



**NHS Tayside  
Annual Report  
and Accounts  
2006-2007**



## INTRODUCTION

This document contains the information that NHS Tayside is required to formally report each year. It gives a financial overview of NHS Tayside for the period April 2006 to March 2007. The annual accounts were adopted and approved by the full meeting of the Tayside NHS Board on 28 June 2007.

This report is available to download from our website at

<http://www.nhstayside.scot.nhs.uk>

Alternatively a copy can be obtained by contacting NHS Tayside by any of the methods listed on the back page of this report.

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# ANNUAL REPORT

## DIRECTORS' REPORT

### 1. Accounting Convention

The Annual Accounts and Notes have been prepared under the historical cost convention modified to reflect changes in the value of fixed assets and in accordance with the Financial Reporting Manual *FReM*. The Accounts have been prepared under a direction issued by Scottish Ministers, which is reproduced as an appendix to these Accounts.

### 2. Accounting Policies

The statement of the accounting policies which have been adopted is shown at Note 1 to the Accounts.

From 1 April 2005, Tayside Health Board has complied with the Financial Reporting Manual (FReM), with the Operating Cost Statement replacing an Income and Expenditure Account, and the General Fund replacing capital and revenue reserves on the Balance Sheet, as previously directed in the Resource Accounting Manual (RAM).

### 3. Appointment Of Auditors

The Public Finance and Accountability (Scotland) Act 2000 places personal responsibility on the Auditor General for Scotland to decide who is to undertake the audit of each health body in Scotland. For financial years 2006/2007 to 2010/2011 the Auditor General appointed Mr David McConnell, Assistant Director of Audit (Health), Audit Scotland to undertake the audit of Tayside Health Board. The general duties of the auditors of health bodies, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General.

The Internal Audit Service is provided by FTF Audit & Management Services, hosted by Fife NHS Board.

### 4. Board Membership

Under the terms of the Scottish Health Plan, Tayside Health Board is a board of governance whose membership is conditioned by the functions of the Board, as set out in paragraph 1 in the Operating & Financial Review section.

Members of Health Boards are selected on the basis of their position or particular expertise which enables them to contribute to the decision making process at a strategic level.

Tayside Health Board has collective responsibility for the performance of the local NHS system as a whole, and reflects the partnership approach, which is essential to improving health and health care.

The Board takes its responsibilities and accountabilities for the stewardship of public funds very seriously. At all times it aims to ensure that the highest standards of integrity and control are applied in the conduct of its affairs.

All Board Members, both non-executive and executive, are required to accept the provisions of the Codes of Conduct and Accountability for NHS Boards as a condition of their membership of the Board. Additionally, the Board fully subscribes to the Code of Openness and to the Nolan Committee's "Standards in Public Life".

Board membership during the financial year to 31 March 2007 is detailed in the following tables:

POSITION	APPOINTEE	CURRENT PERIOD OF OFFICE	
		FROM	TO
Chairperson	Mr Peter J Bates OBE	1 December 2003	30 November 2007
Vice-Chairperson	Mr Murray Petrie	1 April 2004	31 March 2008
<b>Non Executive Members</b>	Councillor Lorraine Caddell	1 October 2004	30 April 2007
	Mr Andrew Richmond	1 October 2005	30 September 2009
	Mr Sandy Watson OBE	1 October 2005	30 September 2009
	Mr Peter Withers	1 December 2005	30 November 2009
	Councillor Glennis Middleton	1 October 2004	30 April 2007
	Mrs Margaret Harper	1 May 2006	30 April 2010
	Bailie Helen Wright	20 May 2003	30 April 2007
	Prof. David I Rowley	1 April 2003	31 March 2007
	Mr John Thomson	30 September 2001	9 April 2006
	Dr Robert Rosbottom	5 June 2002	31 May 2006
	Dr Alan Shepherd	1 June 2006	31 May 2010
	Dr David Dorward	16 February 2004	31 March 2008
	Mr Ian Wightman MBE	1 April 2004	31 March 2010
	Mrs Elizabeth Forsyth	1 April 2004	31 March 2008
	Mrs Betty Ward	1 April 2004	31 March 2008
Mr John Angus	1 April 2004	31 March 2008	
<b>Executive Members</b>			
Chief Executive (ex officio)	Professor W J Wells	1 December 2002	***
Director of Finance	Mr David J Clark	31 August 2001	***
Director of Public Health	Dr Drew Walker	31 August 2001	***
Chief Operating Officer – Delivery Unit	Mr Gerry Marr	31 August 2001	***
Director of Strategic Human Resources and Workforce Development	Mr Alan Boyter	1 October 2004	30 September 2008
Medical Director	Dr Bill Mutch	1 April 2006	***
Nurse Director	Professor Liz Wilson	1 April 2006	***

\*\*\* Appointed for the period that the Executive Member is in post.

Prof. Keith Matthews was appointed as a non-executive member of the Board for the period 1 April 2007 to 31 March 2008.

Baillie Helen Wright and Councillor Lorraine Caddell were reappointed as non-executive members of the Board for the period 11 June 2007 to 30 April 2011.

The Right Hon Ruth J Leslie Melville MBE was appointed as a non-executive member of the Board for the period 11 June 2007 to 30 April 2011.

The board members responsibilities in relation to the Accounts are set out in a statement following this report. The remuneration of all board members is detailed in the Remuneration Report.

## 5. Board Members' And Senior Managers' Interests

To avoid issues of conflict of interest, all Board Members are required annually to submit a signed statement with regard to relevant interests. "Nil Returns", where applicable are also required. The Board in open session, at its meetings held during 2006/07, noted the following interests of Members.

<b>Mr John Angus</b> Non Executive Member	Trustee Tayside NHS Board Endowment Fund Owner of house adjacent to Perth Royal Infirmary Director and Vice Chairman of Churches Action for the Homeless Client Liaison Officer, Data Recovery Services (contract for 7 month period to May 2007)
<b>Mr Peter J. Bates</b> <b>OBE</b> Chairperson	Trustee Tayside NHS Board Endowment Fund Member of Diocese of Dunkeld Group Child Protection Team Self Employed Management Consultant undertaking minimal paid consultancy with Local Government and the NHS Chair Stirling University Cancer Centre Committee Member of other (Scottish Executive) Groups at request of Minister Retired Lay Member Her Majesty's Inspector of Education Member Association of Directors of Social Work Informal contacts with many voluntary organisations and provide unpaid advice when required Retired UNISON member Chair of the Scottish Paediatric Renal Urology Network
<b>Mr Alan Boyter</b> Executive Member	<b>Director of Strategic HR &amp; Workforce Development, NHS Tayside</b> Trustee Tayside NHS Board Endowment Fund Member – Board Dundee College
<b>Councillor Lorraine Caddell</b> Non Executive Member	<b>Councillor – Perth &amp; Kinross Council</b> Trustee Tayside NHS Board Endowment Fund Elected Member Perth & Kinross Council Perthshire Housing Association St Johnstoun's Nursing Home
<b>Mr David Clark</b> Executive Member	<b>Director of Finance, NHS Tayside</b> Trustee Tayside NHS Board Endowment Fund Wife and daughter are NHS Tayside employees Member Chartered Institute of Public Finance & Accountancy (CIPFA) Past Chair of CIPFA in Scotland (2003/04) Member – CIPFA Health Panel Member – Public Management & Policy Association (PMPA) Member – Healthcare Financial Management Association (HFMA) Chair – NHS Scotland Corporate Governance & Audit Group Member of NHS Scotland Shared Support Services Project Board Chair of NHS Scotland Shared Support Services Quality Assurance Sub Group Member of NHS Scotland Modernisation of Support Services Steering Group Member of NHS Scotland Scottish Workforce Information Standard System Project Board (SWISS) Member – UNISON

<p><b>Dr David Dorward</b> Non Executive Member</p>	<p><b>General Medical Practitioner</b> Trustee Tayside NHS Board Endowment Fund Partner Drs Dorward, Neville, Nicoll, Lowe &amp; Austin, Westgate Health Centre, Dundee Medical Adviser to High School of Dundee Medical Adviser to DC Thomson Ltd Member BMA Fellow Royal College of General Practitioners Trustee Fowlis Easter Village Hall</p>
<p><b>Mrs Elizabeth Forsyth</b> Non Executive Member</p>	<p><b>Manager – Lippen Care</b> Trustee Tayside NHS Board Endowment Fund Director St Margarets FMC Ltd Director Wishart Centre Member Tayside Council on Alcohol</p>
<p><b>Mrs Margaret Harper</b> Non Executive Member</p>	<p><b>Employee Director, NHS Tayside</b> Trustee Tayside NHS Board Endowment Fund Registered with Nursing &amp; Midwifery Council Member Royal College of Nursing – Lead Rep for Ninewells Hospital</p>
<p><b>Dr Bill Mutch</b> Executive Member</p>	<p><b>Medical Director, Tayside NHS Board</b> Trustee Tayside NHS Board Endowment Fund Member - QIS Committees Honorary Senior Lecturer, University of Dundee British Geriatric Society Diabetes UK Executive Scottish Association of Medical Directors Royal College of Physicians Edinburgh British Medical Association</p>
<p><b>Mr Gerry Marr</b> Executive Member</p>	<p><b>Chief Operating Officer, Delivery Unit</b> Trustee Tayside NHS Board Endowment Fund Member – NHS Quality Improvement Scotland</p>
<p><b>Councillor Glennis Middleton</b> Non Executive Member</p>	<p><b>Councillor – Angus Council</b> Trustee Tayside NHS Board Endowment Fund Elected Member Angus Council Fellow, Royal Society of Arts, Manufacture &amp; Science Trustee Angus Education Trust Member COSLA Social Work and Health Network Member Forfar Day Centre Management Committee Member Scottish Local Government Forum Against Poverty Member Tayside Joint Project Board Member Angus Children’s Panel Advisory Committee Director Angus Community Care Charitable Trust Limited Trustee Doctor Andrew Kerr’s Trust Member Forfarshire Society for the Blind Director Angus Care &amp; Repair Advisory Committee Trustee Strangs Mortification Chairman Young Scot Project Management Group Member Forfarian Committee Chair Forfar Resource Store Director Angus Women’s Aid Convener of Social Work and Health Angus Council Depute Chair Community Justice Authority</p>
<p><b>Mr Murray Petrie</b> Non Executive Member Vice Chairperson</p>	<p><b>Chartered Surveyor – Self Employed</b> Trustee Tayside NHS Board Endowment Fund Committee Member – Eradour Housing Association Member of the Bonnetmaker Craft of Dundee Non Executive Director – Maggie’s Centre (Scotland) Chairman – Sergeant cancer Care for Children Christmas Carol Concert Committee – Dundee</p>

<p><b>Mr Andrew Richmond</b> Non Executive Member</p>	<p>Trustee Tayside NHS Board Endowment Fund Member Scottish Ambulance Service Board Director and Shareholder of Cottages Express Limited. Associate of Society of Investment Professionals (ASIP) Member of Angus Conservative &amp; Unionist Association Member of Carlton Club Member of National Childbirth Trust (NCT) Member of Church of Scotland Own 50% of the shares and is a director of Laverock Properties Limited. Wife owns the remaining shares and is also a director Member of the Congregational Board of the Isla parishes (Church of Scotland) Wife sits on Angus Maternity Services Liaison Committee Wife sits on Integrated Women's Clinic /CMU Ninewells Project Group Wife sits for the NCT on the Steering Committee for the proposed direct elections to NHS Boards (Scotland) Bill</p>
<p><b>Dr Robert Rosbottom</b> Non Executive Member Term of office ended 31 May 2006</p>	<p><b>General Medical Practitioner – Self Employed/Chair Area Clinical Forum</b> Trustee Tayside NHS Board Endowment Fund</p>
<p><b>Dr Alan Shepherd</b> Non Executive Member with effect from 1 June 2006</p>	<p><b>Consultant Physician/Chair Area Clinical Forum</b> Honorary Senior Lecturer, University of Dundee Medical Adviser, PSV Claims Royal Colleges Tutor Programme Director Medical Rotation NHS Tayside National Panellist for GIM Fellow Royal Colleges of Edinburgh and Glasgow Member of British Society of Gastroenterology Member Scottish Society of Gastroenterology Senior Member Scottish Society of Physicians Secretary and Vice Chair of Area Medical Committee Member of BMA Medical Adviser National Association of Crohn's and Colitis Small number of shares in GSK and AstraZeneca Trustee Tayside NHS Board Endowment Fund</p>
<p><b>Professor David I Rowley</b> Non Executive Member</p>	<p><b>Professor of Orthopaedic and Trauma Surgery and Honorary Consultant</b> Trustee Tayside NHS Board Endowment Fund The University Department of Orthopaedic &amp; Trauma Surgery holds research contracts and consultancies with a number of orthopaedic companies including Zimmer, Smith &amp; nephew, Statec, Colgate Medical. Auditor to SHEFC Director of Education, Royal College of Surgeons, Edinburgh Council Member British Orthopaedic Association Deputy Dean, Faculty of Medicine, University of Dundee Member of Modernising Medical Careers Implementation Group Caldicott Guardian, Faculty of Medicine, University of Dundee PMETB Assessment Working Group</p>
<p><b>Mr John Thomson</b> Non Executive Member Resigned with effect from 9 April 2006</p>	<p><b>Employee Director, Tayside NHS Board</b> Trustee Tayside NHS Board Endowment Fund NHS National Committee Member AMICUS (AEEU) Scottish Regional Council Member AMICUS Scottish Regional Management Committee Member AMICUS</p>

<p><b>Dr Drew Walker</b> Executive Member</p>	<p><b>Director of Public Health</b> Trustee Tayside NHS Board Endowment Fund Honorary Senior Lecturer, University of Dundee Board Member, Rowett Institute, Aberdeen Board Member, Health Economics Research Unit (HERU) Member – British Medical Association Board Member of the Research Unit on Families and Relationships, University of Edinburgh Chair of the Scottish Managed Public Health Network Steering Group</p>
<p><b>Mrs Betty Ward</b> Non Executive Member</p>	<p><b>Administrative Assistant, Sidlaw Executive Travel (Scotland) Ltd</b> Trustee Tayside NHS Board Endowment Fund Spouse is Assistant Chief Executive with Dundee City Council Member - Dundee Labour Party Member - TGWU Convener - Dundee Volunteer Centre</p>
<p><b>Mr Sandy Watson</b> <b>OBE</b> Non Executive Member</p>	<p><b>Self Employed</b> Trustee – Tayside NHS Board Endowment Fund Director Practica Consultancy Ltd Consultancy fees from: SOLACE Enterprises SOLACE (Scotland) Young Scot Chairman, Angus College Board of Management Member of the Board of the Association of Scottish Colleges Member of Board of ADDKnowledge Ltd Member of the Court of the University of Abertay Member – Scottish Further &amp; Higher Education Funding Council</p>
<p><b>Professor W J Wells</b> Executive Member</p>	<p><b>Chief Executive, Tayside NHS Board</b> Trustee Tayside NHS Board Endowment Fund Visiting Professor University of Abertay Honorary Senior Lecturer University of Dundee Wife is independent Consultant in the Social Services sector Chair – Audiology Modernisation Board, Scottish Executive Health Department Chair – I M &amp; T Infrastructure Board, Scottish Executive Health Department Member Chief Scientist Committee Director - Tayside Council on Alcohol Chair – National Services Advisory Group, National Services Division Member Institute of Health Service Management Member – eHealth Strategy Board, Scottish Executive Health Department Chair North of Scotland Cancer Network (NOSCAN) Member Scottish Cancer Group, Scottish Executive Health Department Member Scottish Advisory Group on Alcohol Misuse Member Joint Futures Implementation Group Director – Translational Medicine Research Institute (TMRI Ltd)</p>
<p><b>Mr Ian Wightman</b> <b>MBE</b> Non Executive Member</p>	<p><b>Self Employed Economic Regeneration Consultant</b> Trustee Tayside NHS Board Endowment Fund Director &amp; Company Secretary, St Margaret's FMC Ltd Shares in BT &amp; Scottish &amp; Southern Electricity Member National Appeal Panel for Entry to Pharmaceutical Lists Vice Chair Tayside Healthcare Arts Trust</p>
<p><b>Professor Liz Wilson</b> Executive member</p>	<p><b>Nurse Director, Tayside NHS Board</b> Trustee Tayside NHS Board Endowment Fund Vice Chair - Charity Board for the Corner, Dundee Trustee of Charity – M E Research UK Member – Royal College of Nursing Visiting Professor University of Abertay, Dundee</p>

<b>Mr Peter Withers</b> Non Executive Member	<b>Retired Director of Prison Services, Scottish Prison Service</b> Trustee, Tayside NHS Board Endowment Fund Fellow of the Chartered Institute of Personnel & Development Appointed by Minister of Justice to the Board of the Risk Management Authority Operational Adviser to Billy Wright Public Inquiry
<b>Bailie Helen Wright</b> Non Executive Member	<b>Councillor, Dundee City Council</b> Trustee Tayside NHS Board Endowment Fund Convener of Social Work – Dundee City Council Scottish Executive Forum on Future Funding of Voluntary Sector COSLA Executive Groups – Modern Governance Social Work and Health Improvement Dovetail Enterprises Dundee Drug & Alcohol Action Team Dundee Society for the Visually Impaired Dundee Voluntary Action Tayside Criminal Justices Services Partnership Tayside Council on Alcohol Children’s Panel Advisory Committee TGWU GMB The Scottish Labour Party Society of Antiquaries of Scotland Lions Clubs International City of Dundee Lions Club Save the Children Dundee Flemings Trust Supervisory Committee Chair - Dundee City Council Justice’s Committee Children in Scotland National Children’s Bureau SE Group for the Voluntary Sector of COSLA Chair – Tayside Community Justice Authority Honorary Fellow – Al Maktoum Institute

**6. Pension Liabilities**

The accounting policy note for pensions is provided in Note 1 to the Accounts and disclosure of the costs is shown within Note 26 and the Remuneration Report.

**7. Remuneration For Non Audit Work**

There were no payments made to the Auditors during the year for any work other than the statutory audit.

**8. Related Party Transactions**

During the year Tayside Health Board entered into the following material transactions with related parties.

<b>Related Party</b>	<b>Details of transactions</b>	<b>Amount paid £000s</b>	<b>Amounts written off £000s</b>	<b>Amount due at 31 March 2007 £000s</b>
Westgate Health Centre	General Medical Services	1,254	0	0
Coldside Medical Practice	General Medical Services	950	0	0

Dr D. Dorward is a Non Executive Director of Tayside Health Board and also a General Practitioner within Westgate Health Centre. Dr R. Rosbottom was a Non Executive Director of Tayside Health Board until his resignation on 31 May 2006 and is also a General Practitioner within Coldside Medical Practice.

## 9. Value of Land

Specialised NHS land is stated at its existing use value, other than surplus land which is stated at its open market value. There is no significant difference between the market value and the balance sheet value.

## 10. Payment Policy

The board endeavours to comply with the principles of The Better Payment Practice Code by processing suppliers' invoices for payment without unnecessary delay and by settling them in a timely manner.

In 2006/07 the average credit taken was 38 days (2005/06 35 days) and the board paid 65.16% by value (2005/06 68.23%) and 61.58% by volume within 30 days (2005/06 64.47%).

## 11. Corporate Governance

### Tayside NHS Board

The NHS Board met on ten occasions in the period 1 April 2006 to 31 March 2007. The Scottish Health Plan established that the following standing committees should exist at unified NHS Board level.

Audit Committee  
Improvement & Quality Committee  
Medical Research Ethics Committees A & B  
Remuneration Sub Committee of the Staff Governance Committee  
Staff Governance Committee  
Discipline (for Primary Care Contractors)

In addition the Board has set up the following additional committees.

Delivery Unit Committee  
Strategic Policy and Resources Committee  
Improvement & Quality Sub Committee  
Universities Strategic Liaison Committee  
Angus CHP Committee  
Dundee CHP Committee  
Perth & Kinross CHP Committee

The Chairperson of NHS Tayside is ex officio a member of all standing committees except the Audit Committee, to which he has a right of attendance.

Information regarding the purpose and membership of all standing committees required by the Scottish Health Plan is provided below.

### Audit Committee

The purpose of the Audit Committee is to assist NHS Tayside to deliver its responsibilities for the conduct of public business, and the stewardship of funds under their control. In particular, the Committee will seek to provide assurance to Tayside Health Board that an appropriate system of internal control is in place to ensure that: -

- Business is conducted in accordance with the law and proper standards;
- Public money is safeguarded and properly accounted for;
- Financial statements are prepared timeously, and give a true and fair view of the financial position of the Tayside Health Board for the period in question;
- Affairs are managed to secure economic, efficient and effective use of resources; and
- Reasonable steps are taken to prevent and detect fraud and other irregularities.

The membership of the Audit Committee during the financial year ended 31 March 2007 has been as follows:

Chairperson – Mr John Angus, Non Executive Member, Tayside NHS Board

### **Members**

Mrs Elizabeth Forsyth, Non Executive Member, Tayside NHS Board  
Mrs Margaret Harper, Non Executive Member, Tayside NHS Board  
Mr Andrew Richmond, Non Executive Member, Tayside NHS Board  
Dr Alan Shepherd, Non Executive Member, Tayside NHS Board  
Mr Peter Withers, Non Executive Member, Tayside NHS Board

### **Regular Attendees**

Mr David Clark, Director of Finance, NHS Tayside  
Mr Ian McDonald, Associate Director of Finance, NHS Tayside  
Mr Daniel McLaren, Chief Executive, NHS Tayside  
Mr Colin Masson, Director of Finance, Delivery Unit  
Ms Margaret Moulton, Board Secretary, Tayside NHS Board  
Mr Murray Petrie, Non Executive Member, Tayside NHS Board  
Mrs Catriona Stout, Corporate Accountant, NHS Tayside  
Professor W J Wells, Chief Executive, NHS Tayside  
Mr Ian Wightman MBE, Non Executive Member, Tayside NHS Board  
Mrs Carol Hislop, Audit Manager, Audit Scotland  
Mr Tony Gaskin, Chief Internal Auditor, FTF Audit & Management Services  
Mrs Frances Gibson, Regional Audit Manager, FTF Audit & Management Services

The Audit Committee met on seven occasions during the period 1 April 2006 to 31 March 2007.

### **Improvement & Quality Committee**

The purpose of the Improvement & Quality Committee is to provide Tayside NHS Board with the assurance that:

- Mechanisms are in place and effective throughout NHS Tayside to support improvement
- The principles and standards of Partnership for Care 2003 are applied to the improvement activities of NHS Tayside
- Clinical/health governance mechanisms are in place and effective throughout the whole of NHS Tayside including social inclusion, public health and health improvement activities
- To ensure a strategic framework for patient and public involvement is in place including support for members of the Public Partnership (health) Groups PPGs and to monitor and evaluate this
- To ensure the governance arrangements for Equality and Diversity

The membership of the Improvement & Quality Committee during the financial year ended on 31 March 2007 has been as follows:

Chairperson – Mr Sandy Watson OBE, Non Executive Director, Tayside NHS Board

### **Members**

Mr John Angus, Non-Executive Member, Tayside NHS Board  
Mrs Elizabeth Forsyth, Non-Executive Member, Tayside NHS Board  
Mrs Margaret Harper, Employee Director, Tayside NHS Board  
Mr Gerry Marr, Chief Operating Officer, Delivery Unit  
Ms Heather Marr, Associate Dean of the School of Nursing and Midwifery, University of Dundee  
Councillor Glennis Middleton, Non-Executive Member, Tayside NHS Board

Professor Andrew Morris, eHealth Director, Tayside NHS Board  
Dr Bill Mutch, Medical Director, Tayside NHS Board  
Mrs Sheila Nimmo, Chair, Perth & Kinross Public Partnership Group  
Professor Martin J Pippard, Acting Dean of the Medical School, University of Dundee  
Dr Alistair Robertson, Clinical Group Director, Clinical Support Services, Delivery Unit  
Ms Caroline Selkirk, Director of Change and Innovation, Tayside NHS Board  
Mrs Vanessa Shand, Area Partnership Representative  
Dr Alan Shepherd, Chair, Area Clinical Forum  
Dr Jan Sinclair, Clinical Director, Perth & Kinross CHP  
Dr Drew Walker, Director of Public Health, Tayside NHS Board  
Mr Ian Wightman MBE, Non-Executive Member, Tayside NHS Board  
Professor Liz Wilson, Nursing Director, Tayside NHS Board

### **Regular Attendees**

Ms Allyson Angus, Public Involvement Manager, NHS Tayside  
Mr Keith Balneaves, Angus Public Partnership Group  
Mrs Gillian Costello, Head of Managed Clinical Networks, NHS Tayside  
Mrs Carrie Marr, Associate Director Change and Innovation, Tayside NHS Board  
Ms Esther McKell, Dundee Public Partnership Group  
Mrs Margaret Moulton, Board Secretary, Tayside NHS Board  
Mr Daniel McLaren, Assistant Chief Executive, Tayside NHS Board  
Mrs Arlene Napier, Clinical Governance Coordinator, NHS Tayside  
Mrs Pat O'Connor, Head of Safety, Quality and Risk, NHS Tayside  
Mr Rae Taylor, Head of Information and Performance, NHS Tayside

The Improvement & Quality Committee met on six occasions during the period 1 April 2006 to 31 March 2007.

### **Medical Research Ethics Committees**

To provide assurance that: -

- A mechanism is in place to undertake the ethical review of medical research.
- The dignity, rights and wellbeing of the participants of medical research are suitably protected
- Independent advice on medical research ethics is available to NHS Tayside when requested
- There is appropriate liaison between the Medical Research Ethics Committee and researchers, funders, sponsors and participants in medical research
- The interests, needs and safety of researchers are protected within medical research

The membership of Medical Research Ethics Committee (A) during the financial year ended on 31 March 2007 has been as follows:

Chairperson - Dr Fergus Daly, Chair and Statistician Member

### **Members**

Mr Carlos Widgerowitz, Vice Chair and Secondary Care Clinician Member  
Mr John Angus, Non Executive Member, Tayside NHS Board  
Mrs Kathleen Butlin, Lay Member  
Mr Brian Cole, Lay Member  
Ms Anne Duthie, Nurse Member  
Mrs Linda Gray, Lay Member  
Dr Cathy Jackson, GP Member  
Dr Richard A Lerski, Head of Medical Physics  
Mr Tommy MacEwan, Pharmacist Member  
Mrs Shirley McLeod, Nurse Member  
Mrs Caroline Neat, Lay Member  
Dr Tom Pullar, Secondary Care Clinician  
Mrs Sue Roff, Non Clinical Scientist Member  
Mrs Lidy Van Aalten, Non Clinical Scientist Member

Mrs Sheila Walker, Lay Member  
Dr Ian Zeally, Secondary Care Clinician  
Lay member – 1 vacancy

Medical Research Ethics Committee (A) met on twelve occasions during the period 1 April 2006 to 31 March 2007.

The membership of Medical Research Ethics Committee (B) during the financial year ended on 31 March 2007 has been as follows:

Chairperson – Dr Margaret A R Thomson, Chair and Secondary Care Clinician Member

### **Members**

Mrs Sandra Forbes, Vice Chair and Nurse Member  
Mrs Nanette Brown, Pharmacist Member  
Dr Daniel Cuthbertson, Secondary Care Clinician  
Mrs Carolyn Donnelly, Lay Member  
Mr Hamish Drummond, Lay Member  
Mrs Jacqueline Dunlop, Nurse Member  
Professor David Levison, Professor of Pathology  
Dr Carol Macmillan, Secondary Care Clinician  
Mr Charles McMurray, Lay Member  
Dr Robert W Y Martin, GP Member  
Dr Michael Murphy, Secondary Care Clinician  
Dr Simon Ogston, Clinician Member  
Dr Wendy B Stevenson, Alternate Vice Chair and Lay Member  
Mr Sandy Watson OBE, Non Executive Member, Tayside NHS Board  
Lay Member – 2 vacancies

### **Nominated Deputies**

Mrs Caroline Ackland (for Nurse Members)  
Dr Jacob George (for Secondary Care Physicians)  
Dr Neil Merrylees (for GP Members)  
Dr Fiona L R Williams (for Dr S Ogston)

Medical Research Ethics Committee (B) met on twelve occasions during the financial year ended on 31 March 2007.

### **Remuneration Sub-Committee**

The Remuneration Sub Committee is a Sub Committee of the Staff Governance Committee. It discharges specific responsibilities on behalf of Tayside NHS Board as an employing organisation.

The membership of the Remuneration Sub-Committee during the period to 31 March 2007 has been:

Chairperson – Mr Peter J Bates OBE, Chairperson, NHS Tayside

### **Members**

Mr Murray Petrie, Non Executive Member, Tayside NHS Board  
Mr Sandy Watson OBE, Non Executive Member, Tayside NHS Board  
Mr Ian Wightman MBE, Non Executive Member, Tayside NHS Board  
Mr John Angus, Non Executive Member, Tayside NHS Board  
Councillor Lorraine Caddell, Non Executive Member, Tayside NHS Board  
Mrs Betty Ward, Non Executive Member, Tayside NHS Board

### **Regular Attendees**

Mr Alan Boyter, Director of Strategic HR and Workforce Development, NHS Tayside  
Mrs Margaret Moulton, Board Secretary, Tayside NHS Board

Mr George Doherty, Associate Director of HR (Operational Services)

The Remuneration Sub-Committee met on six occasions during the period 1 April 2006 - 31 March 2007.

### **Staff Governance Committee**

The Staff Governance Committee advises the Board on its responsibility, accountability and performance against the NHS Scotland Staff Governance Standard addressing the issues of policy, targets and organisational effectiveness.

The achievement and progress towards the Staff Governance Standard will be measured through:

- Scrutiny of performance against individual elements of the Staff Governance Standards
- Data collected during the self-assessment audit conducted under the auspices of the Area Partnership Forum
- The action plans submitted to, and approved by, the Staff Governance Committee
- Staff Survey results
- Data and information provided in statistical returns and reports to the Committee

The membership of the Staff Governance Committee during the financial year ended on 31 March 2007 has been as follows:

Chairperson – Mr Sandy Watson OBE, Non Executive Member, Tayside NHS Board

#### **Members**

Mr John Angus, Non Executive Member, Tayside NHS Board  
Mr Peter J. Bates OBE, Chairperson, NHS Tayside (ex-officio)  
Mr Alan Boyter, Director of Strategic HR & Workforce Development  
Mrs Elizabeth Forsyth, Non Executive Member, Tayside NHS Board  
Mr Murray Petrie, Chair, Delivery Unit  
Professor W J Wells, Chief Executive, NHS Tayside  
Mr Ian Wightman MBE, Non Executive Member, Tayside NHS Board  
Mr Peter Withers, Non Executive Member, Tayside NHS Board  
Councillor Lorraine Caddell, Non Executive Member, Tayside NHS Board  
Mrs Margaret Harper, Non Executive Member, Tayside NHS Board  
Mr Gerry Marr, Chief Operating Officer, Tayside NHS Board  
Mrs Betty Ward, Non Executive Member, Tayside NHS Board

#### **Regular Attendees**

Mrs Jenny Alexander, Partnership Forum representative  
Mr George Doherty, Associate Director of HR (Operational Services)  
Ms Margaret Moulton, Board Secretary, Tayside NHS Board  
Mr Ian McDonald, Associate Director of Finance  
Mrs Sylvia Johnston, Partnership Forum representative  
Mr Norman Pratt, Area Clinical Forum Representative  
Mrs Pat Millar, Head of Lifelong Learning, NHS Tayside  
Mrs Vanessa Shand, Partnership Forum representative  
Mr Garry Sime, Area Clinical Forum Representative  
Mrs Janice Torbet, Associate Director of HR (Workforce Development)  
Ms Margaret Sherriff, Partnership Forum representative

The Staff Governance Committee met on six occasions during the period 1 April 2006 to 31 March 2007.

#### **General**

A summary of Board Members' attendance at meetings of the Board and its Standing Committees for the year ended 31 March 2007 is provided as an annex to this report.

## 12 Human Resources

Acting as a single management directorate headed by the Director of Strategic Human Resources and Workforce Development, the Human Resources function in NHS Tayside provides strategic and operational HR support to all Board and Delivery Unit services.

Throughout 2006/07, work has continued on implementation of NHS Tayside's Strategic Workforce Development Plan, aimed at aligning the workforce in a manner supporting implementation of "Delivering for Health" and providing sustainable services across the short, medium and long term. This includes the introduction in August 2006 of the NHS Tayside Healthcare Academy, part of a social inclusion model, which aims to be an integral part of the organisation and act as a recognised route into NHS employment.

Underpinning the Strategic Workforce Development Plan, development of NHS Tayside's Workforce Plan was taken forward, in accordance with the NHS Scotland National Workforce Planning Framework. This plan outlines our future staffing requirements to meet demands for patient care, and, in light of projections on workforce supply, inform the needs of NHS Tayside's various service redesign initiatives.

Throughout the year, work continued to support NHS Scotland 'Efficient Government' targets through the design and implementation of a Board-wide sickness absence management strategy.

Significant work has continued to support the Delivery Unit, introduced with effect from 1 April 2006, ensuring clinical and non-clinical managers are provided with appropriate specialist HR support and services to recruit, develop and manage their staff to meet existing and future service needs.

This includes the establishment of the Delivery Unit Partnership Forum, introduced as part of a wider on-going development of the NHS Tayside employee relations framework. Work in this area has also included the review and development in partnership of new and existing HR policies designed to ensure continuing legislative compliance and maintain a positive working environment for our employees.

HR support for the implementation of Agenda for Change - a major strand of pay modernisation that affects all staff other than doctors, dentists and very senior managers - continued throughout 2006/07. This has included on-going assistance around preparation, submission and assessment of agreed job descriptions in respect of all post holders, and participation in the national NHS Job Evaluation Scheme, working towards achieving the target of moving all staff onto new pay bands.

In addition, work has been undertaken to prepare the organisation for the implementation of the Knowledge and Skills Framework through the training of key personnel as facilitators.

As an equal opportunities employer, NHS Tayside has continued to promote a positive approach to diversity issues, including support for and implementation of the National 'Diversity Champion' model. NHS Tayside maintains a proactive approach to the recruitment of people with a disability, through the 'double tick' approach and in accordance with legislation, and actively seeks to provide an environment where any employees who become disabled can continue to contribute to the work of the Board.

NHS Tayside has published a Race Equality Scheme for 2005-2008 and in December a Disability Equality Scheme was published. Arrangements are also currently being put in place to ensure that the Gender Equality Scheme is developed by 29 June 2007 through engagement with the public and staff and in partnership with other organisations within NHS Tayside.

## OPERATING & FINANCIAL REVIEW

### 1. Principal Activities and Review of the year

#### Background

Tayside Health Board was established in April 1974 and is responsible for commissioning health care services for the residents in the geographical local government areas of Angus, Dundee and Perth and Kinross. The Board's boundaries are coterminous with these local government areas, which had a combined population of 391,600 based on mid year 2006 population estimates published by the General Register Office for Scotland

In March 2003, the Scottish Executive published "Partnership for Care", Scotland's Health White Paper. The dissolution of Tayside University Hospitals NHS Trust and Tayside Primary Care NHS Trust took place on 31 March 2004, in support of the development of integrated, decentralised services within NHS Tayside, as detailed within the White Paper. NHS Tayside now forms a local health system, with a single governing board responsible for improving the health of the local population and delivering the healthcare it requires. The overall purpose of the unified board is to ensure efficient, effective and accountable governance of the local NHS system and to provide strategic leadership and direction for the system as a whole.

The role of the unified NHS Board is to:

- Improve and protect the health of the people of Tayside;
- Improve health services;
- Focus clearly on health outcomes and people's experience of the Tayside NHS system;
- Promote integrated health and community planning by working closely with other local organisations; and
- Provide a single focus of accountability for the performance of the Tayside NHS system.

The functions of the unified NHS Board comprise:

- Strategy development – to develop a Local Delivery Plan;
- Resource allocation – to address local priorities;
- Implementation of the Local Delivery Plan; and
- Performance management of the local NHS system.

#### Service Highlights

During 2006/07 NHS Tayside undertook and facilitated a very wide range of activities which included:

#### Public Health

##### Scotland's Health at Work (SHAW)/Healthy Working Lives

A further 20 workplaces (reaching an additional 1,650 employees) registered to participate in the programme. Over the course of the year 21 organisations achieved the Bronze Standard, 16 Silver and 3 Gold. Over the 11 years of the Tayside SHAW Programme, 168 workplaces throughout Tayside participated in the Programme, reaching nearly 40,000 employees. 111 Bronze, 32 Silver and 6 Gold Awards were achieved over this period.

##### Breastfeeding – Unmet Needs Project

This innovative evidence-based intervention received a national award for the implementation of evidence into action by the Scottish Executive in autumn 2006. Funding was made available to continue this model of additional support by breastfeeding support workers to breastfeeding mothers living in the most disadvantaged areas of Dundee. Breastfeeding rates demonstrated a dramatic increase at six weeks after birth by 9% in the postcode areas where the intervention was offered.

### **Best Value Review of Nutrition (BVRN)**

The aim of the BVRN is to make better use of nutrition resources by co-ordinating a disparate range of initiatives, activities and expertise into targeted and multi-agency interventions and several separate pieces of work were undertaken during 2006/07. Firstly a customised report detailing the public health nutrition epidemiology of the Tayside population was produced from available national and local data. Secondly an extensive mapping exercise was undertaken to establish the extent to which the NHS and its partner organisations were planning to address food and nutrition issues. Finally a 3-stage methodology was applied to examine this information, identify Tayside's nutrition priorities, and achieve multi-agency consensus.

### **Older People**

Throughout 2006/07, the Directorate of Public Health has been compiling a report examining the future health needs of older people in Tayside. The report takes a 20-year time frame and details expected demographic change and likely changes in the patterns of certain key health conditions. There is further work to be done to refine the report and to address the likely changes in social care needs that will emerge over the next two decades. This will be progressed through 2007/08 as part of the strategic work that NHS Tayside will be undertaking with partners to look at planning and commissioning services for older people across the area.

### **Smoking**

The new Smoking in Public Places Legislation was fully implemented in Tayside and supported by a wide range of innovative smoking cessation services in pharmacies, GP practices and other community venues. Figures for the number of people setting dates to quit smoking show that Tayside is currently 190% above the performance in the same period of 2006. NHS Tayside also implemented its own Smoking Policy during 2006/07 which bans smoking in NHS grounds and facilitates a smoke-free environment for NHS staff during domiciliary visits.

### **Acute Services**

#### **Scottish Regional Treatment Centre at Stracathro Hospital**

As part of an NHS in Scotland initiative to develop further partnerships with the Independent Sector to increase capacity and thereby reduce waiting times, Stracathro Hospital was chosen as the site for a new Scottish Regional Treatment Centre. The Centre provides elective surgical services for Tayside, Grampian and Fife patients and is staffed by independent sector staff who make use of NHS facilities in the evenings and at weekends. Benefits to patients include shorter waiting times, choice of treatment dates, maintenance of high quality services locally and support for remote and rural communities. Staff collaboration in this initiative has been exemplar and demonstrates their willingness to explore and participate in new ways of working to improve delivery of healthcare for patients.

### **Service Redesign**

Across all specialties there are many examples of service redesign aimed at improving patient access, speeding diagnosis and treatment, reducing waiting times and helping with patient education either to improve treatment or to prevent more serious conditions.

### **Safer Patients Initiative**

The Safer Patients Initiative is a UK programme to provide a focus on patient safety to transform the organisational culture, improve quality and performance by galvanising support from clinicians, managers and patients and implement change to improve patient safety, monitor progress and share learning.

NHS Tayside has now completed phase 1 of the Safer Patients Initiative and is now in the 'Exemplar Phase'. This involves sharing Tayside developments with other UK hospitals and supporting their progress in the UK Safer Patients Initiative II.

### **Community Health Partnerships (CHPs)**

2006/07 was the first full year of business for the Community Health Partnerships, a year of consolidation and the first full year of business for the CHP Committees.

## **Angus CHP**

Developments and improvements, supported by extensive involvement of patients, carers and the public in initiatives across the CHP included:

The move of the CHP Team into shared headquarters in Orchardbank, Forfar with partners in Angus Council Social Work & Health Department, has strengthened joint working with Angus Council and other partners.

Carnoustie Health Centre opened, providing extensive new facilities for the provision of healthcare for this increasing population.

The CHP commitment to delivering health safely and closer to home was demonstrated by major improvements in access to Substance Misuse services for drug users, the introduction of several new local out-patient services including Colposcopy/Renal/Pain services, and the continued development and redesign of services to support people with Long Term Conditions especially Chronic Respiratory Disease/Stroke and Heart Disease.

A 12-bedded Stroke Rehabilitation Unit was opened on the Stracathro Hospital site.

## **Dundee CHP**

An incentive scheme to assist pregnant women to stop smoking has been introduced in Dundee. The scheme uses a combination of cessation support via community pharmacy and social support via the Healthy Living Initiative along with a voucher reward system. The scheme is being delivered in partnership with Dundee City Council and ASDA stores.

An early intervention pilot through primary care is currently an important part of the Employability Action Plan tackling worklessness in the city. Early community health interventions are helping towards keeping people in work, getting people back to work or finding new employment or training opportunities.

Dundee is one of five areas selected nationally to develop a programme of anticipatory care that is targeting a range of preventative health actions where the risk of ill health is highest. Primary care services locally have been strengthened and will offer health checks, screening and advice to people in the 45-64 year age group at particular risk of preventable, serious ill health.

## **Perth & Kinross CHP**

Perth and Kinross physiotherapy service has undertaken a project to improve access to the service for patients. The long-term objective of the project is to implement a sustainable system of direct access for patients in all locations. Initial blitzing of waiting lists across Perth and Kinross was carried out producing an average wait reduction of 8.1 weeks down to 1.6 weeks. Initiatives to improve capacity now require to be rolled out to sustain waiting list times.

A proactive, nurse led case management model of care has been piloted for the management of patients with Long Term Conditions (LTC). This involved early identification of problems to prevent crisis management and initiation of a care plan.

There are 21 weekly Perth and Kinross chair-based exercise groups running in localities for local older people, in some Local Authority and private Sheltered Housing Units, Community Hospitals, Local Authority Residential Home; 2 classes are run by two teams of local older people for their peers within their communities.

Following a request from clients at a consultation event entitled "Age Matters" involving 75 older people (including ethnic minority groups), 5,000 calendars were published. The calendars provide information particularly relevant to the older population on health, well-being and safety and contact numbers for access to services. Contributing agencies include the Fire Service, Police, Falls Service, Princes Royal Trust, Dementia Service, Affordable Warmth, Environmental Service, Care and Repair and Trading Standards.

## Family Health Services

The General Medical Services (GMS) contract version II was implemented on 1 April 2006. The NHS Tayside implementation plan for GMS II contained: Communication strategy, Policy Framework, Financial Arrangements, IM&T and support to GP Practices.

## Counter Fraud Service Reports

In 2006/07 NHSScotland Counter Fraud Services performed work to give an indication of the possible level of Family Health Services income lost due to incorrect claims by patients for exemption from NHS charges. The level of FHS income not recovered and written off relating to Patient Exemption Checking included in Counter Fraud Services Reports covering 2006/07 was £6,503 (2005/06 £2,615)

## 2. Financial Performance and Position

The Scottish Executive set three financial targets at Health Board level on an annual basis. These limits are:

- Revenue Resource Limit – a resource budget for ongoing operations;
- Capital Resource Limit – a resource budget for net capital investment; and
- Cash requirement – a financing requirement to fund the cash consequences of the ongoing operations and net capital investment.

Health boards are expected to contain their net expenditure within these limits, and will report on any variation from the limits as set.

The Board Chief Executive is the sole Accountable Officer for NHS Tayside. This statutory status carries responsibility direct to the Scottish Parliament for stewardship of the public funds and resources with which the Accountable Officer is entrusted.

## Outturn

Tayside Health Board achieved the financial targets as follows: -

<b>Financial Target</b>	<b>Limit as set by SEHD £'000</b>	<b>Actual Outturn £'000</b>	<b>Variance (Over)/Under £'000</b>
Revenue Resource Limit	602,570	599,490	3,080
Capital Resource Limit	21,419	17,342	4,077
Cash Requirement	592,066	592,066	0

## Memorandum for in-year outturn

	<b>£'000</b>
Brought forward surplus from previous financial year	1,141
Saving against in-year Revenue Resource Limit	1,939

## Revenue Resource Limit – Carry forward to 2007/08

The Summary of Resource Outturn details the calculation of the saving against the Revenue Resource Limit. As the saving of £3.1 million (0.5%) is within the limit of 1.0% set by the Scottish Executive, it is anticipated that the full sum will be carried forward to 2007/08 and will be used to meet expenditure commitments carried forward from 2006/07.

## Highlights

### Financial Plan

The main components of the saving of £3.1 million are detailed below:

		<b>Over/(Under) spend £ million</b>
Delivery Unit		1.5
Treatment provided outwith Tayside		2.3
Income from Other NHS Boards, NES etc		(2.1)
Resource Transfer & Voluntary Sector		0.1
Corporate Services		(0.3)
Increased provision for Agenda for Change reviews		1.6
Earmarks carried forward to 2007/08	22.7	
Less identified in Corporate Financial Plan	<u>17.1</u>	(5.6)
Reserves and Earmarks		(0.6)
<b>Total saving</b>		<b>(3.1)</b>

The financial performance of the three Community Health Partnerships in Tayside is summarised in the following table: -

<b>Community Health Partnership</b>	<b>Budget</b>	<b>Actual</b>	<b>Over/(Under)</b>
	<b>£ million</b>	<b>£ million</b>	<b>spend £ million</b>
Dundee	114.3	114.3	0.0
Perth & Kinross	90.4	90.4	0.0
Angus	81.0	81.8	0.8

### Estate Revaluation

In accordance with Accounting Standards, land and buildings are required to be revalued every five years, but more frequent valuations are permissible. The value of fixed assets is the major determinant of charges against the Revenue Resource Limit in respect of capital charges (depreciation and the cost of capital).

Owing to the elimination of capital to revenue transfers the identification of non added value expenditure on buildings has become a key factor requiring frequent advice and valuations from independent valuers. As a consequence it was considered appropriate to engage independent valuers to perform an annual revaluation of land and buildings, even though the revaluation requirement is quinquennial. NHS Tayside has commissioned a consortium led by James Barr, Chartered Surveyors, to give advice as and when required and to perform the annual revaluation work.

### Earmarks

Earmarks held at 31 March 2007 and carried forward to 2007/08 for expending in that year total £22.7 million. These are related mainly to specific SEHD allocations and CHP planned carry forwards. The 2006/07 Corporate Financial Plan anticipated slippage and carry forward of earmarks of £17.1 million.

### Efficient Government

The NHSScotland Efficient Government 1% Efficiency Savings target for NHS Tayside was £4.835 million for 2006/07. Total savings achieved in respect of Efficient Government targets for 2006/07 amounted to £9.8 million. Additional savings amounting to £8.7 million were also achieved.

## **Operating Cost Statement**

### **Hospital and Community Health Services**

Total Hospital and Community expenditure net of income increased from £450.6 million in 2005/06 to £469.3 million in 2006/07, an increase of 4.1%.

#### **Hospital and Community income**

Income increased from £92.4 million in 2005/06 to £98.5 million in 2006/07, an increase of 6.6%.

#### **Other NHS Scotland Bodies**

Expenditure increased from £15.1 million in 2005/06 to £16.4 million in 2006/07, an increase of 8.9%. The increase was due to normal inflationary pressures and implementation of national tariffs.

#### **Private Sector**

Expenditure reduced from £4.4 million in 2005/06 to £3.5 million in 2006/07. The decrease was mainly due to a reduced number of waiting list referrals.

#### **Resource Transfer & Voluntary Sector**

Funding transferred to unitary authorities within Tayside, to support "Care in the Community", amounted to £18.9 million in 2006/07 (2005/06 £15.1 million). Factors contributing to the increase in addition to normal inflationary pressures are 1) non recurring capital grants for care in the community initiatives totalling £2.1 million, 2) several new supported accommodation projects for patients discharged from long stay hospital accommodation £0.38 million, 3) a number of projects to assist with reducing delayed discharges £0.4 million and 4) additional funding for voluntary sector mental health services £0.25 million.

### **Administration**

In order to provide a meaningful grouping of administration expenditure, guidance has been taken from the Code of Practice for Best Value Accounting for Local Authorities. This guidance focuses on costs to be excluded from the total cost of service provision. This requires an apportionment of all support service costs and some overheads within this total cost. Costs not to be so apportioned will thus be described as administration and are made up of corporate core headquarters costs and central overheads that cannot be apportioned. This expenditure will include the costs associated with the Board's responsibilities for the planning and commissioning of health care for its resident population, but not those costs associated with the provision of health care and non-clinical services.

Total administration expenditure, net of income, decreased from £4.98 million in 2005/06 to £4.93 million in 2006/07.

### **Non-Clinical Services**

Non-clinical expenditure, net of income, increased from £4.7 million in 2005/06 to £9.9 million in 2006/07. Within the overall increase of £5.2 million there were several non-recurring capital grants totalling £2.0 million, purchase of IM&T equipment totalling £1.5 million and increased charges for compensation payments of £1.7 million.

## **Balance Sheet**

### **Fixed Assets**

The net book value of Intangible and Tangible Fixed Assets increased from £356.3 million in 2005/06 to £378.3 million in 2006/07, an increase of 6.2%. The main reasons for the increase were the purchase of new assets and an increase in the value of land & buildings of 4.2%.

### **Debtors, Creditors and Provisions**

#### **Debtors**

Outstanding debtors rose from £21.5 million at 31 March 2006 to £29.2 million as at 31 March 2007. The increase is due to a number of factors including 1) a debtor of £3.5 million relating

to the disposal of assets and 2) an increase in sums due in respect of reimbursement of clinical negligence cases - £2.4 million, and 3) an increase of £1.1 million in respect of Out of Area Treatments.

The total debtors figure includes a provision for bad debts of £606k (2005/06 £72k). The increase reflects a cautious approach to recovery of non-NHS debtors.

### **Creditors**

Outstanding creditors increased from £85.7 million at 31 March 2006 to £89.7 million at 31 March 2007. The increase is mainly due to accruals for supplies, research & development, Agenda for Change and Senior Managers' pay.

An accrual of £16.2 million in respect of sums due to staff in respect of assimilation to Agenda for Change bandings is included within creditors (2005/06 £15.7 million). The total number of staff affected by Agenda for Change (excluding leavers) is 13,235, of which 10,841 are matched to Agenda for Change bandings. At 31 March 7,709 were assimilated to Agenda for Change bandings and 5,902 were paid arrears.

### **Provision for Pensions**

The provision for pensions which relates mainly to Injury Benefit payments increased from £4.64 million at April 2006 to £5.19 million at March 2007. This increase is partly due to a reduction in the discount rate applied in calculating the provision from 2.8% to 2.2%.

### **Provision for Clinical and Medical Negligence**

The Board carried forward a provision at 1 April 2006 of £5.66 million. Based on information provided by the Central Legal Office this has been increased to £7.96 million. The provision for new claims arising during the year and increases to the provision for existing claims totalled £2.96 million. Utilisation of the provision during the year amounted to £0.29 million and provisions reversed unutilised to £0.36 million.

### **Other Provisions**

The Board carried forward a provision of £0.96 million in respect of other items including Third Party Liabilities. Based on information provided by the Central Legal Office this has been increased to £1.43 million.

### **Contingent Liabilities**

Additionally, in Note 21 to the Accounts, quantifiable contingent liabilities are assessed at £3.2 million (2005/06 £3.4 million). Contingent liabilities which are unquantified are: -

- NHS Bodies in England have recently settled equal pay claims. At 31 May 2007 there are 334 grievances and 134 Employment Tribunal equal pay claims registered against Tayside Health Board. The legal process is at a very early stage and the Central Legal Office has been unable to provide sufficient information to quantify the potential liability.
- The Waste Electronic and Electrical Equipment Regulations 2006 come into force on 1 July 2007. Where waste arises from assets obtained prior to 13 August 2005, the Board will be responsible for the costs of collection, treatment, recovery and environmentally sound disposal after 1 July 2007, unless a direct replacement is purchased, when the costs fall on the suppliers. The Board's current accounting policy is to incur such costs as they fall due. It is not possible to quantify the potential additional costs that the Board might be exposed to in respect of disposal of equipment purchased prior to 13 August 2005, as there is no reliable disposal cost per item of equipment and it is unknown what items will be directly replaced.

### **Cash Book balance**

The cash book position at 31 March 2007 was an overdraft of £1.79 million (2005/06 £3.04 million). Cleared balances at 31 March 2007 were not overdrawn.

## Commitments

The Board has the following capital commitments which have not been provided for in the accounts. Full details are provided in Note 23.

Contracted – total commitment £24.4 million (2005/06 £6.3 million).

Authorised but not contracted – total commitment £7.7 million (2005/06 £18.4 million).

## Public Finance Initiative/Public Private Partnerships

The Board has entered into the following PFI contracts, both of which are off balance sheet.

### Carseview Centre

The Carseview Centre is located on the Ninewells Hospital site in Dundee and provides in-patient facilities for Adult Psychiatry and Learning Disability. The estimated capital value of the scheme is £10.0 million. The contract start date was 11 June 2001 and the contract end date will be 11 June 2026. The PFI/PPP property is not an asset of the Board.

### Whitehills Community Care Centre

Covering Forfar, Kirriemuir and the surrounding area in conjunction with the Council and Lippen Care. The estimated capital value of the scheme is £12.0 million. The contract start date was 21 March 2005 and the contract end date will be 21 March 2030. The PFI/PPP property is not an asset of the Board. However, at the end of the contract period, residual interests of £11.6 million will pass to the Board.

## Post Balance Sheet items

There were no Post Balance Sheet events having a material effect on the Accounts.

## Capital Expenditure

The following table provides a reconciliation of gross capital expenditure to net capital expenditure chargeable to the Capital Resource Limit. Expenditure included within the capital programme but which does not add value is chargeable to the Revenue Resource Limit. Revenue expenditure which is used to fund capital projects in other organisations e.g. University of Dundee, Local Authorities, is classified as capital grants and is therefore chargeable against the Capital Resource Limit. Capital expenditure is reported in Note 9.

	<b>£'000</b>
Gross capital expenditure	18,463
Less non added value expenditure transferred to revenue	(4,616)
Less net book value of disposals	(2,539)
Add revenue expenditure chargeable to Capital Resource Limit – capital grants	6,034
<b>Net capital expenditure</b>	<b>17,342</b>
Underspend against Capital Resource Limit	4,077
<b>Capital Resource Limit</b>	<b>21,419</b>

The following table lists the most significant capital schemes included within expenditure reported above.

	<b>£'000</b>
Medical equipment	2,743
Kings Cross redevelopment (including bowel screening centre)	2,533
Information technology infrastructure	2,440
Third linear accelerator	1,406
Dundee joint equipment store	1,309
Angus Ambulatory Diagnostic Treatment Centre, Stracathro	1,074

### 3. Performance against Key Targets

Local Delivery Plans (LDPs) set out a delivery agreement between the Scottish Executive and each NHS Board based on key Ministerial targets. LDPs reflect the HEAT core set, the key objectives, targets and measures that reflect Ministers' priorities for the Health portfolio. The key objectives are as follows: -

- **Health Improvement** – improving life expectancy and health life expectancy
- **Efficiency and Governance improvements** – continually improve the efficiency and the effectiveness of the NHS
- **Access to services** – recognising patient need for quicker and easier use of NHS services
- **Treatment appropriate to individuals** – ensure patients receive high quality services that meet their needs.

The SEHD assesses NHS Tayside's performance through the Annual Review process, which consists of a meeting held in public at which key areas of performance are discussed. The outcome is summarised in a formal letter to the Board Chairman, which is then included in the Board's Annual Report and Accounts published towards the end of 2007.

The following provides some information on NHS Tayside's performance against key targets.

#### **Health Improvement**

##### **Health Inequalities – Coronary Heart Disease**

Health improvement activities are routinely focussed upon the areas of greatest inequality. In particular, the unmet needs project has been specifically targeted at the areas of greatest deprivation.

##### **Numbers Smoking**

NHS Tayside has taken a range of measures to improve the levels of smoking. On 23 November 2006 a new policy making all NHS Tayside grounds smoke-free came into place. Other actions include advertising campaigns to promote the local Smokeline, the development of a web-based smoking cessation service booking system, pharmacy based smoking cessation support has been spread across all Tayside and a smoking in pregnancy incentive scheme has been launched.

##### **Alcohol**

A Primary Care and Acute Care Alcohol Liaison Service has been introduced to support the development of brief interventions and the provision of advice by GPs and other Primary Health Care Workers. Angus has highlighted alcohol as a key priority and launched the "Angus Focus on Alcohol" project in the autumn of 2006.

NHS Tayside has also participated in a QIS Audit of alcohol services and work has also commenced on the development of a Strategic Action Plan for Alcohol Services.

##### **Physical Exercise**

A one-day conference "Today's Physical Activity" was held in May 2006. A reference manual for "Active for Life" Dundee's exercise referral scheme has been issued and a consultation document on the Angus physical activity strategy has been issued.

##### **Childhood Vaccinations**

The uptake of childhood immunisations has continued to increase, achieving 94.1% uptake over the December 2006 quarter. This is limited by the lower uptake of the MMR vaccine as all other vaccines exceed 97% uptake.

### **Suicide Rate**

A number of actions have been initiated which are expected to promote positive mental health for the Tayside population. Actions to contribute to the delivery of 'Choose Life' action plans in each Local Authority area are targeted specifically at this HEAT measure. Other actions include raising awareness and promoting mental health and well being by delivering training and supporting community planning, supporting local activities in relation to 'See Me' Campaign and promoting recovery through the delivery of skilled therapeutic and treatment interventions and supported by the commissioning and provision of appropriate community services.

### **Young Teenage Pregnancies**

Tayside has a consistently higher rate of teenage pregnancy than for the rest of Scotland. Although the actual numbers are small, Dundee City Council continues to have amongst the highest rates of conception in Western Europe amongst 13 to 15 year-olds. The Tayside Sexual Health Strategy includes an action plan to address this issue. NHS Tayside remains on course to implement this plan according to the planned timescales.

### **Efficiency and Governance improvements**

#### **Financial Management**

As already reported at paragraph 2 of this review, NHS Tayside has met all of its financial targets in 2006/07.

#### **Sickness Absence Rate**

The overall sickness absence rate in Tayside has been gradually falling during 2007/08. However, there was a significant outbreak of flu-like illnesses within Tayside, peaking in January 2007 at 6.62%, a rate much higher than seen elsewhere in Scotland. Although the rates have returned to the previous trend, ending in March 2007 at 4.77%, this peak raised the year's outturn overall to 5.05%.

#### **Consultant Productivity**

NHS Tayside has been on target to hit trajectories but there have been difficulties in accurately measuring productivity.

### **Access to services**

#### **Primary Care Access**

NHS Tayside achieved the measure set out in the Local Delivery Plan to assess whether anyone contacting their GP surgery has guaranteed access to a GP, nurse or other healthcare professional within 48 hours. The measure is to be changed nationally for 2007/08 to give a more accurate assessment of compliance with the national target. However, NHS Tayside from its own survey work believes that compliance levels have been consistently high.

#### **Dental Disease**

74% of children in Tayside aged 0-17 were registered with a dental practitioner in March 2006. This represents this highest rate in Scotland. The latest figures indicate that 57.2% of Primary 1 children in Tayside show no signs of tooth decay, against a target for 2010 to achieve 60%. To promote this, a range of actions from the Tayside Oral Health Strategy have been implemented. In 2006/07, this included increasing the number of nursery schools enrolled in the supervised nursery school toothbrushing programme to 216 schools and increasing the distribution of toothbrush/toothpaste packs.

#### **Inpatient Waiting Times**

NHS Tayside achieved the target for no patient to wait more than 18 weeks for inpatient or day case treatment by December 2006. This target has been sustained over the remainder of the year.

#### **Outpatient Waiting Times**

Outpatient waiting times increased during the latter part of 2006 while the focus of attention was on the achievement of the inpatient target. However, since this time the waiting times

have been falling. The trajectory has been revised for 2007/08 to ensure the successful achievement of the 18 week target by December 2007.

### **A&E Waiting Times**

NHS Tayside has maintained a 98% compliance with the December 2007 target for a maximum of 4 hour wait from arrival to discharge or transfer from A&E.

### **Cataract Surgery**

The number of patient waiting over 18 weeks from referral to completion of treatment fell from 736 in April 2006 to 65 in January 2007. It is expected that the target to eliminate all waits over 18 weeks by end of 2007 will be achieved.

### **Hip Fracture Waiting Times**

NHS Tayside significantly exceeded the target for the percentage of hip fracture operations performed within 48 hours of admission to an orthopaedic specialty. The end of year trajectory was 76.5%, but both Ninewells and Perth Royal Infirmary achieved above 95%. This measure will however be replaced for 2007/08 to that of the percentage of hip fractures operated on within 24 hours.

### **Breast Cancer Waiting Times**

NHS Tayside has achieved a high degree of compliance with the target for all women with breast cancer and need urgent treatment to receive this within one month where appropriate.

### **Cancer Waiting Times**

NHS Tayside has achieved a high degree of compliance with the target for all urgent referrals to treatment for all cancers to be within two months. The overall trend has been seen to steadily increasing over the year and also shows a reducing variance from the increasing trend line. Of particular note is the consistent 100% conformance with the target for breast cancers over consecutive months during the second half of 2006/07.

### **Angiography/Angioplasty Waiting Times**

NHS Tayside achieved the target that no patient would wait longer than 8 weeks (excluding availability status codes) for an angiography test.

### **Cardiac Waiting Times**

Cardiac interventions have not been carried out within NHS Tayside to date.

### **MRI/CT Waiting Times**

The waiting times for both CT and MRI scans exceeded the trajectories included in the Local Delivery Plan.

CT scan – end of year trajectory 3 weeks : 6 weeks at March 2007

MRI – end of year trajectory 8 weeks : 11 weeks at March 2007

Upper GI Endoscopy – end of year trajectory 8 weeks : 12 weeks at March 2007

Lower Endoscopy or Colonoscopy – end of year trajectory 8 weeks : 11 weeks at March 2007.

Overall, the trend for waiting times for diagnostic tests has shown a downward trend and plans are in place to achieve the agreed waiting times for the December 2007 target. All of the agreed waiting times for NHS Tayside exceed the national target of 9 weeks.

### **Ambulance Response Times**

Emergency ambulance response times have remained at about 65% during 2006/07 against a 75% target for December 2007. NHS Tayside only has a very limited impact on the Ambulance Service's ability to deliver on this target.

### **Treatment appropriate to individuals**

#### **Delayed Discharges**

NHS Tayside achieved its targets for the April 2007 delayed discharges census achieving 9 patients delayed by over 6 weeks against a target of 19 and 5 patients within the short stay specialties against a target of 9.

### **Emergency readmissions >65 years**

NHS Tayside has been piloting case management for long-term conditions and direct access to the out-of-hours hub for nursing homes will help prevent avoidable and preventable admissions. Work to redesign the medical assessment unit at Ninewells has begun and service redesign at Perth Royal Infirmary has been implemented to provide early intervention of Allied Health Professional staff at Accident & Emergency and the admissions ward to ensure early rehabilitation for elderly patients.

### **Cervical Screening**

NHS Tayside has consistently exceeded the 80% target for the uptake of cervical screening achieving 82.8% in 2005/06

### **QIS Clinical Governance & Risk Management**

NHS Tayside has recently undergone an audit by NHS QIS against the standards for clinical governance and risk management. The results of this audit are awaited.

## **4. Sustainability and Environmental Reporting**

The Board has continued to undertake energy saving projects during the year, and in addition to saving energy, has again reduced carbon emissions, achieving the target set by the Scottish Environmental Protection Agency. More efficient heating and domestic hot water generating plant has been installed in certain areas. Weather compensated energy consumption for the current year is anticipated to show a saving over the previous year.

Tayside has successfully bid for its allocation from the Central Energy Efficiency Fund and the projects funded are currently underway with some nearing completion.

Whenever possible, NHS Tayside continues to use sustainable materials and methods of construction and plant installation within all new building projects. Visible evidence of sustainability commitment is the new timber footbridge recently erected at the entrance of the Ninewells Hospital site.

The Board continues to work in partnership with the Local Authorities, the Universities and Colleges addressing sustainability and biodiversity issues through representation on working groups.

## **5. Bankers**

The Board operates an account with the Office of HM Paymaster General.

## **6. Information Management and Technology**

Delivering for Health promised a comprehensive health information system built around an Electronic Patient Record (EPR). In line with that strategic goal, NHS Tayside has adopted a single EPR strategy which, in partnership with the Local Medical Committee (LMC), will provide a single electronic patient record, using the Community Health Index (CHI) as the unique patient identifier throughout NHS Tayside which will benefit patients treatment on the basis that General Practitioners (GPs) and clinicians will have more clinical information relating to the patient by being able to access a shared patient record covering both primary and secondary care.

In moving to this strategy NHS Tayside has taken the progressive step of moving, in two stages, to a single computer system which will merge the GP systems with the present EPR system used in Tayside which will become the single source for patient clinical data for both GP's and secondary care clinicians. The first stage relates to moving GP practices on to the same computer system, with 20 practices (out of a total of 59), being implemented by March 2007.

This year has also seen the establishment of the Health Informatics Department (HID) with introduction of the Programme Office, Single Development, Service Delivery, Training and Implementation services across the area. Major improvements have been made in relation to

the delivery of services through the introduction of remote support and the replacement of outdated equipment, which have made the services more efficient.

NHS Tayside has also been chosen as the national demonstrator site for the development of a single clinical portal which, along with the managed Directory Services, will allow single log for clinicians to their systems using smart card technology.

The ICT infrastructure within Tayside, which is common to both business and clinical processes, has also been enhanced with the further introduction of asset management and business continuity between the Ninewells and Maryfield sites reducing the risk of critical clinical and business systems being unavailable. A roll out of N3, which is the national network improvement initiative, is also underway within Tayside to improve communications between hospitals and GP practices.

The HID, through the development centres in Maryfield and clinical technology centre (CTC) at Ninewells continue to develop and support a wide range of local and national systems covering, financial, out of hours, community, mental health, long term conditions (covering Diabetes, COPD, Coronary Heart Disease) etc, and is a major user of the Generic Clinical System (GCS) in relation to the redevelopment of the SCI Diabetes Clinical system and implementation of the cancer system for the North of Scotland Cancer Network (NOSCAN).

As part of the national initiative, all Tayside pharmacies have been connected to N3 and with the implementation of the minor ailment scheme. Initial work has started in relation to connecting Dental Practitioners to N3

NHS Tayside continues to be heavily involved in the eCare initiative with local authorities with the development of a local shared IT infrastructure with Angus, Dundee City and Perth & Kinross Councils. This continues to result in improved access to information and services being made available for jointly managed patient/client care. As part of this initiative the ICT have developed the eCare children's services application on behalf of the Dumfries & Galloway consortium.

During the year the IT Training & Implementation team for Tayside have provided implementation and training for the introduction of all business and clinical IT systems in Tayside with the major projects, which the staff have been fundamental to their success, being the roll out of the single patient administration system across Tayside and the migration of the twenty GP practices on to the same system to support the single EPR.

## **7. Forward Look**

The NHS Tayside Local Delivery Plan (LDP) 2007/08, which was approved by the board on 22 February 2007 for submission to the Scottish Executive Health Department, contains proposals to improve the health of the people of Tayside and modernise the care they receive. The Chief Executive, NHS Scotland signed off the LDP 2007/08 on 30 March 2007.

The new LDPs are an integral part of the Health Department's approach to delivery and performance management.

The objectives from the LDP and those determined locally have been combined into NHS Tayside Corporate Objectives 2007/08. The Corporate Objectives have wide and major implications for the health of the people of Tayside and the care that they receive. The Corporate Objectives include all major ministerial targets for health improvement and health care, and the implementation of locally agreed strategies to improve services through redesign and targeted investment.

The investments agreed within the Corporate Objectives are included within the Board's Strategic Financial Plan, which was approved by the Health Department as part of the LDP process. The Board's Strategic Financial Plan for the five-year period 2007/08 to 2011/12 was approved by the Board on 15 March 2007.

## REMUNERATION REPORT

### 1. BOARD MEMBERS AND SENIOR EMPLOYEES REMUNERATION – CURRENT YEAR

	Salary (Bands of £5,000)	Real increase in pension at age 60 (Bands of £5,000)	Total accrued pension at age 60 at 31 March (Bands of £5,000)	Cash Equivalent Transfer Value (CETV) at 31 March 2006 £'000	Cash Equivalent Transfer Value (CETV) at 31 March 2007 £'000	Real increase in CETV in year £'000	Benefits in kind £'000
<b>Remuneration of: Executive Members</b>							
Chief Executive: Professor W J Wells	130-135	0-5	55-60	986	1,047	9	0
Director of Public Health: Dr A D W Walker	145-150	0-5	35-40	546	618	36	0
Director of Finance: Mr D J Clark	95-100	0-5	40-45	641	715	41	0
Mr G Marr	120-125	0-5	40-45	750	799	14	0
Mr A Boyter	105-110	0-5	30-35	423	471	19	0
Dr W Mutch (note 1)	165-170	0-5	65-70	1,122	1,228	51	1
Professor L Wilson	80-85	0-5	25-30	514	574	34	0
<b>Non Exec Members</b>							
Chair: Mr P J Bates OBE	30-35	0-0	0-0	0	0	0	0
Mr J Angus	5-10	0-0	0-0	0	0	0	1
Councillor L Caddell (note 3)	15-20	0-0	0-0	0	0	0	0
Dr D Dorward	5-10	0-0	0-0	0	0	0	0
Mrs E Forsyth	5-10	0-0	0-0	0	0	0	1
Mrs M Harper (note 2)	30-35	0-0	0-0	0	0	0	0
Councillor G Middleton	5-10	0-0	0-0	0	0	0	0
Mr M Petrie (note 3)	15-20	0-0	0-0	0	0	0	0
Mr K A Richmond	5-10	0-0	0-0	0	0	0	0
Dr R Rosbottom	0-5	0-0	0-0	0	0	0	0
Prof. D Rowley	5-10	0-0	0-0	0	0	0	0
Dr A Shepherd	5-10	0-0	0-0	0	0	0	0
Mr J Thomson	0-5	0-0	0-0	0	0	0	0
Mrs B Ward (note 3)	15-20	0-0	0-0	0	0	0	1
Mr A B Watson OBE	5-10	0-0	0-0	0	0	0	0
Mr I Wightman MBE (note 3)	15-20	0-0	0-0	0	0	0	0
Mr P Withers	0-5	0-0	0-0	0	0	0	0
Baillie H Wright	5-10	0-0	0-0	0	0	0	0
<b>Other Snr Employees</b>							
Mr D McLaren	100-105	0-5	40-45	<u>754</u>	<u>797</u>	<u>8</u>	<u>3</u>
<b>Total</b>				<b><u>5,736</u></b>	<b><u>6,249</u></b>	<b><u>212</u></b>	<b><u>7</u></b>

- The Medical Director's salary includes an award payable under the terms of the national merit awards scheme.
- The Employee Director's salary includes £23k in respect of non-board duties.
- In accordance with Scottish Executive guidance, the Chairpersons of the Delivery Unit Committee and the three Community Health Partnership Committees are paid additional remuneration.

## 2. BOARD MEMBERS AND SENIOR EMPLOYEES REMUNERATION – PRIOR YEAR

	Salary (Bands of £5,000)	Real increase in pension at age 60 (Bands of £5,000)	Total accrued pension at age 60 at 31 March (Bands of £5,000)	Cash Equivalent Transfer Value (CETV) at 31 March 2005 £'000	Cash Equivalent Transfer Value (CETV) at 31 March 2006 £'000	Real increase in CETV in year £'000	Benefits in kind £'000
<b>Remuneration of:</b>							
<b>Executive Members</b>							
Chief Executive: Professor W J Wells	125-130	0-5	55-60	907	1,197	67	0
Director of Public Health: Dr A D W Walker	135-140	0-0	30-35	507	644	(2)	0
Director of Finance: Mr D J Clark	85-90	0-5	35-40	597	763	15	0
Mr G Marr	105-110	0-5	40-45	784	972	26	5
Mrs L Summerhill	70-75	0-0	30-35	677	705	(134)	0
Mr M Lyall (note 1)	165-170	0-5	85-90	1,700	1,954	79	0
Mr A Boyter	95-100	0-5	30-35	360	500	14	0
Dr W Mutch (note 1)	90-95	0-0	60-65	1,124	1,382	(11)	1
Professor L Wilson (note 4)	10-15	0-5	25-30	510	656	41	0
<b>Non Exec Members</b>							
Chair: Mr PJ Bates OBE	25-30	0-0	0-0	0	0	0	0
Mr J Angus	5-10	0-0	0-0	0	0	0	2
Councillor L Caddell (note 3)	10-15	0-0	0-0	0	0	0	1
Mrs D Campbell	0-5	0-0	0-0	0	0	0	1
Dr D Dorward	5-10	0-0	0-0	0	0	0	0
Mrs E Forsyth (note 3)	15-20	0-0	0-0	0	0	0	2
Mr G King	5-10	0-0	0-0	0	0	0	2
Councillor G Middleton	5-10	0-0	0-0	0	0	0	0
Mr M Petrie (note 3)	15-20	0-0	0-0	0	0	0	0
Mr K A Richmond	0-5	0-0	0-0	0	0	0	0
Dr R Rosbottom	5-10	0-0	0-0	0	0	0	0
Prof. D Rowley	5-10	0-0	0-0	0	0	0	0
Mr J Thomson	5-10	0-0	0-0	0	0	0	0
Mrs B Ward (note 3)	10-15	0-0	0-0	0	0	0	0
Mr A B Watson OBE	0-5	0-0	0-0	0	0	0	0
Mr I Wightman MBE (note 3)	10-15	0-0	0-0	0	0	0	0
Mr P Withers (note 2)	0-0	0-0	0-0	0	0	0	0
Bailie H Wright	5-10	0-0	0-0	0	0	0	0
<b>Other Snr Employees</b>							
Mr D McLaren	95-100	0-5	40-45	<u>763</u>	<u>977</u>	<u>58</u>	<u>2</u>
<b>Total</b>				<b><u>7,929</u></b>	<b><u>9,750</u></b>	<b><u>153</u></b>	<b><u>16</u></b>

- The Medical Directors' salaries include an award payable under the terms of the national merit awards scheme. The salary reported for Dr W Mutch relates to the period from 1 September 2005 to 31 March 2006.
- Mr Withers was a full-time employee of the Scottish Prison Service, and for as long as he held that position, was not entitled to receive remuneration for his services as a Non-Executive Member of Tayside NHS Board.

3. In accordance with Scottish Executive guidance, the Chairpersons of the two Operating Division Committees and the three shadow Community Health Partnership Committees were paid additional remuneration with effect from 1 July 2005.
4. The salary reported relates to the period from 30 January 2006 to 31 March 2006.

### **3. REMUNERATION ARRANGEMENTS**

Details of the membership of the Remuneration Sub Committee can be found in Section 11 of the Directors' Report.

The remuneration arrangements and performance appraisal of Executive Directors and senior managers is governed by decisions of the NHS Tayside Remuneration Sub Committee. Such decisions have been strictly in accordance with the provision of HDL (2006)23 and HDL (2006)50 as amended by subsequent directives issued by the Scottish Executive Health Department. The mandatory arrangements set out in the HDLs apply to all staff in posts formerly graded on Executive and Senior Manager pay grades.

**The Annual Report includes the foregoing Directors' Report, the Operating and Financial Review and the Remuneration Report.**

#### **Acknowledgement**

Tayside NHS Board wishes to record its thanks to staff throughout NHS Tayside for their hard work and dedication in maintaining a high quality of patient care whilst also helping the Board achieve their financial targets and other service imperatives.

Tony Wells

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**Professor W J Wells  
Chief Executive  
Tayside Health Board**

**28 June 2007**

**Annex - Board Members' attendance at meetings of the Board and its Standing Committees for the year ended 31 March 2007**

	NHS Board		Audit		Strategic Policy & Resources		Universities Strategic Liaison		Delivery Unit		Staff Governance		Improvement & Quality		Angus CHP	
	Possible	Actual	Poss	Act	Poss	Act	Poss	Act	Poss	Act	Poss	Act	Poss	Act	Poss	Act
<b>Chairman:</b>																
Mr Peter J Bates OBE	10	9	7*	5*	11*	10*	2	2			6	4				
<b>Vice Chairman:</b>																
Mr Murray Petrie	10	9	7*	4*	11	9			8	8	6	4				
<b>Non Executive Members</b>																
Mr John Angus	10	8	7	6	11	8	2	2	8	5	6	4	6	4		
Councillor Lorraine Caddell	10	9	7*	1*	11	7			8	4	6	0				
Dr David Dorward	10	9			11	7			8	7						
Mrs Elizabeth Forsyth	10	9	7	5	11	10					6	5	6	5	6	6
Councillor Glennis Middleton	10	8											6	3		
Mr Andrew Richmond	10	9	7	6	11	8			8	6						
Dr Robert Rosbottom - note 1	2	2			2	2										
Dr Alan Shepherd	9	7	6	1	9	7	2	2	6	4			6	4		
Prof. David I. Rowley	10	3					2	2								
Mr John Thomson - note 2	1	1														
Mrs Margaret Harper	10	9	7	6	11	9	2	1	8	3	6	4	6	4		
Mrs Betty Ward	10	9			11	10			8	7	6	4				
Mr Sandy Watson OBE	10	10							8	5	6	6	6	6		
Mr Ian Wightman MBE	10	10	7*	6*	11	11			8	8	6	6	6	5	6	6
Mr Peter Withers	10	9	7	5					8	6	6	5				
Bailie Helen Wright	10	8			11	6			8	4						
<b>Executive Members</b>																
Mr Alan Boyter	10	9			11*	8*	2*	2*			6	6				
Mr David Clark	10	10	7*	4*	11*	11*	2*	0*								
Mr Gerry Marr	10	9			11*	4*	2	1	8	7	6	1	6	4		
Dr Drew Walker	10	9											6	4		
Professor W J Wells	10	10	7*	5*	11*	9*	2	1			6	3	6	3		
Dr Bill Mutch	10	7					2*	1*					6	5		
Professor Liz Wilson	10	9					2*	2*					6	5		

1. Term of office ended 31 May 2006
2. Resigned with effect from 9 April 2006

\* Board members who are in attendance but are not members of the Committee.

**Annex - Board Members' attendance at meetings of the Board and its Standing Committees for the year ended 31 March 2007 (continued)**

	Medical Research Ethics A		Medical Research Ethics B		Dundee CHP		Perth & Kinross CHP		Improvement & Quality Sub		Remuneration Sub	
	Poss	Act	Poss	Act	Poss	Act	Poss	Act	Poss	Act	Poss	Act
<b>Chairman:</b>												
Mr Peter J Bates OBE											6	4
<b>Vice Chairman:</b>												
Mr Murray Petrie											6	5
<b>Non Executive Members</b>												
Mr John Angus	12	7					6	4	10	9	6	3
Councillor Lorraine Caddell							6	4			6	1
Dr David Dorward					6	4						
Mrs Elizabeth Forsyth												
Mrs Margaret Harper									10*	5*		
Councillor Glennis Middleton												
Mr Andrew Richmond												
Prof. David I. Rowley												
Dr Alan Shepherd							6	4	10	5		
Mrs Betty Ward					6	5					6	5
Mr Sandy Watson OBE			12	5							6	4
Mr Ian Wightman MBE									10	10	6	5
Mr Peter Withers					6	5						
Bailie Helen Wright					6	5						
<b>Executive Members</b>												
Mr Alan Boyter									10*	1*	6*	6*
Mr David Clark												
Mr Gerry Marr												
Dr Drew Walker									10*	9*		
Professor W J Wells												
Dr Bill Mutch									10	9		
Professor Liz Wilson												

\* Board members who are in attendance but are not members of the Committee.

**STATEMENT OF THE CHIEF EXECUTIVE'S RESPONSIBILITIES AS THE ACCOUNTABLE OFFICER OF TAYSIDE HEALTH BOARD.**

Under Section 15 of the Public Finance and Accountability (Scotland) Act, 2000, the Principal Accountable Officer (PAO) of the Scottish Executive has appointed me as Accountable Officer of Tayside Health Board.

This designation carries with it responsibility for the propriety and regularity of financial transactions under my control and for the economical, efficient and effective use of resources placed at the Board's disposal.

I am responsible for ensuring proper records are maintained and that the Accounts are prepared under the principles and in the format directed by Scottish Ministers. To the best of my knowledge and belief, I have properly discharged my responsibilities as accountable officer as intimated in the Departmental Accountable Officers letter to me of 25 July 2000.

Tony Wells

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**Professor W J Wells  
Chief Executive  
Tayside Health Board**

**28 June 2007**

## STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

Under the National Health Service (Scotland) Act 1978, Tayside Health Board is required to prepare accounts in accordance with the directions of Scottish Ministers which require that those accounts give a true and fair view of the state of affairs of the Health Board as at 31 March 2007 and of its operating costs for the year then ended. In preparing these accounts the Directors are required to:

Apply on a consistent basis the accounting policies and standards approved for the NHSScotland by Scottish Ministers.

Make judgements and estimates that are reasonable and prudent,

State where applicable accounting standards have not been followed where the effect of the departure is material.

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Board will continue to operate.

The Health Board members are responsible for ensuring that proper accounting records are maintained which disclose with reasonable accuracy at any time the financial position of the Board and enable them to ensure that the accounts comply with the National Health Service (Scotland) Act 1978 and the requirements of the Scottish Executive Health Department. They are also responsible for safeguarding the assets of the Board and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The NHS Board members confirm that they have discharged the above responsibilities during the financial year and in preparing the accounts.

David Clark

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**Mr David J Clark  
Director of Finance  
Tayside Health Board**

Peter Bates

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**Mr Peter J Bates OBE  
Chairperson  
Tayside Health Board**

**28 June 2007**

## **STATEMENT ON INTERNAL CONTROL (SIC)**

### **Scope of Responsibility**

I, W. J. Wells, Chief Executive, as Accountable Officer for Tayside Health Board, have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me.

I have been supported in my role as Accountable Officer throughout the year, by a multi-disciplinary Executive Team, focussed on ensuring the delivery of strategic objectives in a prudent, economical, efficient and effective manner. To assist me in the fulfilment of my responsibilities, component elements of Executive Team meetings have included the Strategic Risk Management Group and Financial Planning Steering Group. The Strategic Risk Management Group maintains a record of identified risks facing the Board, and undertakes a regular review in order to control, transfer or reduce to an acceptable level, all risks that might adversely affect the principal functions of the Board.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance on the proper handling of public funds. It is mainly designed to ensure compliance with statutory and parliamentary requirements, promote value for money and high standards of propriety, and secure effective accountability and good systems of internal control.

### **Purpose of the System of Internal Control**

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the organisation's 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 principal risks to the achievement of the organisation's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. This process has been in place for the year up to the date of approval of the annual report and accounts and accords with guidance from the Scottish Executive Health Department.

### **Risk and Control Framework**

All NHS Scotland bodies are subject to the requirements of the SPFM and must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

NHS Tayside has a rigorous approach to risk management through the electronic risk management system - SMART. The strategic and operational risks within this system are mapped to underpin the corporate objectives and these are reviewed and revised every quarter by the Strategic Risk and Health & Safety Group, which provide assurance to the Board. A final phase of development is underway to provide an integrated approach to managing claims and complaints as a component of the risk portfolio of the organisation.

More generally, the organisation is committed to a process of continuous development and improvement: developing systems in response to any relevant reviews and developments is best practice in this area. In particular, in the period covering the year to 31 March 2007 and up to the signing of the accounts, the Safer Patient Initiative, now in year 3, has a detailed program of patient safety activity to reduce the risk of harm throughout the organisation. Over 40 evidence-based interventions are monitored on a monthly basis. The goal established for the program was to reduce adverse events by 50% by October 2006. NHS Tayside achieved 71% reduction. The organisation is now in exemplar phase of the UK program sharing and teaching an additional 20 hospitals around the UK. The success of this program has attracted international attention enabling NHS Tayside to develop a reputation for patient safety improvements.

## **Review of Effectiveness**

As Accountable Officer, I also have responsibility for reviewing the effectiveness of the system of internal control.

My review of the effectiveness of the system of internal control is informed by:

- The executive managers within the organisation who have responsibility for the development and maintenance of the internal control framework.
- The work of the internal auditors, who submit to the organisation's Audit Committee regular reports which include their independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement.
- Comments made by the external auditors in their management letters and other reports.

The following processes have been applied in maintaining and reviewing the effectiveness of the system of internal control:

- Tayside NHS Board, the membership of which was appointed by Scottish Ministers, met regularly during 2006/07 to consider the plans and strategic direction of the Board, to allocate resources, to review the management of performance, and to receive minutes and reports from its Standing Committees.
- The Board has noted Annual Reports for 2006/07 for key Standing Committees in fulfilment of the requirements of the NHS Tayside Code of Corporate Governance.
- During the year a further review of the NHS Tayside Code of Corporate Governance was undertaken, and the Board approved a revised Code on 29 March 2007.
- Internal Audit delivered a service-based audit on an approved risk-based audit plan, and the Audit Committee received regular reports from the Internal Audit Service. These reports provided an independent opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvement. The Audit Committee monitored the implementation of audit recommendations.
- A robust Audit Follow Up system in place with all action points monitored within one month of due date and regular reports to Audit Committee on progress.
- The Board in turn received periodic updates from the Chairperson of the Audit Committee with regard to internal control.
- The Board recognises that the management of risk is a key factor in ensuring the delivery of high quality services, a fundamental objective of the organisation. An assurance report has been submitted to the Audit Committee during 2006/07. Material resource issues arising from risk management action plans have been referred to the Strategic Policy and Resources Committee.
- The Board's Strategic Policy & Resources Committee regularly reviews monthly corporate financial reports. Standing agenda items include pay modernisation, prescribing and capital expenditure. As a result of work undertaken in 2006/07, the Strategic Policy & Resources Committee in their annual report concluded they had fulfilled their remit on the adequacy and effectiveness of arrangements for securing economy, efficiency and effectiveness in the use of resources.

- During 2006/07, the Board established the Efficiency Review and Capital Scrutiny Groups and these have reported in through the Executive Teams to Strategic Policy and Resources and Delivery Unit Committees.
- During the year, the Board has continued to utilise a prioritisation process to inform the allocation of resources.
- Further work has been undertaken during the year to implement HEAT targets in the Local Delivery Plan. Reporting mechanisms have been enhanced to ensure that a culture of continuous improvement continues to be promoted and progress is monitored through the Chairman's Scrutiny Group.
- The Board has in place a procedure for identification and communication of legislation, NHS Circulars and other guidance documents. The Board maintains a central register of documents circulated to the appropriate staff for information and action and has a follow up mechanism to monitor compliance with regulations and procedures laid down by Scottish Ministers and the Scottish Executive Health Department.
- A performance appraisal system is in place for senior staff with personal objectives and development plans designed to support the Board in the attainment of corporate objectives approved by the Board. In addition, work is ongoing to ensure Personal Learning Plans are cascaded down within the organisational framework.

I have been further advised on the results of the review of the effectiveness of the system of internal control provided by the scrutiny of the Board, the Audit Committee and through regular reporting of the Risk Management Group to the Executive Team. A plan to address weaknesses and ensure continuous improvement of the system is in place.

During 2006/07 there have been no material internal control issues.

Tony Wells

.....

**Professor W J Wells**  
**Chief Executive**  
**Tayside Health Board**

**28 June 2007**

## **Independent auditor's report to the members of Tayside Health Board, the Auditor General for Scotland and the Scottish Parliament**

I have audited the financial statements of Tayside Health Board for the year ended 31 March 2007 under the National Health Service (Scotland) Act 1978. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them.

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 123 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### **Respective responsibilities of the board, Accountable Officer and auditor**

The board and Accountable Officer are responsible for preparing the Annual Report and the financial statements in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers. The Accountable Officer is also responsible for ensuring the regularity of expenditure and income. These responsibilities are set out in the Statement of the Chief Executive's Responsibilities as the Accountable Officer of the Health Board.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland.

I report my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers. I also report whether in all material respects the expenditure and income shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. I also report if, in my opinion, the Directors' Report is not consistent with the financial statements, if the body has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Board's compliance with the Scottish Executive Health Department's guidance. I report if, in my opinion, it does not comply with the guidance or if it is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the body's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the Directors' Report, the Operating and Financial Review and the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

## **Basis of audit opinion**

I conducted my audit in accordance with the Public Finance and Accountability (Scotland) Act 2000 and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Auditor General for Scotland. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of expenditure and income included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgements made by the Board and Accountable Officer in the preparation of the financial statements, and of whether the accounting policies are appropriate to the body's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

## **Opinion**

### *Financial statements*

In my opinion

- the financial statements give a true and fair view, in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers, of the state of affairs of the Board as at 31 March 2007 and of its net operating cost position, recognised gains and losses and cash flows for the year then ended; and
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

### *Regularity*

In my opinion in all material respects the expenditure and income shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

**Signature: David McConnell**

**Date: 28 June 2007**

**David McConnell  
Assistant Director of Audit (Health)  
Audit Scotland  
7<sup>th</sup> floor, Plaza Tower  
EAST KILBRIDE**

## OPERATING COST STATEMENT FOR THE YEAR ENDED 31 MARCH 2007

	Note	2007 £'000	2006 £'000
<b>Clinical Services Costs</b>			
Hospital and Community	4	567,852	543,010
Less: Hospital and Community Income	8	<u>98,544</u>	<u>92,394</u>
		<u>469,308</u>	<u>450,616</u>
Family Health	5	158,754	152,566
Less: Family Health Income	8	<u>7,707</u>	<u>8,595</u>
		<u>151,047</u>	<u>143,971</u>
<b>Total Clinical Services Costs</b>		<b><u>620,355</u></b>	<b><u>594,587</u></b>
Administration Costs	6	5,234	5,319
Less: Administration Income	8	<u>302</u>	<u>334</u>
		<u>4,932</u>	<u>4,985</u>
Other Non Clinical Services	7	16,731	10,334
Less: Other Operating Income	8	<u>6,815</u>	<u>5,684</u>
		<u>9,916</u>	<u>4,650</u>
<b>Net Operating Costs</b>	19	<b><u>635,203</u></b>	<b><u>604,222</u></b>
<b>SUMMARY OF RESOURCE OUTTURN</b>			
<b>Net Operating Costs (per above)</b>		<b>635,203</b>	<b>604,222</b>
Less: Capital Grants (to)/from Public Bodies	9	(6,034)	(2,841)
Less FHS Non Discretionary Allocation		(29,679)	(25,372)
Less: Other Allocations		<u>0</u>	<u>0</u>
<b>Net Resource Outturn</b>		<b>599,490</b>	<b>576,009</b>
Revenue Resource Limit		<u>602,570</u>	<u>577,150</u>
<b>Saving/(excess) against Revenue Resource Limit</b>		<b><u>3,080</u></b>	<b><u>1,141</u></b>

The Notes to the Accounts, numbered 1 to 27, form an integral part of these Accounts.

**STATEMENT OF RECOGNISED GAINS AND LOSSES  
FOR THE YEAR ENDED 31 MARCH 2007**

	Note	2007 £'000	2006 £'000
Net gain/(loss) on revaluation of tangible fixed assets	11	27,610	13,936
Net gain/(loss) on revaluation of intangible fixed assets	10	0	0
Movement in Donated Asset Reserve due to receipts	20	287	214
<b>Total recognised gains and (losses) for the year</b>		<b><u>27,897</u></b>	<b><u>14,150</u></b>

**BALANCE SHEET AS AT 31 MARCH 2007**

	Note	2007 £'000	2006 £'000
<b>FIXED ASSETS</b>			
Intangible Fixed Assets	10	179	234
Tangible Fixed Assets	11	<u>378,096</u>	<u>356,045</u>
<b>Total Fixed Assets</b>		<b><u>378,275</u></b>	<b><u>356,279</u></b>
<b>Debtors falling due after more than one year</b>	13	<b>122</b>	<b>198</b>
<b>CURRENT ASSETS</b>			
Stocks	12	4,567	4,657
Debtors	13	29,189	21,532
Investments	14	1	0
Cash at bank and in hand	15	<u>36</u>	<u>34</u>
		<b><u>33,793</u></b>	<b><u>26,223</u></b>
<b>CURRENT LIABILITIES</b>			
Creditors due within one year	16	(89,696)	(85,735)
<b>Net current assets/(liabilities)</b>		<b><u>(55,903)</u></b>	<b><u>(59,512)</u></b>
<b>Total assets less current liabilities</b>		<b>322,494</b>	<b>296,965</b>
<b>CREDITORS DUE AFTER MORE THAN 1 YEAR</b>			
	16	0	0
<b>PROVISION FOR LIABILITIES AND CHARGES</b>			
	17	<u>(14,586)</u>	<u>(11,256)</u>
		<b><u>(14,586)</u></b>	<b><u>(11,256)</u></b>
		<b><u>307,908</u></b>	<b><u>285,709</u></b>
<b>FINANCED BY:</b>			
General Fund	19	160,153	164,261
Revaluation reserve	20	140,571	114,522
Donated Asset Reserve	20	7,184	6,926
		<u>307,908</u>	<u>285,709</u>

Adopted by the Board on 28 June 2007

David Clark

.....David J Clark, Director of Finance

Tony Wells

.....Professor W J Wells, Chief Executive

The Notes to the Accounts, numbered 1 to 27, form an integral part of these accounts.

## CASH FLOW STATEMENT FOR THE ENDED 31 MARCH 2007

	Note	2007 £'000	2007 £'000	2006 £'000	2006 £'000
<b>NET OPERATING CASHFLOW</b>					
Net cash outflow from operating activities			(610,687)		(567,531)
<b>CAPITAL EXPENDITURE</b>					
Payments to acquire tangible fixed assets		(13,847)		(12,727)	
Receipts from sale of fixed assets		<u>4,243</u>		<u>7,421</u>	
Net cash inflow/(outflow) for capital expenditure			(9,604)		(5,306)
Net cash inflow/(outflow) before Financing			(620,291)		(572,837)
<b>FINANCING</b>					
Funding	19	620,291		572,837	
Movement in general fund working capital	19	1,249		(2,112)	
Cash drawn down		621,540		570,725	
Capital element of finance lease and PFI payments		<u>0</u>		<u>0</u>	
Net cash inflow from financing			<u>621,540</u>		<u>570,725</u>
<b>Increase/(Decrease) in cash in year</b>			<b><u>1,249</u></b>		<b><u>(2,112)</u></b>

### NOTES

#### 1. Reconciliation of operating cost to operating cash flow

Net Operating Cost for the year	OCS		(635,203)		(604,222)
Expenditure not involving payment of cash	3		24,718		21,825
Net movement on working capital	18		(202)		14,866
Operating Cash outflow			<u>(610,687)</u>		<u>(567,531)</u>

#### 2. Reconciliation of net cash flow to movement in net debt/cash

Increase/(decrease) in cash in year			1,249		(2,112)
Net debt/cash at 1 April	15		(3,037)		(925)
<b>Net debt/cash at 31 March</b>	15		<b><u>(1,788)</u></b>		<b><u>(3,037)</u></b>

## TAYSIDE HEALTH BOARD

### ACCOUNTING POLICIES

#### NOTE 1:

##### 1. Authority

The Accounts have been prepared in accordance with the Financial Reporting Manual (FRoM) issued by HM Treasury. The particular accounting policies adopted by the Health Board follow UK generally accepted accounting practice (UK GAAP), as applied to the public sector in the FRoM to the extent that they are meaningful and appropriate and are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

##### 2. Going Concern

The accounts are prepared on the going concern basis, which provides that the entity will continue in operational existence for the foreseeable future.

##### Accounting Convention

The Accounts are prepared on a historical cost basis modified to reflect changes in the value of fixed assets at their value to the business by reference to their current costs.

##### 3. Funding

Most of the expenditure of the Health Board as Commissioner is met from funds advanced by the Scottish Executive Health Department within an approved revenue resource limit. If the Board underspends against the approved revenue resource limit, the balance may be carried forward to the following year, subject to restraints imposed by the Scottish Executive Health Department. Cash drawn down to fund expenditure within this approved revenue resource limit will be credited to the general fund.

Miscellaneous Income should include all income receivable by the board that is not classed as funding.

Non discretionary funding outwith the RRL is allocated to match actual expenditure incurred for the provision of specific pharmaceutical, dental or ophthalmic services identified by the Scottish Executive. Non discretionary expenditure is disclosed in the accounts and deducted from the operating costs charged against the RRL in the Statement of Resource Outturn.

Funding for the acquisition of fixed assets received from the Scottish Executive Health Department is credited to the general fund.

##### 4. Fixed Assets

The treatment of fixed assets in the accounts (capitalisation, valuation, depreciation, particulars concerning donated assets) is in accordance with the Capital Accounting Manual.

Title to properties included in the accounts is held by Scottish Ministers

##### 4.1 Capitalisation

All assets falling into the following categories are capitalised:

Tangible assets which are capable of being used for a period which could exceed one year, and have a cost equal to or greater than £5,000;

In cases where a new hospital would face an exceptional write off of items of equipment costing individually less than £5,000, the Board has the option to capitalise initial revenue equipment costs with a standard life of 10 years;

Intangible assets which can be valued, are capable of being used in a Board's activities for more than one year and have a replacement cost equal to or greater than £5,000;

Assets of lesser value may be capitalised where they form part of a group of similar assets purchased at approximately the same time, and cost over £20,000 in total, or where they are part of the initial costs of equipping a new development and total over £20,000.

## **4.2 Valuation**

Fixed assets are valued as follows:

Specialised NHS Land, buildings, installations and fittings are stated at their depreciated replacement cost, other than surplus land and buildings which are stated at their open market value. Non specialised land and buildings, such as offices, are stated at the lower of their replacement cost or recoverable amount.

Valuations of all land and building assets within Tayside Health Board have been reassessed as at 31 January 2007 by a consortium of independent professional valuers appointed by the Board. The valuers have stated that there will only be a nominal difference in valuation between 31 January 2007 and 31 March 2007. The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as these terms are consistent with the agreed requirements of the Scottish Executive Health Department.

Equipment is valued at the lower of its net replacement cost or recoverable amount. The net replacement cost is the replacement cost of the asset as new depreciated in respect of its remaining useful life. The recoverable amount will only be used when the decision has been made to dispose of the asset.

Assets in the course of construction are valued at current cost. This is calculated by the expenditure incurred to which an appropriate index is applied to arrive at current value.

To meet the underlying objectives established by the Scottish Executive Health Department the following accepted variations of the RICS Appraisal and Valuation Manual have been required:

Specialised operational assets have been valued on a modified replacement cost basis to take account of modern substitute building materials only;

No adjustment has been made to the cost figures of operational assets in respect of dilapidations; and

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

Impairment:

Losses in value reflected in valuations are accounted for in accordance with Financial Reporting Standard 11. The consumption of economic benefits is charged to the operating cost statement described as impairments. Decreases in asset value that relate to fluctuations in market prices are first charged to the element of the revaluation reserve relating to the asset and that amount is recognised in the Statement of Recognised Gains and Losses. Further losses, beyond the level of the revaluation reserve relating to that asset, are charged to the operating cost statement, except where it is anticipated that the reduction in value will reverse in the foreseeable future.

### 4.3. Depreciation

Depreciation is charged on each main class of tangible asset as follows:

Freehold land and assets in the course of construction are not depreciated.

Buildings, installations, and fittings are depreciated on their current value over the estimated remaining life of the asset as advised by the appointed valuer. The actual remaining lives of the building elements are assessed in the context of the maximum useful lives for building elements.

Equipment is depreciated on current cost over the estimated life of the asset. Depreciation is charged on a straight-line basis.

The following asset lives have been used:

	<b>Useful Life (Years)</b>
Buildings	1-50
Medical Equipment	3-15
Catering Equipment	5-15
General Equipment	4-15
Furniture	8-12
Fire Prevention Equipment	12-18
Mainframe information technology installations	2-8
Medical furniture	7-15
Telecommunication system	3-8
Vehicles	4-17
Initial Revenue Miscellaneous Equipment	10
Landscaping	15-30
Services	10-31
Surfacing	5-15
Fixed Plant	10-25
Internal upgrade to fabric of building	12-25

Intangible assets are amortised over the estimated lives of the assets.

### 4.4. Donated Assets

Fixed assets that are donated or purchased using donated funds are included in the Balance Sheet initially at the full replacement cost of the asset. The value of donated assets is credited to the Donated Asset Reserve, and the accounting treatment, including the method of valuation, follows the rules in the Capital Accounting Manual.

Where a donation covers only part of the total cost of the asset concerned, only that part element is included in the Donated Asset Reserve.

#### **4.5 Sale of Fixed Assets**

Disposal of fixed assets is accounted for as a reduction to the value of fixed assets equal to the net book value of the assets disposed. When set against any sales proceeds, the resulting gain or loss on disposal will be recorded in the Operating Cost Statement.

Where assets are scheduled for disposal and their net book value exceeds their open market value, accelerated depreciation is applied so that the asset reaches open market value at the point at which the asset is taken out of operational use.

#### **4.6. Leasing**

Assets held under finance leases are capitalised at the fair value of the asset with an equivalent liability categorised as appropriate under creditors due within or after more than one year. The asset is subject to indexation and revaluation and is depreciated on its current fair value over the shorter of the lease term and its useful economic life. Finance charges are allocated to accounting periods over the period of the lease so as to produce a constant periodic rate of charge on the remaining balance of the obligation for each accounting period, or a reasonable approximation thereto.

Rentals under operating leases are charged on a straight-line basis.

The Board does not have any assets that are leased to other bodies that are material.

#### **4.7 Intangible Assets**

Intangible assets, such as software licenses, are capitalised when they are capable of being used in a Board's activities for more than one year, they can be valued and they have a cost of at least £5,000.

Intangible fixed assets held for operational use are valued at historical cost and are depreciated over the estimated life of the asset on a straight-line basis. The carrying value of intangible assets is reviewed for impairments at the end of the first full year following acquisition and in other periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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

### **5. Research and Development**

Expenditure on Research and Development is written off to revenue as it is incurred, except insofar as it relates to a clearly defined project, for which related expenditure is separately identifiable, the outcome of the project has been assessed with reasonable certainty as to its technical feasibility and affordability in the context of the Health Board's operations, and adequate resources exist, or are reasonably expected to be available, to enable the project to be completed and to provide any consequential increases in working capital, the benefits from which can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits and is amortised through the operating cost statement on a systematic basis over the period expected to benefit from the project.

## **6. Debtors and Creditors**

Debtors and Creditors have been assessed on the basis of goods and services supplied or received up to and including 31 March 2007, for which payment had not been received or made by that date. Where the Health Board has a positive net cash book balance at the year end, a corresponding creditor is created and the general fund debited with the same amount to indicate that this cash is repayable to the SEHD. Where the Health Board has a net overdrawn cash position at the year end, a corresponding debtor is created and the general fund credited with the same amount to indicate that additional cash is to be drawn down from the SEHD.

## **7. Stocks**

Taking into account the high turnover of NHS stocks, the use of average purchase price is deemed to represent the lower of cost and net realisable value. Work in progress is valued at the cost of the direct materials plus the conversion costs incurred to bring the goods up to their present degree of completion.

## **8. Losses and Special Payments**

Operating expenditure includes certain losses which would have been made good through insurance cover had the NHS not been bearing its own risks. Had the NHS provided insurance cover, the insurance premiums would have been included as normal revenue expenditure.

## **9. Pension Costs**

The Board contributes to the NHS Superannuation Scheme for Scotland. Contributions to this scheme and other schemes are determined on the basis of recommendations made by the Government Actuary. The pension cost charged to the Operating Cost Statement is based on an actuarial assessment of the cost to be borne by the NHS Board.

## **10. Clinical and Medical Negligence Costs**

Employing health bodies in Scotland are responsible for meeting medical negligence costs up to an annual limit based on the revenue allocation or expected income in the case of NHS Trusts.

Costs above this limit are reimbursed to employing authorities from a central fund held by the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) on behalf of the Scottish Executive Health Department. Clinical negligence costs may also be reimbursed in part by the SEHD.

## **11. Related Party Transactions**

FRS 8 requires disclosure of material related party transactions. Transactions with other NHS bodies for the commissioning of health care are summarised in Note 4. and other transactions with NHS health bodies are disclosed within other NHS bodies, e.g. sharing administration costs, or with individuals are disclosed if material.

## **12. Liquid Resources**

Investments which are not accessible within 24 hours without loss of interest but which do not mature in a period greater than one year are classified as current asset investments in the balance sheet. Current assets also include an investment of 1,000 £1 shares in TMRI Ltd.

Net cash at bank includes deposits, and overdrafts are deducted in arriving at the figure disclosed in the cash flow statement. The amounts shown in the balance sheet are analysed between Cash at Bank and In Hand and Overdrafts, which are included in Creditors. The amount shown in the cash flow statement includes deposits, cash and credit balances less overdrafts.

## **13. Value Added Tax**

Most of the activities of the Board are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

## **14. PFI Schemes**

The NHS follows HM Treasury's Technical Note 1 (Revised) 'How to Account for PFI Transactions' which provides practical guidance for the application of the FRS 5 amendment.

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

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

## **15. Provisions**

The Board provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated cash flows are discounted using the discounted rate prescribed by HM Treasury (currently 2.2%).

## **16. Corresponding Amounts**

Corresponding amounts are shown for the primary statements and notes to the financial statements. Where the corresponding amounts are not directly comparable with the amount to be shown in respect of the current financial year, FRS 28 'corresponding amounts' requires that they should be adjusted and the basis for the adjustment disclosed in a note to the financial statements.

## NOTE 2(a): STAFF NUMBERS AND COSTS

	Executive Board Members £'000	Non Executive Members £'000	Permanent Staff £'000	Inward Secondees £'000	Other Staff £'000	Outward Secondees £'000	2007 Total £'000	2006 Total £'000
<b>STAFF COSTS</b>								
Salaries and wages	868	175	314,843	0	0	(8,408)	307,478	303,295
Social security costs	96	14	24,989	0	0	(0)	25,099	23,162
NHS scheme employers' costs	113	0	37,563	0	0	(0)	37,676	34,781
Other employers' pension costs	0	0	0	0	0	(0)	0	0
Inward Secondees	0	0	0	6,158	0	(0)	6,158	6,723
Agency staff	0	0	0	0	4,246	(0)	4,246	3,777
Sub total	1,077	189	377,395	6,158	4,246	(8,408)	380,657	371,738
Compensation for loss of office	0	0	0	0	0	0	0	0
Pensions to former board members	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,077</b>	<b>189</b>	<b>377,395</b>	<b>6,158</b>	<b>4,246</b>	<b>(8,408)</b>	<b>380,657</b>	<b>371,738</b>

## STAFF NUMBERS (EMPLOYEES BY WHOLE TIME EQUIVALENT)

	2007 Annual Mean	2006 Annual Mean
Administration Costs	89.7	89.8
Hospital and Community Services	11,076.7	10,889.9
Non Clinical Services	75.1	77.8
Other, including recharge Trading Accounts	10.2	8.9
Inward secondees	63.2	71.7
Outward Secondees	<u>(231.3)</u>	<u>(214.1)</u>
<b>Board Total Average Staff</b>	<b><u>11,083.6</u></b>	<b><u>10,924.0</u></b>
<b>Disabled Staff</b>	<b><u>34.0</u></b>	<b><u>36.0</u></b>

### Notes:

1. Staff pension benefits are provided through the NHS Superannuation Scheme for Scotland. Details of the scheme can be found in Note 26.

2. The corresponding staff numbers have been restated to more accurately reflect current guidance.

**NOTE 2 (b) HIGHER PAID EMPLOYEES REMUNERATION**

**2007**      **2006**  
**Number**    **Number**

Other employees whose remuneration fell within the following ranges:

**Clinicians**

£50,000	to	£60,000	110	97
£60,001	to	£70,000	67	75
£70,001	to	£80,000	59	60
£80,001	to	£90,000	35	22
£90,001	to	£100,000	44	66
£100,001	to	£110,000	86	75
£110,001	to	£120,000	45	50
£120,001	to	£130,000	34	27
£130,001	to	£140,000	19	19
£140,001	to	£150,000	12	9
£150,001	and above		18	11

**Other**

£50,000	to	£60,000	53	49
£60,001	to	£70,000	16	15
£70,001	to	£80,000	6	7
£80,001	to	£90,000	6	7
£90,001	to	£100,000	2	1
£100,001	to	£110,000	0	0
£110,001	to	£120,000	0	0
£120,001	to	£130,000	0	0
£130,001	to	£140,000	0	0
£140,001	to	£150,000	0	0
£150,001	and above		0	0

**NOTE 3. OTHER OPERATING COSTS**

	Note	2007 £'000	2006 £'000
<b>Expenditure Not Paid In Cash</b>			
Depreciation	11	16,505	15,515
Cost of Capital	19	9,663	9,673
Impairments-Charge	11	0	0
Impairments-Reversal		0	0
Revaluation loss on fixed assets charged to OCS		254	0
Revaluation EC Carbon Emissions taken to Govt Grant		0	0
Loss/(Profit) on disposal of intangible fixed assets		0	0
Loss/(Profit) on disposal of purchased fixed assets		(1,704)	(3,363)
Other non cash costs		0	0
<b>Total Expenditure Not Paid In Cash</b>	CFS	<b><u>24,718</u></b>	<b><u>21,825</u></b>
<b>Research and Development Written Off</b>			
		<b><u>4,688</u></b>	<b><u>4,671</u></b>
<b>Travel, Subsistence and Hospitality</b>			
		<b><u>4,404</u></b>	<b><u>4,393</u></b>
<b>Interest Payable</b>			
Interest on late payment of commercial debt		0	0
Bank and other interest payable		0	0
Finance lease charges allocated in the year		0	1
Other Interest		<u>0</u>	<u>0</u>
<b>Total</b>		<b><u>0</u></b>	<b><u>1</u></b>
<b>Operating Lease Rentals:</b>			
Hire of equipment (including vehicles)		822	922
Other operating leases		<u>2,029</u>	<u>1,990</u>
<b>Total</b>		<b><u>2,851</u></b>	<b><u>2,912</u></b>
<b>Aggregate Rentals Receivable in the year</b>			
Total of finance & operating leases		<b><u>(1,631)</u></b>	<b><u>(1,568)</u></b>
<b>Statutory Audit</b>			
External auditor's remuneration and expenses		<b><u>282</u></b>	<b><u>273</u></b>
<b>PFI/PPP and Similar Contracts</b>			
Interest charge relating to on-balance-sheet PFI/PPP contracts		0	0
Other charges relating to on-balance-sheet PFI/PPP contracts		0	0
Service charge relating to off-balance-sheet PFI/PPP contracts		<u>3,193</u>	<u>2,737</u>
<b>Total</b>		<b><u>3,193</u></b>	<b><u>2,737</u></b>

#### NOTE 4. HOSPITAL AND COMMUNITY HEALTH SERVICES

	Note	2007 £'000	2006 £'000
<b>BY PROVIDER</b>			
Treatment in Board area of NHSScotland Patients		524,678	505,312
Other NHSScotland Bodies		16,413	15,078
Health Bodies outside Scotland		564	551
Primary care bodies		0	0
Private Sector		3,539	4,449
<b>Community Care</b>			
Support Finance		0	0
Resource Transfer		18,928	15,122
Donations to Voluntary Bodies		246	194
Other Health Care, including Charities		<u>2,409</u>	<u>1,736</u>
<b>Total NHSScotland Patients</b>		<b><u>566,777</u></b>	<b><u>542,442</u></b>
Treatments of UK residents based outside Scotland		1,075	568
<b>Total Hospital &amp; Community Health Service</b>	<b><u>OCS</u></b>	<b><u>567,852</u></b>	<b><u>543,010</u></b>
<b>BY SERVICES CATEGORY</b>			
Acute services		290,718	277,656
Maternity services		21,502	20,588
Geriatric Assessment		21,914	20,989
Mental health services		83,696	79,856
Learning Disability		16,919	15,301
Geriatric Long Stay		22,426	19,569
Young Physically Disabled		381	340
Other community services		69,717	66,810
Other services		15,873	15,252
<b>Total Care Expenditure</b>		<b><u>543,146</u></b>	<b><u>516,361</u></b>
<b>Other HCH Expenditure</b>			
Additional Costs of Teaching		9,773	9,078
Research & Development		4,717	4,857
UK Residents based outside Scotland		1,075	567
Other		<u>9,141</u>	<u>12,147</u>
<b>Total as Above</b>		<b><u>567,852</u></b>	<b><u>543,010</u></b>

#### Notes

1. The corresponding amount for the additional costs of teaching has been reduced to reflect solely the direct element of these costs. The indirect element of additional costs of teaching is now included in the relevant expenditure category. This is a disclosure adjustment and does not impact on the reported outturn.

2. The corresponding amounts for 'By Services Category' have been restated.

3. Expenditure reported against 'Donations to Voluntary Bodies' includes payments made direct to voluntary sector organisations by the Board. Expenditure reported against 'Resource Transfer' includes £745k in respect of payments made to voluntary sector organisations by local authorities on behalf of the Board (£418k in 2005/06).

**NOTE 5. FAMILY HEALTH SERVICE EXPENDITURE**

	<b>Unified Budget £'000</b>	<b>Non- discretionary £'000</b>	<b>2007 Total £'000</b>	<b>2006 Total £'000</b>
Primary Medical Services	51,588		51,588	51,031
Pharmaceutical Services	73,475	8,807	82,282	80,217
General Dental Services	0	19,898	19,898	17,985
General Ophthalmic Services	0	4,986	4,986	3,333
<b>Total FHS expenditure</b>	OCS <b><u>125,063</u></b>	<b><u>33,691</u></b>	<b><u>158,754</u></b>	<b><u>152,566</u></b>

Note: Further analysis of these costs is available

**NOTE 6. ADMINISTRATION COSTS**

		<b>2007 £'000</b>	<b>2006 £'000</b>
Board Members' remuneration	2 (a)	1,266	1,323
Administration of Board Meetings and Committees		174	197
Corporate Governance and Statutory Reporting		984	925
Health Planning, Commissioning and Performance Reporting		1,239	1,234
Treasury Management and Financial Planning		829	809
Public Relations		192	184
Other		550	647
<b>Total administration costs</b>	OCS	<b><u>5,234</u></b>	<b><u>5,319</u></b>

Notes

1. Board Members' remuneration includes remuneration of executive board members. Full detail is provided in the Remuneration Report.

2. The corresponding amounts have been restated. This is a disclosure adjustment and does not impact on the reported outturn.

**NOTE 7. OTHER NON CLINICAL SERVICES**

	<b>2007 £'000</b>	<b>2006 £'000</b>
Nurse Teaching	82	96
Occupational Health	0	0
Closed hospital charges	0	0
Compensation payments – Clinical	2,737	1,125
Compensation payments – Other	716	554
Pension enhancement & redundancy	1,961	1,625
Patients' Travel Attending Hospitals	258	209
Patients' Travel Highlands and Islands scheme	0	0
Clinical Audit	0	0
Health Promotion	2,094	2,296
Public Health	1,900	1,819
Public Health Medicine Trainees	160	182
Emergency Planning	323	74
Post Graduate Medical Education	0	0
Shared Services	1,057	1,093
Loss on disposal of fixed assets	0	0
Other	5,443	1,261
<b>Total Other Non Clinical Services</b>	OCS <b><u>16,731</u></b>	<b><u>10,334</u></b>

Note - The corresponding amounts have been restated. This is a disclosure adjustment and does not impact on the reported outturn.

**NOTE 8. OPERATING INCOME**

		<b>2007</b>	<b>2006</b>
		<b>£'000</b>	<b>£'000</b>
<b>HCH Income</b>			
NHSScotland Bodies			
- SEHD		375	200
- Boards		77,697	71,299
<b>Non NHS</b>			
Private Patients		411	407
RTA Income		608	581
Other HCH income		19,453	19,907
<b>Total HCH Income</b>	OCS	<b><u>98,544</u></b>	<b><u>92,394</u></b>
<b>FHS Income</b>			
Discretionary		3,695	3,590
<b>Non Discretionary</b>			
General Dental Services		4,006	4,998
General Ophthalmic Services		6	7
<b>Total FHS Income</b>	OCS	<b><u>7,707</u></b>	<b><u>8,595</u></b>
<b>Administration Income</b>	OCS	<b><u>302</u></b>	<b><u>334</u></b>
<b>Other Operating Income</b>			
NHS Bodies		164	375
SEHD		0	0
Contributions in respect of Clinical/medical negligence claims		3,238	330
Profit on disposal of fixed assets		1,704	3,363
Transfer from Donated Asset Reserve in respect of Depreciation		451	401
Transfer from Donated Asset Reserve in respect of Disposals		0	3
Transfer from Donated Asset Reserve in respect of Impairment		0	0
Interest Received		0	1
Shared Services		1,057	1,102
Other		201	109
<b>Total Other Operating Income</b>	OCS	<b><u>6,815</u></b>	<b><u>5,684</u></b>
<b>Total Income</b>		<b><u>113,368</u></b>	<b><u>107,007</u></b>
<b>Of the above, the amount derived from NHS bodies is</b>		<b><u>78,618</u></b>	<b><u>72,422</u></b>

Note - The sum of £6,114k received for outward secondees in the year ended 31 March 2006 is no longer separately disclosed and is now included in the relevant expenditure category. This is a disclosure adjustment and does not impact on the reported outturn.

**NOTE 9. ANALYSIS OF CAPITAL EXPENDITURE**

	Note	2007 £'000	2006 £'000
<b>EXPENDITURE</b>			
Acquisition of Intangible Fixed Assets	10	16	107
Acquisition of Tangible Fixed Assets	11	13,831	12,606
Capital Grants to/(from) Public Bodies	OCS	<u>6,034</u>	<u>2,841</u>
<b>Gross Capital Expenditure</b>		<b><u>19,881</u></b>	<b><u>15,554</u></b>
<b>INCOME</b>			
Net book value of disposal of Intangible Fixed Assets	10	0	0
Net book value of disposal of Tangible Fixed Assets	11	<u>2,539</u>	<u>3,865</u>
<b>Capital Income</b>		<b><u>2,539</u></b>	<b><u>3,865</u></b>
<b>Net Capital Expenditure</b>		<b><u>17,342</u></b>	<b><u>11,689</u></b>

**SUMMARY OF CAPITAL RESOURCE OUTTURN**

Net capital expenditure as above	17,342	11,689
Capital Resource Limit	<u>21,419</u>	<u>11,695</u>
<b>Saving/(excess) against Capital Resource Limit</b>	<b><u>4,077</u></b>	<b><u>6</u></b>

**NOTE 10. INTANGIBLE FIXED ASSETS**

	Software Licences £'000	EC Carbon Emissions	Other Tangible £'000	Total £'000
<b>Cost or Valuation</b>				
As at 1 April 2006	499	0	0	499
Additions	16	0	0	16
Donations	0	0	0	0
Transfers	0	0	0	0
Disposals	(90)	0	0	(90)
Revaluation	0	0	0	0
Impairment-Charge	0	0	0	0
Impairment-Reversal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>At 31 March 2007</b>	<b><u>425</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>425</u></b>
<b>Amortisation</b>				
At 1 April 2005	265	0	0	265
Provided during the year	71	0	0	71
Transfers	0	0	0	0
Disposals	(90)	0	0	(90)
Revaluation	0	0	0	0
Impairment-Charge	0	0	0	0
Impairment-Reversal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>At 31 March 2007</b>	<b><u>246</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>246</u></b>
<b>Net Book Value at 1 April 2006</b>	<b><u>234</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>234</u></b>
<b>Net Book Value at 31 March 2007</b>	<b><u>179</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>179</u></b>

Note 11. (a) TANGIBLE FIXED ASSETS (Purchased Assets)

	Land & Buildings (excluding dwellings) £'000	Dwellings £'000	Transport Equipment £'000	Plant and Machinery £'000	Information Technology £'000	Furniture and Fittings £'000	Assets Under Construction £'000	Total £'000
<b>Cost or valuation at 1 April 2006</b>	<b>345,589</b>	<b>3,992</b>	<b>3,494</b>	<b>62,161</b>	<b>4,462</b>	<b>892</b>	<b>1,699</b>	<b>422,289</b>
Additions	4,519	0	341	3,722	656	97	4,496	13,831
Completions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Revaluation	14,675	190	52	1,165	0	0	85	16,167
Impairment	0	0	0	0	0	0	0	0
Disposals	<u>(3,507)</u>	<u>0</u>	<u>0</u>	<u>(830)</u>	<u>(329)</u>	<u>0</u>	<u>0</u>	<u>(4,666)</u>
<b>At 31 March 2007</b>	<b><u>361,276</u></b>	<b><u>4,182</u></b>	<b><u>3,887</u></b>	<b><u>66,218</u></b>	<b><u>4,789</u></b>	<b><u>989</u></b>	<b><u>6,280</u></b>	<b><u>447,621</u></b>
<b>Depreciation at 1 April 2006</b>	<b>20,699</b>	<b>10</b>	<b>2,364</b>	<b>46,234</b>	<b>3,062</b>	<b>801</b>	<b>0</b>	<b>73,170</b>
Provided during the year	12,348	207	168	3,381	313	17	0	16,434
Transfers	0	0	0	0	0	0	0	0
Revaluation	(11,511)	(205)	38	909	0	0	0	(10,769)
Impairment	0	0	0	0	0	0	0	0
Disposals	<u>(977)</u>	<u>0</u>	<u>0</u>	<u>(824)</u>	<u>(326)</u>	<u>0</u>	<u>0</u>	<u>(2,127)</u>
<b>At 31 March 2007</b>	<b><u>20,559</u></b>	<b><u>12</u></b>	<b><u>2,570</u></b>	<b><u>49,700</u></b>	<b><u>3,049</u></b>	<b><u>818</u></b>	<b><u>0</u></b>	<b><u>76,708</u></b>
<b>Net Book Value at 1 April, 2006</b>	<b><u>324,890</u></b>	<b><u>3,982</u></b>	<b><u>1,130</u></b>	<b><u>15,927</u></b>	<b><u>1,400</u></b>	<b><u>91</u></b>	<b><u>1,699</u></b>	<b><u>349,119</u></b>
<b>Net Book Value at 31 March, 2007</b>	<b><u>340,717</u></b>	<b><u>4,170</u></b>	<b><u>1,317</u></b>	<b><u>16,518</u></b>	<b><u>1,740</u></b>	<b><u>171</u></b>	<b><u>6,280</u></b>	<b><u>370,913</u></b>
<b>Open Market Value of Land and Dwellings included above</b>	<b><u>3,476</u></b>	<b><u>0</u></b>						

**Note 11. (b) TANGIBLE FIXED ASSETS (Donated Assets)**

	Land & Buildings (excluding dwellings) £'000	Dwellings £'000	Transport Equipment £'000	Plant and Machinery £'000	Information Technology £'000	Furniture and Fittings £'000	Assets Under Construction £'000	Total £'000
<b>Cost or valuation</b>								
At 1 April 2006	6,404	0	122	1,929	0	38	0	8,493
Additions	68	137	0	82	0	0	0	287
Completions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Revaluation	249	0	2	36	0	0	0	287
Impairment	0	0	0	0	0	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>At 31 March 2007</b>	<b><u>6,721</u></b>	<b><u>137</u></b>	<b><u>124</u></b>	<b><u>2,047</u></b>	<b><u>0</u></b>	<b><u>38</u></b>	<b><u>0</u></b>	<b><u>9,067</u></b>
<b>Depreciation</b>								
At 1 April 2006	132	0	110	1,294	0	31	0	1,567
Provided during the year	274	0	2	170	0	4	0	450
Transfers	0	0	0	0	0	0	0	0
Revaluation	(161)	0	2	26	0	0	0	(133)
Impairment-Charge	0	0	0	0	0	0	0	0
Impairment-Reversal	0	0	0	0	0	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>At 31 March 2007</b>	<b><u>245</u></b>	<b><u>0</u></b>	<b><u>114</u></b>	<b><u>1,490</u></b>	<b><u>0</u></b>	<b><u>35</u></b>	<b><u>0</u></b>	<b><u>1,884</u></b>
<b>At start of year</b>	<b><u>6,272</u></b>	<b><u>0</u></b>	<b><u>12</u></b>	<b><u>635</u></b>	<b><u>0</u></b>	<b><u>7</u></b>	<b><u>0</u></b>	<b><u>6,926</u></b>
<b>At end of year</b>	<b><u>6,476</u></b>	<b><u>137</u></b>	<b><u>10</u></b>	<b><u>557</u></b>	<b><u>0</u></b>	<b><u>3</u></b>	<b><u>0</u></b>	<b><u>7,183</u></b>
<b>Open Market Value of Land and Dwellings included above</b>	<b><u>0</u></b>	<b><u>0</u></b>						

**NOTE 11. (c) FIXED ASSET DISCLOSURES**

	<b>2007</b> <b>£'000</b>	<b>2006</b> <b>£'000</b>
<b>Net book value of tangible fixed assets at 31 March</b>		
Purchased	370,913	349,119
Donated	<u>7,183</u>	<u>6,926</u>
<b>Total</b>	<b><u>378,096</u></b>	<b><u>356,045</u></b>
Net book value related to land valued at open market value at 31 March	<u>4,056</u>	<u>3,221</u>
Net book value related to buildings valued at open market value at 31 March	<u>1,042</u>	<u>1,239</u>
<b>Total value of assets held under:</b>		
Finance Leases and Hire Purchase Contracts	0	0
PFI/PPP contracts	<u>942</u>	<u>426</u>
	<u>942</u>	<u>426</u>
<b>Total depreciation charged in respect of assets held under:</b>		
Finance leases and hire purchase contracts	0	0
PFI/PPP contracts	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Land and buildings were fully revalued by professional valuers (a consortium of Chartered Surveyors, led by James Barr Ltd) at 31 March 2007 on the basis of existing use or market value, where no longer in use. Other tangible fixed assets were revalued on the basis of indices at 31 March 2007. The net impact was an increase in value of £26.9 million, which was credited to the revaluation reserve.

The corresponding amount for PFI/PPP contracts is restated. This is a disclosure adjustment and does not impact on the reported outturn.

**NOTE 12. STOCK AS AT 31 MARCH 2007**

	<b>2007</b> <b>£'000</b>	<b>2006</b> <b>£'000</b>
Raw Materials and Consumables	4,567	4,657
Work in Progress	0	0
Finished Goods	<u>0</u>	<u>0</u>
BS	<b><u>4,567</u></b>	<b><u>4,657</u></b>

**NOTE 13. DEBTORS AT 31 MARCH 2007**

		<b>2007</b>	<b>2006</b>
		<b>£'000</b>	<b>£'000</b>
<b>Debtors due within one year</b>			
<b>NHSScotland</b>			
- SEHD		323	242
- Boards		<u>5,393</u>	<u>4,726</u>
<b>Total NHSScotland Debtors</b>		<b>5,716</b>	<b>4,968</b>
General Fund Debtor		1,788	3,037
VAT recoverable		517	535
Prepayments and accrued income		3,609	2,392
Other Debtors		6,650	3,422
Reimbursement of provisions		8,113	5,314
Other Public Sector Bodies		<u>2,796</u>	<u>1,864</u>
<b>Total Debtors due within one year</b>	BS	<b><u>29,189</u></b>	<b><u>21,532</u></b>
<b>Debtors due after more than one year</b>			
<b>NHSScotland</b>			
- SEHD		0	0
- Boards		0	0
Other Public Sector Bodies		0	0
Prepayments and accrued income		0	198
Other Debtors		122	0
Reimbursement of Provisions		<u>0</u>	<u>0</u>
<b>Total Debtors due after more than one year</b>	BS	<b><u>122</u></b>	<b><u>198</u></b>
<b>TOTAL DEBTORS</b>		<b><u>29,311</u></b>	<b><u>21,730</u></b>
The total debtors figure above includes a provision for bad debts of:		<u>606</u>	<u>72</u>

**NOTE 14. INVESTMENTS AT 31 MARCH**

		<b>2007</b>	<b>2006</b>
		<b>£'000</b>	<b>£'000</b>
Government securities		0	0
Bank Deposits		0	0
Other (see note below)		<u>1</u>	<u>0</u>
<b>TOTAL</b>	BS	<b><u>1</u></b>	<b><u>0</u></b>

NHS Tayside has subscribed to 1000 ordinary £1 shares in TMRI Ltd, a Scottish limited company formed by four of Scotland's universities and four NHS Boards in collaboration with Wyeth Pharmaceuticals. Any investment loss would be borne by TMRI Ltd.

**NOTE 15. CASH AT BANK AND IN HAND**

<b>CURRENT YEAR</b>		<b>At</b>	<b>Cash Flow</b>	<b>At</b>
	<b>Note</b>	<b>01/04/06</b>	<b>£'000</b>	<b>31/03/07</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
PGO account balance		0	0	0
Cash at bank and in hand		<u>34</u>	<u>2</u>	<u>36</u>
<b>Total cash – balance sheet</b>	<b>BS</b>	<b>34</b>	<b>2</b>	<b>36</b>
Overdrafts	16	<u>(3,071)</u>	<u>1,247</u>	<u>(1,824)</u>
<b>Total cash – cash flow statement</b>		<b><u>(3,037)</u></b>	<b><u>1,249</u></b>	<b><u>(1,788)</u></b>
<b>PRIOR YEAR</b>		<b>At</b>	<b>Cash Flow</b>	<b>At</b>
	<b>Note</b>	<b>01/04/05</b>	<b>£'000</b>	<b>31/03/06</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
PGO account balance		0	0	0
Cash at bank and in hand		<u>32</u>	<u>2</u>	<u>34</u>
<b>Total cash – balance sheet</b>	<b>BS</b>	<b>32</b>	<b>2</b>	<b>34</b>
Overdrafts	17	<u>(957)</u>	<u>(2,114)</u>	<u>(3,071)</u>
<b>Total cash – cash flow statement</b>		<b><u>(925)</u></b>	<b><u>(2,112)</u></b>	<b><u>(3,037)</u></b>

**NOTE 16. CREDITORS AT 31 MARCH 2007**

	Note	2007 £'000	2006 £'000
<b>Creditors due within one year</b>			
NHSScotland			
- SEHD		0	9
- Boards		<u>4,811</u>	<u>8,823</u>
<b>Total NHSScotland Creditors</b>		<b>4,811</b>	<b>8,832</b>
General Fund Creditor		0	0
FHS Practitioners		14,680	14,615
Trade Creditors		5,015	4,795
Accruals		39,552	33,730
Payments received on account		1,437	1,081
Interest payable		0	0
Net obligations under Finance Leases	24	0	0
Net obligations under PFI Contracts	25	0	0
Bank overdrafts	15	1,824	3,071
Income tax and social security		8,597	7,476
Clinical/Medical negligence claims		0	0
VAT		0	0
Other Public Sector Bodies		7,952	6,656
EC Carbon Emissions Grant		0	0
Other creditors		<u>5,828</u>	<u>5,479</u>
<b>Total Creditors due within one year</b>	BS	<b><u>89,696</u></b>	<b><u>85,735</u></b>
<b>Creditors due after more than one year</b>			
NHSScotland			
- SEHD		0	0
- Boards		0	0
Other Public Sector Bodies		0	0
Net obligations under Finance Leases due within 5 years	24	0	0
Net obligations under Finance Leases due after 5 years	24	0	0
Net obligations under PFI Contracts due within 5 years	25	0	0
Net obligations under PFI Contracts due after 5 years	25	0	0
Other		<u>0</u>	<u>0</u>
<b>Total Creditors due after more than one year</b>	BS	<b>0</b>	<b>0</b>
<b>TOTAL CREDITORS</b>		<b><u>89,696</u></b>	<b><u>85,735</u></b>

**NOTE 17. PROVISIONS FOR LIABILITIES AND CHARGES**

	<b>Pensions £'000</b>	<b>Clinical &amp; Medical £'000</b>	<b>EC Carbon Emissions £'000</b>	<b>Other £'000</b>	<b>2007 Total £'000</b>	<b>2006 Total £'000</b>
At 1 April	4,643	5,658	0	955	11,256	11,984
Arising during the year	951	2,960	0	811	4,722	2,461
Utilised during the year	(321)	(290)	0	(175)	(786)	(2,712)
Reversed unutilised	(81)	(364)	0	(161)	(606)	(477)
<b>At 31 March</b>	<b><u>5,192</u></b>	<b><u>7,964</u></b>	<b><u>0</u></b>	<b><u>1,430</u></b>	<b><u>14,586</u></b>	<b><u>11,256</u></b>

The amounts shown above are stated gross and the amounts of any expected reimbursements are separately disclosed as debtors in Note 13.

The Clinical & Medical and Other provisions recognise the potential liability which NHS Tayside may face in respect of legal claims notified to it prior to 31 March 2007. It is based upon the estimated value of each claim, together with an assessment of the likelihood of settlement. Where it is anticipated that there may be a contribution from central funding towards the settlement, this is disclosed within Debtors - Reimbursement of Provisions (Note 13).

The Injury Benefit Provision of £5,003,000 (2005/06 £4,643,000), which is included within Pensions, relates to the amount provided in respect of the NHS Tayside's liability to those employees who are receiving benefit under the Injury Benefits Compensation Scheme. It is calculated on the basis of the current capitalisation costs in respect of the benefits payable to each employee.

**NOTE 18. MOVEMENT ON WORKING CAPITAL BALANCES**

		Opening Balances	Closing Balance s	2007 Net Movement	2006 Net Movemen t
	Note	£'000	£'000	£'000	£'000
<b>STOCK</b>					
Balance Sheet	12	<u>4,657</u>	<u>4,567</u>		(31)
<b>Net Decrease/(Increase)</b>				<u>90</u>	<u>(31)</u>
<b>DEBTORS</b>					
Due within one year	13	21,532	29,189		(3,343)
Due after more than one year	13	<u>198</u>	<u>122</u>		(198)
		21,730	29,311		
Less: Capital included in above		(0)	(0)		0
Less: General Fund Debtor included in above		<u>(3,037)</u>	<u>(1,788)</u>		2,112
<b>Net Decrease/(Increase)</b>		<u>18,693</u>	<u>27,523</u>	<u>(8,830)</u>	<u>(1,429)</u>
<b>CREDITORS</b>					
Due within one year	16	85,735	89,696		19,164
Due after more than one year	16	0	0		(10)
Less: Capital included in above		(0)	(0)		0
Less: Bank Overdraft	16	(3,071)	(1,824)		(2,114)
Less: General Fund Creditor included in above	16	(0)	(0)		0
Less: Lease and PFI Creditors included in above	16	(0)	(0)		14
		<u>82,664</u>	<u>87,872</u>		
<b>Net (Decrease)/Increase</b>				<u>5,208</u>	<u>17,054</u>
<b>PROVISIONS</b>					
Balance Sheet	17	<u>11,256</u>	<u>14,586</u>		(728)
<b>Net (Decrease)/Increase</b>				<u>3,330</u>	<u>(728)</u>
<b>NET MOVEMENT (Decrease)/Increase</b>	CFS			<u>(202)</u>	<u>14,866</u>

**NOTE 19. GENERAL FUND**

	<u>Note</u>	2007 £'000	2006 £'000
<b>General Fund at 1 April</b>		<b>164,261</b>	<b>184,706</b>
Opening General Fund Creditor/(Debtor)		(3,037)	(925)
Add: Cash Drawn Down	CFS	621,540	570,725
(Less)/Add: Closing General Fund (Creditor)/Debtor		<u>1,788</u>	<u>3,037</u>
<b>Net Funding</b>	CFS	<b>620,291</b>	<b>572,837</b>
Net Operating Cost for the Year	OCS	(635,203)	(604,222)
Cost of Capital	3	9,663	9,673
Transfer of Realised Element of Revaluation Reserve	20	1,141	1,074
Proceeds of Sale of Donated Assets	20	0	193
Transfer of Fixed Assets from other bodies	11	0	0
Prior Year Adjustments		0	0
Other adjustments		0	0
<b>Net increase/(decrease) in General Fund</b>		<u><b>(4,108)</b></u>	<u><b>(20,445)</b></u>
<b>General Fund at 31 March</b>	BS	<u><b>160,153</b></u>	<u><b>164,261</b></u>

**NOTE 20. MOVEMENTS ON RESERVES**

	<u>Note</u>	2007 £'000	2006 £'000
<b>Revaluation Reserve</b>			
Balance at 1 April		114,522	102,256
Indexation/Revaluation of fixed assets	11	27,190	13,340
Transfer of realised element to general fund	19	(1,141)	(1,074)
<b>Balance at 31 March</b>	BS	<u><b>140,571</b></u>	<u><b>114,522</b></u>
<b>Donated Asset Reserve</b>			
Balance at 1 April		6,926	6,711
Indexation/Revaluation of fixed assets	11a	420	596
Additions of donated assets	11b	287	214
Release to the Operating Cost Statement		(449)	(402)
Transfer of realised element to general fund	19	(0)	(193)
<b>Balance at 31 March</b>	BS	<u><b>7,184</b></u>	<u><b>6,926</b></u>

## NOTE 21. CONTINGENT LIABILITIES

The following contingent liabilities have not been provided for in the Accounts:

<b>Nature</b>	<b>2007 Value £'000</b>	<b>2006 Value £'000</b>
<b>Clinical and medical compensation payments</b> No. of cases - 76	2,928	2,860
<b>Employers liability</b>	0	0
<b>Third Party liability</b> No. of cases - 32	279	495
<b>Doubtful debts</b>	0	0
<b>Other</b>	0	0
1. NHS Bodies in England have recently settled equal pay claims. At 31 May 2007 there were 334 grievances and 134 Employment Tribunal equal pay claims registered against Tayside Health Board. The legal process is at a very early stage and the Central Legal Office has been unable to provide sufficient information to quantify the potential liability.		
2. The Waste Electronic and Electrical Equipment Regulations 2006 come into force on 1 July 2007. Where waste arises from assets obtained prior to 13 August 2005, the Board will be responsible for the costs of collection, treatment, recovery and environmentally sound disposal after 1 July 2007, unless a direct replacement is purchased, when the costs fall on the suppliers. The Board's current accounting policy is to incur such costs as they fall due. It is not possible to quantify the potential additional costs that the Board might be exposed to in respect of disposal of equipment purchased prior to 13 August 2005, as there is no reliable disposal cost per item of equipment and it is unknown what items will be directly replaced.		
<b>TOTAL CONTINGENT LIABILITIES</b>	<b><u>3,207</u></b>	<b><u>3,355</u></b>
<b>CONTINGENT ASSETS</b>		
No. of cases 21	1,472	1,095
<b>TOTAL CONTINGENT ASSETS</b>	<b><u>1,472</u></b>	<b><u>1,095</u></b>
<b>Contingent Liabilities</b>		
Opening Balance	3,355	4,150
Arising	863	860
Crystallised	(121)	(205)
Expired	<u>(890)</u>	<u>(1,450)</u>
Closing Balance	<b><u>3,207</u></b>	<b><u>3,355</u></b>

## NOTE 22. POST BALANCE SHEET EVENTS

There were no Post Balance Sheet events having a material effect on the accounts.

## NOTE 23. COMMITMENTS

### Capital Commitments

	2007 £'000	2006 £'000
--	---------------	---------------

The Board has the following Capital Commitments which have not been provided for in the accounts

#### Contracted

Stracathro ADTC	20	1,100
High Dependency Unit Ninewells	0	1,187
Kings Cross Redevelopment	2,758	3,192
Linear Accelerator	4,559	0
Armitstead Replacement	4,063	0
Women's Clinic, Community Midwifery Unit	2,794	0
Perth Renal Unit	2,026	0
Perth Haematology oncology	1,399	0
Bowel Screening	1,461	0
Other	5,323	848
<b>Total</b>	<b><u>24,403</u></b>	<b><u>6,327</u></b>

#### Authorised but not contracted

Linear Accelerator	0	5,228
Decontamination	0	1,167
Dundee Joint Equipment Store	0	1,501
Perth Palliative Care Unit	1,000	1,000
Armitstead Replacement	0	4,250
PET Scanner	840	840
University of Dundee – Contribution to Clinical Resource Centre	2,500	0
Ninewells Hospital Ward 11 – Disability Discrimination Act	995	0
Other	2,319	4,460
<b>Total</b>	<b><u>7,654</u></b>	<b><u>18,446</u></b>

#### Other financial commitments

The Board has entered into non-cancellable contracts (which are not leases of PFI contracts), for ...

The payments to which the Board is committed during 2006-07, analysed by the period during which the commitments expire are as follows.

Expiry within 1 year	0	0
Expiry within 2 to 5 years	0	0
Expiry after 5 years	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## NOTE 24. COMMITMENTS UNDER LEASES

### Operating Leases

	2007 £'000	2006 £'000
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Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the leases expire.

#### Obligations under operating leases comprise:

##### Land and Buildings

Within one year	32	19
Between two and five years (inclusive)	67	31
After five years	587	473

##### Other

Within one year	283	331
Between two and five years (inclusive)	1,471	1,817
After five years	284	43

### Finance Leases

Commitments under finance leases to pay rentals in years following the year of these accounts are given in the table below

#### Obligations under Finance lease comprise

##### Land and Buildings

Rentals due within one year	16	0	0
Rentals due between two and five years (inclusive)	16	0	0
Rentals due after five years	16	<u>0</u>	<u>0</u>
		0	0
Less interest element		<u>0</u>	<u>0</u>
		<b>0</b>	<b>0</b>

#### Obligations under Finance lease comprise

##### Other

Rentals due within one year	16	0	0
Rentals due between two and five years (inclusive)	16	0	0
Rentals due after five years	16	<u>0</u>	<u>0</u>
		0	0
Less interest element		<u>0</u>	<u>0</u>
		<b>0</b>	<b>0</b>

## NOTE 25. COMMITMENTS UNDER PFI CONTRACTS

The Board has entered into the following PFI contracts.

### OFF BALANCE SHEET

#### Carseview Centre

The Carseview Centre is located on the Ninewells Hospital site in Dundee and provides in-patient facilities for Adult Psychiatry and Learning Disability. The estimated capital value of the scheme is £10.0 million. The contract start date was 11 June 2001 and the contract end date will be 11 June 2026. The PFI/PPP property is not an asset of the Board.

#### Whitehills Community Care Centre

Covering Forfar, Kirriemuir and the surrounding area in conjunction with the Council and Lippen Care. The estimated capital value of the scheme is £12.0 million. The contract start date was 21 March 2005 and the contract end date will be 21 March 2030. The PFI/PPP property is not an asset of the Board. However, at the end of the contract period, residual interests of £11.6 million will pass to the Board.

### ON BALANCE SHEET

The balance of the risks and rewards of ownership of on balance sheet PFI/PPP property are borne by the Board and included in the Board's accounts as a fixed asset. The liability to pay for the property is in substance a finance lease obligation. Contractual payments therefore comprise two elements; imputed finance lease charges and service charges. The imputed finance lease obligation is as follows:

	2007 £'000	2006 £'000
<b>Imputed finance lease obligation under on-balance-sheet PFI/PPP contracts comprises:</b>		
Rentals due within 1 year	16	0
Rentals due within 2 to 5 years	16	0
Rentals due thereafter	16	0
	<u>0</u>	<u>0</u>
<b>Less Interest element</b>	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

### Future Commitments

The payments to which the Board is committed during 2006/07 in respect of PFI/PPP transactions, analysed by the period during which the commitment expires, are as follows:

Expiry within 1 year	0	0
Expiry within 2 to 5 years	0	0
Expiry within 6 to 10 years	0	0
Expiry within 11 to 15 years	0	0
Expiry within 16 to 20 years	1,915	1,831
Expiry within 21 to 25 years	1,387	1,327
Expiry within 26 to 30 years	0	0
<b>Total</b>	<u>3,302</u>	<u>3,158</u>

## NOTE 26. PENSION COSTS

The NHS Board participates in the National Health Service Superannuation Scheme for Scotland, which is a notional defined benefit scheme where contributions are credited to the Exchequer and the balance in the account is deemed to be invested in a portfolio of Government securities. The pension cost is assessed every five years by the Government Actuary: details of the most recent actuarial valuation can be found in the separate statement of the Scottish Public Pensions Agency (SPPA).

The National Health Service Superannuation Scheme for Scotland is a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identified. The Trust will therefore account for its pension costs on a defined contribution basis as permitted by Financial Reporting Standard 17.

For 2006/07, normal employer contributions of £37,675,559 were payable to the SPPA (prior year £34,780,432) at the rate of 14% of total pensionable salaries. In addition, during the accounting period the NHS Board incurred additional costs of £988,667 (prior year £301,204) arising from the early retirement of staff. The most recent actuarial valuation discloses a balance of £ 934 million to be met by future contributions from employing authorities.

At 31 March 2007, the Balance Sheet included the following amounts in respect of pensions:

	2006/07 £'000	2005/06 £'000
Prepayments	0	0
Provisions	189	0
Accruals	<u>3,943</u>	<u>3,172</u>
Total	<u>4,132</u>	<u>3,172</u>

The scheme provides benefits on a "final salary" basis at a normal retirement age of 60. Annual benefits are normally based on 1/80<sup>th</sup> of the best of the last three years pensionable pay for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. Members pay contributions of 6% (5% for manual staff) of pensionable earnings. Pensions are increased in line with Retail Prices Index.

On death, pensions are payable to the surviving spouse at a rate of half the member's pension. On death in service, the scheme pays a lump-sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. The enhancement depends on length of service and cannot exceed 10 years. Child allowances are payable according to the number of dependant children and whether there is a surviving parent who will get a scheme widow/widower's pension. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately where the member has more than two years service. Where service exceeds five years, the pension is calculated using specially enhanced service, with a maximum enhancement of 10 years.

Members aged 50 or above may take voluntary early retirement and receive a reduced pension. Alternatively, if the employer agrees to this the member will be able to retire on the full pension and lump sum which they have earned.

	2006/07 £'000	2005/06 £'000
Pension cost charge for the year	37,676	34,780
Additional Costs arising from early retirements	989	301
Provisions, pre-payments and accruals included in the Balance Sheet	4,132	3,172

**NOTE 27. EXCEPTIONAL ITEMS AND PRIOR YEAR ADJUSTMENTS**

**Prior year adjustments which have been recognised in these Accounts are:**

<b>DR</b>	<b>CR</b>
<b>£'000</b>	<b>£'000</b>

There are no prior year adjustments recognised in these accounts

## **Tayside Health Board**

### **DIRECTION BY THE SCOTTISH MINISTERS**

1. The Scottish Ministers, in exercise of the powers conferred by of sections 86(1), (1B) and (3) of the National Health Services (Scotland) Act 1978, as read with article 5(1) of and the Schedule to the Health Education Board for Scotland Order 1990, and all powers enabling them in that behalf, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FreM) which is in force for the year for which the statement of accounts are prepared.
3. Subject to the foregoing requirements, the accounts shall also comply with any accounts format, disclosure and accounting requirements issued by the Scottish Ministers from time to time.
4. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
5. This direction shall be reproduced as an appendix to the statement of accounts. This direction given on 30 December 2002 is hereby revoked.

Signed by the authority of the Scottish Ministers

Alex Smith

Dated: 29 January 2006



**Annual  
Review  
30 August 2007**

Minister for Public Health  
Shona Robison MSP

T: 0845 774 1741  
E: scottish.ministers@scotland.gsi.gov.uk



Mr Peter Bates OBE  
Chair  
NHS Tayside  
King's Cross Hospital  
Cleington Road  
DUNDEE  
DD3 8EA

24 September 2007

Dear Peter

### **NHS TAYSIDE ANNUAL REVIEW: 30 AUGUST 2007**

1. I am writing to summarise the main points and actions arising from our discussions during the Annual Review and associated meetings in Dundee on 30 August.

2. I know how much work went into preparing for the Review and making the arrangements for the meetings and visits. I want to thank you, Tony Wells and everyone else in the NHS Tayside team for that. Undertaking the Review on "home turf" was an interesting experience for me and the effort that everyone involved put in to making sure that everything went smoothly also helped to make it a very productive one from my perspective. I hope that you and your team also found as useful as I did.

### **Meeting with Area Clinical Forum**

3. The Forum is clearly closely involved with the Board in planning and decision-making. Forum members outlined several aspects of this, including the work they have been involved in on capital planning and in taking forward Tayside's palliative care strategy. The Forum has also taken a close interest in development of a strategic framework to link cancer diagnostics with genetics – an area in which members told me they would like to see an increase in the pace of change. They also felt that the Forum might have more to contribute to the Scotland-wide agenda, particularly in terms of sharing experience and good practice. From what I heard, I think they are well placed to do that and we need to consider how we might facilitate their wider involvement. I would be grateful if you would pass on my thanks to all those who attended the meeting.

### **Meeting With Area Partnership Forum**

4. We discussed the Forum's involvement with the work of the Healthcare Academy. This has been impressive, not least in terms of the contribution it is making to social inclusion

in Tayside. NHS Tayside has made good progress in implementing Agenda for Change and Forum members are keen to make use of the opportunities the Knowledge and Skills Framework offers. An audit of training programmes that the Staff Governance Committee has commissioned should help with this. We also touched on the management of sickness absence and the use of the Health and Safety Executive's Stress Tool in addressing one of the most significant factors in absences. And we talked about the experience of implementing Modernising Medical Careers – a difficult exercise that NHS Tayside handled very well indeed with the Forum's close involvement. Finally, we recognised the importance of dignity at work, particularly in relation to bullying and harassment. I came away with the impression of a Forum that is putting genuine partnership principles into practice and I look to the Board to continue to facilitate that. Please thank everyone who attended for taking the time to meet me.

### **Meeting with Patients and Patients' Representatives**

5. Please also make sure to pass on my thanks to everyone who came to speak to me at this meeting. The Cabinet Secretary and I find these meetings extremely valuable in hearing directly from people who use NHS services. This is essential if we are to get a complete picture of how the Service is performing at national and local level. The meeting with the Tayside group gave me a useful insight into matters that are concerning service users in relation to diabetes services, cancer screening, access to dental services, cardiac rehabilitation and dementia care. We also covered out of hours arrangements – something that I know from speaking to patients elsewhere is always high on people's list of priorities for local services. I am grateful to all concerned for their contributions to a very constructive discussion.

### **Visits to NHS Facilities**

6. Visits to front line services are also an invaluable part of the Annual Reviews and my visits in Dundee let me see at first hand two excellent examples of how the NHS is meeting specific service needs in new and exciting ways. The Scottish Bowel Cancer Screening Centre at King's Cross provides world-class facilities and services. Now that it is screening on behalf of several NHS Boards in Scotland, it is already delivering huge benefits in terms of early detection and treatment of bowel cancer – and hence is already saving lives. I look forward to the roll out of the service to the whole of Scotland over the next few years and I am grateful to NHS Tayside for its input to setting up the Centre.

7. The Cardiology Unmet Needs Clinic based in Hilltown is an outstanding example of anticipatory care. The enthusiasm of the team under Professor Pringle's leadership was apparent when I visited. The Clinic is tackling one of Scotland's main risks to health and the biggest single cause of mortality in the country. It is doing this by reaching out to provide a service to people in their own communities – particularly the more deprived areas where statistics show us that the risk of heart disease is at its highest. I hope the Board will be able to sustain this excellent service once its pilot phase ends in December this year.

### **Annual Review Meeting**

8. I fed back briefly on my earlier meetings and visits. You then gave us a presentation covering progress over the last year and future challenges. This was an excellent basis for our subsequent discussion, which touched on most, if not all of the points you covered. I will not detail all of those here, although some of the initiatives you have taken forward to tackle the causes of ill health and NHS Tayside's invaluable work on the Safer Patients' Initiative are worth mentioning specifically. You also wanted to put on record your thanks to staff at all levels in NHS Tayside for their hard work and dedication. I am happy to do so here. You

highlighted strong clinical leadership as an important factor in all that the Board has achieved and emphasised the importance of the performance and delivery culture that you and your senior management team have encouraged throughout the organisation.

9. We touched briefly on progress against the action points arising from the 2006 Annual Review. The Board has done very well to tackle nearly all of these successfully. It is worth noting that on the day of the meeting Audit Scotland published a report that flagged up the importance of integrating local out hours services with NHS 24 services. This is exactly what NHS Tayside has been working towards through co-location of services at the Wallacetown Centre in line with the action on this agreed last year. You told us that only a few remaining patients with complex needs are awaiting community places under the learning disability resettlement programme. I understand the difficulties involved here, but I look to the Board to do everything possible to complete the programme by the revised target of August 2008.

## **Health**

10. We focussed here on the measures the Board is taking to improve health and tackle health inequalities. The Board's work on smoking cessation is wide-ranging and impressive. You are placing a strong emphasis on getting key messages across to younger people. This involves close partnership working with local authority education departments to take forward school-based initiatives, including drama projects designed to encourage young people to think carefully about smoking issues.

11. We agreed that an important aim in encouraging smoking cessation is to make a greater impact in Tayside's more deprived communities. There is some evidence that initiatives are beginning to get results in areas such as smoking during pregnancy. The voucher scheme you are running with ASDA is one example – and I am happy to admit again here that after my initial scepticism about its likely impact, its success to date has convinced me of the error of my ways!

12. We did however agree about the need to do more to tackle inequalities. A key to this will be to establish what works, to roll out good practice and to target resources more precisely at areas of identified need. You outlined some of the work the Board is doing to evaluate the impact of various approaches. For example, Dundee is one of 5 pilot areas for the "Keep Well" initiative, which has a strong focus on anticipatory care and on reaching out to people who have previously been unable to get access to advice and services. You will be contributing to the national evaluation of the initiative. You have also carried out best value reviews with partners on work to encourage physical activity and healthy diet and will be incorporating lessons learned in the Tayside Joint Improvement Programme.

13. The anticipatory approach you are adopting in the Cardiology Unmet Needs pilot is one which is clearly already bearing fruit. You therefore agreed that the Board would carry out some work to establish what elements of that approach might be transferable to some of the other most challenging aspects of health improvement – for example reducing smoking in deprived areas.

## **Efficiency**

14. The Board achieved all of its main financial targets in 2006-07 and significantly exceeded its Efficient Government savings target – so very well done on that. Throughout this year's Annual Review round we have been emphasising the need for Boards to reduce reliance on non-recurring funds to maintain financial balance. NHS Tayside's forward financial plan places no reliance on such funds from 2007-08 onwards. That is highly

commendable and I am grateful for the tight financial control that has clearly enabled the Board to get into this position.

15. There are of course risks associated with delivering the plan. I know that factors such as pay modernisation, the impact of the capital expenditure programme on revenue costs and the need to secure further cost reductions targets are only some of those which will continue to bring pressures to bear. We talked specifically about the savings targets. The Board is taking a cautious approach to what it can achieve. But it is encouraging a culture of eliminating waste and is looking to build on its target of freeing up 4.5% of its revenue resource limit over 3 years for reinvestment in patient services by securing further savings of £10 million in the current financial year.

16. The introduction of Patient Focussed Booking offers patients more choice and creates opportunities to improve efficiency by reducing the number of patients who do not attend appointments. You told us that the rate of non-attendance in Tayside has reduced by around 8-9% and that the Board is making further efforts to arrange appointments that are more appropriate to patients' individual circumstances. Perth Royal Infirmary has been the focus for improvements, but you are rolling these out to Ninewells Hospital.

17. We had covered most of the main workforce topics at the earlier meeting with the Area Partnership Forum. We concentrated here on workforce planning. NHS Tayside has had a relatively low turnover of staff (9.7%) compared with other parts of Scotland. You cited factors here as the relative stability of the population, especially in Dundee, told us to treat the figures with some caution as turnover is significantly higher among ancillary staff than professional staff.

18. We spoke about succession planning to ensure that there is no future shortfall in nursing staff. Tayside's nursing staff has a slightly higher than average age profile and you confirmed that you are taking account of this in your forward planning and ongoing dialogue with the University. You see this as a particularly opportune time for nurse recruitment in the light of extended skill mixes and new roles for nurses as the balance of care shifts further to the community. We agreed that education and training is a crucial factor in all workforce planning. The training audit which NHS Tayside's Staff Governance Committee has commissioned (and which the Area Partnership Forum mentioned at our earlier meeting) should help to ensure fitness for purpose here.

## **Access**

19. The Board has done well in meeting all its key waiting times targets and in moving towards delivery of the targets for December 2007. NHS Tayside has of course played a leading role in the Regional Treatment Centre pilot at Stracathro, to which NHS Grampian and NHS Fife are also referring patients with a view to reducing waiting. The HEAT performance data suggest that the greatest risks to achieving future targets relate to new outpatient waits and phasing out Availability Status Codes – in both cases the Board has recently been adrift from its planned trajectories. I was happy to have your reassurance that the Board will meet the targets on both counts.

18. The Board has clearly put a lot of effort into ensuring progress towards 95% compliance with a maximum 62-day wait for cancer treatment. Main risk factors here relate to capacity issues – for example in urology services – but the Board is looking at redesign of patient pathways to address these.

19. We also spoke about access to dental services and in particular interim arrangements in Perth until the new treatment and training centre comes on stream in 2008-09. You told us

that these will include additional capacity at PRI, a mobile service, enhanced community dentistry and possible further salaried appointments. Together with the planned new service at King's Cross in Dundee, all of this will help to improve access in Tayside, but we agreed that we need to keep up the pressure to tackle what is essentially a Scotland-wide problem.

20. It is important that Boards share experience and good practice in improving access. In this respect you mentioned the Rapid Improvement Events that NHS Tayside has been running. These have involved key members of the management and clinical teams and have looked intensively over several days at possibilities for service redesign. Other Boards might be interested in your experience here and as a first step you agreed write up some of the background to these events and let us see it.

## **Treatment**

21. Reducing delayed discharges continues to be important both in terms of the efficiency of the Service and patients' wellbeing. We need to keep up the momentum here until we have eliminated delays. I know that NHS Tayside and its partners have made very good progress – you rightly highlighted the fact that the partnership has met all of its reductions target over the last 5 years and has reduced blocked beds from over 8% of the total to around 2%. You told us that most of the obstacles had now been overcome in Angus and Perth and Kinross. Dundee continues to present the main challenge. You said that recent discussions with the Council have been encouraging, but you are not underestimating the extent of the problems the Partnership still has to overcome to secure sustainable reductions. You made clear that the Partnership would have to devote considerable effort and resources to this.

22. We agreed that a “whole systems approach” with clearly defined targets and outcomes is essential to joint partnership working. You gave us some examples of what the Board is doing in this respect, including work with the Health Directorate on an outcomes-based pilot project on services for older people. You rightly see more anticipatory care and management of long-term conditions outside hospitals as key factors. All of this should help the Board and its partners to address the issues arising from a recent multi-disciplinary inspection of older people's services in Tayside.

23. Reducing Healthcare Associated Infection (HAI) remains an important task for NHSScotland. You told us that NHS Tayside's new Infection Control Manager is now playing a central role in co-ordinating initiatives, including hand hygiene. The incidence of HAIs in high-risk areas such as renal services, ITUs, the vascular unit and orthopaedic surgery has fallen dramatically in Tayside, reflecting the attention you have been giving to this key task. I am grateful to all concerned for that.

24. You outlined some of the work the Board has been doing in relation to targets for mental health services – for example in helping to develop psychological therapies and self-help programmes as alternatives prescribing anti-depressant drugs. You see it as important to address this and other tasks through a co-ordinated and coherent mental health strategy. You will shortly begin to monitor progress on these tasks through regular reporting under the “Taystat” system. NHS Tayside has also led the work on providing a regional medium secure unit for north and north-east Scotland alongside other developments at the Murray Royal Hospital in Perth. I know that this has not all been plain sailing, but I am pleased that you are now overcoming some of the obstacles.

## **Service Change and Redesign**

25. We discussed the major changes that the Board is taking forward under the Acute Balance of Care (ABC) programme. The need for asbestos removal has caused some slippage in construction work at PRI, but the builders are now back on site and the work is moving forward. You reminded us how important the ABC programme is in terms of integrating services at Ninewells and PRI and significantly increasing the range and number of treatment episodes and elective services in PRI. You also described other work programmes, many of which aim to enhance and improve local services. They include minor injuries services in Angus, the new community hospital in Pitlochry and work with GPs to make the most effective use of community hospitals elsewhere in Tayside.

26. NHS Tayside has an excellent record in recent years of involving and listening to local communities in plans for service change. You highlighted mental health inpatient services as a good example of how service users and the wider community have directly influenced future service patterns. You are also taking steps to evaluate the impact of various strands of Patient Focus and Public Involvement (PFPI) work with a view to acting on lessons learned. The Scottish Health Council's 2006-07 report on Boards' PFPI activity reflects NHS Tayside's success in all of this. It will of course be vital to continue to engage with patients and the wider public as ongoing developments move forward.

27. The rationale behind much of the service change in Tayside – as it is elsewhere in Scotland – is to shift the balance of care towards community-based services whenever it is clinically sensible to do so. That often involves changing attitudes within the clinical community. You told us that NHS Tayside's approach to this is to make sure that clinicians play a central part from the outset in planning for service change and redesign. That involvement provides the main incentive for new and innovative thinking. You had already mentioned GPs' role in making the most effective use of community hospitals. A focus for shared clinical input from the primary, acute and community care sectors will be planned developments at the Wallacetown centre. All of this is important if we are to shift the balance of care on the basis of clinical consensus and I would be very interested to learn more in due course about the work you are doing in this respect.

## **Local Issues**

28. We concentrated here on NHS Tayside's initiatives on alcohol misuse. Tony Wells chairs the Scottish Committee on Alcohol Misuse and is therefore well placed not only to bring elements of wider work in Scotland to bear on local Tayside initiatives, but also to help spread good practice emerging from the Tayside approach. Tony talked us through some of the main features of this. Close joint working with other statutory and voluntary bodies is a guiding principle. The three Tayside Drugs and Alcohol Action Teams are central to this integrated approach. Initiatives aim to reach out to people in workplaces, schools and other community settings – although the Board also provides comprehensive inpatient and outpatient treatment and support, including counselling, through the Tayside Alcohol Problem Service. In line with SIGN Guideline 74, it is also strengthening the primary care response to the management of harmful drinking and alcohol dependence.

29. All of this is highly encouraging. Alcohol misuse continues to be a major factor in ill health in Scotland. We have to respond to that. It will be very useful to hear more from you in due course about the important work that NHS Tayside is doing in this respect – particularly in terms of the impact of your initiatives (although I appreciate that some of the results are likely to be longer term).

## **Question and Answer Session**

30. The Cabinet Secretary and I introduced this session this year with a view to making public involvement in the Reviews more meaningful and active. I want to thank the Scottish Health Council, including its local branch in Tayside, for helping us with this and for collating and prioritising the questions we received. There was a good response to this in Tayside – we received 17 questions in total, 7 of which you and I managed to answer on the day within the time available. We undertook to provide written responses to those we did not reach.

## **Conclusion**

31. Having worked closely with NHS Tayside over the years as a constituency MSP, it was a new experience for me to chair the Annual Review in my role as Minister for Public Health. It was also a rewarding one - and much of the credit for that goes to the dedication, commitment and sheer hard work that you, your non-executive and management teams and frontline staff have invested in ensuring that the people of Tayside get a health service that stands comparison with the best. You have led the way in many respects and the Bowel Cancer Screening Centre and the Regional Treatment Centre at Stracathro are only two examples of how you have looked beyond the confines of NHS Tayside's borders to help bring benefits to the wider Scottish community.

32. Work of course remains to be done and challenges to be faced. In common with other Boards NHS Tayside needs to keep up the pressure to reduce waiting times, abolish hidden waiting lists and eliminate delayed discharges. It needs to strive to reduce health inequalities and maintain high standards of care, treatment and infection control. And it has to do all this while planning and delivering major strategic shifts in the balance of care. From later this year it will have to do so under the direction of a new Chair. I have to take issue with you over what you said at the meeting about the secondary nature of your own role. Your leadership over the last 8 years has been exemplary. And your legacy to NHS Tayside will be a strong and committed team with the delivery and performance ethos you mentioned during the meeting at its core. You can be very proud of everything you have achieved.

33. I have summarised the main action points arising from the Review in the attached annex.

**SHONA ROBISON MSP**

**NHS TAYSIDE ANNUAL REVIEW 2007****ACTION POINTS**

- **In conjunction with Health Directorate, consider how Area Clinical Forum might share experience and good practice with the wider NHS in Scotland.**
- **Complete Learning Disabilities resettlement programme by August 2008.**
- **Assess impact of current work on tackling health inequalities with a view to more precise targeting of resources at areas of need.**
- **Consider how successful elements of Cardiology Unmet Needs pilot project might be transferred to other aspects of anticipatory care and health improvement activity.**
- **Meet all waiting times and access targets, paying particular attention to risk areas such as outpatient waits and phasing out Availability Status Codes.**
- **Continue good progress on improving access to NHS dental service and ensure interim arrangements to maintain access until new facilities come on stream.**
- **Provide Health Directorate with more details of Rapid Improvement Events.**
- **Work with Dundee City Council to resolve outstanding problems affecting delayed discharges.**
- **Address recommendations in report of recent multi-disciplinary assessment of services for older people in Tayside.**
- **Continue to ensure that patients and the public are closely involved as major service developments move forward.**
- **Provide Health Directorate with further details of NHS Tayside's approach to ensuring clinical involvement in plans for service change and redesign for the purpose of shifting the balance of care – for example in development of the Wallacetown Centre.**



# **Activity & Performance Data**

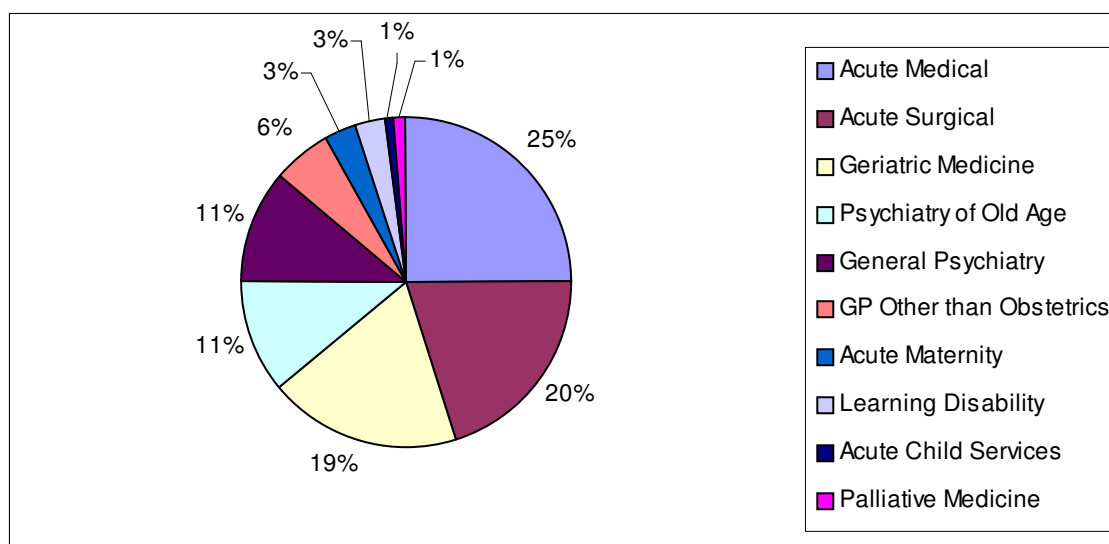
## NHS TAYSIDE PATIENT ACTIVITY

The activity, which has taken place across NHS Tayside during 2006-2007, is summarised in the following tables. The activity has been counted on the following basis; -

In Patients	Occupied Bed Days (OBDs) by Specialty
Day Cases	Total Volume by Specialty
Out Patients	New Attendances by Specialty
Day Patients	Total Attendances by Specialty
Community Nursing	Total Contacts by Nursing Service
Allied Health Professions	Total Attendances by Service
Radiology	Hospital Workload

### IN PATIENT ACTIVITY

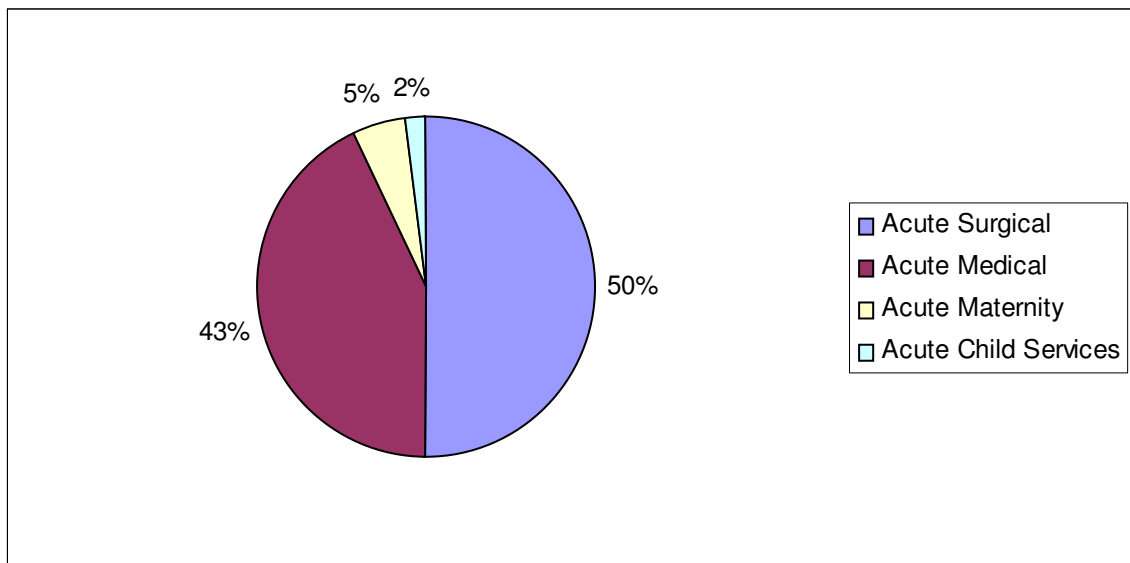
The following chart and table highlight the breakdown of in patient activity, recorded as Occupied Bed Days.



SPECIALTY	% of total	Actual Activity (OBD's) 2006-07	Actual Activity (OBD's) 2005-06	Change (OBD's)	Inc / Dec %-age
Acute Medical	25%	161,844	154,604	7,240	5%
Acute Surgical	20%	131,088	128,344	2,744	2%
Geriatric Medicine	19%	122,630	122,652	-22	0%
Psychiatry of Old Age	11%	74,673	76,199	-1,526	-2%
General Psychiatry	11%	69,419	71,731	-2,312	-3%
GP Other than Obstetrics	6%	43,066	40,495	2,571	6%
Acute Maternity	3%	20,210	19,704	506	3%
Learning Disability	3%	17,184	16,522	662	4%
Acute Child Services	1%	8,964	8,176	788	10%
Palliative Medicine	1%	6,558	7,101	-543	-8%
<b>NHS Tayside Total</b>		<b>655,636</b>	<b>645,528</b>	<b>10,108</b>	<b>2%</b>

**DAY CASE ACTIVITY**

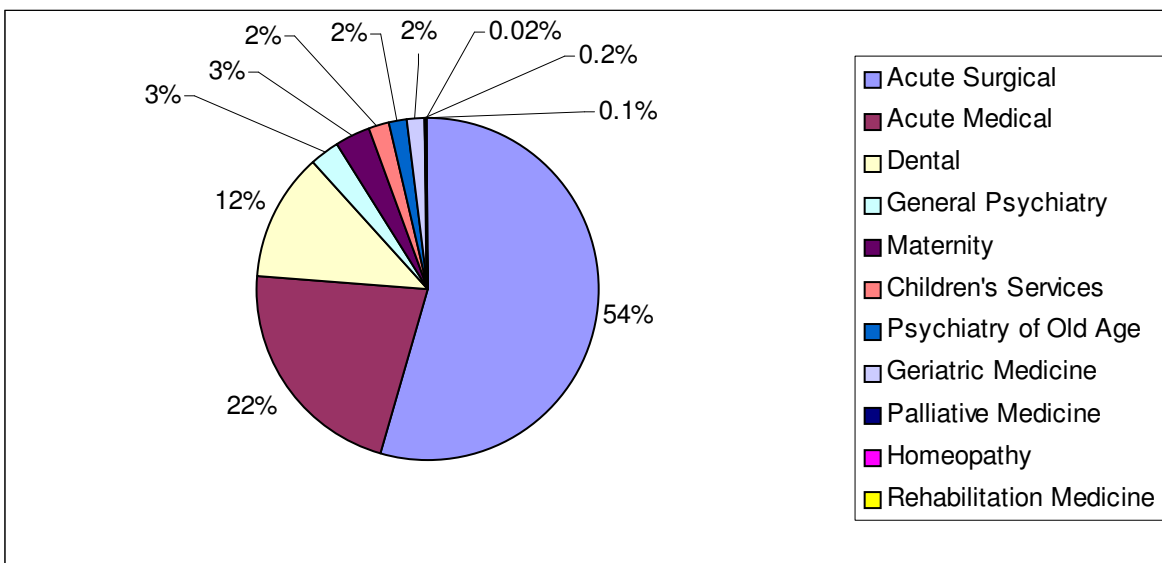
The following chart and table highlight the breakdown of day case activity, recorded as total volume Day Cases.



SPECIALTY	% of total	Actual Activity 2006-07	Actual Activity 2005-06	Change	Inc / Dec %-age
Acute Surgical	50%	12,260	12,079	181	1%
Acute Medical	43%	10,580	12,663	-2,083	-16%
Acute Maternity	5%	1,155	1,110	45	4%
Acute Child Services	2%	541	634	-93	-15%
<b>NHS Tayside Total</b>		<b>24,536</b>	<b>26,486</b>	<b>-1,950</b>	<b>-7%</b>

**NEW OUT PATIENT ACTIVITY**

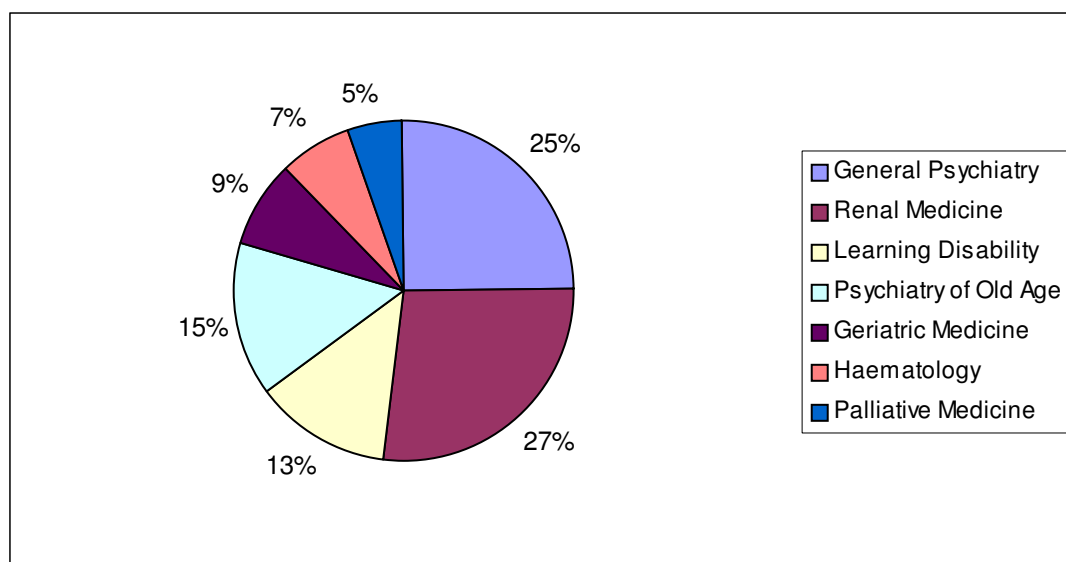
The following chart and table represent the activity by Specialty for new outpatients attending a consultant-led clinic within NHS Tayside.



SPECIALTY	% of total	New Outpatients 2006-07	New Outpatients 2005-06	Change	Inc / Dec %age	Return Outpatients 2006-07	Return Outpatients 2005-06
Acute Surgical	54%	71,413	75,817	-4,404	-6%	124,655	123,995
Acute Medical	22%	28,507	25,832	2,675	10%	67,960	67,543
Dental	12%	15,940	16,401	-461	-3%	45,134	37,367
General Psychiatry	3%	3,819	6,123	-2,304	-38%	60,224	70438
Maternity	3%	4,376	4,810	-434	-9%	7,649	7,939
Children's Services	2%	2,708	2,643	65	2%	9,155	8,706
Psychiatry of Old Age	2%	2,026	2016	10	0%	17,161	19281
Geriatric Medicine	2%	2,030	2281	-251	-11%	2,304	2305
Palliative Medicine	0.2%	314	488	-174	-36%	1,081	2083
Homeopathy	0.1%	181	238	-57	-24%	1,245	1370
Rehabilitation Medicine	.02%	22	29	-7	-24%	227	183
<b>Total</b>		<b>131,336</b>	<b>136,678</b>	<b>-5,342</b>	<b>-4%</b>	<b>336,795</b>	<b>341,210</b>

### DAY PATIENT ACTIVITY

The following chart and table represent the total Day Hospital attendances by Specialty throughout NHS Tayside.



DAY HOSPITALS (ATTENDANCES)	% of total	ACTUAL ACTIVITY 06-07	ACTUAL ACTIVITY 05-06	CHANGE (Attends)	Increase/ Decrease (% Age)
General Psychiatry	25%	21,507	22,415	-908	-4%
Renal Medicine	27%	23,036	21,603	1,433	7%
Psychiatry of Old Age	15%	12,516	13,028	-512	-4%
Learning Disability	13%	11,325	13,088	-1,763	-13%
Geriatric Medicine	9%	7,351	6,651	700	11%
Haematology	7%	5,980	5,923	57	1%
Palliative Medicine	5%	4,461	5,893	-1,432	-24%
<b>Total</b>		<b>86,176</b>	<b>88,601</b>	<b>-2,425</b>	<b>-3%</b>

## **DISTRICT NURSING and HEALTH VISITING CONTACTS**

The following table represents total contacts by community nursing staff in Primary Care throughout NHS Tayside.

<b>COMMUNITY NURSING (CONTACTS)</b>	<b>% of total</b>	<b>ACTUAL ACTIVITY 06-07</b>	<b>ACTUAL ACTIVITY 05-06</b>	<b>CHANGE (Contacts)</b>	<b>Increase/Decrease (% Age)</b>
District Nursing	80%	351,280	150,184	201,096	134%
Health Visiting	20%	86,883	57,928	28,955	50%
<b>Total</b>		<b>438,163</b>	<b>208,112</b>	<b>230,051</b>	<b>111%</b>

The increase in 06-07 activity is due to the introduction of the Octagon activity system at the end of 2005.

## **ALLIED HEALTH PROFESSIONS**

The following table and chart show activity for the Allied Health Professions and includes all Primary Care contacts for NHS Tayside.

<b>ALLIED HEALTH PROFESSIONS (TOTAL ATTENDS)</b>	<b>% of total</b>	<b>TOTAL ACTIVITY 06-07</b>	<b>TOTAL ACTIVITY 05-06</b>	<b>Change</b>	<b>Inc/Dec %-age</b>
Physiotherapy	30%	149,119	174,700	-25,581	-15%
Others	27%	131,646	126,327	5,319	4%
Podiatry	24%	117,815	110,815	7,000	6%
Occupational Therapy	19%	94,216	123,435	-29,219	-24%
<b>Total</b>		<b>492,796</b>	<b>535,277</b>	<b>-42,481</b>	<b>-8%</b>

## **RADIOLOGY HOSPITAL WORKLOAD**

The following table shows activity within the Radiology Departments within the Acute Hospitals across Tayside.

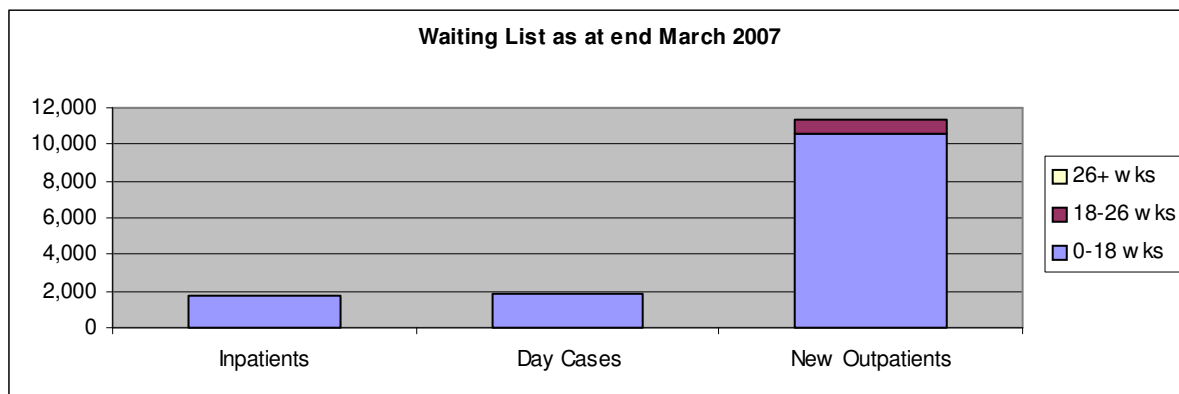
<b>SPECIALTY</b>	<b>% of total</b>	<b>Total Attends 2006-07</b>	<b>Total Attends 2005-06</b>	<b>Change</b>	<b>Inc / Dec %-age</b>
Plain Film Radiography	71%	163,335	160,135	3,200	2%
Ultrasound	12%	27,038	25,420	1,618	6%
CT Scan	8%	18,818	16,832	1,986	12%
MRI Scan	4%	10,197	9,898	299	3%
Bariums & General Fluoroscopy	4%	8,527	6,715	1,812	27%
Vascular & Interventional	1%	1,745	1,992	-247	-12%
<b>Total</b>		<b>229,660</b>	<b>220,992</b>	<b>8,668</b>	<b>4%</b>

## WAITING TIMES

Snapshots of all waiting lists; In patients / Day Cases / New Outpatients have been taken as at 31<sup>st</sup> March 2007, and 31<sup>st</sup> March 2006.

### TOTAL WAITING LIST

The following chart and table represent the inpatient / day case / new outpatient waiting lists as at 31<sup>st</sup> March 2007, which are the responsibility of NHS Tayside.



Wait	As at 31st March'07			As at 31st March'06		
	Inpatients	Day Cases	New Outpatients (GP/GDP ref)	Inpatients	Day Cases	New Outpatients (GP/GDP ref)
0-18 wks	1,698	1,850	10,549	2,176	2,570	11,469
18-26 wks	0	0	829	320	163	1,135
26+ wks	0	0	0	0	0	0
<b>Total</b>	<b>1,698</b>	<b>1,850</b>	<b>11,378</b>	<b>2,496</b>	<b>2,733</b>	<b>12,604</b>

The above chart and table exclude those patients with an Availability Status Code (ASC) that are exempt from the guarantee period due to either low clinical priority, cancellation, specialised procedure, or being clinically unfit for procedure.

# **Annual Complaints Report**

**COMPLAINTS/LEGAL CLAIMS ANNUAL REPORT  
NHS TAYSIDE  
ACTIVITY SUMMARY APRIL 2006 TO MARCH 2007**

## 1. Introduction

This report provides a summary of complaints activity for NHS Tayside from April 2006 to March 2007.

The NHS is a complex organisation. Many structures, processes and communications are required to provide the highest quality of patient care. We accept things can and do go wrong. NHS Tayside actively seeks the views of patients and uses them to drive forward quality improvement. Listening to, understanding and acting upon the views and concerns of patients, their carers and families about the quality of service they receive is the simplest and most effective way of improving the quality of local services. This information can be used to help ensure that care and practices are appropriate to patients' needs and expectations. Success in achieving these aims will ensure that local health care systems become more responsive to the needs of the people they serve and focused on action to meet these needs. NHS Tayside

- encourages suggestions and comments as opportunities for change
- ensures that individuals are given the help they need to have their voice heard
- provides staff with the training and support to consistently display sensitivity and understanding to people who are at a vulnerable and stressful point in their life
- empowers staff to listen to and act upon the suggestions of the people they care for
- shares with people who use services the actions being taken to change a negative experience into one of empowerment
- forms a partnership between staff and patients that will improve the quality of care for everyone who uses that service.

## 2. Background

The revised NHS national complaints procedure "Can I help you?" (SEHD 2005)<sup>1</sup> was published on 1 April 2005 with the purpose of providing a simple, flexible, impartial and easily accessible system for the public as well as being fair to NHS practitioners and staff.

The NHS Tayside complaints procedure has been developed in relation to the national procedure and takes cognisance of a number of other recommendations including:

- "Organisation with a memory" (DOH 2000)<sup>2</sup> which focuses on learning lessons from complaints and adverse events.
- "Being open. Communicating safety with patients and their carers" (NPSA 2005)<sup>3</sup> which focuses on saying sorry to patients following an adverse event.

### 3. The Complaints Process

Within NHS Tayside, the Chief Operating Officer has overall responsibility for the handling of all formal complaints and responsibility for signing the response to the complainant. In his absence, a designated Executive Director will act as a deputy.

The Complaints & Advice Team manages the complaints process for all complaints that are not resolved at ward/department level. The team facilitates a full and open complaint review offering advice to patients, relatives, carers and staff in relation to the complaints procedure. Complaints analysed by Clinical Group/CHP/Service and key issues identified are presented (Appendix A).

Presently there are two stages within the complaints management process:

- **Early or local resolution.**

The first point of contact for making a complaint can be the member of staff involved or their immediate senior at ward/departmental level. Although impossible to quantify, many complaints/concerns are quickly and efficiently dealt with in this way. In addition all formal complaints are referred to the complaints and advice team to co ordinate and respond to the complainant within 20 working days. The new NHS Complaints Procedure also encourages the complainant to contact Scottish Public Services Ombudsman should the organisation fail to respond fully to the complainant with 40 working days.

- **Scottish Public Service Ombudsman. (SPSO)**

The Independent Review process was discontinued April 2005 with the revised NHS Complaints Procedure. As a consequence, each complainant can now approach the Scottish Public Service Ombudsman directly following the local resolution stage or if the local resolution is taking longer than 40 working days. Earlier intervention by the Scottish Public Service Ombudsman has increased the local workload in the provision of information and responses.

The Scottish Public Service Ombudsman considers if a complaint is within their jurisdiction. The complaint is investigated by collecting, examining and analysing the evidence in each case. They have the authority to interview staff, examine case records and organisational procedures. They seek to achieve resolution for the complainant. They report all investigations, including recommendations, to the complainant and the organisation to provide an opportunity to comment. These recommendations are followed up by the Ombudsman to ensure implementation.

Since December 2005 monthly Ombudsman reports are laid before Parliament and then published on the Ombudsman's website, [www.spsso.org.uk](http://www.spsso.org.uk). The Scottish Executive expect all Health Boards to learn from complaints raised, not only in the local area, but in other Board areas. NHS Tayside are currently revising the local process to learn lessons from all the relevant issues raised within the public reports through the Clinical Governance and Risk Management networks.

### 4. Independent Advice and Support Service (IASS)

All Health Boards in Scotland are responsible for ensuring that patients, carers and members of the public are supported when making a complaint/and or provided with the information and support they need to access and make better use of NHS services (SHED 2006) <sup>4</sup> NHS Tayside is currently negotiating an Independent Advice and Support Service to be provided by the local Citizen's Advice Bureaux. It is expected that this service will be in place by June 2007. As part of the negotiation process, CAB is providing an interim service at present.

### 5. Number of complaints received April 2006 to March 2007.

Formal complaints	<b>880 (1027)</b>
Formal complaints that required second investigation (episode 2)	<b>82 (26)</b>
Informal complaints	<b>126 (144)</b>
Logged enquiries	<b>554 (482)</b>

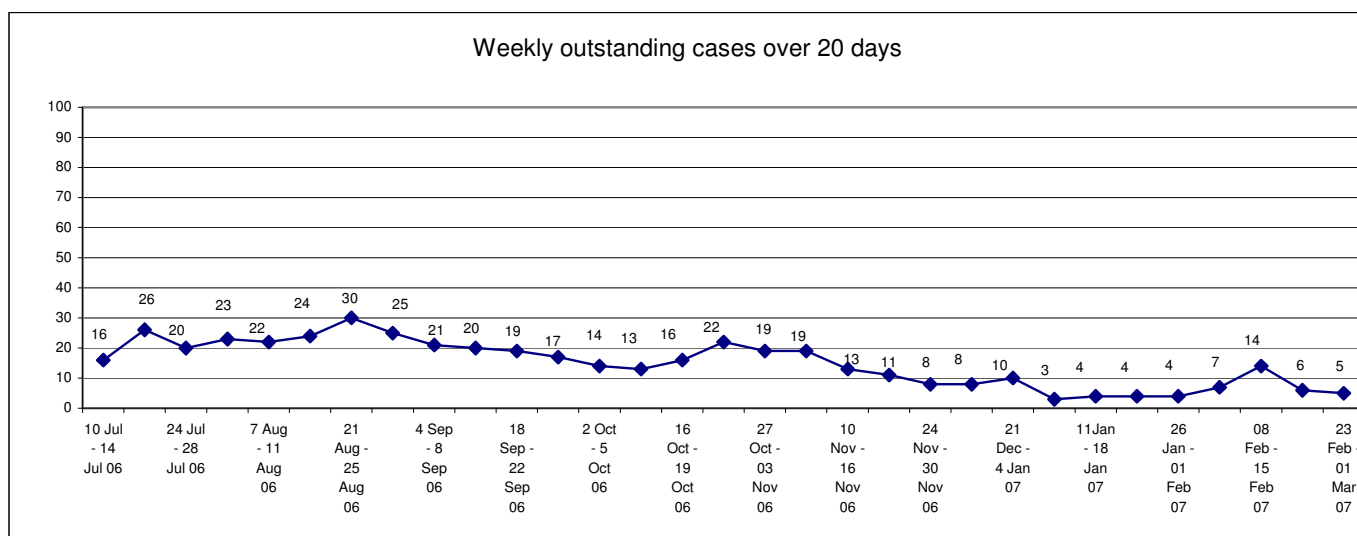
N.B. Figures in brackets illustrate 2005/06 figures



To encourage improvement and provide Clinical Group/CHP/Service managers with robust data a monitoring mechanism is currently in place with information presented monthly to the Executive Team of the Single Delivery Unit and monthly to the Taystats Group. The focus of the information is the reduction of overdue cases (over 20 working days) and avoidable delays in the complaints process. The Executive Team are updated on overdue cases within individual Clinical Groups/CHPs/Services and reasons for delays. There are six identified reasons for delays, i.e. delays in receiving initial information from Clinical Groups/CHPs/Services, further information required, delays in obtaining medical records, awaiting signature, complexity of cases and delays within Complaints and Advice Team. Some delays are unavoidable and emphasis is on avoidable delays within the complaints process. Each Clinical Groups/CHP/Service Manager is also updated by the Complaints and Advice Team on all their current unclosed complaints on a two weekly basis.

Table 1 below illustrates the improvements in the reduction of overdue cases since between July 06 and February 07. This in turn has led to improvements in over all response times.

Table 1 (example)



## 10. Response Times

The national average for responding to complaints within 20 working days was **62%** in the year 2005/06 (latest information from Information Statistics Division). NHS Tayside response rate was **75%** for 2006/07 which is an improvement on **61%** 2005/06. This is a result of a number of improvement measures and interventions have taken place within the Complaints and Advice service since January 2005. To illustrate the level of improvement this year, it is worth noting that the average monthly response rate for April to September was **65%** and this rose to **83%** between October to March. It is anticipated that if this level of performance is sustained, NHS Tayside will achieve the annual target of 80% of all complaints responded to within 20 working days in 2007/08.

## 11. Improving the Service

As NHS Tayside has successfully integrated the Complaints and Legal Claims service into a single system over NHS Tayside. Members of the Complaints and Advice Team are allocated to defined Clinical Groups/CHPs/Services and travel to all locations within Tayside. NHS Tayside agreed a number of improvement measures, which have now been achieved (Appendix C) in relation to the management of the complaints including improvement to the response time of within 20 working days to 80%.

**References:**

1. SEHD (2005) Can I help you? Learning from Comments, Concerns and Complaints. Scottish Executive Health Department , Edinburgh
2. D.O.H. (2000), An Organisation with a Memory. Department of Health, The Stationary Office, London.
3. NPSA (2005) Being open. Communicating patient safety incidents with patients and their carers. National Patient Safety Agency, London
4. SHED (2006) HDL (2006) 13, Patient Focus and Public Involvement: Independent Advice and Support Service

**COMPLAINTS ANALYSIS/KEY ISSUES IDENTIFIED (April 2006/March 2007)**  
**(PLEASE NOTE THAT THE FIGURES NOTED IN THE TABLES BELOW ARE NOT RELATED)**

<b>NHS Tayside Formal Complaints Received</b>	
<b>Directorate/Department</b>	<b>Number of Complaints</b>
Specialist Services	137
Medicine and Cardiovascular	136
Musculoskeletal and A&E	113
Surgery and Oncology	105
Dundee Community Health Partnership	89
Women and Child Health	76
Operational Services	70
Angus Community Health Partnership	49
Perth & Kinross Community Health Partnership	37
Primary Care Medical	37
Out of Hours	20
Critical Care	15
Kings Cross – NHS Tayside Headquarters	15
Primary Care Pharmaceutical	13
Primary Care Dental	12
Clinical Support Services	10
Pharmaceutical Ninewells	8
Primary Care Administration	4
Finance and Information	4
Nursing and Patient Services	1

<b>Issues Raised in NHS Tayside Complaints</b>	<b>Number</b>
Communication (written/oral)	475
Clinical Treatment (all aspects)	372
Attitude/behaviour of staff	201
Waiting Time for date of appointment	89
Other	85
Waiting Time for date of admission/attendance	20
Aids and appliances, equipment, premises	43
Shortage/availability of staff	41
Policy and commercial decisions (of Trust)	85
Cleanliness/laundry	19
Patient privacy/dignity	22
Waiting Time for test results	13
Transport (including ambulance)	20
Waiting Time at Outpatient and other clinic	15
Waiting time for admission/transfer/discharge procedure	13
Patients property/expenses	14
Shortage of beds	17
Failure to follow agreed procedure	10
Catering	13
Personal records (inc medical, complaints)	10
Complaints handling	7
Consent to treatment	2
Health Board Purchasing	23
Code of openness complaints	0

Group/Committee	Role	Content of Report	Frequency	Action	Lead Person
I&Q Committee NHS Tayside	To ensure a robust system of governance exists for complaints and advice in accordance with national policy.	System description to communications. Lessons learned.  Improvement – overall goal.	Twice yearly May/Nov	Request operational response regarding system change	Chair/Lead exec
I&Q Sub Committee NHS Tayside	To ensure a robust system of governance exists that improves and learns from complaints	Detailed directorate responses and themes. Overall themes within organisation.  Key communications to address changes.	Twice Yearly June/Jan	Request Directorate system response and action closures	Chair/Lead exec
NHS Tayside Chairman's Scrutiny Panel	To ensure that performance targets are met	Key information relating to organisational performance relating to response times	Monthly	Request operational response regarding performance	Chair/Lead exec
Secondary Care I&CG Forum	To ensure a robust system of governance exists that improves and learns from complaints	Detailed directorate responses and themes. Overall themes within organisation.  Key communications to address changes.	Quarterly	Request Directorate system response and action closures.	Chair/Lead exec
Risk Management Group	Raise key issues from complaints and identify local or organisational lead to address	Theme of complaint – local or overall response.	Bi-monthly	Identify individual action and lead person responsible.	Chair/Complaints/claims manager
Adverse Incident Management (AIM Group)	Share key issues from organisation. Feature key issues and lessons learned.  Details action and share solutions.	Awareness and ownership	Six-weekly	Information spread	Chair/Members of group
Executive Team Single Delivery Unit	To manage the performance of complaints response time and with Directorates  To identify lead officers to address particular issues	Response times and outstanding issues  Individual complaints, responders, themes, communication escalation progress	Monthly  Monthly (Lead officer weekly)	Information  Support and advise. Identify lead personnel to action individual items	Chief Operating Officer  Chief Operating Officer Executive Directors
Complaints and Advice Team	To manage the complaints, design and improve a single system response to complaints in accordance with the NHS Tayside Policy that delivers organisational learning as a result of preventative reoccurrence. Data mining – input/output	Directorate response times. SPC charts – improvement data.  Themes – organisational/local  Report to all above committees	Daily/weekly	Action notes from Risk Management Group and Executive Team to ensure all items are complete.  Report outstanding to Risk Management Group	Complaints/claims manager

## APPENDIX C

### Complaints Management – Workplan Designed May 2006 for Activity in 06/07

	ISSUE	ACTION	EXECUTIVE DIRECTOR/ RESPONSIBLE PERSON	PROGRESS
<b>Immediate</b>	Weekly Monitoring	Discussed at Executive Team	Director of Nursing, Maggie Simpson Single Delivery Unit	Achieved (now monthly)
<b>Immediate</b>	Breached 20 Day Response	Executive Team weekly follow up	Director of Nursing, Maggie Simpson COO, Gerry Marr	Achieved (now monthly)
<b>Short Term</b>	Stabilise Department Staffing	Meet with HR and devise plan for Executive Team  Permanent appointments or return to work.  Develop a plan	Director of Nursing, Maggie Simpson  Associate Dir of HR, George Doherty	Achieved
<b>Short/ Long Term</b>	Improve Quality of Response Letters	Complete test of change in 1 directorate providing own draft responses  Training of complaints staff/directorate staff.  Organisation plan devised for spread	Head of Risk Management, Pat O'Connor  Director of Nursing, Maggie Simpson  Complaints Manager, Hazel Scofield	Achieved   Complete September 2007
<b>Medium/ Long Term</b>	Explore Customer Care Training	Devise organisational plan for training	Director of Nursing, Maggie Simpson Associate Dir of HR, George Doherty	Organisational plan under development with key staff. Led by Prof Forsyth Medical Director SDU
<b>Long Term</b>	Learning Lessons from Complaints	Actions plans to be sent to Executive Team for specific clinical Groups/CHP's  Link to Clinical Governance	Director of Nursing, Maggie Simpson Complaints Manager, Hazel Scofield	Flow chart for learning lessons from complaints under development for use across organisation.  Process currently being tested on learning lessons from Ombudsman cases  Learning lessons an integral component in recently revised quarterly reporting strategy.
<b>Long Term</b>	Inconsistent and inadequate data provision in current complaints database	Development of new database (SMART Phase 3)	Director of Nursing, Maggie Simpson Complaints Manager, Hazel Scofield	Delays with development staff Jan 2008

This document can be made available in Urdu, Chinese, Hindi, Arabic, large print, Braille or audio tape. Information in other languages and formats can be made available on request.

Contact NHS Tayside Communications Department on 01382 424138.

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بهذه اللغات عند الطلب.  
اتصل بقسم العلاقات في تيسايد NHS على الرقم 01382 424138

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یا آڈیو ٹیپ جیسی متبادل صورت میں فراہم کیا جاسکتا ہے۔ درخواست کرنے پر انفارمیشن دوسری زبانوں اور فارمیٹس میں بھی دستیاب  
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NHS نے سائبر کیونیکیشن ڈیپارٹمنٹ سے ٹیلی فون نمبر 01382 424138 پر رابطہ کریں۔

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Communications Department。

“यह प्रचार पत्र उर्दू, चाइनीज़, हिन्दी, अरबी, बड़े छापे के अक्षरों में, ब्रेल और ऑडीओ कैसेट में  
उपलब्ध किया जा सकता है। यदि आप मांगे तो अन्य भाषाओं और आकारों में भी सूचना उपलब्ध  
की जा सकती है।  
इसके लिये NHS टेसाइड कम्यूनिकेशनस डिपार्टमेंट को फोन करें : 01382 424138”



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