

WESTERN HEALTH & SOCIAL CARE TRUST

ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2009

Laid before the Northern Ireland Assembly
by the Department of Health, Social Services and Public Safety
under Article 90(5) of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

FOREWORD

These accounts for the year ended 31 March 2009 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

STATEMENT OF WESTERN TRUST'S RESPONSIBILITIES AND CHIEF EXECUTIVE'S RESPONSIBILITIES.

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

In preparing the financial statements the Trust is required to:

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

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mrs Elaine Way of Western Health and Social Care Trust as the Accounting Officer for the Trust. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she is answerable and for the keeping of proper records, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety. The Accounting Officer is also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 17 to 65) which I am required to prepare on behalf of the Western Health and Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Trust and with the accounting standards and policies for HSC Trusts approved by the DHSSPS.

Lesley Mitchell
Director of Finance, ICT & Contracting

Date: 4 June 2009

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 17 to 65) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Gerard Guckian
Chairman

Date: 4 June 2009

Elaine Way
Chief Executive

Date: 4 June 2009

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

STATEMENT ON INTERNAL CONTROL 2008/09

Scope of Responsibility

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

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

Purpose of the system of internal control

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

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

The system of internal control has been in place in the Western Health and Social Care Trust for the year ended 31 March 2009, and up to the date of approval of the annual report and accounts, and accords with Department of Finance and Personnel guidance.

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

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

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

- Comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- Regular reviews by the Board of reports which indicate financial performance against the forecast;
- Setting targets to measure financial and other performance;
- Clearly defined capital investment controls;
- Formal budget management disciplines;
- Preparation of Annual Accounts;
- A requisition and approval system for procuring goods and services;
- A system of detailed recording and notification to protect the Trust's assets;
- Clear segregation of duties between Salaries & Wages and Personnel Departments for additions to and deletions from the payroll; and
- Regular reports to senior management and the Audit Committee from the Chief Internal Auditor.

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

In 2008/09 Internal Audit reviewed the following systems and in his annual report, the Chief Internal Auditor provided the following assurances:

• Budgetary Control/Financial Management	Satisfactory Assurance
• Staff Travel & Subsistence	Satisfactory Assurance
• Agency/Locum Payments	Limited Assurance
• Domiciliary Care	Satisfactory Assurance
• Payroll	Satisfactory Assurance
• Cash & Banking	Satisfactory Assurance
• Non-Pay Expenditure	Satisfactory Assurance
• Order & Receipt of Goods	Satisfactory Assurance
• Direct Payments to Clients	Limited Assurance
• Private Patient Income	Satisfactory Assurance
• Residential Home Assessments	Satisfactory Assurance
• Asset Management	Satisfactory Assurance
• Community Facility Audits	Satisfactory Assurance
• Activity Monitoring/Performance Management	Satisfactory Assurance
• Patients' Property	Satisfactory Assurance

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

- **Agency/Locum Payments Report** - A control weakness was identified regarding the use of staff from employment agencies with which the Trust did not have a contract. A procedure will be developed and controls will be tightened up to ensure that all agency/locum staff are drawn from approved contractor lists in future.
- **Direct Payments to Clients** – A control weakness was identified regarding deficiencies in the process for monitoring the use of direct payment monies issued to Trust clients. Measures have been put in place to strengthen the monitoring of the scheme by Finance staff and care managers.

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

Capacity to Handle Risk

The Trust has adopted an integrated governance structure and organisational arrangements/Committee structures have been developed to reflect this approach. The Integrated Governance Committee, consisting of Executive and Non-Executive Directors, receives regular reports from the Risk Management Sub-Committee on key risks faced by the organisation.

The Risk Management Strategy approved by Trust Board in March 2008 clarifies the leadership and accountability arrangements for ensuring that appropriate systems are in place throughout the organisation to eliminate and control risks to the Trust. The Strategy clarifies individual staff responsibilities and provides guidance on how risks should be identified to ensure that Directorates are aware of their 'key' risks for consideration in the Risk Register. The Strategy also provides guidance to staff regarding the roles of individuals who can provide specialist support and advice on risk management. The Strategy is currently being reviewed in accordance with the Risk Management Controls Assurance Standard, and a new process for managing Risk Registers is being developed for implementation in early 2009/2010.

Risk Management staff provide ongoing training on all aspects of risk management and will continue to clarify with Directorates training needs of staff. The Trust actively encourages the reporting of incidents and risks and staff participate in incident reviews, which focus on the lessons for improvement for the organisation as a whole. The Trust has implemented a new Incident Reporting Policy which was approved by the Trust Board in November 2008.

A new Trust-wide web-based DATIX system has been implemented to support the reporting and management of incidents, complaints, claims and risk registers. The new system will further enhance the Trust's integrated approach to managing risk.

The Risk and Control framework

The Risk Management Strategy outlines the risk management process adopted by the Trust, which ensures that arrangements are based on the principles of the Australian/New Zealand Model adopted by the DHSSPS. The process is clearly set out within the Strategy, which provides guidance on the process for identifying, evaluating and controlling risk. The Trust has also adopted the regional guidance for classifying risk as identified in the DHSSPS publication 'How to Classify Incidents and Risk'.

Risk Management is an integral part of all the activities of the organisation and is demonstrated by the ongoing review of processes using a risk assessment approach. The Integrated Governance accountability arrangements ensure that all Directorates have established Governance Committees. Quarterly reports are provided to the Integrated Governance Committee by Directorates on action being taken to reduce risks and any learning arising from this.

The information held and used by the Trust can be divided into 2 broad categories; namely information retained within the Trust and information sent outside the organisation. The latter category of information is viewed as carrying an inherently higher level of risk and therefore Trust efforts to improve the management of information risks during 2008/09 have focused on this area.

A Trust wide data protection review was carried out during 2008. As a result steps have been taken to improve the security of essential business data flows to external parties and a Trust Data Transfer Policy is being developed. An action plan has been developed to take forward a number of other recommendations emanating from the review.

As regards arrangements for managing the risks associated with information retained within the Trust, there are a range of policies and controls in place to protect the security of information held. Examples are physical access controls, computerised system/data access controls, encryption on portable devices as well as authentication and verification controls.

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

A number of the Trust's business systems are maintained on its behalf by the Business Services Organisation (formerly DHSSPS – Directorate of Information Systems). The assurance protocol from the Business Services Organisation (BSO) to the Trust around the control of information needs to be formalised. This will be addressed with BSO during 2009/10.

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

A Trust Information Governance Steering Group is being set up to take the lead in improving the Trust's information governance arrangements. Terms of reference have been drafted for this Group which will have representation from all Trust directorates. The HM Government publication "Managing Information Risk" will be used to inform the work of the Group.

In 2008/09 the Trust via Northern Ireland Audit Office joined the Audit Commission's National Fraud Initiative. This is an exercise that matches electronic data within and between public bodies in order to prevent and detect fraud. The Trust shared data from its payroll system, trader payments system and financial assessment system. The results of the data matching exercise were provided to the Trust in February 2009, and the Trust has a plan in place to ensure appropriate investigation of all data matches is completed by December 2009.

The Western Health and Social Care Trust assessed its compliance with the 22 Controls Assurance Standards, which were defined by the Department and against which a degree of progress was expected in 2008/09.

The Trust achieved the following levels of compliance for 2008/09

Standard	DHSS&PS Expected Level of Compliance	Achieved Level of Compliance	Reviewed by the Internal Audit Department
Buildings, land, plant and non-medical equipment	70%-99% (Substantive)	78% (Substantive)	Not Verified
Decontamination of reusable medical devices	70%-99% (Substantive)	88% (Substantive)	Not Verified
Emergency Planning	70%-99% (Substantive)	74% (Substantive)	Verified as Substantive
Environmental Cleanliness	70%-99% (Substantive)	82% (Substantive)	Not Verified
Environmental Management	70%-99% (Substantive)	72% (Substantive)	Not Verified
Financial Management (Core Standard)	70%-99% (Substantive)	89% (Substantive)	Verified as Substantive
Fire Safety	70%-99% (Substantive)	76% (Substantive)	Not Verified
Fleet and Transport Management	70%-99% (Substantive)	70% (Substantive)	Not Verified
Food Hygiene	70%-99% (Substantive)	82% (Substantive)	Not Verified
Governance (Core Standard)	70%-99% (Substantive)	82% (Substantive)	Verified as Substantive
Health & Safety	70%-99% (Substantive)	74% (Substantive)	Not Verified
Human Resources	70%-99% (Substantive)	71% (Substantive)	Not Verified
Infection Control	70%-99% (Substantive)	85% (Substantive)	Verified as Substantive
Information Communication Technology	70% - 99% (Substantive)	75% (Substantive)	Not Verified
Management of Purchasing and Supply	70%-99% (Substantive)	76% (Substantive)	Not Verified
Medical Devices and Equipment Management	70%-99% (Substantive)	73% (Substantive)	Not Verified
Medicines Management	70%-99% (Substantive)	72% (Substantive)	Not Verified
Records Management	70%-99% (Substantive)	61% (Moderate)	Verified as Moderate
Research Governance	70% -99% (Substantive)	76% (Substantive)	Not Verified

Standard	DHSS&PS Expected Level of Compliance	Achieved Level of Compliance	Reviewed by the Internal Audit Department
Risk Management (Core Standard)	70%-99% (Substantive)	87% (Substantive)	Verified as Substantive
Security Management	70%-99% (Substantive)	71% (Substantive)	Not Verified
Waste Management	70%-99% (Substantive)	70% (Substantive)	Not Verified

The only controls assurance standard which is not reported as substantive is Records Management. The Trust has developed an action plan which details how issues relating to records management will be taken forward during 2009/10.

Review of Effectiveness

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

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

Significant internal control issues

Transition of Acute Medical Services

The risk and governance issues surrounding acute medical services at the Tyrone County Hospital continued to present major challenges to the Trust throughout 2008 and in January 2009 the Trust announced that Acute Medical Services would no longer be provided at the Tyrone County Hospital from the beginning of March 2009. The changes proposed are essential to ensure that patient safety is maintained. A transition Steering Group, chaired by the Deputy Chief Executive has been established to oversee the effective implementation of the transition and to monitor the transition from a patient satisfaction and safety perspective.

Independent Inquiry Panel Report (Boyd)

Last year the Trust reported on the publication of the Boyd report into the tragic deaths of Mrs O'Neill and her daughter. An overarching 'Improving Mental Health Services Project' was established in February 2008 to take forward the recommendations contained within the Boyd and other external review reports. To date 90% of the recommendations relating to the report have been implemented. It

is expected that the inquests into the deaths will be held in the coming year. The Trust is working closely with the Coroner to provide him with any information requested.

Toner Report

On 1 July 2008 the Report of the independent review into the Omagh House fire, which resulted in the tragic deaths of the McElhill and McGovern family, was published. The report contained a total of 63 recommendations and Trust staff have been active in implementing the recommendations which relate to Trust child care services. To date over 90% of the recommendations have been addressed. A subsequent Regulation and Quality Improvement Authority inspection report also makes recommendations regarding procedural practices relating to childcare services.

Child Protection Services

The Trust's Director of Women and Children's Services has reported to the Integrated Governance Committee his concerns regarding the capacity of childcare services to respond to all referrals and as a consequence there are approximately 300 unallocated cases. This situation has been compounded by persistent difficulties in recruiting and retaining both Social Workers and Managers in the Southern Sector of the Trust. The Director is working closely with the Chief Social Services Officer and colleagues in the Health and Social Care Board to put in place a range of initiatives and measures to minimise the impact on service delivery. At all times the Trust has ensured that there is an immediate and appropriate response to children considered to be at risk of significant harm.

Junior Doctors

The Trust continues to face considerable challenges around recruitment and retention of junior medical staff. Northern Ireland Medical and Dental Training Agency anticipates that training posts will not be filled, particularly in Medicine, Paediatrics and Anaesthetics. NI Medical and Dental Training Agency is taking steps to establish an international recruitment effort but still predicts gaps in August 2009.

The Trust is also dependent on the recruitment of middle grade (non-training) medical staff and many posts remain vacant. The Trust is not confident that it will achieve European Working Time Directive compliance in August 2009 based on the number and range of vacant posts that are currently predicted.

Accounting Officer: Mrs Elaine Way
Chief Executive

Date: 4 June 2009

WESTERN HEALTH AND SOCIAL CARE TRUST

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

I certify that I have audited the financial statements of the Western Health and Social Care Trust for the year ended 31 March 2009 under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended. These comprise the Net Expenditure Account, the Balance Sheet, the Cash Flow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Trust, Chief Executive and auditor

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

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

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

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

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

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises, the unaudited part of the Remuneration Report, Background and Overview, Planning and Performance Management Directorate, Acute Services Directorate, Medical Directorate, Adult Mental Health & Disability Services Directorate; Primary Care and Older People Services Directorate; Women's and Children's Directorate, Finance, ICT and Contracting Directorate; Human Resources Directorate, Strategic Change and Efficiency Programme (SCEP) sections. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Trust and Accounting Officer in the preparation of the financial

statements, and of whether the accounting policies are most appropriate to the Trust's circumstances, consistently applied and adequately disclosed.

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

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and directions made thereunder by Department of Health, Social Services and Public Safety, of the state of the Western Health and Social Care Trust's affairs as at 31 March 2009 and of its surplus, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder; and
- information, which comprises the Chairman's Foreword, Directors Report, Management Commentary and Finance Report, included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

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

Report

My detailed observations on these financial statements are included in my report at pages 66 and 67.



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

24th June 2009

WESTERN HEALTH AND SOCIAL CARE TRUST

NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2009

		2009	Restated
	NOTE	£'000	2008
			£'000
Expenditure			
Staff costs	2.1	(284,272)	(262,203)
Depreciation	3.0	(18,042)	(19,320)
Other Expenditure	3.0	(183,667)	(164,759)
		<u>(485,981)</u>	<u>(446,282)</u>
Income			
Income from activities	4.1	15,762	15,502
Other Income	4.2	7,374	8,092
Reimbursements receivable	4.3	10,358	7,452
		<u>33,494</u>	<u>31,046</u>
NET EXPENDITURE		<u>(452,487)</u>	<u>(415,236)</u>
Credit reversal of notional costs			
Cost of capital	3.0	10,857	10,121
Notional costs (audit fees)	3.0	64	73
Net expenditure for the financial year		<u>(441,566)</u>	<u>(405,042)</u>
SUMMARY REVENUE RESOURCE OUTTURN			
Net expenditure		(452,487)	(415,236)
Adjustments	18.1	30,555	30,580
Net resource outturn		<u>(421,932)</u>	<u>(384,656)</u>
Revenue Resource Limit (RRL)	18.1	421,976	384,712
SURPLUS/(DEFICIT) AGAINST RRL		<u>44</u>	<u>56</u>

The notes on pages 17 to 65 form part of these accounts.

All Income and Expenditure is derived from continuing activities.

WESTERN HEALTH AND SOCIAL CARE TRUST

BALANCE SHEET AS AT 31 MARCH 2009

		2009		Restated 2008	
	NOTE	£'000	£'000	£'000	£'000
FIXED ASSETS					
Tangible assets	7.0		364,431		343,920
Intangible assets	7.0		436		488
Financial assets	8.0		0		0
TOTAL NON CURRENT ASSETS			<u>364,867</u>		<u>344,408</u>
CURRENT ASSETS					
Stocks and work in progress	9.0	3,654		3,746	
Debtors: Amounts falling due within one year	10.1	32,750		37,032	
Debtors: Amounts falling due after more than one year	10.2	670		2,231	
Short term investments	11.1	0		0	
Cash at bank and in hand	11.2	538		479	
TOTAL CURRENT ASSETS			<u>37,612</u>	<u>43,488</u>	
CREDITORS: Amounts falling due within one year	12.1		<u>45,258</u>	<u>57,566</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>(7,646)</u>	<u>(14,078)</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			357,221	330,330	
CREDITORS: Amounts falling due after more than one year	12.2		(14,251)	(14,214)	
PROVISIONS FOR LIABILITIES AND CHARGES	14.1		<u>(21,535)</u>	<u>(14,194)</u>	
TOTAL ASSETS EMPLOYED			<u><u>321,435</u></u>	<u><u>301,922</u></u>	
FINANCED BY:					
CAPITAL AND RESERVES					
Revaluation reserve	16.2		18,413		12,219
Donation reserve	16.2		467		510
General fund	16.2		300,603		289,193
Government Grant Reserve	16.2		1,952		0
			<u><u>321,435</u></u>		<u><u>301,922</u></u>

The notes on pages 17 to 65 form part of these accounts

Signed : Mr Gerard Guckian (Chairman)

Date
04/06/09

Signed: Mrs Elaine Way (Chief Executive)

Date
04/06/09

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2009

	2009	2008
	£'000	£'000
Fixed asset impairment losses	0	0
Non donated Fixed Assets		
Indexation of fixed assets	5,991	12,219
Revaluation of fixed assets	203	0
	<u>6,194</u>	<u>12,219</u>
Donated Assets		
Additions to donated assets	77	26
Indexation	12	17
Revaluation	0	0
Disposals (except transfers to realised donation reserve)	0	(4)
	<u>89</u>	<u>39</u>
Total recognised gains and losses relating to the year	6,283	12,258
Additions to Capital Assets Reserve	<u>0</u>	<u>0</u>
GAINS/(LOSSES) RECOGNISED IN THE FINANCIAL YEAR	<u><u>6,283</u></u>	<u><u>12,258</u></u>

WESTERN HEALTH AND SOCIAL CARE TRUST

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

	2009		2008	
	£'000	£'000	£'000	£'000
Net Cash Inflow from Operating Activities (Note 29.1)		(420,294)		(375,900)
Returns on Investments and Servicing of Finance				
Interest received	71		978	
Interest paid	(1,307)		(1,284)	
Interest element of finance lease rental payments				
	<u>71</u>		<u>978</u>	
Net Cash (Outflow)/Inflow from Returns on Investments and Servicing of Finance		(1,236)		(306)
Capital Expenditure				
Payments to acquire intangible fixed assets	(134)		(16)	
Receipts from sales of intangible fixed assets	0		0	
Payments to acquire tangible fixed assets	(31,343)		(35,008)	
Receipts from sale of tangible fixed assets	90		39	
	<u>(31,343)</u>		<u>(35,008)</u>	
Net Cash Inflow/(Outflow) from Capital Expenditure		(31,387)		(34,985)
Dividends paid		0		(6,498)
Management of Liquid Resources				
Purchase of current asset investments	0		0	
Sale of current asset investments	0		372	
	<u>0</u>		<u>372</u>	
Net Cash Inflow/(Outflow) from Management of Liquid Resources		0		372
Net Cash Inflow/(Outflow) before Financing		(452,917)		(417,317)
Financing				
Funding	421,976		384,581	
Movement in general fund working capital	0		0	
Cash drawn down	421,976		384,581	
Additional public dividend capital advances in year	31,000		32,500	
Repayment of prior year impairment	0		(219)	
Net Cash Inflow/(Outflow) from Financing		<u>452,976</u>		<u>416,862</u>
Increase / (Decrease) in Cash		<u><u>59</u></u>		<u><u>(455)</u></u>

The notes on page 65 form part of this statement.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

1.1 Authority

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

1.2 Accounting Convention

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

1.3 Basis of Preparation of Accounts

The accounts have been prepared in accordance with guidance issued by the Department of Health, Social Services and Public Safety.

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

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

Financial Reporting Standard 15 "Tangible Fixed Assets" requires impairment losses on revalued fixed assets to be recognised in the Statement of Total Recognised Gains and Losses until the carrying value of the asset falls below depreciated historic cost, at which stage any further impairments are recognised in the Income and Expenditure Account. There are occasions, particularly in relation to new built where losses or downward revaluations arising from a general fall in prices are charged to the revaluation reserve and may lead to a temporary negative revaluation reserve in respect of certain assets.

1.4 Changes to Presentation

Due to changes in HM Treasury budgeting guidance, the Department of Health, Social Services and Public Safety has directed that HSC Trusts are accounted and budgeted for as Non Departmental Public Bodies (NDPB's). As a direct result, HSC Trusts are now required to adopt a new format of accounts in line with the NDPB format . The main changes are detailed below;

- a) Net Expenditure Account - The Income & Expenditure account has been replaced by the Net Expenditure Account, which shows the net operating cost rather than surplus/deficit.
- b) Revenue Resource Limit (RRL)- The RRL is a new mechanism for measuring performance against breakeven. The RRL is a resource budget for ongoing operations and is a combination of agreed funding from Commissioners, DHSSPS and other Departments. These income streams would previously have been reflected within the income and expenditure account as income, but are now classified as Grant in Aid income and therefore do not appear within the Net Expenditure account.
- c) Provisions - In previous years HSC Trusts diverged from UK GAAP under the direction of the Department in relation to FRS3 Reporting Financial performance. HSC Trusts did not show the impact of provisions in the calculation of operating surplus /(deficit). These were previously disclosed after operating surplus/deficit as provisions for future obligations. However in line with Departmental accounting guidance in accordance with the Financial Reporting Manual (FReM) the Net Expenditure shows the full impact of provisions.
- d) Salaries & Wages –In line with Departmental guidance in accordance with FReM, the cost of staff related provisions are no longer reflected within the salaries and wages note, but continue to be disclosed within the operating costs note.
- e) General Fund – The General Fund is new and replaces the Realised Donated Asset Reserve, Public Dividend Capital and the Income & Expenditure reserve.

1.5 Changes to accounting policies

Income

As a direct result of changing the accounting and budgeting treatment for HSC Trusts as Non Departmental Public Bodies (NDPB's), HSC Trusts are now required to treat funding that is received from a controlling party such as the Department and Boards as Grant in Aid income. Under government accounting such income is treated as financing and credited to reserves. This is a change in accounting policy from previous years, when such income was recorded as income in the Net Expenditure Account. Prior year figures have been restated in the accounts to reflect this change in treatment. The effect of this change both in the current year and prior year is shown in the table below. There is no impact on the net liability position as a result of this change in policy.

	At 31 March 2008 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2008 (restated) £'000
Income	(408,306)	384,712	(23,594)
General Fund	0	(384,712)	(384,712)

	At 31 March 2009 (without applying the new policy) £'000	Impact of adopting new policy £'000	At 31 March 2009 (applying the new policy) £'000
Income	(445,112)	421,976	(23,136)
General Fund	0	(421,976)	(421,976)

Provisions

In line with adopting the NDPB format of accounts, HSC Trusts are required to change how provisions are reflected within the Net expenditure Account.

Clinical Negligence and Review of Public administration (RPA) –Provisions in respect of Clinical Negligence and RPA remain fully funded and as such have no impact on the Net Expenditure Account. Previously reimbursements received in respect of clinical negligence and RPA utilisation, were reflected within income, whilst payments made were reflected within operating expenses. In the new format it is reimbursements receivable for the movement in the provision excluding utilisation which is recognised within income, with a similar recognition in operating expenses.

Other provisions – Similarly it is the movement in the provision excluding utilisation which is recognised within operating expenses. Previously this was not reflected within operating expenses, but rather as provisions for future obligations on the face of the Net Expenditure Account.

Prior year figures have been restated in the accounts to reflect this change in treatment. The effect of this change both in the current year and prior year is shown in the table below. There is no impact on the net liability position as a result of this change in policy.

	At 31 March 2008 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2008 (restated) £'000
Income	(2,123)	(5,329)	(7,452)
Expenditure	2,123	6,128	8,251
General Fund	0	0	0

	At 31 March 2009 (without applying the new policy) £'000	Impact of adopting new policy £'000	At 31 March 2009 (applying the new policy) £'000
Income	(4,054)	(6,304)	(10,358)
Expenditure	4,054	7,486	11,540
General Fund	0	0	0

1.6 Intangible fixed assets

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

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

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

1.7 Tangible Fixed Assets

Capitalisation

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

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

Valuation

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

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

Professional valuations are carried out by the District Valuers of the Valuations and Land Agency.

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

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

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

All increases in value arising from indexation and five-yearly revaluations are taken to the Revaluation Reserve. All decreases in value resulting from price changes are charged to the Statement of Recognised Gains and Losses to the extent that a revaluation reserve covers these price impairments and if there is insufficient cover in the revaluation reserve the remainder is charged to the Net Expenditure account.

Assets in the course of construction are valued at cost and are not indexed. These assets include any existing land or buildings under the control of a contractor.

Residual interests in off-balance sheet Private Finance Initiative properties are included in tangible fixed assets as 'assets under construction and payments on account' where the PFI contract specifies the amount, or a nil value, at which the assets will be transferred to the Trust at the end of the contract. The residual interest is built up, on an actuarial basis, during the life of the contract by capitalising part of the unitary charge so that at the end of the contract the balance sheet value of the residual value plus the specified amount equal the expected fair value of the residual asset at the end of the contract. The estimated fair value of the asset on reversion is determined by the District Valuer based on Department of Health guidance. The District Valuer should provide an estimate of the anticipated fair value of the assets on the same basis as the District Valuer values the NHS Trusts estate.

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

Depreciation, amortisation and impairments

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

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

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

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

Impairment losses resulting from short-term changes in price that are considered to be recoverable in the longer term are taken in full to the revaluation reserve, where one exists with any remaining balance charged to the Net Expenditure account. Impairment losses caused by economic events are taken in full to the Net Expenditure account with a transfer being made from the revaluation reserve to the General Fund up to the amount of the economic impairment.

1.8 Donated Fixed Assets

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

1.9 Research and development

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

1.10 Private Finance Initiative (PFI) transactions

The HSS follows HM Treasury's Technical Note 1 (Revised) "How to Account for PFI transactions" which provides definitive guidance for the application of the FRS 5 Amendment.

PFI schemes are schemes under which the PFI operator receives an annual payment from the Trust for the services provided by the PFI operator.

Where the balance of the risks and rewards of ownership of the PFI property are borne by the PFI operator, the PFI obligations are recorded as an operating expense. Where the Trust has contributed assets, a prepayment for their fair value is recognised and amortised over the life of the PFI contract by charge to the Net Expenditure Account. Where, at the end of the PFI contract, a property reverts to the Trust, the difference between the expected fair value of the residual on reversion and any agreed payment on reversion is built up over the life of the contract by capitalising part of the unitary charge each year, as a tangible fixed asset.

Where the balance of risks and rewards of ownership of the PFI property are borne by the Trust, it is recognised as a fixed asset along with the liability to pay for it which is accounted for as a finance lease. Contract payments are apportioned between an imputed finance lease charge and a service charge.

1.11 Stocks and work-in-progress

Stocks and work-in-progress are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to current cost due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

1.12 Provisions

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

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

1.13 Clinical negligence central fund

A Clinical Negligence Central Fund was established in 1998 to manage the payment of clinical negligence settlements. Clinical Negligence provisions are fully funded and as such the cost of clinical negligence provisions are reimbursable by the Central Fund. Reimbursements receivable in respect of clinical negligence provisions are accounted for as income.

The reimbursements receivable from the Central Fund in respect of clinical negligence liabilities and provisions are included within debtors.

1.14 Pensions

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

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

As per the requirements of FRS 17, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date, in this case the 2004 valuation, and updates it to reflect current conditions. An interim valuation is taking place with effect from 31 March 2006 and this is the valuation being used for 2008-09 accounting purposes.

1.15 Third Party Assets

Assets belonging to third parties (such as money held on behalf of Patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in note 27 to the accounts.

1.16 Leases

Assets held under finance leases are capitalised at the fair value of the asset with an equivalent liability categorised as appropriate under creditors due within or after one year. The asset is subject to indexation and revaluation and is depreciated on its current fair value over the shorter of the lease term and its useful economic life. Finance charges are allocated to accounting periods over the period

of the lease to produce a constant rate of interest on the outstanding balance. Rentals under operating leases are charged to the Net Expenditure Account in the year in which they arise.

1.17 Losses

This note (Note 25) is a memorandum statement unlike most notes to the accounts which provide further detail of figures in the primary accounting statements. Most of the contents will be included in operating expenses.

1.18 Financial Instruments

In 2008-09 HSC Trusts are required to implement Financial Instruments standards FRS 25, FRS 26 and FRS 29.

Financial assets

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

Financial assets are initially recognised at fair value.

Financial liabilities

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

Financial liabilities are initially recognised at fair value.

Financial risk management

Financial Reporting Standard 29 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.1 Staff Costs

Staff costs comprise

	2009 £'000	Directly employed £'000	Other £'000	2008 £'000
Wages & Salaries	235,600	228,531	7,069	232,624
Social security costs	19,804	19,804	0	17,694
Other pension costs	28,868	28,868	0	11,885
Sub-Total	284,272	277,203	7,069	262,203
Less recoveries in respect of outward secondments	0	n/a	n/a	0
Total net costs	284,272			262,203

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

2.2 Average number of persons employed

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

	2009 No.	Directly employed No.	Other No.	2008 No.
Medical and dental	483	467	16	495
Nursing and Midwifery	3,104	3,076	28	3,038
Professions Allied to medicine	398	395	3	429
Ancillaries	748	707	41	988
Administrative and clerical	1,556	1,534	22	1,560
Ambulance staff	0	0	0	0
Works	165	165	0	82
Other Professional and technical	297	297	0	284
Social Services	1,371	1,371	0	1,491
Other	185	156	29	139
Total	8,307	8,168	139	8,506

Figures refer to Whole Time Equivalent (WTE'S)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.3 Senior Employees' Remuneration (Audited)

Name	2008-09		2007-08	
	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)
Non-Executive Members				
Mr Gerard Guckian	25-30	0	25-30	0
Mrs Joan Doherty	5-10	0	5-10	0
Mrs Stella Cummings	5-10	0	5-10	0
Mrs Sally O'Kane	5-10	0	5-10	0
Mr Ciaran Mulgrew	5-10	0	5-10	0
Mr Brendan McCarthy	5-10	0	5-10	0
Mr Niall Birthistle	5-10	0	5-10	0
Mrs Barbara Stuart	5-10	0	5-10	0
Executive Members				
Mrs Elaine Way	110-115	2,500	105-110	1,500
Mr John Doherty	85-90	0	85-90	0
Mrs Lesley Mitchell	75-80	700	70-75	0
Mr Alan Corry-Finn	80-85	500	75-80	500
Dr Anne Kilgallen	95-100	0	90-95	0
Other Board Members				
Mr Joe Lusby	90-95	0	85-90	0
Mrs Nuala Sheerin	75-80	1,200	65-70	1,000
Mr Trevor Millar	60-65	0	55-60	0
Mrs Margaret Kelly (until 17/11/2008) Note 1	40-45	2,200	70-75	2,000
Mrs Geraldine Hillick (commenced 4/12/2008)	15-20	1,300	n/a	n/a

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

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

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

Note 1 – Mrs Kelly went on temporary secondment to WHSSB on 17 November 2008.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.3 Senior Employees' Remuneration continued (Audited)

Name	Real increase in pension and related lump sum at age 60 £'000	Total accrued pension at age 60 and related lump sum £'000	CETV at 31/03/08 £'000	CETV at 31/03/09 £'000	Real increase in CETV £'000
Non-Executive Members					
Mr Gerard Guckian	0	0	0	0	0
Mrs Joan Doherty	0	0	0	0	0
Mrs Stella Cummings	0	0	0	0	0
Mrs Sally O'Kane	0	0	0	0	0
Mr Ciaran Mulgrew	0	0	0	0	0
Mr Brendan McCarthy	0	0	0	0	0
Mr Niall Birthistle	0	0	0	0	0
Mrs Barbara Stuart	0	0	0	0	0
Executive Members					
Mrs Elaine Way	5-10	175-180	679	909	230
Mr John Doherty	5-10	145-150	572	784	211
Mrs Lesley Mitchell	5-10	85-90	265	352	87
Mr Alan Corry-Finn	5-10	120-125	413	609	196
Dr Anne Kilgallen	5-10	30-35	89	137	49
Other Board Members					
Mr Joe Lusby	5-10	155-160	595	804	209
Mrs Nuala Sheerin	5-10	115-120	384	538	154
Mr Trevor Millar	2.5-5.0	65-70	225	305	80
Mrs Margaret Kelly (until 17/11/08) Note 1	2.5-5.0	100-105	360	472	112
Mrs Geraldine Hillick (commenced 4/12/08)	2.5-5.0	95-100	387	529	143

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

	2009	2008
	£'000	£'000
Staff benefits	0	0

2.5 Trust Management Costs

	2009	2008
	£'000	£'000
Trust Management Costs	20,815	18,628
Income:		
RRL	421,976	384,712
Income per Note 4	33,494	31,046
Less interest receivable	0	(1,040)
Less non cash income for provisions	(10,358)	(7,452)
Add cash income for provisions	4,054	2,123
TOTAL INCOME	449,166	409,389
% of Total Income	4.6%	4.6%

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

2.6 Retirements due to ill-health

During 2008/09 there were 23 early retirements from the Trust agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £203,651.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 3 OPERATING EXPENSES

Operating Expenses

3.0 Operating Expenses are as follows:-

	2009	Restated 2008
	£'000	£'000
Purchase of care from non-HPSS bodies	64,852	56,446
Revenue Grants to voluntary organisations	203	137
Capital Grants to voluntary organisations	0	0
Personal social services	18,958	19,323
Recharges from other HPSS organisations	4,937	4,617
Supplies and services - clinical	28,781	26,567
Supplies and services - general	4,671	4,252
Establishment	10,674	11,043
Transport	2,228	2,066
Premises	16,746	13,422
Bad debts	61	41
Rentals under operating leases	1,138	1,137
Interest charges	1,307	1,284
PFI Service charges	548	539
CN Other	1,201	578
Misc	4,380	4,476
Non cash items		
Depreciation	18,042	19,320
Amortisation	186	207
Impairments	356	191
(Profit) on disposal of fixed assets (excluding profit on land)	(21)	(12)
Loss on disposal of fixed assets (including land)	0	0
Cost of Capital	10,857	10,121
Provisions provided for in year	11,303	8,068
Unwinding of discount on Provisions	237	183
Auditors remuneration	64	73
TOTAL OPERATING EXPENSES	201,709	184,079

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 4 INCOME

4.1 Income from Activities

	2009	Restated 2008
	£'000	£'000
GB/Republic of Ireland Health Authorities	1,885	2,185
HSC Trusts	986	1,069
Non-HSS:- Private patients	454	385
Non-HSS:- Other	1,649	1,739
Clients contributions	10,788	10,124
Total	15,762	15,502

4.2 Other Operating Income

	2009	Restated 2008
	£'000	£'000
Other income from non-patient services	5,999	6,332
Charitable and other contributions to expenditure	42	11
Donated asset reserve transfer for Impairment	0	0
Donated asset reserve transfer for Depreciation	132	131
Profit on disposal of land	0	0
Interest receivable	0	1,040
Other income	1,201	578
Total	7,374	8,092

	2009	Restated 2008
	£'000	£'000
4.3 Reimbursements receivable in respect of provisions		
Movements in reimbursable income from Clin neg Central Fund	3,036	1,674
Movements in reimbursable income for RPA	2,822	5,778
Other	4,500	0
Total	10,358	7,452
TOTAL INCOME	33,494	31,046

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 5 TANGIBLE ASSETS

5.1 Tangible fixed assets comprise the following elements:

Purchased Assets

	Land £'000	Buildings (excluding dwellings) £'000	Dwellings £'000	Assets under Construction £'000	Plant and Machinery (Equipment) £'000	Transport Equipment £'000	Information Technology (IT) £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation									
At 1 April 2008	85,389	205,441	19,396	47,897	35,946	5,834	6,108	2,052	408,063
Indexation	0	5,990	568	0	939	58	0	18	7,573
Additions	151	2,587	152	23,482	2,427	255	1,487	202	30,743
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	(8)	187	0	0	0	0	0	0	179
Impairments	0	(356)	0	0	0	0	0	0	(356)
Disposals	(16)	(40)	0	0	(1,740)	(694)	(159)	(9)	(2,658)
At 31 March 2009	85,516	213,809	20,116	71,379	37,572	5,453	7,436	2,263	443,544

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 5 TANGIBLE ASSETS

5.1 Tangible fixed assets comprise the following elements: (CONT'D)

	Land £'000	Buildings (excluding dwellings) £'000	Dwellings £'000	Assets under Construction £'000	Plant and Machinery (Equipment) £'000	Transport Equipment £'000	Information Technology (IT) £'000	Furniture and Fittings £'000	Total £'000
Depreciation									
At 1 April 2008	0	27,033	1,762	0	26,591	3,633	4,820	814	64,653
Indexation	0	790	52	0	695	36	0	9	1,582
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(2)	0	2	0	0
Revaluation	0	(24)	0	0	0	0	0	0	(24)
Impairments	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(1,739)	(682)	(159)	(9)	(2,589)
Reversal of Impairments provided during the year	0	13,322	616	0	2,662	614	493	203	17,910
At 31 March 2009	0	41,121	2,430	0	28,207	3,601	5,156	1,017	81,532
Net Book Value									
At 31 March 2009	85,516	172,688	17,686	71,379	9,365	1,852	2,280	1,246	362,012
At 31 March 2008	85,389	178,408	17,634	47,897	9,355	2,201	1,288	1,238	343,410
Asset financing									
Owned	85,516	159,026	17,686	71,379	9,365	1,852	2,280	1,246	348,350
Finance Leased	0	0	0	0	0	0	0	0	0
On b/s PFI contracts	0	13,662	0	0	0	0	0	0	13,662
Net Book Value									
At 31 March 2009	85,516	172,688	17,686	71,379	9,365	1,852	2,280	1,246	362,012

The total amount of depreciation charged in the Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £0 (2008 £0).

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 5 TANGIBLE ASSETS

5.2 Donated fixed assets comprise the following elements:

	Land £'000	Buildings (excluding dwellings) £'000	Dwellings £'000	Assets under Construction £'000	Plant and Machinery (Equipment) £'000	Transport Equipment £'000	Information Technology (IT) £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation									
At 1 April 2008	0	118	0	0	1,471	92	33	0	1,714
Indexation	0	3	0	0	38	1	0	0	42
Additions	0	0	0	0	75	0	2	0	77
Gov grant additions	0	1,630	0	0	322	0	0	0	1,952
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(33)	(39)	(1)	0	(73)
At 31 March 2009	0	1,751	0	0	1,873	54	34	0	3,712

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 5 TANGIBLE ASSETS

5.2 Donated fixed assets comprise the following elements: (CONT'D)

	Land £'000	Buildings (excluding dwellings) £'000	Dwellings £'000	Assets under Construction £'000	Plant and Machinery (Equipment) £'000	Transport Equipment £'000	Information Technology (IT) £'000	Furniture and Fittings £'000	Total £'000
Depreciation									
At 1 April 2008	0	12	0	0	1,128	49	15	0	1,204
Indexation	0	1	0	0	29	0	0	0	30
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(33)	(39)	(1)	0	(73)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Provided during the year	0	4	0	0	114	8	6	0	132
At 31 March 2009	0	17	0	0	1,238	18	20	0	1,293
Net Book Value									
At 31 March 2009	0	1,734	0	0	635	36	14	0	2,419
At 31 March 2008	0	106	0	0	343	43	18	0	510
Asset financing									
Owned	0	1,734	0	0	635	36	14	0	2,419
Finance Leased	0	0	0	0	0	0	0	0	0
On b/s PFI contracts	0	0	0	0	0	0	0	0	0
Net Book Value									
At 31 March 2009	0	1,734	0	0	635	36	14	0	2,419

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 6 INTANGIBLE ASSETS

	Purchased	Donated	Total
Cost or Valuation	£'000	£'000	£'000
	Software licences		
At 1 April 2008	1,037	0	1,037
Indexation	0	0	0
Additions	134	0	134
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairments	0	0	0
Disposals	0	0	0
At 31 March 2009	1,171	0	1,171
Amortisation			
At 1 April 2008	549	0	549
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Provided during the year	186	0	186
At 31 March 2009	735	0	735
Net Book Value			
At 31 March 2009	436	0	436
At 31 March 2008	488	0	488

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 7 SUMMARY FIXED ASSETS

	Purchased	Donated	2009	2008
	£'000	£'000	Total	Total
			£'000	£'000
Net book value:				
Land	85,516	0	85,516	85,389
Buildings (excluding dwellings)	172,688	1,734	174,422	178,514
Dwellings	17,686	0	17,686	17,634
Assets under construction	71,379	0	71,379	47,897
Plant and machinery (Equipment)	9,365	635	10,000	9,698
Transport Equipment	1,852	36	1,888	2,244
Information Technology (IT)	2,280	14	2,294	1,306
Furniture & Fittings	1,246	0	1,246	1,238
Total Tangible Fixed Assets	362,012	2,419	364,431	343,920
Total Intangible Fixed Assets	436	0	436	488
TOTAL ASSETS	362,448	2,419	364,867	344,408

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 8 INVESTMENTS

8.1 Fixed Asset Investments

	2009	2008
	£'000	£'000
Balance at 1 April 2008	0	0
Additions	0	0
Disposals	0	0
Revaluations	0	0
Balance at 31 March 2009	<u>0</u>	<u>0</u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 9 STOCKS

Stocks and Work in Progress	2009	2008
	£'000	£'000
Raw Materials and consumables	3,654	3,746
Work in progress	0	0
Finished goods	0	0
Total	3,654	3,746

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 10 DEBTORS

10.1 Debtors: Amounts falling due within one year:

	2009	2008
	£'000	£'000
Trade Debtors	11,916	18,994
Deposits and advances	0	0
Clinical Negligence debtors	6,015	2,890
RPA debtor	6,868	4,839
Current part of PFI debtor	0	0
Other debtors	6,752	9,356
Other prepayments and accrued income	1,199	953
Sub Total	32,750	37,032

The balances are net of a provision for bad debts of £999,429 (2008 £853,599)

10.2 Debtors: Amounts falling due after more than one year:

	2009	2008
	£'000	£'000
Trade Debtors	0	0
Deposits and advances	0	0
Clinical Negligence debtors	531	1,885
RPA debtor	0	0
Other debtors	31	55
Other prepayments and accrued income	107	291
Sub Total	670	2,231
TOTAL DEBTORS	33,420	39,263

WESTERN HEALTH & SOCIAL CARE TRUST**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009****NOTE 10 DEBTORS****10.3 Intra-Government balances (Debtors)**

Name	Amounts falling due within 1 year 2008/09 £'000	Amounts falling due within 1 year 2007/08 £'000	Amounts falling due after more than 1 year 2008/09 £'000	Amounts falling due after more than 1 year 2007/08 £'000
Balances with other central gov bodies	12,883	25,877	531	1,885
Balances with local Authorities	0	0	0	0
Balances with NHS /HSC Trusts	6,471	289	0	0
Balances with public corporations and trading funds	0	0	0	0
Intra-Government Balances	19,354	26,166	531	1,885
Balances with bodies external to government	13,396	10,866	139	346
Total Debtors at 31 March 2009	32,750	37,032	670	2,231

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 11 SHORT TERM INVESTMENTS

Short-term Investments	2009	2008
	£'000	£'000
Government Securities	0	0
Other Approved Public Sector Organisations	0	0
Banking Deposits	0	0
Others (specify if in excess of £50,000)	0	0
Total	0	0

NOTE 11.2 CASH

Cash at bank and in hand	2009	2008
	£'000	£'000
Balance at 1st April	479	934
Net change in cash balances	59	(455)
Balance at 31st March	538	479

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 12 CREDITORS

	2009	Restated
	£'000	2008
		£'000
12.1 Creditors: Amounts falling due within one year:		
Bank overdrafts	0	0
Trade capital creditors	5,369	5,969
Trade revenue creditors	18,874	18,870
Other taxation and social security	6,121	7,733
Payroll creditors	13,089	23,349
Clinical Negligence creditor	0	0
RPA creditor	0	0
Accruals and deferred income	0	0
Current part of finance leases	0	0
Current part of imputed finance lease of on balance sheet PFI	1,276	1,257
Other creditors	529	388
Sub Total	45,258	57,566
12.2 Creditors: Amounts falling due after more than one year:		
Other creditors, accruals and deferred income	0	0
Finance leases	0	0
Imputed finance lease of on balance sheet PFI	14,251	14,214
Long term loans	0	0
Sub Total	14,251	14,214
TOTAL CREDITORS	59,509	71,780

Pension creditors include £0 relating to payments due in future years under arrangements to buy out the liability for early retirements over 5 years.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 12 CREDITORS

12.3 Intra-government balances (Creditors)

Name	Amounts	Restated	Amounts	Restated
	falling due within 1 year 2008/09 £'000	Amounts falling due within 1 year 2007/08 £'000	falling due after more than 1 year 2008/09 £'000	Amounts falling due after more than 1 year 2007/08 £'000
Balances with other central gov bodies	8,236	9,715	0	0
Balances with local Authorities	0	0	0	0
Balances with NHS/HSC Trusts	1,240	299	0	0
Balances with public corporations and trading funds	0	0	0	0
Intra-Government Balances	9,476	10,014	0	0
Balances with bodies external to government	35,782	47,552	14,251	14,214
Total Creditors at 31 March 2009	45,258	57,566	14,251	14,214

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 13 PROMPT PAYMENT POLICY

13.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. The Trust's payment policy is consistent with the CBI Prompt Payment Code and Government Accounting rules and its measure of compliance is:

	2009	2008
	Number	Number
Total bills paid	<u>116,492</u>	<u>113,614</u>
Total bills paid within 30 day target	<u>110,056</u>	<u>103,797</u>
% of bills paid within 30 day target	<u>94.5%</u>	<u>91.4%</u>

13.2 The Late Payment of Commercial Debts Regulations 2002

The amount included within Interest Payable (Note 3) arising from claims made by small businesses under this legislation are as follows :

	£'000
Total	<u><u>0</u></u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 14 PROVISIONS

Note 14.1 Provisions for liabilities and charges

	Pensions relating to former directors £'000	Pensions relating to other staff £'000	Clinical negligence £'000	RPA Restructuring £'000	Other £'000	2009 £'000	2008 £'000
Balance at 31 March 2008	423	171	4,636	4,470	4,494	14,194	8,180
Arising during the year	0	0	3,507	2,822	6,006	12,335	8,037
Reversed unused	(4)	(150)	(576)	0	(302)	(1,032)	(908)
Utilised during the year	0	0	(1,126)	(2,928)	(145)	(4,199)	(1,298)
Unwinding of discount	4	6	105	0	122	237	183
At 31 March 2009	423	27	6,546	4,364	10,175	21,535	14,194

RPA Utilised costs include the following;
Pension Costs for early retirement reflecting
the single lump sum to buy over the full
liability Redundancy costs

**RPA
£'000**
2,928

2,928

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 14 PROVISIONS

14.2 Net Expenditure Account charges **2009**
£'000

Arising during the year	12,335
Reversed unused	(1,032)
Unwinding of discount	237
Total charge within Operating Costs	11,540

Reimbursements receivable

Clinical Negligence Central Fund	3,036
RPA	2,822
Other	4,500
Total reimbursements receivable	10,358
Net increase/decrease to Net Expenditure	1,182

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 14 PROVISIONS

14.2 Net Expenditure Account charges (CONT'D)

	Pensions relating to former directors £'000	Pensions relating to other staff £'000	Clinical Negligence £'000	Restructuring £'000	Other £'000	2009 £'000	2008 £'000
Within 1 year	141	13	6,016	4,363	7,675	18,208	12,300
1 - 5 years	0	189	530	0	551	1,270	1,654
6 -10 years	0	106	0	0	1,951	2,057	240
Over 10 years	0	0	0	0	0	0	0
Thereafter	0	0	0	0	0	0	0
At 31 March 2009	141	308	6,546	4,363	10,177	21,535	14,194

Expected reimbursements from the Clinical Negligence Central Fund included in debtors are :-

Clinical Negligence Central Fund	£'000
	<u>6,546</u>

The clinical negligence provision includes £0 for incidents against which claims have not, as yet been received.

In addition to the clinical negligence provision, contingent liabilities for clinical negligence are given in Note 24.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 15 LOANS

Loans

	Government Loans £'000	Other Loans £'000	2009 £'000	2008 £'000
Amounts falling due:				
In one year or less	0	0	0	0
Between one and two years	0	0	0	0
Between two and five years	0	0	0	0
In five years or more	0	0	0	0
Total	0	0	0	0

	Government Loans £'000	Other Loans £'000	2009 £'000	2008 £'000
Wholly repayable within five years	0	0	0	0
Wholly repayable after five years, not by instalments	0	0	0	0
Wholly or partially repayable after five years by instalments	0	0	0	0
Total	0	0	0	0

Total Repayable after five years by instalments	0	0	0	0
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Loans wholly or partially repayable after five years:	0	0
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	Interest Rate %	2009 £'000	2008 £'000
Terms of payment			

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 16 RESERVES

16.1 Opening balance General Fund £'000

At 31 March 2008	
Realised Donated Asset Reserve	0
Other Reserves	0
Income & Expenditure Reserve	(20,216)
Public Dividend Capital	309,409
At 1 April 2008	289,193

16.2 Movements on Reserves

					2009	2008
	General Fund £'000	Revaluation Reserve £'000	Donation Reserve £'000	Government Grants £'000	Total £'000	Total £'000
At 31 March 2008	289,193	12,219	510	0	301,922	604
Changes in accounting policy	0	0	0	0	0	277,023
Restated balance as at 1 April 2008	289,193	12,219	510	0	301,922	277,627
Revaluation of fixed assets	0	6,194	12	0	6,206	12,236
Impairment of fixed assets	0	0	0	0	0	(5)
Donated assets receipts	0	0	77	1,952	2,029	0
Release of reserves to Net Expenditure Account	0	0	(132)	0	(132)	(105)
Non cash charges - cost of capital	10,857	0	0	0	10,857	10,121
Non cash charges - auditors remuneration	64	0	0	0	64	73
Transfer between reserves	0	0	0	0	0	(1)
Net expenditure for year	(452,487)	0	0	0	(452,487)	(415,236)
PDC	31,000	0	0	0	31,000	32,500
Cash drawdown	421,976	0	0	0	421,976	384,712
At 31 March 2009	300,603	18,413	467	1,952	321,435	301,922

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

17. Reconciliation of Movement in Government Funds

	2009	2008
	£'000	£'000
Net expenditure	(452,487)	(415,236)
Gains/(losses) from revaluation/indexation of purchased fixed assets	6,194	12,219
PDC issued	31,000	32,500
Cash draw down	421,976	384,712
Additions (reductions) in other reserves	<u>0</u>	<u>0</u>
Net Movement in Government funds	6,683	14,195
Government funds at 31 March 2008	<u>296,450</u>	<u>282,255</u>
Government funds at 31 March 2009	<u>303,133</u>	<u>296,450</u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 18 Financial Performance Targets

18.1 Revenue Resource Limit

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

The Revenue Resource Limit for Western Health & Social Care Trust is calculated as follows:

	2009	2008
	£'000	£'000
HSC Board allocation	413,539	376,548
SUMDE & NIMDTA	6,201	5,953
DHSSPS resource budget	656	583
Other Gov Department	1,580	1,628
Revenue Resource Limit	421,976	384,712

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

		2009	2008
		£'000	£'000
Non cash costs:			
Depreciation	5.1	17,910	19,189
Cost of Capital	3.0	10,857	10,121
Amortisation	6.1	186	207
Impairments	5.1 & 6.1	356	191
Loss on disposal of land & buildings		0	0
Notional audit fees	3.0	64	73
Other Provisions	14.2	1,182	799
Other		0	0
Total Adjustments		30,555	30,580

18.2 Capital Resource Limit

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

	2009	2008
	£'000	£'000
Gross Capital Expenditure	30,877	36,552
Receipts from sales of fixed assets	(56)	0
Net capital expenditure	30,821	36,552
Capital Resource Limit	30,822	36,552
Overspend/(Underspend) against CRL	(1)	0

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 18 Financial Performance Targets

18.3 Break even performance

The Trust is required to ensure that its income is sufficient to meet its expenditure taking one year with another.

	2008/09
	£'000
Turnover	2.5 <u>449,166</u>
Break Even in year position	44
Break Even cumulative position(opening)	56
Other Adjustments	0
Break Even Cumulative position (closing)	<u><u>100</u></u>
If a Break Even cumulative deficit - anticipated financial year of recovery	<u>n/a</u>
If more than 2 years- agree period	<u>n/a</u>

Materiality Test:

	2008/09
	%
Break Even in year position as % of turnover	<u>0.010%</u>
Break Even cumulative position as % of turnover	<u>0.022%</u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 19 COMMITMENTS UNDER LEASES

19.1 Operating Leases

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the lease expires.

Obligations under operating leases comprise:	2009 £'000	2008 £'000
Land & Buildings		
Expiry within 1 year	14	6
Expiry after 1 year but not more than 5 years	828	481
Expiry thereafter	3,511	4,303
	4,353	4,790
Other	0	0
Expiry within 1 year	0	0
Expiry after 1 year but not more than 5 years	0	0
Expiry thereafter	0	0
	0	0

19.2 Finance Leases

Obligations under finance leases comprise	2009 £'000	2008 £'000
Rentals due within 1 year	0	0
Rentals due after 1 year but not within 5 years	0	0
Rentals due thereafter	0	0
	0	0
Less interest element	0	0
	0	0

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 20 CAPITAL COMMITMENTS

Capital commitments at the balance sheet date

	2009	2008
	Total	Total
	£'000	£'000
Contracted capital commitments for which no provision has been made	14,360	22,659
Total	14,360	22,659

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 21 COMMITMENTS UNDER PFI CONTRACTS

21.1 Off balance sheet PFI Schemes

	2009 £'000	2008 £'000
Estimated capital value of the PFI schemes		
Car Parks	0	0
ATICS Equipment Scheme	0	0
Bed Management Scheme	0	0
Renal Dialysis	0	0
Cancer Centre	0	0
	<hr/> 0	<hr/> 0

Contract start date

Contract end date

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 21 COMMITMENTS UNDER PFI CONTRACTS

21.2 On balance sheet PFI Schemes

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

	2009	2008
	£'000	£'000
Expiry within 1 yr	1,277	1,257
2 to 5 years (inclusive)	5,327	5,053
6 to 10 years (inclusive)	7,185	6,966
11 to 15 years (inclusive)	7,816	7,768
16 to 20 years (inclusive)	8,504	8,660
21 to 25 years (inclusive)	5,149	7,640
26 to 30 years (inclusive)	0	0
31 to 35 years (inclusive)	0	0
	<hr/> 35,258	<hr/> 37,344
Less interest element	(19,731)	(21,873)
	<hr/> <hr/> 15,527	<hr/> <hr/> 15,471

21.3 Charge to the Net Expenditure account and future commitments

	2009	2008
	£'000	£'000
Amounts included within operating expenses in respect of off balance sheet PFI transactions	0	0
Amounts included within operating expenses in respect of the service element of on balance sheet PFI transactions	548	539
	<hr/> <hr/> 548	<hr/> <hr/> 539

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 21 COMMITMENTS UNDER PFI CONTRACTS

21.3 Charge to the Net Expenditure account and future commitments (CONT'D)

The payments to which the Trust is committed analysed by the period during which the commitment expires is shown below:

	2009	2008
	£'000	£'000
Expiry within 1 year	559	550
Expiry within 2 to 5 years	2,332	2,146
Expiry within 6 to 10 years	3,145	2,959
Expiry within 11 to 15 years	3,421	3,299
Expiry within 16 to 20 years	3,722	3,678
Expiry within 21 to 25 years	2,253	3,245
	<u>15,432</u>	<u>15,877</u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

22 Other Financial Commitments

	2009	2008
	£'000	£'000
Expiry within 1 year	0	0
Expiry after 1 year but not more than 5 years	0	0
Expiry thereafter	0	0
	<u>0</u>	<u>0</u>

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 23 FINANCIAL INSTRUMENTS

23.1 Financial Guarantees, Indemnities and Letters of Comfort

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

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

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 24 CONTINGENT LIABILITIES

Clinical Negligence

The Trust has contingent liabilities of £2.0m for clinical negligence incidents. The Trust's financial liability, if any, cannot be determined until the related claims are resolved. An estimate of the amount involved, inclusive of legal costs, is:

	2009	2008
	£'000	£'000
Total estimate of contingent clinical negligence liabilities	2,045	2,145
Amount recoverable from the Clinical Negligence Central Fund	(2,045)	(2,145)
	<hr/>	<hr/>
Net Contingent Liability	0	0

In addition to the above contingent liability, provisions for clinical negligence are given in Note 14

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

Contingencies not relating to clinical negligence are as follows:

	2009	2008
	£'000	£'000
Public Liability	0	0
Employers' Liability	0	0
Accrued Leave	0	0
Injury Benefit	0	0
Repayment of Sperrin Lakeland HSC Trust 2006/07 deficit	0	3,360
Total	0	3,360

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 25 LOSSES & SPECIAL PAYMENTS

TYPE OF LOSS		NO. OF CASES	VALUE £
1	Cash Losses - Theft, fraud etc	2	164
2	Cash Losses - Overpayments of salaries, wages and allowances	13	7,584
3	Cash Losses - Other causes (including unvouched and incompletely vouched payments)	0	0
4	Nugatory and fruitless payments - Abandoned Capital Schemes	0	0
5	Other nugatory and fruitless payments	0	0
6	Bad debts and claims abandoned	260	61,870
7	Stores and Inventory Losses - Theft, fraud, arson (whether proved or suspected) etc		
	i. Bedding and linen	0	0
	ii. Other equipment and property	17	364,522
8	Stores and Inventory Losses - Incidents of the service (result of fire, flood, etc)	0	0
9	Stores and Inventory Losses - Deterioration in store	32	42,698
10	Stores and Inventory Losses - Stocktaking discrepancies	0	0
11	Stores and Inventory Losses - Other causes	0	0
	i. Bedding and linen	1	150
	ii. Other equipment and property	111	115,785
12	Compensation payments (legal obligation)		
	i. Clinical Negligence	28	1,323,500
	ii. Public Liability	6	46,500
	iii. Employers Liability	14	113,917
13	Ex-gratia payments - Compensation payments (including payments to patients and staff)	18	4,347
14	Ex-gratia payments - Other payments	2	16,649
15	Extra statutory payments	0	0
16	a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion.	0	0
	b. Damage to vehicles	8	9,706
TOTAL		512	2,107,392

PENDING DHSSPS APPROVAL (included in 7(ii) above)

Fire damage to Trust facility	1	356,000
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25.1 Special Payments

No special payments or gifts were made during the financial year.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 26 Related Party Transactions

The Trust is required to disclose details of material transactions with individuals who are regarded as related parties consistent with the requirements of FRS8 – Related Party Transactions. This disclosure is recorded in the Trust’s Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

Non Executive Directors

Some of the Trust’s non-executive directors have disclosed interests with organisations from which the Trust purchased services during 2008/09. Set out below are details of the amounts paid to these organisations. In none of the cases listed did the non-executive directors have any involvement in the decisions to procure the services from the organisations concerned.

Name	Organisation	Role	Amount paid by Trust during 2008/09 £’000
Mr Niall Birsthistle	North West Play Resource Centre (trading as the Play House)	Chairman/Non-Executive Director	8
Mrs Stella Cummings	British Red Cross	Trustee	34
Mrs Barbara Stuart	Alzheimer’s Society, Fermanagh	Vice Chairman	171
	EXTERN	Board Member	956
Mrs Joan Doherty	Londonderry Methodist City Mission	Committee Member	71

Mr Gerard Guckian, Chairman

Mr Guckian is the brother of the Director of Finance in the Northern HSC Trust. During the year, the Trust received income from the Northern Trust of approximately £992,000 for the provision of goods and services. The Trust made payments to the Northern Trust of approximately £167,000 for goods and services received.

Other Board Members and senior Managers

In a similar way, some other Trust Board members and senior managers have disclosed interests in organisations from which the Trust purchased services in 2008/09. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

Mrs Elaine Way, Chief Executive

Mrs Way is President of the Western Area St John Ambulance. During the year, the Trust made payments to St John Ambulance of £11,000.

Mr Alan Corry Finn, Executive Board Member

Mr Corry Finn is Chairman of Northern Ireland Hospice voluntary organisation. Payments amounting to £66,000 were paid to NI Hospice for services provided during the year.

Mrs Margaret Kelly, Board member (until November 2008)

Mrs Kelly is married to the Chief Executive of North & West Housing Limited, an organisation that provides the Trust with a range of patient/client services. The Trust made payments to North & West Housing Limited amounting to £2,110,000 during the year.

Mrs Rosaleen Harkin, Assistant Director

Mrs Harkin is married to the manager of Action Mental Health, New Horizons, an organisation that provides a range of day care and other services to Trust clients. Payments amounting to £391,000 were paid to Action Mental Health during the year.

NOTE 27 THIRD PARTY ASSETS

The Trust held £1,781,108 cash at bank and in hand at 31/3/2009 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

NOTE 28 POST BALANCE SHEET EVENTS

On 20th May 2009, Western HSC Trust signed a private finance initiative (PFI) project agreement with Northern Ireland Health Group for the development of the new acute hospital for the South West. The total annual PFI unitary charge payment is £14,228,000 (service element £4,355,000) payable after construction is complete which is estimated to be Spring 2012.

At practical completion, a one off cash sum of approximately £100,000,000 will be paid to the PFI provider. DHSSPS has agreed to provide a deed of safeguard to the PFI provider to ensure that should the Trust be unable to meet its obligation, DHSSPS would make the payment.

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

29 Notes to the Cash Flow Statement

29.1 Reconciliation of net expenditure to operating cash flows

		2009	2008
		£'000	£'000
Net expenditure		(451,180)	(415,236)
Adjustments for non cash transactions	3.0	29,505	30,156
Profit on sale of fixed assets	3.0	(21)	(12)
Transfer from donation reserve		(132)	(131)
Increase/(decrease) in provisions		7,341	6,130
(Increase)/decrease in stocks		92	(448)
(Increase)/decrease in debtors		5,772	(6,409)
Increase/(decrease) in creditors		(11,671)	10,050
		<hr/>	<hr/>
Net cash outflow from operating activities		(420,294)	(375,900)

WESTERN HEALTH AND SOCIAL CARE TRUST

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

Asset valuations at 31 March 2009

Fixed assets, including land and buildings, are stated at the lower of replacement costs and recoverable value in the balance sheet. Every five years land and buildings in the public sector must be professionally valued in line with financial reporting standards¹. Professional valuations are carried out by the District Valuers of the Land & Property Services Agency (LPS). The values of these assets are then restated in the balance sheet in line with their current value. Within the health and social care sector the next asset valuations are due in 2009-10 as at the valuation date of 31 March 2010.

Between five-year valuations land and buildings' values are updated annually to reflect current value through the use of indices. The indices to be applied are communicated to health and social care bodies by the Department of Health, Social Services & Public Safety (the Department), based on information provided by LPS. The buildings index is based on the All in Tender Price Index published by the Building Cost Information Service. The land indices are based on urban and rural land value indices provided to the Department by LPS and accord with the Royal Institution of Chartered Surveyors' red book.

I note, from my review of the 2008-09 accounts of the 6 Health & Social Care Trusts and one Agency that the accounts record land values at 31 March 2009 remaining the same as at 31 March 2008 and building values increasing by 2.93 per cent leading to significant changes in values recorded in the accounts over this period. I am content that Trusts and the Agency have correctly applied the indices advised by the Department. However this is against a background where in general, land and buildings values have reduced and, in many instances, declined considerably. My staff sought the Department's views on this anomaly.

The Department advised that LPS is requested to forecast the indices for 31 March at the start of each financial year. Consequently, there is a risk that these forecasts may not be in line with the actual values at the year end. LPS has confirmed that it is content with the levels of building and land values, derived from the indices supplied, at the time the forecast indices were provided. Furthermore, it considers that the indexed land and building values at 31 March 2009 to be fair and reasonable. The Department also advised that, in applying this methodology, it is likely that land and buildings' values were understated in prior years during Northern Ireland's recent property boom and that any previous over/under estimates have been corrected in the new forecasts going forward.

Based on these facts, the Department needs to revisit its methodology for valuing assets in the period between five year valuations, in consultation with LPS. It should also be prepared to challenge the outcome of the process.

¹ Financial Reporting Standard (FRS) 15 Tangible Fixed Assets

I am also interested in why land and buildings' valuations appeared to vary so much throughout the public sector in 2008-09. To this end, I recommend that the Department of Finance & Personnel reviews the position as to the valuations being applied to accounts throughout the public sector and, in particular, the application of indices to ensure consistency. I will keep developments on this matter under review and I may wish to comment further in the next General Report on the Health & Social Care Sector and elsewhere. It will be important that any lessons to be learned are properly disseminated across Northern Ireland and I will look to the Department to take the lead in that regard, as appropriate.

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

24th June 2009

WESTERN HEALTH & SOCIAL CARE TRUST
PATIENTS'/RESIDENTS' MONIES ACCOUNTS
YEAR ENDED 31 MARCH 2009

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

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

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Trust is required to prepare and submit accounts in such form as the Department may direct.

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

WESTERN HEALTH AND SOCIAL CARE TRUST

Patients' and Residents' Monies Account

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

I certify that I have audited the account which the Western Health and Social Care Trust is required by the Health and Personal Social Services (Northern Ireland) Order 1991, as amended, to prepare and submit in such form as the Department of Health, Social Services and Public Safety may direct.

Respective responsibilities of the Western Health and Social Care Trust, Chief Executive and Auditor

The Western Health and Social Care Trust and Chief Executive as Accounting Officer are responsible for the preparation and submission of the account as required by the Health and Personal Social Services (Northern Ireland) Order 1991, as amended, in such form as the Department of Health, Social Services and Public Safety directs and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Western Health and Social Care Trust's Responsibilities.

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

I report to you my opinion as to whether the account properly presents the payments and receipts of the monies held on behalf of patients/residents and is properly prepared as required by the Health and Personal Social Services (Northern Ireland) Order 1991, as amended, in such form as the Department of Health, Social Services and Public Safety directs. I also report whether in all material respects the payments and receipts conform to the authorities which govern them. In addition, I report to you if the Western Health and Social Care Trust has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the account. It also includes an assessment of the judgements made by the Western Health and Social Care Trust and Accounting Officer in the preparation of the account, and of whether the accounting policies are most appropriate to the Western Health and Social Care Trust's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the account is free from material misstatement, whether caused by fraud or error and that, in all material respects, the payments and receipts conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the account.

Opinions

In my opinion, the account properly presents the payments and receipts of the monies held on behalf of patients/residents by the Western Health and Social Care Trust for the year ended 31 March 2009 and balances held at that date and has been properly prepared as required by the Health and Personal Social Services (NI) Order 1991, as amended, in such form as the Department of Health, Social Services and Public Safety may direct.

Opinion on Regularity

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

Report

I have no observations to make on this account.

A handwritten signature in black ink, appearing to read 'JM Dowdall', written in a cursive style.

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

24th June 2009

WESTERN HEALTH & SOCIAL CARE TRUST

YEAR ENDED 31 MARCH 2009

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year		RECEIPTS	
£	Balance As 1 April 2008	£	£
504,108	1. Investments (at cost)	1,471,218	
805,159	2. Cash at Bank	114,841	
5,740	3. Cash in Hand	<u>5,790</u>	1,591,849
1,245,061	Amounts Received in the Year		1,405,598
80,136	Interest Received		72,897
<u>2,640,204</u>	TOTAL		<u>3,070,344</u>

PAYMENTS			
1,048,355	Amounts paid to or on behalf of Patients/Residents		1,298,236
	Balance at 31 March 2009		
1,471,218	1. Investments (at Cost)	0	
114,841	2. Cash in Bank	1,775,348	
5,790	3. Cash in Hand	<u>5,760</u>	1,781,108
<u>2,640,204</u>	TOTAL		<u>3,070,344</u>

Cost Price	Schedule of investments held at 31 March 2009	Nominal Value	Cost Price
£		£	£
1,471,218	Investment	0	0

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

Lesley Mitchell Director of Finance, ICT & Contracting

4 June 2009 Date

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

Elaine Way Chief Executive

4 June 2009 Date