

**Northern Ireland Ambulance Service HSC Trust**

**Annual Accounts**

**For the year ended 31 March 2010**

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**For the year ended 31 March 2010**

**The Accounting Officer authorised these financial statements for issue on**

**27<sup>th</sup> May 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**

**30<sup>th</sup> June 2010**

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**NORTHERN IRELAND AMBULANCE SERVICE HSC 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **STATEMENT OF NORTHERN IRELAND AMBULANCE SERVICE HSC 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 Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service HSC Trust, of its income and expenditure and cash flows for the financial year.

In preparing the financial statements the Trust is required to:

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

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mr L McIvor of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the Trust. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety. The Accounting Officer is also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

**NORTHERN IRELAND AMBULANCE SERVICE HSC 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 17 to 82) which I am required to prepare on behalf of the Northern Ireland Ambulance Service 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

27 May 2010

.....Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (page 17 to 82) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



.....Chairman

27 May 2010

.....Date



.....Chief Executive

27 May 2010

.....Date

## **STATEMENT ON INTERNAL CONTROL FOR THE FINANCIAL YEAR 2009/10**

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

The Board of the Northern Ireland Ambulance Service (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the Board, 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 (DHSSPS).

In essence, the role of Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- To enter into and fulfil service level agreements with commissioners;
- To meet statutory financial duties; and
- To maintain and develop relationships with patients, the local community, commissioners and suppliers.

The Trust is directly accountable to the Department of Health, Social Services and Public Safety (DHSSPS) for the performance of these functions.

The Trust works in partnership with the DHSSPS and the Health and Social Care Board (HSCB) through groups such as the Commissioning Group for Ambulance Services (CGAS) and the Performance Management and Service Improvement team at HSCB. The Trust also works closely with other partner organisations through the establishment and representation on various working groups, for example local ambulance liaison groups. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care.

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

The system of internal control is designed to manage risk to a reasonable level rather than 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; and
- 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 NIAS 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 Board decisions;
- a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers; and
- standing orders and standing financial instructions, including the establishment of an audit committee, remuneration committee, clinical governance committee and risk management 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 periodic annual financial reports which indicate financial performance against the forecast;
- setting targets to measure financial and other performances;
- clearly defined capital investment control guidelines; and
- as appropriate, formal budget management disciplines.

The Trust has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed. Annual audit plans are based on this analysis. In 2009/10 Internal Audit reviewed the following systems:

- Payroll (including Human Resources);
- Non-pay Expenditure;
- Bank & Cash;
- Budgetary Control;
- General Ledger;
- Ordering & Receipt of Goods;
- Charitable Funds.

In the annual report, the Internal Auditor's overall opinion for the year ended 31 March 2010 was that there was a satisfactory system of internal control within NIAS designed to meet the Trust's objectives. However, weaknesses in control were identified in a number of areas. In particular, limited assurance was provided in relation to the effective management of standing orders in respect of the timeliness of market testing when existing orders expired.

Observations on the formalisation of local risk registers and the development of authorisation frameworks were also made. The Trust also continues to roll out the Resource Management Centre across the service to harmonise practice and policies between divisions for operational staff.

Internal audit also carried out a number of corporate risk-based audits and have made a number of observations in Records Management, Risk Management and Information Communications Technology. Observations were made in a number of areas, for example the requirement to deliver refresher training on risk management to staff and to finalise and disseminate a revised Business Continuity Operational Plan.



Recommendations to address these control weaknesses have been or are currently being implemented.

Internal Audit also carried out a follow up review on previous audit recommendations. Significant progress had been made with 91% of previous audit recommendations deemed fully or partially implemented. A small number of audit recommendations remain outstanding. For example, the completeness and timeliness of the signing of Service and Budget Agreements, the embedding of information management and governance principles and practices within the workforce and the absence of a fully funded fleet replacement programme remain as issues. The Trust has made progress in all of these areas and continues to work to fully address these matters.

With regard to the wider control environment the Trust has in place a range of organisational controls, commensurate with the current 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. The Trust continues to review and develop governance structures to respond to best practice and developments.

The Trust Board Clinical Governance Sub Committee continues to meet regularly with four meetings during the year. These meetings are recorded and minutes reported to the Trust Board. During these meetings members are presented with progress updates in relation to service developments in the provision of clinical care and review the Trust's Clinical Risk Register, Clinical Incidents Report and compliance with relevant Controls Assurance Standards as standing items. In order to strengthen these arrangements, a review of the clinical governance structures and terms of reference was undertaken, including a series of workshops for all Trust Board members, with recommendations submitted to Trust Board for implementation during the next financial year.

The Clinical Audit function continues to analyse all clinical information contained in Patient Report Forms which are held electronically. A review of the arrangements for the management of Patient Report Forms was also initiated during the year. A number of Clinical Performance Indicators for a range of clinical conditions has been developed in accordance with those used by the other UK Ambulance Services to facilitate benchmarking with other Services. Using these indicators, regular reports are produced and presented to the Clinical Governance Committee on the standard of clinical care provided for a number of clinical conditions and a presentation of this performance was made during a recent public meeting of Trust Board.

The Trust introduced a team of paramedic clinical support officers to enhance the delivery of safe, quality care through measures such as clinical supervision of front-line ambulance personnel.

The Trust continues to develop, within available resources, the management structure of the operations department. This structure is designed to enable the Trust to meet its PFA targets whilst at the same time delivering a robust system of clinical supervision.

The Trust, in common with other UK Ambulance Services, was engaged in a full assessment of the delivery of Paramedic training by the Health Professions Council which resulted in full open-ended approval of our paramedic training programme being awarded to the Trust. NIAS staff are provided with the education, training and development required in order to fulfil their job role effectively. The annual training plan outlines the key training requirements for NIAS each year.

During the year the actions arising from the recommendations of the reviews previously undertaken by the Department of Health's Healthcare Associated Infections (HCAI) and Cleanliness Division, in relation to healthcare acquired infection, and the Regulation and Quality Improvement Authority

(RQIA), in regard to HSC Quality Assurance Standards, were addressed. Progress against these actions was reported to Trust Board through the Clinical Governance Committee.

In accordance with these recommendations, the NIAS Infection Prevention and Control Group was formed to oversee and monitor infection prevention and control (IPC) arrangements and practices within the Trust. This Group met bi-monthly and the meetings were recorded and reported to the Clinical Governance Committee. The Infection Prevention and Control Policy and Procedures were revised and submitted to Trust Board following review and quality assurance by RQIA. The range of cleaning materials and equipment, arrangements for vehicle cleaning, personal protective equipment and hand hygiene were also reviewed and an observational audit of adherence to IPC procedures and practice undertaken.

The Trust's recruitment and selection policies are based on the principle of equality of opportunity and controls are in place to ensure that all such decisions are taken in accordance with the relevant legislation.

With regard to estate management, decisions are taken within the context of an estate plan, which prioritises management action based on an assessment of risk. During the year the Trust secured Outline Business Case approval for its programme of estate renewal and replacement. Work is ongoing to develop and secure approval for individual business cases for specific developments. Capital funding has been identified for 2010/11 to progress estate refurbishment and maintenance. The Trust reports on Fire Code compliance on a regular basis to the Department and, in conjunction with Health Estates, is further developing its Estate Strategy with particular regard to Health and Safety, Fire Code and the Disability Discrimination Act.

### ***Capacity to handle risk***

The Board of the Northern Ireland Ambulance Service HSC Trust has established a Risk Management Committee (RMC), which has a sub-committee of the Board, and is responsible for overseeing all aspects of risk management within the organisation. The RMC meets on a quarterly basis and reviews the Corporate Risk Register, compliance with Controls Assurance Standards and the report of Untoward Incidents as standing items, as well as other health and safety and risk management issues. The meetings are recorded and the minutes are reported to the Trust Board. The Trust's Medical Director has been given delegated responsibility for risk management and a full time Risk Manager has been in post since July 2005. In order to strengthen the arrangements for Risk Management within the Trust, the Committee structures and terms of reference were reviewed. A number of workshops were held for all members of Trust Board with a series of recommendations submitted to Trust Board for implementation in the incoming year.

The NIAS Risk Management Strategy was reviewed and amended in accordance with Internal Audit findings. This review also incorporated Records Management and information governance and amendments to the Trust's untoward incident reporting procedure. The updated strategy was presented to and ratified by Trust Board. Comparative incident reporting data for UK Ambulance Services was also presented to the RMC for benchmarking purposes.

During the year the recommendations proposed after the review to reduce risk in pharmacy services provision for NIAS were substantively implemented. Revised and updated Medicines Management Policy and Procedures were presented to and ratified by Trust Board. The new policy and procedures were approved by the DHSSPS and Home Office as being compliant with statutory requirements, regulations and legislation. A single pharmacy to supply NIAS was identified and the new arrangements introduced in four of the five Divisions, with the commencement of roll-out to the remaining Division by year end.

## *The risk and control framework*

The Trust's Risk Management Strategy, which was reviewed during the year, specifies a number of reactive and proactive ways in which risk can be identified. The means of identification include, although not exclusively, untoward incident reporting, complaints management, risk assessment, claims management, controls assurance, benchmarking and consultation with staff and service users. The strategy also places upon all Trust employees the responsibility to be aware of and to report any and all risks to which they or the Trust are exposed.

Identified risks are recorded on the Risk Register, evaluated and, if necessary re-evaluated, in line with the AS/NZS 4360 Risk Management Standard. In accordance with the strategy this takes into account the likelihood and potential impact on the Trust's patients, employees, environment, reputation and resources. This evaluation then prompts the development of individual risk treatment plans against which progress is monitored through the Trust's Risk Register, which is reviewed at each meeting of the RMC.

Corporate Risks are those that impact on the organisation as a whole or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register, which is reviewed at each meeting of the Risk Management Committee, and by the responsible manager, on a continual basis.

Local Risks are those which have a localised impact and which can be reduced to an acceptable level by treatment at a local level. These are recorded on the Local Risk Register and are the responsibility of NIAS line management. Local Risk Register updates are forwarded to the relevant Directors for distribution and review at local level on a bi-monthly basis.

During the year work commenced on the development of an Assurance Framework incorporating the Corporate Risk Register in relation to the Trust's corporate objectives including assurance measures that are in place and any gaps that are identified in this assurance. In order to strengthen the risk and control framework a review of current Committee structures and terms of reference was undertaken, with a series of recommendations presented to Trust Board. These were approved and enable the development of an integrated system of risk management and governance, incorporating both clinical and non-clinical risks, through a single Assurance Committee which will be established during the incoming year.

In respect of risks to information, the Trust has updated the Information and Communications Technology Strategy and has participated in a data protection review carried out on behalf of the Office of the First Minister and Deputy First Minister. The Director of Finance and ICT has been appointed as Senior Information Risk Owner (SIRO) to lead the Information Governance risk assessment and management processes within the Trust and advise the Board on the effectiveness of information risk management across the organisation. In recognition of the importance of information confidentiality and security, the Trust has updated both the Risk Management Strategy and the Untoward Incident Procedure to capture and highlight any information governance incidents. In addition, the Trust has established an ICT Steering Group which regularly reviews the management of all information risks and information governance arrangements within the Trust.

The Medical Director has been appointed as the Trust's Caldicott Guardian with particular responsibility for access to, and the use of, person identifiable patient information. The Caldicott Guardian also supports Board recognition of the importance of best practice in relation to the broader information governance agenda.

Work is progressing to implement DHSSPS guidance on Personal and Public Involvement (PPI), led by the Trust's Medical Director. In compliance with Section 20 of The Health and Social Care Reform Act 2009, NIAS developed a Consultation Scheme which outlined plans for the further implementation of PPI and following Trust Board approval, submitted this to DHSSPS in December 2009. The Trust continues to engage with the Patient Client Council in respect of this agenda and a representative of the Patient Client Council attends and participates in Trust Board meetings. In addition the Trust is represented on the regional PPI Forum, lead by the Public Health Agency to develop a collaborative approach to PPI within the HSC family. Benchmarking in respect of PPI implementation continues with other UK Ambulance Services including, for example, engagement with London and South East Coast Ambulance Services.

In fulfilment of the Minister's Priorities for Action target, the NIAS Trust Board formally adopted the DHSSPS Patient and Client Experience standards of respect, attitude, behaviour, communication, privacy and dignity and launched these at its Annual General Meeting in September 2009. Work is continuing to make staff aware of the standards through Induction and Post Proficiency training. In addition, NIAS continues to work with other HSC Trusts on developing and implementing a regional methodology to monitor performance against these standards. This work has begun with patient surveys but is intended to include observations of practice and gathering patient stories. The first monitoring report, reflecting surveys carried out in all Trusts was produced for quarter ending December 2009 provided very positive results in respect of ambulance services.

In line with Departmental guidance, legal services are provided to the Trust by the Department of Legal Services, which is part of the HSC wide Business Services Organisation.

The Trust assessed its compliance with the applicable Controls Assurance Standards which were defined by the Department and against which a degree of progress was expected in 2009/10.

Following the audit, the Trust achieved the following levels of compliance for 2009/10:

Standard	DHSSPS Expected Level of Compliance	Trust Level of Compliance	Reviewed By
Buildings, land, plant and non-medical equipment	70% - 99% (Substantive)	Substantive	Self Assessment
Decontamination of medical devices	70% - 99% (Substantive)	Not Assessed *	
Emergency Planning	70% - 99% (Substantive)	Substantive	Self Assessment
Environmental Cleanliness	70% - 99% (Substantive)	Not Assessed *	
Environment Management	70% - 99% (Substantive)	Substantive	Self Assessment
Financial Management (Core Standard)	70% - 99% (Substantive)	Substantive	Internal Audit
Fire safety	70% - 99% (Substantive)	Substantive	Self Assessment
Fleet and Transport Management	70% - 99% (Substantive)	Substantive	Self Assessment
Food Hygiene	70% - 99% (Substantive)	Not Assessed *	
Governance (Core Standard)	70% - 99% (Substantive)	Substantive	Internal Audit
Health & Safety	70% - 99% (Substantive)	Substantive	Self Assessment
Human Resources	70% - 99% (Substantive)	Substantive	Self Assessment
Infection Control	70% - 99% (Substantive)	Substantive	Self Assessment
Information Communication Technology	70% - 99% (Substantive)	Substantive	Internal Audit
Management of Purchasing and Supply	70% - 99% (Substantive)	Substantive	Self Assessment
Medical Devices and Equipment Management	70% - 99% (Substantive)	Substantive	Internal Audit
Medicines Management	70% - 99% (Substantive)	Substantive	Self Assessment
Records Management	70% - 99% (Substantive)	Substantive	Internal Audit
Research Governance	70% - 99% (Substantive)	Not Assessed *	
Risk Management (Core Standard)	70% - 99% (Substantive)	Substantive	Internal Audit
Security Management	70% - 99% (Substantive)	Substantive	Self Assessment
Waste Management	70% - 99% (Substantive)	Substantive	Self Assessment

\* Refer to Departmental Guidance HSS (PPM) 1/2005 – not applicable to the Trust

The Trust has met the required levels of compliance as determined by the Department.

The Trust continues to develop systems and processes to ensure compliance with Controls Assurance Standards. An action plan will be developed for any areas of non-compliance within controls assurance standards and progress against the plan will be monitored throughout the year.

The Trust will continue to work with DHSSPS and the Regional HSC Board to deliver efficiencies in line with public consultation and maintain financial balance. Significant challenges have been identified which will require the health care system to adopt a whole-system approach to resolve. NIAS remains fully committed to playing its part in the delivery of safe, quality services within a constrained financial environment.

The age-profile of the ambulance vehicles in service remained an issue and a risk for the Trust in 2009/10 insofar as planned investment in vehicle replacement did not fully materialise. Investment since 2008/09 has improved the position. However, this needs to be sustained to consolidate the improvement and achieve the goal of a fully-funded fleet replacement programme and appropriate fleet profile. The Trust has identified a requirement of £3.6 million for capital investment in fleet in 2010/11 and awaits the necessary business case approval. The Trust will continue to work with the DHSSPS to enable the release of funding to ensure that the benefits of the significant investment are not lost and that fleet can be replaced in an appropriate, planned and timely manner.

### ***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 Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee, Risk Management Committee and Clinical Governance Committee. A plan to address weaknesses and ensure continuous improvement to the system is in place.

The process of maintaining and reviewing the effectiveness of internal control is embedded throughout the organisation. In particular:

The Trust Board exercises financial supervision and control by:

- Approving the financial strategy;
- Requiring the submission and approval of budgets within approved allocations/overall income;
- Defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money); and
- Defining specific responsibilities placed on directors and employees as indicated in the Scheme of Delegation Document.

All members of the Board and employees, severally and collectively, are responsible for:

- The security of the property of the Trust;
- Avoiding loss;
- Exercising economy and efficiency in the use of resources; and
- Conforming to the requirements of Standing Orders, Standing Financial Instructions, Financial Procedures, the Scheme of Delegation and other financial procedures which the Director of Finance may issue.

The Audit Committee's primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control system is maintained. The Committee's core activities relate to internal financial control issues. This includes the following:

- Safeguarding of assets;
- Maintenance of proper accounting records;
- The reliability of financial information;
- Independence and effectiveness of internal and external audit;
- Effectiveness of internal financial control systems; and
- The control environment (including measures to prevent and detect fraud).

The duties of the Audit Committee can be categorised as follows:

The Committee shall contribute to the review of the establishment and maintenance of an effective system of integrated governance, risk management and internal control across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objectives.

The Committee shall ensure that there is an effective Internal Audit Function established by management that meets the Government Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chief Executive and Board.

The Committee shall review the work and findings of the External Auditor and consider the implications of, and management's responses to, their work.

The Audit Committee shall review the findings of other significant assurance functions, both internal and external to the organisation, and consider the implications for the governance of the organisation.

These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DHSSPS commissioned bodies, the Regulation and Quality Improvement Authority (RQIA) or professional bodies with responsibility for the performance of staff or functions (e.g. Royal Colleges, accreditation bodies, etc.).

The Audit Committee shall review the financial extract of the Trust's Annual Report and the Financial Statements before submission to the Board.

The Committee should also ensure that the systems for financial reporting to the Board, including those of budgetary control, are subject to review as to completeness and accuracy of the information provided to the Board.

The Audit Committee shall oversee the adequacy of the Trust's arrangements for ensuring that Value for Money (VFM) is obtained in the expenditure of all public funds entrusted to its care. This will include a review of the findings from, and management's response to, all value for money audit reports issued to the Trust as part of the regional VFM programme sponsored by DHSSPS.

The Clinical Governance Committee is responsible for assuring the NIAS Board that effective and regularly reviewed structures are in place to support the implementation and development of Clinical Governance. The responsibilities of the Clinical Governance Committee include:

- To monitor and oversee all clinical activities occurring within the Trust and provide clinical advice to the Trust Board;
- To ensure that processes for assuring the quality of clinical care are in place and regulated by the Trust;
- To monitor and oversee the establishment of a framework for professional self regulation within the Trust;

- To monitor the development and implementation of national standards of care and practice within the Trust;
- To ensure that there is a system and support for clinical audit and that there is regular audit of patient report forms;
- To ensure that professional performance procedures are in place and understood by all staff;
- To ensure that regular reports are provided to the Trust Board regarding the quality of clinical care delivered by the Trust;
- To monitor and oversee all clinical research and development activities taking place within the Trust;
- To ensure that evidence based health care is fostered;
- To oversee clinical risk assessment procedures and outcomes;
- To oversee the continuing professional development of all staff within the Trust;
- To oversee the clinical complaints procedure and ensure that all lessons are learned from such complaints and action taken to avoid the recurrence of similar problems in the future;
- To monitor critical incident reporting to ensure that all adverse events are identified, openly investigated, lessons are learnt and promptly applied;
- To promote and facilitate a supportive “no-blame” culture, committed to the concept of lifelong learning;
- To ensure that results from clinical review and risk management programmes inform the training agenda;
- To promote, monitor and oversee the Trust’s infection control programme; and
- To oversee the preparation of an Annual report on Clinical Governance.

The Risk Management Committee is responsible for supporting the risk management accountability arrangements within the organisation and ensuring that all risks are properly considered and communicated to the Board as appropriate. Its responsibilities are:

- To develop and deliver a Trust-wide strategy for risk management, establishing key performance indicators and monitoring actual performance against them;
- To review the Trust’s Risk Register on an ongoing basis, and to make recommendations to Trust Board for action as required;
- To review the outcome of serious untoward incidents and to ensure that appropriate remedial action has been taken including measures to prevent reoccurrence;
- To monitor progress and ensure compliance with the DHSSPS Controls Assurance Standards;
- To establish and receive reports from risk related working groups;
- To receive internal and external reviews and assessments relating to the management of risk within the Trust; and
- To make recommendations on the allocation of resources for risk management.

Internal Audit will review, appraise and report upon:

- The extent of compliance with and the financial effect of relevant established policies, plans and procedures;
- The adequacy and application of financial and other related management controls;
- The suitability of financial and other related management data; and
- The extent to which the Trust’s assets and interests are accounted for and safeguarded from loss of any kind arising from:
  - fraud and other offences;
  - waste, extravagance, inefficient administration;
  - poor value for money or other causes.



## **Internal Control Issues – 2009/10**

During 2009/10 the Trust identified a potential threat to achieving financial balance arising from delay in the implementation of efficiency savings and the treatment of planned income. Trust Board was fully appraised of the risk and engaged in developing the strategic direction which informed the actions of the Trust to address this risk. The issue was successfully managed and financial balance achieved at year-end, without compromising the strategic objectives of the organisation.

The Swine Flu pandemic was identified as a very significant risk to business continuity and the delivery of strategic objectives during 2009/10. Appropriate measures were instituted to manage the risk as it developed over a prolonged period and service delivery was maintained throughout the period. The incident identified a number of business continuity issues for NIAS and other health-care organisations which have been identified and addressed. Learning from the incident has been incorporated into systems and processes as appropriate.

Further acute sector change in the health care system took place during 2009/10 which necessitated the revision and enhancement of ambulance resources to compensate for the withdrawal of acute services. This placed a pressure on NIAS in relation to the provision of additional resources, both staff and non-staff, at short notice and with limited prior engagement in the planning process. Whilst NIAS responded positively to the changes and the additional pressures, issues in relation to the planning process and the need for engagement with NIAS in advance of decisions at the earliest possible opportunity have been highlighted to relevant stakeholders. This continues to present a risk for the future and NIAS will engage positively with the key stakeholders to manage this risk.

During 2008/09 the Northern Ireland Audit Office (NIAO) commissioned a review of current corporate governance arrangements within the Trust to include recommendations, where appropriate, as to how this might be improved. The report concluded that the ambulance service “has strong corporate governance arrangements in place, which are appropriate to the size and nature of the organisation”. The report also made a number of observations and recommendations as to how to improve governance and accountability. NIAS Trust Board has acted in response to the specific recommendations made as part of this review and outstanding items have been addressed through the review of governance structures undertaken by NIAS during 2009/10. Action taken in relation to the NIAO review has been communicated to the NIAO. The Trust continues to develop systems and processes to ensure that governance structures and assurance frameworks comply with best practice.

The Chief Executive, as Accounting Officer, is ultimately accountable to the Board and to the Accounting Officer of the DHSSPS for ensuring that the Board meets its obligation to perform its functions within the available financial resources. The Chief Executive has overall executive responsibility for the Trust’s activities, is responsible to the Board for ensuring that its financial obligation and targets are met and has overall responsibility for the Trust’s system of internal control.



Mr Liam McIvor  
Chief Executive

27 May 2010

## **Northern Ireland Ambulance Service**

### **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 Northern Ireland Ambulance Service 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 Chief Executive and auditor**

As explained more fully in the Statement of 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 Northern Ireland Ambulance Service's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Ambulance Service; 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 Northern Ireland Ambulance Service'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 Department of Health, Social Services and Public Safety directions issued under the Health & Personal Social Services (Northern Ireland) Order 1972 as amended; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

- adequate accounting records have not been kept; or
- the financial statements 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  
24 June 2010*

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2010**

	<b>NOTE</b>	<b>2010 £000s</b>	<b>Restated 2009 £000s</b>
<b>Expenditure</b>			
Staff costs	4.1	(44,253)	(43,552)
Depreciation	5.0	(3,851)	(2,800)
Other Expenditure	5.0	<u>(11,687)</u>	<u>(10,995)</u>
		<u>(59,791)</u>	<u>(57,347)</u>
<b>Income</b>			
Income from activities	6.1	1,600	1,491
Other Income	6.2	59	160
Reimbursements receivable	6.3	<u>13</u>	<u>4</u>
		<u>1,672</u>	<u>1,655</u>
<b>Net Expenditure</b>		<b><u>(58,119)</u></b>	<b><u>(55,692)</u></b>
<b>Credit reversal of notional costs</b>			
Cost of capital	5.0	310	381
Notional costs (audit fees)	5.0	<u>25</u>	<u>22</u>
<b>Net Expenditure for the Financial Year</b>		<b><u>(57,784)</u></b>	<b><u>(55,289)</u></b>
<b>Revenue Resource Limit (RRL)</b>	26.1	<u>58,124</u>	<u>55,730</u>
<b>Surplus/deficit against RRL</b>		<b><u>5</u></b>	<b><u>38</u></b>

The notes on pages 21 to 82 form part of these accounts.


All Income and Expenditure is derived from continuing activities.


# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## STATEMENT OF FINANCIAL POSITION AS AT 31 March 2010

	NOTE	2010		Restated 2009		Restated 2008	
		£000s	£000s	£000s	£000s	£000s	£000s
<b>Non Current Assets</b>							
Property, plant and equipment	7.0/7.2/7.4	23,104		23,937		19,962	
Intangible assets	8.0 /8.2/8.4	89		87		47	
Financial assets	9.0	0		0		0	
Trade and other receivables	13.0	50		37		33	
<b>Total Non Current Assets</b>			<b>23,243</b>		<b>24,061</b>		<b>20,042</b>
<b>Current Assets</b>							
Assets classified as held for sale	10.0	2		0		0	
Inventories	12.0	54		70		62	
Trade and other receivables	13.0	1,859		725		5,460	
Other current assets	13.0	97		258		159	
Financial assets	9.0	0		0		0	
Cash and cash equivalents	14.0	96		101		2,104	
<b>Total Current Assets</b>			<b>2,108</b>		<b>1,154</b>		<b>7,785</b>
<b>Total Assets</b>			<b>25,351</b>		<b>25,215</b>		<b>27,827</b>
<b>Current Liabilities</b>							
Trade and other payables	15.0	(12,499)		(14,416)		(12,123)	
Other liabilities	15.0	0		0		0	
<b>Total current liabilities</b>			<b>(12,499)</b>		<b>(14,416)</b>		<b>(12,123)</b>
<b>Non current Assets plus/less Net current Assets/Liabilities</b>			<b>12,852</b>		<b>10,799</b>		<b>15,704</b>
<b>Non Current Liabilities</b>							
Provisions	17.0	(3,155)		(2,775)		(1,954)	
Other payables > 1 yr	15.0	(2,261)		(2,261)		(2,261)	
Financial liabilities	9.0	0		0		0	
<b>Total Non Current Liabilities</b>			<b>(5,416)</b>		<b>(5,036)</b>		<b>(4,215)</b>
<b>ASSETS LESS LIABILITIES</b>			<b>7,436</b>		<b>5,763</b>		<b>11,489</b>
<b>RESERVES</b>							
Donated asset reserve		0		0		0	
Revaluation reserve		6,251		5,205		4,844	
General fund		1,185		558		6,645	
			<b>7,436</b>		<b>5,763</b>		<b>11,489</b>

The financial statements on pages 17 to 20 were approved by the Board on 27 May 2010 and were signed on its behalf by:

Signed  (Chairman) Date 27 May 2010

Signed  (Chief Executive) Date 27 May 2010

The notes on pages 21 to 82 form part of these accounts.

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

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

	Note	General Fund £000s	Revaluation Reserve £000s	Donation Reserve £000s	Total £000s
<b>Balance at 31 March 2008</b>		7,159	4,844	0	12,003
Changes in accounting policy (IFRS)		(514)	0	0	(514)
Change in accounting policy - GIA		0	0	0	0
Transfers of function		0	0	0	0
<b>Restated Balance at 1 April 2008</b>		<b>6,645</b>	<b>4,844</b>	<b>0</b>	<b>11,489</b>
<b>Changes in Reserves 2008-09</b>					
Net gain/(loss) on revaluation of property, plant & equipment	7.2, 7.4	0	368	0	368
(Impairment of property, plant and equipment)	11	0	0	0	0
Net gain/(loss) on revaluation of intangible assets	8.2, 8.4	0	0	0	0
(Impairment of intangible asset)	11	0	0	0	0
Donated asset reserve - transfer to net expend for depreciation		0	0	0	0
Donated asset receipts		0	0	0	0
Non cash charges - cost of capital	5	381	0	0	381
Non cash charges - auditors remuneration	5	22	0	0	22
Transfers between reserves		53	(53)	0	0
Transfer from DHSSPS		0	46	0	46
(Net expenditure for the year)		(55,692)	0	0	(55,692)
Movement - Other		0	0	0	0
<b>Total recognised income and expense for 2008-09</b>		<b>(55,236)</b>	<b>361</b>	<b>0</b>	<b>(54,875)</b>
Grant from parent		49,149	0	0	49,149
<b>Balance at 31 March 2009</b>		<b>558</b>	<b>5,205</b>	<b>0</b>	<b>5,763</b>
<b>Changes in Reserves 2009-10</b>					
Net gain/(loss) on revaluation of property, plant & equipment	7.1, 7.3	0	2,892	0	2,892
(Impairment of property, plant and equipment)	11	0	(1,847)	0	(1,847)
Net gain/(loss) on revaluation of intangible assets	8.1, 8.3	0	0	0	0
(Impairment of intangible asset)	11	0	0	0	0
Donated asset reserve - transfer to net expend for depreciation		0	0	0	0
Donated asset receipts		0	0	0	0
Non cash charges - cost of capital	5	310	0	0	310
Non cash charges - auditors remuneration	5	25	0	0	25
Transfers between reserves		(1)	1	0	0
(Net expenditure for the year)		(58,119)	0	0	(58,119)
<b>Total recognised income and expense for 2009-10</b>		<b>(57,785)</b>	<b>1,046</b>	<b>0</b>	<b>(56,739)</b>
Grant from parent		58,412	0	0	58,412
<b>Balance at 31 March 2010</b>		<b>1,185</b>	<b>6,251</b>	<b>0</b>	<b>7,436</b>

**Analysis of Revaluation Reserve**

	Property, Plant & Equipment £'000	Intangibles £'000	Total £'000
<b>Balance at 31 March 2008</b>	4,844	0	4,844
Changes in accounting policy	0	0	0
<b>Restated Balance at 1 April 2008</b>	<b>4,844</b>	<b>0</b>	<b>4,844</b>
Movements in 2008/09:			
Net gain/ loss on revaluation	368	0	368
Impairment	0	0	0
Transfer from DHSSPS	46	0	46
Transfer to General Fund	0	0	0
Release of reserves to Net Expenditure Account	(53)	0	(53)
<b>Balance at 31 March 2009</b>	<b>5,205</b>	<b>0</b>	<b>5,205</b>
Movements in 2009/10:			
Net gain/ loss on revaluation	2,892	0	2,892
Impairment	(1,847)	0	(1,847)
Transfer to General Fund	1	0	1
Release of reserves to Net Expenditure Account	0	0	0
<b>Balance at 31 March 2010</b>	<b>6,251</b>	<b>0</b>	<b>6,251</b>

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2010

	NOTE	2010 £000s	Restated 2009 £000s
<b>Cashflows from Operating Activities</b>			
Net expenditure after cost of capital & interest		(58,119)	(55,692)
Adjustments for non cash costs		5,651	4,206
(Increase)/decrease in trade & other receivables		(986)	4,632
less movements in receivables relating to items not passing through the net expenditure account:			
movements in receivables relating to capital		0	0
movements in receivables relating to PFI contracts		0	0
(Increase)/decrease in inventories		16	(8)
Increase/(decrease) in trade payables		(1,917)	2,294
less movements in payables relating to items not passing through the net expenditure account:			
movements in payables relating to capital		3,998	(3,723)
movements in payables relating to PFI contracts		0	0
movements in payables relating to finance leases		0	0
Use of provisions		(121)	(131)
<b>Net Cash (Outflow) from Operating Activities</b>		(51,478)	(48,422)
<b>Cashflows from Investing Activities</b>			
(Purchase of property, plant & equipment)		(6,957)	(2,796)
(Purchase of intangible assets)		(12)	(11)
Proceeds of disposal of property, plant & equipment		30	76
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Interest received		0	0
<b>Net Cash (Outflow) from Investing Activities</b>		(6,939)	(2,731)
<b>Cash flows from Financing Activities</b>			
Grant in aid		58,412	49,150
Capital element of payments in respect of finance leases & on balance sheet PFI's		0	0
<b>Net Financing</b>		58,412	49,150
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents in the period</b>		(5)	(2,003)
<b>Cash &amp; Cash Equivalents at the beginning of the period</b>	14	101	2,104
<b>Cash &amp; Cash Equivalents at the end of the period</b>	14	96	101

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 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.

##### **1.2 Changes from UK GAAP to IFRS**

The HSC has prepared its accounts in accordance with International Financial Reporting Standards with the effective date of transition being 1<sup>st</sup> 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 First Time Adoption of IFRS. The main changes from UK GAAP to IFRS from 01 April 2008 are summarised in the tables below:

<b>Net Expenditure Account</b>	<b>UK GAAP at 31 Mar 2008 £'000</b>	<b>IFRS adjustment IAS 19 Employee Benefits £'000</b>	<b>IFRS Restated at 01 Apr 2008 £'000</b>
Staff Costs	(38,111)	(492)	(38,603)
Rental under Operating Leases	(156)	(22)	(178)

<b>Net Expenditure Account</b>	<b>UK GAAP at 31 Mar 2009 £'000</b>	<b>IFRS adjustment IAS 19 Employee Benefits £'000</b>	<b>IFRS Restated at 31 Mar 2009 £'000</b>
Staff Costs	(43,526)	(26)	(43,552)
Rental under Operating Leases	(182)	2	(180)



## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

<b>Statement of Financial Position</b>	UK GAAP at 31 Mar 2008 £'000	IFRS adjustment IAS 19 Employee Benefits £'000	IFRS Restated at 01 Apr 2008 £'000
Trade & other Payables	(11,609)	(514)	(12,123)

<b>Statement of Financial Position</b>	UK GAAP at 31 Mar 2009 £'000	IFRS adjustment IAS 19 Employee Benefits £'000	IFRS Restated at 31 Mar 2009 £'000
Trade & other Payables	(13,878)	(538)	(14,416)

#### **1.3 Accounting Convention**

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

#### **1.4 Currency and Rounding**

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

#### **1.5 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

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

- the item has a 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 January 2010 was considered by LPS to be not materially different from 31 March 2010 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

##### **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 2009, fixtures and equipment were carried at replacement cost, as assessed by indexation. From 1 April 2008 short life IT assets are not indexed. Short life is defined as a useful life of up to and including 5 years. The carrying value of existing assets at that date were written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

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

##### **Revaluation Reserve**

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

#### **1.6 Depreciation, Amortisation and Impairments**

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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

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:

<b>Asset Type</b>	<b>Asset Life</b>
Freehold Buildings	5 - 51 years
Leasehold Property	Remaining period of lease
IT Assets	3 - 10 years
Intangible Assets	3 - 10 years
Other Equipment	3 - 15 years

#### **1.7 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.

#### **1.8 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.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

#### **1.9 Component Accounting**

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

#### **1.10 Intangible Assets**

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

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

#### **Recognition**

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Trust; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

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

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

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.

##### **1.11 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 General Fund.

##### **1.12 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 Fund. 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 the General Fund.

##### **1.13 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

##### **1.14 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 relate 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.

##### **1.15 Investments**

The Trust does not have any investments.

##### **1.16 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.

##### **1.17 Cash and Cash Equivalents**

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

##### **1.18 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

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.

#### **1.19 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.



## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

- Financial Risk Management

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

- Currency Risk

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

- Interest Rate Risk

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

- Credit Risk

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

- Liquidity Risk

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

#### **1.20 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

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.

#### **1.21 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.

#### **1.22 Contingencies**

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

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

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.

#### **1.23 Employee Benefits**

##### **Short-term Employee Benefits**

Under the requirements of IAS 19, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a representative sample to ascertain leave balances as at 31 March 2010.

##### **Retirement Benefit Costs**

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

The costs of early retirements are met by the Trust and charged to the 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 was 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.

#### **1.24 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

##### **1.25 Third Party Assets**

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

##### **1.26 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, Note 26 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 plus interest bearing debt, except for donated assets, where the charge is nil.

##### **1.28 Reserves**

###### **General Fund**

The General Fund accounts for the Net Expenditure Account accumulated surpluses and deficits. Grant in aid funding is also credited to the General Fund.

###### **Revaluation Reserve**

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

###### **Donated Assets Reserve**

The donated asset reserve represents the net book value of assets donated to the Trust.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

##### **1.29 Accounting Standards that have been Issued but have not yet been Adopted**

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

Standards Issued by IASB not included in 2009-10 FReM

IFRICs:

- 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 is likely to be applicable in the public sector context.

IFRSs:

- IFRS 9 Financial Instruments

Financial Assets

IFRS 9 introduces new requirements for classifying and measuring financial assets that must be applied starting 1 January 2013.

All financial assets are initially measured at fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

For subsequent measurement IFRS 9 divides all financial assets that are currently in the scope of IAS 39 into two classifications – those measured at amortised cost and those measured at fair value. Classification is made at the time the financial asset is initially recognised, namely when the entity becomes a party to the contractual provisions of the instrument.

Financial assets held by the public sector generally fall into the following categories:

- trade receivables and similar debts;
- loans held for policy purposes (e.g. student loans, loans in connection with economic development);
- loans to sponsored bodies.

These would appear to meet the tests in IFRS 9 to be subsequently measured at amortised cost, namely that they are held to maturity and that the cash flows are in relation to the payment of principal and interest only.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

##### Equity Instruments

All equity investments in scope of IFRS 9 are to be measured at fair value in the balance sheet, with value changes recognised in profit or loss, except for those equity investments for which the entity has elected to report value changes in 'other comprehensive income'. There is no 'cost exception' for unquoted equities.

Notwithstanding the above, the standard contains guidance on when cost may be the best estimate of fair value and also when it might not be representative of fair value.

Given that IAS 39 is currently interpreted by FReM to require that equity investments in public bodies outside the departmental boundary are to be measured at historical cost less any impairment, there does not appear to be any basis to conclude that this interpretation would not continue when IFRS 9 is introduced.

However, the method of valuation of other investments would potentially need to be reviewed to ascertain if any change will be required.

##### Embedded Derivatives

The embedded derivative concept of IAS 39 is not included in IFRS 9. It is unlikely that any of these have been identified in the financial assets of the public sector, but if they have, they will no longer require to be separated and separately disclosed. Instead the fair value of the financial asset will be assessed based on the cash flows including the embedded derivative.

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

The below table summarises the amendments to accounting standards that come into effect after the 2009-10 period. With the exception of the changes to IAS 17 it is unlikely that any of these will lead to significant change for public sector entities.

<b>Standard</b>	<b>Description of Revision</b>	<b>Application date</b>	<b>Comments</b>
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

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

<b>Standard</b>	<b>Description of Revision</b>	<b>Application date</b>	<b>Comments</b>
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 IFRSs	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 IFRSs	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 IFRSs	Annual periods beginning on or after 1 January 2010	Clarification surrounding disclosures. Unlikely to have a significant impact on the HSC environment.
IFRS 8	Operating Segments — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 January 2010	Segment assets not required to be disclosed unless regularly reported to the CODM.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

<b>Standard</b>	<b>Description of Revision</b>	<b>Application date</b>	<b>Comments</b>
IAS 1	Presentation of Financial Statements — Amendments resulting from April 2009 Annual Improvements to IFRSs	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 IFRSs	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 IFRSs	Annual periods beginning on or after 1 January 2010	Leases 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 IFRSs	Annual periods beginning on or after 1 January 2010	Allocation of goodwill in an impairment test is unlikely to apply to HSC
IAS 38	Intangible Assets — Amendments resulting from April 2009 Annual Improvements to IFRSs	Annual periods beginning on or after 1 July 2009	Accounting for intangible assets acquired in a business combination. Is unlikely to apply to HSC



**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

<b>Standard</b>	<b>Description of Revision</b>	<b>Application date</b>	<b>Comments</b>
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 IFRSs	Annual periods beginning on or after 1 January 2010	Unlikely to apply to HSC

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 2 FIRST TIME ADOPTION OF IFRS

##### 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
<b>Reserves at 31 March 2008 under UK GAAP</b>	7,159	4,844	0
IAS 16 Property, plant & equipment	0	0	0
IAS 17 Leases additions	0	0	0
IAS 17 Leases liabilities	(22)	0	0
IAS 19 Employee benefits	(492)	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
	<hr/>	<hr/>	<hr/>
<b>Reserves at 1 April 2008 under IFRS</b>	<b>6,645</b>	<b>4,844</b>	<b>0</b>

The adjustments to the General Reserve are to account for the full cost of untaken leave that has been earned at the year end as a result of implementing IAS 19 Employee Benefits as well as the additional cost of spreading lease incentives over the term of the lease as a result of implementing SIC 15 Operating Leases – Incentives.

##### 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
<b>Reserves at 31 March 2009 under UK GAAP</b>	1,096	5,205	0
IAS 16 Property, plant & equipment	0	0	0
IAS 17 Leases	0	0	0
IAS 17 Leases liabilities	(20)	0	0
IAS 19 Employee benefits	(518)	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
	<hr/>	<hr/>	<hr/>
<b>Reserves at 1 April 2009 under IFRS</b>	<b>558</b>	<b>5,205</b>	<b>0</b>

The adjustments to the General Reserve are to account for the additional trade payable of the full cost of untaken leave that has been earned at the year end as a result of implementing IAS 19 Employee Benefits as well as the reduction in the additional cost of spreading lease incentives over the term of the lease as a result of implementing SIC 15 Operating Leases – Incentives.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 2 FIRST TIME ADOPTION OF IFRS**

##### **2.3 Reconciliation of UK GAAP reported Net expenditure to IFRS for the year ended 31 March 2009**

	<b>£000s</b>
<b>Net Expenditure for 2008-09 under UK GAAP</b>	<b>(55,685)</b>
IAS 16 Property, plant & equipment	0
IAS 17 Leases	2
IAS 19 Employee benefits	(26)
IAS 38 Intangible assets	0
IFRS 5 Non Current assets held for sale	0
IFRIC 12 Service Concession Arrangements	0
Cost of capital adjustment	17
	<hr/>
<b>Net Expenditure for 2008-09 under IFRS</b>	<b><u>(55,692)</u></b>

The increase in net expenditure is as a direct result of the increase in trade payables. This is due to the increase in the cost of untaken leave from the previous year as well as the decrease in the cost of leases due to the effect of lease incentives. The cost of capital adjustment reflects the decrease in total net assets as a result of the increase in trade payables.

In addition to the cash balances of £101k reported under GAAP at 31 March 2009, the Trust held cash equivalents of £nil. These were reported under UK GAAP as investments.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 3 SEGMENTAL ANALYSIS**

#### **3.1 Analysis of Net Expenditure by Segment**

As the Trust Board of the Northern Ireland Ambulance Service in its capacity as the 'Chief Operating Decision Maker' receives financial information for the Trust as a whole and makes decisions based on the provision of an ambulance service for the whole of Northern Ireland, it is appropriate that the Trust reports on a one operational segment basis.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC 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

	<b>2010</b>			<b>2009</b>
	<b>Total</b>	<b>Permanently</b>	<b>Others</b>	<b>Total</b>
	<b>£000s</b>	<b>employed staff</b>	<b>£000s</b>	<b>£000s</b>
		<b>£000s</b>		
Wages & salaries	37,507	36,941	566	36,045
Social security costs	2,771	2,771	0	2,910
Other pension costs	3,975	3,975	0	4,597
<b>Sub-Total</b>	<b>44,253</b>	<b>43,687</b>	<b>566</b>	<b>43,552</b>
Less recoveries in respect of outward secondments	<u>0</u>			<u>0</u>
<b>Total Net Costs</b>	<b><u>44,253</u></b>			<b><u>43,552</u></b>

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

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 was 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:

	<b>2010</b>			<b>2009</b>
	<b>Total</b>	<b>Permanently</b>	<b>Others</b>	<b>Total</b>
	<b>No.</b>	<b>employed staff</b>	<b>No.</b>	<b>No.</b>
		<b>No.</b>		
Medical and dental	2	2	0	2
Nursing and midwifery	0	0	0	0
Professions allied to medicine	0	0	0	0
Ancillaries	0	0	0	0
Administrative and clerical	86	68	18	79
Ambulance staff	1,040	1,033	7	1,044
Works	3	2	1	2
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b><u>1,131</u></b>	<b><u>1,105</u></b>	<b><u>26</u></b>	<b><u>1,127</u></b>

There are no staff engaged on capital projects.

**NORTHERN IRELAND AMBULANCE SERVICE HSC 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 £100)	Salary, including Performance Pay £000s	Benefits in Kind (Rounded to nearest £100)			CETV at 31/03/09 £000s	CETV at 31/03/10 £000s	
<b>Non-Executive Members</b>									
D Smyth (until 30 September 2008)	-	-	10 - 15 (20 - 25*)	-	-	-	-	-	-
P Archer (appointed 16 October 2008)	20-25	-	10 - 15 (20 - 25*)	-	-	-	-	-	-
M Greer (until 17 May 2009)	0 - 5 (5-10*)	-	5 - 10	-	-	-	-	-	-
M Hanratty	5 - 10	-	5 - 10	-	-	-	-	-	-
F Hughes	5 - 10	-	5 - 10	-	-	-	-	-	-
S Mullan	5 - 10	-	5 - 10	-	-	-	-	-	-
N McKinley (appointed 01 May 2009)	5 - 10 (5 - 10*)	-	-	-	-	-	-	-	-
R Perrott (until 17 May 08)	-	-	0 - 5 (5 - 10*)	-	-	-	-	-	-
S Shields (appointed 01 May 2009)	5 - 10 (5 - 10*)	-	-	-	-	-	-	-	-
<b>Executive Members</b>									
L McIvor	75 - 80	-	70 - 75	-	0 - 2.5 + lump sum of 2.5 - 5	15 - 20 + lump sum of 55 - 60	310	363	17
S McCue	60 - 65	-	60 - 65	-	0 - 2.5 + lump sum of 0 - 2.5	5 - 10 + lump sum of 15 - 20	105	133	16
R O'Hara	60 - 65	-	55 - 60	-	0 - 2.5 + lump sum of 2.5 - 5	15 - 20 + lump sum of 45 - 50	233	270	13
D McManus	95 - 100	-	90 - 95	-	0 - 2.5 + lump sum of 0 - 2.5	40 - 45 + lump sum of 130-135	612	881	15
B McNeill	55 - 60	-	55 - 60	-	0 - 2.5 + lump sum of 0 - 2.5	15 - 20 + lump sum of 55 - 60	307	354	14

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 4 STAFF NUMBERS AND RELATED COSTS**

#### **NOTE 4.3 (Contd)**

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

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

Based on the advice from DHSSPS the above pension figures include an estimate of the remuneration due to certain executives in respect of the annual pay uplift for cost of living and performance for the financial year 2009/10 of 4.0%.

#### **4.4 Staff Benefits**

The Northern Ireland Ambulance Service HSC Trust paid staff benefits in 2010 £nil (2009 £nil).

#### **4.5 Trust Management Costs**

	<b>2010</b>	<b>2009</b>
	<b>£000s</b>	<b>£000s</b>
Trust Management Costs	3,745	3,659
<b>Income:</b>		
Revenue Resource Limit (per Note 25.1)	58,124	55,730
Income (per Note 6)	1,672	1,655
Less interest receivable (per Note 6.2)	0	0
Less reimbursements receivable in respect of provisions (per Note 6.3)	(13)	(4)
	<u>59,783</u>	<u>57,381</u>
Less adjustments as detailed in HSS (THR) 2/99	(433)	(386)
Total Income	<u>59,350</u>	<u>56,995</u>
<b>% of total income</b>	<b><u>6.31%</u></b>	<b><u>6.42%</u></b>

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

As detailed in the departmental circular HSC (F) 13-2010 Manual of Accounts 2009/10, total income now includes non-cash Revenue Resource Limit (which is the budget to fund depreciation and capital charges as well as other notional costs). These are detailed in Note 25.1. The effect of this is to increase total income and as income is the denominator in the calculation of management costs, the headline management cost as a percentage of total income will decrease. Prior to the introduction of this change, the headline management cost as a percentage of total income was 6.96% (6.92% 2008/09).

#### **4.6 Retirements Due to Ill-health**

During 2009/10 there were 4 early retirements from the Trust agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £3,911.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 5 OPERATING EXPENSES**

##### **5.1 Operating Expenses are as follows:**

	<b>2010</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>
		<b>£000s</b>
Purchase of care from non-HSC bodies	0	0
Revenue Grants to voluntary organisations	0	0
Capital Grants to voluntary organisations	0	0
Personal social services	0	0
Recharges from other HSC organisations	479	533
Supplies and services - clinical	823	925
Supplies and services - general	233	283
Establishment	1,358	1,269
Transport	4,455	4,590
Premises	1,661	1,303
Bad debts	0	0
Rentals under operating leases	218	180
Interest charges	0	0
PFI service charges	0	0
Research & development expenditure	0	0
Clinical negligence claims not provided for	0	0
Miscellaneous	660	506
<b>Non Cash Items</b>		
Depreciation	3,851	2,800
Amortisation	14	10
Impairments	963	44
(Profit) on disposal of assets (excluding profit on land)	(13)	(3)
Loss on disposal of assets ( including land)	0	0
Cost of capital charges	310	381
Provisions provided for in year	441	897
Unwinding of discount on provisions	60	55
Auditors remuneration	25	22
<b>Total</b>	<b>15,538</b>	<b>13,795</b>

During the year the Trust did not purchase any non audit services from its auditor (NIAO).



# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 6 INCOME**

#### **6.1 Income from Activities**

	<b>2010</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>
		<b>£000s</b>
GB/Republic of Ireland Health Authorities	0	0
HSC Trusts	1,367	1,349
Non-HSC:- Private patients	0	0
Non-HSC:- Other	233	142
Clients contributions	0	0
<b>Sub-Total</b>	<b>1,600</b>	<b>1,491</b>

#### **6.2 Other Operating Income**

	<b>2010</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>
		<b>£000s</b>
Other income from non-patient services	59	158
Seconded staff	0	0
Charitable and other contributions to expenditure	0	0
Donated asset reserve transfer for Impairment	0	0
Donated asset reserve transfer for Depreciation	0	0
Profit on disposal of land	0	0
Interest receivable	0	0
Other income	0	2
<b>Sub-Total</b>	<b>59</b>	<b>160</b>

#### **6.3 Reimbursements Receivable in respect of Provisions**

	<b>2010</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>
		<b>£000s</b>
Movements in reimbursable income from Clin Neg Central Fund	13	4
Movements in reimbursable income for RPA	0	0
<b>Sub-Total</b>	<b>13</b>	<b>4</b>

#### **TOTAL INCOME**

<b>1,672</b>	<b>1,655</b>
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## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 7 PROPERTY, PLANT & EQUIPMENT

##### 7.1 Summary Property, Plant & Equipment

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2010 Total £000s</b>
Net book value:			
Land	1,385	0	1,385
Buildings (excluding dwellings)	7,174	0	7,174
Dwellings	0	0	0
Assets under construction	257	0	257
Plant and machinery (equipment)	3,422	0	3,422
Transport equipment	10,334	0	10,334
Information Technology (IT)	436	0	436
Furniture & fittings	96	0	96
<b>Total PPE - 31 March 2010</b>	<b>23,104</b>	<b>0</b>	<b>23,104</b>

	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>2009 Total £000s</b>
Net book value:			
Land	1,632	0	1,632
Buildings (excluding dwellings)	8,007	0	8,007
Dwellings	0	0	0
Assets under construction	2,358	0	2,358
Plant and machinery (equipment)	3,840	0	3,840
Transport equipment	7,667	0	7,667
Information Technology (IT)	285	0	285
Furniture & fittings	148	0	148
<b>Total PPE - 31 March 2009</b>	<b>23,937</b>	<b>0</b>	<b>23,937</b>

See accounting policy note 1.5 Property, Plant and Equipment for information on the valuation of land and buildings.

**NORTHERN IRELAND AMBULANCE SERVICE HSC 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
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**Cost or Valuation**

At 1 April 2009	1,632	12,414	0	2,358	6,102	19,495	610	206	42,817
Indexation	0	0	0	0	194	1,732	0	0	1,926
Additions	0	45	0	257	138	2,247	268	0	2,955
Reclassifications	0	0	0	(2,358)	0	2,358	0	0	0
Transfers	0	0	0	0	0	(368)	0	0	(368)
Revaluation	211	1,751	0	0	0	0	0	13	1,975
(Impairments)	(458)	(2,302)	0	0	0	0	0	(50)	(2,810)
(Disposals)	0	(43)	0	0	0	(2,388)	(152)	0	(2,583)
At 31 March 2010	<b>1,385</b>	<b>11,865</b>	<b>0</b>	<b>257</b>	<b>6,434</b>	<b>23,076</b>	<b>726</b>	<b>169</b>	<b>43,912</b>

**Depreciation**

At 1 April 2009	0	4,407	0	0	2,262	11,828	325	58	18,880
Indexation	0	0	0	0	72	937	0	0	1,009
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	(366)	0	0	(366)
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	(43)	0	0	0	(2,374)	(149)	0	(2,566)
Provided during the year	0	327	0	0	678	2,717	114	15	3,851
At 31 March 2010	<b>0</b>	<b>4,691</b>	<b>0</b>	<b>0</b>	<b>3,012</b>	<b>12,742</b>	<b>290</b>	<b>73</b>	<b>20,808</b>

**Net Book Value**

At 31 March 2010	<b>1,385</b>	<b>7,174</b>	<b>0</b>	<b>257</b>	<b>3,422</b>	<b>10,334</b>	<b>436</b>	<b>96</b>	<b>23,104</b>
At 31 March 2009	<b>1,632</b>	<b>8,007</b>	<b>0</b>	<b>2,358</b>	<b>3,840</b>	<b>7,667</b>	<b>285</b>	<b>148</b>	<b>23,937</b>

**Asset Financing as at 31 March 2010**

Owned	1,385	7,174	0	257	3,422	10,334	436	96	23,104
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
<b>Net Book Value</b>	<b>1,385</b>	<b>7,174</b>	<b>0</b>	<b>257</b>	<b>3,422</b>	<b>10,334</b>	<b>436</b>	<b>96</b>	<b>23,104</b>

The total amount of depreciation charged in the Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £nil (2009 £nil)

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 7.3 Property, Plant & Equipment – Purchased 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
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**Cost or Valuation**

At 1 April 2008	1,632	11,840	0	0	4,132	17,676	921	205	36,406
Indexation	0	347	0	0	108	176	(115)	1	517
Additions	0	227	0	2,358	1,862	1,991	87	0	6,525
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	(348)	(283)	0	(631)
<b>At 31 March 2009</b>	<b>1,632</b>	<b>12,414</b>	<b>0</b>	<b>2,358</b>	<b>6,102</b>	<b>19,495</b>	<b>610</b>	<b>206</b>	<b>42,817</b>

**Depreciation**

At 1 April 2008	0	3,976	0	0	1,923	9,936	566	43	16,444
Indexation	0	116	0	0	50	98	(71)	0	193
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	(274)	(283)	0	(557)
Provided during the year	0	315	0	0	289	2,068	113	15	2,800
<b>At 31 March 2009</b>	<b>0</b>	<b>4,407</b>	<b>0</b>	<b>0</b>	<b>2,262</b>	<b>11,828</b>	<b>325</b>	<b>58</b>	<b>18,880</b>

**Net Book Value**

At 31 March 2008	1,632	7,864	0	0	2,209	7,740	355	162	19,962
At 31 March 2009	1,632	8,007	0	2,358	3,840	7,667	285	148	23,937

**Asset Financing as at 31 March 2009**

Owned	1,632	8,007	0	2,388	3,840	7,667	285	148	23,967
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
<b>Net Book Value</b>	<b>1,632</b>	<b>8,007</b>	<b>0</b>	<b>2,388</b>	<b>3,840</b>	<b>7,667</b>	<b>285</b>	<b>148</b>	<b>23,967</b>

**Asset Financing as at 31 March 2008**

Owned	1,632	7,864	0	0	2,209	7,740	355	162	19,962
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
<b>Net Book Value</b>	<b>1,632</b>	<b>7,864</b>	<b>0</b>	<b>0</b>	<b>2,209</b>	<b>7,740</b>	<b>355</b>	<b>162</b>	<b>19,962</b>

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 7.4 Property, Plant & Equipment - Donated Assets - Year Ended 31 March 2010**

	<b>Land £000s</b>	<b>Buildings (excluding dwellings) £000s</b>	<b>Dwellings £000s</b>	<b>Assets under Construction £000s</b>	<b>Plant and Machinery (Equipment) £000s</b>	<b>Transport Equipment £000s</b>	<b>Information Technology (IT) £000s</b>	<b>Furniture and Fittings £000s</b>	<b>Total £000s</b>
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**Cost or Valuation**

At 1 April 2009	0	0	0	0	0	0	0	0	0
Indexation	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
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
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Depreciation**

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

**Net Book Value**

At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Asset Financing as at 31 March 2010**

Owned	0	0	0	0	0	0	0	0	0
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
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 7 PROPERTY, PLANT & EQUIPMENT**

**7.5 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
<b>Cost or Valuation</b>									
At 1 April 2008	0	0	0	0	0	0	0	0	0
Indexation	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
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
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Depreciation</b>									
At 1 April 2008	0	0	0	0	0	0	0	0	0
Indexation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Book Value</b>									
At 1 April 2008	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Asset Financing as at 31 March 2009</b>									
Owned	0	0	0	0	0	0	0	0	0
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
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Asset Financing as at 31 March 2008</b>									
Owned	0	0	0	0	0	0	0	0	0
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
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 8 INTANGIBLE ASSETS**

#### **8.1 Summary Intangible Assets**

	<b>2010</b>		
	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>Total £000s</b>
<b>Net book value:</b>			
Software	0	0	0
Software licenses	59	0	59
Assets under construction	30	0	30
	<hr/>	<hr/>	<hr/>
<b>Total Intangible Assets - 31 March 2010</b>	<b>89</b>	<b>0</b>	<b>89</b>

	<b>2009</b>		
	<b>Purchased £000s</b>	<b>Donated £000s</b>	<b>Total £000s</b>
<b>Net book value:</b>			
Software	0	0	0
Software licenses	57	0	57
Assets under construction	30	0	30
	<hr/>	<hr/>	<hr/>
<b>Total Intangible Assets - 31 March 2009</b>	<b>87</b>	<b>0</b>	<b>87</b>

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 8 INTANGIBLE ASSETS

#### 8.2 Intangible Assets – Purchased Assets – Year Ended 31 March 2010

<b>Cost or Valuation</b>	<b>Software licenses £000s</b>	<b>Software £000s</b>	<b>Assets under Construction £000s</b>	<b>Total £000s</b>
At 1 April 2009	69	0	30	99
Indexation	0	0	0	0
Additions	16	0	0	16
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
At 31 March 2010	<b>85</b>	<b>0</b>	<b>30</b>	<b>115</b>
<b>Amortisation</b>				
At 1 April 2009	12	0	0	12
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
Provided during the year	14	0	0	14
At 31 March 2010	<b>26</b>	<b>0</b>	<b>0</b>	<b>26</b>
<b>Net Book Value</b>				
At 31 March 2010	<b>59</b>	<b>0</b>	<b>30</b>	<b>89</b>
At 31 March 2009	<b>57</b>	<b>0</b>	<b>30</b>	<b>87</b>
<b>Asset Financing as at 31 March 2010</b>				
Owned	59	0	30	89
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
<b>Net Book Value</b>	<b>59</b>	<b>0</b>	<b>30</b>	<b>89</b>



# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 8 INTANGIBLE ASSETS

#### 8.3 Intangible Assets – Purchased Assets – Year Ended 31 March 2009

<b>Cost or Valuation</b>	<b>Software licenses £000s</b>	<b>Software £000s</b>	<b>Assets Under Construction £000s</b>	<b>Total £000s</b>
At 1 April 2008	49	0	0	49
Indexation	0	0	0	0
Additions	20	0	30	50
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
At 31 March 2009	<b>69</b>	<b>0</b>	<b>30</b>	<b>99</b>
<b>Amortisation</b>				
At 1 April 2008	2	0	0	2
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
Provided during the year	10	0	0	10
At 31 March 2009	<b>12</b>	<b>0</b>	<b>0</b>	<b>12</b>
<b>Net Book Value</b>				
At 1 April 2008	<b>47</b>	<b>0</b>	<b>0</b>	<b>47</b>
At 31 March 2009	<b>57</b>	<b>0</b>	<b>30</b>	<b>87</b>
<b>Asset financing as at 31 March 2009</b>				
Owned	57	0	30	87
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
<b>Net Book Value</b>	<b>57</b>	<b>0</b>	<b>30</b>	<b>87</b>
<b>Asset Financing at 31 March 2008</b>				
Owned	47	0	0	47
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
<b>Net Book Value</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>47</b>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 8 INTANGIBLE ASSETS**

#### **8.4 Intangible Assets – Donated Assets – Year Ended 31 March 2010**

	<b>Software licenses £000s</b>	<b>IT £000s</b>	<b>Assets Under Construction £000s</b>	<b>Total £000s</b>
<b>Cost or Valuation</b>				
At 1 April 2009	0	0	0	0
Indexation	0	0	0	0
Additions	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Amortisation</b>				
At 1 April 2009	0	0	0	0
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
Provided during the year	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net Book Value</b>				
At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Asset Financing as at March 2010</b>				
Owned	0	0	0	0
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 8 INTANGIBLE ASSETS**

#### **NOTE 8.5 Intangible Assets – Donated Assets – Year Ended 31 March 2009**

<b>Cost or Valuation</b>	<b>Software licenses £000s</b>	<b>Software £000s</b>	<b>Assets under Construction £000s</b>	<b>Total £000s</b>
At 1 April 2008	0	0	0	0
Indexation	0	0	0	0
Additions	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Amortisation</b>				
At 1 April 2008	0	0	0	0
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
(Impairments)	0	0	0	0
(Disposals)	0	0	0	0
Provided during the year	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net Book Value</b>				
At 1 April 2008	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Asset Financing as at 31 March 2009</b>				
Owned	0	0	0	0
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Asset Financing as at March 2008</b>				
Owned	0	0	0	0
Finance Leased	0	0	0	0
On b/s PFI contracts	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 9 FINANCIAL INSTRUMENTS**

#### **9.1 Fixed Asset Investments**

As the cash requirements of the Northern Ireland Ambulance Service HSC Trust are met through Grant-in-Aid provided by the Department of Health, Social Services and Public Safety, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of the Trusts financial instruments relate to contracts to buy non-financial items in line with the Trusts expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

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

The Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort. None of these is a contingent liability under the meaning of FRS12 since the likelihood of a transfer of economic benefit in settlement is too remote. They therefore fail to be measured following the requirements of FRS26. Managing Public Money requires that the full potential costs of such contracts be reported.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE**

#### **10.1 Assets Classified as Held for Sale**

	<b>Transport</b>		
	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Cost</b>			
At 1 April	0	0	0
Transfers from (disposals)	368	0	0
	<hr/>	<hr/>	<hr/>
At 31 March	<b>368</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April	0	0	0
Transfers from (disposals)	366	0	0
	<hr/>	<hr/>	<hr/>
At 31 March	<b>366</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>	<hr/>
<b>Net Book Value at 31 March</b>	<b>2</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>	<hr/>

Non current assets held for sale comprise non current assets that are held for resale rather than for continuing use within the business.

At 31 March 2010 non current assets held for resale comprise A&E Ambulances and other support vehicles.

Due to the specification of ambulance vehicles, their age and high mileage, the resale market is uncertain and most vehicles are sold through auction houses or a contract with the Ministry of Defence.

During the year ended 31 March 2010, vehicles with a fair value (less costs to sell) of £13,521 (2009: £73,630) and general equipment with a fair value (less costs to sell) of £nil (2009: £nil) and IT equipment with a fair value (less costs to sell) of £3,055 (2009: £nil) were sold.

In 2008 and 2009 the carrying value represents the NBV.

There is a net decrease to net expenditure of £nil for the year ended 31 March 2010.

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 11 IMPAIRMENTS

#### 11.1 Impairments

	Property, Plant & Equipment		Intangibles		Total £000s
	£000s	£000s	£000s	£000s	
	Purchased	Donated	Purchased	Donated	
	<b>2010</b>				
Total value of impairments for the period	2,810	0	0	0	2,810
Impairments taken through revaluation/donation reserve	1,847	0	0	0	1,847
<b>Impairments Charged to Net Expenditure Account</b>	<b>963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963</b>
	<b>2009</b>				
	£000s	£000s	£000s	£000s	Total £000s
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	44	0	0	0	44
Impairments taken through revaluation/donation reserve	0	0	0	0	0
<b>Impairments Charged to Net Expenditure Account</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 12 INVENTORIES**

#### **12.1 Inventories**

	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Clinical supplies	26	45	32
Operational stationery	7	10	10
Vehicle fuel	16	9	12
Other	5	6	8
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>54</b>	<b>70</b>	<b>62</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## **NORTHERN IRELAND AMBULANCE SERVICE HSC 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**

	<b>2010</b>	<b>Restated</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>	<b>2008</b>
		<b>£000s</b>	<b>£000s</b>
<b>Amounts falling due within one year</b>			
Trade receivables	1,396	94	4,749
Deposits and advances	0	0	0
Clinical negligence provision receivable	0	0	0
CN Central fund reimbursements receivable	9	9	11
RPA receivable	0	0	0
CSR receivable	0	0	0
Other receivables	454	622	700
<b>Trade and Other Receivables</b>	<b>1,859</b>	<b>725</b>	<b>5,460</b>
Prepayments and accrued income	97	258	159
Current part of PFI prepayment	0	0	0
<b>Other Current Assets</b>	<b>97</b>	<b>258</b>	<b>159</b>
<b>Amounts falling due after more than one year</b>			
Trade receivables	0	0	0
Deposits and advances	0	0	0
Clinical negligence receivable	50	37	33
RPA receivable	0	0	0
CSR receivable	0	0	0
Other receivables	0	0	0
<b>Trade and Other Receivables</b>	<b>50</b>	<b>37</b>	<b>33</b>
Prepayments and accrued income	0	0	0
<b>Other Assets Falling Due After More Than One Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT RECEIVABLES AND OTHER ASSETS</b>	<b>1,956</b>	<b>983</b>	<b>5,619</b>
<b>TOTAL NON CURRENT RECEIVABLES AND OTHER ASSETS</b>	<b>50</b>	<b>37</b>	<b>33</b>

The balances are net of a provision for bad debts of £nil (2009 £nil: 2008 £nil).



## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS**

##### **13.1 Trade Receivables and Other Current Assets: Intra-Government Balances**

<b>Name</b>	<b>Amounts falling due within 1 year 2009/10 £000s</b>	<b>Restated Amounts falling due within 1 year 2008/09 £000s</b>	<b>Restated Amounts falling due within 1 year 2007/08 £000s</b>	<b>Amounts falling due after more than 1 year 2009/10 £000s</b>	<b>Restated Amounts falling due after more than 1 year 2008/09 £000s</b>	<b>Restated Amounts falling due after more than 1 year 2007/08 £000s</b>
Balances with other central government bodies	1,141	617	5,277	50	37	33
Balances with local authorities	5	3	3	0	0	0
Balances with NHS /HSC Trusts	666	73	163	0	0	0
Balances with public corporations and trading funds	0	0	3	0	0	0
Intra-Government Balances	1,812	693	5,446	50	37	33
Balances with bodies external to government	144	290	173	0	0	0
<b>Total Receivables &amp; Other Current Assets at 31 March</b>	<b>1,956</b>	<b>983</b>	<b>5,619</b>	<b>50</b>	<b>37</b>	<b>33</b>

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 14 CASH AND CASH EQUIVALENTS**

##### **14.1 Cash and Cash Equivalents**

	<b>2010</b>	<b>Restated</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>	<b>2008</b>
		<b>£000s</b>	<b>£000s</b>
Balance at 1st April	101	2,104	105
Net change in cash and cash equivalents	(5)	(2,003)	1,999
<b>Balance at 31st March</b>	<b>96</b>	<b>101</b>	<b>2,104</b>

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

	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Commercial Banks and cash in hand	96	101	2,104
	96	101	2,104

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES**

#### **15.1 Trade Payables & Other Current Liabilities**

	<b>2010</b>	<b>Restated</b>	<b>Restated</b>
	<b>£000s</b>	<b>2009</b>	<b>2008</b>
		<b>£000s</b>	<b>£000s</b>
<b>Amounts falling due within one year:</b>			
Other taxation and social security	950	0	0
Bank overdraft	0	0	0
Trade capital payables	46	16	476
Trade revenue payables	1,300	397	287
Payroll payables	6,858	6,179	7,520
Clinical negligence payables	0	0	5
RPA payables	0	0	0
Other capital payables	1,640	5,668	1,485
Other payables	1,705	2,156	2,350
Accruals and deferred income	0	0	0
<b>Trade and Other Payables</b>	<b>12,499</b>	<b>14,416</b>	<b>12,123</b>
Current part of finance 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	0	0	0
<b>Other Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>12,499</b>	<b>14,416</b>	<b>12,123</b>
<b>Amounts falling due after more than one year:</b>			
Other Payables, accruals and deferred income	0	0	0
Trade and other payables	0	0	0
Clinical Negligence payables	0	0	0
Finance leases	0	0	0
Imputed finance lease element of on balance sheet PFI contracts	0	0	0
Long term loans	2,261	2,261	2,261
<b>Total Non Current Other Payables</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>14,760</b>	<b>16,677</b>	<b>14,384</b>


Other payables include £nil relating to pension payments due in future years under arrangements to buy out the liability for nil early retirements over 5 years.

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

##### 15.2 Trade Payables and Other Current Liabilities: Intra-Government Balances

Name	Amounts falling due within 1 year	Restated Amounts falling due within 1 year	Restated Amounts falling due within 1 year	Amounts falling due after more than 1 year	Restated Amounts falling due after more than 1 year	Restated Amounts falling due after more than 1 year
	2009/10 £000s	2008/09 £000s	2007/08 £000s	2009/10 £000s	2008/09 £000s	2007/08 £000s
Balances with other central government bodies	1,757	143	22	2,261	2,261	2,261
Balances with local authorities	3	3	1	0	0	0
Balances with NHS /HSC Trusts	587	272	753	0	0	0
Balances with public corporations and trading funds	1	0	0	0	0	0
 Intra-Government Balances	2,348	418	776	2,261	2,261	2,261
Balances with bodies external to government	10,151	13,998	11,347	0	0	0
<b>Total Payables and Other Liabilities at 31 March</b>	<b>12,499</b>	<b>14,416</b>	<b>12,123</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

#### 15.3 Loans

	Government Loans		
	2010 £000s	2009 £000s	2008 £000s
Amounts falling due:			
In one year or less	0	0	0
Between one and two years	0	0	0
Between two and five years	2,261	2,261	2,261
In five years or more	0	0	0
<b>Total</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>
	2010 £000s	2009 £000s	2008 £000s
Wholly repayable within five years	2,261	2,261	2,261
Wholly repayable after five years, not by instalments	0	0	0
Wholly or partially repayable after five years by instalments	0	0	0
<b>Total</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>
Total Repayable after five years by instalments	0	0	0
Loans wholly or partially repayable after five years:	0	0	0
<b>Terms of payment</b>	<b>Interest Rate</b>		
	<b>%</b>		
Originating Capital Debt	8.75%		

# **NORTHERN IRELAND AMBULANCE SERVICE HSC 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 HSC pay their non HSC trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. The HSC's payment policy is consistent with the CBI prompt payment codes and Government Accounting rules and its measure of compliance is:

	<b>2010</b>	<b>2009</b>
	<b>Number</b>	<b>Number</b>
Total bills paid	<u>14,360</u>	<u>13,792</u>
Total bills paid within 30 day target	<u>13,404</u>	<u>12,251</u>
% of bills paid within 30 day target	<u><b>93.3%</b></u>	<u><b>88.8%</b></u>

#### **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 :

	<b>£</b>
<b>Total</b>	<u><u>0</u></u>

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### NOTE 17 PROVISIONS

#### 17.1 Provisions for Liabilities & 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	0	0	37	0	2,738	<b>2,775</b>
Provided in year	0	0	12	0	482	<b>494</b>
(Provisions not required written back)	0	0	(1)	0	(52)	<b>(53)</b>
(Provisions utilised in the year)	0	0	0	0	(121)	<b>(121)</b>
Unwinding of discount	0	0	2	0	58	<b>60</b>
At 31 March 2010	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>3,105</b>	<b>3,155</b>

RPA Utilised costs include the following:

	RPA £000s
Pension Costs for early retirement reflecting the single lump sum to buy over the full liability	0
Redundancy costs	0
	<b>0</b>

#### 17.2 Net Expenditure Account Charges

	2010 £000s
Arising during the year	494
Reversed unused	(53)
Unwinding of discount	60
<b>Total Charge within Operating Costs</b>	<b>501</b>

#### Reimbursements Receivable

Clinical Negligence Central Fund	13
RPA	0
Other	0
<b>Total Reimbursements Receivable</b>	<b>13</b>
<b>Net Increase to Net Expenditure</b>	<b>488</b>

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

#### NOTE 17 PROVISIONS

##### 17.3 Analysis of Expected Timing of Discounted Flows - 2010

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical Negligence £000s</b>	<b>Restructuring £000s</b>	<b>Other £000s</b>	<b>2010 £000s</b>
Within 1 year	0	0	23	0	495	<b>518</b>
1 - 5 years	0	0	27	0	558	<b>585</b>
6 -10 years	0	0	0	0	644	<b>644</b>
Over 10 years	0	0	0	0	1,408	<b>1,408</b>
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>3,105</b>	<b>3,155</b>

The provision in respect of other liabilities and charges comprises £378,227 for Accrued Leave, £382,480 for Employers Liability and £2,345,177 for Premature Pensions following Injury. The provision for Accrued Leave will crystallise as individuals retire or leave the service at future dates. The provision for Employers Liability has been calculated based in accordance with DHSS&PS guidance and data was obtained from the BSO's Directorate of Legal Services.

##### Included in amounts not expected to be called until after 2020 are:

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical Negligence £000s</b>	<b>Restructuring £000s</b>	<b>Other £000s</b>	<b>Total £000s</b>
Amounts not expected to be called until the period beginning 2060	0	0	0	0	0	0
Amounts not expected to be called until the period beginning 2075	0	0	0	0	0	0

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

	<b>2010</b>
	<b>£000s</b>
Clinical Negligence Central Fund	<u>50</u>

The clinical negligence provision includes £nil for incidents against which claims have not, as yet been received. The related reimbursements, included in debtors, amount to £nil.

In addition to the clinical negligence provision, contingent liabilities for clinical negligence are given in Note 22.



**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 17 PROVISIONS**

**17.4 Provisions for Liabilities and Charges - 2009**

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical Negligence £000s</b>	<b>RPA Restructuring £000s</b>	<b>Other £000s</b>	<b>Restated 2009 £000s</b>
Balance at 1 April 2008	0	0	33	0	1,921	1,954
Provided in year	0	0	4	0	1,231	1,235
(Provisions not required written back)	0	0	(1)	0	(337)	(338)
(Provisions utilised in the year)	0	0	0	0	(131)	(131)
Unwinding of discount	0	0	1	0	54	55
At 31 March 2009	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>2,738</b>	<b>2,775</b>

RPA Utilised costs include the following:

	<b>RPA £000s</b>
Pension Costs for early retirement reflecting the single lump sum to buy over the full liability	0
Redundancy costs	0
	<b>0</b>

**17.5 Net Expenditure Account Charges**

	<b>2009 £000s</b>
Arising during the year	1,235
Reversed unused	(338)
Unwinding of discount	55
<b>Total Charge within Operating Costs</b>	<b>952</b>

**Reimbursements Receivable**

Clinical Negligence Central Fund	4
RPA	0
Other	0
<b>Total Reimbursements Receivable</b>	<b>4</b>
<b>Net Increase to Net Expenditure</b>	<b>948</b>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 17 PROVISIONS**

#### **17.6 Analysis of Expected Timing of Discounted Flows - 2009**

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical Negligence £000s</b>	<b>Restructuring £000s</b>	<b>Other £000s</b>	<b>Restated 2009 £000s</b>
Within 1 year	0	0	26	0	386	412
1 - 5 years	0	0	11	0	537	548
6 -10 years	0	0	0	0	711	711
Over 10 years	0	0	0	0	1,104	1,104
At 31 March 2009	0	0	37	0	2,738	2,775

The provision in respect of other liabilities and charges comprises £234,380 for Accrued Leave, £251,200 for Employers Liability and £2,252,336 for Premature Pensions following Injury. The provision for Accrued Leave will crystallise as individuals retire or leave the service at future dates. The provision for Employers Liability has been calculated based in accordance with DHSS&PS guidance and data was obtained from the CSA's Directorate of Legal Services.

#### **Included in amounts not expected to be called until after 2019 are:**

	<b>Pensions relating to former directors £000s</b>	<b>Pensions relating to other staff £000s</b>	<b>Clinical Negligence £000s</b>	<b>Restructuring £000s</b>	<b>Other £000s</b>	<b>Total £000s</b>
Amounts not expected to be called until the period beginning 2059	0	0	0	0	0	0
Amounts not expected to be called until the period beginning 2074	0	0	0	0	0	0

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

	<b>2009 £000s</b>
Clinical Negligence Central Fund	<u>37</u>

The clinical negligence provision includes £nil for incidents against which claims have not, as yet been received. The related reimbursements, included in debtors, amount to £nil.

In addition to the clinical negligence provision, contingent liabilities for clinical negligence are given in Note 22.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 18 CAPITAL COMMITMENTS**

#### **18.1 Contracted Capital Commitments at 31 March not otherwise included in these Financial Statements**

The Northern Ireland Ambulance Service HSC Trust has no capital commitments for which no provision has been made as at 31 March 2010.

## NORTHERN IRELAND AMBULANCE SERVICE HSC 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:

	2010 £000s	2009 £000s	2008 £000s
<b>Obligations under operating leases comprise</b>			
<b>Land &amp; Buildings</b>			
Not later than 1 year	213	215	161
Later than 1 year and not later than 5 years	778	822	490
Later than 5 years	298	487	380
	<b>1,289</b>	<b>1,524</b>	<b>1,031</b>
<b>Other</b>			
Not later than 1 year	2	2	3
Later than 1 year and not later than 5 years	1	3	5
Later than 5 years	0	0	0
	<b>3</b>	<b>5</b>	<b>8</b>

##### 19.2 Finance Leases

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

	2010 £ £000s	2009 £ £000s	2008 £ £000s
<b>Obligations under finance leases comprise</b>			
<b>Buildings</b>			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
Less interest element	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
Less interest element	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 20 COMMITMENTS UNDER PFI CONTRACTS**

#### **20.1 PFI Contracts**

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts as at 31 March 2010.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31 MARCH 2010**

### **NOTE 21 OTHER FINANCIAL COMMITMENTS**

#### **21.1 Other Financial Commitments**

The Northern Ireland Ambulance Service HSC Trust has not entered into any non-cancellable contracts (which are not leases or PFI contracts) as at 31 March 2010.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 22 CONTINGENT LIABILITIES**

#### **22.1 Clinical Negligence**

The Trust has contingent liabilities of £10,376 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:

	<b>2010</b>	<b>2009</b>
	<b>£000s</b>	<b>£000s</b>
Total Estimate of contingent clinical negligence liabilities	10	6
Amount recoverable from the Clinical Negligence Central Fund	(10)	(6)
Net Contingent Liability	<b>0</b>	<b>0</b>

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.

Contingencies not relating to clinical negligence are as follows:

	<b>2010</b>	<b>2009</b>
	<b>£000s</b>	<b>£000s</b>
Public Liability	0	0
Employers' Liability	0	1
Accrued Leave	0	0
Injury Benefit	0	0
Premature Pensions following Injury	126	1,235
<b>Total</b>	<b>126</b>	<b>1,236</b>

The contingent liability for premature pensions following injury relates to an employee application to the DHSSPS outstanding as at the 31 March 2010 (three outstanding as at 31 March 2009). The estimated financial impact if approved would be an annual charge to the Net Expenditure Account of £6k (2009 £38k) and an increase in provisions of £126k (2009 £1,235k). Uncertainties related to the DHSSPS application process, the pension figures approved and the remaining life of the applicants.

The Trust continues with the agreed process in respect of Agenda for Change in partnership with Trade Unions. However, at this stage, there remain uncertainties over the outcome of the process and the Trust cannot establish the extent to which claims that could be made, nor can it make a reliable estimate of any potential claims under employment legislation that may arise. The Trust therefore, recognises this as a contingent liability under IAS 37.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 23 RELATED PARTY TRANSACTIONS**

##### **23.1 Related Party Transactions**

None of the directors of the Trust hold company directorships with companies that are likely to do business with the HSC.

During the year, none of the board members, members of the key management staff or other related parties has undertaken any material transactions with the Northern Ireland Ambulance Service HSC Trust.

The Northern Ireland Ambulance Service HSC Trust is an arms length body of the Department of Health, Social Services and Public Safety and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Northern Ireland Ambulance Service HSC Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the five HSC Trusts and the Business Services Organisation.



## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

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

##### **24.1 Third Party assets**

The Trust held £NIL Cash at bank and in hand at 31/03/2009 which relates to monies held by the Trust on behalf of patients. The Trust does not hold any monies on behalf of patients due to the nature of the service provided.

# **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

### **NOTE 25 FINANCIAL PERFORMANCE TARGETS**

#### **25.1 Revenue Resource Limit**

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

The Revenue Resource Limit for Northern Ireland Ambulance Service HSC Trust is calculated as follows:

	<b>2010 Total £000s</b>	<b>2009 Total £000s</b>
HSCB	52,607	51,466
SUMDE & NIMDTA	0	0
DHSSPS (excl non cash)	0	166
Other Gov Department	0	0
Non cash RRL (from dept)	5,517	4,098
PYA FOR GIA	0	0
	<hr/>	<hr/>
<b>Revenue Resource Limit</b>	<b>58,124</b>	<b>55,730</b>

#### **25.2 Capital Resource Limit**

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

	<b>2010 Total £000s</b>	<b>2009 Total £000s</b>
Gross Capital Expenditure	2,971	6,530
(Receipts from sales of fixed assets authorised to be used for capital expenditure)	0	(5)
Net capital expenditure	2,971	6,525
Capital Resource Limit	<hr/>	<hr/>
	2,971	6,527
<b>Overspend / (Underspend) against CRL</b>	<hr/> <b>0</b>	<hr/> <b>(2)</b>

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 25 FINANCIAL PERFORMANCE TARGETS**

##### **25.3 Break Even Performance**

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

	<b>2009/10</b>	<b>2008/09</b>
	<b>£000s</b>	<b>£000s</b>
Net Expenditure	(58,119)	(55,692)
RRL	58,124	55,730
Surplus/Deficit against RRL	5	38
Break Even cumulative position (opening)	583	545
Other Adjustments	0	0
Break Even Cumulative position (closing)	<u>588</u>	<u>583</u>

##### **Materiality Test:**

	<b>2009/10</b>	<b>2008/09</b>
	<b>%</b>	<b>%</b>
Break Even in year position as % of RRL	<u>0.01%</u>	<u>0.07%</u>
Break Even cumulative position as % of RRL	<u>1.01%</u>	<u>1.05%</u>

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2010 is £588k (1.01 % of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

#### **NOTE 26 LOSSES & SPECIAL PAYMENTS**

##### **26.1 Analysis of Losses & Special Payments**

<b>TYPE OF LOSS</b>		<b>NO. OF CASES</b>	<b>VALUE £</b>
1	Cash Losses - Theft, fraud etc	0	0
2	Cash Losses - Overpayments of salaries, wages and allowances	0	0
3	Cash Losses - Other causes (including unvouched and incompletely vouched payments)	0	0
4	Nugatory and fruitless payments - Abandoned Capital Schemes	0	0
5	Other nugatory and fruitless payments	0	0
6	Bad debts and claims abandoned	0	0
7	Stores and Inventory Losses - Theft, fraud, arson (whether proved or suspected) etc		
	i. Bedding and linen	0	0
	ii. Other equipment and property	0	0
8	Stores and Inventory Losses - Incidents of the service (result of fire, flood, etc)	0	0
9	Stores and Inventory Losses - Deterioration in store	0	0
10	Stores and Inventory Losses - Stocktaking discrepancies	0	0
11	Stores and Inventory Losses - Other causes		
	i. Bedding and linen	0	0
	ii. Other equipment and property	1	58
12	Compensation payments (legal obligation)		
	i. Clinical Negligence	0	0
	ii. Public Liability	0	0
	iii. Employers Liability	7	30,667
13	Ex-gratia payments - Compensation payments (including payments to patients and staff)	0	0
14	Ex-gratia payments - Other payments	4	2,601
15	Extra statutory payments	0	0
16	a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion	0	0
	b. Damage to vehicles	0	0
<b>TOTAL</b>		<b>12</b>	<b>33,326</b>

##### **26.2 Special Payments**

The Northern Ireland Ambulance Service HSC Trust did not make any special payments of gifts during the financial year.

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**NOTE 27 POST BALANCE SHEET EVENTS**

**27. Post Balance Sheet Events**

There are no post balance sheet events which have a material effect on the accounts.

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