

Presented pursuant Section 6(1) of the Human Fertilisation and Embryology Act 1990

Human Fertilisation and Embryology Authority Account 2004-2005

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Foreword

Background

The Human Fertilisation and Embryology Authority (HFEA) formally came into being on 7 November 1990 and began operating on 1 August 1991. The HFEA was created by the Human Fertilisation and Embryology Act 1990 to license and regulate human embryo research and specified forms of infertility treatment. The HFEA is an executive Non-Departmental Public Body sponsored by the Department of Health.

Statutory remit

One of the main statutory functions of the HFEA is to regulate, by means of a licensing system, centres undertaking infertility treatments involving the creation or use of human embryos outside the body, the storage or donation of embryos or gametes or research involving human embryos.

The HFEA is also required to maintain a register of information about all licensed treatments performed in the United Kingdom. This contains information about those receiving treatment, donors of gametes and embryos and any children born as a result of such treatments. At the age of 18 (or 16 if wishing to marry), people may enquire as to whether information held on the register shows that they were born as a result of this treatment, and, if so, whether they are related to a prospective spouse.

In addition, the HFEA has other statutory responsibilities including

- publicising the services provided by it and by the centres it licenses;
- publishing a Code of Practice giving guidance to centres on how they should carry out licensed activities;
- giving information and advice to donors, to people seeking treatment or storage, or to people considering such action; and
- keeping the field under review and providing advice to the Secretary of State for Health, if so requested.

Principal activities

The year 2004-2005 saw a continuation of major developments to strengthen the work of the HFEA, with significant improvements in regulation, and the support and involvement of patients. Other major areas of work were continuing the improvements in our information systems to benefit clinics and donor offspring, and contributing to the plans for the future of regulation through the Department of Health's review of its 'Arms Length Bodies' and the work of the House of Commons Select Committee on Science and Technology.

During the year, the Department of Health conducted a review of the agencies and non-departmental public bodies ('Arm's Length Bodies') for which it is responsible. The Secretary of State for Health announced the purpose of this review was to reduce the number of bodies and save costs. The review concluded that the HFEA should be merged with the Human Tissue Authority, which is now in the process of being formed, creating a new body called the Regulatory Authority for Tissue and Embryology (RATE). The merger will require legislation to amend the Human Fertilisation and Embryology Act, and the Human Tissue Act and is currently anticipated to take place in 2008, subject to Parliamentary timetables.

Also, the Parliamentary Committee for Science and Technology undertook a review of the HFE Act, for which the HFEA presented evidence on several occasions.

Achievements during the year were

Regulation

- further streamlining of the inspection process, with standard protocols for all planned inspections and a standard format for inspection reports;
- a full programme of unannounced inspections carried out, including four randomly chosen and four based on risk-assessment;
- streamlining of licence committee procedures and effective arrangements put in place to ensure clinics' prompt compliance with licence committee decisions;
- annual re-accreditation and training for all Inspectors;
- strengthening of the licence committee procedures;
- streamlined process for handling research licence applications put in place, including recruitment of additional overseas peer reviewers;
- summarised information on all licensed research projects now on the HFEA website in layman's language;
- second annual research conference held to facilitate dialogue between the HFEA and the research community; and
- new procedures on management of research-related untoward incidents implemented.

Information management

- Electronic Data Interchange (EDI) has been piloted successfully with several Centres to reduce work load and improve accuracy;
- validated treatment data were made available to European Society for Human Reproduction and Embryology (ESHRE) and for the new Patients' Guide;
- arrangements and systems in place, supported by staff training, to ensure the HFEA can respond to Freedom of Information requests; and
- good progress was made on the historic records audit to ensure accuracy of HFEA data on donor offspring with eight audit teams out in the field working to a completion date of end 2005-2006.

Support and involvement of patients

- a range of new leaflets and other patient information published in consultation with patient groups and the Plain English campaign, including consent, complaints and information on costs;
- new Patients' Guide published and evaluated; and
- patients' questionnaires now a routine part of preparation for inspections since November, alongside interviews with randomly selected patients during the inspection.

Communications

- all licensed research projects now available on the HFEA website;
- three public meetings of the Authority were held during the year, including one in Edinburgh; and
- more effective arrangements for handling patient and public enquiries put in place.

Policy

- completion of policy reviews on assessment of welfare of the child, the use of PGD/HLA tissue typing for selection of embryos to produce tissue donors, Dewar flask safety and gamete donation;
- produced detailed recommendations to the Department of Health on review of future legislation requirements to ensure effective regulation of ART; and gave evidence to the House of Commons Science and Technology Committee Inquiry into Human Reproductive Technologies and the Law;
- review of the Code of Practice launched; and
- developed new organisational process for horizon-scanning, including international expert panel.

Financial results for 2004-2005

The HFEA made a surplus in the year of £1,327,279 (2003-2004: £1,368,019). This surplus represents grant in aid received from the Department of Health in the year to meet cost commitments early in 2005-2006. Capital expenditure was £361,574 (2003-2004: £274,926). Income from the Department of Health totalled £5,850,000 (2003-2004: £4,211,000), and that from fees charged to the clinics £4,124,892 (2003-2004: £3,528,427). Total costs were £8,568,056 (2003-2004: £7,444,580).

Disabled employees

The policy of HFEA is to make all reasonable adjustments to the working environment when required to meet the needs of disabled employees.

Equal opportunities

The HFEA is an equal opportunities employer with a policy of providing equality of opportunity for all staff members and job applicants. The HFEA does not discriminate against anyone on the grounds of age, race, colour, ethnic or national origin, gender, marital status, responsibility for children or dependants, disability, sexual orientation or religious or political beliefs.

Consultation with Employees

The HFEA's policy is to involve staff and to consult them on relevant matters such as health, safety and welfare. Issues that may be of interest or concern are discussed at regular staff meetings. An appraisal system has been enforced throughout the year to improve performance review and the development of staff.

Payment of Suppliers

The HFEA has adopted the principles of the 'Better Payment Practice Code' and works to ensure that all undisputed invoices are paid within 30 days. In 2004-2005 the HFEA paid 92% of invoices within 30 days (2003-2004: 89%) and 99% were paid within 60 days (2003-2004: 98%).

Future developments

During 2005-2006 the HFEA will work towards the following objectives

- to provide more proportionate cost effective, efficient targeted and streamlined regulation;
- to drive forward the implementation of the European Tissue and Cells Directive;
- to further progress the major modernisation programme of our data system and register;
- to advance the HFEA's work of empowering patients facilitating choice, knowledge and involvement;
- to collaborate with the newly established HTA, developing close and integrated working wherever appropriate, and building the foundation for the development of a combined organisation in three years time, following the review of the HFE Act;
- to implement the changes in legislation following removal of donor anonymity;
- to help maximise public understanding and confidence in research on assisted conception and stem cell research;
- to develop clear policies in a way that increases stakeholders' confidence in the HFEA;
- to develop the organisation and staff to achieve the results needed; and
- to continue effective management of operational budget, meeting ALB review targets and setting appropriate fee structures for new areas of regulation.

Ms Angela McNab
Chief Executive

15 June 2005

Annex A

Authority Members

Membership of the Human Fertilisation and Embryology Authority during the year 2004-2005 was as follows

Suzi Leather (Chair)

Professor Thomas Baldwin

Mrs Jane Denton (Director of Sub-committees) (retired 6 November 2004)

Mr Hossam Abdalla (appointed 1 October 2004)

Professor David Barlow

Professor Christopher Barratt (re-appointed 7 November 2004)

Professor Peter Braude (resigned 30 September 2004)

Mr Ivor Brecker

Ms Clare Brown

Professor Iain Cameron

Professor Neva Haites

Rt. Revd Richard Harries

Ms Jennifer Hunt

Ms Emily Jackson

Dr Maybeth Jamieson

Mr Simon Jenkins

Mr Walter Merricks

Ms Sara Nathan (re-appointed 7 November 2004)

Ms Sharmila Nebhrajani (re-appointed 7 November 2004)

Statement of the Authority's and Chief Executive's responsibilities

Authority Members' responsibilities

Under section 6(1) of the Human Fertilisation and Embryology Act 1990, the Human Fertilisation and Embryology Authority is required to prepare a statement of accounts for each financial year in the form and on the basis determined by the Secretary of State, with the consent of the Treasury. The accounts are prepared on the accruals basis, and must show a true and fair view of the Authority's state of affairs at the year-end and of its income and expenditure, total recognised gains and losses, and cash flow for the financial year.

In preparing the accounts the Authority is required to

- observe the Accounts Directions issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority will continue in operation.

Accounting Officer's responsibilities

The Accounting Officer of the Department of Health has designated the Chief Executive of the Human Fertilisation and Embryology Authority as the Accounting Officer for the Authority. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she is answerable and for the keeping of proper records, are set out in the Non Departmental Public Bodies' Accounting Officer Memorandum.

Statement on Internal Control

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the HFEA's policies, aims and objectives as set out in the Human Fertilisation and Embryology Act 1990, the Authority's Business Plan, and by Ministers within the Department of Health (DH), whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in DH correspondence.

The Management Statement, agreed between the Department of Health and the HFEA, sets out the accountability framework within which the Authority's work will be monitored. This requires

- prior approval by the Department of the HFEA's Annual Business Plan, including an assessment of risks to the organisation;
- submission to the Department of regular monitoring information on progress in implementing the Plan; and
- an annual accountability meeting between DH Ministers and the Chair and Chief Executive of the HFEA.

DH representatives customarily attend Authority meetings, and meetings of key standing committees (Organisation & Finance, Audit, Information Management Programme Board). The rapid pace of change within the HFEA has continued throughout 2004-2005, and therefore close liaison has been maintained with DH. In addition to the formal accountability framework, there have been monthly meetings between the Department's Sponsoring Division and the Authority's Senior Management Team (SMT).

The purpose of the system of internal control

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

In the Statement on Internal Control of 19 July 2004, I gave a commitment that we would continue to strengthen risk management as part of our 2004-2005 Business Plan. The Business Plan clearly demonstrates that management of risks is an integral part of the business process and it reflects the action already taken on key risks as well as that which is planned for the future. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the HFEA's policies, aims and objectives. It also evaluates the likelihood of those risks being realised, the impact should they be realised, and manages them efficiently, effectively and economically. The system of internal control was in place in the HFEA by 31 March 2004 and up to the date of approval of the annual accounts, and accords with Treasury guidance.

Capacity to handle risk

The Authority is very aware that the HFEA is operating in a high risk area with a significant public profile, and hence of the critical importance that risks are identified and managed appropriately. The policy underpinning the HFEA's risk management process aims to help members and staff to consider risk, its probability and impact in a consistent manner. It also makes clear that risk exposure may vary with new activities, or changes to existing activities.

It is recognised that effective risk management must be resourced, and this is reflected in the organisation and staffing levels. An experienced Senior Management Team (SMT) remains in place, and there has been expansion of skilled staff in key areas, notably Audit.

The HFEA policy makes clear that risk management is the responsibility of all staff; however, it is recognised that the process needs strong leadership. During the year risk management was led at SMT level by the Director of Resources and Corporate Development; the Head of Corporate Development has specific responsibility for supporting risk management across the organisation. All operational managers are actively involved in risk management, including membership of the Authority-wide Risk Management Group (RMG).

The risk and control framework

The HFEA attitude to risk remains that of a well-balanced approach. The risk strategy defines risk as the failure to perform the Authority's statutory functions, and inability to achieve the Business Plan objectives. This could also include the failure to identify and exploit new opportunities. The main focus for consideration of risk is the High Level Risk Register, which identifies the probability and impact of each risk and the related controls. The Risk Register is regularly monitored, including the progress of actions required to counteract the identified risks.

Further rapid change within the HFEA occurred during 2004-2005. The modernisation programme continued throughout the year against a background of close scrutiny by our stakeholders; continued media interest; and significant external change (EU Tissue Directive, a review of the 1990 Human Fertilisation & Embryology Act and the Review of all Arm's Length Bodies in the Health Sector). The overarching risk, therefore, continues to be the pressure of an ever-growing agenda, and the threat to the reputation of the HFEA if we fail to achieve key business objectives, and are unable to meet the expectations of our stakeholders. These remain central themes in the management of risk in the HFEA.

The major developments during the year were

Regulation: There was further streamlining and strengthening of the regulation process. This included: implementation of standard protocols for the inspections process; a full programme of unannounced inspections; the implementation of a standard patient feedback questionnaire as part of the inspection process and; rationalising the licence committee procedures. Additionally, effective arrangements were put in place to ensure compliance and improved communications of committee decisions.

Communication and Policy: Several policy reviews were completed to clarify topics that had been under question, and more information was made public about HFEA decisions.

Information Management: Continued progress was made during the year on the development of the HFEA's information systems, to enable the Authority to fulfil its statutory obligations. The Electronic Data Interchange (EDI) system was piloted successfully at several centres, reducing error rates, and a planned programme of roll out to the remainder has commenced. Good progress was made during the year on the historic records audit with audit teams out in the field working to a completion date at the end of 2005-2006. The audit has been completed at a number of centres. The whole register development is being managed by an experienced senior team and overseen by a high-level Information Management Programme Board, chaired by myself. The board involves members of the Authority as well as a co-opted independent IT expert.

Audit: The detailed audit of reporting of treatment activity by clinics was maintained during 2004-2005. The findings of this audit again showed that there was no significant under-reporting of treatment activity by licensed clinics.

EU Tissues and Cells Directive: A comprehensive implementation programme has been put in place to enable the HFEA to undertake responsibilities placed on us by the EU Tissue Directive and to establish the impact on clinics.

Freedom of Information Act: The Freedom of Information Act took effect on 1 January 2005. The HFEA have fully implemented a records management system, supported by staff training. All requests under the Freedom of Information Act were answered within the statutory time limits.

Review of effectiveness

As Accounting Officer, I 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 work of the internal auditors and the executive managers within the HFEA, who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the results of my review of the effectiveness of the system of internal control by the Authority, the Audit Committee, the SMT and the RMG, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Risk Strategy introduced in 2003 includes an organisation-wide process for reviewing risk and monitoring implementation of controls. This takes place at departmental level, the SMT, Standing Committees and at the Authority itself.

- **The Authority:** Reviews the effectiveness of risk management twice during the year, including a full report from the Audit Committee at the year end.
- **The Audit Committee:** The Committee is the main source of assurance to the Authority on the effectiveness of risk management, and receives a report on risk at each meeting.
- **Other Standing Committees:** The work of the HFEA is led by a series of Member Committees which reflect the varied and complex functions of the Authority. All the committees have reviewed strategic risks in their area and the related controls during the year.
- **SMT:** Directors review the strategic risks every two months, and are closely involved in ensuring risks are identified and managed.
- **Risk Management Group (RMG):** This group, which includes all operational managers, is charged with the regular monitoring of emerging risks, the implementation of controls over known risks; and making recommendations to the SMT. The Group was facilitated and supported during the year by the Head of Corporate Development.
- **Other Staff:** It is recognised that all staff must be involved in, and have some understanding of, risk management. The individual members of the RMG are a key focus in developing this awareness.
- **Internal Audit:** The Internal Audit Team has reviewed the management of key areas of work during the year. They reported to the Audit Committee that in respect of the arrangements made by the Authority and examined by them for the year to 31 March 2005 for risk management; control and governance and economy, efficiency and effectiveness that they found no fundamental weaknesses or deficiencies and were of the opinion that the Authority could rely on the arrangements in all material respects.

The value of the corporate risk process now in place is in highlighting the inter-relationship of key risks, and the importance of a coordinated approach to managing them. It is also recognised that the management of risk is an integral part of the wider business planning process, and we will continue to strengthen risk management as part of our 2005-2006 Business Plan.

Ms Angela McNab
Chief Executive

15 June 2005

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements on pages 13 to 29 under Section 6(4) of the Human Fertilisation and Embryology Act 1990. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 17 and 18.

Respective responsibilities of the Authority, the Chief Executive and Auditor

As described on page 7 the Authority and Chief Executive are responsible for the preparation of the financial statements in accordance with the Human Fertilisation and Embryology Act 1990 and directions made thereunder by the Secretary of State with the approval of the Treasury, and for ensuring the regularity of financial transactions. The Authority and Chief Executive are also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Human Fertilisation and Embryology Act 1990 and directions made thereunder by the Secretary of State, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Authority has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on pages 8 to 10 reflects the Authority's compliance with HM Treasury's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by Treasury, or if the statement 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 Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Authority's corporate governance procedures or its risk and control procedures.

Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Authority and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority'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 are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the Human Fertilisation and Embryology Authority at 31 March 2005 and of the surplus, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Human Fertilisation and Embryology Act 1990 and directions made thereunder by the Secretary of State with the approval of Treasury; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

4 July 2005

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Income and Expenditure Account for the year ended 31 March 2005

	Notes	2004-2005 £	2003-2004 £
Income			
Gross income	2	9,623,728	7,471,860
Transfer from government grant reserve (capital spend)	11	271,607	120,724
		9,895,335	7,592,584
Expenditure			
Staff costs	3	4,939,803	3,665,204
Other operating charges	4	3,356,646	3,658,652
Depreciation	5	269,463	112,535
Loss on disposal of fixed assets		2,144	8,189
Total expenditure		8,568,056	7,444,580
Operating surplus			
		1,327,279	148,004
Exceptional items: increase in pension provision for year	8	0	(56,201)
Funding received for pension provision	8	0	1,276,216
Notional interest (capital charges)	1(h)	(64,280)	(32,055)
Surplus on ordinary activities		1,262,999	1,335,964
Write back of notional interest	1(h)	64,280	32,055
Surplus for the financial year		1,327,279	1,368,019
Retained surplus/(deficit) brought forward	11	1,323,630	(44,389)
Retained surplus carried forward	11	2,650,909	1,323,630

All operations are continuing.

Statement of Total Recognised Gains and Losses for the year ended 31 March 2005

	2004-2005	2003-2004
	£	£
Surplus for the financial year	1,327,279	1,368,019
Unrealised surplus on revaluation of fixed assets	0	0
Total recognised gains for the year	<u>1,327,279</u>	<u>1,368,019</u>

The notes on pages 17 to 29 form part of these accounts.

Balance Sheet as at 31 March 2005

	Notes	31 March 2005 £	31 March 2004 £
Fixed assets	5	822,403	353,360
Current assets			
Debtors: amounts falling due within one year	6	2,819,673	1,386,541
Cash at bank and in hand	17	526,161	307,947
Creditors: amounts falling due within one year	7	(612,166)	(370,858)
Net current assets		<u>2,733,668</u>	1,323,630
Long term liabilities			
Provisions for liabilities and charges	9	(81,901)	0
Total assets less current liabilities		<u>3,474,170</u>	1,676,990
Financed by			
<i>Capital and reserves</i>			
Government grant reserve (capital spend)	11	823,261	353,360
Income and expenditure reserve	11	2,650,909	1,323,630
		<u>3,474,170</u>	<u>1,676,990</u>

The notes on pages 17 to 29 form part of these accounts.

Ms Angela McNab
Chief Executive

15 June 2005

Cash Flow Statement for the year ended 31 March 2005

	Notes	2004-2005 £	2003-2004 £
Operating activities			
Net cash inflow/(outflow)	18(a)	217,356	278,756
Capital (expenditure)/income			
Purchase of fixed assets	5	(361,574)	(274,926)
Cash received on disposal of assets		858	0
Net cash inflow/(outflow) before financing		(143,360)	3,830
Financing			
Receipts of government grants for purchase of fixed assets	11	361,574	274,926
Net cash inflow from financing		361,574	274,926
Increase/(decrease) in cash	18(b)	218,214	278,756

The notes on pages 17 to 29 form part of these accounts.

Notes to the Accounts

1 Accounting policies

a Accounting convention

The HFEA's accounts are prepared in accordance with the provisions of the Human Fertilisation and Embryology Act 1990 and an Accounts Determination issued by the Secretary of State for Health in May 1997.

These accounts are prepared, in accordance with applicable accounting standards, under the historical cost convention modified to allow for the revaluation of fixed assets. Without limiting the information given, the accounts meet the accounting and disclosure requirements of the Companies Acts and Accounting Standards issued or adopted by the Accounting Standards Board so far as those requirements are appropriate.

b Fixed assets

Fixed Assets include tangible and intangible fixed assets and the costs of acquiring or creating computer systems or software. Only items, or groups of related items, costing £1,000 or more and with individual values over £250, are capitalised. Those costing less are treated as revenue expenditure.

Assets purchased prior to the current financial year are indexed annually using the Office for National Statistics' indices if there is a material difference between historic cost and current replacement cost. In 2004-2005, HFEA decided that no material adjustment was necessary and therefore modified historic cost accounting has not been applied in financial year 2004-2005.

c Operating income

Licence fee income is recognised at the time of treatment date. An estimate of the income for treatments provided by the clinics, but not reported to the HFEA at 31 March is accrued based on the historical data of the typical delay between the clinic providing the treatment to the patient and reporting the treatment to the HFEA.

d Depreciation and amortisation

Depreciation is provided on all tangible fixed assets on a monthly basis from the date of acquisition at rates calculated to write off the cost of each asset evenly over its expected useful life. Expected useful lives are as follows

Computer equipment and software	three years
Office equipment	four years
Furniture, fixtures and fittings	four years
Leasehold improvements	Length of lease to next breakpoint.

Amortisation is provided on intangible fixed assets (which comprise software licenses) on a monthly basis at a rate calculated to write off the cost of each intangible asset over its expected useful life. The expected useful life of these software licenses is three years.

e Operating leases

Operating leases are charged to the accounts on a straight line basis over the lease term.

f Register of information

Expenditure on development of the computer programme for the Register of Information is charged to the Income and Expenditure Account as it is incurred.

g Government grants

Government grants received for revenue expenditure are credited to income in the year to which they relate. Government grants received for capital expenditure are credited to the government grant reserve and released to the Income and Expenditure Account to match depreciation and downward indexation, where appropriate.

h Notional charges

In accordance with Treasury guidance, notional interest at 3.5% (2003-2004: 3.5%) of the average capital employed has been debited in the Income and Expenditure Account amounting to £64,280 (2003-2004: £32,055).

i Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependents' benefits. The HFEA recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution elements of the schemes, the HFEA recognises the contributions payable for the year.

j Fees and charges guide

From 2003-2004 it was agreed with the Department of Health that the HFEA is a single purpose organisation. These accounts therefore no longer show a note of segmental information for different services or forms of services, as required by HM Treasury's 'The Fees and Charges Guide'.

2 Gross income

Gross income is made up of Government grants received in the year and of license fee and other incomes which are recorded on an accruals basis.

	2004-2005	2003-2004
	£	£
Analysis of income		
License fee income	4,124,892	3,528,427
Other income	10,410	7,359
Received from the Department of Health	5,850,000	4,211,000
Less capital grant element	(361,574)	(274,926)
	5,488,426	3,936,074
	9,623,728	7,471,860

Income received from the Department of Health included contributions from the devolved administrations for Scotland, Wales and Northern Ireland.

3 Staff costs

	2004-2005	2003-2004
	£	£
All staff		
Salaries - HFEA staff	3,769,866	2,462,266
Salaries - seconded staff	11,753	112,621
Social security costs	349,479	238,264
Superannuation costs - seconded staff	1,495	21,232
Superannuation costs - HFEA staff	466,430	293,949
Agency/temporary staff	217,961	270,275
Compensation payment	0	130,000
	4,816,984	3,528,607
Members' costs	122,819	136,597
Total	4,939,803	3,665,204

The average monthly number of full time and part-time staff employed, including secondees and temporary staff, during the year was as follows

	2004-2005	2003-2004
Management	5	5
Administrative	115	86
	120	91

Current Chief Executive: Ms Angela McNab

In the period 1 April 2004 to 31 March 2005, the salary and pension entitlements of Ms McNab from HFEA were as follows

Salary	Real increase in pension at age 60	Real increase in lump sum	Total accrued pension at age 60 at 31 March 2005	Related lump sum at 31 March 2005	CETV at 31 March 2004	CETV at 31 March 2005	Real increase in CETV as funded by HFEA
£	£	£	£	£	(nearest £000)	(nearest £000)	(nearest £000)
£100,000-£105,000	£0-£2,500	£0-£2,500	£0-£5,000	£0-£5,000	11	33	18

Ms Angela McNab was on secondment from the Department of Health during the financial year 2003-2004 until 1 September 2003, when Ms McNab joined the HFEA as a member of staff. During the period to 1 September 2003 HFEA made payments totalling £52,042 to the Department of Health during 2003-2004 in respect of this secondment. HFEA was not responsible for the pension arrangements of Ms McNab during this period.

Other Senior Managers

The Resource Accounting Manual requires the HFEA to provide information on the salary and pension rights of the named individuals who are the 'most senior managers' of the HFEA, subject to the individuals concerned consenting to disclosure.

The salary and pension entitlements of the Senior Managers in HFEA during the year were as follows

Name	Salary	Real increase in pension at age 60	Real increase in lump sum	Total accrued pension at age 60 at 31 March 2005	Related lump sum at 31 March 2005	CETV at 31 March 2004 (nearest £000)	CETV at 31 March 2005 (nearest £000)	Real increase in CETV as funded by HFEA (nearest £000)
	£	£	£	£	£			
<i>Director of Regulation</i> Trish Davies	£75,000 - £80,000	£0 - £2,500	£0 - £2,500	£0 - £5,000	£0 - £5,000	1	20	16
<i>Director of Resources</i> Barry MacDonald	£80,000 - £85,000	£0 - £2,500	£0 - £2,500	£0 - £5,000	£5,001 - £10,000	32	51	16
<i>Director of Information</i> David Tellis	£70,000 - £75,000	£0 - £2,500	£0 - £2,500	£0 - £5,000	£0 - £5,000	14	26	8
<i>Director of Policy and Communication</i> Tim Whitaker	£70,000 - £75,000	£0 - £2,500	£0 - £2,500	£0 - £5,000	£0 - £5,000	10	24	11

Salary

'Salary' includes gross salary, performance pay or bonuses, overtime, and any other allowance to the extent that it is subject to UK taxation.

Pension

Full details in respect of the pension arrangements in place for HFEA staff are provided in note 8 to these Accounts.

Columns 6 and 7 of the foregoing tables show the member's Cash Equivalent Transfer Value (CETV) accrued at the beginning and the end of the reporting period. Column 8 reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

A CETV is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the PCSPS arrangements and for which the Civil Superannuation Vote has received a transfer payment commensurate to the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

The HFEA maintains a Register of Interests which details company directorships and other significant interests held by senior management which may conflict with their management responsibilities. Persons wishing to view the Register should apply in writing to the Assistant Director of Human Resources and Organisational Development.

Remuneration of Authority Members

In the period 1 April 2004 to 31 March 2005, the salary and pension entitlements of Ms Leather from HFEA were as follows

Salary	Real increase in pension at age 60	Real increase in lump sum	Total accrued pension at age 60 at 31 March 2005	Related lump sum at 31 March 2005	CETV at 31 March 2004	CETV at 31 March 2005	Real increase in CETV as funded by HFEA (nearest £000)
£	£	£	£	£	(nearest £000)	(nearest £000)	(nearest £000)
£30,000 - £35,000	£0- £2,500	£0 - £2,500	£0 - £5,000	£0 - £5,000	6	11	3

Members costs (including Chairman)

	2004-2005 £	2003-2004 £
Total fees payable to members	111,994	121,928
Social security costs	6,307	10,338
Superannuation costs	4,518	4,331
	<u>122,819</u>	<u>136,597</u>

The Deputy Chairman received a fee of £193 per day. Members received a fee of £176 per day. No pension contributions were paid on behalf of any Board Member other than the Chairman. Remuneration payable to individual members for attendance at meetings and inspections during the financial year was in the following bands

£0 - £5,000

Mr Hossam Abdalla
Professor Christopher Barratt
Professor Peter Braude
Ms Clare Brown
Professor Iain Cameron
Mrs Jane Denton (Director of Sub-Committees)
Professor Neva Haites
Rt. Revd Richard Harries
Mr Simon Jenkins
Ms Sharmila Nebhrajani

£5,001 - £10,000

Professor Thomas Baldwin (Deputy Chair)
Professor David Barlow
Mr Ivor Brecker
Ms J Hunt
Ms E Jackson
Dr Maybeth Jamieson
Mr Walter Merricks
Ms Sara Nathan

Details of company directorships and other significant interests held by Authority Members which may conflict with their responsibilities to the Authority can be found at the website www.hfea.gov.uk.

4 Other operating charges

	2004-2005 £	2003-2004 £
Operating lease payments		
Land and buildings	387,044	273,149
Other leases	7,264	13,042
Accommodation (note 1)	129,812	1,350,915
Travel and subsistence	226,743	241,375
Attendance fees – inspectors	48,169	52,283
Professional and administrative fees	449,047	288,825
Audit fees		
External (note 2)	40,000	56,500
Internal	39,038	21,752
Register of information (note 3)	759,340	465,359
Stationery, photocopying and printing	263,797	264,404
Telephones and postage	92,900	78,598
Training and development	188,041	100,175
Recruitment and advertising	232,507	167,910
Conferences and meeting expenses	232,509	90,607
Library and reading materials	70,396	44,468
Sundry office equipment	26,395	52,849
IT costs (including website)	73,899	52,972
Miscellaneous	89,745	43,469
Total	<u>3,356,646</u>	<u>3,658,652</u>

Notes

- 1 Accommodation costs in 2003-2004 include one off costs of £558k associated with the move of HFEA from its previous premises into a single office. These costs, approved by the Department of Health, settled outstanding lease obligations in respect of the main building HFEA previously occupied. Other such one-off costs included removals, fit out and IT installations at the new premises. The fit out and IT installations have been capitalised in 2004-2005 and are shown as a transfer into fixed assets.
- 2 The external audit fee from the NAO represents the cost for the audit of the financial statements carried out by the Comptroller and Auditor General. This account does not include fees in respect of non-audit work. No such work was undertaken by the NAO on behalf of the HFEA during the year.
- 3 Costs charged to the register of information include some expenditure relating to this project which would normally fall within other expenditure lines, such as some accommodation and related costs, recruitment and legal and professional fees, IT costs, and travel and subsistence.

5a Tangible fixed assets as at 31 March 2005

	Leasehold improvements £	Computer equipment £	Office equipment £	Furniture and fittings £	Totals £
Cost/valuation as at 31 March 2004	0	395,055	146,474	40,486	582,015
Additions	0	173,125	18,169	3,065	194,359
Transfer from reserves	379,934	0	0	0	379,934
Disposals	0	(22,277)	(2,609)	0	(24,886)
As at 31 March 2005	379,934	545,903	162,034	43,551	1,131,422
Depreciation as at 31 March 2004	0	154,618	75,874	19,778	250,270
Charge for the year	45,775	150,596	27,548	6,262	230,181
Disposals	0	(20,634)	(1,250)	0	(21,884)
As at 31 March 2005	45,775	284,580	102,172	26,040	458,567
Net book value (NBV)					
At 31 March 2005	334,159	261,323	59,862	17,511	672,855
At 31 March 2004	0	240,437	70,600	20,708	331,745
Increase/(decrease) in NBV	334,159	20,886	(10,738)	(3,197)	341,110

5b Intangible fixed assets as at 31 March 2005 and summary of fixed assets

	Software licenses £	Total intangible assets £	Total tangible fixed assets £	Grand total of fixed assets £
Cost/valuation as at 31 March 2004	26,886	26,886	582,015	608,901
Additions	167,215	167,215	194,359	361,574
Transfer from reserves	0	0	379,934	379,934
Disposals	0	0	(24,886)	(24,886)
As at 31 March 2005	194,101	194,101	1,131,422	1,325,523
Amortisation/depreciation as at 31 March 2004	5,271	5,271	250,270	255,541
Charge for the year	39,282	39,282	230,181	269,463
Disposals	0	0	(21,884)	(21,884)
As at 31 March 2005	44,553	44,553	458,567	503,120
Net book value (NBV)				
At 31 March 2005	149,548	149,548	672,855	822,403
At 31 March 2004	21,615	21,615	331,745	353,360
Increase/(decrease) in NBV	127,933	127,933	341,110	469,043

As recorded in note 1(b) to these Accounts, modified historic cost accounting has not been applied to fixed assets in these Accounts this year, as there is no material difference between historic cost and current replacement cost.

6 Debtors: amounts falling due within one year

	31 March 2005	31 March 2004
	£	£
License fee and accrued income	1,176,269	1,190,642
Balances with central government bodies – Department of Health	1,478,000	3,168
Other debtors	32,633	114,189
Prepayments	132,771	78,542
	<u>2,819,673</u>	<u>1,386,541</u>

(There were no other balances with Government Bodies)

7 Creditors: amounts falling due within one year

	31 March 2005	31 March 2004
	£	£
Trade creditors	55,698	57,396
Other taxes and social security	354	1,390
Accruals and deferred income	556,114	312,072
	<u>612,166</u>	<u>370,858</u>

(There were no other balances with Government Bodies)

8 Pension arrangements (HFEA Staff)

As per 2001 Statutory Instrument No. 1587, HFEA staff were conditionally admitted to the Principal Civil Service Pension Scheme (PCSPS) as from 1 April 2000, transferring from the HFEA by-analogy Scheme.

The PCSPS is an unfunded multi-employer defined benefit scheme but HFEA is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2003. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

Pension benefits are provided through the PCSPS arrangements. From 1 October 2002, staff may be in one of three statutory based 'final salary' defined benefit schemes (Classic, Premium, and Classic Plus). The Schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under Classic, Premium, and Classic Plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of Premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

For 2004-2005, employers' contributions of £433,309 were payable to the PCSPS (2003-2004: £272,656) at one of four rates in the range 12 to 18.5 per cent of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. Rates will increase from 2005-2006. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

In addition, employer contributions of 0.8 per cent of pensionable pay were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Employee contributions are set at the rate of 1.5% of pensionable earnings for Classic and 3.5% for Premium and Classic Plus. Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Further details about the PCSPS arrangements can be found at the website www.civilservice-pensions.gov.uk.

Employees joining after 1 October 2002 could opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £33,121 were paid during financial year 2004-2005 (2003-2004: £25,624) to one or more companies chosen by these employees from a panel of four appointed stakeholder pension providers. Employer contributions are age-related and range from 3 to 12.5 per cent of pensionable pay. Employees do not have to contribute but where they do make contributions, HFEA will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution).

No contributions were due or prepaid to the partnership pension providers at the balance sheet date (2003-2004: contributions due £223, contributions prepaid £nil).

9 Provisions for liabilities and charges

	Free rent £	Total £
Balance at 1 April 2004	0	0
Increase in provision for year	81,901	81,901
Write back of total provision for year	0	0
Total provision for liabilities and charges	<u>81,901</u>	<u>81,901</u>

The lease for the premises that the HFEA currently occupy included a rent free period. The rent reduction given through the rent free period is spread over the term of the lease, up to the first break clause in 2012.

10 Post balance sheet events

There are no post balance sheet events to report.

11 Government grant reserve (capital spend), capital and reserves

	Government grant reserve (capital spend) £	Income and expenditure reserve £
Balance at 31 March 2004	353,360	1,323,630
Transfer of fixed assets – included in accommodation costs	0	379,934
Transfer of capital grant	379,934	(379,934)
2004-2005 capital grant	361,574	0
Transfer to income and expenditure - account for depreciation	(269,463)	0
Transfer to income and expenditure - loss on disposals of fixed assets	(2,144)	0
Surplus for the year	0	1,327,279
Balance at 31 March 2005	<u>823,261</u>	<u>2,650,909</u>

Following a review of accommodation costs incurred last year, the Authority capitalised leasehold improvements undertaken on 21 Bloomsbury Street (see note 5). As this expenditure is grant funded, there is an equivalent transfer to the Government Grant Reserve.

12 Financial commitments

The HFEA is committed to make the following operating lease payments during next financial year

	2004-2005	2003-2004
	£	£
Land and buildings		
Leases which expire within one year	0	15,439
Leases which expire within two to five years	1,371	1,611
Leases which expire after five years	372,480	285,738
Other leases		
Leases which expire within one year	7,264	0
Leases which expire within two to five years	0	7,264

13 Capital commitments

At the balance sheet date the HFEA had no capital commitments (2003-2004: nil).

14 Contingent liabilities

At the balance sheet date there were no contingent liabilities.

15 Related party transactions

The Department of Health is regarded as a related party. During the year the HFEA has had various material transactions with the Department and with some NHS Trusts for which the Department of Health is regarded as the parent Department.

- a The following members of the HFEA board have senior management responsibilities at either NHS Trusts or private clinics that are regulated by the HFEA.

Mr Hossam Abdalla, Director of the Lister Assisted Conception Unit. Fees invoiced by HFEA to the Lister Hospital during the year amounted to £196,965. No fees were outstanding at 31 March 2005.

Professor David Barlow, Head of Oxford Fertility Unit and HFEA Person Responsible until 31 December 2004. Fees invoiced by HFEA to the Oxford Fertility Unit during the year amounted to £120,501. The amount outstanding at 31 March 2005 was £7,205.

Professor Christopher Barratt, Scientific Director, Birmingham Women's Hospital. Fees invoiced by HFEA to the Birmingham Women's Hospital during the year amounted to £78,033. The amount outstanding at 31 March 2005 was £5,304.

Professor Peter Braude, member of the HFEA until 30 September 2004, Head of the Department of Women's Health Guy's, Kings and St Thomas' School of Medicine, Director of the Centre for Pre-Implantation Genetic Diagnosis Guy's & St Thomas's Trust, Honorary Consultant in Gynaecology Guy's & St Thomas's Trust. Fees invoiced by HFEA to the Guy's and St Thomas's Hospital NHS Trust during the year amounted to £84,398. No fees were outstanding at 31 March 2005.

Professor Neva Haites, Professor in Medical Genetics, University of Aberdeen. Fees invoiced by HFEA to the University of Aberdeen during the year amounted to £54,933. The amount outstanding at 31 March 2005 was £1,751.

Dr. Maybeth Jamieson, Consultant Embryologist at the Assisted Conception Service, Glasgow Royal Infirmary. Fees invoiced by the HFEA to Glasgow Royal Infirmary during the year amounted to £120,443. The amount outstanding at 31 March 2005 was £12,154.

As at 31 March 2005 it was anticipated that there was some accrued income due from the above mentioned clinics, however this cannot be quantified precisely as at the date of signing these accounts.

- b Clare Brown, Chief Executive of Infertility Network UK. A payment of £200 was made to Infertility Network UK by HFEA during the year for miscellaneous services.
- c In the Annual Report all Members' interests are disclosed and Members are expected to declare any conflict of interest in discussions held by the Authority. A system to record conflict of interests involving staff of the HFEA, was implemented in September 2003.

16 Performance against key financial targets

During 2004-2005 HFEA managed income and expenditure so that draw downs were kept to within the Department's cash allocation. A total of £5,850,000 was drawn down from the Department during 2004-2005, out of a total available cash allocation of £5,850,000.

17 Cash at bank and in hand

	2004-2005 £	2003-2004 £
Cash at bank and in hand	526,161	307,947
OPG account	0	0
	<u>526,161</u>	<u>307,947</u>

18 Notes to the cash flow statement

a Reconciliation of operating surplus to net cash (outflow)/inflow from operating activities

	2004-2005 £	2003-2004 £
Operating surplus	1,327,279	1,368,019
Loss/(profit) on disposals of fixed assets	2,144	8,189
Depreciation charges	269,463	112,535
Downward indexation charge	0	0
(Increase) in debtors	(1,433,132)	(40,286)
Increase/(decrease) in creditors	241,308	171,038
Transfer from government grant (capital spend)	(271,607)	(120,724)
(Decrease)/increase in provisions	81,901	(1,220,015)
Net cash inflow/(outflow) from operating activities	<u>217,356</u>	<u>278,756</u>

b Analysis of changes in cash

	At 31 March 2004 £	Cash flows £	At 31 March 2005 £
Cash at bank and in hand	307,947	218,214	<u>526,161</u>

19 Financial instruments

FRS 13, Derivatives and Other Financial Instruments, requires disclosure of the role financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities.

As permitted by FRS 13, debtors and creditors which mature or become payable within 12 months from the balance sheet date have been omitted from this note.

Liquidity risk

The principal source of revenues (42% of total gross income) is derived directly from the number of IVF and DI treatment cycles performed by the licensed clinics and reported to the HFEA. The remaining source of revenue is derived from Government grants made on a cash basis.

There are procedures in place to identify late and non-reporting of treatment cycles by clinics and also procedures for chasing up debts. HFEA is therefore not exposed to significant liquidity risks.

Investments and interest rate risk

The HFEA follows an investment policy of placing any surplus funds on deposit in an interest bearing bank account. Interest income was £10,609 of the revenues of the HFEA, and the HFEA is not therefore exposed to significant interest rate risk.

Financial assets	Total £	Non-interest bearing cash deposits £	Floating- rate cash deposits £
At 31 March 2005	526,161	0	526,161
At 31 March 2004	307,720	0	307,720

Petty cash held on site amounted to £754 (2002-2003: £227).

The fair value of the financial assets was equal to the book value.

Financial liabilities

The HFEA had no financial liabilities at 31 March 2005 requiring disclosure under FRS 13.

Foreign currency risk

There were minimal foreign currency transactions conducted by the HFEA during the year ended 31 March 2004. There was therefore no significant foreign currency risk during the year.

20 Losses and special payments

No losses or special payments over £100,000 were made in the year 2004-2005 (2003-2004: Compensation payment of £130,000 was made to Maureen Dalziel, a former Chief Executive, on early termination of her office).

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