved. In August 2015 the Medical Foundation Programme achieved a fill rate of 99.4% (98.4% in 2012/13; 98.6% in 2013-14; 98.8% in 2014-15) and Medical Specialty Training a fill rate of 88.9% (89.3% in 2012-13; 94.5% in 2013-14; 91.2% in 2014-15). At 5 August 2015, there were a total of 133 training posts that were unfilled spread across many specialties but with the largest number of vacancies occurring in Core Surgery, Core Medicine, Paediatrics, Obstetrics and Gynaecology and Core Psychiatry. This figure increased to 155 by the end of March 2016 due to resignations, maternity leave, sick leave and out of programme training.

In Dentistry, all 33 Foundation posts were filled and 22 dentists were appointed to Dental Core Training.

During 2015-16 the Minister announced that there was to be an expansion in training posts in Medical Foundation (15), General Practice (20) and Clinical Radiology (3) training programmes to start in August 2016. There has also been an expansion in Foundation Year 2 posts associated with the expansion of Oncology services at Altnagelvin Hospital. NIMDTA has increased recruitment in these programmes and has been involved in planning for this expansion in cooperation with HSC Trusts and GP practices.

### Delivery of Curriculum and Provision of Additional Training Opportunities

NIMDTA worked with LEPs to deliver programmes of training and was supported by its Medical and Dental Foundation and Specialty Schools in ensuring that the curricula were implemented to the standards required.

NIMDTA has continued its work in collaboration with the HSC Leadership Centre in designing a new modular Professional and Generic Skills Training Programme for Medical and Dental Specialty Trainees (iQuest – Improving Quality and Understanding to Enhance Specialty Training). The aim of this programme is to ensure trainees develop the capabilities described in the GMC's Generic Professional Capabilities Framework. Within this programme there is a strong focus on professionalism, quality improvement, leadership and patient safety. The programme was launched by Dr Anne Kilgallen, Deputy Chief Medical Officer at the HSC Leadership Centre on Thursday 15 October 2015. NIMDTA's Foundation Generic Skills programme is in its tenth year of delivery and 51 sessions were delivered during 2015-16 targeted at F2 trainees. Each year, the programme evolves to reflect changing training requirements.

In addition, NIMDTA has worked closely with QUB and the Ulster Medical Society (UMS) to promote opportunities for clinical trainees to undertake academic training, to be involved in scholarly activity and to present their research work. During 2015-16, NIMDTA has partnered with QUB to run an all-day workshop on Evidence-Based Medicine as part of the iQuest programme in October 2015 and in partnership with QUB and UMS organised a very successful Junior Doctors' Prize Evening in November 2015. Opportunities for trainees to present their Quality Improvement work were also provided in partnership with the FMLM at their Regional Conference in November 2015. NIMDTA contributed to an Academy of Medical Sciences event in November 2015 on Developing a Career in Academic Medicine. There were nine appointments to the Clinical Academic Training Programme at Foundation level and four appointments at Specialty level during 2015-16 with the first Dental Academic Clinical Fellow commencing their integrated academic training in February 2016.

The GP Department has introduced a Quality Improvement training programme (EQUIP) for Specialty Training Year 2 (ST2) trainees during 2015-16. In addition, GP trainees are provided with opportunities to apply quality improvement skills through the new Reach-Out Programme. During 2015-16 the GP Department delivered 348 courses and training events for GP trainees.

NIMDTA's first cohort of Clinical Leadership Fellows commenced their programme in August 2015. These eight trainees are taking a year out of their training programmes to undertake one or more specific projects in a host organisation under supervision, attend leadership training and be provided with opportunities to network and learn with healthcare colleagues. Fellows have been based in GMC NI Office, DoH, RQIA, HSCB, HSC Safety Forum, HSC Leadership Centre, HSC Trusts and NIMDTA. They have received formal leadership training at the HSC Leadership Centre working towards an Institute of Leadership and Management Level 7 certificate, undertaken leadership insight visits, received mentorship, participated in action learning sets and attended leadership and quality improvement conferences. In addition, they have taken part in Deanery visits and RQIA reviews, organised conferences (Faculty of Medical Leadership and Management (FMLM)), participated in GMC events, presented at meetings (Ulster Medical Society, FMLM, Medical Leaders' Forum) and edited trainee newsletters. Three ADEPT Fellows co-authored an FMLM publication 'Trainees Leading Quality Improvement' which was published in March 2016. Eight trainees have now been selected to the second cohort of ADEPT Fellows who will commence in post from August 2016.

NIMDTA appointed a Simulation Lead who along with the ADEPT Simulation Fellow has worked with HSC Trusts and QUB to set up a Simulation Faculty Development Day, to establish a NI Simulation and Human Factors Network and to plan a Simulation and Human Factors Conference in autumn 2016. In addition, the NIMDTA Simulation team has carried out a review of current provision of simulation and human factors training in NIMDTA and developed a new simulation course for Core Medical Training Year 2 trainees to meet curricular requirements.

### Progression of Trainees

NIMDTA rigorously assesses the performance of trainees through annual review and appraisal. In the Foundation programme, 521 out of 526 trainees underwent Annual Review of Competence Progression (ARCP). In 2015-16, a total of 984 trainees were assessed in specialty training, 980 were assessed using the ARCP process and four through the Record of In Training Assessment (RITA) process. Of these 980 trainees assessed by ARCP, 167 trainees completed their training, 659 achieved satisfactory progress, 119 had unsatisfactory outcomes and 35 trainees were out of programme. A further 132 trainees

were not assessed during this reporting period mainly due to sick leave, maternity leave, resignations or having spent insufficient time in the posts. There were two appeals against ARCP Outcome 4s (Release from Training Programme) in Hospital Specialty training during 2015-16. The original outcomes were upheld in each case.

In General Practice, 61 trainees finished their training during 2015-16. The ARCP process showed that 145 trainees achieved satisfactory progress, 34 had unsatisfactory outcomes and 22 trainees were Out of Programme due to maternity leave.

The Dental Department participated in a pilot to standardise Dental Foundation assessment across the UK in preparation for the introduction of mandatory 'Satisfactory Completion' during 2016-17. In Dentistry, appraisals were carried out for all Dental Core Trainees and all seven Specialty Registrars progressed satisfactorily at Annual Review (ARCP).

### Professional Support

Professional Support at NIMDTA is led by the Associate Dean for Careers and Professional Support. Dr Camille Harron took up this role in January 2016 following the retirement of Dr John Collins towards the end of 2015. Dr Harron is supported by Ms Elaine Fugard (Professional Support Development Officer). The Associate Dean for Careers and Professional Support chairs the Professional Support Group which included representatives from QUB and the Belfast HSC Trust Occupational Health Service.

NIMDTA provides support and guidance to many trainees seeking career advice or experiencing difficulty. Individual face-to-face career counselling sessions were provided to approximately 40 trainees who had either been referred by Training Programme Directors or were self-referred. A total of 59 new referrals for professional support were received in 2015-16 which was comparable to the previous year with 62 referrals. As of March 2016, there are 93 trainees active on the professional support database. Reasons for referral were similar to previous years and included health, conduct and performance. Of the new referrals, nine were from the Foundation Programme. There were no referrals for dental trainees. The Associate Dean for Careers and Professional Support provided face to face meetings with each new referral and continued support was co-ordinated, if required.

Mental health and resilience issues continue to be present in referred cases. In a proactive response, a Resilience Working Group has been set up in partnership with QUB aimed at reviewing both under- and post -graduate resilience training. This group aims to develop a collaborative strategy in this area. During 2015-16, NIMDTA has also set up a Mentoring Group with the aim of piloting a peer mentoring programme starting in August 2016.

In addition, the NIMDTA Professional Support Team deliver career advice sessions to final year medical students, Foundation Year 1 doctors in HSC Trusts, Foundation Year 2 doctors (during Foundation Generic Skills Programme) and to Specialty trainees (as part of the iQuest Generic Skills programme). NIMDTA hosted a meeting of the UK-wide MDRS Careers Group in October 2015.

The Professional Support Team also provide training on supporting trainees to NIMDTA educators and Recognised Trainers as well as to senior NIMDTA trainees (as part of the iQuest Generic Skills programme). An annual Faculty Development Day on Professional Support was held in November 2015 entitled “Supporting Trainees: Hearing Trainees”.

### Trainee Engagement

NIMDTA engages with its trainees through welcome evenings (for the Medical Foundation Programme), induction events, Formal Education sessions, Deanery visits, ARCP panels, one-to-one meetings, publication of information on NIMDTA’s website, email announcements, School Boards and Training Committee, Trainee Fora, Trainee Surveys and Trainee newsletters. During 2015-16, Medical Foundation, Core Medicine, Paediatrics, GP and Hospital Specialty have all sent out regular newsletters to trainees.

NIMDTA is working on the development of a new programme, in conjunction with HSC Trusts and DoH, to attract, welcome and retain trainees in NI – VALUED (Voice, Acclaim, Life-work balance, Up-to-date training, Enhanced opportunities, Distinctive).

Trainee success is celebrated on the NIMDTA website and in NIMDTA trainee newsletters. During 2015-16 NIMDTA trainees were first place in European and UK examinations in Vascular Surgery, Urology, Anaesthetics and Trauma/Orthopaedics. During 2015-16 NIMDTA has been planning an Educational Excellence Event to celebrate trainee success which was held on Wednesday 15 June 2016.

### Educational Faculty and Faculty Development

During 2015-16, two senior educators retired after many years of service – Professor David Hussey (Postgraduate Dental Dean) and Dr John Collins (Associate Dean for Careers and Professional Support). We are delighted to welcome Ms Brid Hendron as the new Postgraduate Dental Dean and Dr Camille Harron as Associate Dean for Careers and Professional Support. Dr Mike Morrow has been appointed as Simulation Lead, Dr Lorraine Parks as Deputy Director of the Foundation School, and Dr Anita Smyth as Deputy Director of Hospital Specialty Training. There have been eight new appointments as replacement Lead Educators in Hospital Specialty Training, one in General Practice and one in Dental Core



Training. One new GP Lead Appraiser and twelve new GP Appraisers have also been appointed.

NIMDTA has been very active in developing its Faculty of Educators during 2015-16 with a wide range of existing and new workshops (Leadership Skills; Quality Improvement; Advanced Communication - Motivation), as well as a World Quality Day Event (November 2015), its annual Advanced Trainee Support Workshop in November 2015 and the flagship Educators' Day in September 2015 run jointly with QUB for the first time. There were invited contributions from the Deputy Chief Medical Officers Dr Anne Kilgallen and Dr Paddy Woods, the GMC Assistant Director of Education, the GMC Head of Education Quality Assurance and external speakers from COPMED, COPDEND, University of Aberdeen, Health Education South West and University Hospital Southampton.

NIMDTA also supports its educators through a new Hospital Specialty newsletter (launched in 2015-16) and through the Lead Educators' Forum (Hospital Specialty), GP Training Programme Director training days and through the Foundation Programme Directors Group.

During 2015-16, NIMDTA supported 31 educators and trainers working towards university level qualifications in clinical education (nine GP; 14 Dental; eight Hospital Foundation/Specialty), six educators working towards university level qualifications in Quality Improvement and one educator who is undertaking a Master's degree in Health Service Management.

### Recognised Trainers

NIMDTA is also working to fully implement the NI Recognised Trainers Programme (STATUS). The mandatory training components (Teaching the Teacher, Trainee Support, Supervisory Skills and Specialty-specific Training) are being delivered on multiple locations on many occasions to provide trainers with the opportunity to be fully recognised by the GMC deadline of 31 July 2016. By 31 March 2016, 441 hospital trainers have been fully recognised, GP trainers have been fully recognised, and during 2015-16, 71 GP trainers were accredited. NIMDTA has been notified that its application for funding of the 'Time to Train' component of the STATUS programme has been supported by DoH.

### Continuing Education and Career Development

Continuing professional development is provided for trained dentists and dental care professionals at various locations throughout Northern Ireland. During 2015-16, 1,406 educational opportunities were offered through NIMDTA's Continuing Education Calendar courses. In addition, a series of 'In-practice' training events were provided which received

very positive feedback. During 2015-16, NIMDTA ran a successful pilot of an externally accredited Certificate in Special Care Dental Nursing.

The GP Department, in collaboration with the Health and Social Care Board, has been working to implement Schemes to recruit, retain and induct GPs into the NI workforce. During 2015-16, seven doctors completed the Returner Scheme, one doctor continues in the Scheme and three applications are pending. There is one doctor in the Induction Scheme and 21 doctors have been accepted on to the Retainer Scheme.

### GP Appraisal

NIMDTA co-ordinates and manages appraisal for all General Medical Practitioners in NI underpinned by a Service Level Agreement with the Health and Social Care Board. The NIMDTA Appraisal team meet with the HSCB revalidation team quarterly and have developed a new Sessional Doctors' guide for appraisal and revalidation. NIMDTA organised two full day GP Appraisal Conferences during 2015-16 (June and November 2015) which received very good feedback. In addition, Lead Appraisers have had two training days during the year.

Appraisal was provided for all 1,549 GPs in Northern Ireland in 2015-16 who requested it. Appraisal is a requirement to remain on the GP Performers' List. The GP Department works closely with the HSCB to facilitate the flow of information to the Responsible Officer in the HSCB.

Status	Total†	Belfast	South Eastern	Northern	Southern	Western
Partner	898	198	148	214	179	158
Sessional in GMS	296	104	75	90	68	42
Part Time Partner	210	50	46	47	40	33
Salaried GP	95	33	21	20	24	11
Retainee	1	0	1	0	0	0
Solely Out Of Hours	39	9	9	7	8	10
Assistant	3	0	0	1	2	0
Associate	2	2	0	0	0	0
No longer on PMPL* at 31.03.15	5	2	2	0	1	0
<b>TOTAL †</b>	<b>1549</b>	<b>398</b>	<b>302</b>	<b>379</b>	<b>322</b>	<b>254</b>

\*Primary Medical Performer's List (PMPL)

†Variances in the table above are caused by the fact that the figures on the left total column represent the number of individual doctors and the area columns shows the number of GPs who

actively work in those area groups. There are a number of doctors who work in multiple locations and have multiple roles.

### Post-Registration Education and Training (PRET Review)

Although NIMDTA had been informed in April 2015 of the DoH's intention to establish a project management structure to oversee the (PRET) review, NIMDTA has received no further written communication about the review during 2015-16.

### Finance

Due to the long term absence of key financial staff during 2015-16 NIMDTA activated a contingency arrangement with the BSO Finance team to provide monthly management accounts, year- end accounts as well as preparation of the 2015-16 budget. Following the acceptance of Voluntary Exit terms by three NIMDTA finance staff members at the end of March 2016, BSO Finance will be providing a full accounting service going forward.

During 2015-16 NIMDTA achieved a financial break even position, with a surplus against RRL of £76,315 (0.14%) against a target of 0.25%. Further detail in relation to financial breakeven is provided at Note 24.3 within the accounts.

DoH requires that Agencies pay their non-HSC creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. NIMDTA's payment policy is consistent with the CBI Prompt Payment Code and Government Accounting Rules. NIMDTA achieved an outturn of 95.82% in relation to the thirty day prompt payments target (95%). Outturn against the ten day target (60%) was 90.5%. Further details of compliance with the Better Payments Practice code are given in Note 14 within the accounts.

A total of £1,041 was written off as bad debt, as the estimated costs of recovery were greater than the amount owed. Further details are noted within the Funding Report (Page 70) as well as in Notes 3.2 and 12 to the Accounts.

There have been no post balance sheet events having a material impact on the accounts and there have also been no charitable donations in excess of £250.

### Human Resources

NIMDTA recognises the importance of communicating with its staff and supporting them through the current uncertain and challenging economic climate.

The views of employees were sought at staff briefings and engagement workshops, team leader meetings, departmental staff meetings and within the HSC staff survey.

During 2015-16, NIMDTA appointed 9 new administrators across GP, Dental, Hospital Specialty, Foundation and Corporate departments. There were also 32 new lay representatives appointed.

In the period 1<sup>st</sup> April 2015 – 31<sup>st</sup> March 2016 there were 8,649 hours lost due to sickness within NIMDTA. This represents a loss rate of 8.9%. This increase by comparison with last year (2,700 hours lost to sickness; loss rate of 2.9%) was due to a number of administrative and finance staff being on long term sick leave.

NIMDTA participates in both the HSC Superannuation Scheme and the Universities Superannuation Scheme, both of which are multi-employer defined benefits schemes. NIMDTA makes employer contributions of 16% of gross pay under the Universities Superannuation Scheme and 16.3% of gross pay under the HSC Superannuation Scheme. The costs of early retirement are met by NIMDTA and charged to the Statement of Comprehensive Net Expenditure at the time NIMDTA commits itself to the retirement. There were no early retirements in the year ending 31<sup>st</sup> March 2016. Four staff members left under the Voluntary Exit Scheme in March 2016.

A staff member was supported in pursuing a professional Accounting qualification, three team leaders were supported to undertake training in project management (PRINCE2), one team leader is to undertake a university qualification in Workplace Health and Wellbeing, and further administrators will undertake training on the use of computer programmes. In addition an administrative staff development programme was run in January 2016 in conjunction with the HSC Leadership Centre and a workshop on Dealing with Difficult and Abusive Customers was run in February 2016.

NIMDTA places high value on supporting its Health and Wellbeing Strategy and continues to facilitate employees to take part in a weekly exercise programme. A Health and Wellbeing group has been established and Health and Wellbeing events have been organised.

NIMDTA is committed to promoting Equality of Opportunity, as well as a good and harmonious working environment in which all employees are treated with dignity and respect. NIMDTA's Staff Handbook and Equality of Opportunity Policy sets out the commitments made in this regard. Throughout 2015-16 NIMDTA has worked in close partnership with colleagues from the HSC Agencies and Special Bodies Consortium (co-ordinated by the BSO Equality Unit) in the implementation of its statutory equality duties.

## Corporate Governance

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

NIMDTA obtained independent assurance on its performance from BSO Internal Audit with satisfactory levels of assurance in relation to audit assignments that focused on Financial Review, Recruitment and Selection of Lay Representatives, Quality Management in relation to the Recognition of Trainers, Board Effectiveness and Risk Management. Year-end follow up on outstanding Internal Audit recommendations reported that 44 of 46 (96%) recommendations examined were fully implemented and two were partially implemented at the time of the review.

NIMDTA published its second Annual Quality Report in November 2015. This report is available online at the following link:

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

## Social & Community Issues

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

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

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

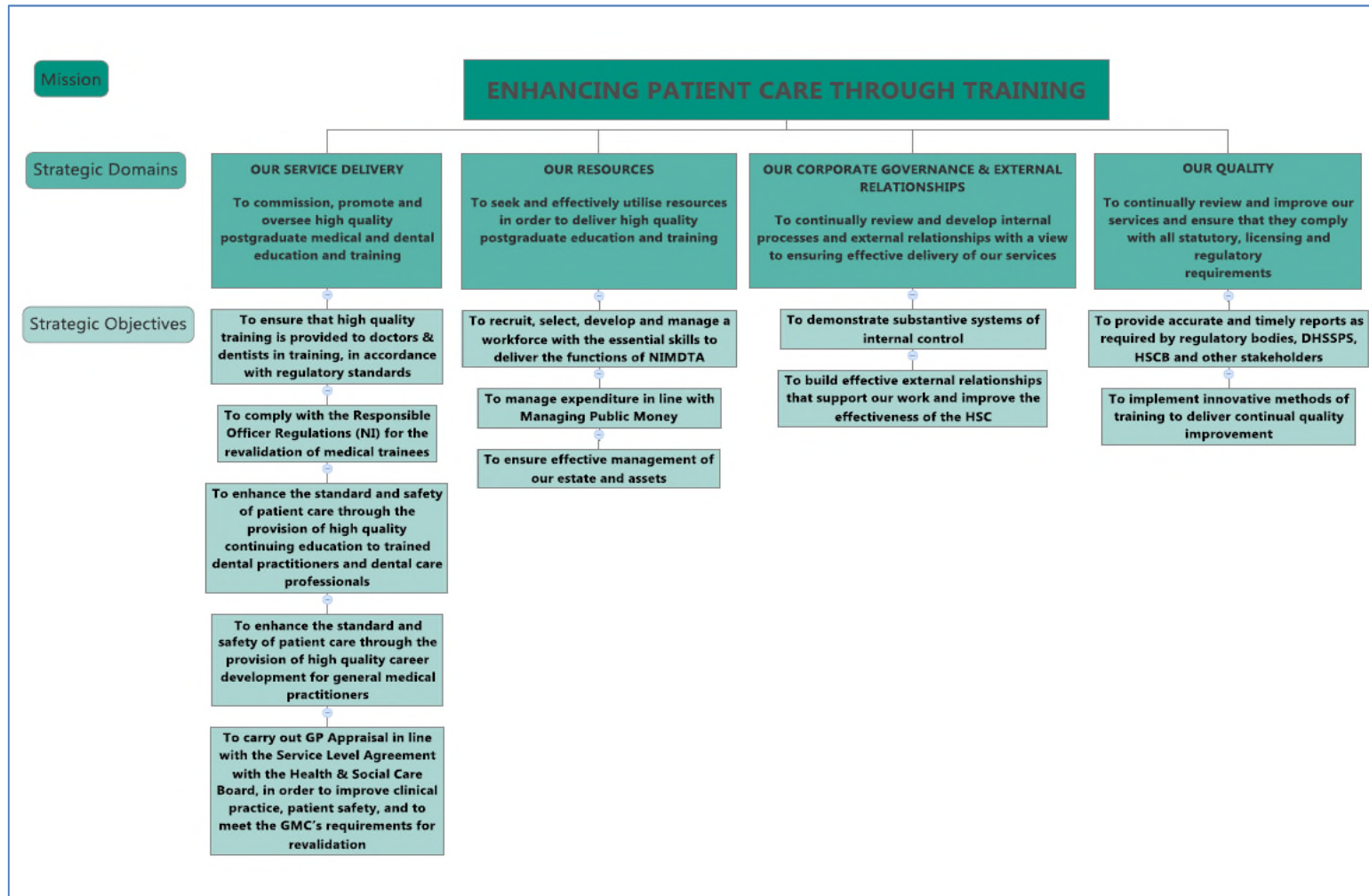
## Environmental Management

NIMDTA recognises that good management includes all environmental matters and seeks to ensure that environmental protection and the prevention of pollution are part of decisions, policies and practices to ensure that the impact of the work of NIMDTA on the environment is minimised. NIMDTA is committed to the requirements of the Environmental Protection Act 1990 and to all other relevant statutory legislation. In 2015-16, NIMDTA co-ordinated this area of work through its Environmental Management Policy.

**Performance Report**

**2. Performance Analysis**

NIMDTA’s Corporate Goals and Business Objectives, as defined in the 2015-16 Business Plan are below:



Enhancing Patient Care through Training

## Performance Against Key Performance Indicators

Performance against the KPIs as set out in the NIMDTA 2015-16 Business Plan was as follows:

Strategic Objectives	
1.	To ensure that high quality training is provided to doctors & dentists in training in accordance with regulatory standards
2.	To comply with the Responsible Officer Regulations (NI) for the revalidation of medical trainees

KPIs	Status
1. That all GMC timelines for reporting will be met.	Achieved
2. That 80% of postings to LEPs will be disseminated within six weeks of the post start date.	Achieved
3. That LEPs will receive six weeks notification for 95% of cyclical visits.	Achieved
4. That 100% of Foundation 2 doctors will be given the opportunity to attend the Generic Skills Programme.	Achieved
5. That 90% of Foundation trainees will have their progress discussed by an ARCP Panel.	Achieved
6. That 100% of Foundation 1 doctors will be given the opportunity to receive career advice at their allocated hospital each year.	Achieved
7. That 95% of planned Formal Education Training Events for General Medical Practitioner Trainees are delivered in year.	Achieved
8. That 70% of feedback from General Medical Practitioner Trainees in relation to their training, will rate the training provided within the good to excellent range.	Achieved
9. That 100% of General Medical Training Practices are visited within a five year cycle.	Achieved
10. That 90% of specialty trainees in medicine will have their progress discussed by an ARCP Panel.	Achieved
11. That for each specialty in medicine, 10% of ARCP outcomes will be reviewed by a lay and external representative.	Achieved
12. That 70% of feedback from Dental Trainees in relation to their training will rate the training provided within the good to excellent range.	Achieved
13. That 100% of trainees on the active trainee support list will be discussed at the monthly trainee support meetings.	Achieved



Strategic Objective

3. To enhance the standard and safety of patient care through the provision of high quality continuing education to trained dental practitioners and dental care professionals

KPIs

Status

14. That 100% of recommended core activities, as identified by DoH, HSCB & GDC are covered within the dental continuing education courses provided.	Achieved
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Strategic Objective

4. To enhance the standard and safety of patient care through the provision of high quality career development for general medical practitioners

KPIs

Status

15. That all requests in relation the GP Career Development Scheme are met within the resources available.	Achieved
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Strategic Objective

5. To carry out GP Appraisal in line with the Service Level Agreement with the Health & Social Care Board, in order to improve clinical practice, patient safety, and to meet the GMC's requirements for revalidation

KPIs

Status

16. That an opportunity for annual appraisal has been provided for 100% of the general medical practitioners on the Performer's list.	Achieved
17. That an annual appraisal has been offered to 100% of the general medical practitioners who request one.	Achieved
18. That all GPs on the performers list who do not request an appraisal are reported to the HSCB.	Achieved

Strategic Objective

6. To recruit, select, develop and manage a workforce with the essential skills to deliver the functions of NIMDTA

KPIs	Status
19. That 90% of staff have had an annual appraisal of their performance during 2014/15 and an agreed personal development plan for 2015/16.	Not Achieved
20. That the absence rate of staff is less than 5.5%.	Not Achieved

Strategic Objective

7. To manage expenditure in line with Managing Public Money

KPIs	Status
21. That the 30 day (95%) and 10 day (50%) prompt payment rates are met.	Achieved
22. That breakeven is achieved within the limits identified by DoH ( $\pm 0.25\%$ ).	Achieved

Strategic Objective

8. To ensure effective management of our estate and assets

KPIs	Status
23. That 100% of required reports are submitted within the identified timeframe.	Achieved

Strategic Objective

9. To demonstrate substantive systems of internal control

KPIs	Status
24. That substantive compliance is achieved in all applicable controls assurance standards.	Achieved

Strategic Objective

10. To build effective external relationships that facilitate our work

KPIs	Status
25. Evidence of regular meetings with DoH HRD.	Achieved
26. Evidence of quarterly meetings with PHA/HSCB.	Achieved
27. Evidence of quarterly meetings with GMC ELA.	Achieved
28. Evidence of bi-annual meetings with BMA JDC.	Achieved
29. 100% of Annual Review Meetings are carried out with the HSC Trusts in year.	Achieved
30. Evidence of attendance at COPMED, COPDEND, COGPED, COPMED Senior Managers' Forum.	Achieved
31. Evidence of regular meetings with QUB.	Achieved
32. Evidence of attendance at the Medical Leaders' Forum.	Achieved
33. Evidence of attendance at the Q2020 Implementation Group.	Achieved
34. Evidence of attendance at the Responsible Officer Forum.	Achieved
35. Evidence of attendance at the Confidence in Care Revalidation Board.	Achieved

Strategic Objective

11. To provide accurate and timely reports as required by regulatory bodies, DoH, HSCB and other stakeholders

KPIs	Status
36. To ensure that all required reports are submitted within the identified timeframe	Achieved

### Strategic Objective

12. To implement innovative methods of training to deliver continual quality improvement

KPIs	Status
37. To have held a workshop for the NIMDTA Board & SMC on Quality Improvement by June 2015.	Achieved
38. To run a pilot event for NIMDTA Educators and Trainers on Quality Improvement within the year.	Achieved

### Factors affecting NIMDTA Performance

It is a continual challenge to deliver postgraduate medical and dental education of a high quality in the presence of increasing governance and regulatory requirements, repeated cuts to NIMDTA's budget, increasing shared services (outsourcing of finance, human resources and corporate functions increasing dependence on external agencies), an evolving Health and Social Care service (Expert Panel for Remodelling of Health and Social Care; seven day service; Transforming Your Care), service pressures (impacting on training opportunities), shifting needs of service (more generalists), changing attitudes and behaviours of doctors (rising expectations; increasing requests for less than full time training; prioritisation of travel and seeking locum appointments over entry into training posts; and contract of employment related issues), increasing vacancies in training posts and diverging healthcare systems and postgraduate medical and dental training approaches in the four UK countries.

### Data Breaches

There were three data related incidents reported during 2015-16 and these were associated with national recruitment and trainee workforce systems. These incidents were outside of NIMDTA's control and assurance was provided that immediate action had been taken to resolve the incidents. NIMDTA was not required to report these incidents to the Information Commissioners Office (ICO) as it was not the data controller responsible for any of the incidents.


### Conflicts of Interests

Conflicts of interests are recorded on NIMDTA's Register of Interests. Interests of Board Members are recorded below in the Accountability Report. There were no significant conflicts of interest for NIMDTA Board members or staff.

### Accounts Direction

The accounts for the year ended 31 March 2016 have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's (formerly Department of Finance and Personnel) (DoF) Financial Reporting Manual (FRM) and in accordance with the requirements of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

  
\_\_\_\_\_  
Professor Keith Gardiner  
Chief Executive/Postgraduate Medical Dean

  
\_\_\_\_\_  
Date

## Accountability Report

### 1) Governance Report

#### a) Director's Report

##### The Role of the Board

The NIMDTA Board is responsible for the strategic direction and control of NIMDTA's activities and comprises a non-executive Chair and five non-executive members (three lay members, one medical member and one dental member). The non-executive medical position has been vacant since 30 April 2013.

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

Formal meetings of the Board were held on seven occasions during 2015-16, with two extraordinary meetings and three Non-Executive Board Workshops.

The names, roles and external interests of the Board Members are listed in the Table below.

Name	Role	External Interests
Mr Alistair Joynes	Non-Executive Chair	Alistair Joynes Associates, Management Consultancy
Mr Deane Morrice, MBE	Non-Executive Lay Member	Independent Non-Executive Member of the Northern Ireland Housing Executive Audit Committee  Member of the QUB Investment Committee
Mr Lee Wilson	Non-Executive Lay Member	Non-Executive Board Member of Northern Ireland Social Care Council  NI Chest, Heart and Stroke (Volunteer)
Mr Gordon Smyth	Non-Executive Lay Member	Non-Executive (Financial) Board Member of Northern Ireland Fire and Rescue Service  Development Manager - Ulster Federation of Credit Unions
Dr Derek Maguire	Non-Executive Dental Member	DJ Maguire & Associates Ltd, Dental Practice (Partner with wife)

### Audit Sub-Committee

The Audit Sub-Committee supports the Board by providing an independent and objective review of financial systems and information, the adequacy and effectiveness of the systems of internal control, as well as compliance with the law and appropriate guidance.

During 2015-16 the membership of the Audit Committee was as follows:

Name	Role
Mr Deane Morrice, MBE	Non-Executive Chair
Mr Lee Wilson	Non-Executive Lay Member
Mr Gordon Smyth	Non-Executive Lay Member
Dr Derek Maguire	Non-Executive Dental Member

In 2015-16 the Audit Sub-Committee met on four occasions. The Audit Sub-Committee is also attended by representatives of the NIAO, BSO internal audit, DOH, and members of the Senior Management Committee (Chief Executive, Administrative Director, and Governance, IT and Facilities Manager).

### Governance and Risk Sub-Committee

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

During 2015-16 the membership of the Governance and Risk Sub-Committee was as follows:

Name	Role
Mr Gordon Smyth	Non-Executive Chair
Mr Alistair Joynes	Non-Executive Lay Member
Mr Deane Morrice, MBE	Non-Executive Lay Member
Mr Lee Wilson	Non-Executive Lay Member
Dr Derek Maguire	Non-Executive Dental Member

In 2015-16 the Governance and Risk Sub-Committee met on four occasions. The Governance and Risk Sub-Committee is also attended by members of the Senior Management Committee (Chief Executive, Administrative Director, & Governance, IT and Facilities Manager).

#### Remuneration Sub-Committee

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

During 2015-16 the membership of the Remuneration Sub-Committee was as follows:

Name	Role
Mr Alistair Joynes	Chair
Mr Deane Morrice, MBE	Non-Executive Lay Member
Mr Lee Wilson	Non-Executive Lay Member
Mr Gordon Smyth	Non-Executive Lay Member
Dr Derek Maguire	Non-Executive Dental Member

In 2015-16 the Remuneration Sub-Committee met on two occasions.



## Senior Management Committee

The Senior Management Committee (SMC) supports the Board through the provision of operational oversight of NIMDTA and the delivery of its services, ensuring that the structures and processes in place, as it strives to deliver excellence, are robust and adequate. During 2015-16 the membership of the Senior Management Committee was as follows:

Name	Role
Prof Keith Gardiner	Chief Executive/Postgraduate Medical Dean
Ms Margot Roberts	Administrative Director
Dr Claire Loughrey	Director of General Practice Postgraduate Education
Prof David Hussey	Postgraduate Dental Dean (retired 31 December 2015)
Ms Brid Hendron	Postgraduate Dental Dean (commenced 1 February 2016)
Dr Ian Steele	Director of Hospital Specialty Training
Ms Angela Carragher	Director of Foundation School
Ms Roisin Campbell	Human Resources Manager
Mr Mark McCarey	Governance, IT and Facilities Manager

In 2015-16 the Senior Management Committee met on sixteen occasions.

## Cost of Audit

The Accounts and supporting notes relating to NIMDTA's activities for the year ended 31 March 2016 have been audited by the Northern Ireland Audit Office (NIAO). The notional cost of audit work performed in relation to the accounts for the year ended 31 March 2016 was £10,500. The auditors did not perform any non-audit services.

### Statement of Disclosure to Auditors

In my role as Accounting Officer I am not aware of any relevant audit information of which the NIAO is not aware. As Accounting Officer I have taken all steps to make myself aware of any relevant audit information and ensure that the NIAO is informed.

## **b) Statement of Accounting Officer Responsibilities**

Under the Health and Social Care (Reform) Act (Northern Ireland) 2009; the Department of Health has directed the Northern Ireland Medical and Dental Training Agency 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 Northern Ireland Medical and Dental Training Agency, 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 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 Northern Ireland Medical and Dental Training Agency will continue in operation.
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Northern Ireland Medical and Dental Training Agency.
- pursue and demonstrate value for money in the services the Northern Ireland Medical and Dental Training Agency provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health Resources in Northern Ireland has designated, Keith Gardiner of the Northern Ireland Medical and Dental Training Agency as the Accounting Officer for the Northern Ireland Medical and Dental Training Agency. 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 Northern Ireland Medical and Dental Training Agency's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

## c) Governance Statement

### 1. Introduction/Scope of Responsibility

The Board of the Northern Ireland Medical and Dental Training Agency (NIMDTA) is accountable for internal control. As Accounting Officer and Chief Executive of NIMDTA, I have responsibility for maintaining a sound system of internal governance 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 (DoH).

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

- NIMDTA, as an Arm's Length Body of the DOH, is subject to twice yearly Accountability Reviews with the Permanent Secretary and quarterly bi-lateral meetings with its Sponsor Branch (Workforce Policy Directorate). A Management Statement and associated Financial Memorandum between DOH and NIMDTA sets out the strategic control framework within which NIMDTA is required to operate.
- NIMDTA is accountable to the General Medical Council (GMC) for ensuring that the standards set by the GMC for training, educational structures and processes are achieved. NIMDTA is the designated body for the revalidation of doctors in training within Northern Ireland. The purpose of revalidation is to assure patients, the public, employers and other healthcare professionals that licensed doctors keep their professional knowledge and skills up to date and are practicing to the standards defined by Good Medical Practice. The Postgraduate Medical Dean, as the Responsible Officer for doctors in training, is required to evaluate their fitness to practice and advise the GMC accordingly through revalidation recommendations. Revalidation is the process through which the GMC confirms that a doctor's license to practice will continue.

In addition, NIMDTA meets with the Health and Social Care Board (HSCB) and Public Health Agency (PHA) on a quarterly basis to discuss any potential patient safety issues, areas of concern or service pressures. NIMDTA also meets at least annually with each of the five Health and Social Care Trusts to monitor compliance with the Learning and Development Agreement (LDA) for the provision of postgraduate medical and dental training and education.

NIMDTA has regular meetings with QUB regarding the governance of the Foundation Training Programme, academic training, quality management, faculty development and professional support.

NIMDTA also reports to each UK Royal College/Faculty through NIMDTA's Training Programme Directors on the quality of training within each Specialty Training Programme.

NIMDTA has a Service Level Agreement (SLA) with the Business Services Organisation (BSO) for the provision of monthly reconciliation of control accounts and annual Accounts preparation, legal services, internal audit, equality, procurement, information technology services and Shared Services for Accounts Payable, Accounts Receivable and Payroll. A report on performance against the SLA is provided to NIMDTA on a monthly basis and the SLA is subject to annual review.

## 2. Compliance with Corporate Governance Best Practice

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

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

The Board conducted a self-assessment for the year ended 31 March 2016 and assessed itself to be compliant with the Corporate Governance Code in all areas with no red flags identified.

As part of the Board governance self-assessment process a case study in relation to organisational culture change was used to assess performance and identify key learning points. A Board Effectiveness Action Plan was put in place to improve organisational culture in 2016-17.

DoH requires the Board's self-assessment ratings to be independently verified on average every three years. An independent review of Board effectiveness was carried out in May 2015 as part of the 2015-16 Internal Audit Programme. NIMDTA received a satisfactory level of assurance with no Priority 1 findings.

An "On Board Advanced" workshop on Board effectiveness was also held in March 2016 at which members of the Board and the Senior Management Committee gained assurance that most aspects of governance were working effectively within NIMDTA. An action plan was developed to address any areas where there was scope for improvement.

The National Audit Office Audit Committee self-assessment checklist was completed by NIMDTA's Audit Committee. This exercise has provided the basis for the Audit Committee to improve performance and apply good practice.

### 3. Governance Framework

The NIMDTA Board has corporate responsibility for ensuring that NIMDTA complies with any statutory or administrative requirements for the use of public funds, for fulfilling the aims and objectives set by the Minister and for promoting the efficient, economic and effective use of staff and other resources. Other important responsibilities of Board members are to:

- ensure that high standards of corporate governance are observed at all times, including using NIMDTA's Audit Committee to address the key financial and other risks facing NIMDTA;
- ensure that DoH is kept informed of any changes which are likely to impact on the strategic direction of NIMDTA or on the attainability of its targets, and determine the steps needed to deal with such changes;
- ensure that the Board receives and reviews regular financial information concerning financial management; is informed in a timely manner about any concerns about financial activities; and to provide positive assurance to DoH that appropriate action has been taken on such concerns;

- establish the overall strategic direction of NIMDTA within the policy and resources framework agreed with DoH;
- ensure that NIMDTA's performance fully meets its aims and objectives as efficiently and effectively as possible;
- ensure that any statutory or administrative requirements for the use of public funds are complied with, that the Board operates within the limits of its statutory authority and any delegated authority agreed with DoH, and in accordance with any other conditions relating to the use of public funds;
- ensure that, in reaching decisions, the Board has taken into account any guidance issued by DoH and any other relevant organisations, such as the Department of Finance (formerly Department of Finance and Personnel) (DoF) the Equality Commission or the Human Rights Commission;
- in the development of significant new policies, the Board consults with DoH and other relevant organisations as is considered appropriate; and
- appoint the Chief Executive and, in consultation with DoH, set remuneration terms for that post.

### The Board

The Board, as constituted, is composed of the Chair and five non-executive members, including one medical member and one dental member. The medical appointment is currently vacant. This position has been vacant since April 2013 and the Board is concerned that its effectiveness may be impacted by the absence of the medical member.

Although no executive director sits on the Board, members of the Senior Management Committee are in attendance at all Board meetings and report directly to the Board. The Board provides a forum for discussion on NIMDTA's performance against the objectives contained within its Business Plan and the provision of assurance on the management of risk.

Formal meetings of the Board were held on seven occasions with two extraordinary meetings and three Board workshops. Of the seven Board meetings held during the year there was an attendance rate of 100% for four meetings and 80% for three meetings.

Attendance of members of the Board at formal Board meetings was as follows:

Board Member	% Attendance
Alistair Joynes (Chairman)	100%
Deane Morrice	86%
Lee Wilson	100%
Gordon Smyth	71%
Derek Maguire	100%

The Chief Medical Officer is responsible for the annual appraisal of the Chair of the Board and Board members are, in turn, appraised annually by the Chair. Appraisals were completed for the Chairman and the four Board members during 2015-16.

#### The Senior Management Committee

The Senior Management Committee is responsible for overseeing the operational management of NIMDTA's business and provides assurances to the Board, through the provision of accurate and timely information, that the services delivered are effective, of high quality and comply with all statutory, licensing and regulatory requirements. The Senior Management Committee met sixteen times during 2015-16 for which there was an attendance rate of 89% for three meetings, 78% for eight meetings and 67% for five meetings.

#### The Audit Committee

The Audit Committee is responsible for reviewing the establishment and maintenance of an effective system of governance, risk management and internal control across the whole of NIMDTA's activities. The Audit Committee which is chaired by a member of the NIMDTA Board met four times during 2015-16 for which there was an attendance rate of 100% for three meetings and 80% for one meeting.

The activities of the Audit Committee included the following:

- Review and approval of the Internal Audit Strategy and Plan;
- Review of the External audit plan;
- Review of the Mid -Year Assurance Statement and Governance Statement;



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

### The Governance and Risk Committee

The Governance and Risk Committee oversees NIMDTA's governance structures and processes, ensuring that processes are in place for the effective monitoring of identified risks. The Governance and Risk Committee, which is chaired by a member of the NIMDTA Board, met four times during 2015-16 for which there was an attendance rate of 80% for two meetings, and 60% for two meetings.

The activities of the Governance & Risk Committee included the following:

- Review of the Corporate and departmental Risk Registers;
- Assessment and grading of risks;
- Review and approval of new and revised policies and procedures;
- Review of the Standing Orders of the Board and Sub-Committees and associated Schedules;
- Discussion and grading of complaints and incidents including data related incidents;
- Review of information requests; and
- Review of NIMDTA's Business and Strategic Plans.

### The Remuneration Committee

The Remuneration Committee makes recommendations to the Board on the remuneration and terms and conditions of the Chief Executive and the Executive Directors. The Committee met twice during 2015-16 for which there was an attendance rate of 100% for both meetings. The recommendations of the Remuneration Committee for 2015-16 were ratified by the Board.

#### 4. Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

##### Business Planning

The Board and the Senior Management Committee met in October 2014 to agree strategic objectives and put in place a three year Corporate Strategy for 2015-2018. The Corporate Strategy is reviewed annually by the Board and the Senior Management Committee. Business objectives for 2015-16 were identified through a business planning workshop with staff and senior management taking cognisance of DOH priorities and targets, the strategic objectives set by the Board and the potential risks impacting on the delivery of NIMDTA business. The Business Plan for 2015-16 was approved by the Board and DOH. Regular reports on the achievement of objectives and the performance against key financial targets were provided to the Board. Progress against objectives was also reported to DOH at Accountability Review meetings and an end of year position report provided to NIMDTA's Sponsor Branch on DoH requirements.

##### Risk Management

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

An essential element of the risk management process is NIMDTA's Corporate Risk Register. Any new risks identified are highlighted in departmental risk registers, reported to the Governance and Risk Committee for review and assessment and, where appropriate, escalated to the Corporate Risk Register. All departmental risk registers were discussed at the Governance and Risk Committee during 2015-16 and risks assessed in accordance with the likelihood of occurrence and their impact on the delivery of NIMDTA's business objectives. The Corporate Risk Register was reviewed and discussed by the Board to take account of new and escalated risks and determination of the risk appetite. The Board was also appraised of the status of the actions required to mitigate the risk.

A new policy for the management of NIMDTA's risk registers and the escalation of risks was approved by the NIMDTA Board in February 2016.

### Assurance Framework

NIMDTA's Assurance Framework sets out the Chief Executive's overall accountability to the Board for risk management and underpins the activities of risk management and procedures for the escalation of risks. The Assurance Framework, which is reviewed annually by the Board, seeks to develop a consistent approach to risk management that will:

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

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

### Leadership

Committed leadership in the area of risk management is essential to maintaining sound systems of internal control required to manage risks. Leadership for risk management is provided through the Senior Management Committee and the Governance and Risk Committee. The Chief Executive has overall responsibility for the implementation of the risk management strategy and for ensuring that NIMDTA has in place the necessary controls to manage identified risks and provide overall assurance to the Board. A system of internal governance, which complies with DOH guidance, has been in place for the year ended 31 March 2016 and up to the date of approval of the Annual Report and Accounts. A mid-year assurance statement, which updated progress on the continuing effectiveness of the system of internal control to the Permanent Secretary, was submitted to DOH on 15 October 2015.

## Training

All new staff members are provided with the Assurance Framework as part of the induction process. All staff members are actively encouraged to use NIMDTA's incident reporting form to report incidents. Members of the Board and Senior Management Committee have been trained in the principles and practice of corporate governance and risk management. Training has also been provided to staff with regard to the principles of risk management and completion of departmental risk registers.

## Complaints and Incidents

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

All complaints and incidents are reported to the Senior Management Committee and graded according to severity and potential risk. These are reviewed by the Governance and Risk Committee and reported to the Board. During 2015/16 there were thirteen complaints received of which three were assessed as insignificant, seven as minor and three as moderate. All complaints were responded to within the required timeframe. Five incidents were reported all of which were assessed as minor.

## Learning

Sharing learning throughout the organisation from complaints, incidents, significant events is key to maintaining the risk management culture within NIMDTA. Staff members are encouraged to disseminate learning acquired from the analysis of incidents, complaints and claims, internal and external audit reports, quality management processes, responses from the GMC to Dean's reports and inspections from regulatory bodies. NIMDTA also uses information received from the GMC annual National Trainee Surveys to improve its quality management processes.

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

## Quality Management Framework

NIMDTA has in place a Quality Management Framework to ensure that Local Education and Training Providers meet the standards and requirements set by the General Medical Council (GMC) and the Committee of Postgraduate Dental Deans and Directors (COPDEND). This is done through a system of robust monitoring and inspection visits of LEPs (Health and Social Care Trusts, GP and Dental Training Practices). The reports arising from these visits are considered by the Quality Management Group which meets twice monthly and reports to the Board through the Chief Executive and the Senior Management Committee.

NIMDTA remains alert to all risks which could impact on the delivery of patient care and has in place an Escalation Policy for the reporting of significant areas of concern relating to DOH, the Health and Social Care Board (HSCB), the Regulation and Quality Improvement Authority (RQIA) and the GMC. NIMDTA also meets regularly with the HSCB, Public Health Agency (PHA) and DOH to discuss the outcomes of Deanery visits, including patient and trainee safety issues and the impact of unfilled training posts.

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

Revalidation is the process by which all licensed doctors must demonstrate that they are up to date and fit to practise. The Postgraduate Medical Dean, as the Responsible Officer for doctors in training, was required to make a number of revalidation recommendations to the GMC during 2015-16 and confirm that there were no unaddressed concerns about a trainee's fitness to practise. The recommendations were based on the trainee's appraisals, usually over a five year period, and other information drawn from the employer's clinical governance systems. The appraisal forms part of the annual review of competence progression (ARCP) which is an indicator of the trainee's clinical performance and progress to date.

## Asset Management

NIMDTA has identified the effective management of its estate and assets as a key strategic objective. NIMDTA maintains a fixed assets register and decisions regarding the

procurement and disposal of assets are taken in accordance with relevant policies and legislation. The Health and Safety Committee is responsible for monitoring and reviewing NIMDTA's fire safety and health and safety arrangements and risk assessments are completed and reviewed at least annually.

With regard to estate management NIMDTA has produced a Property Asset Management Plan.

## 5. Information Risk

The Chief Executive as Accounting Officer and Personal Data Guardian is responsible for overseeing all arrangements in relation to the processing and transfer of information and for protecting the confidentiality of service user information. The Administrative Director is the Senior Information Risk Owner (SIRO) and she is responsible for ensuring that information risks within NIMDTA are accurately identified and managed with appropriate assurance mechanisms and for ensuring that any breaches of information security are reported to the Board. Information risks are assessed on an on-going basis and recorded in the Information Governance Risk Register which is the subject of review by the Governance and Risk Committee. The Administrative Director is supported in her role by the Governance, IT and Facilities Manager, the IT and Records Management Officer and departmental Team Leaders who are NIMDTA's nominated Information Asset Owners (IAOs). The Administrative Director is responsible for providing assurances to DOH that actions relating to the management of information risks have been implemented.

NIMDTA has introduced a series of measures to manage information risks. These include specific training for IAOs in the management of information assets and training for all staff in records management, data protection and freedom of information security. All staff are required to understand and apply data protection principles in the management of information. To support compliance with best practice staff have been issued with NIMDTA's Information Governance Strategy and associated policies and also have access through NIMDTA's intranet. Compliance with information governance policies and procedures is monitored through regular reviews, audits and spot checks. NIMDTA's Information Asset Register is kept under review and information risks and control measures are recorded in the Information Governance Risk Register. NIMDTA continues to review and develop all processes and procedures for the management, disclosure and transfer of information.

In line with the annual internal audit plan for 2015-16, Internal Audit completed an independent verification in relation to compliance with the Information Management

Controls Assurance Standard. Internal audit confirmed that NIMDTA had met the requirement for substantive compliance with this standard.

There were three data related incidents reported during 2015-16 and these were associated with national recruitment and trainee workforce systems. These incidents were outside of NIMDTA's control and assurance was provided that immediate action had been taken to resolve the incidents. NIMDTA was not required to report these incidents to the Information Commissioners Office (ICO) as it was not the data controller responsible for any of the incidents.

## 6. Public Stakeholder Involvement

NIMDTA has a statutory responsibility to ensure that the practice of Personal and Public Involvement (PPI) is embedded within the organisation. NIMDTA is represented on the Regional HSC PPI Forum which operates a programme for the promotion and advancement of PPI across health and social care. NIMDTA uses members of the public as non-clinical lay representatives to provide external scrutiny of NIMDTA processes and to give assurance that they are consistent with the delivery of high quality safe patient care. NIMDTA has been involved in stakeholder events with the Patient and Client Council. During 2015-16 a scoping study was conducted of all PPI activities within NIMDTA and an operational plan outlining the involvement of patients, service users and lay representatives in the delivery of postgraduate medical and dental education was put in place.

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

## 7. Assurance

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

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

In August/September 2015 Internal Audit, at the request of the NIMDTA Board, carried out an investigation into NIMDTA's failure to breakeven in 2014-15 and why the financial information provided did not forecast a surplus. The investigation confirmed that the quality of financial information provided to the Board and the Senior Management Committee was inadequate. Due to the long term absence of a key member of finance staff and the concerns about the quality of the financial reporting, NIMDTA commissioned the services of the Business Services Organisation, on an interim basis, to provide a full accounting service. During 2015-16 comprehensive monthly finance reports were provided to the Senior Management Committee and formal presentations made to the Board on NIMDTA's financial position and any concerns or significant variances against budget.

The timing of Board meetings was also reviewed and an additional meeting scheduled for year end to ensure that the Board is kept up to date with all financial issues, including potential failure to breakeven prior to the year-end close down. The Board has also put in place revised arrangements for the submission and presentation of Board reports.

### Internal Controls

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

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

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



NIMDTA's Standing Financial Instructions are designed to ensure that all financial transactions are carried out in accordance with the law and DOH policy in order to achieve probity, accuracy, economy, efficiency and effectiveness. In 2015-16 Standing Financial Instructions and Standing Orders were revised to clarify financial management responsibilities at Senior Management and Board level.

The Senior Management Committee continues to review and improve the efficient and effective use of resources with a view to securing best value for money.

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

#### Controls Assurance Standards

NIMDTA assessed its compliance with the applicable Controls Assurance Standards which were defined by DoH and against which a degree of progress was expected in 2015-16. NIMDTA achieved the following levels of compliance for 2015-16:

Standard	DOH Expected Level of Compliance	NIMDTA Level of Compliance	Verified by Internal Audit
Governance (Core Standard)	Substantive (75% - 99%)	Substantive (92%)	Internal Audit
Risk Management (Core Standard)	Substantive (75%- 99%)	Substantive (89%)	Internal Audit
Financial Management (Core Standard)	Substantive (75% - 99%)	Substantive (86%)	Internal Audit
Information Management	Substantive (75% - 99%)	Substantive (82%)	Internal Audit
Buildings, Land, Plant and Non-Medical Equipment	Substantive (75% - 99%)	Substantive (83%)	Self -Assessed
Purchasing and Supply	Substantive (75% - 99%)	Substantive (84%)	Self-Assessed
Environmental Management	Substantive (75% - 99%)	Substantive (78%)	Self-Assessed
Waste Management	Substantive (75% - 99%)	Substantive (87%)	Self- Assessed
Health and Safety	Substantive (75% - 99%)	Substantive (86%)	Self- Assessed
Security Management	Substantive (75% - 99%)	Substantive (82%)	Self-Assessed
Human Resources	Substantive (75% - 99%)	Substantive (95%)	Self-Assessed
Fire Safety	Substantive (75% - 99%)	Substantive (89%)	Self-Assessed
Information & Communications Technology	Substantive (75% - 99%)	Substantive (83%)	Self-Assessed

NIMDTA will continue to develop its controls and procedures to ensure substantive compliance with all relevant Controls Assurance Standards.

## 8. Sources of Independent Assurance

NIMDTA obtains independent assurance from the following sources:

1. Internal Audit
2. GMC
3. RQIA

### 8.1 Internal Audit

NIMDTA has an outsourced internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the organisation is exposed and annual audit plans are based upon this analysis. In accordance with the audit plan for 2015-16 Internal Audit conducted the following audit assignments:

#### Finance Audits

Internal Audit carried out an audit of financial systems in January 2016. NIMDTA received a satisfactory level of assurance. No Priority 1 findings were identified. Six Priority 2 findings were identified and all but one of the recommendations have now been fully implemented.

#### Corporate Risk Based Audits

Two corporate risk based audits were conducted in 2015-16:

#### **Recruitment and Selection of Lay Representatives**

Internal Audit carried out an audit of recruitment and selection processes in September 2015. NIMDTA received a satisfactory level of assurance with no Priority 1 and three Priority 2 findings identified. The recommendations in relation to these control weaknesses have now been fully implemented.

#### **Quality Management in relation to the Recognition of Trainers**

Internal Audit carried out an audit in January 2016 of the progress made towards the Recognition of Trainers as required by the GMC. NIMDTA received a satisfactory level of assurance with one Priority 1 and two Priority 2 findings identified. The one Priority 1

finding related to information required from the five Health and Social Care Trusts to enable NIMDTA to formally recognise trainers by July 2016 as required by the GMC. All but one of the recommendations have now been fully implemented and an action plan is in place for full implementation of the outstanding recommendation.

### Governance Audits

Two governance audits were conducted in 2015-16:

#### **Board Effectiveness**

An independent review of Board effectiveness was carried out in May 2015 as part of the 2014-15 Internal Audit Programme. As part of the audit, Internal Audit reviewed the 2014-15 Board Governance Self-Assessment.

NIMDTA received a satisfactory level of assurance with no Priority 1 and four Priority 2 findings identified. Three of the recommendations in relation to these control weaknesses have been fully implemented. The recommendation relating to the appointment of a Board member with a medical background has not yet been implemented. NIMDTA is dependent on the DOH's Public Appointments Unit to make the appointment and ensure a full complement of Board members to support the governance framework.

#### **Risk Management**

Internal Audit carried out an audit assignment in March 2016 to provide assurance as to NIMDTA's compliance with the processes and guidance contained within the Risk Management controls assurance standard. NIMDTA received a satisfactory level of assurance with no Priority 1 and two Priority 2 findings identified. An action plan has been put in place for the full implementation of these recommendations in 2016-17.

### Controls Assurance Verification

Internal Audit confirmed that NIMDTA had met the required level of compliance with the four controls assurance standards that it verified (Governance, Risk Management, Financial Management and Information Management).

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

During March 2016 Internal Audit reviewed the implementation of previous Priority 1 and Priority 2 recommendations where the implementation date had now passed. These

reviews included follow up on outstanding recommendations that had not previously been implemented at the time of the last Internal Audit Follow up Review in September 2015. Ninety six per cent (44) of the 46 recommendations examined were fully implemented and a further 4% (2) were partially implemented at the time of review.

An action plan is in place to ensure full implementation of all recommendations in 2016/17. One recommendation is dependent on the appointment of a medical member of the NIMDTA Board by the Public Appointments Unit of the DOH.

#### Compliance with Break-even Target

The NIMDTA Board also commissioned BSO Internal Audit to conduct an investigation into NIMDTA's failure to break even and establish what went wrong with the financial forecasting process. This report is discussed further below, in section 10.

#### Overall Opinion of Head of Internal Audit

In accordance with HSS(F) 51/2007 issued by DOH, the Head of Internal Audit is required to provide an annual opinion on risk management, control and governance arrangements. This opinion is based upon and limited to the internal audit work performed during the year as approved by the Audit Committee. The purpose of the annual opinion is to contribute to the assurances available to the Accounting Officer and the Board which underpin NIMDTA's own assessment of the effectiveness of the system of internal control, which, in turn, will assist in the completion of the Governance Statement. The opinion expressed does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation.

The Head of Internal Audit's overall opinion for the year ended 31 March 2016 concluded that there was a satisfactory system of internal control designed to meet NIMDTA's objectives.

## Shared Service Audits

BSO Internal Audit conducted a programme of Shared Services audits as part of the BSO Internal Audit Plan during 2015-16. As NIMDTA is a customer of BSO Shared Services the following reports were shared with NIMDTA and presented to NIMDTA's Audit Committee.

<b>Shared Service Audit</b>	<b>Assurance</b>
Payroll Shared Service (as at September 2015)	Limited
Payroll Shared Service (as at March 2016)	Limited
Payments Shared Service (as at September 2015)	Satisfactory
Payments Shared Service (as at March 2016)	Satisfactory
Income Shared Service	Satisfactory
Business Services Team	Satisfactory
Benefits Realisation	Satisfactory
Recruitment Shared Services	Unacceptable

The BSO has put an action plan in place to address the control weaknesses and NIMDTA will monitor progress in these areas.

## 8.2 General Medical Council

NIMDTA, as the Northern Ireland Deanery, is required to demonstrate compliance with the GMC standards and must satisfy itself that the Local Education Providers (LEPs), primarily the Health and Social Care Trusts, deliver postgraduate medical education and training to the standards required. NIMDTA carries out its functions through the conduct of Deanery Visits, the review of reports and action plans and the evaluation of trainee surveys and assessment outcomes.

NIMDTA is required to submit an annual Dean's Report to the GMC. The Dean's Report is used by the GMC with other sources of information to monitor the quality of postgraduate medical education and training and ensure that the GMC standards for training are being met.

The GMC in its response to the NIMDTA Dean's Report described the report as being of a high standard. The GMC agreed with 100% of the Red Amber Green (RAG) ratings (the range across all Health Education (HEE) local offices and deaneries was 79-100% and the

average 91%). The GMC also agreed with 89% of the status updates (the range across all HEE local offices and Deaneries was 78-100% and the average was 90%). Any risks or areas of concern identified within the Dean's Report relating to the quality of training or patient safety were further reviewed against the results of the GMC's annual National Trainee Survey which provides feedback on trainee's perception of the quality of their training. The 2015-16 National Trainee Survey opened on 22 March 2016 and closes on 11 May 2016.

The GMC, as part of its quality assurance processes, conducts scheduled visits to Postgraduate Deaneries and designated LEPs. It also carries out enhanced monitoring visits to LEPs if there are any significant areas of concern. There are currently four cases subject to this process within Northern Ireland. Details of the issues being monitored in this fashion are published on the Enhanced Monitoring section of the GMC website.

<http://www.gmc-uk.org/education/27111.asp>

The next scheduled GMC visit to the NI Deanery will take place in 2017.

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

A review of NIMDTA's whistleblowing arrangements was carried out by the RQIA in February 2016 which was based on the National Audit Office's eight assessment criteria. NIMDTA scored excellent for four of the National Audit Office assessment criteria and satisfactory for four of the criteria.

RQIA, as part of its review programme across the wider health and social care sector, also met with NIMDTA in relation to the review of quality improvement systems and processes and the review of the effectiveness of the governance arrangements underpinning systems of professional regulation.

### 8.4 External Audit

The Comptroller and Auditor General is responsible for the audit of NIMDTA's financial statements and for assessing the economy, efficiency and effectiveness with which public money has been deployed. The external audit function operates in line with auditing standards and is required to take into account the work of the Internal Auditor.

In the Report to Those Charged with Governance (RTTCWG) for the year ended 31 March 2015, the Comptroller and Auditor General gave an unqualified audit opinion on the financial statements and the regularity opinion of NIMDTA's accounts. There was one Priority 1 issue raised during the audit which related to breakeven not being achieved and

associated financial management issues. It was recommended that NIMDTA critically review its financial management and forecasting processes to ensure breakeven was achieved in 2015-16 and subsequent years. As a result of this finding NIMDTA carried out an investigation into its failure to breakeven and commissioned the services of the Business Services Organisation to provide a full accounting service for 2015-16.

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

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

## 10. Internal Governance Divergences

### 10.1 Prior year governance issues which have now been resolved

#### Audit of Financial Systems

In 2014-15 Internal Audit provided limited assurance with regard to financial processes examined for Payroll, Non-pay Expenditure, Bank and Cash and Contract Management. A number of weaknesses were identified by in relation to the implementation and application of the Finance, Procurement and Logistics (FPL) system, the monitoring of expenditure against contract and further development of the Service level Agreement between the BSO and NIMDTA. An action plan was put in place to address the control weaknesses identified and all recommendations have now been implemented.

#### Compliance with Break-even Target

A surplus of £802,155 was identified at a late stage during the preparation of the accounts which resulted in NIMDTA failing to meet its breakeven target for 2014-15. As a result of this, the quality of the financial information provided to the Board was identified as a significant risk to the organisation and reflected in NIMDTA's Corporate Risk Register. The



NIMDTA Board also commissioned BSO Internal Audit to conduct an investigation into NIMDTA's failure to break even and establish what went wrong with the financial forecasting process. A number of recommendations were made by Internal Audit and all those that have been possible to implement have been put into effect. As a key member of finance staff remained on long term sick leave throughout 2015-16, it was not possible to determine with any certainty what went wrong with the budgetary/forecasting control process other than to conclude that the financial information received was unreliable.

In light of the continued absence of members of finance staff, NIMDTA reviewed the accounts production process and entered into an interim Service Level Agreement with the BSO to provide a monthly management accounts and year end accounts service as well as preparation of the 2015-16 budget and in year forecasting to monitor NIMDTA's financial position. A financial break even position was achieved for 2015-16.

NIMDTA has accepted a Service Offering from the BSO for the provision of a full accounting service from 2016-17.

#### Prompt Payment Performance

In 2014-15 NIMDTA failed to meet the prompt payment target of 95%. This was primarily due to the long term sick leave of a key member of staff and the increase in workload for finance staff resulting from the implementation of the new Finance, Procurement and Logistics (FPL) system and the move to Shared Services Payroll. NIMDTA put additional controls in place for the monitoring of prompt payment reports to ensure the target was met in 2015-16. The compliance percentage for 2015-16 was 95.82%.

#### Review of Post-registration Education and Training

NIMDTA's Sponsor Branch has confirmed that proposals for a Review of Post-registration Education and Training are currently on hold.

#### Compliance with DoH Timeline for submission of Annual Report and Accounts

In 2013-14 NIMDTA failed to submit its Annual Report and Accounts in line with the timeline identified by the DoH due to the absence of a key member of finance staff. This matter has been addressed through contingency planning and outsourcing of the year-end financial statements to the BSO. These actions have resolved this issue, and this is evidenced by the timely submission of the 2014-15, and 2015-16, Annual Report and Accounts.

## 10.2 Prior year governance issues which continue to be considered governance issues

### Membership of the NIMDTA Board

One Board position (non-executive medical member) has remained vacant since April 2013. The Board is concerned that the lack of a full complement of Board members may impact on its ability to support the governance framework due to deficiencies in the balance of skills, knowledge and experience. A lay member of the Board has subsequently resigned with effect from 4 April 2016, resulting in a second vacant position. Concerned about the risk to the oversight and scrutiny of NIMDTA's performance, the Chair and Chief Executive have requested that both appointments be filled as a matter of urgency through advertisement and interview by DOH's Public Appointments Unit. NIMDTA's Sponsor Branch has confirmed that both positions will be advertised in September 2016.

## 10.3 New governance issues

There were no new control issues arising during 2015-16.

## 11. Conclusion

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

Further to considering the accountability framework within NIMDTA and in conjunction with the assurances given to me by the Head of Internal Audit I am content that NIMDTA has operated a sound system of internal governance during the period 2015-16.

  
\_\_\_\_\_  
Professor Keith Gardiner  
Chief Executive/Postgraduate Medical Dean

23/06/16

\_\_\_\_\_  
Date

## Accountability Report

### 2) Remuneration & Staff Report

#### Remuneration Report

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

#### Remuneration Committee

The Board of NIMDTA, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee, which met twice in 2015-16. The membership of this committee is as follows:

Name	Role
Mr. Alistair Joynes	Chair
Mr. Deane Morrice, MBE	Non-Executive Lay Member
Mr. Lee Wilson	Non-Executive Lay Member
Mr Gordon Smyth	Non-Executive Lay Member
Dr Derek Maguire	Non-Executive Dental Member

#### Remuneration Policy

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

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

## Contracts

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

The date of appointment for NIMDTA's Executive and Non-Executive Directors are set out below:

### Executive Directors

Prof. K. Gardiner was appointed as Chief Executive and Postgraduate Dean on 1<sup>st</sup> November 2012;

Ms A. Carragher was appointed as Foundation School Director on 1<sup>st</sup> March 2005;

Prof. D. Hussey was appointed as Postgraduate Dental Dean on 1<sup>st</sup> January 2005 and retired at 31<sup>st</sup> December 2015;

Ms B. Hendron was appointed as Postgraduate Dental Dean on 1<sup>st</sup> February 2016;

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

Ms M. Roberts was appointed as Administrative Director on 1<sup>st</sup> January 1994; and

Dr I. Steele was appointed as Director of Hospital Specialty Training on 1<sup>st</sup> June 2013.

### Non-Executive Directors

Mr. A. Joynes was appointed (as Chairman) on 20<sup>th</sup> June 2011 (for a period of 2 years until 19<sup>th</sup> June 2013 and further extended to 19<sup>th</sup> June 2017);

Mr. D. Morrice was appointed on 25<sup>th</sup> July 2011 (for a period of 2 years until 24<sup>th</sup> July 2013 and further extended to 24<sup>th</sup> July 2017);

Mr. L. Wilson was appointed on 13<sup>th</sup> February 2012 (for a period of 2 years until 12<sup>th</sup> February 2014 and further extended to 12<sup>th</sup> February 2018);

Mr. G. Smyth was appointed on 24<sup>th</sup> January 2013 (for a period of 2 years until 23<sup>rd</sup> January 2015 and further extended to 23<sup>rd</sup> January 2019) and resigned with effect from 4 April 2016;

Dr. D. Maguire was appointed on 18<sup>th</sup> March 2013 (for a period of 2 years until 17<sup>th</sup> March 2015 and further extended to 17<sup>th</sup> March 2019).

### Notice period

Three months' notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

### Termination Payments

Statutory provisions only apply as detailed in contracts. There were no payments made to Directors in respect of compensation for loss of office during 2015-16.

### Retirement Age

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

### Compensation for Premature Retirement

In accordance with DoH circular HSS (S) 11/83 and subsequent supplements, there is provision within the HSC Superannuation Scheme for premature retirement with immediate payment of superannuation benefits and compensation for eligible employees on the grounds of:

- efficiency of the service;
- redundancy; and
- organisational change.

Employers who retire staff early on any of the above grounds must pay the following:

- the basic pension plus increases up to normal retirement age;
- the enhancement element of the pension plus increases for as long as this remains in payment;
- the enhancement element of the lump sum; and
- the actuarial charge for payment of the basic lump sum before normal retirement age.

There is also provision within the scheme for early retirement with benefits on health grounds subject to confirmation of permanent incapacity by HSC medical advisors.

There were no early retirements or payments of compensation for other departures relating to Senior Managers or Directors during 2015-16.

## Salary

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

## Benefits in Kind

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

## Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. No bonus payments were made in 2015-16 or in 2014-15.

## Retirement Benefit costs

### HSC Superannuation Scheme

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

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

In respect of Directors, there are no provisions for the cost of early retirement included in the 2015/16 accounts.

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 Statement of Financial Position date and updates it to reflect current conditions. A full valuation as at 31 March 2012 was certified in February 2015 and is used in the 2015-16 Pension Scheme accounts.

Employee contributions are determined by the level of pensionable earnings.

The employee contribution rates for the 2015-16 year are as follows for members of the HSC Superannuation Scheme:

Annual pensionable earnings (full-time equivalent basis)	Contribution rate before tax relief from 1 April 2015
Up to £15,431	5.0%
£15,432 - £21,477	5.6%
£21,478 - £26,823	7.1%
£26,824 - £47,845	9.3%
£47,846 - £70,630	12.5%
£70,631 - £111,376	13.5%
£111,377 and over	14.5%

#### University Superannuation Scheme

NIMDTA also participates in the University Superannuation Scheme. This is a defined benefit scheme with employer contributions of 16% of gross pay. Further information on this can be obtained from the Universities Superannuation Scheme Limited (website: <http://www.uss.co.uk>). NIMDTA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent basis.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 31<sup>st</sup> March 2011 valuation is used in the 2015-16 accounts.

### Salary and Pension Entitlements (Audited)

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

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



## Senior Management Remuneration (Audited)

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

	2015/16					2014/15				
	Salary £000s	Bonus Performan ce Pay £000s	Benefits in Kind (Rounded to nearest £100)	Pension Benefit £000s	Total £000s	Salary £000s	Bonus Performan ce Pay £000s	Benefits in Kind (Rounded to nearest £100)	Pension Benefit £000s	Total £000s
<b>Non-Executive Members</b>										
Mr A Joynes (Chairman)	10-15	-	-	-	10-15	10-15	-	-	-	10-15
Mr D Morrice (Non-Executive Director)	0-5	-	-	-	0-5	0-5	-	-	-	0-5
Mr L Wilson (Non-Executive Director)	0-5	-	-	-	0-5	0-5	-	-	-	0-5
Mr G Smyth (Non- Executive Director)	0-5	-	-	-	0-5	0-5	-	-	-	0-5
Dr D Maguire (Non-Executive Director)	0-5	-	-	-	0-5	0-5	-	-	-	0-5
<b>Executive Members</b>										
Prof K Gardiner (Chief Executive & Postgraduate Dean)	175-180	-	300	15	190-195	195-200	-	-	196	390-395
Dr C Loughrey (Director of General Practice Education)	115-120	-	-	19	135-140	115-120	-	-	15	130-135
Prof D Hussey (Postgraduate Dental Dean) [Retired December 15]	45-50	-	100	(8)	40-45	65-70	-	-	(10)	55-60
	[65-70 FYE]									
Ms M Roberts (Administrative Director)	65-70	-	-	22	85-90	65-70	-	-	17	80-85
Dr I Steele (Director of Hospital Specialty Training)	105-110	-	-	13	120-125	105-110	-	-	28	135-40
Ms A Carragher (Director of Foundation School)	110-115	-	-	12	120-125	110-115	-	-	11	120-125
Ms B Hendron (Postgraduate Dental Dean) [from February 16]	80-85	-	-	34	115-120	N/A	N/A	N/A	N/A	N/A

## Fair Pay Statement

Following the Hutton Fair Pay Review, which recommended that, from 2011-12, all public service organisations publish their top to median pay multiples each year, DoH issued Circular HSC (F) 23/2012, setting out a requirement to disclose the relationship between the remuneration of the most highly paid director in the organisation and the median remuneration of the organisation's workforce.

Following application of the guidance contained in circular HSC (F) 23/2012, the following can be reported:

<b>Fair Pay (Audited)</b>	<b>2015-16</b>	<b>2014-15</b>
Band of Highest Paid Director's Total Remuneration	175-180	195-200
Median Total Remuneration	81,807	81,807
Ratio	2.1	2.4

## Pensions of Senior Management (Audited)

	Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	CETV at 31/03/15 £000s	CETV at 31/03/16 £000s	Real increase in CETV £000s
<b>Executive Members</b>					
Prof Keith Gardiner Chief Executive/ Postgraduate Dean	0-2.5 Plus lump sum of 2.5-5	50-55 Plus lump sum of 155-160	1028	1097	34
Dr Claire Loughrey Director of GP Education	0-2.5 Plus lump sum of 2.5-5	30-35 Plus lump sum of 95-100	573	625	31
Prof David Hussey (retired Dec 2015) Postgraduate Dental Dean	-	-	-	-	-
Ms Margot Roberts Administrative Director	0-2.5 Plus lump sum of 2.5-5	30-35 Plus lump sum of 90-95	821	748	74
Dr Ian Steele Director of Hospital Specialty Training	0-2.5 Plus lump sum of (0-2.5)	35-40 Plus lump sum of 105-110	610	644	12
Ms Angela Carragher Director of Foundation School	0-2.5 Plus lump sum of 2.5-5	45-50 Plus lump sum of 135-140	956	1014	26
Ms Brid Hendron (Appointed Feb 2016) Postgraduate Dental Dean	0-2.5	5-10	43	62	18

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

### Cash Equivalent Transfer Value

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves the scheme and chooses to transfer the benefits accrued in their former scheme. The

pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures include the value of any pension benefits in another scheme or arrangement, which the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

#### Real Increase in CETV

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

Pension contributions deducted from individual employees are dependent upon the level of remuneration receivable and are deducted using a scale applicable to the level of remuneration received by the employee.

## **Staff Report**

### **Staff Profile**

At 31 March 2016 NIMDTA had 138 employees (51 male and 87 female) on NIMDTA's payroll, including five Non-Executive Directors. In addition there were 131 employees (88 male and 43 female) on the payroll of HSC Trusts and ten agency staff (four male and six female).

The breakdown was as follows:

	<b>Male</b>	<b>Female</b>
<b>Non –Executive Directors</b>	5	0
<b>Total</b>	<b>5</b>	<b>0</b>
<b>Medical and Dental</b>		
Consultant (Chief Executive/Postgraduate Dean)	1	0
GP00	1	9
GP01	22	32
GP02	6	1
GP03	6	5
GP06	0	2
<b>Total</b>	<b>36</b>	<b>49</b>
<b>Administrative and Clerical</b>		
AFC Band 2	1	0
AFC Band 3	2	7
AFC Band 4	2	22
AFC Band 5	1	2
AFC Band 6	1	5
AFC Band 8A	1	0
AFC Band 8B	2	1
AFC Band 8C	0	1
<b>Total</b>	<b>10</b>	<b>38</b>
<b>Medical Programmed Activities Re-charges</b>		
Consultant	88	43
<b>Total</b>	<b>88</b>	<b>43</b>
<b>*Agency Staff</b>		
AFC Band 2	1	2
AFC Band 3	1	4
AFC Band 4	2	0
<b>Total</b>	<b>4</b>	<b>6</b>

*\*Agency staff replaced NIMDTA staff who were on sick leave, maternity leave and career breaks.*

### Sickness Absence

The cumulative sickness absence rate for NIMDTA for 2015-16 was 8.9% which was above the 5.5% corporate target set by NIMDTA and an increase of 6% on 2014-15. The increase was primarily due to a number of long term absences during 2015-16. Absence levels continue to be monitored by the Senior Management Committee in compliance with NIMDTA's Absence Management Protocol.

### Disabled Employees

It is the policy of NIMDTA to provide employment equality for all, irrespective of, for example, disability, religious belief, political opinion, gender and marital status, sexual orientation, disability, race or ethnic origin, domestic responsibility, trade union membership and age. NIMDTA has in place a Disability Action Plan and operates the guaranteed interview scheme for disabled applicants. In 2015-16 NIMDTA put in place special adjustments to facilitate the return to work of two employees with a disability.

NIMDTA is committed to promoting Equality of Opportunity, as well as a good and harmonious working environment in which all employees are treated with dignity and respect. NIMDTA's Staff Handbook and Equality of Opportunity Policy sets out the commitments made in this regard. These policies ensure that disabled employees can access training, career development and promotion.

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

Under DOH circular reference: HSC (F) 21-2014 Departmental ALBs are required to disclose in the Annual Reports the details of 'off-payroll' engagements at a total cost of over £58,200 per annum that were in place during 2015-16. This does not apply to staff or public sector appointees within respective organisations, contracted through employment agencies and self-employed, including through personal service companies.

NIMDTA had no off-payroll engagements during 2015-16.

## Staff Costs (Audited)

Staff costs comprise	2016		2015	
	Permanently employed staff £	*Others £	Total £	Total £
Wages and salaries	3,030,826	1,374,817	4,405,643	4,465,259
Social security costs	172,371	0	172,371	177,371
Other pension costs	354,626	0	354,626	307,340
<b>Sub-Total</b>	<b>3,557,823</b>	<b>1,374,817</b>	<b>4,932,640</b>	<b>4,949,970</b>
Capitalised staff costs			0	0
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>3,557,823</b>	<b>1,374,817</b>	<b>4,932,640</b>	<b>4,949,970</b>
Less recoveries in respect of outward secondments			0	(23,968)
<b>Total net costs</b>			<b>4,932,640</b>	<b>4,926,002</b>

*\*Others include agency costs and Trust recharges*

*There were no staff costs charged to capital projects during the year (2015:£Nil)*

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

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 Statement of Financial Position date and updates it to reflect current conditions. A full valuation as at 31 March 2012 was certified in February 2015 and is used in the 2015-16 accounts.

The Universities Superannuation Scheme is a multi-employer defined benefit scheme with employer contributions of 16% gross pay. NIMDTA 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, 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 Statement of Financial Position date and updates it to reflect current conditions. The 31<sup>st</sup> March 2011 valuation is used in the 2015-16 accounts.

Average Number of Persons employed (Audited)

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

	Permanently employed staff No.	2016 Others No.	Total No.	2015 Total No.
Medical and dental	16	7	23	28
Administrative and Clerical	47	8	55	52
Less average staff number relating to capitalised staff costs	0	0	0	0
Less average staff number in respect of outward secondments	0	0	0	0
Total net average number of persons employed	63	15	78	80

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

During 2015/16 the Agency had the following early retirements or other compensation schemes/exit packages:

Exit package cost band	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
	2016	2015	2016	2015	2016	2015
<£10,000	0	0	1	0	1	0
£10,000 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	1	0	1	0
£50,001 - £100,000	0	0	2	0	2	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
£200,001-£250,000	0	0	0	0	0	0
£250,001-£300,000	0	0	0	0	0	0
£300,001-£350,000	0	0	0	0	0	0
£350,001-£400,000	0	0	0	0	0	0
<b>Total number of exit packages by type</b>	0	0	4	0	4	0
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	0	0	200	0	200	0



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 3.2 in the accounts. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC Pension Scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

#### Staff Benefits

There were no staff benefits paid during 2015-16 or 2014-15.

#### Retirements due to ill-health

During 2015-16 and 2014-15 there were no early retirements from NIMDTA on the grounds of ill-health.

## Accountability Report

### 3. Accountability and Audit Report

#### Funding Report

#### Losses and Special Payments

Types of loss and special payment		2015-16		2014-15
		Number of Cases	£	£
<b>Cash Losses</b>				
	Cash Losses - Theft, fraud etc	0	0	0
	Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
	Cash Losses - Other causes	0	0	0
	Total	0	0	0
<b>Claims abandoned</b>				
	Waived or abandoned claims	0	0	0
	Total	0	0	0
<b>Administrative write-offs</b>				
	Bad debts	13	1,041	0
	Other	0	0	0
	Total	13	1,041	0
<b>Fruitless payments</b>				
	Late Payment of Commercial Debt	0	0	0
	Other fruitless payments and constructive losses	0	0	0
	Total	0	0	0
<b>Stores Losses</b>				
	Losses of accountable stores through any deliberate act	0	0	0
	Other stores losses	0	0	0
	Total	0	0	0
<b>Special Payments</b>				
	Compensation payments			
	- Clinical Negligence	0	0	0
	- Public Liability	0	0	0
	- Employers Liability	0	0	0
	- Other	0	0	0
	Total	0	0	0
	Ex-gratia payments	0	0	0
	Extra contractual	0	0	0
	Special severance payments	0	0	0
<b>TOTAL</b>		<b>13</b>	<b>1,041</b>	<b>0</b>

### Losses and Special Payments over £250,000

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

### Fees and Charges (Audited)

NIMDTA has paid no fees or charges in 2015-16.

### Remote Contingent Liabilities

NIMDTA has no remote contingent liabilities.

### Long Term Expenditure Trends

The following trends will impact future budgetary considerations:

- Year on year the costs associated with GP Trainee Salaries continue to rise;
- The 1% uplift in relation to employee salary and benefits will impact employer contributions and costs;
- The DoH initiative in relation to increased intake to GP training will increase salary costs, and costs associated with training such as Study Leave, Trainer Grants, etc
- Similarly, the DoH initiative in relation to increased intake to Medical Foundation training will increase salary costs, and costs associated with training such as Study Leave, Trainer Grants, etc; and
- The outcome of the United Kingdom's Referendum on Membership of the European Union may have an impact on budgetary issues in future periods.

### Compliance with Regularity of Expenditure Guidance [Audited]

NIMDTA develops a budget that supports the work of its annual Business Plan. This budget is reported on to DoH on a monthly basis, with any variances explained.

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

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

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

### Gifts

There has been no notation of gifts over the limits proscribed in Managing Public Money Northern Ireland.

### Financial Targets

During 2015-16 NIMDTA achieved a financial break even position £76,315, with a surplus of 0.14% (target of within 0.25%). Further detail in relation to financial breakeven is provided at Note 24.3 within the accounts.

DoH requires that Agencies pay their non HSC creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. NIMDTA's payment policy is consistent with the CBI Prompt Payment Code and Government Accounting Rules. NIMDTA achieved an outturn of 95.82% in relation to the thirty day prompt payments target (95%). Outturn against the ten day target (60%) was 90.5%. Further details of compliance with the Better Payments Practice code are given in Note 14 within the accounts.



\_\_\_\_\_  
Professor Keith Gardiner  
Chief Executive/Postgraduate Medical Dean



\_\_\_\_\_  
Date

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

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

I certify that I have audited the financial statements of the Northern Ireland Medical and Dental Training Agency for the year ended 31 March 2016 under the Health and Personal Social Services (Northern Ireland) Order 1972. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows; 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 and Staff Report and the Accountability and Audit Report within the Accountability 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, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972. 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 Northern Ireland Medical and Dental Training Agency's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Medical and Dental Training Agency; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

#### **Opinion on regularity**

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

## **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of the Northern Ireland Medical and Dental Training Agency's affairs as at 31 March 2016 and of the net expenditure 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 and Department of Health (formerly Department of Health, Social Services and Public Safety) directions issued thereunder.

## **Opinion on other matters**

In my opinion:

- the parts of the Remuneration and Staff Report and Accountability and Audit Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972; and
- the information given in the Performance 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 the parts of the Remuneration and Staff Report and Accountability and Audit 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 Governance Statement does not reflect compliance with Department of Finance's (formerly Department of Finance and Personnel) guidance.

## **Report**

I have no observations to make on these financial statements.



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

*7 July 2016*

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**ANNUAL ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2016**

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**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**


**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**


**CERTIFICATE OF THE CHAIRMAN AND CHIEF EXECUTIVE**

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 81 to 112) which I am required to prepare on behalf of the Northern Ireland Medical and Dental Training Agency have been compiled from and are in accordance with the accounts and financial records maintained by the Northern Ireland Medical and Dental Training Agency and with the accounting standards and policies for HSC bodies approved by the DoH.

  
\_\_\_\_\_  
23/06/16  
\_\_\_\_\_  
Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 81 to 112) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

  
\_\_\_\_\_  
23-06-16  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
23/06/16  
\_\_\_\_\_  
Date

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2016

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

	NOTE	2016 £	2015 £
<b>Income</b>			
Income from activities	4.1	200,502	431,925
Other Income (Excluding interest)	4.2	196,996	-
Deferred income	4.3	-	-
<b>Total operating income</b>		<b>397,498</b>	<b>431,925</b>
<b>Expenditure</b>			
Staff costs	3.1	(4,932,640)	(4,949,970)
Purchase of goods and services	3.2	-	-
Depreciation, amortisation and impairment charges	3.2	(34,157)	(23,096)
Provision expense	3.2	-	-
Other expenditure	3.2	(10,482,772)	(10,432,253)
<b>Total operating expenditure</b>		<b>(15,449,569)</b>	<b>(15,405,319)</b>
<b>Net Expenditure</b>		<b>(15,052,071)</b>	<b>(14,973,394)</b>
Finance income	4.2	-	-
Finance expense	3.2	-	-
<b>Net expenditure for the year</b>		<b>(15,052,071)</b>	<b>(14,973,394)</b>
<b>Revenue Resource Limits (RRLs) issued to;</b>			
Belfast HSC Trust		(19,566,175)	(18,766,983)
South Eastern HSC Trust		(5,443,136)	(5,218,083)
Southern HSC Trust		(5,000,215)	(4,841,596)
Northern HSC Trust		(5,426,323)	(5,235,972)
Western HSC Trust		(5,496,805)	(5,286,140)
<b>Total RRL issued</b>		<b>(40,932,654)</b>	<b>(39,348,774)</b>
<b>Total commissioner resources utilised</b>		<b>(55,984,725)</b>	<b>(54,322,168)</b>
Revenue Resource Limit (RRL) received from DoH	24.1	56,061,040	55,124,323
<b>Surplus/(Deficit) against RRL</b>		<b>76,315</b>	<b>802,155</b>
<b>OTHER COMPREHENSIVE EXPENDITURE</b>			
	NOTE	2016 £	2015 £
<b>Items that will not be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of property, plant & equipment	5.1/8/5.2/8	1,715	6,693
Net gain/(loss) on revaluation of intangibles	6.1/8/6.2/8	-	-
Net gain/(loss) on revaluation of financial instruments	7/8	-	-
<b>Items that may be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of investments		-	-
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2016</b>		<b>(15,050,356)</b>	<b>(14,966,701)</b>

The notes on pages 81 to 112 form part of these accounts

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## STATEMENT of FINANCIAL POSITION as at 31 March 2016

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

	NOTE	2016		2015	
		£	£	£	£
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	103,150		96,648	
Intangible assets	6.1/6.2	-		-	
Financial assets	7	-		-	
Trade and other receivables	12	-		-	
Other current assets	12	-		-	
<b>Total Non Current Assets</b>			103,150		96,648
<b>Current Assets</b>					
Assets classified as held for sale	9	-		-	
Inventories	10	4,296		4,000	
Trade and other receivables	12	317,360		130,277	
Other current assets	12	95,756		51,038	
Intangible current assets	12	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	11	47,362		1,216,256	
<b>Total Current Assets</b>			464,774		1,401,571
<b>Total Assets</b>			<b>567,924</b>		<b>1,498,219</b>
<b>Current Liabilities</b>					
Trade and other payables	13	(1,406,205)		(3,582,344)	
Other liabilities	13	-		-	
Intangible current liabilities	13	-		-	
Financial liabilities	7	-		-	
Provisions	15	-		-	
<b>Total Current Liabilities</b>			(1,406,205)		(3,582,344)
<b>Total assets less current liabilities</b>			<b>(838,281)</b>		<b>(2,084,125)</b>
<b>Non Current Liabilities</b>					
Provisions	15	-		-	
Other payables > 1 yr	13	-		-	
Financial liabilities	7	-		-	
<b>Total Non Current Liabilities</b>			-		-
<b>Total assets less total liabilities</b>			<b>(838,281)</b>		<b>(2,084,125)</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		6,445		4,730	
SoCNE Reserve		(844,726)		(2,088,855)	
<b>Total equity</b>			<b>(838,281)</b>		<b>(2,084,125)</b>

The financial statements on pages 74 to 112 were approved by the Board on (date) and were signed on its behalf by;

Signed  (Chairman)

Date 23-06-16

Signed  (Chief Executive)

Date 23/06/16

The notes on pages 81 to 112 form part of these accounts.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## STATEMENT of CASHFLOWS for the year ended 31 March 2016

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

	NOTE	2016 £	2015 £
<b>Cashflows from operating activities</b>			
Net surplus after interest/Net operating cost		(15,052,071)	(14,973,394)
Adjustments for non cash costs		44,657	33,696
(Increase)/decrease in trade and other receivables		(231,801)	1,161,019
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		(296)	2,250
Increase/(decrease) in trade payables		(2,176,139)	244,837
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant & equipment		20,269	(20,269)
Movements in payables relating to the purchase of intangibles		-	-
Movements in payables relating to finance leases		-	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
<b>Net cash outflow from operating activities</b>		<b>(17,395,381)</b>	<b>(13,551,861)</b>
<b>Cashflows from investing activities</b>			
(Purchase of property, plant & equipment)	5	(59,213)	-
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
<b>Net cash outflow from investing activities</b>		<b>(59,213)</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
Grant in aid		16,285,700	14,746,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
<b>Net financing</b>		<b>16,285,700</b>	<b>14,746,000</b>
<b>Net increase (decrease) in cash &amp; cash equivalents in the period</b>		<b>(1,168,894)</b>	<b>1,194,139</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	11	<b>1,216,256</b>	<b>22,117</b>
<b>Cash &amp; cash equivalents at the end of the period</b>	11	<b>47,362</b>	<b>1,216,256</b>
The notes on pages 81 to 112 form part of these accounts.			

## NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

### STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2016

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

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Total £
<b>Balance at 31 March 2014</b>		<b>(1,872,061)</b>	<b>(1,963)</b>	<b>(1,874,024)</b>
<b>Changes in Taxpayers Equity 2014-15</b>				
Grant from DoH		14,746,000	-	14,746,000
Transfers between reserves		-	-	-
(Comprehensive expenditure for the year)		(14,973,394)	6,693	(14,966,701)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3.2	10,600	-	10,600
<b>Balance at 31 March 2015</b>		<b>(2,088,855)</b>	<b>4,730</b>	<b>(2,084,125)</b>
<b>Changes in Taxpayers Equity 2015-16</b>				
Grant from DoH		16,285,700	-	16,285,700
Transfers between reserves		-	-	-
(Comprehensive expenditure for the year)		(15,052,071)	1,715	(15,050,356)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3.2	10,500	-	10,500
<b>Balance at 31 March 2016</b>		<b>(844,726)</b>	<b>6,445</b>	<b>(838,281)</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These accounts have been prepared in a form determined by the DoH based on guidance from DoF's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to the Northern Ireland Medical and Dental Training Agency ("NIMDTA"). Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of NIMDTA for the purpose of giving a true and fair view has been selected. NIMDTA's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

#### 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

These accounts are presented in UK Pounds sterling.

#### 1.3 Property, Plant and Equipment

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

#### Recognition

Property, plant and equipment must be capitalised if:

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

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

## **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 2015 by Land and Property Services (LPS) which is an independent executive body within DoF. 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.

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

Land and buildings used for the Arms Length Body (ALB) services or for administrative purposes are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

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

## **Modern Equivalent Asset**

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

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

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets are revalued and depreciation commences when they are brought into use.

## **Short Life Assets**

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

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

## **Revaluation Reserve**

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

## 1.4 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 similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the ALB expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

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

## 1.5 Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

## 1.6 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 NIMDTA’s buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

## 1.7 Intangible assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible 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; and
- 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 ALB's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, NIMDTA; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value. The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value.

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

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

NIMDTA has no non-current assets held for sale.

### **1.9 Inventories**

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

### **1.10 Income**

Operating Income relates directly to the operating activities of the ALB 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 DoH and the Health and Social Care Board are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

### **1.11 Investments**

NIMDTA does not have any investments.

### **1.12 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.

### **1.13 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.

### **1.14 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.

#### **NIMDTA 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 ALB'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.

#### **NIMDTA as lessor**

Amounts due from lessees under finance leases are recorded as receivables at the amount of the ALB'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 ALB's net investment outstanding in respect of the leases.

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

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

NIMDTA had no PFI transactions during the year.

### **1.16 Financial instruments**

- Financial assets

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

Financial assets are initially recognised at fair value.

- Financial liabilities

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

Financial liabilities are initially recognised at fair value.

- Financial risk management

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

ALBs 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 ALBs in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

- Currency risk

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

- Interest rate risk

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

- Credit risk

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

- Liquidity risk

Since NIMDTA 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.

## **1.17 Provisions**

NIMDTA had no provisions at either 31 March 2016 or 31 March 2015.

## **1.18 Contingencies**

NIMDTA had no contingent assets or liabilities at either 31 March 2016 or 31 March 2015.

## 1.19 Employee benefits

### Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2016. It is not anticipated that the level of unused leave will vary significantly from year to year. Unused flexi leave is estimated to be immaterial to NIMDTA and has not been included.

### Retirement benefit costs

#### *HSC Superannuation Scheme*

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

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

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

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 Statement of Financial Position date and updates it to reflect current conditions. The 2012 valuation for the HSC Pension scheme will be used in the 2015-16 accounts

#### *The University Superannuation Scheme*

This is a defined benefit scheme with employer contributions of 16% of gross pay. The 31st March 2011 valuation is used in the 2015-16 accounts. Further information on this can be obtained from the Universities Superannuation Scheme Limited. NIMDTA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

## 1.20 Reserves

### Statement of Comprehensive Net Expenditure Reserve

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

### Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets.

## 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 ALB has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

## **1.23 Government Grants**

Government assistance for capital projects whether from UK, or Europe, were treated as a Government grant even where there were 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) were previously credited to a government grant reserve and were released to income over the useful life of the asset.

DOF issued new guidance effective from 1 April 2011. Government grant reserves are no longer permitted. Income is generally recognised when it is received. In exceptional cases where there are conditions attached to the use of the grant, which, if not met, would mean the grant is repayable, the income should be deferred and released when obligations are met. This is a change in accounting policy and the 2010-11 Statement of Comprehensive Net Expenditure and Statement of Financial Position were restated.

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 bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

## **1.25 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.

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards have an effective date of 1<sup>st</sup> January 2013, and EU adoption is due from 1<sup>st</sup> January 2014.

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on Office of National Statistics (ONS) control criteria, as designated by Treasury. A review of the NI financial process is currently under discussion with the Executive, which will bring NI departments under the same adaptation. Should this go ahead, the impact on DoH and its Arms length bodies is expected to focus around the disclosure requirements under IFRS 12 'Disclosure of Interests in other entities'.

The impact on the consolidation boundary of NDPB's and trading funds will be subject to review, in particular, where control could be determined to exist due to exposure to variable returns (IFRS 10), and where joint arrangements need reassessing

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

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

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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

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

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

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 3.1 STAFF COSTS

	2016		2015	
	Permanently employed staff £	Others* £	Total £	Total £
Staff costs comprise:				
Wages and salaries	3,030,826	1,374,817	4,405,643	4,465,259
Social security costs	172,371	-	172,371	177,371
Other pension costs	354,626	-	354,626	307,340
<b>Sub-Total</b>	<b>3,557,823</b>	<b>1,374,817</b>	<b>4,932,640</b>	<b>4,949,970</b>
Capitalised staff costs	-	-	-	-
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>3,557,823</b>	<b>1,374,817</b>	<b>4,932,640</b>	<b>4,949,970</b>
Less recoveries in respect of outward secondments			-	(23,968)
<b>Total net costs</b>			<b>4,932,640</b>	<b>4,926,002</b>

\*Others includes: agency costs and trust recharges.

There were no staff costs charged to capital projects during the year (2015: £Nil).

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

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 Statement of Financial Position date and updates it to reflect current conditions. A full valuation as at 31 March 2012 was certified in February 2015 and is used in the 2015-16 accounts.

The Universities Superannuation Scheme is a multi-employer defined benefit scheme with employer contributions of 16% gross pay. The 31st March 2011 valuation is used in the 2015-16 accounts. NIMDTA 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, 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 Statement of Financial Position date and updates it to reflect current conditions. The 31st March 2014 valuation is used in the 2015-16 accounts.



# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 3.2 OPERATING EXPENSES

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
GP Trainee Salaries & costs*	8,451,164	8,310,622
Trainees Study Leave	690,440	561,773
Training	508,454	380,096
Recruitment*	159,487	49,921
Establishment*	359,147	683,714
Premises*	145,166	143,322
Bad debts	1,041	-
Rentals under operating leases	118,926	158,303
Miscellaneous*	38,447	133,902
<b>Total Operating Expenses</b>	<b>10,472,272</b>	<b>10,421,653</b>
<b>Non cash items</b>		
Depreciation	34,157	21,332
Amortisation	-	1,764
Impairments	-	-
(Profit) on disposal of property, plant & equipment (including land)	-	-
(Profit) on disposal of intangibles	-	-
Loss on disposal of property, plant & equipment (including land)	-	-
Loss on disposal of intangibles	-	-
Provisions provided for in year	-	-
Cost of borrowing provisions (unwinding of discount on provisions)	-	-
Auditors remuneration	10,500	10,600
<b>Total non cash items</b>	<b>44,657</b>	<b>33,696</b>
<b>Total</b>	<b>10,516,929</b>	<b>10,455,349</b>

*\*2014/15 comparatives have been reclassified.*

During the year NIMDTA purchased no non audit services from its external auditor (NIAO) (2015: £1,232).

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 4 INCOME

#### 4.1 Income from Activities

	2016	2015
	£	£
Business Services Organisation	-	97,529
Course Fees	200,502	334,396
<b>Total</b>	<b>200,502</b>	<b>431,925</b>

#### 4.2 Other Operating Income

	2016	2015
	£	£
Other income from non-patient services	196,996	-
<b>Total</b>	<b>196,996</b>	<b>-</b>

#### TOTAL INCOME

<b>397,498</b>	<b>431,925</b>
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#### 4.3 Deferred income

NIMDTA had no deferred income or income released from conditional grants at either 31 March 2016 or 31 March 2015.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 5.1 Property, plant & equipment - year ended 31 March 2016

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2015	-	304,862	-	-	-	-	160,605	138,626	604,093
Indexation	-	27,178	-	-	-	-	-	824	28,002
Additions	-	-	-	-	-	-	17,350	21,594	38,944
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2016	-	<b>332,040</b>	-	-	-	-	<b>177,955</b>	<b>161,044</b>	<b>671,039</b>

### Depreciation

At 1 April 2015	-	281,805	-	-	-	-	88,322	137,318	507,445
Indexation	-	25,577	-	-	-	-	-	710	26,287
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	5,924	-	-	-	-	27,039	1,194	34,157
At 31 March 2016	-	<b>313,306</b>	-	-	-	-	<b>115,361</b>	<b>139,222</b>	<b>567,889</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2016

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Carrying Amount</b>									
At 31 March 2016	-	18,734	-	-	-	-	62,594	21,822	103,150
At 31 March 2015	-	23,057	-	-	-	-	72,283	1,308	96,648

#### Asset financing

Owned	-	18,734	-	-	-	-	62,594	21,822	103,150
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2016	-	18,734	-	-	-	-	62,594	21,822	103,150

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

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £Nil (2015: £Nil).

NIMDTA had no assets funded from donations, government grants or lottery funding during the year.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 5.2 Property, plant & equipment - year ended 31 March 2015

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2014	-	283,079	-	-	-	-	140,336	138,626	562,041
Indexation	-	21,783	-	-	-	-	-	-	21,783
Additions	-	-	-	-	-	-	20,269	-	20,269
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2015		<b>304,862</b>	-	-	-	-	<b>160,605</b>	<b>138,626</b>	<b>604,093</b>

### Depreciation

At 1 April 2014	-	260,951	-	-	-	-	74,462	135,610	471,023
Indexation	-	15,090	-	-	-	-	-	-	15,090
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	5,764	-	-	-	-	13,860	1,708	21,332
At 31 March 2015	-	<b>281,805</b>	-	-	-	-	<b>88,322</b>	<b>137,318</b>	<b>507,445</b>

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**NOTE 5.2 (continued) Property, plant & equipment- year ended 31 March 2015**

	<b>Land</b> £	<b>Buildings (excluding dwellings)</b> £	<b>Dwellings</b> £	<b>Assets under Construction</b> £	<b>Plant and Machinery (Equipment)</b> £	<b>Transport Equipment</b> £	<b>Information Technology (IT)</b> £	<b>Furniture and Fittings</b> £	<b>Total</b> £
<b>Carrying Amount</b> At 31 March 2015	-	23,057	-	-	-	-	72,283	1,308	96,648
At 1 April 2014	-	22,128	-	-	-	-	65,874	3,016	91,018

**Asset financing**

Owned	-	23,057	-	-	-	-	72,283	1,308	96,648
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2015	-	23,057	-	-	-	-	72,283	1,308	96,648

**Asset financing**

Owned	-	22,128	-	-	-	-	65,874	3,016	91,108
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2014	-	22,128	-	-	-	-	65,874	3,016	91,018

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 6.1 Intangible assets - year ended 31 March 2016

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2015	148,135	-	-	-	-	-	-	-	148,135
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2016	<b>148,135</b>	-	-	-	-	-	-	-	<b>148,135</b>

### Amortisation

At 1 April 2015	148,135	-	-	-	-	-	-	-	148,135
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	-	-	-	-	-	-	-	-
At 31 March 2016	<b>148,135</b>	-	-	-	-	-	-	-	<b>148,135</b>

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**NOTE 6.1 (continued) Intangible assets - year ended 31 March 2016**

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b> At 31 March 2016	-	-	-	-	-	-	-	-	-
At 31 March 2015	-	-	-	-	-	-	-	-	-

**Asset financing**

Owned	-	-	-	-	-	-	-	-	-
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2016	-	-	-	-	-	-	-	-	-

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

NIMDTA had no assets funded from donations, government grant or lottery funding during the year.



# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 6.2 Intangible assets - year ended 31 March 2015

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2014	148,135	-	-	-	-	-	-	-	148,135
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2015	<b>148,135</b>	-	-	-	-	-	-	-	<b>148,135</b>
<b>Amortisation</b>									
At 1 April 2014	146,371	-	-	-	-	-	-	-	146,371
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	1,764	-	-	-	-	-	-	-	1,764
At 31 March 2015	<b>148,135</b>	-	-	-	-	-	-	-	<b>148,135</b>

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**NOTE 6.2 (continued) Intangible assets - year ended 31 March 2015**

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b> At 31 March 2015	-	-	-	-	-	-	-	-	-
At 1 April 2014	1,764	-	-	-	-	-	-	-	1,764

**Asset financing**

Owned  
Finance leased  
On B/S (SoFP) PFI and other service concession arrangements contracts

Owned	-	-	-	-	-	-	-	-	-
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2015	-	-	-	-	-	-	-	-	-

**Asset financing**

Owned  
Finance leased  
On B/S (SoFP) PFI and other service concession arrangements contracts

Owned	1,764	-	-	-	-	-	-	-	1,764
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2014	1,764	-	-	-	-	-	-	-	1,764

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 7 FINANCIAL INSTRUMENTS

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

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

### NOTE 8 IMPAIRMENTS

NIMDTA had no impairments at either 31 March 2016 or 31 March 2015.

### NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

NIMDTA did not hold any assets classified as held for sale at either 31 March 2016 or 31 March 2015.

### NOTE 10 INVENTORIES

	2016	2015
	£	£
Office supplies	4,296	4,000
<b>Total</b>	<b>4,296</b>	<b>4,000</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 11 CASH AND CASH EQUIVALENTS

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April	1,216,256	22,117
Net change in cash and cash equivalents	(1,168,894)	1,194,139
<b>Balance at 31<sup>st</sup> March</b>	<b>47,362</b>	<b>1,216,256</b>

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Commercial Banks and cash in hand	47,362	1,216,256
<b>Balance at 31<sup>st</sup> March</b>	<b>47,362</b>	<b>1,216,256</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 12 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2016	2015
	£	£
<b>Amounts falling due within one year</b>		
Trade receivables	184,443	130,277
Deposits and advances	-	-
VAT receivable	-	-
Other receivables – not relating to fixed assets	132,917	-
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
<b>Trade and other receivables</b>	<u>317,360</u>	<u>130,277</u>
Prepayments and accrued income	95,756	51,038
Current part of PFI and other service concession arrangements prepayment	-	-
<b>Other current assets</b>	<u>95,756</u>	<u>51,038</u>
Carbon reduction commitment	-	-
<b>Intangible current assets</b>	<u>-</u>	<u>-</u>
<b>Amounts falling due after more than one year</b>		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
<b>Trade and other receivables</b>	<u>-</u>	<u>-</u>
Prepayments and accrued income	-	-
<b>Other current assets falling due after more than one year</b>	<u>-</u>	<u>-</u>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<u><u>317,360</u></u>	<u><u>130,277</u></u>
<b>TOTAL OTHER CURRENT ASSETS</b>	<u><u>95,756</u></u>	<u><u>51,038</u></u>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<u><u>413,116</u></u>	<u><u>181,315</u></u>

The balances are net of a provision for bad debts of £1,041 (2015: £Nil).

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 13 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2016	2015
	£	£
<b>Amounts falling due within one year</b>		
Other taxation and social security	-	229,502
Bank overdraft	-	-
VAT payable	-	-
Trade capital payables – property, plant and equipment	-	20,269
Trade capital payables – intangibles	-	-
Trade revenue payables	216,074	121,794
Payroll payables	4,886	3,010
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	-	-
Other payables	-	-
Accruals and deferred income	1,185,245	3,207,769
Accruals and deferred income – relating to property, plant and equipment	-	-
Accruals and deferred income – relating to intangibles	-	-
<b>Trade and other payables</b>	<u>1,406,205</u>	<u>3,582,344</u>
Current part of finance leases	-	-
Current part of long term loans	-	-
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
<b>Other current liabilities</b>	<u>-</u>	<u>-</u>
Carbon reduction commitment	-	-
<b>Intangible current liabilities</b>	<u>-</u>	<u>-</u>
<b>Total payables falling due within one year</b>	1,406,205	3,582,344
<b>Amounts falling due after more than one year</b>		
Other payables, accruals and deferred income	-	-
Trade and other payables	-	-
Clinical Negligence payables	-	-
Finance leases	-	-
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
Long term loans	-	-
<b>Total non current other payables</b>	<u>-</u>	<u>-</u>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<u><u>1,406,205</u></u>	<u><u>3,582,344</u></u>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 14 PROMPT PAYMENT POLICY

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

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

	<b>2016 Number</b>	<b>2016 Value £</b>	<b>2015 Number</b>	<b>2015 Value £</b>
Total bills paid	8,210	10,141,466	2,561	1,316,442
Total bills paid within 30 day target	7,867	9,752,661	2,133	1,037,731
<b>% of bills paid within 30 day target</b>	<b>96%</b>	<b>96%</b>	<b>83%</b>	<b>79%</b>
Total bills paid within 10 day target	7,431	9,354,721	997	497,420
<b>% of bills paid within 10 day target</b>	<b>91%</b>	<b>92%</b>	<b>39%</b>	<b>38%</b>

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

	<b>£</b>
Amount of compensation paid for payment(s) being late	-
Amount of interest paid for payment(s) being late	-
<b>Total</b>	<b>-</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

NIMDTA had no provisions for liabilities and charges at either 31 March 2016 or 31 March 2015.

### NOTE 16 CAPITAL COMMITMENTS

NIMDTA had no capital commitments at either 31 March 2016 or 31 March 2015.

### NOTE 17 COMMITMENTS UNDER LEASES

#### 17.1 Operating Leases

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

	2016	2015*
	£	£
<b>Obligations under operating leases comprise</b>		
<b>Land</b>		
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<hr/>	<hr/>
	-	-
<b>Buildings</b>		
Not later than one year	136,080	136,080
Later than one year but not later than five years	34,020	170,100
Later than five years	-	-
	<hr/>	<hr/>
	<b>170,100</b>	<b>306,180</b>
<b>Other</b>		
Not later than 1 year	498	372
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<hr/>	<hr/>
	<b>498</b>	<b>372</b>

*\*Restated*

#### 17.2 Finance Leases

NIMDTA had no finance leases at either 31 March 2016 or 31 March 2015.



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

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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

#### **18.1 Off balance sheet PFI and other service concession arrangement schemes.**

NIMDTA had no commitments under PFI and other concession arrangement contracts at 31 March 2016 or 31 March 2015.

#### **18.2 On balance sheet (SoFP) PFI Schemes**

NIMDTA had no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2016 or 31 March 2015.

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

NIMDTA did not have any other financial commitments at 31 March 2016 or 31 March 2015.

### **NOTE 20 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT**

NIMDTA did not have any financial guarantees, indemnities and letters of comfort at 31 March 2016 or 31 March 2015.

### **NOTE 21 CONTINGENT LIABILITIES**

NIMDTA did not have any contingent liabilities at 31 March 2016 or 31 March 2015.

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 22 RELATED PARTY TRANSACTIONS

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

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

During the year, none of the board members, members of key management staff or other related parties has undertaken any material transactions with NIMDTA. Some of NIMDTA's Non-Executive Directors have disclosed interests with organisations from which NIMDTA purchased services or supplied services to during 2015-16. Set out below are details of the amount paid to these organisations during 2015-16. In none of these cases listed did the Executive/Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

Interests in the above organisations were declared by the following;

David Hussey was employed in Belfast HSC Trust and as a senior lecturer at Queens University Belfast until August 2015. His employment with NIMDTA ceased in December 2015. Dr Claire Loughrey is a sessional GP at Salisbury Medical Centre and her husband Dr Paul Loughrey is a G.P. Trainer at the same practice.

During 2015-16 Dr Ian Steele was employed also with Belfast HSC Trust.

During 2015-16 Ms Angela Carragher was employed also with South Eastern HSC Trust.

Brid Hendron is employed by the HSCB and also owns a business called Fresh Perspective Training. Prior to her appointment in NIMDTA in February 2016 as Postgraduate Dental Dean, NIMDTA purchased services from Fresh Perspective Training. These services were provided outside the two sessions that Brid Hendron worked for NIMDTA as Associate Dental Adviser. These services are no longer being procured.

	<b>Payments to Related Party £</b>	<b>Income from Related Party £</b>	<b>Amounts owed to Related Party £</b>	<b>Amounts due from Related Party £</b>
Queens University, Belfast	1,025,631	-	50,204	-
Salisbury Medical Centre	20,816	-	3,529	-
Fresh Perspective Training	6,084	-	-	-
Belfast HSC Trust*	20,606,580	25,468	-	1,500
South Eastern HSC Trust**	5,833,926	1,750	-	-
Health and Social Care Board***	-	1,464,530	-	32,945

\*Includes £19,566,175 RRL

\*\*Includes £5,443,136 RRL

\*\*\*Includes £1,316,211 RRL

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### NOTE 23 THIRD PARTY ASSETS

NIMDTA held no assets at either 31 March 2016 or 31 March 2015 belonging to third parties.

### NOTE 24 Financial Performance Targets

#### 24.1 Revenue Resource Limit

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

The Revenue Resource Limit for NIMDTA is calculated as follows:

	<b>2016</b>	<b>2015</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
DoH (excludes non cash)	54,593,263	53,800,296
HSCB	1,316,211	1,290,331
PHA	106,909	-
Non cash RRL (from DoH)	44,657	33,696
<b>Total agreed RRL</b>	<b>56,061,040</b>	<b>55,124,323</b>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	-	-
<b>Total Revenue Resource Limit to Statement of Comprehensive Net Expenditure</b>	<b>56,061,040</b>	<b>55,124,323</b>

#### 24.2 Capital Resource Limit

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Gross capital expenditure by NIMDTA	38,944	20,269
(Receipts from sales of fixed assets)	-	-
Net capital expenditure	38,944	20,269
Capital Resource Limit	38,992	21,961
Overspend/(Underspend) against CRL	<b>(48)</b>	<b>(1,692)</b>

# NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### 24.3 Financial Performance Targets

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

	<b>2015-16</b>	<b>2014-15</b>
	<b>£</b>	<b>£</b>
Net Expenditure	(55,984,725)	(54,322,168)
RRL	56,061,040	55,124,323
Surplus/(Deficit) against RRL	76,315	802,155
Break Even cumulative position (opening)	1,736,432	934,277
Break Even Cumulative position (closing)	<b>1,812,747</b>	<b>1,736,432</b>

### Materiality Test:

	<b>2015-16</b>	<b>2014-15</b>
	<b>%</b>	<b>%</b>
Break Even in year position as % of RRL	0.14%	1.46%
Break Even cumulative position as % of RRL	3.23%	3.15%

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

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

### **NOTE 25 POST BALANCE SHEET EVENTS**

There are no material post balance sheet events.

### **DATE OF AUTHORISED ISSUE**

The Accounting Officer authorised these financial statements for issue on 29 July 2016.