

WESTERN HEALTH & SOCIAL CARE TRUST

ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2010

Western Health and Social Care Trust

Annual Accounts

For the year ended 31 March 2010

The Accounting Officer authorised these financial statements for issue on

23rd June 2010

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

on

1st July 2010

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

FOREWORD

These accounts for the year ended 31 March 2010 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

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 Western Health and Social Care 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 Western Health and Social Care Trust will continue in operation.
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Western Health and Social Care Trust.
- pursue and demonstrate value for money in the services the Western Health and Social Care 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 Western Health and Social Care 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 Western Health and Social Care 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 2010

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 20 to 80) 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.



..... Director of Finance & Contracting

23 June 2010

..... Date

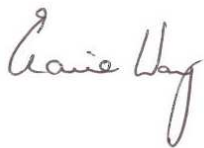
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 20 to 80) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



..... Chairman

23 June 2010

..... Date



..... Chief Executive

23 June 2010

..... Date

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT ON INTERNAL CONTROL 2009/10

Scope of Responsibility

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

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

The Purpose of the system of internal control

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

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

The system of internal control has been in place in the Western Health and Social Care Trust for the year ended 31 March 2010, and up to the date of approval of the annual report and accounts, and accords with Department of Finance and Personnel guidance.

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

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

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

- Comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- Regular reviews by the Board of reports which indicate financial performance against the forecast;
- Setting targets to measure financial and other performance;
- Clearly defined capital investment controls;
- Formal budget management disciplines;
- 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, the Audit Committee and the Governance Committee from the Head of Internal Audit.

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

In 2009/10 Internal Audit reviewed the following systems and in her annual report, the Head of Internal Audit provided the following assurances:

- | | |
|--|---------------------------------|
| • Human Resource Management System (HRMS) | Satisfactory Assurance |
| • Vetting procedures | Limited Assurance |
| • Payroll | Satisfactory Assurance |
| • Payments to creditors | Satisfactory Assurance |
| • Endowment & gift funds | Satisfactory Assurance |
| • Staff travel & subsistence payments | Satisfactory Assurance |
| • General ledger | Satisfactory Assurance |
| • Control accounts | Satisfactory Assurance |
| • Capital expenditure | Satisfactory Assurance |
| • Financial management & financial stability | Satisfactory Assurance |
| • Cash & valuables handling at Trust facilities | Limited Assurance |
| • (Including Financial Arrangements at Independent Living Facilities) | (Unacceptable Assurance) |
| • Complaints management | Limited Assurance |
| • Performance management | Substantive Assurance |
| • Dissemination of information | Satisfactory Assurance |

- **National Fraud Initiative**

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 reports with less than satisfactory assurance:-

- **Vetting procedures** – A control weakness was identified regarding the arrangements for having new staff vetted. Staff have been reminded of the importance of these checks and a revised monitoring procedure is being considered.
- **Complaints management** – A control weakness was identified regarding deficiencies in the system for ensuring that complaints were responded to within DHSSPS timescales. A revised procedure has been put in place including an interim response to the complainant where the complexity of the case prevents a full response within the given timescales.
- **Cash and valuables handling at Trust facilities** – A number of instances were identified where the Trust's cash handling procedures were not being complied with. Finance department staff plan to visit the facilities concerned to emphasize the importance of compliance with the Trust's procedures. Following the identification of a fraud, the Trust requested a full audit of the financial arrangements in its Independent Living Facilities. As a result of the Audit, Internal Audit provided an unacceptable assurance in this area. A number of improvements were recommended by Internal Audit and are being taken forward by the Trust.

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

The Risk Management Strategy approved by Trust Board in March 2008 clarifies the leadership and accountability arrangements for ensuring that appropriate systems are in place throughout the organisation to eliminate and control risks to the Trust. The Strategy clarifies individual staff responsibilities and provides guidance on how risks should be escalated to ensure that Directorates are aware of their key risks for consideration for the Risk Register.

Directorates are required to review their Directorate Risk Registers at least quarterly. Directorate Risk Registers are a standing item on all Directorate Governance meetings,

and Directors are required to report on a quarterly basis to Governance Committee on risks within their area of responsibility.

The Governance Committee has approved the use of the DATIX Risk Management system for maintaining the Corporate Risk Register and ensuring that it is updated in real time and ensuring that risks are flagged by links from incidents, complaints and claims.

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

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

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

The Risk and Control framework

To ensure that the Trust can demonstrate the effectiveness of its systems of internal control, during the year the Trust focused on developing an Assurance Framework Document to provide the Governance Committee with an assurance that significant risks are being controlled and gaps in assurance identified and prioritised.

At a Trust Board workshop on 6 January 2010 Trust Board members considered and updated the Corporate Risk Register which had been updated to reflect the work carried out by Directorates. The workshop focused on reviewing the assurances on the capacity to manage significant risks against objectives. Following the workshop the draft Assurance Framework Document was submitted to Governance Committee at its meeting on 22 February 2010 and was subsequently approved.

The information held and used by the Trust can be divided into 2 broad categories; namely information retained within the Trust and information sent outside the organisation. The latter category of information is viewed as carrying an inherently higher level of risk and Trust efforts to improve the management of information risks during 2009/10 have continued to focus on this area. Significant investment has also been made during the year in the Trust's ICT infrastructure which will enable a higher level of security over information held internally.

As regards arrangements for managing the risk associated with information retained within the Trust, there are a range of policies and controls in place to protect the security of information held. Examples are physical access controls, 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 Department risk registers.

A number of the Trust’s business systems are maintained on its behalf by the Business Services Organisation. All the information within these systems is held within a secure data centre managed by the Business Services Organisation. This data centre meets very high security and data management standards and has been externally assessed and accredited through various external quality standards such as ISO 20023. Access to these data centres is governed by internal HSC policies such as the Code of Connection and the Third Party Access agreement. The Business Services Organisation has a new draft ICT security policy currently out for consultation and this will formalise these arrangements.

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

A Trust Information Governance Steering Group is now in place to take the lead in improving the Trust’s information governance arrangements. A Trust wide data protection review was carried out during 2008. As a result the security of essential business data flows to external parties has been strengthened and a Trust Data Transfer Policy has been implemented. An action plan has been developed to take forward a number of other recommendations emanating from the review. Progress against the action plan is now a standing item on the Trust Information Governance Steering Group meetings.

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

The 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 2009/10.

The Trust achieved the following levels of compliance for 2009/10

Standard	DHSSPS Expected Level of Compliance	Achieved Level of Compliance	Reviewed by the Internal Audit Department
Buildings, land, plant and non-medical equipment	70%-99% (Substantive)	75% (Substantive)	Not Verified
Decontamination of medical devices	70%-99% (Substantive)	94% (Substantive)	Not Verified
Emergency Planning	70%-99% (Substantive)	79% (Substantive)	Not Verified
Environmental Cleanliness	70%-99% (Substantive)	85% (Substantive)	Not Verified
Environmental Management	70%-99% (Substantive)	73% (Substantive)	Not Verified
Financial Management (Core Standard)	70%-99% (Substantive)	88% (Substantive)	Confirmed as Substantive

Fire Safety	70%-99% (Substantive)	84% (Substantive)	Not Verified
Fleet and Transport Management	70%-99% (Substantive)	78% (Substantive)	Not Verified
Food Hygiene	70%-99% (Substantive)	82% (Substantive)	Not Verified
Governance (Core Standard)	70%-99% (Substantive)	76% (Substantive)	Confirmed as Substantive
Health & Safety	70%-99% (Substantive)	77% (Substantive)	Not Verified
Human Resources	70%-99% (Substantive)	70% (Substantive)	Not Verified
Infection Control	70%-99% (Substantive)	89% (Substantive)	Not Verified
Information Communication Technology	70% - 99% (Substantive)	75% (Substantive)	Confirmed as substantive
Management of Purchasing and Supply	70%-99% (Substantive)	75% (Substantive)	Not Verified
Medical Devices and Equipment Management	70%-99% (Substantive)	73% (Substantive)	Confirmed as substantive
Medicines Management	70%-99% (Substantive)	79% (Substantive)	Not Verified
Records Management	70%-99% (Substantive)	66% (Moderate)	Confirmed as Moderate
Research Governance	70% -99% (Substantive)	78% (Substantive)	Not Verified
Risk Management (Core Standard)	70%-99% (Substantive)	76% (Substantive)	Confirmed as Substantive
Security Management	70%-99% (Substantive)	77% (Substantive)	Not Verified
Waste Management	70%-99% (Substantive)	70% (Substantive)	Not Verified

The only controls assurance standard for which compliance is not reported as substantive is the Records Management standard. The level of compliance has increased from 61% in 2008-09 to 66% in 2009-10. During the year the Information and Records structure was implemented and the Trust Information Governance Steering Group established. The group has developed a programme of work which will ensure that the Trust will meet substantive compliance in 2010-11.

Review of Effectiveness

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

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

Significant internal control issues

The Inquiry into Hyponatraemia related deaths

Mr John O'Hara, Chairman of the Inquiry into Hyponatraemia related deaths (which was suspended in 2005), has written to advise the Trust that the Inquiry team is continuing to progress the work necessary with a view to commencing the public hearings in March 2011. Two of the deaths under investigation occurred in the former Altnagelvin and Sperrin Lakeland Trusts.

Throughout the year the Trust has continued to address the recommendations following the RQIA review assessing the application of NPSA Safety Alert 22 (Reducing the Risk of Hyponatraemia related deaths) in 2008. RQIA visited all Trusts in Northern Ireland in November 2009 to review progress against the recommendations.

Independent Inquiry Panel Report (Boyd)

The inquest into the death of Mrs O'Neill and her daughter commenced in November 2009 with a jury in attendance under Article 2 of the Convention of Human Rights. After a number of days of evidence, the inquest was abandoned and a new date was set for April 2010. At a preliminary hearing on 12th April 2010 the Coroner was advised that the Belfast and Western HSC Trusts had made formal admissions in relation to the civil action and that both Trusts had issued a public apology to the families of the deceased.

Within law it is clear that when next of kin of a deceased settle their civil actions against the State arising out of the death of a deceased, they divest themselves of their status as victims entitled to mount or establish a claim for a violation of Article 2 of the Convention. This had a significant bearing on the issue of whether the Coroner is under a duty to initiate and proceed with a broad and wide ranging inquest into the deaths. It was then agreed that the Coroner's function was to appropriately registrar the deaths and to reach a finding as to the cause of death of both Mrs O'Neill and her daughter on the basis of the evidence heard to date and to bring the inquest to a conclusion without the necessity of hearing further evidence.

Child Protection Services

During 2009/10 there has been a significant reduction in the number of unallocated child protection cases. This has been achieved by the application of non-recurring monies to fund a number of temporary additional social work posts both in the Trust's Gateway and Family Intervention Services. The issue remains a major concern for the Trust if the non-recurring resources are withdrawn. This would place a huge strain on the Trust's ongoing ability to deal with unallocated child protection cases.

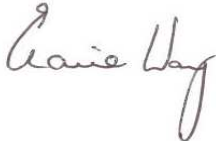
Junior Doctors

During 2009/10 the Trust continued to face considerable challenges around recruitment and retention of junior medical staff across a range of specialities. It is again likely that all training posts will not be filled in August 2010. The Trust also continues to be dependent on the recruitment of middle grade (non-training) medical staff and many posts remain vacant. In addition there is an ongoing reliance on the use of locum staff in a number of specialities to support the staffing deficit. The Trust is working with the Commissioner and the Northern Ireland Medical and Dental Training Agency in an effort to improve recruitment and address the gaps.

Toner Report

During 2009/10 the Trust reported on progress against the recommendations of the independent review into the Omagh house fire which resulted in the tragic deaths of the McElhill and McGovern family (Toner Report). A subsequent RQIA inspection report also made a number of recommendations regarding procedural practices relating to childcare services.

In December 2009 the Minister asked Mr Toner to return to the Trust to ensure that any recommendations relating to the handling of child protection services are fully implemented. He also asked RQIA to re-visit the Trust following the publication of their review of child protection reports. Informal feedback from the Toner Review Panel indicated significant progress in the Omagh office. In addition RQIA have also reported progress and have commended exemplars of good practice in the Omagh office.



Date 23 June 2010

Accounting Officer _____
Chief Executive

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 Western Health and Social Care Trust for the year ended 31 March 2010 under the Health & Personal Social Services (Northern Ireland) Order 1972, as amended. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Trust and Chief Executive and auditor

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

Scope of the Audit of the Financial Statements

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

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

Opinion on Regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of Western Health and Social Care Trust's affairs as at 31 March 2010 and of its net expenditure, changes in reserves and cash flows for the year then ended; and

- the financial statements have been properly prepared in accordance the Health & Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



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

1 July 2010

WESTERN HEALTH AND SOCIAL CARE TRUST

NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31 MARCH 2010

		2010	Restated 2009
	NOTE	£'000	£'000
Expenditure			
Staff costs	4.1	(298,586)	(284,353)
Depreciation	5.0	(15,204)	(18,042)
Other Expenditure	5.0	(226,942)	(183,667)
		<u>(540,732)</u>	<u>(486,062)</u>
Income			
Income from activities	6.1	17,399	17,342
Other Income	6.2	9,355	6,173
Reimbursements receivable	6.3	989	4,237
		<u>27,743</u>	<u>27,752</u>
Net Expenditure		<u>(512,989)</u>	<u>(458,310)</u>
Credit reversal of notional costs			
Cost of capital	5.0	9,834	10,857
Notional costs (audit fees)	5.0	61	64
Net expenditure for the financial year		<u>(503,094)</u>	<u>(447,389)</u>
Revenue Resource Limit (RRL)	26.1	<u>513,047</u>	458,354
Surplus/(deficit) against RRL		<u>58</u>	<u>44</u>

The notes on pages 20 to 80 form part of these accounts.
All income and expenditure is derived from continuing activities.

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2010

	NOTE	2010		Restated 2009		Restated 2008	
		£'000	£'000	£'000	£'000	£'000	£'000
Non Current Assets							
Property, plant and equipment	7.0/7.2/7.4	328,709		364,431		343,920	
Intangible assets	8.0/8.2/8.4	288		436		488	
Financial assets	9.0	0		0		0	
Trade and other receivables	13.0	1,521		563		1,940	
Prepayments and accrued income	13.0	0		107		291	
Total Non Current Assets			<u>330,518</u>		<u>365,537</u>		<u>346,639</u>
Current Assets							
Assets classified as held for sale	10.0	0		0		0	
Inventories	12.0	3,926		3,654		3,746	
Trade and other receivables	13.0	22,918		18,497		13,199	
Other current assets	13.0	924		1,306		1,244	
Financial assets	9.1	0		0		0	
Cash and cash equivalents	14.0	595		538		479	
Total Current Assets			<u>28,363</u>		<u>23,995</u>		<u>18,668</u>
Total Assets			<u>358,881</u>		<u>389,532</u>		<u>365,307</u>
Current Liabilities							
Trade and other payables	15.0	(64,260)		(46,982)		(59,144)	
Other Liabilities	15.0	(1,303)		(1,276)		(1,257)	
Total Current Liabilities			<u>(65,563)</u>		<u>(48,258)</u>		<u>(60,401)</u>
Non current assets plus / less net current assets/liabilities			<u>293,318</u>		<u>341,274</u>		<u>304,906</u>
Non Current Liabilities							
Provisions	17.0	(18,130)		(21,535)		(14,194)	
Other payables > one year	15.0	(14,152)		(14,251)		(14,214)	
Financial liabilities	9.0	0		0		0	
Total Non Current Liabilities			<u>(32,282)</u>		<u>(35,786)</u>		<u>(28,408)</u>
ASSETS LESS LIABILITIES			<u>261,036</u>		<u>305,488</u>		<u>276,498</u>
RESERVES							
Donated asset reserve		447		467		510	
Revaluation reserve		26,108		18,413		12,219	
General reserve		232,777		284,656		263,769	
Government grant reserve		1,704		1,952		0	
			<u>261,036</u>		<u>305,488</u>		<u>276,498</u>

The financial statements on pages 15 – 19 were approved by the Board on 3 June 2010 and were signed on its behalf by:

David Jackson

Signed(Chairman)

23 June 2010

Date

Carrie Day

Signed(Chief Executive)

23 June 2010

Date

The notes on pages 20 – 80 form part of these accounts.

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 31 MARCH 2010

	Note	General Reserve £000s	Revaluation Reserve £000s	Donation Reserve £000s	Government Grants £000s	Total
Balance at 31 March 2008		289,193	12,219	510	0	301,922
Changes in accounting policy (IFRS)		(2,919)	0	0	0	(2,919)
Change in accounting policy – GIA		(22,505)	0	0	0	(22,505)
Transfers of Function		0	0	0	0	0
Restated balance at 1 April 2008		263,769	12,219	510	0	276,498
Changes in reserves 2008-09						
Net gain/(loss) on evaluation of property, plant & equipment	7.2, 7.4	0	6,194	12	0	6,206
(Impairment of property, plant and equipment)	11	0	0	0	0	0
Net gain/(loss) on revaluation of intangible assets	8.2, 8.4	0	0	0	0	0
(Impairment of intangible asset)	11	0	0	0	0	0
Donated asset reserve – transfer to net expend for depreciation		0	0	(132)	0	(132)
Donated asset receipts		0	0	77	1,952	2,029
Non cash charges – cost of capital	5	10,857	0	0	0	10,857
Non cash charges – auditors remuneration	5	64	0	0	0	64
Transfer between reserves		0	0	0	0	0
(Net expenditure for the year)		(458,310)	0	0	0	(458,310)
Movement – Other		0	0	0	0	0
Total recognised income and expenses for 2008-09		(447,389)	6,194	(43)	1,952	(439,286)
Grant from DHSSPS		468,276	0	0	0	468,276
Balance at 31 March 2009		284,656	18,413	467	1,952	305,488
Changes in reserves 2009-10						
Net gain/(loss) on revaluation of property, plant & equipment	7.1, 7.3	0	25,589	24	0	25,613
(Impairment of property, plant and equipment)	11	0	(17,894)	0	(362)	(18,256)
Net gain/(loss) on revaluation of intangible assets	8.1, 8.3	0	0	0	0	0
(Impairment of intangible asset)	11	0	0	0	0	0
Donated asset reserve – transfer to net expend for depreciation		0	0	(238)	0	(238)
Donated asset receipts		0	0	194	114	308
Non cash charges – cost of capital	5	9,834	0	0	0	9,834
Non cash charges – auditors remuneration	5	61	0	0	0	61
Transfer between reserves		0	0	0	0	0
Transfer of land from DHSSPS		925	0	0	0	925
(Net expenditure for the year)		(512,989)	0	0	0	(512,989)
Total recognised income and expense for 2009-10		(502,169)	7,695	(20)	(248)	(494,742)
Grant from DHSSPS		450,290	0	0	0	450,290
Balance at 31 March 2010		232,777	26,108	447	1,704	261,036

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 31 MARCH 2010

Analysis of Revaluation reserve	Property, Plant & Equipment £000	Intangibles £000	Total £000
Balance at 31 March 2008	12,219	0	12,219
Changes in accounting policy	0	0	0
Restated balance at 1 April 2008	<u>12,219</u>	<u>0</u>	<u>12,219</u>
Movements in 2008/09:			
Net gain/ loss on revaluation	6,194	0	6,194
Impairment	0	0	0
Transfer to general reserve	0	0	0
Release of reserves to net expenditure account	0	0	0
Balance at 31 March 2009	<u>18,413</u>	<u>0</u>	<u>18,413</u>
Movements in 2009/10:			
Net gain/ loss on revaluation	25,589	0	25,589
Impairment	(17,894)	0	(17,894)
Transfer to general reserve	0	0	0
Release of reserves to net expenditure account	0	0	0
Balance at 31 March 2010	<u>26,108</u>	<u>0</u>	<u>26,108</u>

WESTERN HEALTH AND SOCIAL CARE TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2010

	NOTE	2010 £000s	Restated 2009 £000s
Cashflows from operating activities			
Net expenditure after cost of capital & interest		(512,989)	(458,310)
Adjustments for non cash costs		81,658	40,892
(Increase)/decrease in trade & other receivables		(4,890)	(3,799)
(Increase)/decrease in inventories		(271)	92
Increase/(decrease) in trade payables		17,278	(12,106)
Movements in payables relating to capital		(1,626)	600
Movements in payables relating to PF1 contracts		0	56
Use of provisions		(5,647)	(4,199)
Net cash outflow from operating activities		(426,487)	(436,774)
Cashflows from investing activities			
(Purchases of property, plant & equipment)		(23,751)	(31,343)
(Purchase of intangible assets)		(8)	0
Proceeds of disposal of land, property, plant & equipment		85	90
Proceeds on disposal of intangibles		0	(134)
Net Cash (Outflow) from investing activities		(23,674)	(31,387)
Cash flows from financing activities			
Grant in aid		450,290	468,276
Capital element of payments in respect of finance leases & on balance sheet PFIs		(72)	(56)
Net financing		450,218	468,220
Net increase (decrease) in cash & cash equivalents in the period		57	59
Cash & cash equivalents at the beginning of the period	14	538	479
Cash & cash equivalents at the end of the period	14	595	538

The notes on pages 20 to 80 form part of these accounts

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

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 based on guidance from the Department of Finance and Personnel's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

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

Changes from UK GAAP to IFRS

The HSC has prepared its accounts in accordance with IFRS with the effective date of transition being 1st April 2008. First time adoption requires full comparative information to be disclosed under IFRS. All differences between closing UK GAAP financial position and opening IFRS financial position are processed through reserves. This is shown in Note 2 to the accounts.

1.2 Accounting Convention

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

1.3 Currency and Rounding

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

1.4 Property, Plant and Equipment

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

Recognition

Property, plant and equipment must be capitalised if:

- It is held for use in delivering services or for administrative purposes:
- It is probable that future economic benefits will flow to, or service potential will be supplied to, the trust;

- It is expected to be used for more than one financial year;
- The cost of the item can be measured reliably; and
- The item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and Individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

Valuation of Land and Buildings

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

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

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

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

Fair values are determined as follows:

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

Modern Equivalent Asset

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

Assets Under Construction (AUC)

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

Fixtures and Equipment

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

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

Revaluation Reserve

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

1.5 Depreciation

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

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

Asset Type	Asset Life
Freehold Buildings	25 – 60 years
Leasehold property	Remaining period of lease
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

1.6 Impairment Loss

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

1.7 Subsequent Expenditure

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

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

1.8 Intangible Assets

Intangible assets comprise software and licences. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

Recognition

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

grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

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

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

1.9 Donated Assets

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

1.10 Non-Current Assets Held For Sale

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

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

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

1.11 Inventories

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

1.12 Income

Operating Income relates directly to the operating activities of the Trust and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable. Reimbursements receivable for clinical negligence are reflected within Income and related directly to the movement in the clinical negligence provision.

Grant in aid

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

1.13 Investments

The Trust does not have any investments.

1.14 Other Expenses

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

1.15 Cash and Cash Equivalents

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

1.16 Leases

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

The Trust as lessee

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

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

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

Where a lease is for land and buildings, the land and building components are separated. Leased land is treated as an operating lease. Leased buildings are assessed as to whether they are operating or finance leases.

The Trust as lessor

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

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

1.17 Private Finance Initiative (PFI) Transactions.

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

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

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

Services received

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

PFI Assets

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

PFI liability

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

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

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

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

Lifecycle replacement

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

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

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

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

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

Other assets contributed by the Trust to the operator

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

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

1.18 Financial Instruments

- Financial assets

Financial assets are recognised on the balance sheet when the Trust becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services

have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

- Financial liabilities

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

Financial liabilities are initially recognised at fair value.

- Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed 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 outer public sector bodies, the Trust has low exposure to credit risk.

- Liquidity risk

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

1.19 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the

obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of 2.2% in real terms.

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

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

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

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

1.20 Clinical Negligence Costs

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.

1.21 Contingencies

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

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events

not wholly within the control of the trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

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

1.22 Employee Benefits

Short-term employee benefits

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

Retirement benefit costs

The Trust participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specific 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 IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date and updates it to reflect current conditions. The most recent valuation as at 31 March 2006 was completed in the summer of 2009 and has been used for the 2008-09 accounts. The next valuation will be as at 31 March 2008 and will be used in the 2009-10 accounts.

1.23 Value Added Tax

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

1.24 Third Party Assets

Assets belonging to third parties (such as money hold 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 25 to the accounts.

1.25 Government Grants

Government assistance for capital projects whether from UK, or Europe , is treated as a

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

1.26 Losses and Special Payments

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

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

1.27 Capital Charge

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

1.28 Accounting Standards That Have Been Issued But Not Yet Been Adopted

The following accounting standards have been issued by the IASB and IFRIC but are not yet required to be adopted.

IFRIC

- IFRIC 17 Distributions of Non-cash Assets to Owners
- IFRIC 18 Transfers of Assets from Customers
- IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments

None of these interpretations are likely to be applicable to the Trust.

IFRS

- IFRS 9 Financial Instruments

This standard will be reviewed during 2010-11 to ascertain applicability.

Revisions to Accounting Standards that are not effective for 2009-10:

This table summarises the amendments to accounting standards that come into effect after the 2009-10 period. With the exception of the changes to IFRS 8 and IAS 17 it is unlikely that any of these will lead to significant change for the Trust.

Standard	Description of Revision	Application date	Comments
IFRS 1	First-time Adoption of International Financial Reporting Standards – Amendments relating to oil and gas assets and determining whether an arrangement contains a lease	Annual periods beginning on or after 1 January 2010	Unlikely to apply to HSC
IFRS 1	First-time Adoption of International Financial Reporting Standards – Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	Annual periods beginning on or after 1 July 2010	Not applicable in the HSC context as adoption date is prior to this.
IFRS 2	Share-based Payment – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC
IFRS 2	Share-based Payment – Amendments relating to group cash-settled share-based payment transactions	Annual periods beginning on or after 1 January 2010	Unlikely to apply to HSC
IFRS 3	Business Combinations – Comprehensive revision on applying the acquisition method	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations – Amendments resulting from May 2008 Annual Improvements to IFRS	Annual periods beginning on or after 1 July 2009	Relates to the treatment of sale of a subsidiary. Unlikely to apply to HSC
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Clarification surrounding disclosures. Unlikely to have a significant impact on the HSC environment
	Operating Segments –	Annual periods	Segment assets not

IFRS 8	Amendments resulting from April 2009 Annual Improvements to IFRS	beginning on or after 1 January 2010	required to be disclosed unless regularly reported to the CODM.
IAS 1	Presentation of Financial Statements – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Relates to the settlement of a liability through the issue of equity. Unlikely to be applicable to the HSC
IAS 7	Statement of Cash Flows – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Clarification that only cash flows resulting in the recognition of an asset can be classified as investing activities. Unlikely to lead to change
IAS 17	Leases – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Lease of land to be classified according to general principles of the standard rather than assumed to be operating leases
IAS 24	Related Party Disclosures – Revised definition of related parties	Annual periods beginning on or after 1 January 2011	Unlikely that this will have significant impact on the HSC environment
IAS 32	Financial Instruments: Presentation – Amendments relating to classification of rights issues	Annual periods beginning on or after 1 February 2010	Unlikely to apply to HSC
IAS 36	Impairment of Assets – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Allocation of goodwill is an impairment test is unlikely to apply to HSC
IAS 38	Intangible Assets – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 July 2009	Accounting for intangible assets acquired in a business combination. Is unlikely to apply to HSC
IAS 39	Financial Instruments: Recognition and Measurement – Amendments for eligible hedged items	Annual periods beginning on or after 1 July 2009	Unlikely to apply to HSC

IAS 39	Financial Instruments: Recognition and Measurement – Amendments for embedded derivatives when reclassifying financial instruments	Annual periods ending on or after 30 June 2009	Unlikely to apply to HSC
IAS 39	Financial Instruments: Recognition and Measurement – Amendments resulting from April 2009 Annual Improvements to IFRS	Annual periods beginning on or after 1 January 2010	Unlikely to apply to HSC

1.29 Prior Year Adjustment

Due to full implementation of NDPB format the Trust made the following prior year adjustments. This is due to the fact that balances with organisations providing Grant in Aid to the Trust can no longer be held. These prior year adjustments do not include IFRS adjustments.

	At 31 Mar 2008 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2008 (restated) £'000
Debtors within 1 year	37,032	(22,589)	14,443
Creditors within 1 year	(57,566)	84	(57,482)
General Fund	(289,193)	22,505	(266,688)
	At 31 Mar 2009 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2009 (restated) £'000
Debtors within 1 year	32,750	(12,948)	19,802
General Fund	(300,603)	12,948	(287,655)
Income	(33,494)	5,742	(27,752)
RRL	(421,976)	(5,742)	(427,718)

WESTERN HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 2 FIRST TIME ADOPTION OF IFRS

Note 2.1 – Reconciliation of UK GAAP reported reserves to IFRS at the date of transition 1 April 2008

	General Fund £000s	Revaluation Reserve £000s	Donated asset Reserve £000s
Reserves at 31 March 2008 under UK GAAP	289,193	12,219	510
IAS 36 Property, plant & equipment	0	0	0
IAS 17 Leases additions	0	0	0
IAS 17 Lease liabilities	0	0	0
IAS 19 Employee benefits	(2,919)	0	0
IAS 38 Intangible assets	0	0	0
IFRS 5 Non Current assets held for sale	0	0	0
IFRIC 12 Service Concession Arrangements	0	0	0
Reserves at 1 April 2008 under IFRS before PYA	286,274	12,219	510
Prior year adjustment – GIA	(22,505)	0	0
Reserves at 1 April 2008 under IFRS	263,769	12,219	510

Note 2.2 – Reconciliation of UK GAAP Reported Reserves to IFRS at the end of the final UK GAAP reporting period 31 March 2009

	General Fund £000s	Revaluation Reserve £000s	Donated asset Reserve £000s
Reserves at 31 March 2009 under UK GAAP	300,603	18,413	467
IAS 36 Property, plant & equipment	0	0	0
IAS 17 Leases	0	0	0
IAS 17 Leases liabilities	0	0	0
IAS 19 Employee benefits	(2,999)	0	0
IAS 38 Intangible assets	0	0	0
IFRS 5 Non Current assets held for sale	0	0	0
IFRIC 12 Service Concession Arrangements	0	0	0
Reserves at 1 April 2009 under IFRS before PYA	297,604	18,413	467
Prior year adjustment – GIA	(12,948)	0	0
Reserves at 1 April 2009 under IFRS	284,656	18,413	467

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

	£000s
Net Expenditure for 2008-09 under UK GAAP	(452,487)
IAS 36 Property, plant & equipment	0
IAS 17 Leases	0
IAS 19 Employee benefits	(81)
IAS 38 Intangible assets	0
IFRS 5 Non Current assets held for sale	0
IFRIC 12 Service Concession Arrangements	0
Net Expenditure for 2008-09 under IFRS before PYA	(452,568)
Prior year adjustment – GIA	(5,742)
Net expenditure for 2008-09 under IFRS	(458,310)

The adjustment under IAS 19 'Employee Benefits' relates to accrued holiday entitlement. Leave that has been earned but not taken in year has to be accrued and disclosed as a liability and the movement from one year to the next as an expense.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 3 SEGMENTAL ANALYSIS

The Chief Operating Decision Maker for the Western HSC Trust is the Trust Board. The Trust is organised by service area and information is provided to Trust Board for decision making purposes on this basis.

The various service areas together with a brief summary of the functions they discharge are set out below:

Acute Services

The Acute Services Directorate provides acute hospital services to the local population from three sites, at Altnagelvin, the Tyrone County and Erne Hospitals. Services are managed through three Clinical Service Divisions:

- Emergency Care and Medicine Division
- Surgery and Anaesthetics Division
- Diagnostic, Cancer and Clinical Support Division

These divisions are supported by the Pharmacy Services and Hospital Sterilisation and Disinfections Unit (HSDU).

Adult Mental Health and Disability Services

Adult Mental Health and Disability Services are delivered in community and hospital based settings and the services are managed through three sub-directorates:

- Adult Mental Health Services
- Adult Learning Disability Services
- Adult Physical and Sensory Disability Services

Women & Children's Services

The Women & Children's Directorate provides a range of hospital and community services to Women & Children across the Trust area. Its services are delivered through three sub-directorates:

- Family Support
- Healthcare
- Children's Mental Health and Disability

Primary Care and Older People's Services

This Directorate delivers a wide range of services in the community and in hospital based settings. Its services are managed through the following sub-divisions:

- Primary and Community Care
- Allied Health Professional (AHP) Services
- Secondary Care Services

Medical Directorate

The Medical Directorate provides support to the service Directorates listed above and carries responsibility for co-ordinating the following:

- Clinical Governance
- Research and Development
- Medical and Dental Training and Education
- Infection Prevention and Control

Finance and Contracting Directorate

This Directorate provides the following support services to the Trust:

- Financial Accounting
- Financial Services
- Financial Management
- Capital Accounting, Costing and Efficiency
- Contracting with the community, voluntary and private sector

Human Resources Directorate

This Directorate supports the Trust through delivery of the following functions:

- Workforce planning and development
- Recruitment and selection of staff
- Employee relations
- Staff training, development and appraisal
- Occupational Health

Planning and Performance Management Directorate

This Directorate provides a range of support services to the Trust. These include:

- Corporate planning
- Maintenance of a performance management system
- Cleaning, catering and domestic services
- Maintenance of Trust infrastructure
- Maintenance of ICT infrastructure
- Information and records management

Corporate Services

This department provides support to the corporate functioning of the Trust and includes:

- Corporate communications
- Support to the Chairman and Trust Board
- Strategic Capital Development

The Trust's net expenditure for 2009/10 for each of these functions is set out in the table below:

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 3 SEGMENTAL ANALYSIS

	Acute Services	Adult Mental Health & Disability Services	Women & Children's Services	Primary Care & Older People's Services	Finance	Human Resources	Medical Directorate	Planning & Performance Management	Corporate	Total	Restated 2009
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Staff costs	101,471	38,948	57,462	60,607	4,215	3,402	2,000	28,057	2,424	298,586	284,353
Other costs	38,244	16,890	17,502	65,640	735	382	494	16,784	3,165	159,836	160,685
Non cash items:											
Depreciation	0	0	0	0	0	0	0	0	15,204	15,204	18,042
Amortisation	0	0	0	0	0	0	0	0	156	156	186
Impairments	0	0	0	0	0	0	0	0	54,818	54,818	356
(Profit) on disposal of assets (excl profit on land)	0	0	0	0	0	0	0	0	(5)	(5)	(21)
Loss on disposal of assets (incl. land)	0	0	0	0	0	0	0	0	0	0	0
Cost of Capital charges	0	0	0	0	0	0	0	0	9,834	9,834	10,857
Provisions provided for in year	0	0	0	0	0	0	0	0	1,890	1,890	11,303
Unwinding of discount on Provisions	0	0	0	0	0	0	0	0	352	352	237
Auditors remuneration	0	0	0	0	0	0	0	0	61	61	64
Total	139,715	55,838	74,964	126,247	4,950	3,784	2,494	44,841	87,899	540,732	486,062

During 2008/2009, only payroll costs were analysed by directorate. As a result it is not possible to provide prior year costs by segment.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 4 STAFF NUMBERS AND RELATED COSTS

4.1 STAFF COSTS

Staff costs comprise

	2010			2009
	Total	Permanently	Others	Total
	£000s	Employed staff	£000s	£000s
		£000s		
Wages & Salaries	251,108	242,528	8,580	235,681
Social security costs	19,492	19,492	0	19,804
Other pension costs	28,877	28,877	0	28,868
Sub-Total	299,477	290,897	8,580	284,353
Less Salaries charged to capital	(891)	(891)	0	0
Less recoveries in respect of outward secondments	0	0	0	0
Total net costs	298,586	290,006	8,580	284,353

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

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

4.2 AVERAGE NUMBER OF PERSONS EMPLOYED

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

	2010			2009
	Total	Permanently	Others	Total
	No.	Employed	£000s	£000s
		staff		
		No.		
Medical and dental	478	453	25	483
Nursing and Midwifery	3,151	3,098	53	3,104
Professions Allied to medicine	404	403	1	398
Ancillaries	722	691	31	748
Administrative and clerical	1,548	1,540	8	1,556
Ambulance staff	0	0	0	0
Works	179	179	0	165
Other Professional and technical	296	296	0	297
Social Services	1,363	1,363	0	1,371
Other	239	190	49	185
Total	8,380	8,213	167	8,307

Included in above 22 staff are engaged on capital projects.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 4 STAFF NUMBERS AND RELATED COSTS

4.3 Senior Employees' Remuneration

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

Name	2009-10		2008-09		Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	2009-10		Real increase in CETV £000s
	Salary, including Performance Pay £000s	Benefits in Kind (Rounded to nearest £1000)	Salary, including Performance Pay £000s	Benefits in Kind (Rounded to nearest £100)			CETV at 31/03/09 £000s	CETV at 31/03/10 £000s	
Non-Executive Members									
Mr Gerard Guckian	25-30	0	25-30	0	0	0	0	0	0
Mrs Joan Doherty	5-10	0	5-10	0	0	0	0	0	0
Mrs Stella Cummings	5-10	0	5-10	0	0	0	0	0	0
Mrs Sally O'Kane	5-10	0	5-10	0	0	0	0	0	0
Mr Ciaran Mulgrew	5-10	0	5-10	0	0	0	0	0	0
Mr Brendan McCarthy	5-10	0	5-10	0	0	0	0	0	0
Mr Niall Birthistle	5-10	0	5-10	0	0	0	0	0	0
Mrs Barbara Stuart	5-10	0	5-10	0	0	0	0	0	0
Executive Members									
Mrs Elaine Way	115-120	2500	110-115	2500	5-10	190-195	923	1,037	114
Mr John Doherty	90-95	0	85-90	0	5-10	155-160	797	886	89
Mrs Lesley Mitchell	80-85	2400	75-80	700	0-5	95-100	359	405	46
Mr Alan Corry-Finn	80-85	800	80-85	500	5-10	130-135	619	697	78
Dr Anne Kilgallen	100-105	0	95-100	0	5-10	35-40	135	183	48
Other Board Members									
Mr Joe Lusby	95-100	1700	90-95	0	5-10	170-175	817	915	98
Mrs Nuala Sheerin	75-80	1200	75-80	1200	0-5	120-125	547	615	68
Mr Trevor Millar	60-65	0	60-65	0	0-5	70-75	310	352	42
Ms Sara Groogan*	60-65	0	0	0	5-10	40-45	102	133	31
Ms Geraldine Hillick**	5-10	1200	15-20	1300	5-10	105-110	537	608	71
Mr Alan Moore*	60-65	0	0	0	5-10	100-105	463	555	92
Mr Michael Dickson***	0-5	0	0	0	Seconded to Trust. Pension contributions made directly by substantive employer.				

* Acting since 18/05/2009

** Ceased acting on 31/5/2009

*** Started on 01/12/09

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

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

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

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 4 STAFF NUMBERS AND RELATED COSTS

4.4 STAFF BENEFITS	2010 £000s	2009 £000s
Staff benefits	0	0

4.5 TRUST MANAGEMENT COSTS

	2010 £000s	2009 £000s
Trust Management Costs	18,239	20,815
Income:		
RRL	513,047	458,354
Income per Note 6	27,466	24,716
Less interest receivable	0	0
Total Income	540,513	483,070
% of total income	3.37%	4.31%

4.6 RETIREMENTS DUE TO ILL-HEALTH

During 2009/10 there were 45 early retirements from the Trust agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £72,061.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 5 OPERATING LEASE

OPERATING EXPENSES

5.0 OPERATING EXPENSES AS FOLLOWS:-

	2010	Restated
	£000s	2009
		£000s
Purchase of care from non-HPSS bodies	58,600	64,852
Revenue Grants to voluntary organisations	152	203
Capital Grants to voluntary organisations	0	0
Personal social services	24,434	18,958
Recharges from other HPSS organisations	5,692	4,937
Supplies and services – Clinical	29,982	28,781
Supplies and services - General	4,880	4,671
Establishment	11,090	10,674
Transport	2,327	2,228
Premises	13,795	16,746
Bad Debts	551	207
Rentals under operating leases	1,254	1,138
Interest charges	1,204	1,307
PFI Service charges	559	548
Research & development expenditure	0	0
Clinical Negligence Other	711	1201
Miscellaneous Expenditure	4,605	4,234
Non cash items		
Depreciation	15,204	18,042
Amortisation	156	186
Impairments	54,818	356
(Profit) on disposal of assets (excluding profit on land)	(5)	(21)
Loss on disposal of assets (including land)	0	0
Cost of Capital charges	9,834	10,857
Provisions provided for in year	1,890	11,303
Unwinding of discount on Provisions	352	237
Auditors remuneration	61	64
Total	242,146	201,709

During the year the Western HSC Trust purchased no non-audit services from its auditor, NI Audit Office.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 6 INCOME

6.1 INCOME FROM ACTIVITIES

	2010	Restated
	£000s	£000s
GB/Republic of Ireland Health Authorities	1,243	1,885
HSC Trusts	811	986
Non-HSS – Private Patients	307	454
Non HSS – Other	2,892	3,229
Clients contributions	12,146	10,788
Total	17,399	17,342

6.2 OTHER OPERATING INCOME

	2010	Restated
	£000s	£000s
Other income from non-patient services	8,698	5,999
Seconded staff	0	0
Charitable and other contributions to expenditure	5	42
Donated asset reserve transfer for Impairment	362	0
Donated asset reserve transfer for Depreciation	238	132
Profit on disposal of land	52	0
Total	9,355	6,173

6.3 REIMBURSEMENTS RECEIVABLE IN RESPECT OF PROVISIONS

	2010	Restated
	£000s	£000s
Movements in reimbursable income - Clinical Negligence Central Fund	989	4,237
Total	989	4,237
TOTAL INCOME	27,743	27,752

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 7 PROPERTY, PLANT & EQUIPMENT

Summary

	Purchased £000s	Donated £000s	2010 Total £000s
Net book value:			
Land	65,656	0	65,656
Buildings (excluding dwellings)	184,386	1,445	185,831
Dwellings	16,048	0	16,048
Assets under construction	45,059	0	45,059
Plant and machinery (Equipment)	9,182	666	9,848
Transport Equipment	1,693	31	1,724
Information Technology (IT)	3,303	9	3,312
Furniture & Fittings	1,231	0	1,231
Total PPE – 31 March 2010	326,558	2,151	328,709

	Purchased £000s	Donated £000s	2009 Total £000s
Net book value			
Land	85,516	0	85,516
Buildings (excluding dwellings)	172,688	1,734	174,422
Dwellings	17,686	0	17,686
Assets under construction	71,379	0	71,379
Plant and machinery (Equipment)	9,365	635	10,000
Transport Equipment	1,852	36	1,888
Information Technology (IT)	2,280	14	2,294
Furniture & Fittings	1,246	0	1,246
Total PPE – 31 March 2009	362,012	2,419	364,431

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 and 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 2009/2010 as at the valuation date of 31 January 2010.

The valuation at 31 March 2010 was considered by LPS to be not materially different and therefore there has been no change to the values used.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 7.1 PROPERTY, PLANT & EQUIPMENT – PURCHASED ASSETS – YEAR ENDED 31 MARCH 2010

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

Asset financing

Owned	65,656	171,657	16,048	45,059	9,182	1,693	3,303	1,231	313,829
Finance Leased	0	0	0	0	0	0	0	0	0
On b/s PFI contracts	0	12,729	0	0	0	0	0	0	12,729
Net Book Value At 31 March 2010	65,656	184,386	16,048	45,059	9,182	1,693	3,303	1,231	326,558

The total amount of depreciation charged in the Net Expenditure Account in respect of assets held under either Finance leases and hire purchase contracts is £553,342 (2009 £644,595)

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 7.2 PROPERTY, PLANT & EQUIPMENT – PURCHASED ASSETS – YEAR ENDED 31 MARCH 2010

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
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
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)
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 1 April 2008	85,389	178,408	17,634	47,897	9,355	2,201	1,288	1,238	343,410
At 31 March 2009	85,516	172,688	17,686	71,379	9,365	1,852	2,280	1,246	362,012

Asset financingOwned
Finance Leased
On b/s PFI contracts

85,516	159,026	17,686	71,379	9,365	1,852	2,280	1,246	348,350
0	0	0	0	0	0	0	0	0
0	13,662	0	0	0	0	0	0	13,662
85,516	172,688	17,686	71,379	9,365	1,852	2,280	1,246	362,012

Net Book Value

At 31 March 2009

Asset financingOwned
Finance Leased
On b/s PFI contracts

85,389	178,408	17,634	47,897	9,355	2,201	1,288	1,238	343,410
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
85,389	178,408	17,634	47,897	9,355	2,201	1,288	1,238	343,410

Net Book Value

At 1 April 2008

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 7.3 PROPERTY, PLANT & EQUIPMENT – DONATED ASSETS – YEAR ENDED 31 MARCH 2010

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

Asset financing

Owned
Finance Leased
On b/s PFI contracts

Net Book Value

At 31 March 2010

Owned	0	1,445	0	0	666	31	9	0	2,151
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	0	1,445	0	0	666	31	9	0	2,151
At 31 March 2010									

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 7.4 PROPERTY, PLANT & EQUIPMENT – DONATED ASSETS – YEAR ENDED 31 MARCH 2009

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
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
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)
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 1 April 2008	0	106	0	0	343	43	18	0	510
At 31 March 2009	0	1,734	0	0	635	36	14	0	2,419

Asset financing

Owned
Finance Leased
On b/s PFI contracts

0	1,734	0	0	635	36	14	0	2,419
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	1,734	0	0	635	36	14	0	2,419

Net Book Value

At 31 March 2009

Asset financing

Owned
Finance Leased
On b/s PFI contracts

0	106	0	0	343	43	18	0	510
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	106	0	0	343	43	18	0	510

Net Book Value

At 1 April 2008

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 8 INTANGIBLE ASSETS

Summary

	2010		
	Purchased £000s	Donated £000s	Total £000s
Net book value:			
Software	0	0	0
Software licenses	288	0	288
	<hr/>		
Total Intangible assets – 31 March 2010	288	0	288
	<hr/>		
	2009		
	Purchased £000s	Donated £000s	Total £000s
Net book value:			
Software	0	0	0
Software licenses	436	0	436
	<hr/>		
Total Intangible assets – 31 March 2009	436	0	436
	<hr/>		

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 8.1 INTANGIBLE ASSETS (PURCHASED) – YEAR ENDED 31 MARCH 2010

	Software Licenses	Software	Total
Cost or Valuation	£000s	£000s	£000s
At 1 April 2009	1,171	0	1,171
Indexation	0	0	0
Additions	8	0	8
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
At 31 March 2010	1,179	0	1,179
Amortisation			
At 1 April 2009	735	0	735
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
Provided during the year	156	0	156
At 31 March 2010	891	0	891
Net Book Value			
At 31 March 2010	288	0	288
At 31 March 2009	436	0	436
Asset financing			
Owned	288	0	288
Finance Leased	0	0	0
On b/s PFI contracts	0	0	0
Net Book Value			
At 31 March 2010	288	0	288

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 8.2 INTANGIBLE ASSETS (PURCHASED) – YEAR ENDED 31 MARCH 2009

	Software Licenses	Software	Total
Cost or Valuation	£000s	£000s	£000s
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 1 April 2008	488	0	488
At 31 March 2009	436	0	436

Asset financing			
Owned	436	0	436
Finance Leased	0	0	0
On b/s PFI contracts	0	0	0
Net Book Value			
At 31 March 2009	436	0	436

Asset financing			
Owned	488	0	488
Finance Leased	0	0	0
On b/s PFI contracts	0	0	0
Net Book Value			
At 1 April 2008	488	0	488

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 8.3 Intangible Assets (Donated) – Year Ended 31 March 2010

There were no donated intangible assets for the year ended 31 March 2010.

NOTE 8.4 Intangible Assets (Donated) – Year Ended 31 March 2009

There were no donated intangible assets for the year ended 31 March 2009.

NOTE 9 Financial Instruments

There were no financial instruments at either 31 March 2010 or 31 March 2009.

NOTE 10 Assets Classified As Held For Sale

The Trust did not hold any assets classified as held for sale.

NOTE 11 Impairments

	Property, Plant & Equipment		2010 Intangibles		Total £000s
	£000s		£000s		
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	72,350	362	0	0	72,712
Impairments taken through revaluation/donation reserve	17,894	0	0	0	17,894
Impairments charged to Net Expenditure Account	54,456	362	0	0	54,818

	Property, Plant & Equipment		2009 Intangibles		Total £000s
	£000s		£000s		
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	356	0	0	0	356
Impairments taken through revaluation/donation reserve	0	0	0	0	0
Impairments charged to Net Expenditure Account	356	0	0	0	356

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 12 INVENTORIES

Classification	2010 £000s	2009 £000s	2008 £000s
Pharmacy Supplies	1,633	1,431	1,584
Building & Engineering Supplies	117	120	110
Laboratory Supplies	277	450	435
Fuel Oil	250	201	256
Community Stores	953	805	740
Theatres	428	390	381
Other	268	257	240
Total	<u>3,926</u>	<u>3,654</u>	<u>3,746</u>

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2010 £000s	Restated 2009 £000s	Restated 2008 £000s
Amounts falling due within one year			
Trade Receivables	8,980	10,337	1,244
Clinical Negligence provision Receivable	4,983	6,015	2,890
Other receivables	8,955	2,252	9,356
Trade and other Receivables	22,918	18,604	13,490
Prepayments and accrued income	924	1,199	953
Other current assets	924	1,199	953
Amounts falling due after more than one year			
Clinical Negligence Receivable	1,497	531	1,885
Other Receivable	24	32	55
Trade and other Receivables	1,521	563	1,940
Prepayments and accrued income	0	107	291
Other current assets falling due after more than one year	0	107	291
TOTAL TRADE AND OTHER RECEIVABLES	24,439	19,167	15,430
TOTAL OTHER CURRENT ASSETS	924	1,306	1,244
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	25,363	20,473	16,674

The balances are net of a provision for bad debts of
£1,504K (2009 £999K; 2008 £854K)

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

13.1 TRADE RECEIVABLES AND OTHER CURRENT ASSETS: INTRA-GOVERNMENT BALANCES

Name	Amounts Falling due within 1 year 2009/10 £000s	Rested Amounts Falling due Within 1 year 2008/09 £000s	Restated Amounts Falling due within 1 year 2007/08 £000s	Amounts falling due after more than 1 year 2009/10 £000s	Restated Amounts falling Due after more Than 1 year 2008/09 £000s	Restated Amounts falling Due after more Than 1 year 2007/08 £000s
Balances with outer central government bodies	100	1,515	3,288	0	531	1,885
Balances with local authorities	8	0	0	0	0	0
Balances with NHS /HSC Trusts	8,961	4,892	289	1,497	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-Government Balances	9,069	6,407	3,577	1,497	531	1,885
Balances with bodies external to government	14,773	13,396	10,866	24	139	346
Total Receivables & other current assets at 31 March	23,842	19,803	14,443	1,521	670	2,231

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 14 CASH AND CASH EQUIVALENTS

	2010	Restated	Restated
	£000s	£000s	£000s
Balance at 1 st April	538	479	934
Net change in cash and cash equivalents	57	59	(455)
Balance at 31st March	595	538	479
The following balances at 31 March were held at	2010	2009	2008
	£000s	£000s	£000s
Commercial Banks and cash in hand	595	538	479
	595	538	479

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2010 £000s	Restated 2009 £000s	Restated 2008 £000s
Amounts falling due within one year			
Other taxation and social security	9,711	6,121	7,733
Trade capital payables	6,995	5,369	5,969
Trade revenue payables	26,094	18,874	18,786
Payroll payables	20,815	16,089	26,268
Other payables	645	529	388
Accruals and deferred income	0	0	0
Trade and other payables	64,260	46,982	59,144
Current part of financing leases	0	0	0
Current part of Long term loans	0	0	0
Current part of imputed finance lease element of on balance sheet PFI contracts	1,303	1,276	1,257
Other current liabilities	1,303	1,276	1,257
Total payables falling due within one year	65,563	48,258	60,401
Amounts falling due after more than one year			
Other Payables, accruals and deferred income	0	0	0
Trade and other payables	0	0	0
Finance leases	0	0	0
Imputed finance lease element of on balance sheet PFI contracts	14,152	14,251	14,214
Long term loans	0	0	0
Total non current other payables	14,152	14,251	14,214
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	79,715	62,509	74,615

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

15.1 TRADE PAYABLES AND OTHER CURRENT LIABILITIES – INTRA-GOVERNMENT BALANCES

Name	Amounts falling Due within 1 Year 2009/10 £000s	Restated Amounts falling Due within 1 year 2008/09 £000s	Restated Amounts falling Due within 1 year 2007/08 £000s	Amounts falling due after more than 1 year 2009/10 £000s	Restated Amounts falling due after more than 1 year 2008/09 £000s	Restated Amounts falling due after more than 1 year 2007/08 £000s
Balances with other central government bodies	19,898	8,236	9,631	0	0	0
Balances with local authorities	0	0	0	0	0	0
Balances with NHS /HSC Trusts	2,014	1,240	299	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-Government Balances	21,912	9,479	9,930	0	0	0
Balances with bodies external to government	43,651	38,782	50,471	14,152	14,251	14,214
Total Payables and other liabilities at 31 March	65,563	48,258	60,401	14,152	14,251	14,214

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

15.2 Loans

The Trust had no loans at 31 March 2010 or 31 March 2009.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 16 PROMPT PAYMENT POLICY

16.1 PUBLIC SECTOR PAYMENT POLICY – MEASURE OF COMPLIANCE

The Department requires that Trust 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 codes and Government Accounting rules and its measure of compliance is:

	2010 Number	2009 Number
Total bills paid	99,185	116,492
Total bills paid within 30 day target	88,812	110,056
% of bills paid within 30 day target	89.5%	94.5%

16.2 THE LATE PAYMENT OF COMMERCIAL DEBTS REGULATIONS 2002

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

	£
Total	<u>0</u>

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 17 PROVISIONS FOR LIABILITIES AND CHARGES - 2010

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	RPA Restructuring £000s	Other £000s	2010 £000s
Balance at 1 April 2009	279	171	6,546	4,364	10,175	21,535
Provided in year	0	0	2,198	0	2,618	4,816
(Provisions not required written back)	(109)	(3)	(2,118)	0	(696)	(2,926)
(Provisions utilised in the year)	0	0	(343)	(4,237)	(1,067)	(5,647)
Unwinding of discount	4	4	197	0	147	352
At 31 March 2010	174	172	6,480	127	11,177	18,130

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 £000s
4,237
0
4,237

Net Expenditure Account charges

	2010 £000s	2009 £000s
Arising during the year	4,816	12,335
Reversed unused	(1,829)	(1,032)
Unwinding of discount	352	237
Writeback of Clin Neg	(1,097)	0
Total charge within Operating costs	2,242	11,540
Reimbursements receivable		
Clinical Negligence Central Fund	277	3,036
RPA	0	0
Other	0	0
Total reimbursements receivable	277	3,036
Net increase/decrease to Net expenditure	1,965	8,504

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 17 PROVISIONS FOR LIABILITIES AND CHARGES - 2009

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	RPA Restructuring £000s	Other £000s	Restated 2009 £000s
Balance at 1 April 2008	423	171	4,636	4,470	4,494	14,194
Provided in year	0	0	3,507	2,822	6,006	12,335
(Provisions not required written back)	(4)	(150)	(576)	0	(302)	(1,032)
(Provisions utilised in the year)	0	0	(1,126)	(2,928)	(145)	(4,199)
Unwinding of discount	4	6	105	0	122	237
At 31 March 2009	423	27	6,546	4,364	10,175	21,535

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 18 CAPITAL COMMITMENTS

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

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 19 COMMITMENTS UNDER LEASES

19.1 OPERATING LEASES

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

Obligations under operating leases comprise	2010 £000s	2009 £000s	2008 £000s
Land & Buildings			
Not later than 1 year	658	643	644
Later than 1 year and not later than 5 years	1,794	1,977	2,069
Later than 5 years	1,439	1,733	2,077
	3,891	4,353	4,790
Other			
Not later than 1 year	1	0	0
Later than 1 year and not later than 5 years	1	0	0
Later than 5 years	0	0	0
	2	0	0

19.2 FINANCE LEASES

The Trust has no obligations under finance leases.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 20 COMMITMENTS UNDER PFI CONTRACTS

20.1 OFF BALANCE SHEET PFI SCHEMES

The Trust has no obligations under off-balance sheet PFI schemes.

20.2 ON BALANCE SHEET PFI SCHEMES

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

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

The Trust is committed to make the following payments in future years.

	2010 £000s	2009 £000s	2008 £000s
Expiry within 1 yr	1,303	1,277	1,257
2 to 5 years (inclusive)	5,437	5,327	5,053
6 to 10 years (inclusive)	7,331	7,185	6,966
11 to 15 years (inclusive)	7,973	7,816	7,768
16 to 20 years (inclusive)	8,672	8,504	8,660
21 to 25 years (inclusive)	3,370	5,149	7,640
26 to 30 years (inclusive)	0	0	0
31 to 35 years (inclusive)	0	0	0
	<u>34,086</u>	<u>35,258</u>	<u>37,344</u>
Less interest element	18,631	19,731	21,873
	<u>15,455</u>	<u>15,527</u>	<u>15,471</u>

20.3 CHARGE TO THE NET EXPENDITURE ACCOUNT AND FUTURE COMMITMENTS

	2010 £000s	2009 £000s	2008 £000s
Amounts included within operating expenses in respect of off balance sheet PFI transactions	0	0	0
Amounts included within operating expenses in respect of the service element of on balance sheet PFI transactions	559	548	539
	<u>559</u>	<u>548</u>	<u>539</u>

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

	2010 £000s	2009 £000s	2008 £000s
Expiry within 1 year	569	559	550
Expiry within 2 to 5 years	2,374	2,332	2,146
Expiry within 6 to 10 years	3,201	3,145	2,959
Expiry within 11 to 15 years	3,483	3,421	3,299
Expiry within 16 to 20 years	3,789	3,722	3,678
Expiry within 21 to 25 years	1,472	2,253	3,245
	<u>14,888</u>	<u>15,432</u>	<u>15,877</u>

20.4 OTHER ON BALANCE SHEET PFI CAPITAL COMMITMENTS (scheme in construction phase):

This contract is for the development of the new Acute Hospital for the South West and under IFRC112, the asset is treated as an asset of the imputed finance lease charge and service charges.

The annual Unitary Charge payment is estimated at £14,861,000 (Service element £4,548,000) payable after construction is complete, which is anticipated to be Spring 2010. The contract will run for 30 years.

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

The anticipated imputed Finance lease charges and one off cash injection, relating specifically to the new Acute Hospital contract are shown in the table below.

The Trust is committed to make the following payments in future years.

	2010 £000s	2009 £000s
Expiry within 1 yr	0	0
2 to 5 years (inclusive)	136,061	0
6 to 10 years (inclusive)	68,890	0
11 to 15 years (inclusive)	75,518	0
16 to 20 years (inclusive)	66,247	0
21 to 25 years (inclusive)	73,409	0
26 to 30 years (inclusive)	97,811	0
31 to 35 years (inclusive)	30,381	0
	<hr/>	<hr/>
	548,317	0
Less interest element	324,409	0
	<hr/>	<hr/>
	223,908	0

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

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 21 OTHER FINANCIAL COMMITMENTS

The Trust has not entered into any cancellable contracts (which are not leases or PFI contracts).

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 22 FINANCIAL INSTRUMENTS

22.1 FINANCIAL GUARANTEE, INDEMNITIES AND LETTERS OF COMFORT

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

The Trust has not entered into any quantifiable guarantees, indemnities or provided letters of comfort.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 23 CONTINGENT LIABILITIES

Clinical Negligence

The Trust has contingent liabilities of £1,678,375 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:

	2010 £000s	2009 £000s
Total estimate of contingent clinical negligence liabilities	1,678	2,045
Amount recoverable from the Clinical Negligence Central Fund	(1,678)	(2,045)
Net Contingent Liability	0	0

In addition to the above contingent liability, provisions for clinical negligence are given in Note 17.

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.

Agenda for Change Clustering

Following assimilation to the new Agenda For Change pay scales, a number of Trust staff asked to have their outcomes reviewed as they disputed the banding of their post. This review process is being taken forward in partnership with Trade Union Side (TUS). A clustering anomaly has arisen where staff in particular posts have been made aware of the outcome of their review, which may have increased their banding and therefore pay. Other staff in similar posts did not take the opportunity to ask for a review and are therefore outside the process and remain on their original banding and pay. TUS have asked that all staff within a cluster are treated according to the review outcome. Management have agreed to discuss this further with unions and staff to consider whether any further negotiations are possible, given that the stipulated deadlines for requesting reviews has passed. However, at this stage the Western Trust considers that it can't establish the extent to which claims could be made, nor can it make a reliable estimate of any potential claims under the employment legislation that may arise from Industrial Tribunal Hearings. The Trust therefore recognises this as a contingent liability under IAS 37.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 24 RELATED PARTY TRANSACTIONS

The Trust is an arms length body of the DHSSPS and as such DHSSPS is a related party from which the Trust has received income during the year of £450 million.

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

Non Executive Directors

Some of the Trust's non-executive directors have disclosed interests with organisations from which the Trust purchased services during 2009/10. Set out below are details of the amounts paid to these organisations. In none of the cases listed did the non-executive directors have any involvement in the decisions to procure the services from the organisations concerned.

Name and Organisation	Role	Amount paid by Trust during 2009/10 £'000
Mr Niall Birthistle (North West Play Resource Centre (trading as the Play House))	Chairman/Non-Executive Director	2
Mrs Stella Cummings (British Red Cross)	Trustee	46
Mrs Barbara Stuart (EXTERN)	Board Member	984
Mrs Joan Doherty (Londonderry Methodist City Mission)	Committee Member	73

Mr Gerard Guckian, Chairman

Mr Guckian's brother was the Director of Finance in the Northern HSC Trust until September 2009. From September 2009 he has been the Director of Finance in the South Eastern HSC Trust. During the year, the Western HSC Trust received income of £208,881 and £109,610 from the Northern HSC Trust and South Eastern HSC Trust respectively. For the same period the Western HSC Trust made payments of approximately £5,764 and £394,000 to the Northern and South Eastern HSC Trusts respectively for the provision of goods and services.

Other Board Members and Senior Managers

Some other Trust Board members and senior managers have disclosed interests in organisations from which the Trust purchased services in 2009/10. The details are set out below. 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's Ambulance. During the year, the Trust made payments to St John's Ambulance of £16,000.

Mr Alan Corry Finn, Executive Board Member

Mr Corry Finn is Chairman of Northern Ireland Hospice voluntary organisation. Payments amounting to £49,000 were paid to NI Hospice for services provided 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 £439,000 were paid to Action Mental Health during the year.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 25 THIRD PARTY ASSETS

The Trust held £1,876,899 Cash at bank and in hand at 31/3/10 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 26 FINANCIAL PERFORMANCE TARGETS

26.1 REVENUE RESOURCE LIMIT

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

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

	2010 Total £000s	2009 Total £000s
HSCB	421,104	413,539
SUMDE & NIMDTA	6,836	6,201
DHSSPS (excl non cash)	3,669	656
Other Gov Department	0	0
Non cash RRL (from Dept)	81,438	30,636
Prior Year Adjustment for GIA	0	7,322
Revenue Resource Limit	513,047	458,354

26.2 CAPITAL RESOURCE LIMIT

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

	2010 Total £000s	2009 Total £000s
Gross Capital Expenditure	25,384	30,877
(Receipts from sales of fixed assets)	(80)	(56)
Net capital expenditure	25,304	30,821
Capital Resource Limit	25,304	30,822
Overspend/(Underspend) against CRL	0	(1)

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 26 FINANCIAL PERFORMANCE TARGETS

26.3 FINANCIAL PERFORMANCE TARGETS

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

	2009-10 £000s	2008/09 £000s
Net Expenditure	(512,989)	(458,310)
RRL	513,047	458,354
Surplus(Deficit) against RRL	58	44
Break Even cumulative position (opening)	44	56
Other Adjustments	0	0
Break Even Cumulative Position (closing)	102	100

Materiality Test:

	2009-10 %	2008/09 %
Break Even in year Position as % of RRL	0	0.01%
Break Even cumulative Position as % of RRL	0	0.022%

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 27 LOSSES & SPECIAL PAYMENTS

TYPE OF LOSS	NO. OF CASES	VALUE £	2008/09	
			CASES	£
1. Cash Losses – Theft, fraud etc	1	22	2	164
2. Cash Losses – Overpayments of salaries, wages and allowances	7	2,022	13	7,584
3. Cash Losses – Other causes(including unvouched and incompletely vouched payments)	0	0	0	0
4. Nugatory and fruitless payments – Abandoned Capital Schemes	0	0	0	0
5. Other nugatory and fruitless payments	0	0	0	0
6. Bad debts and claims abandoned	107	45,183	260	61,870
7. Stores and Inventory Losses – Theft, fraud, arson (whether proved or suspected) etc				
i. Bedding and linen	0	0	0	0
ii. Other equipment and property	6	2,714	17	364,522
8. Stores and Inventory Losses – Incidents of the service (results of fire, flood etc)	0	0	0	0
9. Stores and Inventory Losses – Deterioration in store	28	15,361	32	42,698
10. Stores and Inventory Losses – Stocktaking discrepancies	0	0	0	0
11. Stores and Inventory Losses – Other causes				
i. Bedding and linen	0	0	1	150
ii. Other equipment and property	67	3,600	111	115,785
12. Compensation payments (legal obligation)				
i. Clinical Negligence	25	357,293	28	1,323,500
ii. Public Liability *	3	842,500	6	46,500
iii. Employers Liability	12	46,749	14	113,917
13. Ex-gratia payments – Compensation payments (including payments to patients and staff)	34	39,728	18	4,347
14 Ex-gratia payments – Other payments	1	16,692	2	16,649
15 Extra statutory payments	0	0	0	0
16 a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil	0	0	0	0
b. Damage to vehicles	2	3,457	8	9,706
TOTAL	293	1,375,321	512	2,107,392

The Trust paid £775,000 for an out of court settlement originating in respect of a legal case lodged against the former Sperrin Lakeland Trust.

27.1 SPECIAL PAYMENTS

The Trust made no special payments or gifts during the financial year.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

NOTE 28 POST BALANCE SHEET EVENTS

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

WESTERN HEALTH & SOCIAL CARE TRUST
PATIENTS' / RESIDENTS' MONIES ACCOUNTS
YEAR ENDED 31 MARCH 2010

WESTERN HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

STATEMENT OF WESTERN 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 Western HSC Trust is required to prepare and submit accounts in such form as the Department of Health, Social Services and Public Safety 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.

Patients' & Residents' Monies Account Audit Certificate 2009-10

Western Health and Social Care Trust

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

I certify that I have audited the account for the year ended 31 March 2010 which the Western Health and Social Care Trust is required by the Health and Personal Social Services (Northern Ireland) Order 1972, as amended, to prepare and submit in such a form as the Department of Health, Social Services and Public Safety may direct.

Respective responsibilities of the Trust, Chief Executive and auditor

As explained more fully in the Statement of Trust and Chief Executive's Responsibilities, the Chief Executive is responsible for the preparation of the account 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. My responsibility is to audit the account in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

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

Opinion on Regularity

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

Opinion on financial statements

In my opinion:

- the account properly presents the receipts and payments of the monies held on behalf of patients/residents by Western Health and Social Care Trust for the year ended 31 March 2010 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended, and Department of Health, Social Services and Public Safety directions issued thereunder.

Matters for which I report by exception

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

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

Report

I have no observations to make on these financial statements.



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

1 July 2010

WESTERN HEALTH & SOCIAL CARE TRUST

YEAR ENDED 31 MARCH 2010

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS / RESIDENTS

Previous Year		RECEIPTS	
£	Balance As 1 April 2009	£	£
1,471,218	1. Investments (at cost)	0	
114,841	2. Cash at Bank	1,775,348	
5,790	3. Cash in Hand	<u>5,760</u>	1,781,108
1,405,598	Amounts Received in the Year		1,082,404
72,897	Interest Received		15,956
<u>3,070,344</u>	TOTAL		<u>2,879,468</u>

PAYMENTS			
1,289,236	Amounts paid to or on behalf of Patients/Residents		1,002,569
	Balance at 31 March 2010		
0	1. Investments (at Cost)	1,675,916	
1,775,348	2. Cash in Bank	193,023	
5,760	3. Cash in Hand	7,960	1,876,899
<u>3,070,344</u>	TOTAL		<u>2,879,468</u>

Cost Price	Schedule of investments held at 31 March 2010	Nominal Value	Cost Price
£		£	£
1,471,218	Investment	1,675,916	1,675,916

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

Loddy Mitchell

Director of Finance & Contracting

23 June 2010

Date

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

Carie Hy

Chief Executive

23 June 2010

Date