



# Annual Report & Accounts 2022 / 2023







South Eastern Health  
and Social Care Trust

**South Eastern Health and Social Care Trust**  
**Annual Report and Accounts**  
**For the year ended 31 March 2023**

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**South Eastern Health and Social Care Trust**

**Annual Report and Accounts**

**For the year ended 31 March 2023**

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

On

7 July 2023

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# Chairman's Report



I am delighted to present the South Eastern Health and Social Care Trust's 16<sup>th</sup> Annual Report.

In my third year as the Acting Chairman, our focus has been on rebuilding and restoring the service we had to reduce during the pandemic years. This Annual Report will demonstrate that our staff worked tirelessly to cope with the unprecedented demand for our services.

More people are ill, more need help and support and our staff and funding are stretched. In the absence of a Health Minister, I would like to thank the Permanent Health Secretary, Peter May, for his engagement and support.

Our volunteers have helped enormously this year, carrying out a multitude of roles where they could, in our hospitals and in our community settings. I appreciate every hour willingly given and every task undertaken by each one of them.

It has been a year of change at the Trust Board where long serving colleagues left for pastures new and new colleagues have stepped forward to take on the challenges and rewards a Director's role brings. To those who have gone, I record my thanks and appreciation and to those now embarking on their new role, I wish you every success. You are joining an excellent and committed team.

In closing, I must pay tribute to the dedication of my colleagues at Trust Board for the work they do and the support they have given me in my role.

My grateful thanks also goes to everyone in our South Eastern Trust family, who despite the challenges, remain committed to caring for our community.

A handwritten signature in black ink, appearing to read 'Jonathan Patton'.

Jonathan Patton  
Acting Chairman



*A great place to Live*   *A great place to Work*   *A great place to receive Care and Support*

# Chief Executive's Report



Over the past year our health and social care service continued to manage the significant challenges posed by the COVID-19 pandemic - our staff have worked tirelessly to support our patients, clients and families and I cannot thank them enough for their dedication and commitment.

Despite all the challenges right across Health & Social Care, we have continued to lead transformation and innovation in so many areas across the Trust. Some examples include the Regional Day Procedure Centre at Lagan Valley Hospital which is playing a crucial role in reducing the numbers of patients across Northern Ireland who are waiting for treatment. The new Lisburn Primary Care and Community Centre has opened its doors, welcoming 750 staff who in partnership with GPs will provide a wide range of services. Our multi-disciplinary teams in primary care continue to develop and alongside many community services, are starting to show improved outcomes avoiding hospital admission.

I am proud that we will be the first Trust in Northern Ireland to go-live with Encompass - a complete integrated patient record powered by the global leader 'Epic'. It will transform the way we deliver and receive care across Northern Ireland.

These are just a few examples of exciting developments, which sit equally alongside what our staff do every single day - all of us putting patients and clients at the centre of everything that we do, ensuring their safety in our care and providing the highest quality and care experience possible.

There will continue to be significant challenges in our Health & Social Care Services in Northern Ireland, however I am confident that we have the best people in our Trust who are sincerely dedicated and committed to caring for all those we serve. Together we will face these challenges and move forward. It is a genuine privilege for me to lead our Trust for one single reason - the wonderful dedicated staff who work here and each day I am indebted to them all.



A handwritten signature in black ink that reads 'Roisin Coulter'.

Roisin Coulter  
Chief Executive



*A great place to Live*   *A great place to Work*   *A great place to receive Care and Support*



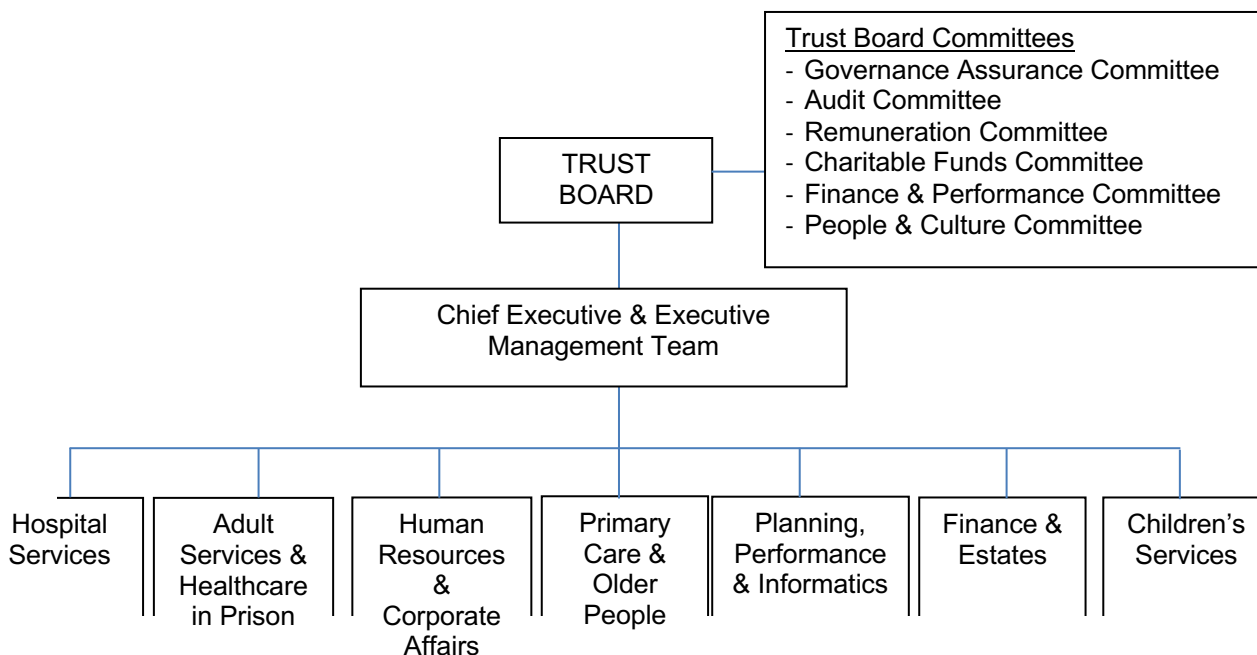
# Performance Overview

Pages 5 to 45 of this report provide a summary of performance, over the last 12 months, for each of the 7 Directorates within South Eastern Health & Social Care Trust (SEHSCT). Within each Directorate activities undertaken during the last year are outlined. Information is provided for key goals and objectives. A financial review is also included.

Our performance against key operational targets during 2022/23 remained challenging as the Trust continued to rebuild its services following the pandemic, maintain safe services during periods of industrial action and challenging winter pressures. The Trust remains committed to making progress towards achieving its strategic objectives and continues to be committed to our vision that the Trust will be:

- A great place to Live
- A great place to Work
- A great place to receive Care and Support.

## Organisation Structure for SEHSCT



## Priorities for the Trust in 2022/23

The Trust's key priorities for 2022/23 were refreshed. They were:

- To improve the health and wellbeing of our community and to reduce health inequalities;
- To provide timely access to care and support
- To provide the safety, quality and experience of care
- To nurture our people.

# Performance Overview

## Corporate Risks

The Trust faced a number of risks during the year that were closely monitored by the Executive and Non-Executive Directors. Each risk has a number of measures in place to mitigate their impact should the risk materialise. The risks include:

- Inability to achieve recurrent financial stability
- Inability to deliver against the commissioned performance targets
- Inability to ensure the quality of the ageing buildings and associated infrastructure
- Inability to deliver safe patient services due to significant workforce shortages
- Inability to provide safe and effective emergency care at Ulster Hospital
- Inability to maintain a satisfactory linen decontamination service
- Inability to deliver mental health acute in-patient services on a single site in line with best practice
- Inability to provide appropriate security for specialist residential childcare facilities
- Inability to meet growing demand for Domiciliary Care
- Inability to avoid risks to clinical safety and service disruption due to system access/information unavailability for staff, patients & service users during the Go Live period of the Encompass Programme until optimisation occurs.
- Inability to provide adequate quality assurance testing of X-ray equipment due to limited Regional Medical Physics Resources.
- Inability to provide safe and effective birthing care at Free Standing Midwifery Led Units (FMLUs) and at home births
- Increased workforce challenges due to under performance within the Recruitment Shared Services Centre
- Inability to accommodate those with a learning disability, requiring inpatient care, in a suitable setting with access to appropriate clinical specialists
- Inability to provide a safe service at the Priory GP practice following the Trust temporarily assuming responsibility for it on 1 February 2023.

# Performance Overview

## Hospital Services

### Medicine & Cancer

The directorate have invested and contributed to both local and regional initiatives to demonstrate improved efficiency of available capacity and patient outcomes. These include:

The NI Healthcare Awards 2022, saw the Rheumatology team winning the 'Innovation in Rheumatology Service' Award, for development of a more streamlined Multi disciplinary Team (MDT) approach to the management of patients with Ankylosing Spondylitis (AD), improving timely diagnosis and reduction in clinical visits for patients.

In Dermatology, a Regional Photo Triage initiative has enabled the provision of an enhanced referral pathway for patients with suspected skin cancer. Up to 19% of Red Flag referrals are now being received and triaged through this pathway. It is anticipated that further developments will increase the scope of this pathway, reduce waiting times and release clinical time and capacity.

Mole Mapping: In September 2022, the Health Minister Robin Swann launched the new mole mapping service at the Ulster Hospital. The mole mapping service is the first of its kind in Northern Ireland and is a partnership between South Eastern Health and Social Care Trust and Cancer Focus NI.

The Cardiac Centres at the Ulster and Lagan Valley Hospitals jointly won in the category 'Improving Timely Access' at the Health and Social Care Quality Improvement (HSCQI) Awards on 19 October 2022 and an 'Excellence Award for Acute Cardiac Care' at a ceremony held on the 25 March 2023 in Trinity College, Dublin for their work in diagnosis and treatment of ambulatory cardiac conditions.

Macmillan Breast Clinic Transformation Project: a detailed end-to-end pathway review has better matched our capacity to meet demand, reducing the waiting times for treatment. The team led by Erika Hughes and Angela Berry, won an SEHSCT Quality 4 All Award in the Safety, Quality and Experience category.

The Renal Unit, Ulster Hospital multidisciplinary team enabled flexible response a rapidly evolving clinical environment, ensuring the delivery of safe and quality care for patients with kidney disease. Many people undertook new and different roles to streamline a lifesaving service for a very vulnerable group of people. In recognition of this the Team were awarded the Department / Outpatient Service of the Year, April 2022, at The NI Health and Social Care Awards.

### Unscheduled Care

Emergency Medicine - Ulster Hospital continues to see and treat record numbers of people requiring urgent and emergency care, with over 115,000 people attending over the past 12 months. This has brought incredible challenges to delivering care, as timely as we would like. In Downe and LVH, we've been able to sustain and stabilise our phone first models, maintaining high bed occupancy within the hospitals whilst significantly reducing the demands on Northern Ireland Ambulance Service (NIAS) for secondary transfers from Lagan Valley Hospital or Downe Hospital to another site. We estimate this has saved our NIAS colleagues approximately 500 trips, and prevented treatment delays for the people needing care.

# Performance Overview

## Hospital Services

Consultation on the temporary changes in LVH ED, has confirmed its opening hours, phone first model and renaming to an Urgent Care Centre, better reflecting the service it provides. We will be undertaking a similar process in the Downe area.

In September 2022, the Unscheduled Care team assumed managerial and operational responsibility for the Ards and Bangor Minor Injury Units. There has been significant work by our excellent Emergency Nurse Practitioners to further improve effectiveness and efficiency of patient pathways. The Trust is currently consulting on the model of urgent and emergency care in the North Down and Ards sector, in line with the Review of Urgent and Emergency Care, and the No More Silos framework.

Acute Medical Unit (AMU): AMU has increased their senior nursing complement to enhance nursing support to those waiting for hospital admission. This has reduced admissions to wards following earlier intervention and assessment with an increase in patients seen from 130 to 220 per month (2021 to 2023 respectively).

Downe Hospital continues to provide excellent inpatient services with their beds continuously filled, admission avoidance activity through the Rapid Access Centre providing excellent support to the Urgent Care Centre, NIAS and Primary Care Colleagues. The great work in the Downe has been recognised with the wards winning the SET Quality 4 All Award for their work on recruitment and retention.

### **Surgical Specialties and Anaesthetics, Theatres and Critical Care**

Theatres continue to rebuild sessions across all surgical specialities following the pandemic. Multi disciplinary teams are involved in a quality improvement initiative, exploring ways to maximise theatre utilisation.

Two members of staff have commenced Advanced Nurse Practitioner training within the directorate, one in surgery and one in Intensive Care. This is an exciting opportunity for staff. There have been a number of new consultant appointments within Anaesthetics, Urology, General Surgery, Oral & Maxillofacial Surgery and Plastic Surgery.

The urology team moved some diagnostic cystoscopy work from theatre to a procedure room in a ward, maximising efficiency and freeing up theatre capacity for more complex cases. Other diagnostics are planned to move in the coming months.

The teams have participated in the Regional Review of General Surgery and Orthopaedic services and are preparing for the Urology and Gynaecology Getting It Right First Time (GIRFT) reviews. The directorate hosted a visit from the Royal College of Surgeons (Edinburgh). They were given a demonstration on an advanced endoscopic service, and were particularly impressed with the inpatient ward facilities and the collaborative working between senior management and clinical teams.

# Performance Overview

## Hospital Services

### Elective and Radiology Services

The Regional Day Procedure Centre (DPC) in Lagan Valley has reverted to its original purpose (from October 2022), to provide capacity for non-urgent, routine surgical procedures. To allow this to happen a number of important actions had to be completed, namely:

- Centralisation of waiting lists within the DPC at Lagan Valley
- Centralised booking of all lists
- Text reminder service implemented
- Performance monitoring of theatre lists to ensure all available capacity is utilised.

The DPC received an award from Peter May, who said, "I want to acknowledge the outstanding efforts of the team at Lagan Valley Hospital in their work to see the Regional Day Procedure Centre successfully reduce routine waiting lists for the agreed procedures."

The DPC for Regional Endoscopy, also within the Lagan Valley site, has become operational with currently four lists offered to the Region. The aim is to increase these to 20 lists a week for the region, which will help equalise waits across Northern Ireland.

The Radiology department offers services across 5 sites within the Trust. A Radiographer on-call service was introduced for ED imaging, which has helped ensure the workflow in ED is uninterrupted. During this year the Radiology department has undergone two Regulation & Quality Improvement Authority (RQIA) inspections and a Quality Standard Accreditation visit. All reports have been welcomed by the department and improvements have been made in a timely manner.

The Directorate introduced a further community phlebotomy service, which allows patients to have blood investigations undertaken in a community facility thereby reducing the need for patients to travel to an acute site. Patients have been extremely positive about the ability to use these facilities and this continues to have a wider impact on all Trust services.

The Trust continues to work in partnership with a number of independent sector providers and facilitates additional in house activity to improve the current waiting time for patients within outpatients, day surgery, radiology and endoscopy services.

### Laboratories

The Ulster Hospital laboratory has continued to support clinical services throughout the year and also respond to ever changing COVID-19 testing demands placed upon it, both lab testing and Point of Care Testing (POCT).

It continues to engage in and progress ongoing regional projects such as LIMS (New regional lab IT system), BPat (Blood Production, Administration and Tracking IT system), Encompass (HSC IT system) and Blueprint (new regional management structure for labs). Providing business as usual alongside these ongoing major programmes continues to challenge staff, however the team as always continue to rise to this challenge.

Several staff have completed various levels of educational training throughout the year and one member of staff received the top mark in the UK at Higher Specialist Diploma level in their discipline. Well done to all.

# Performance Overview

## Hospital Services

The Laboratory Point of Care Testing (POCT) team has been instrumental in introducing a POCT creatinine assay in radiology which allows the Radiologist to check the patient's kidney function before giving contrast media as part of the radiological procedure.

### Pharmacy

In addition to core business, pharmacy continued to assist with the COVID response managing vaccine supply as well as clinical support to the clinics, nursing homes and mobile clinics. They also provided support for the COVID recovery trial to improve understanding of the best treatments for COVID-19 and provided clinical and technical support to the Outpatient Centre for Treatment of COVID-19 (OCTC).

The Department also recorded the following achievements in the last 12 months.

- OCTC team won a category of the NI Healthcare Awards 2022
- Pharmacy Independent Prescribers (PIP) discharge team were shortlisted for the Chairman's Awards
- The regional Medicines Optimisation team won the 2022 award for best Health & Social Care Quality Improvement project in the Care Home Category
- Erika Hughes won the SEHSCT Quality4All Awards: Safety Quality and Experience category for Macmillan Breast Clinic Transformation Project.

### Women and Child Health

There have been a number of achievements and awards within the Woman and Child Health Department, as follows:

#### Paediatrics

- Naomi Wray, Deputy Ward Sister completed the Open University Post Graduate Diploma - Introduction to Mental Health Science
- Chloe Armstrong, Band 5 Registered Nurse nominated for a Queens University Belfast (QUB) Practice Assessor / Supervisor Award
- Donna Mackenzie, Senior Nursing Assistant awarded the Canavan Award, to help provide a benefit to patient care, and shortlisted as a Finalist for Healthcare Assistant of the Year
- Kathryn Cleland, Interim Ward Sister recognised for staff development.

#### Maternity

- Midwives posters presentation at the International Normal Labour and Birth Research Conference in Denmark in September 2022
- Jenny Powell, Maternity Ward Manager graduated from Queens University Belfast with Advanced Professional and Clinical Practice
- A QUB Continuity of Midwifery Care Module was completed by Midwives Heather Manley and Nicola Shephard
- Katherine Robinson, Home from Home Manager, was presented with the Hazel's Exceptional Midwife Award on the International Day of the Midwife.

# Performance Overview

## Nursing, Primary Care & Older People

### **Permanent Placement Team - Collaborative working with Care Homes**

The Permanent Placement Team has continued to support Care Homes through another challenging year. They have adapted how, where and when they work to ensure compliance with current COVID-19 recommendations. They have continued to go the extra mile to support the care homes and the residents in the Trust that we commission services for.

Currently there are 109 Care homes in the Trust's geographical boundary with 3,432 beds. Circa 50% of these beds are registered for individuals with Dementia. Our clinical and admin team have continued to support Care Homes with the COVID-19 booster programme, with swabbing, clinical support, mutual aid and with guidance and support. The Care Home Response Hub continued to operate throughout the year delivering a seven-day service in order to meet the demand and provide the level of support required. The clinical team continued to deliver training and education to care home staff both on an individual and general basis. They are continuing to drive forward new initiatives, including Enhancing the Clinical Care Framework (ECCF) to support the health and wellbeing of residents who live in care homes. The teams have continued to deliver monthly Provider forums and Extension for Community Healthcare Outcomes (ECHO) sessions as well as monthly partnership meetings to each care home when possible. The development of the Allied Health staff within the Permanent Placement team has further enhanced the service we offer to care homes to ensure the wellbeing of our Service Users.

### **Strengthening District Nursing Service**

District Nursing and Treatment Room Services have continued to deliver excellent standards of care across our communities against a challenging backdrop, with high levels of absences and vacancies continuing to impact negatively on our teams.

Increases in the District Nursing workload associated with the Spring and Autumn 2022 COVID-19 Vaccination Booster Programme were successfully managed resulting in our vulnerable housebound citizens being protected from the ongoing risk of infection.

The District Nursing Service across the Trust has a fully implemented 24-hour service model, one of the key objectives identified in the District Nursing Framework 2018 - 2026. From April 2022, the evening and night service has been integrated with the daytime teams resulting in a one team approach with care needs being met seamlessly across the 24-hour period.

In June 2022, we had two finalists for the Royal College of Nursing (RCN) Nurse of the Year Awards, Sandra Smith for the Healthcare Support Worker Award and Liz McCormick for the Leadership Award. This was a source of great pride not only for the staff members but also for the service in recognition of the standards of care provided.

The District Nursing and Treatment Room services in Lisburn successfully achieved a smooth and safe transfer from the Lisburn Health Centre to the new Lisburn Primary Care and Community Centre on the Lagan Valley Hospital site in March 2023. This involved extensive cooperation, communication, management and support led by Primary Care and Older Peoples Services.

# Performance Overview

## Nursing, Primary Care & Older People

### **Statutory Residential Homes**

The six Statutory Residential Facilities have continued to provide a range of services throughout the year. Intermediary care services have been increased to provide 53 beds across the facilities to assist with timely hospital discharge. Long term care continues to be provided within our dementia facilities and short term respite care beds provide on-going support to clients and families within the community. On-going recruitment and continued care home COVID-19 regulations have remained a challenge for teams.

The facilities have implemented a number of new regional quality initiatives. These have included Mealtime Matters to reduce client choking incidents, Falls Risk Assessment and Post Fall summary documentation and a Fortified Drinks project in partnership with the Allied Health Professional (AHP) Care Home Support Team. An extensive review of our Medication Policy and Procedures took place this year with further plans for on-going competency training for relevant staff.

### **Enhanced Care at Home**

In 2021, a regional approach was agreed to implement a consultant-led Hospital at Home model aiming to provide an intensive hospital level of care for acute conditions in a patient's home. Our target to pilot the service in early spring 2022 was delayed due to workforce challenges, but momentum is now building for implementation in May 2023.

Enhanced Care at Home (ECAH) have continued to support the Care Homes through further COVID-19 outbreaks. One of the most recent and exciting initiatives is to progress the use of telehealth devices in Care Homes. ECAH will be the first in the region to introduce, pilot and test care devices within Care Homes to enable remote observations / triage / assessment and review of deteriorating patients to prevent acute hospital admissions.

The Outpatient COVID-19 Treatment Centre based at the Ulster Hospital, administering monoclonal antibody treatments via an infusion and oral antivirals, to extremely vulnerable patients have flexed the service to mirror fluctuations in COVID-19 outbreaks, dependent on need. Although extremely challenging, the team were excited to win the NI Health care award for innovations in Infection Management in Secondary Care.

Falls are increasingly common in Older people and frequent causes for attendance to ED. Falls can negatively affect a person's functional ability and independence. In December 2022 in partnership with Northern Ireland Ambulance Service, ECAH AHP staff commenced a falls pilot to provide timely assessment and treatment plans following referrals from paramedics to enable older people to remain in their own home following a fall.

### **Sexual and Reproductive Health Services / Sexual Health and HIV**

Over the last year, the Sexual and Reproductive Health Service has expanded clinics into Stewartstown Road Health Centre and the Downe hospital, offering a regular schedule of appointments for long-acting reversible (LARC) methods of contraception in both clinic locations. The nurse triage telephone line streamlines the booking of appointments.



# Performance Overview

## Nursing, Primary Care & Older People

The introduction of home based free sexually transmitted infection testing kits has allowed the nursing team to focus on providing nurse-led face to face appointments for patients wishing to have contraceptive implants. The nursing team continue to expand their skills in LARC methods and this will benefit patient access to emergency appointments in the future.

The pre-exposure prophylaxis service (PrEP) saw over 350 attendances in the last 12 months. A PrEP nurse commenced clinical sessions in 2022 which enabled the provision of a quality service to patients and assist with HIV risk reduction waiting lists. The service also expanded to deliver PrEP clinics in Bangor and Lisburn. The number of Nurse led clinics increased in 2022 and the Nurse led Bangor clinic reopened. This improved patient access to afternoon and evening appointments.

### Unscheduled Care

GP Out of Hours (OOH) service continues to be in high demand, striving to ensure that patients care is managed successfully out of hours to prevent undue pressures on our Emergency Departments.

The focus this year has been on new ways of working and engagement with our clinicians to manage the urgent care workload and ensure that we have full rota coverage especially during holiday periods. In February 2023 an OOH improvement working group was established to further develop this work.

### Allied Health Professional Services

In 2022/23, Allied Health Professions (AHP) supported service users through a wide range of award winning innovative practices.

AHP services were extremely successful at the UK Advancing Healthcare awards (AHA) in 2022 with five national winning projects. These included a Prison Healthcare Physiotherapist winning The AHA award for outstanding contributions to public health outcomes with a project reducing smoking in the prison population and putting in place strategies to implement Chronic Obstructive Pulmonary Disease (COPD) screening. The SEHSCT Outdoors Team and Children's Physiotherapist collaborated to win the Chroma Award for AHPs working with people who have mental health problems with their highly successful Fundamentals in Athletics project aimed at enhancing the participation of young people with mental health problems in physical activity. Both projects are continuing with excellent outcomes.

Community Brain Injury Allied Health professionals increased use of digital technology in the rehabilitation of brain injury patients. Evaluation of their project indicated that it was a low cost, efficient and effective way to deliver services. The project won the AHA 2022 NI Government's award for reform and rebuild of health and social care services post COVID-19. The award was presented at the 12<sup>th</sup> World Congress for Neuro-Rehabilitation in Vienna in December 2022 and has had a poster accepted for the Quality and Safety in Healthcare Conference in Copenhagen.

Dieticians services have continued to innovate across a range of clinical areas. This includes Diabetes Remission Pilot and a new project evidencing the positive patient benefits and cost saving effects of introducing Fortified Milkshakes in Care Homes. The latter project has also been shortlisted for the NI Government Award - Partnering Leading and Shaping to improve Population health at the UK Advancing Healthcare Awards in April 23.

# Performance Overview

## Nursing, Primary Care & Older People

Podiatry, Physiotherapy and Occupational Therapy clinicians were also lauded nationally as rising stars at the National Advancing Healthcare Awards.

IT and AHP services worked collaboratively in a Digital Champions Project aimed at enhancing digital capability across all staff and won an NI Advancing Health Care award for digital innovation.

The Diabetes foot care pathway was recognized at the National Advancing Healthcare Awards for improvements in the standard of care for patients living with diabetes. Improving the transition between community acute and regional services resulted in a reduction in amputation rates and improved patient outcomes. Iain Gordon, Renal Podiatrist was part of the Renal Unit team at Ulster Hospital, which won the 'Department/ Outpatient service of the year category 2022' at the Northern Ireland Health and Social Care Awards.

An AHP Care Home Support Team was also established in 2022 enhancing clinical support. This team has been highly successful, working in partnership with all stakeholders, to support the delivery of high quality, safe and effective care for older people in nursing or residential placements, to maximise their health outcomes.

In March 2023, Occupational Therapists working in Mental Health Services won the Working in Partnership Award at the All Ireland Housing Awards 2023 for their resettlement project which has truly transformed lives.

### **Domiciliary Care**

The Trust Domiciliary Care Service completed the implementation of digitalisation in June 2022. Systems and processes are now fully embedded within the service enabling the management and provision of a more responsive service for clients and carers. The efficiencies realised through the use of digitisation has, on average, provided 430 additional care hours of capacity each month. These hours, combined with the naturally created capacity, are converted into care packages for those in need of support at home.

Domiciliary Care has featured for some time on the corporate and directorate risk registers. As such the Trust has prioritised Domiciliary Care as a Corporate Priority throughout 2022/23. The Trust undertook a quality improvement plan for Domiciliary Care involving eco-mapping which will provide service information for future planning.

### **Support for Carers**

During 2022/23, 1,486 one-off payments were made to support carers. The Carer Support Service continues to offer a range of information sessions, events and activities throughout the year, responding to need and continual feedback. These are offered via online and face-to-face sessions and at various times (weekdays, evenings and weekend sessions) to allow as many carers to access them. Carers are encouraged to engage in sessions and many appreciate the online support they receive from peers.

# Performance Overview

## Nursing, Primary Care & Older People

### **Nursing & Midwifery Recruitment and Retention**

Recruitment and retention of Nurses and Midwives is a key priority.

- For school leavers interested in a career in nursing or midwifery, we have held virtual as well as face-to-face events, including two events for young people with 47 schools taking part
- For students, we have worked with Nominated Persons, Practice Supervisors and Practice Assessors supporting both pre and post-registration students to meet the Nursing & Midwifery Council (NMC) future proficiencies. Support has been strengthened across all fields of practice to accommodate a further 483 pre-registration students and support 157 people to undertake the Open University BSc (Hons) programme in Nursing
- For final year students, over 80 were 'aligned' to where they would prefer to start their career in the summer, and 39 in the winter
- For international nurses and midwives, we have been exploring the possibility of working in a range of services across Mental Health
- For all 'new starts', we have facilitated 'welcome sessions' and supported their preceptorship ensuring that they have the best start to their career in the Trust
- Also, the HealthRoster team further developed rostering processes with the launch of the Health Roster Hub on I-connect.

### **Nursing & Midwifery Assurance**

Supporting Teams to provide 'Ward to Board Assurance' is another priority:

- The Team undertook a programme of validation audits of Nursing Key Performance Indicators (KPIs) across 87 wards / teams, including almost 1030 patient care records. This informed the development of reports which incorporate KPI compliance with patient outcomes over time which teams can more readily use to improve practice
- An 'Involvement and Experience Leadership Committee' was established. Key achievements included consistent user satisfaction ratings above the NI quality standard as well as regional and national recognition for our exemplary Care Opinion performance
- Two Clinical Leadership workshops were held with over 120 Sisters and Charge Nurses. These events created an opportunity for the discussion and sharing of learning with a particular focus on the 'fundamentals of care' post pandemic.

### **Nursing & Midwifery Digital Practice and Information**

The Digital Practice and Information agenda has been a particular focus, with the development of new roles in anticipation of the rollout of Encompass. Key achievements include:

- The establishment of a sub-group for Digital, Information and Research practice
- The development of 380 nurses and midwives as 'Supervisors' to support the implementation of Encompass
- The piloting of Bar Coded Medications Administration (BCMA) to help reduce medication errors.

# Performance Overview

## Adult Services & Healthcare in Prisons

### Adult Mental Health Services

Mental Health Services are playing a leading role in the regional Towards Zero Suicide work. A central strand of this project involves the development and introduction of a suicide prevention care pathway, involving enhanced assessment and follow-up with strengthened interface with partner services. The Trust launched the new pathway in September 2021 with the involvement of the Chief Medical Officer and Mental Health Champions.

The Wellness Recovery Network received a regional quality improvement award for co-production and partnership working in the summer of 2021. The network which was initially established in the Ards area was extended to the Down and Lisburn sectors during the course of the last year. The Mental Health Recovery Network is led and run by people with mental health lived experience.

The Community Perinatal Mental Health Service was established during the last year with the development of a multi-disciplinary team comprising a range of professionals. The core function of this new service is to apply a bio-psychosocial approach to the assessment and treatment of pregnant and postnatal women with moderate to severe mental disorder.

Mental Health Services in the Down sector received ISO accreditation following a comprehensive inspection programme that involved a review of systems and processes across Community Mental Health Services, Medical Records, Administration Services as well as Clinical Psychology and Psychological Therapies.

In December 2022 Adult Mental Health Services, in partnership with Inspire and Choice Housing, were proud to open a new intensive support living facility at House 10, Enterprise Court in Downpatrick. Our Project Team, and in particular Claire Sheridan Henry, have been instrumental in bringing this development to fruition. House 10 offers people more choice, privacy, dignity and opportunities. The people who have moved from ward 27 in the Downshire to Enterprise Court and their families have said... 'It's really peaceful'; 'This is the longest visit we have had together for years'; 'It's really beautiful, you did it up really nice for us'; 'I'm delighted he has his own bedroom after all these years'.

Think Family is an approach that will help practitioners consider the parent, the child and the family, when assessing the needs of and working with a parent experiencing mental health and / or addiction issues. This is a strengths-based, recovery focused, holistic approach to working with families. In January 2022 the Think Family Senior Social worker commenced post and more recently the Think Family Team was officially launched in October 2022. The Think Family Team have also worked in partnership with the Recovery College to develop a course on the Think Family Approach.

Within Community Addictions Services the role of the peer support worker has continued to grow. Over the past year, with the addition of two new peer support workers, the teams have been able to increase one-to-one support and further develop the peer-led groups available across the Trust. There have also been several events providing the opportunity for staff, service users and carers from both addictions and mental health services to learn from lived experience, reduce 'silo-working' and improve partnership working across teams. We look forward to more networking, co-production and developing joint action plans.

# Performance Overview

## Adult Services & Healthcare in Prisons

### Healthcare in Prison (HiP)

During 2022/23, Healthcare in Prisons (HiP) received a number of important RQIA reports, that have culminated in partnership work with Strategic Planning & Performance Group / Public Health Agency / Northern Ireland Prison Service / Probation Service / Business Services Organisation via task and finish groups to address services for vulnerable adults in Prison.

The service successfully migrated clinical systems which also involved training of staff. This culminated in 174 PCs being swapped out over the course of a weekend across 3 secure sites, requiring huge efforts from Business Support, Clinical, Governance, and ICT leading to the removal of a Directorate Risk for Cyber security.

The Ask Health Information Mentors (Ask HIM) project developed Peer Mentors to support people as they enter custody, allowing them to navigate and access services. Access has also been improved through implementation of a Healthcare telephone booking line in HMP Maghaberry, while a revamp of complaints pathways, led by service users, has improved our ability to respond to feedback more effectively.

Population health continues to be at the fore of HiP, with committal teams adopting a new Blood Bourne Virus screening pathway, leading to 97% uptake and alignment with the Hepatitis C regional pathway.

Further successes were seen at the Health and Social Care Awards, where HiP were awarded GP Practice of the year, RCN Nurse of the Year Award was awarded to Lead Nurse Fiona Linehan and Governance Lead Denise Lyons with the response to COVID-19 restrictions was recognised as good practice in the World Health Organisation good practices in managing infectious diseases in prison settings.

### Mental Capacity Act

Staff across the Trust worked diligently to implement our responsibilities under the Mental Capacity Act legislation. This legislation has created new and additional demands on staff, and has required staff in all programmes of care to work flexibly and innovatively to ensure that the rights of our service users and patients are protected. Please refer to page 61 for more information.

### Clinical Psychology and Psychological Therapy Services

Psychological Therapy Services experienced a very busy and challenging year. We have continued to deliver therapy and group based interventions through a mixture of in-person and video based options. We experienced a significant increase in the demand and complexity of mental health needs across all service areas.

We continued to develop and deliver individual and team based psychological supports to staff teams across the Trust. This has been very rewarding work as we continue to support staff who have worked tirelessly and compassionately throughout the pandemic.

# Performance Overview

## Adult Services & Healthcare in Prisons

The Service has enjoyed a number of successes this year, including (1) securing permanent funding for our Staff Psychological Wellbeing Service; (2) establishing new Service areas eg. our Post-COVID Service; and (3) extending the range of training programmes delivered, for example the introduction of our new Debrief training for staff teams. The Service has also recruited a number of new Consultant Clinical Lead posts in Services including Adult Mental Health; TTLAC; Paediatric Psychology and Adult Autism. These new post-holders join a committed Team of Service Leads who continue to deliver high quality, compassionate care across 22 Service areas.

### Adult Disability Services

Adult Disability services continued to engage with families, carers and service users to rebuild day services and short breaks to their pre-pandemic levels, taking into account current staffing levels available.

The Community Brain Injury Team gained an Advancing Healthcare Award for their work in keeping the person at the centre in a virtual world, and the transformation of Community Brain Injury Rehabilitation post COVID-19.

Learning Disability services have successfully extended and developed day services through the purchase of the Avondale building in Newtownards and development of the Hollyview site in Downpatrick.

Working in partnership with local communities has enabled individuals with learning disabilities to participate in an extended range of structured activities and to gain social skills and work experience opportunities.

The Disability Hub has been extended and now provides a variety of day opportunities for individuals with Physical, Sensory and Neurological Disabilities in Downpatrick and Lisburn.

The Intensive Support Service is currently engaged in a project with University College London to personalise treatments for Adults with Learning disabilities who display aggression in community settings.

### Mental Health Services for Older People

Mental Health Services for Older People (MHSOP) worked hard to respond to post-COVID challenges, alongside the trajectory of growth in the over 65's population. In line with the Mental Health Strategy 2021 - 2031 and the Dementia Care Pathway 2018, which speak to the person-centred principles of 'the right support at the right time' and 'new ways of working', the service has begun the integration journey from the Primary Care and Older People Directorate to the Adult Services Directorate. An extensive stakeholder consultation process in 2023 overwhelmingly concluded that this integration will support a redress of inequities in specialist service provision for adults over 65 years of age, enabling them and their carers to experience optimised physical and psychological wellbeing.

# Performance Overview

## Adult Services & Healthcare in Prisons

Across MHSOP Community Teams the menu of care and treatment options available has been strengthened with staff achievements in psychological therapies. Team members now carry skills in Cognitive Behavioural Therapy, Eye Movement De-sensitisation & Reprocessing, and SPIRIT Practitioner Training (Psychosocial Interventions in Teams), which is a Cognitive Behaviour Therapy. In the last year, the service has extended its resource in relation to CLEAR© Dementia Care, a model of behavioural assessment and intervention developed in the Northern HSC Trust which has had substantial positive outcomes for service users, carers and staff (Duffy, 2016), recognising that behavioural and psychological symptoms of dementia are often a sign of stress and distress as a person tries to cope with the daily challenges of living with dementia. CLEAR© Dementia Care training considers all of the factors that may be contributing to a behaviour, and tries to see the world from the perspective of the person with dementia. The intervention promotes an understanding of the person and their environment. 48 staff have been trained recently in the model at two levels of education and competency and the service plans to develop 8 CLEAR© trainers later this year who can provide ongoing training to our teams.

A Dementia Behavioural Outreach Service (DBOS) pilot commenced in June 2022, working alongside a defined group of care facilities in the independent sector within the Lisburn area, supporting residents who live with dementia, who are experiencing Behavioural and Psychological Symptoms of Dementia (BSPD), and who require additional support. Based on CLEAR© methodology, DBOS places a central focus on prevention and early intervention, which in turn reduces admissions to hospital. Care is delivered to the service user at the right time and in the right place. The collaborative working with colleagues in the private sector allows for the sharing of skills and knowledge in non-pharmacological interventions, which in turn upskills staff to support people to live their lives to their fullest potential.

2022/23 has seen the Dementia Companion Service go from strength to strength. Under the exemplary leadership of Dementia Service Improvement Lead, Tracy Kane, in September 2022, Companions Adeline, Sheila, Terry, and Michelle were named as the Best Dementia Care Team at the National Dementia Care Awards, being recognised and rightfully applauded for their role in supporting and enhancing the safety and experience of patients with dementia who have been admitted to acute hospital wards across the Trust.

# Performance Overview

## Children's Services & Social Work

### Children and Young People's Health

We continue to make a significant contribution to giving every child the best start in life. Public Health Nursing Services continue to support children and families through the implementation and delivery of the Healthy Child Healthy Futures Programme. Family Nurses and the Attachment, Bonding & Communication Parent Information Partnership (ABC PIP) Infant Mental Health Team continue to provide targeted support to families on their case load. It is acknowledged that many vulnerable children and families continue to experience many challenges, as a direct result of the pandemic and social isolation.

The Emotional Health and Wellbeing Services (EHWB) continue to experience significant demands on their services, with referral rates having increased exponentially, following the pandemic. Early Help is a priority across the EHWB services and the introduction of staff has enabled early communication with families, to ascertain their main challenges, in real time, to provide access to virtual workshops, online resources and sign post to support services.

We welcomed two new Consultant Nurses. Karen Coombes is the Consultant Nurse for Child Adolescent Mental Health Service (CAMHS) and Pauline Wilson is the Consultant Nurse for Public Health. Both individuals have a wealth of knowledge and experience as Nurses.

Services to the Homeless population and those who have sought refuge in our geography as Asylum Seekers or Refugees are under development. The recruitment of a Homeless Nurse Specialist has been very welcome. The addition of a TB Prevention Nurse and support from Public Health Nursing colleagues has enabled vulnerable individuals and families to receive a health assessment and screening along with signposting to services, as required. Health and Education services have worked together to support vulnerable children into education, where possible.

The Special Education Needs Service continues to develop, providing an interface between Health and the Education Authority for the purpose of Statutory operations. Project success continues with compliance rates consistently above 85%, which is one of the highest in the region.

Single Point of Entry (SPOE) manage referrals and triage into many of the services across the Children and Young People's Health sub-directorate. Plans are in place to develop SPOE into a stand-alone service. This will create a service that has not only the capacity to manage and triage referrals but also to have oversight of waiting lists, monitor and manage service pressures and support the transition of resources, as required.

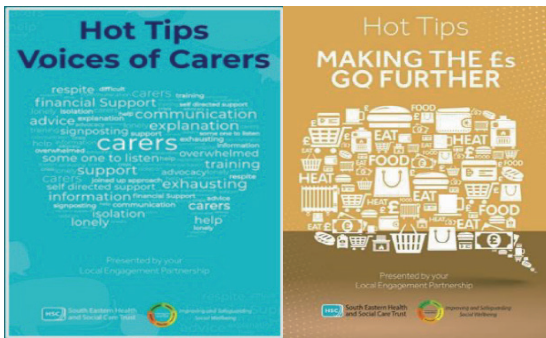
### Social Work and Social Care Learning & Improvement Team

The Local Engagement Partnership (LEP) involves people with lived experience, carers, voluntary organisations and social workers to work together to influence change that will benefit everyone. During 2022/23 the LEP continued to develop the co-produced Hot Tips series with Hot Tips Voices of Carers (developed from a survey of registered carers within the Trust) and Hot Tips Making the £s Go Further (a resource of practical supports for everyone in managing the cost of living crisis). LEP members engaged with a number of services within the Trust and regionally to encourage coproduction and involving people with lived experience in service delivery.



# Performance Overview

## Children's Services & Social Work



The Learning & Improvement Team (LIT) continued to develop Childrens and Adult Services social care staff by supporting 39 of them on vocational courses; 78 students on placements; delivering a comprehensive support programme to 67 newly qualified social workers; supporting 114 staff enrolled on the NI Social Care Councils (NISCC) accredited training programmes and delivering over 200 training events.

LIT continue to support social work recruitment and retention activity, producing a recruitment and retention hub strategy; holding and attending recruitment fairs; and matching a total 106 staff into social work posts across the year in partnership with HR. LIT will continue to support safer staffing levels through regional recruitment, matching final year social work students to post and developing a social work corporate bank.

### Safeguarding Children

Signs of Safety (SofS) is now fully implemented within Gateway and Child and Family Teams, all Child Protection and Looked After Children reviews are now fully chaired using the SofS approach. Additional training is now scheduled to consolidate SofS practice for all Principal Social Workers in 2023. SofS has also been rolled out to Fostering, Adoption, Children's Disability, Therapeutic Services and Residential Care. The Trust continues to build on the expertise of practice leads with 127 now trained and all staff within children's services have received SofS training at the required level. To support the continued implementation across Children's services all service areas have now developed service specific action plans which continue to be reviewed through the SofS steering group enabling the support of the SofS Implementation Officer to be directed to the service areas most in need. The year 5 SofS Staff and Parent & Child surveys were completed in 2022 and the Trust has received positive feedback which is presently being disseminated among practitioners across the Children's directorate and informing updated service area action plans.

The Trust continues to lead on the development of Early Help initiatives to provide support to children and families at the earliest point to assist in the management of unallocated cases / waiting lists. An early help team is now embedded within the Gateway Service and a Family Support Team focusing on short-term intervention with unallocated cases / waiting lists has been successfully piloted within the Ards locality and is presently being rolled out Trust wide. Both teams are utilising skills mix in recognition of the regional social work workforce challenges. In respect of the management of Unallocated Cases, the Collaborative Unallocated Progress (CUP) process was successfully piloted in the Ards locality utilising Quality Improvement methodology. This collaborative approach has resulted in improved governance and resulted in a reduction of unallocated cases. This approach was awarded a HSCQI Award in December 2022 in recognition of its impact in improving equitable access to services for children & families.

# Performance Overview

## Children's Services & Social Work

The CUP approach has now been scaled and spread Trust wide in all Safeguarding teams and within all Children's Disability Teams.

The Care Planning Working Stream have developed innovative Non-Accidental Injury (NAI) Practice Standards to enhance care planning for some of our most vulnerable Looked After Children. This collaborative approach with key medical, police and legal stakeholders is presently being piloted and later this year will be embedded Trust wide. The Care planning workstream also continue to deliver comprehensive training to all children's social work staff on the various components of care planning required to ensure children and young people receive a plan of permanence at the earliest possible stage. Extensive evaluations and case audits have evidenced the impact of this training on improved care planning by social work practitioners.

### Children and Young Peoples Care Services

The Trust has continued to deliver improvements in children's residential care in line with Quality Improvement methodology. Staff in the Residential Peripatetic Support Team have consolidated the January 2022 improvements delivered in their Dragons Den winning project Sea Swimming activities for young people across children's homes. The team has continued to extend the range and scope of activities for young people. Improvements continue to be made in relation to making the children's facilities homelier. In October 2021 the Trust was able to establish a temporary 2 bed children's home as an extension of the statement of purpose of an existing children's home. An evaluation on the provision has concluded and evidenced positive outcomes for children and the service as a whole. The Trust has now received recurrent funding to deliver this 2-bed home as a permanent option within the residential estate and RQIA have approved our application for registration as a children's home in its own right.

The Trust introduced a quality improvement initiative in April 2022 which provided an outreach support service to prevent admissions to residential care and this has resulted in reducing admissions from 40 in 20/21 to 29 in 22/23. Residential and leaving care services have continued to respond to the increased need for care required for separated and unaccompanied children, often leading the region in the delivery of best practice. The Trust is accommodating 30 such young people at 31 March 2023 which is an increase of 18 since 1 April 2022.

Lakewood has committed to improving the experiences of young people by focusing on a number of initiatives such as the admission process, therapeutic care plans and the development of a restrictive practice framework. The children and young people have greatly benefitted from the implementation of the ACORN therapeutic service in both the Lakewood and Woodlands Children's facilities in Bangor. Lakewood senior management team continued to work with the commissioning lead in SPPG to develop a specification for the future delivery of secure care across Northern Ireland.

The Trust has continued to drive the Implementation of the Framework for Integrated therapeutic care and a steering group continues to oversee the implementation plan for children's services in line with the regional strategic position.

# Performance Overview

## Children's Services & Social Work

Fostering recruitment and retention continues in a predictable pattern whereby the number of new carers are reduced by those who de-register. A proportion of de-registrations are for successful outcomes such as carers becoming a permanent option through the acquisition of Residence or Adoption orders.

The prevailing need continues to outstrip the capacity to deliver appropriate placements resulting in continued reliance from the private sector. The Trust continues to work with the SPPG to examine the development of a single allowance foster care framework given that there are 47 different allowance schemes within the region.

A dedicated position for foster recruitment and training has been appointed and will take the lead to work on the regional recruitment strategy. Similarly, the CwD team have appointed a position to target the recruitment of foster carers for short breaks for children with disability and complex needs.

The Trust's Fostering, Permanence and Adoption service has continued to meet the demand for children requiring placements and has been committed to providing support and training to our carers. The Trust enjoyed the recent Foster Carer Awards, acknowledging and celebrating the dedication and commitment of our foster carers and the Fostering achievement awards where 50 awards were presented to our Children and Young people across the Trust. In addition, the Step Up Step Down service, in partnership with The Fostering Network, has become embedded within the Trust, providing a child centre, trauma informed service to keep our children at home with their birth families.

### Children with a Disability (CwD)

During February 2023 the Children with a Disability (CwD) service launched its yearly strategy setting out our priorities. One of the pressing objectives is to redress the number of unallocated cases which were identified in the latter stage of 2021. Significant work has completed to screen and review over 170 cases which enabled 90 of them to be closed or signposted to alternative support.

The Down Sector team now has a full staff compliment following a successful recruitment campaign which will greatly assist with reducing the unallocated cases. The team have developed an information management system to provide accurate information on the young people within the service and a profile of each child's needs. This task will now allow the full roll out of a best practice governance approach within CwD services.

Placement availability continues to present significant logistical and financial challenges. Short breaks have been impacted as two of the short break homes have been repurposed for medium to longer term placements for young people who require a residential placement. A business case was successful in securing the funding required to enable the Beechfield facility to become a medium to longer term home. An additional case has been submitted to the SPPG to release funding aligned to the Camphill facility to permit short break provision by another provider to be developed.

# Performance Overview

## Medical

### Service Developments

Mr Sean McGovern continued as Co-Chair of the local Implementation Group for the No More Silos Project. Key developments include 10 Ambulatory Hubs, Urgent Care Centres Trust wide & focus on reducing delayed discharges from Hospital. The Phone First Urgent Care Centre in Downpatrick experienced increased growth is also in place at Lagan Valley Hospital.

Encompass, a transformation program to deliver better patient care through enhanced use of technology, will Go Live on 9 November 2023. There is Digital Awareness Training for those with little or no exposure to technology. Engagement pre Go Live is critical to its success.

The Mental Capacity Act and its implications remain challenging however, there is an educational programme being rolled out to ensure best practice and compliance with statutory regulations. Bespoke training with regard to form filling is available through the MCA office.

### Corporate Governance, Safety and Quality Improvement

Dr Bob Darling continued to lead as Associate Medical Director for Corporate Governance, Safety and Quality Improvement. The Mortality & Morbidity Assurance and Oversight Review Groups met regularly throughout 2022. These groups work closely with Risk Management to ensure that patterns relating to patient safety are identified, lessons learned and disseminated appropriately.

A Trust Advisory Committee has completed a review of all deaths definitely or probably associated with hospital acquired COVID-19 as requested by the Chief Medical Officer in September 2021. Learning has been identified and shared with the region.

The Standards, Policies and Guidelines Committee met regularly in 2022/23. All returns requested by the PHA and SPPG were submitted and the number of outstanding policies has been reduced.

The Medicines Management Committee restarted formal meetings in 2022/23 and ensured the safe and effective roll-out of novel treatment modalities for COVID-19 in a suitable environment with adequate medical cover. This has resulted in a lower admission rate in vulnerable patients suffering from COVID-19.

### Medical Education

Medical education continues to recover after the pandemic. Teaching is mainly in person but we now allow trainees and students to attend remotely to improve attendance numbers. As services have resumed we are able to offer training and teaching opportunities that are allowing trainees to achieve competencies that ensure they can continue to progress.

We are in the process of introducing the new C25 curriculum for Queens University Belfast (QUB) medical students. A business case has been developed in collaboration with the Department of Health in order to enhance formalised teaching roles including simulation faculty, Specialty and Associate Specialist teaching fellows, clinical supervisors and lecturers. New elements include Case Based Learning, hospital at night experience, palliative care and acute care at home. The first cohort of Ulster University (UU) medicine students start in July 2023.

# Performance Overview

## Medical

Ongoing collaborative work with Queens University Belfast (QUB) and UU continues in order to align placements and share learning opportunities. The major challenge in accommodating increased numbers of both QUB and a new cohort of UU students lies in establishing dedicated teaching space. Student and trainee feedback remains high. This reflects the importance given to medical education across the Trust, the dedication of our teaching faculty, clinical supervisors and the support that we receive from all our colleagues.

### Research and Development

In Year we re-engaged with local Principal Investigators (PIs) as well as regional, national and international collaborators. We explored new opportunities to reopen or to develop our non-COVID research portfolio. To date we have 91 non-commercial and 34 commercial studies either open or currently in setup.

Over the last year we have been fortunate to add a number of new PIs to our roster in Critical Care, Acute Medicine/Diabetes, Respiratory and Gastroenterology. This provides many more opportunities for our patients and aligns with important service areas, strong sub-speciality clinical reputations, and unique patient cohorts.

Our R&D patient experience survey was launched in 2022/23. Early results reinforce the importance of research to our patients. 81% of patients had never participated in research before and patient involvement was within the expected age groups of 45-85 years. Patient's comments included "Research provides hope, "It's not easy knowing that there is currently no cure for this disease." "Getting early access to drugs that won't be available for a few years that potentially can improve your life is amazing". It was however highlighted that the hospital site is "large and confusing". We are hoping to address this in the coming year with improvements to signage in the hospital.

Finally, there have been substantial changes to our workforce. We are currently engaged with the Human Resources Department to develop new job descriptions that will enable us to develop roles that will be suitable to deliver an evolving regional research agenda.

### Medical Appraisal & Revalidation

Medical appraisal is a process of facilitated self-review supported by information gathered from the full scope of a doctor's work. The role of medical appraisers is crucial in ensuring the quality and consistency of appraisal for doctors.

Revalidation is the process by which every licensed doctor who practises medicine is supported to develop their skills, drive improvements in clinical governance and gives patient's confidence that the doctor is up to date with the skills they require to practice.

The table below shows that although the Trust has performed highly with 94.2% of all medics having undertaken the appraisal process relating to the period January to December 2021, there has been a slight increase in the number of incomplete or missed appraisals in the same time period at 5.8%.

# Performance Overview

## Medical

### Appraisal Period - January to December 2021

	Number of Prescribed Connections	Completed Appraisals	Incomplete or Missed
Consultants	278	269	9
SAS Doctors	95	85	10
Other Doctors	6	3	3
<b>TOTAL 2021</b>	<b>379</b>	<b>357</b> <b>(94.2%)</b>	<b>22</b> <b>(5.8%)</b>
<b>TOTAL 2020</b>	<b>378</b>	<b>358</b> <b>(94.7%)</b>	<b>20</b> <b>(5.3%)</b>

### Summary of Revalidation Recommendations

The table below shows a decrease, since 2021, in the number of medics who have been recommended to undertake revalidation activities (down from 99 to 56). This means the Trust has great confidence in the quality of medics employed. The number of medics who have requested to have their revalidation activities deferred to a later date has also reduced slightly in 2022 (down from 10 to 8).

	2022	2021
Revalidated	48 (85.7%)	89 (89.9%)
Deferral Requested	8 (14.3%)	10 (10.1%)
Non-Engagement Indicated	0	0
Recommendations Remaining in Year	0	0
<b>TOTAL</b>	<b>56</b>	<b>99</b>

SEHSCT appraisal and deferral rates are generally consistent with regional and national patterns. The General Medical Council are keen to point out that a deferral should not automatically be viewed negatively. Notwithstanding this, the Trust does not want to encourage a culture of unnecessary deferrals. Recent Public Enquiries have highlighted the importance of a timely and robust appraisal process. Anecdotal evidence suggests that this publicity has contributed to the reduction in the number of medical staff willing to fulfil the Appraiser role. Over the past 12 months the Trust underwent a consultation process in regards to implementing a new Medical Appraisal and Revalidation Policy, which incorporates an Engagement Protocol.

# Performance Overview

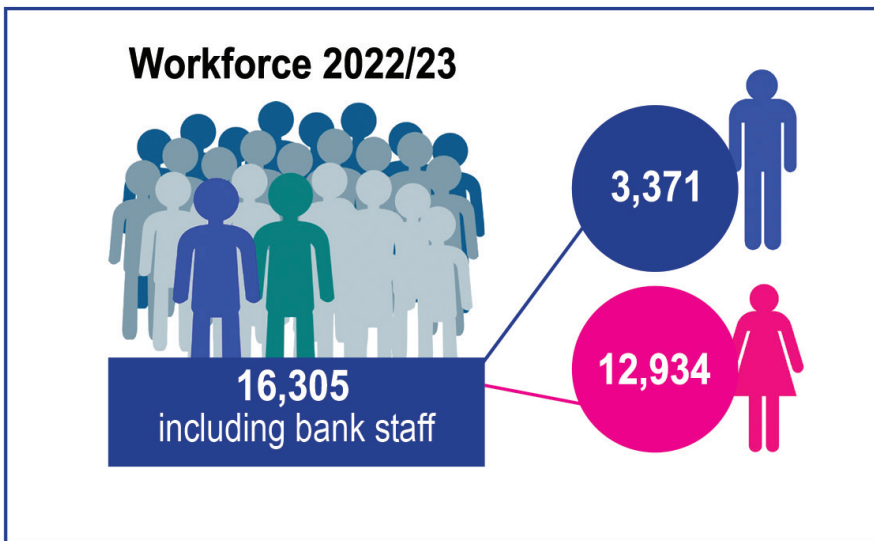
## Human Resources & Corporate Affairs

### Human Resources

The Human Resources Department provide a range of services to approximately 16,000 staff including Bank Staff. These include Employee Resourcing, Organisation & Workforce Development and Employee Relations.

### Workforce 2022/23

(Figures as at 28 February 2023 headcount):



### Recruitment Activities

No of Applicants - 10,756

No of Posts filled - 2,656

### Occupational Health and Wellbeing Service

(Figures up until 13 March 2023):

**Management Referrals: 2,584** New management referrals (5% increase on previous year)

**Pre-Placement Health Assessments: 1,156** Pre-Placement Health Assessments (15% decrease on previous year)

**Staff Psychological Wellbeing Service: 79** staff referrals to the service with complex mental health presentations (12% increase on previous year)

**Occupational Health Physiotherapy Service: 576** staff self-referrals and **148** Management referrals for work-related musculoskeletal issues.

### Flu Vaccine Programme (via SEHSCT vaccination centre)

The PHA target remained at 75% of frontline staff. SEHSCT was the leading HSC Trust vaccinating **51.95%** of frontline staff (**3,627\***)

*\* This figure does not include eligible frontline staff vaccinated by GP.*

# Performance Overview

## Human Resources & Corporate Affairs

A total of **4,834** South Eastern HSC Trust staff were vaccinated this year compared to **7,352** in the previous year.

### COVID-19 Staff Contact Tracing

(Figures are up to 31/12/2022)

**3,165** COVID-19 Positive staff cases were supported by the Occupational Health Contact Tracing team until the service was stood down on 31 December 2022 (4,298 in 2021/22).

### FFP3 Fit Testing

3,891 Staff fit tested against a suitable FFP3 Mask. **3,535** fit tested to DenPro DPL01, which is the mask of choice for the Trust.

### Trust Corporate Bank

**193,539** Bank and Agency shifts were filled equating to over **1.6 million** hours (1,609,764), a **2.0%** increase on filled Hours for last year. Bank Ratio: **80%** bank / **20%** agency. The Client base now stands at 315 a 5.7% growth on last year. A total of 32,034 bank shifts were booked using home access technology.

### Staff Engagement

The Trust continues to engage with staff at different levels including corporately and locally. The main structured approaches to staff engagement are the Regional Staff Survey, Investors in People and more recently the Cultural Assessment Survey.

Investor in People (IiP) assessment is undertaken by way of a 3 year rolling programme. During 2022/23 the Directorates assessed were; Hospital Services, Nursing Primary Care & Older People Services and Adult Services.

8,230 people were engaged with using an online survey where 2,166 (26%) individuals responded and 431 people were met with as part of the on-site assessment process. Their feedback was reflected in 13 IiP Feedback Reports produced at Sub-directorate level. These reports will now inform Corporate and Directorate People Plans.

### Health & Wellbeing

The Health & Wellbeing Steering group meets regularly ensuring a variety of opportunities are in place to support Our People. The Livewell platform which can be accessed from work or home continues to be updated with information on Physical, Psychological and Financial Wellbeing. We offer a wide range of opportunities to support our people within their roles, encouraging them to discuss what is important to them. If additional support is required the Wellbeing Helpline remains responsive to requests for individuals or teams.



# Performance Overview

## Human Resources & Corporate Affairs

Money provided from the Department of Health in relation to Staff Health and Wellbeing initiatives has enabled many teams to avail of time out to Rest, Reconnect and Reflect. Positive feedback has been received following these events which identified the many benefits to individuals and teams.

Work has commenced on our Reflective Gardens throughout the Trusts sites, including outdoor seating areas to provide our people with suitable areas to rest and meet with colleagues whilst enjoying time away from their workplace.

### First Steps Day Nurseries and Child Care Facilities

First Steps Day Nurseries at Lagan Valley Hospital and Ulster Hospital have continued to operate at full capacity throughout the year. During industrial action nursery provision was maintained by rotating staff between the two nurseries to minimise the impact on one specific location.

Two summer schemes were run across the Trust, Downpatrick and Lisburn, for a period of 8 weeks with approximately 55 children attending daily.

### Risk Management & Governance

	2022/2023	2021/2022
Service User Complaints Received	866	703
Service User Compliment Received	3,979	3,221
Requests for Information Received	1,319	1,120
Legal Claims opened	103	130
Legal Claims settled	137	144
Coronial Investigations opened	29	36
Incidents Reported	19,923	17,366
Serious Adverse Incidents Reported to SPPG	71	98

Incidents reported involve both those of a clinical and non-clinical nature. Clinical incidents include those relating to violence and behaviour, medication, patient safety/care, accidents and falls and non-clinical may include infrastructure, business continuity or security issues. They are logged against which group were affected by the incident or near miss. The table below shows these broken down by incident type.

	Total
Organisational Incidents	1,284
Patient Incidents	15,599
Public / Visitors Incidents	142
Staff / Contractor / Vendor Incidents	2,898
Total	19,923

# Performance Overview

## Human Resources & Corporate Affairs

The majority of incidents occur within the hospital setting and would be reported by nurses due to their nature. Once these are logged on our incident reporting system, DATIX, they are quality assured in Risk Management & Governance Department and reviewed and investigated as appropriate by staff/managers within the Directorates.

The Risk Management & Governance Sub Directorate provides a corporate support function for the Trust which includes, Complaints & Patient Liaison, Information Governance, Litigation Services, Risk Management Advisory Services and Office of the Chief Executive.

The Risk Management & Governance Sub Directorate continued to support service areas across the Trust during 2022/23 in its response to COVID-19 and management of Winter Pressures. Business Continuity arrangements were also activated in response to Industrial Action taken by staff in the latter part of 2022 and severe weather in March 2023.

A new Integrated Governance and Assurance Framework has been developed. The Risk Management Strategy is currently under review. Planning is ongoing to improve the management of Risk Registers on Datixweb. Engagement has continued over the year with the Strategic Planning and Performance Group within the DoH to address the completion of Serious Adverse Incident reviews and training has been procured with an external provider to equip managers who may be required to carry these out.

The Information Governance Department has worked in conjunction with ICT to mitigate against the risk associated with the increasing cyber security threat.

The Trust has continued to deliver on its obligations under Health and Safety in line with relevant legislation. Health and Safety Risks across the Trust have been mitigated against with the revision and development of policies, guidance information and virtual training provision and supported by a series of site visits and facilities meetings.

We encourage service users, relatives and carers to share their experiences of the services that they receive. The online Complaints User Survey has been ongoing throughout the year to enable the Trust to receive feedback from complainants in relation to their experiences of using the complaints process and has been used to inform service improvements and training staff.

### Patient Experience Department

The Patient Experience Department provide a comprehensive range of customer focused services to Patients, Visitors, Clients and Staff, which support the Trust's Service Delivery Plan.

**Environmental Cleanliness:** Despite the backdrop of prolonged Industrial Action, during 2022/23 Patient Experience consistently exceeded the Very High Risk and High Risk environmental cleanliness standard target (90%) set by the DoH. The Environmental Cleanliness team along with other Patient Experience departments also assisted the successful commissioning of the new Primary Community Care Centre in Lisburn.

# Performance Overview

## Human Resources & Corporate Affairs

**PPE Supplies & Logistics:** Patient Experience supplies high demand products including the distribution of PPE across Trust facilities as well as to the Independent Sector across the South Eastern Trust geographical catchment area.

**Catering:** All except one food production area inspected during the year attained a food hygiene rating of Very Good (rating 5) with the remaining outlet achieving a rating of Good (rating 4). The Catering Department works with Trust colleagues to implement food and nutritional standards and promote Health and Wellbeing initiatives including provision of free hot beverages and porridge for staff over the winter months and free fresh fruit for our staff all year round. While it was also necessary for pricing to be reviewed in-year to reflect significant inflationary uplifts, our prices were either held or reduced for healthy options.

**Transport:** The Trust remains the only public sector organisation to hold an externally assured Van Excellence Award securing accreditation for the 7<sup>th</sup> consecutive year. The Department continues to provide logistical support for the rollout of annual seasonal vaccines and COVID-19 vaccines in the community. The Trust's fleet of electric pool cars has gained positive national attention and a brief has been submitted to NHS Improvement for sharing across the Health Service.

**Central Sterile Supplies Department (CSSD):** CSSD retained ISO13485:2016 and MDD/93/42/EEC accreditation. The number of reported incidents, with the potential to affect patient safety continues to decline and has remained at a very low level during the year with robust QI & monitoring systems in place.

### Communications

This year the Communications team launched Instagram, SET snapshots and Maternity Milestones which have all proved very successful. Our social media presence continues to grow with 25 million people visiting our social channels last year.

The Team issued 220 press releases covering events such as Lisburn PCCC, the Perinatal Mental Health Service, Mole Mapping and the Freedom of the City of Lisburn. Many of our stories graced television screens and the front pages of both local and national newspapers.

In addition, the Team has responded to over one thousand press queries.

# Performance Overview

## Planning, Performance & Informatics

### Performance & Service Improvement.

The Planning and Performance teams continue to oversee the Trusts strategic planning processes, including planning for Winter and service rebuilding plans post COVID-19, prioritising patient safety and management of clinical risk.

The Planning Team are coordinating Trust preparations for the new Northern Ireland Integrated Care System(ICS) and have helped shape the regional Strategic Outcomes Framework(SOF) which will outline priorities and outcomes that the system will be required to deliver. The Planning Team secured investment of £23m for a range of services Trust-wide. Projects which secured funding included Elective Care services to support the regional Day Procedure Centre, investment in perinatal mental health support services, provision of short breaks and respite for children with Disabilities.

### Contracts, Social Care Procurement and Commissioning

Every day thousands of people in the Trust area receive care and support commissioned from externally contracted providers. During the year members from the team were involved in quality improvement initiatives to support the wider Trust strategic and transformation priorities. The team supported the development of an Eco Systems Map of domiciliary care services which will help review challenges within the Trust area, the longer term drivers of change and improvement initiatives.

The team also has responsibility for supporting services in the Trust using Technology Enabled Care and supports over 300 people with telecare services and 24/7 monitoring. The Team undertook two optimising care projects aiming to adjust the Trust's current model of telecare, to make it more accessible to facilitate hospital discharges and to meet unmet need in the community. The team also developed a remote monitoring project for the Trusts Enhanced Care at Home Team to support care homes to manage residents with complex needs in an effort to avoid Emergency Department attendance and deploy clinical resources effectively.

### encompass Programme

encompass is the flagship HSCNI programme supporting the delivery of long term transformation of our health and care service through the provision of a single digital health and care record. The collaborative effort to deliver encompass continued to make significant strides in 2022/23. This included the approval of a business case addendum, enabling the appointment of Clinical Leads who are at the heart of the Build and Design Phase. The programme has now proceeded to the challenging phase of User and System Readiness which includes preparation to commence staff training in August 2023 in order to achieve a successful 'Go-Live' by 9 November 2023.

# Performance Overview

## Planning, Performance & Informatics

### Technology and Telecommunications

The ICT Department has been delighted to support, enable and help Trust colleagues and associated services to continue to deliver care to our community throughout the course of this year. We are proud to have continued to inform, design and deliver 'digital' ways of working that enabled staff to continue to be productive.

Notable Digital achievements delivered include:

- Continued enabling staff to work in a Hybrid capacity (circa 4,500 staff enabled)
- Provision of ICT equipment and enhancement of infrastructure to support care
- The continued expansion and upgrade of video conferencing services has continued with 19 new video conferencing systems installed. There was a total of 55,800 Video Calls across the year
- Successful investment of £4.3m in Digital solutions, hardware and infrastructure for staff including entitlement to licenced and up-to-date Microsoft software which will provide staff access to Office 365 (including Exchange Online and Microsoft Teams)
- Continued commissioning and maintenance of ICT infrastructure, equipment and systems related to the on-going Trust Strategic Capital schemes (eg. Ulster Hospital Acute Service Block & Lisburn Primary & Community Care Centre as notable schemes)
- Further investment and development of cyber related defences and associated mitigations to reduce the opportunity and impact from external threat actors
- Support of Trust staff using ICT devices to deliver care, for example ICT Department maintain 26,661 devices (up from 21,530 in 21/22 a 24% increase), 59% of which enable mobile working (Up from 53% last year), 300 Acute, Mental Health and Business Systems and circa 12,810 staff accounts (9% increase)
- Involvement in the implementation and delivery of HSC Digital Regional initiatives (such as the Digital Workplace Programme).

# Performance Analysis

## Performance Informatics

The Performance Team co-ordinated all Trustwide performance monitoring and data analysis against targets, standards, key performance indicators (including progress against our rebuild projections) as well as indicators of population outcomes. Many of these focus on hospital-based care, but there are also targets and standards that focus on how we care for people in their own homes and communities, how we safeguard children, and the services we provide to those who have disabilities or mental health concerns. The Trust's performance compares favourably with the other Trusts in Northern Ireland as demonstrated in the monthly performance monitoring report that is made available to all Trusts from the DoH Performance, Transformation & Efficiency Board. The following gives a flavour and brief overview of some of the targets that are set for the Trust, and indicates the performance for February 2023, with a comparative position at February 2022.

Target	February 2022	February 2023
<b>Hospital Services</b>		
<b>Inpatient &amp; Daycase Waits</b> Minimum of 55% of inpatients and day cases to be treated within 13 weeks	23.9%	26.3%
<b>Inpatient &amp; Daycase Waits</b> No patient to wait longer than 52 weeks	55.9%	52.4%
<b>14 Day Cancer</b> All urgent breast cancer referrals should be seen within 14 days.	89.0%	99.5%
<b>31 Day Cancer</b> 98% of cancer patients should commence treatment within 31 days of decision to treat.	88%	95%
<b>62 Day Cancer</b> 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days	60%	29%

# Performance Analysis

## Performance Informatics

Target	February 2022	February 2023
<b>Primary Care and Older People</b>		
<b>Allied Health Professional Outpatient Waits</b> No patient should wait longer than 13 weeks from referral to commencement of treatment.	70.1%	60.5%
<b>Complex Discharges</b> 90% of complex discharges should take place within 48 hours. All qualifying patients (any Trust of Residence) in SET beds.	49.3%	55.2%
<b>Children's Services</b>		
<b>Children in Need of Protection</b> Review child protection case conferences held with 3 months	67%	91%
<b>Children in Need of Protection</b> Subsequent child protection case conferences held within 6 months	73%	88%
<b>Children in Need of Protection</b> Initial child protection cases conferences held within 15 days	81%	100%
<b>Adult Services</b>		
<b>Adult Mental Health Waits</b> No patient should wait more than 9 weeks from referral to assessment and commencement of treatment in Adult Mental Health Services (target = 100%)	86%	64%
<b>Dementia Services</b> No patient should wait longer than 9 weeks to access dementia services (target = 100%)	13.7%	39.2%

# Performance Analysis

## Performance Informatics

ED Statistics		
Metric	February 2022	February 2023
Number of new and unplanned review attendances	10,793	11,166
Number of GP Initiated attendances	1,728	1,735
Decisions to Admit over 65	1,185	1,236
Seriously ill Patients (Priority 1 and 2)	2,002	2,388
Ambulance arrivals	1,294	1,387

- In February 2023 - 55.1% of patients waited under 4 hours in the Trusts Emergency Departments before being either admitted or discharged (61% in February 2022)
- In February 2023 - 13.3% of patients waited over 12 hours before being either admitted or discharged (12.3% in February 2022)
- In February 2023 - 78.8% of patients reached examination within 2 hours of triage time (80.9% in February 2022)
- In February 2023 - 26.3% of ambulance arrivals were triaged in less than 15 minutes (32% in February 2022)
- In February 2023 - 46.8% of patients were examined in less than 1 hour (based on those with exam date and time recorded) (39.7% in February 2022).

### Performance Risk Profile and Mitigation Measures

In relation to the activity performance of the SEHSCT during 2022/23 the risks it faced included:

- Stability of workforce either through increased sickness absence or permanent vacancies;
- Maintaining safe services during periods of industrial action; and
- Dealing with a period of challenging winter pressures.

The most significant impact that the above risks had was on the Trust's objective of providing timely access to care and support. The Trust attempted to mitigate the impact of these risks by taking the following measures:

- Utilising flexible staffing and enhanced recruitment activities;
- Redeployment of staff to critical services; and
- Early preparation of measures to address anticipated winter pressures.

During 2022/23 the impact of the risk relating to the ability to maintain safe services during periods of industrial action escalated both in terms of its likelihood and its possible impact



It is anticipated that the above risks and their mitigation measures will continue to impact on future performance unless significant recurrent funding is made available to increase capacity both within the hospital and community sectors.

An emerging risk looking forward into 2023/24 is the uncertainty around funding beyond 31 December 2023 to address the backlog of patients waiting to be diagnosed or treated through the Trust's Waiting List Initiative. Lack of funding for the whole of 2023/24 would be expected to result in a deterioration of the Trust's inpatient and outpatient waiting times compared to 2022/23.

## **Accountability Issues**

On page 63 the reader's attention is brought to the overall limited assurance rating received from the Head of Internal Audit in 2022/23. The Trust takes this less than satisfactory rating very seriously and has prioritised remedial action to ensure that the significant weaknesses found within the governance, risk management and control framework in 2022/23 will be rectified and that the Trust will return to operating a sound system of governance and internal control in 2023/24.

# Performance Analysis

## Strategic & Capital Development

The Strategic & Capital Development Department has successfully progressed a number of large scale capital projects during 2022/23.

- Ulster Hospital Redevelopment - Acute Services Block. The Acute Services Block Project Team was recognised for their achievements at the UK Building Better Healthcare Awards and won the 'Best Healthcare Development' and the overall 'Grand Prix Design'
- Ulster Hospital New Laundry - which is completed in Spring 2023
- Lisburn Primary and Community Care Centre (PCCC) - This state of the art centre provides GP and community services such as physiotherapy, occupational therapy, podiatry, speech and language therapy and community services all under one roof.

An updated 10 Year Capital Plan has been developed, setting out the Trust's capital priorities and the Trust awaits the outcome of the Regional Capital Plan which requires Ministerial approval.

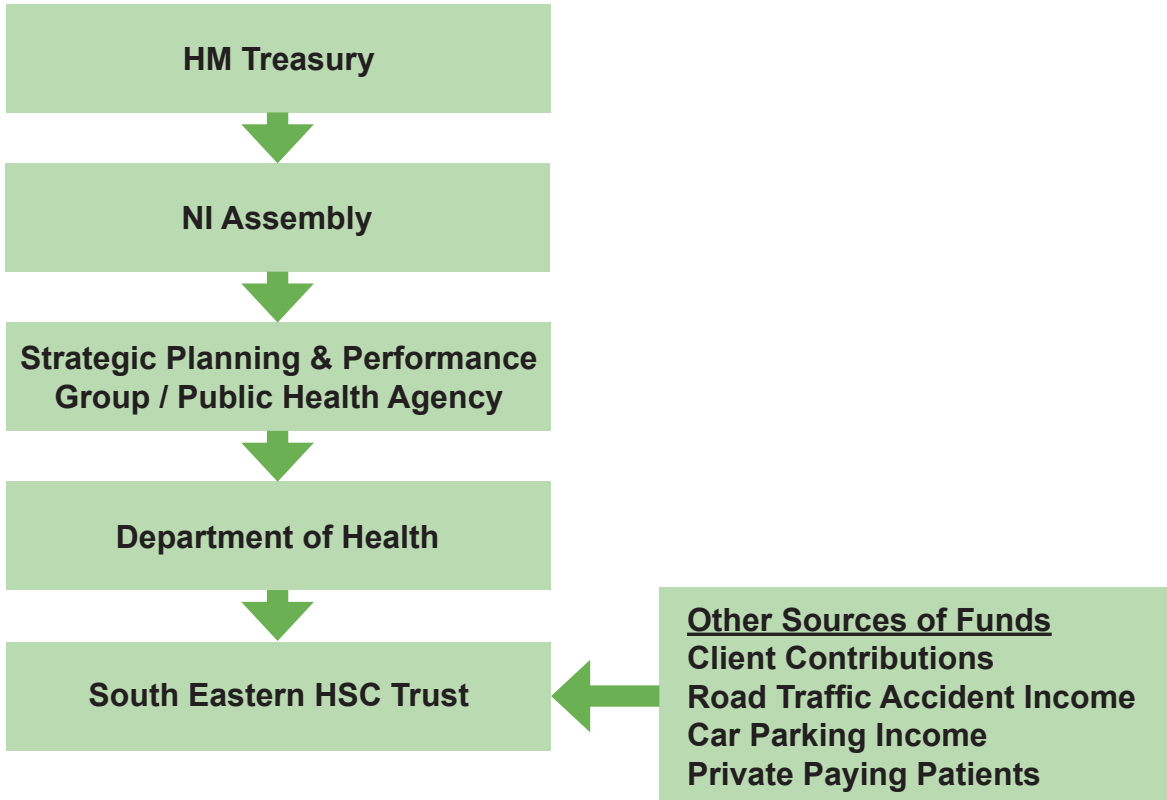


# Performance Analysis

## Finance Report

### Budgeting Framework

The flow of funds into the Trust is demonstrated in the following diagram:



In 2022/23 the Trust had an operating expenditure budget of £1,050.3 million (m) which was a 1.8% increase from 2021/22. It also had capital expenditure budget of £31.5m in the 2022/23 financial year.

The Trust's Revenue Resource Limit (RRL) represents the funding provided to it primarily by the Department of Health via the Strategic Performance Group (SPPG) or the Public Health Agency. For the 2022/23 year, this was made up of £929.1m of cash RRL and £57.7m of non-cash RRL. In addition, the Trust converted into budget the income received from service users towards the cost of their care and car parking income. These totalled £52.4m. Finally, funding received for the training of Medics and Dentists provided £11.1m of budget.

### Financial Environment

The Trust achieved its financial break-even duty, reporting a surplus of £66k, despite a year that was affected by industrial action and increased pressures on all services over the winter months.

In common with all areas of the public sector, health and social care continues to operate under a constrained financial environment, and it is a testimony to the dedication and commitment of all our staff and contractors, that safe and effective care continued to be delivered within such a challenging environment.

# Performance Analysis

## Finance Report

### Overall Financial Performance

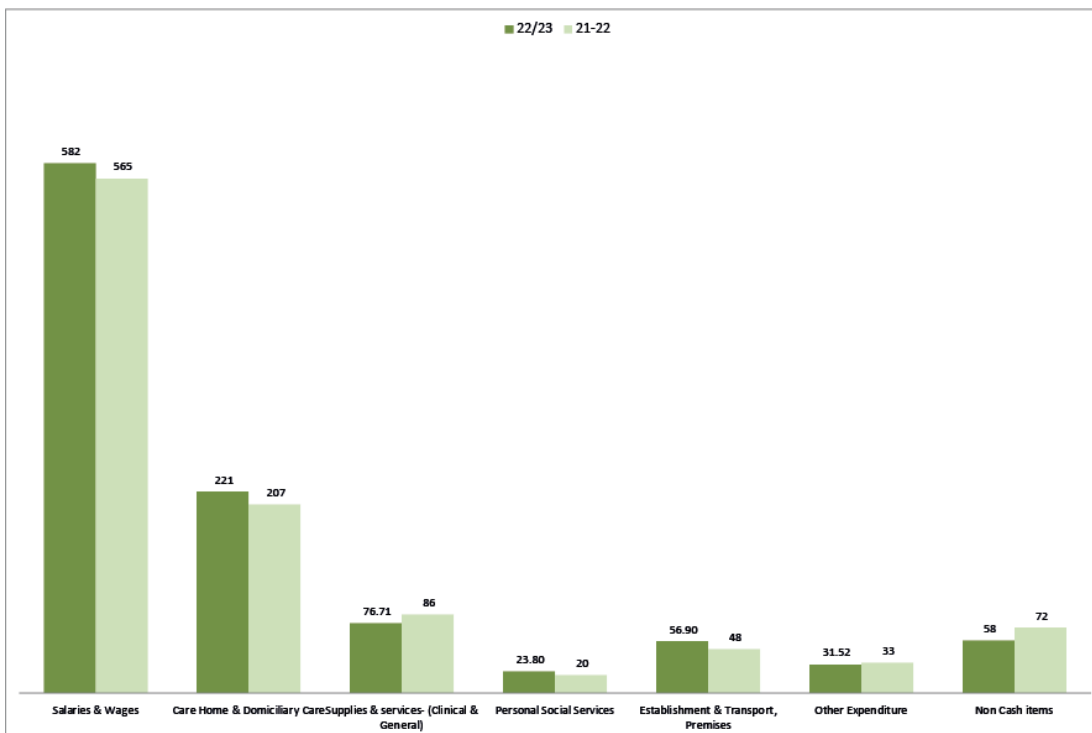
The Trusts' performance against its key financial targets is summarised in the following table:

	Target	Actual
1. Financial Breakeven – Surplus / (Deficit)	-	£66,000
2. Capital Resource Limit	£31.5m	£31.5m

In the year, the Trust's surplus on its revenue funding was £66k, meeting its breakeven requirement. Of this, £9k was an underspend relating to COVID-19 & Transformation. This was added to by an underspend of £57k on the normal day to day business of the Trust.

The Trust met the 95% target for payment of invoices within 30 days, at 95.44% which was a drop compared to the 97.25% achieved in 2021/22.

### Expenditure Analysis 2022/23 v 2021/22 (£m)



The Trust is dependent on its skilled and dedicated workforce to deliver high quality services to patients and clients and therefore the largest area of expenditure is in respect of pay costs, £582m which represented 55% of the total costs in 2022/23. Within this total, the Trust spent £109m on doctors and dentists, £208m on nurses & midwives and £102m on social work / social care and domiciliary homecare staff.

Goods & Services costs of £410m include £221m for residential, nursing and domiciliary care delivered primarily by other organisations on the Trust's behalf. The expenditure on residential, nursing and domiciliary care accounted for 21% of the Trusts total expenditure.

# Performance Analysis

## Finance Report

The Trust also spent £77m on clinical and general supplies such as drugs and minor medical equipment. This represented 7% of the 2022/23 total costs.

Non-cash expenditure of £58m included items such as depreciation, amortisation and impairment on non-current assets. This also relates to non-cash costs associated with provisions, such as clinical negligence and employer liability litigation cases. This expenditure is met by separate (RRL) funding from the Department of Health.

COVID-19 expenditure decreased by 62% to £33.3m in 2022/23 from £87.7m incurred in 2021/22 and £105.0m in 2020/21. No accruals were required for COVID-19 expenditure relating to 2022/23 which have not been physically paid by 31 March 2023

### Fraud and Error Analysis on COVID-19 Financial Support Schemes

In April 2020 the DoH directed the Trust to implement a variety of financial support packages to private care homes and domiciliary care providers. An analysis of fraud and errors arising from the COVID-19 financial support packages indicated £0.18m of potential fraud in 2020/21 relating to advance payments made to 4 independent domiciliary care providers. The funding was provided to ensure that their employees received 80% of their salary when they had to self-isolate due to COVID-19. Despite multiple attempts by Internal Auditors to verify that the providers used the funding in line with its purpose, no evidence was forthcoming. As such the organisations were written to and the funding retracted in 2021/22.

The matter was not reported to the HSC Counter Fraud Service as there was no proof that there was an intention to defraud the Trust. Financial Support came to an end in 2022/23 at the end of June 2023 and no payment errors or potential fraud were identified.

Area	Description	2022/23	2021/22
Potential Fraud	Suspected Number of Incidents	0	0
	Estimated Value of Incidents	£0m	£0m
	Amount Recovered by SEHSCT	N/A	£0.18m
	Value of Debt due to SEHSCT at 31 March	£0m	£0m
	Description of Risk	Fraudulent Claims	Fraudulent Claims
	Risk Mitigation Measure in Place	Proof of Cost	Proof of Cost
Payment Errors	Suspected Number	0	0
	Estimated Value	£0m	£0m
	Value of Debt due to SEHSCT at 31 March	£0m	£0m
	Description of Risk	Error in Calculating Payment Due	Error in Calculating Payment Due
	Risk Mitigation Measure in Place	Workings checked by 2 <sup>nd</sup> person	Workings checked by 2 <sup>nd</sup> person

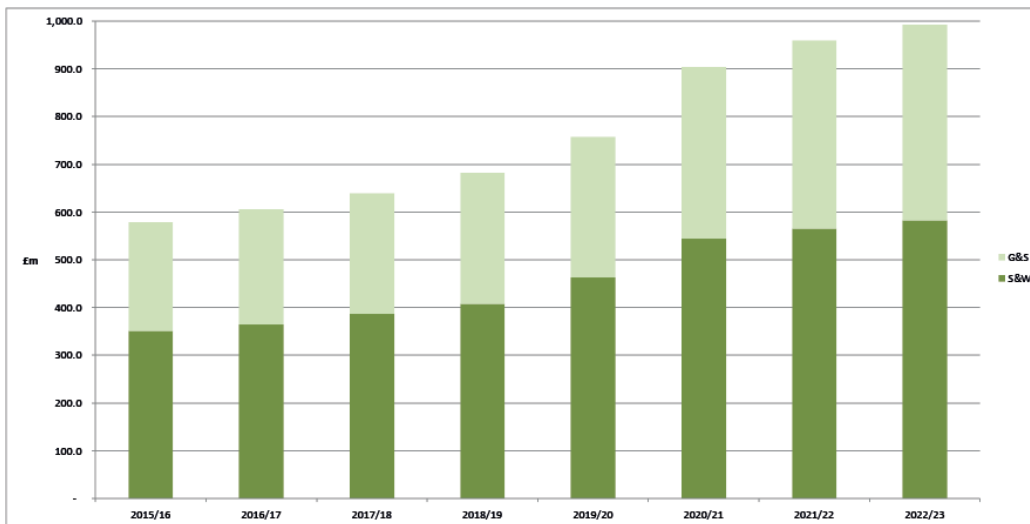
# Performance Analysis

## Finance Report

### Long Term Expenditure Trends

The chart below shows actual revenue expenditure, broken down by salaries and wages (S&W) and goods and services (G&S), incurred by the Trust from 2015/16 to 2022/23.

### Revenue Expenditure (£m) from 2015/16 to 2022/23



Pay expenditure was 59% of these two categories in 2022/23 (59% in 2021/22), which excludes other elements of non-cash revenue expenditure, such as depreciation on assets.

### Capital Investment

In addition to the annual spend on paying staff and other expenses, the Trust is involved in a continuous process of improving its facilities and equipment.

The Trust continued to deliver on a significant capital expenditure programme of £31.5m including, £10.5m for specific capital projects, £3.7m associated with the building of the Acute Services Block at the Ulster Hospital, £6.1m for ICT and £11.2m for various minor capital projects.

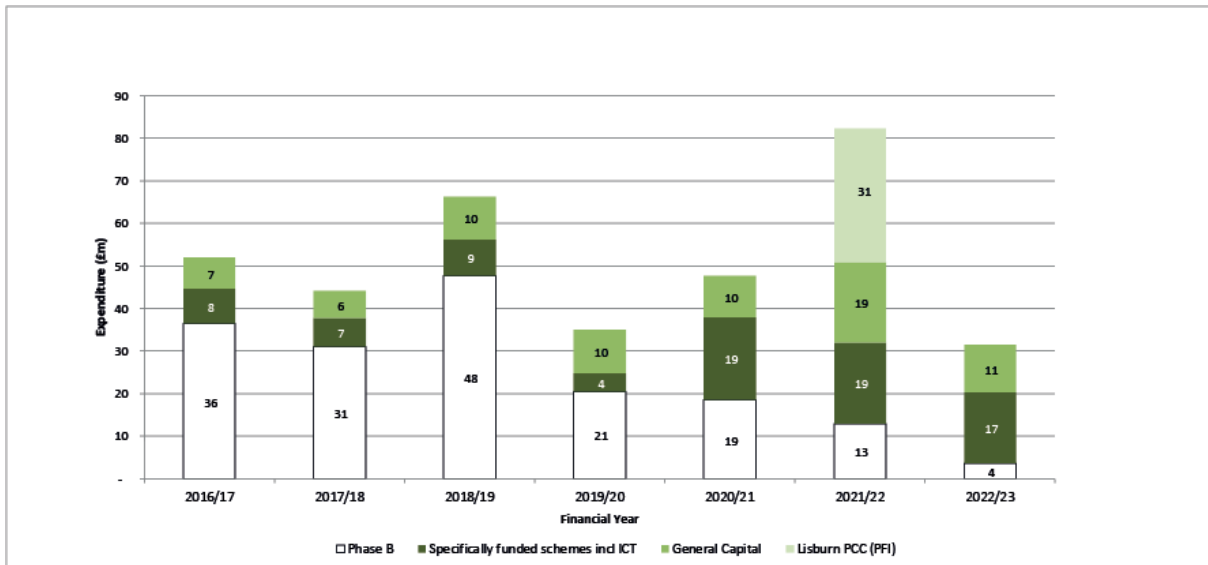
The Trust's funding and spending each year on specific capital investments will fluctuate, based on the number, scale and stage that approved schemes have reached.

# Performance Analysis

## Finance Report

The following chart illustrates the Trust’s capital expenditure in the period 2016/17 to 2022/23:

### Capital Expenditure (£m) from 2016/17 to 2022/23



### Looking Forward into 2023/24

The 2023/24 year is expected to be extremely challenging financially. The Trust will continue to work closely with the Strategic Performance & Planning Group and the rest of the Department of Health (DoH) to confirm funding assumptions and use these to develop outline financial plans.

The Trust has already identified a range of low impact measures which it is taking forward to reduce expenditure in 2023/24.

The Directors believe that the Trust will continue to operate on a “going concern” basis.

### Income & Expenditure from Charitable Donations

In addition to the funding allocations that the Trust receives from the Department of Health, the Trust also receives charitable donations from members of the public. During the financial year 2022/23, the Trust received just over £0.25m in donations or grants (£0.3m in 2021/22).

The Trust would like to take the opportunity to thank all those who have donated to the Charitable Trust Funds throughout the year.

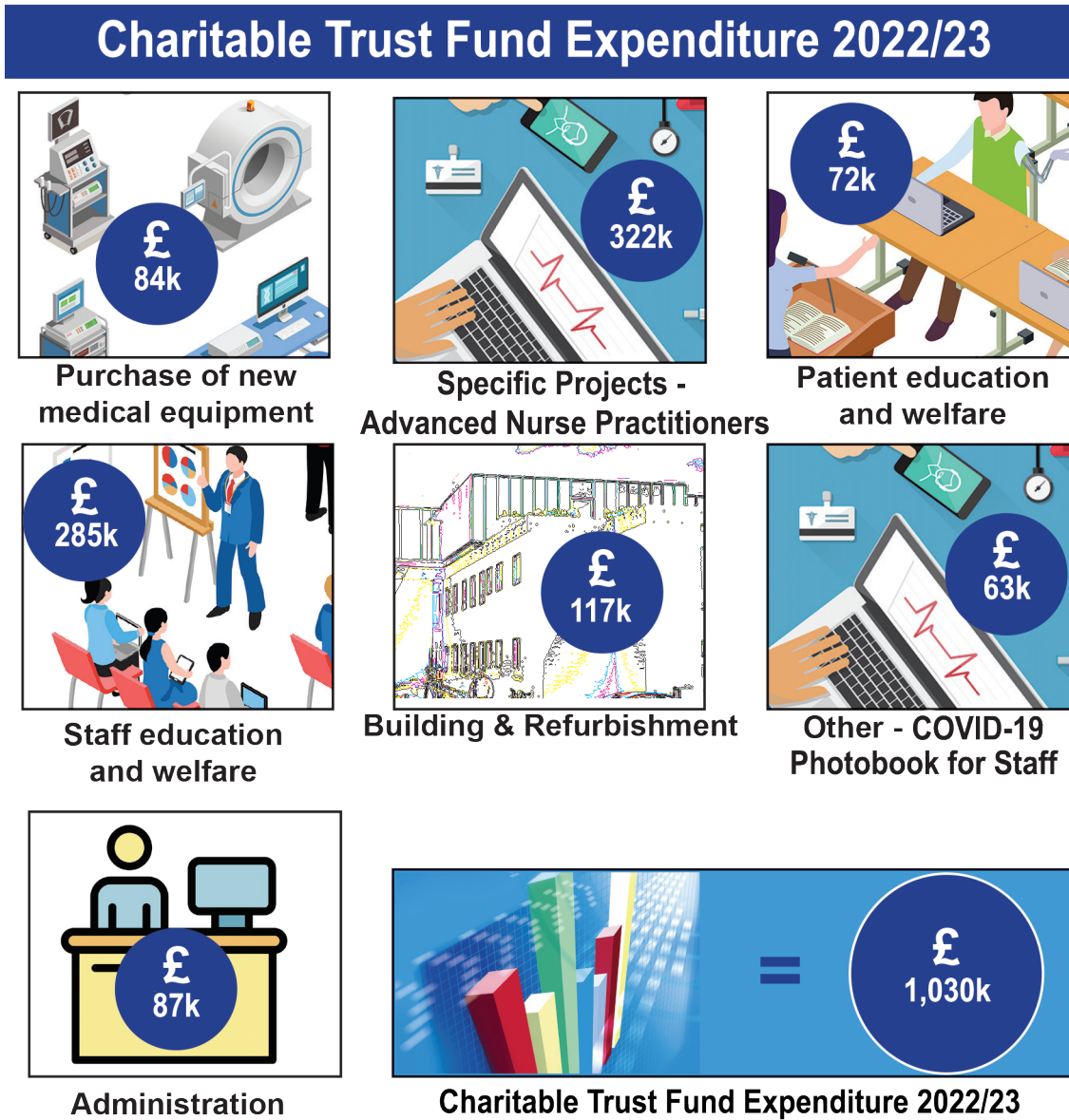
The Trust has a Charitable Funds Committee which is responsible for ensuring that charitable donations received are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and within the Trust’s Standing Financial Instructions, DoH guidance and legislation.

Charitable donations are used to fund purchases, research posts or services that will provide additional benefits to patients, service users or staff. Expenditure in respect of the Trust’s charitable funds was just over £1.0m in 2022/23 (£1.4m in 2021/22).

# Performance Analysis

## Finance Report

This expenditure is categorised in the table below:



A separately audited set of Charitable Funds Accounts are published on the Trust's website and are available on request from the Trust's finance department.



# Performance Analysis

## Sustainability Report

### Waste

	2020/21	2021/22	2022/23	3 Year % Change	Commentary
<b>Clinical Waste</b>					Includes all potentially infected waste and pharmaceutical waste.
<i>Tonnage</i>	1017	1074	<b>1047</b>		Tonnages are still markedly higher than pre-pandemic levels, particularly in the hospitals, reflecting both continuing high levels of activity but also potentially wrongful classification of non-infectious items as clinical waste.
% Change yr-yr	27.6%	5.5%	<b>-2.5%</b>	2.9%	
% Treated Waste:					The flock resulting from the treatment process was all sent for Energy Recovery. A second outlet for the flock was identified meaning that no loads had to be sent to landfill during maintenance periods of the primary energy recovery facility.
% Recovered	85.1%	98.8%	<b>100.0%</b>		
% Landfilled	14.9%	1.2%	<b>0.0%</b>		
<i>Disposal Cost</i>	£461,992	£518,841	<b>£909,706</b>		The clinical waste contract was re-tendered and awarded in August 22 with unit costs of approximately double previous costs. During the pandemic national capacity issues in this sector were experienced and a market analysis identified loss-making contracts as a key factor. It was expected that the industry would try to rectify this at any new tender opportunities. The new contract has been let for a 5 year period so these higher costs will persist.
% Change yr-yr	23.7%	12.3%	<b>75.3%</b>	96.9%	
<i>Community Collection Cost</i>	£59,246	£67,460	<b>£55,095</b>		Community collection costs have fallen back to pre-pandemic levels reflecting community facilities returning to more usual activities and no current requirement to collect from additional vaccination / testing centres.
% Change yr-yr	23.6%	13.9%	<b>-18.3%</b>	-7.0%	
<i>Total Clinical Cost</i>	£521,238	£586,301	<b>£964,801</b>		
% Change yr-yr	26.6%	12.5%	<b>64.6%</b>	85.1%	
<b>Non-Clinical Waste</b>					Includes non-hazardous recyclables and non-recyclables.
<b>Domestic Waste</b>					
<i>Tonnage</i>	1558	1589	<b>1440</b>		A previous fall in tonnage was due to a combination of some facilities suspending services and items which would normally go in this stream being treated as clinical. Tonnages increased slightly in 21/22 as facilities re-opened but have fallen significantly in the most recent year perhaps reflecting items being wrongly classified as clinical waste or reduced amounts of PPE packaging.
% Change yr-yr	<b>-5.6%</b>	2.0%	<b>-9.4%</b>	-7.6%	
% Recycled	41.0%	47.0%	<b>46.2%</b>		The portion of this waste stream unsuitable for recycling is almost all sent for energy recovery (Refuse Derived Fuel) with only 1.5% landfilled.
% Recovered	57.5%	51.5%	<b>52.3%</b>		
% Landfilled	1.5%	1.5%	<b>1.5%</b>		
<i>Disposal Cost</i>	£214,061	£219,788	<b>£239,994</b>		Disposal costs have increased despite falling tonnages as a price increase of 15% was awarded in May 22 due to inflationary pressures particularly for fuel.
% Change yr-yr	<b>-7.0%</b>	2.7%	<b>9.2%</b>	12.1%	

# Performance Analysis

## Sustainability Report

	2020/21	2021/22	2022/23	3 Year % Change	Commentary
<b>Bulky Skip Waste</b>					
Includes discarded furniture and equipment.					
<i>Tonnage</i>	301	290	<b>240</b>		After a marked increase due to areas being cleared to facilitate social distancing, tonnages have continued to fall to more usual levels.
% Change yr-yr	22.1%	-3.8%	<b>-17.3%</b>	-20.5%	
% Recycled	33.8%	42.6%	<b>40.0%</b>		The portion of this waste stream not suitable for recycling is landfilled as it is not suitable for Refuse Derived Fuel.
% Recovered	0.0%	0.0%	<b>0.0%</b>		
% Landfilled	66.2%	57.4%	<b>60.1%</b>		
<i>Disposal Cost</i>	£28,363	£29,550	<b>£30,043</b>		Disposal costs have risen in the current year despite reduced tonnages as a price increase of 15% was awarded in May 22 due to inflationary pressures particularly for fuel.
% Change yr-yr	25.1%	4.2%	<b>1.7%</b>	5.9%	
<b>Food Waste</b>					
Includes preparation waste and uneaten food from meals					
<i>Tonnage</i>	249	239	<b>234</b>		Tonnages have reduced over the last 2 years following a large increase in 20/21. This may be due to the move to the new kitchen / restaurant UHD-ASB with more centralised plating.
% Change yr-yr	13.8%	-4.0%	<b>-2.2%</b>	-6.1%	
% Recycled	100.0%	100.0%	<b>100.0%</b>		This waste is 100% recycled as it is sent either for composting or for anaerobic digestion generating green electricity / biogas / compost.
<i>Disposal Cost</i>	£24,102	£24,743	<b>£29,060</b>		Disposal costs have risen in the current year despite reduced tonnages as a price increase of 13% was awarded in June 22 due to inflationary pressures particularly for fuel.
% Change yr-yr	-9.1%	2.7%	<b>17.5%</b>	20.6%	
<b>Confidential Waste</b>					
Includes paper / other waste with confidential or sensitive information					
<i>Disposal Cost</i>	£20,810	£20,892	<b>£21,340</b>		Community collections suspended during part of 2020 have fully recommenced and overall cost remains stable.
% Change yr-yr	-13.1%	0.4%	<b>2.2%</b>	2.5%	
% Recycled	100.0%	100.0%	<b>100.0%</b>		This waste is 100% recycled following security shredding. No weight data available.
<b>Other Waste</b>					
Includes electrical equipment, chemicals and garden waste					
<i>Disposal Cost</i>	£6,022	£6,374	<b>£3,970</b>		Electrical waste is dismantled and recycled, chemicals safely disposed of and garden waste is composted. Quantities are small and arise sporadically.
% Change yr-yr	18.0%	5.9%	<b>-37.7%</b>	-34.1%	
<b>Total Cost Non-Clinical</b>	£293,358	£301,346	<b>£324,407</b>		
% Change yr-yr	-4.9%	2.7%	<b>7.7%</b>	10.6%	

# Performance Analysis

## Sustainability Report

	2020/21	2021/22	2022/23	3 Year % Change	Commentary
<b>Grand Totals</b>					
Tonnage	3126	3191	2960		
% Change yr-yr	7.3%	2.1%	-7.2%	-5.3%	Overall tonnages falling which is positive however costs substantially increased, primarily due to the increase in clinical waste costs.
Cost	£814,596	£887,647	£1,289,207		
% Change yr-yr	11.6%	9.0%	45.2%	58.3%	

### Utilities

Utility		2021/22	2022/23	Change	Comment
<b>Gas</b>	<b>Expenditure</b>	<b>£4,379,812</b>	<b>£6,144,829</b>	<b>40%</b>	<b>Ongoing global cost pressures on energy prices</b>
kWh	Consumption	59,716,475	66,992,424	12%	Increased occupancy in new buildings eg. ASB + PCCC
<b>Elec</b>	<b>Expenditure</b>	<b>£6,794,179</b>	<b>£8,679,165</b>	<b>28%</b>	<b>Ongoing global cost pressures on energy prices</b>
kWh	Consumption	31,892,700	35,406,571	11%	Increased occupancy in new buildings eg. ASB + PCCC
<b>Oil</b>	<b>Expenditure</b>	<b>£2,204,145</b>	<b>£2,242,633</b>	<b>2%</b>	<b>Oil prices tied in with global cost pressures</b>
mWh	Consumption	33,607	24,482	-27%	Full return to gas from previous cost saving measures
<b>Biomass</b>	<b>Expenditure</b>	<b>£0</b>	<b>£0</b>	<b>0%</b>	<b>No biomass boilers used in 22/23</b>
mWh	Consumption	0	0	0%	No biomass boilers used in 22/23
<b>Water</b>	<b>Expenditure</b>	<b>£934,553</b>	<b>£1,047,497</b>	<b>12%</b>	<b>Additional buildings occupied</b>
	Consumption	418,283	469,135	12%	Additional buildings occupied
<b>Total Expenditure</b>		<b>£14,312,689</b>	<b>£18,114,125</b>	<b>27%</b>	
Estate mWh	Consumption	125,216	126,881	1%	
Trust Carbon Emissions		19,529	18,557	-5%	
<b>CRC Cost</b>		<b>£0</b>	<b>£0</b>	<b>0%</b>	<b>Not applicable</b>

# Accountability Report

## Non-Executive Directors' Report

The primary role of Non-Executive Directors (NEDs) is to provide support, challenge and an independent voice, at a corporate level, across all the work of the Trust. There are six NEDs who provide a wide range of expertise on public sector, community and voluntary sectors and commercial matters. We carried out our functions and the provision of support to our Executive Management Team (EMT) and staff as they moved out of the pandemic and into the recovery phase.

With a sense of deep pride and admiration, we would wish to record our deepest appreciation for the work of all our colleagues, returnees and volunteers without whom the South Eastern HSC Trust could not have delivered what it did.

As a Trust Board we share a common goal to promote the health and wellbeing of our local population and support the continuing efforts of our incredible staff. In addition to the Trust Corporate Plan, the Trust agreed an additional three corporate quality improvement priorities. This work will continue into 2023/24. These are

- Unallocated Cases in Children's Services
- Domiciliary Care
- Unscheduled Care.

The Trust Board has and will continue to promote good corporate governance. We dedicated two development workshops to Governance and Assurance this year.

During the year our Charitable Funds Committee was able to support a wide range of projects including the development of outside spaces in which staff can rest. Throughout the year, NEDs have had discussions at Board meetings and Board Development sessions on many topics including:

- Patient Safety and the Provision of Quality Services;
- Safeguarding of both Adults and Children;
- The increasing challenge to break-even financially;
- Pressures within Hospital Services and Emergency Care
- Corporate Governance matters
- The impact on services of Industrial Action
- The activity performance of the Trust
- Staff Wellbeing;
- Corporate Parenting including our work on adoption panels;
- HSC Framework Changes;

Trust Board were delighted with the completion and opening of the new Primary Care and Community Centre in Lisburn but still await approval, by DoH, to build a new Acute Mental Health Inpatient ward on the Ulster Hospital site.

All NEDs actively participate in the Trust's extensive governance infrastructure through membership of the Audit, Governance Assurance, Finance & Performance, Remuneration and Charitable Funds Committees and the newly created People & Culture committee. All the Committees are chaired by either the Chairman or a Non-

# Accountability Report

## Non-Executive Directors' Report

Executive Director of the Trust Board. We recognise the importance of high quality documentation for decision making and record keeping as well as active management and regular review of risks contained in our Corporate Risk Register.

NEDs participated in the recruitment of new Directors, Advisory Appointment Committees for Medical Consultants and online events throughout the past year which gave us the oversight of recruitment for senior appointments across the Trust and visible leadership which remains an essential component of our wide ranging role. We look forward to continuing to make a significant contribution to the governance and oversight of the Trust's work as we move into 2023/24.

The year saw a number new colleagues join the Trust Board. We give our heartfelt thanks to Margaret O'Kane and Nicki Patterson who both retired on 31 March 2023 following distinguished careers as the Director of Adult Services and Healthcare in Prisons and as Deputy Chief Executive & Executive Director of Nursing, Primary Care and Older Persons retrospectively. Both provided many years of invaluable and dedicated leadership.

# Accountability Report

## Corporate Governance Statement

### Introduction / Scope of Responsibility

The Board of the South Eastern Health and Social Care Trust (the Trust) is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH). The Trust has a number of processes in place to ensure effective working with key stakeholders. These include:

- Agreements with the main Commissioning body, the Strategic Performance & Planning Group (SPPG) within the DoH, which establish clear specifications for the delivery of health and social care. Performance against these is monitored through a regular schedule of meetings and reporting;
- Ensuring compliance with statutory and other requirements set by the DoH and the Minister, to whom the Trust is ultimately accountable;
- Patient and Client Forums for a wide range of our services to maximise involvement of patients and clients in shaping the future of how treatment and care will be delivered;
- Public board meetings and public consultations on all major service changes, to ensure active engagement with the community we serve;
- Twice annual Accountability meetings with DoH and monthly meetings with SPPG
- Acting upon the findings of RQIA inspections

The table below outlines various forums where SEHSCT is represented by its Executive Members.

Forum	Purpose of Forum	SEHSCT Representative
Performance, Transformation & Efficiency Board (PTEB)	To provide strategic leadership to oversee and make decisions on the performance and transformation of the Health & Social Care sector.	Chief Executive
Children's Services Improvement Board (CSIB)	To provide strategic leadership, agreeing priorities for the transformation of children's services and standardising services and practice regionally.	Executive Director of Children's Services & Social Work
Regional Cancer, Unscheduled Care, Major Trauma, Diabetes and	To provide strategic leadership, agreeing priorities for the	Director of Hospital Services

# Accountability Report

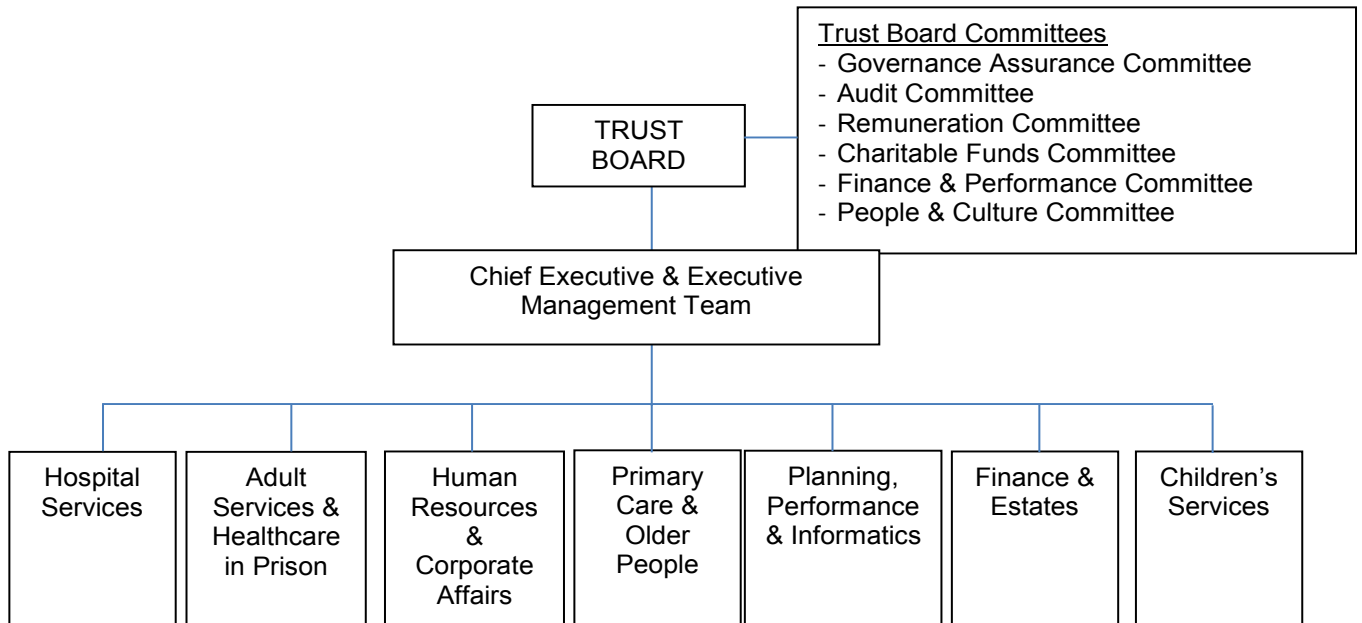
## Corporate Governance Statement

Critical Care networks	transformation of services and standardising services and practice regionally	
Mental Health and Learning Disability Improvement Board	To provide strategic leadership, agreeing priorities for the transformation of Mental Health and Learning Disability services and standardising services and practice regionally.	Director of Adult Services & Healthcare in Prisons
Central Nursing & Midwifery Advisory Committee (CNMAC)	To provide relevant, timely and resolved advice to the DOH	Deputy Chief Executive and Executive Director of Nursing, Older People & Primary Care
Senior Finance Forum	To collaborate & deliver the strategic finance agenda for the 5 HSC Trusts in NI along with resolved advice to the DoH	Director of Finance & Estates
Directors of Planning and Performance Forum	To collaborate and adopt a consistent approach to strategic planning, service improvement, transformation, commissioning, contracting and eHealth matters in accordance with regional policy direction	Director of Planning & Performance
Directors of HR Forum	To agree and deliver the strategic workforce agenda for Health and Social Care bodies in NI.	Director of Human Resources & Corporate Affairs

In 2022/23 the Management arrangements within the Trust encouraged strong leadership and ensured clear lines of accountability as depicted below.

# Accountability Report

## Corporate Governance Statement



### Compliance with Corporate Governance Best Practice

The Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements by undertaking continuous assessment of its compliance with best practice. The Board Governance Self Assurance Tool (BGSAT) is completed on an annual basis in March or April of each year. The BGSAT provides a useful assurance to the Board that it is conducting its business in line with best practice. The BGSAT completed in 2021/22 was externally verified and a report on it received in May 2022.

The report concluded that based on the documentation requested and provided, and upon examination of the Trust website, published reports, interviews with a number of Non-Executive Directors, the Chairman, the Chief Executive and the Board Secretary, the ratings submitted in the BGSAT were supported.

During the past year the Trust Board devoted three development days for Board Governance Arrangements

### Integrated Governance and Assurance Framework

The Board exercises strategic control over the operations of SEHSCT through a system of corporate governance which includes:

- A schedule of matters reserved for Board decisions;
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- Standing Orders
- Standing Financial Instructions;
- Register of Interests;
- Code of Conduct & Accountability for Board members and staff;
- Standards of Business and Gifts & Hospitality policies.



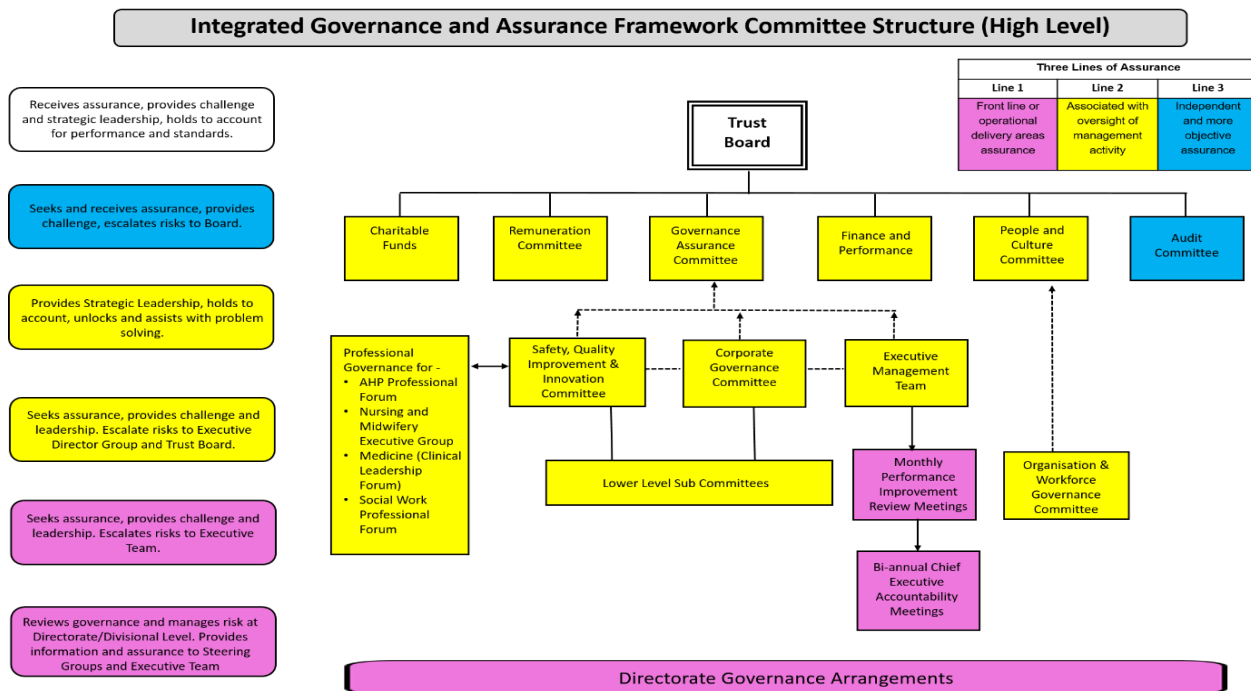
# Accountability Report

## Corporate Governance Statement

The Trust's Integrated Governance and Assurance Framework links corporate governance (including risk management and organisational controls), safe and effective care (clinical and social care governance) and financial governance. This framework is closely aligned to the DoH Assurance Framework (April 2009). It operates on the four domains contained in this document namely, Corporate Control, Safety & Quality, Finance and Operational Performance/Service Improvement. This framework is further supported by Risk Management and Governance Strategies, Quality 4All, the People Plan and the Trust Corporate Plan.

The diagram below depicts the Trust's high level governance infrastructure.

### High Level Governance Infrastructure



The role of the **Trust Board** is to establish the organisation's strategic direction and aims in conjunction with the Executive Management Team (EMT); ensure accountability to the public for the organisations' performance and ensure that the Trust is managed with probity and integrity. It has six sub committees: -

- Audit;
- Charitable Funds;
- Finance & Performance;
- Remuneration & Terms of Service
- Governance Assurance and
- People and Culture (endorsed by Trust Board on 29<sup>th</sup> March 2023)

# Accountability Report

## Corporate Governance Statement

Attendance of Non-Executive Directors at Trust Board and its sub committees is recorded. The number of meetings actually held in 2022/23 is detailed in the table below. Each sub-committee has an approved Terms of Reference in place to guide its work.

### Meetings of Trust Board and Sub Committees held in 2022/23

<b>Board/Committee</b>	<b>Minimum Number of Meetings Required</b>	<b>Actual Number of Meetings Held</b>	<b>% Attendance by NEDs</b>
Trust Board	8	10	80%
Audit Committee	4	6	94%
Charitable Trust Funds Committee	3	3	100%
Finance & Performance Committee	5	5	100%
Remuneration & Terms of Service Committee	2	1	100%
Governance Assurance Committee	4	4	80%
People and Culture Committee (endorsed by Trust Board on 29 Mar 2023)	0	0	N/A

Please refer to the Directors Report for the names of the Executive and Non-Executive Directors of the South Eastern HSC Trust.

The following table shows a range of information, for each Committee of the Trust Board.

# Accountability Report

## Corporate Governance Statement

Chaired by									
Focus									
Audit Committee	NED								
	<ul style="list-style-type: none"> <li>Trusts' system of internal control</li> <li>Financial governance</li> <li>Internal and external audits</li> <li>Fraud</li> <li>Scrutiny of the Annual Report and Accounts.</li> </ul>								
Charitable Trust Funds Committee	NED								
	<ul style="list-style-type: none"> <li>Oversee the administration of Charitable Funds, their investment and disbursement.</li> </ul>								
Finance & Performance Committee	NED								
	<ul style="list-style-type: none"> <li>Ensure that the Trust breaks even financially each year</li> <li>Review the financial strategy</li> <li>Review performance information</li> <li>Review financial monitoring information including Savings Plans</li> </ul>								
Remuneration & Terms of Service Committee	Chairman								
	<ul style="list-style-type: none"> <li>Advise the Board on performance, development, succession planning and appropriate remuneration and terms of service for the Chief Executive and all Senior Executives, guided by DoH policy.</li> </ul>								
Governance Assurance Committee	NED								
	<ul style="list-style-type: none"> <li>Trust internal Governance excluding Financial Governance</li> </ul>								
People & Culture Committee	NED								
	<ul style="list-style-type: none"> <li>Embed the Trust's vision and values in conducting its business.</li> <li>Provide assurance to the Board on the effectiveness of the Trust's arrangements for People and Culture.</li> <li>Review the development of systems &amp; structures in place to</li> </ul>								

# Accountability Report

## Corporate Governance Statement

								support delivery of the People Plan.
Minutes to be regularly sent to Trust Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Annual Programme of Work to be Prepared?	Yes	Yes	No	No	No	No	No	Yes
Requires Annual Update to Terms of Reference?	Yes	Yes	No	No	No	No	No	Yes
Annual Review of Effectiveness to be Undertaken?	Yes	No	No	No	No	No	Yes	Yes
Annual Report to be submitted to Trust Board?	Yes	No	No	No	No	No	Yes	No

# Accountability Report

## Corporate Governance Statement

### Sub Committees of the Governance Assurance Committee (GAC)



### Business Planning

Business planning is at the heart of governance arrangements to ensure statutory obligations and ministerial targets are prioritised at all levels across the Trust.

In previous years the Trust's business planning process was carried out in accordance with Department of Health (DoH) guidance and would result in the production of an annual Trust Delivery Plan (TDP). This was the Trust's response to the priorities set out in the HSC Commissioning Body's Joint Commissioning Plan. Each Trust Director is accountable for delivering against the elements of the TDP that fall within their sphere of responsibility each year through their Directorate Management plans. All plans are closely aligned to the objectives and outcomes set out in the four-year Corporate Plan.

# Accountability Report

## Corporate Governance Statement

The Covid-19 pandemic presented unprecedented challenges for the planning and delivery of health and social care (HSC) services in Northern Ireland. In light of the pandemic the DoH made a temporary amendment to the relevant Framework which suspended the development of the former Health & Social Care Board's Commissioning Plan Direction (CPD). Performance reporting in 2022/23 continued against the targets outlined in the 2019/20 TDP. In Summer 2022 the Department of Health produced a 2022/23 HSC Service Delivery Plan with a focus to return to pre-covid activity levels, The Trust monitors performance against these baseline activity targets on a monthly basis and the regional activity is tabled at the Performance and Transformation Executive Board chaired by the Permanent Secretary.

Monitoring of Performance is facilitated through accountability arrangements which include monthly performance meetings for all Operational Directorates, regular reports presented to the Finance & Performance Sub-Committee and Trust Board. This also includes compliance with the Governance, Risk Management and Safety, Quality & Experience agendas.

In 2022/23 the Trust prepared a 1-year Corporate Plan to set out its priorities. This was a 1-year extension to the Trust Corporate Plan for 2017-2021. The existing Trust vision, purpose and themes remain in effect until a new 4-year Corporate Plan is launched.

As the Trust prepares for 2023/24 we will conduct a light touch review and roll forward the current business plans and complete a refresh of the Corporate Plan. A regional programme of work is underway to develop the Northern Ireland Integrated Care System which will outline the priorities and outcomes the system will be required to deliver. It is anticipated that this will be launched in 2024. The Trust will then revise its business planning arrangements accordingly.

### **Risk Management and the Risk Control Framework**

The Trust's Risk Management Strategy is based on the principles of ISO 31000: 2018 (Risk Management Guidelines). It is reviewed by the Corporate Governance Committee (taking account of problems and/or significant external developments that arise during the course of the year). It is updated on an annual basis (circa December each year).

This document is available for all staff via the intranet and details the clear chain of accountability for managing risk from the Accounting Officer downwards. It clearly defines the responsibilities of the Executive Management Team, Trust Board, Audit Committee, Governance Assurance Committee and other relevant sub committees.

The document includes the identification of the Trust's Risk Management objectives and the leadership, accountability and working arrangements for risk management through the formation of appropriate organisational structures. It also details the application of the Trust's risk matrix and a definition of acceptable risk. All risks, whether resulting from accidents, incidents, adverse events, hazard reports or any form of risk assessment must be graded in accordance with the risk matrix and entered on the appropriate risk register/s.

There is a clear method of risk identification using the risk assessment and risk register methodology and upward identification and reporting of risks. Risk tolerance levels are included within the risk strategy and risk matrix which clearly demonstrates how to escalate risks from Department to Directorate and, if necessary, to a Corporate level. All significant risks are assessed and rated with action plans developed to mitigate them. A risk owner is assigned to each risk and has the authority to allocate actions to specific staff.

# Accountability Report

## Corporate Governance Statement

Reports on Directorate Risk Registers are submitted and discussed on a quarterly basis by the Corporate Governance Committee. A similar process is in place for the Corporate Risk Register (CRR) with the Governance Assurance Committee. Regular reports on the Board Assurance Framework and CRR were submitted to the Trust Board during the year.

The amount of risk the Trust is willing to accept, known as 'risk appetite' varies depending on each individual risk. Risks broadly cover financial, clinical, patient or service user experience, infrastructure and our workforce. No system can be risk free and the Trust's strategy is to focus on the effective management of known risks to support efficient service delivery. The Trust will continue to mitigate against any risks that could result in poor quality care or unacceptable clinical or service user risk, non-compliance with standards or poor clinical or professional practice.

More information on the risks featured in the Corporate Risk Register during 2022/23 can be found in the Performance Overview section.

Staff are trained to manage risk in a way appropriate to their authority and duties. Managerial staff are accountable for ensuring that appropriate guidance, support and training is available to all their staff. On-going training is provided by both the Risk Management Department and other specialist advisers to embed risk management concepts and tools into everyday business.

The Trust promotes an honest and participative culture in which errors or service failures can be admitted, reported and discussed openly. Incident reporting, including near misses, is the cornerstone of the risk management system. Trust staff are encouraged to undertake individual reporting of near misses, errors or mistakes and to look critically at their own actions and those of their teams to ensure we can provide good quality services for our patients, service users, staff and visitors. Incident reporting is a key mechanism for quality improvement and is at the heart of the governance programme.

The Trust's Incident Policies and Procedures are reviewed and updated on a regular basis. There is regular consultation with key stakeholders and partners on risk e.g. the Department of Health, Strategic Planning and Performance Group (SPPG), Regulation Quality & Improvement Authority and the Northern Ireland Prison Service.

### **Information Risk**

The Accounting Officer and the Board receive assurances on information risk via reports to the Corporate Governance Committee. The well-established Information Governance Steering Committee (IGSC) was stood down on 31 March 2022 as part of the Trust's review of the Governance Framework arrangements. The decision has been taken to amalgamate the former IGSC with the Digital Health Programme Board to form the Digital Health & Information Governance Sub Committee (DHIG). The terms of reference for the DHIG includes the requirement to lead, co-ordinate and direct the strategic agenda relating to information governance issues in the Trust. Information risks are identified at all levels in the organisation and, where appropriate, included in the Directorate and/or Corporate Risk Register and/or Board Assurance Framework Risk Document.

The Trust ensures that information that is used for operational and reporting purposes is handled appropriately via the monitoring of any data breaches and the mandatory training of all staff on information governance. Trust staff pay particular cognisance to adhering to the Trust Information Policy and Guidelines when operational information may need to be used by third parties or other parts of government by ensuring data access and/or contractual agreements are in place in line with GDPR requirements.

# Accountability Report

## Corporate Governance Statement

The Trust is a public sector information holder and is subject to the terms of the Freedom of Information Act, 2000. The Trust's Senior Information Risk Owner (SIRO) provides formal assurance to the Department of Health (DoH) regarding compliance with this Act. The role of SIRO in 2022/23 was initially undertaken by the Director of Human Resources & Corporate Affairs before being transferred to the Director of Planning Performance Improvement & Informatics in September 2022.

The SIRO and the Personal Data Guardians (Medical Director and Executive Director of Children's Services & Social Work) are the Trust leads for ensuring compliance with the Data Protection Act 2018, the General Data Protection Regulation (UK GDPR) and the Code of Practice on Protecting the Confidentiality of Service User Information.

The Trust also has a Chief Clinical Information Officer (CCIO). Further Chief Information Officers across the professions have been appointed throughout 2022 in conjunction with the encompass programme. All Assistant Directors undertake the role of Information Asset Owner (IAO).

Each Directorate holds an information asset register. Each Directorate ensures that information risks are considered in conjunction with the Trust's Risk Management Strategy. The Head of Information Governance & Litigation Services participates in the DoH Information Governance Advisory Group (IGAG) to ensure that the information governance agenda in the Trust meets the needs of DoH.

Staff are trained and encouraged to report all data losses or breaches in confidentiality so that the Trust can investigate and learn from the reasons behind them. All reported incidents in 2022/23 were assessed. While there were several small scale episodes, the impact was limited & procedures put in place to minimise the chance of them re-occurring. Three incidents were reported to the Information Commissioner's Office (ICO) during 2022/23. The ICO concluded their investigations and no further action was taken based on the prompt remedial work undertaken by the Trust.

### **Fraud, Anti-Bribery and Raising Concerns (Whistleblowing)**

The Trust takes a zero tolerance approach to fraud and bribery in order to protect public funds. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer promotes awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff have to undertake mandatory fraud awareness training in support of the Anti-Fraud Response Plan, which is kept under review and updated as appropriate. An assessment of fraud risk across the Trust was last undertaken in 2021/22.

The Trust also has a Raising Concerns (whistleblowing) policy. This promotes a culture of openness and transparency, underpinned by an ethos of confidentiality and safety for those who speak up. It provides practical information on how to raise a concern. There is also a Raising Concerns hotline. The Trust aspires to handle all concerns fairly & impartially by listening to our staff, learning lessons and improving patient care.

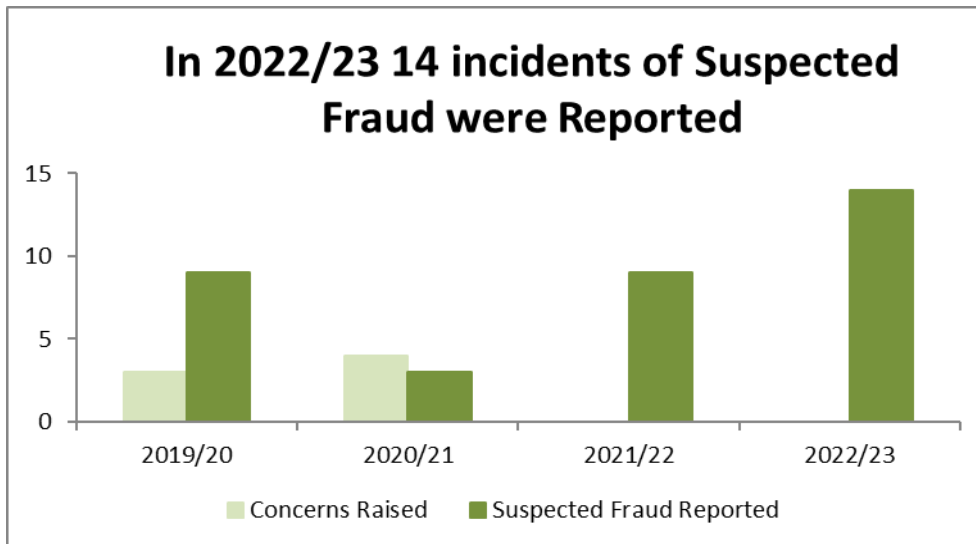


# Accountability Report

## Corporate Governance Statement

The annual procurement awareness training provided to staff contains a section on fraud awareness. Financial Awareness Training for staff, which is provided quarterly, also contains a module on fraud awareness and reporting.

The chart below depicts the numbers of concerns raised and suspected fraud cases reported. To date there has not been any incidents of corruption suspected.



The section on Counter Fraud and Probity Services within this Corporate Governance chapter provides further information on fraud during 2022/23.

### Risk of Cyber Security Attacks

The Trust is committed to ensuring the security of information held in electronic form in accordance with its ICT security policy. The Trust is aware of the international risk of Cyber Security and has robust defences in place to deal with all known threats. The Corporate Risk Register includes a high level Cyber Security risk which was added in 2017/18.

A Cyber Incident Working Group is in place to act swiftly to any alerts and the Trust is part of the Regional Cyber Security Programme Board which addresses threats and takes common actions to strengthen cyber security defences.

### Public Stakeholder Involvement

The Trust aims to ensure that those who use our services and their representatives have an opportunity to influence how our services are delivered in the future. Our Personal and Public Involvement Strategy outlines our commitment to involving key stakeholders and their representatives in this process. Service user engagement and involvement is mainstreamed into key policy development procedures.

The Trust regularly interfaces with public stakeholders, where appropriate, with regard to risks which may impact them directly, for example:

- Summary information on the Corporate & Directorate Risk Registers which includes the range of persons that could be affected by specific issues is presented twice a year to a public meeting of the Trust Board.

# Accountability Report

## Corporate Governance Statement

- The Involvement and User Experience Committee is aligned to the Trust's governance structures and exists to allow both patients and clients to attend and actively input to discussions about Trust specific issues and services. This ensures the Trust meets its statutory obligations regarding Personal and Public Involvement.

This Annual Report outlines other elements of stakeholder involvement and the above narrative should be read in conjunction with them.

### **Budget Position and Authority**

The Northern Ireland Budget Act 2023 was passed by Parliament and received Royal Assent on 8 February 2023 which authorised the cash and use of resources for all departments and other bodies for the full 2022-23 year, and also included a Vote on Account for the early months of the 2023-24 financial year. This will be followed by a further Budget Bill which the Secretary of State will bring to Parliament in due course, following the 2023-24 Northern Ireland Budget which he set in his Written Ministerial Statement on 27 April 2023.

### **Assurance**

The Trust has an Assurance Framework, updated on an annual basis, which provides for strong, effective challenge and informed decision-making at Trust Board level. The Framework helps the Trust to improve its systems of internal control. It does this by showing how the evidence for adequate control can be marshalled, tested and strengthened. It forms part of a series of strategies and systems for improving and strengthening practices and governance arrangements so that safe and high quality Health and Social Care (HSC) services are provided to all that need them.

The Framework work sits alongside the Corporate Risk Register system and the Organisational Controls Assurance process which underpins all aspects of the business in the Trust (i.e. the management of personnel, finance, matters relating to the buildings and equipment used as well as clinical and social care matters).

Both the Audit and the Governance Assurance Committees provide an Annual Report to the Board and the Accounting Officer as to whether they are satisfied that a sound system of control is in place.

The Trust provides proportionate assurance to relevant policy leads in the DoH via the submission of a mid-year assurance statement. This was submitted for the 2022/23 year.

Key sources of assurance are the reports from Internal Audit. The annual audit plan is based on key risks and systems within the organisation.

### **Sources of Independent Assurance**

The Trust obtains independent assurance from the following sources:

#### **Internal Audit**

SEHSCT utilises the internal audit function of the HSC Business Services Organisation. Internal Audit operates to defined standards. Their work is informed by an analysis of risk to which SEHSCT is exposed and annual audit plans are based on this analysis.

# Accountability Report

## Corporate Governance Statement

In 2022/23 Internal Audit reviewed the following systems:

Audit Assignment	Level of Assurance**
Non Pay Expenditure	SATISFACTORY
Management of Client Monies in Independent Sector Nursing Homes	SATISFACTORY
Risk Management	SATISFACTORY
Claims Management	SATISFACTORY
Payments to Staff	LIMITED
Contract Performance Review (Children's Respite Unit)	LIMITED
Mental Capacity Act Implementation	LIMITED
Information Governance – Records Management	LIMITED
Children's Services - Unallocated Cases	LIMITED
Recruitment within the Trust	LIMITED
IT audit	PART LIMITED PART UNACCEPTABLE
Governance & Management and Use of Agency Staff	UNACCEPTABLE

\*\* Internal Audit's definition of levels of assurance:

**Satisfactory:** Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

**Limited:** There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

**Unacceptable:** The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

Internal Audit provided less than satisfactory assurance on the following audits for the reasons stated below.

### Payments to Staff

Limited assurance was provided on the basis that significant issues were noted in relation to the Staff in Post (SIP) checking process both Trust wide and within the Primary Care and Older Peoples Directorate, increasing the risk that overpayments will go undetected.

### Contract Performance Review - Children's Respite Unit

Limited assurance was provided on the basis that there is evidence that the provider under-delivered hours during 2021/22 and overpayments were made by the Trust to the provider. The Trust has subsequently offset the value of the under delivered hours and overpayments from the final invoice that was presented by the provider. Internal Audit also highlighted that contract documentation, management and monitoring was not robust. Service users care and support plans were not consistently signed off as required. Other issues noted highlighted the need for controls over service user's income and the need for management of service user's finances to be strengthened.

### Mental Capacity Act Implementation

Limited assurance was provided on the basis that there are significant delays between admissions and completion of medical assessments. Delays in completing medical assessments

# Accountability Report

## Corporate Governance Statement

impacts on the timely completion of the application, meaning that the Trust is not compliant with MCA legislation, specifically the timely processing of new cases.

Internal audit also noted a backlog of Deprivation of Liberty (DoL) applications that were still not approved. Testing identified that the recording of staff training in relation to DoL needs strengthened to evidence that staff have been appropriately trained. It is acknowledged that the Trust has now evaluated all legacy cases, DoLs are in place and the DoH had been informed through the quarterly assurance process.

### Information Governance – Records Management

Limited assurance was provided on the basis that the Information Governance Steering Group, a key committee in terms of oversight and development of information governance matters in the Trust, had not met in over a year. Furthermore, a current Information Governance Strategy is not in place. Significant issues were also noted in relation to the management and review of information asset registers, Information Asset Owner (IAO) training and provision of annual assurance from IAOs. The uptake of mandatory Information Governance training across the Trust is low at 62%.

### IT

Internal Audit provided part limited and part unacceptable assurance on the basis that their review identified a number of areas for improvement within the Trust's IT environment to bring it within standards which are consistent with the Trust's risk appetite for Cyber Security.

### Governance & Management and Use of Agency Staff

Unacceptable assurance was provided on the basis that the Trusts controls over the governance and use of non-medical agency staff, both contracted and non-contracted, are not adequate or operating effectively despite the considerable expenditure incurred (£24.7m per year). Generally, there is no evidence of prior approval or confirmation that pre-employment checks such as Access NI and qualification checks have been completed. Internal Audit identified consistent overcharging by one contract agency which had not been detected by Trust agency invoice approval processes. In relation to 4 invoices sampled, £4,613 had been overcharged from an annual estimated spend of £1,200,000 with this supplier.

Audit testing identified significant issues in respect of: the approval and checking of agency invoices; and evidencing that the use of agency staff was appropriate including contacting contracted agencies first, in ranked order, in line with the framework agreement and prior to going off-contract. Management information needs to be enhanced to facilitate the monitoring and reduction of agency expenditure.

### Children's Services - Unallocated Cases

Limited assurance has been provided on the basis that the reporting of unallocated cases both to the Trust Board and the SPPG is understated. Management currently only considers unattended cases to be reportable when they have been unallocated for more than 42 days and not 20 days which is used for new referrals that are unallocated. At the end of January 2023, there were 122 unattended cases over 20 days but under 42 days, that would not have been reported internally to the Trust Board and SPPG. The reporting parameters used for 'unattended' cases are not clearly stated in the reports to Trust Board and SPPG. All unallocated cases should be reviewed weekly, there is no assurance that these reviews are consistently completed.

# Accountability Report

## Corporate Governance Statement

### Recruitment of Staff

Limited assurance provided on the basis of significant issues found regarding recruitment chair/panel training gaps; several instances where the recruitment panel was not balanced by gender. Performance management arrangements were also not deemed to be sufficiently robust to help drive improvements in relation to recruitment processes internally to the Trust. Testing established a lack of monitoring on the timeliness of actions required by Trust staff leading on recruitment. Whilst RSSC provides monitoring information on actions by Trust staff once a requisition is released to them, there is no evidence that the information is acted on to drive improvements. At present the responsibility to request an Access NI check rests with hiring managers. There is a risk that this could be overlooked as part of the recruitment process.

### Follow-up on Previous Recommendations

A review of the implementation of previous priority one and priority two Internal Audit recommendations was carried out at mid-year and again at year-end. At year end, 98% of recommendations had either been fully or partially implemented (fully implemented 81% & partially implemented 17%). Only 2% of recommendations had not been implemented at the time of review.

### Shared Services Audits

A number of audits (summarised below) were conducted in 2022/23 on BSO Shared Services. The recommendations in these audit reports are the responsibility of BSO Management to take forward.

Shared Services Audit	Level of Assurance
Payroll	Part Satisfactory & Part Limited
Recruitment	Limited
Business Services Team	Satisfactory
Accounts Payable	Satisfactory

### Overall Opinion

In her annual report, the Head of Internal Audit provided the following opinion on the Trust's system of internal control:

*Overall for the year ended 31 March 2023, I can provide **limited assurance** on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.*

*Limited assurance has been provided because:*

- Unacceptable assurance has been provided in two audits in 2022/23 and the findings in these two audit reports are significant risks to the Trust operations.*
- In the last two consecutive years (2021/22 and 2022/23), Limited assurance has been provided in respect of the significant majority of audits performed.*

# Accountability Report

## Corporate Governance Statement

### Counter Fraud and Probity Services

During 2022/23, 14 new cases of suspected fraudulent activity were reported to Counter Fraud Services (9 in 2021/22). The increase in referrals can be attributed to increased awareness raising within the Trust. Not all referrals have been proven as fraudulent. Cases of suspected fraud reported largely relate to pay.

Of the 11 cases of fraud that were carried forward from 2021/22, two remain open at the end of 2022/23. One of them related to a staff member who was paid two full time salaries for a number of years following an HR administrative error. The case is with the PSNI as no evidence exists that the employee attempted to inform their line manager or payroll services of the mistake. The amount overpaid has been fully repaid by the employee. The other relates to the theft of £14,000 of car parking income. While prosecuted an employee only admitted to the theft of £400. They resigned from their post before a disciplinary hearing took place. The case is now with the Trust's solicitors to consider bringing a civil action to recover the stolen money.

In keeping with the position set out in the Trust Fraud Policy Statement, SEHSCT will not accept any level of fraud within the organisation. As such, where fraudulent activity has been proven, the Trust will rigorously pursue the recovery of public funds lost through such activity and will seek to take action against the perpetrators where possible.

### Other Sources of Independent Assurance

The Trust also receives independent assurance from the following bodies:

- Northern Ireland Audit Office
- Regulation and Quality Improvement Authority
- Annual BSO Assurance Letter
- Social Services Inspectorate
- Medicines and Healthcare Products Regulatory Agency (MHRA)
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Council (NIMDTA), Nursing & Midwifery Council (NMC) and various Royal Colleges;
- Various self-assessments e.g. Board Governance Self-Assessment Tool, NIAO Audit Committee Self-Assessment checklist.

The Trust Board assures itself on the quality of the information which comes to it through the following methods:

- Feedback from Non-Executive Directors on whether information meets their needs;
- Open debate, via workshops and meetings, on the level of detail, format, coverage and prioritisation of papers;
- Use of Patient Stories to confirm/assure it on the standard of services;
- External Audit opinion on the Annual Accounts.

### Review of Effectiveness of Internal Governance

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal governance. I am informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework. Comment made by the external auditors in their management letter is

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also taken into consideration. I have been advised on the effectiveness of the system of internal controls by the Audit Committee and the Governance Assurance Committee. A plan to address a number of weaknesses and to ensure there is sustained continuous improvement to the system is being developed.

The Trust's system of internal control is built on a comprehensive set of committees covering all aspects of governance including clinical & social care governance, risk management (including organisational controls) and financial controls. Generally, a robust system of internal control is in place that supports the achievement of the Trust's policies, aims and objectives. However, in light of the Limited overall assurance rating for 2022/23 by the Head of Internal Audit (page 63) and the breadth of Internal Control Divergences that exist (pages 65-77) remedial action will be prioritised to address those areas which received a limited or unacceptable assurance rating this year. I am disappointed that significant weaknesses within the governance, risk management and control framework were found which, if not addressed, could lead to system objectives not being achieved.

Trust Board regularly considers reports contained in the Assurance Framework/Corporate Risk Register. These reports contain information on levels of assurance, gaps in assurance or controls & action plans to mitigate any shortfalls.

In the section covering 'Compliance with Corporate Governance Best Practice' the Trust has outlined the infrastructure in place for reviewing receipt of external reports from inquiries to ensure that lessons are learned and actions implemented.

The Audit Committee agreed a programme of internal audit assignments which was informed by an analysis of risk to which the Trust is exposed alongside discussions with members of the Executive Management Team and the Head of Internal Audit.

The Register of Declaration of Interests is maintained by the Board Secretary and is reviewed on an annual basis or earlier if changes are notified by Board members. It is available upon request. In addition, Board members provide an annual statement confirming their compliance with the Code of Conduct and Accountability.

In conclusion, as Accountable Officer, I am satisfied by the assurances provided by the Annual Reports of the Audit and Governance Assurance Committees in respect of the reliability and integrity provided by both Committees and of their comprehensiveness in meeting the needs of the Board and myself as Accounting Officer. Furthermore, I am of the opinion that the assurances available are sufficient to support the Trust Board and myself provide the direction needed to ensure that prompt remedial action and sustained improvements are made to ensure that a sound system of internal control is in place.

### **Internal Control Divergences**

**Update on prior year control issues which have now been resolved and are no longer considered to be control issues:**

#### **Financial Administration of Third Party Payroll Data Centre Provider**

A managed service is provided for the Human Resource, Payroll, Travel and Subsistence System (HRPTS) for Health and Social Care in NI. This service is provided from servers

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hosted at data centres owned by a sub-contractor of the managed service supplier. This sub-contractor went into administration on 25 March 2022.

**Update at 31 March 2023:** On 1 April 2022, the supplier providing the managed service informed BSO of the administration. The supplier informed BSO that the sub-contractor would continue to trade as normal whilst the Administrators explored options for the company's future. All HSC organisations provided additional funds to cover the increased power costs faced by the sub-contractor due to global supply issues.

BSO invoked its business continuity plans and worked with the Trust to ensure no impact was felt by employees. A purchaser for the sub-contractor which went into administration was found and continues to operate as a going-concern.

### EU Exit

Following the United Kingdom's exit from the EU on 1 January 2021 the focus of the Trust has been to consider management of risks surrounding staffing levels and the continued supply of goods, particularly drugs and medical supplies.

**Update at 31 March 2023:** There is no reported disruption to the procurement of goods and supplies resulting from the EU Exit. A watching brief is being maintained.

### Finance, Procurement and Logistics System Outage

On 4th August 2022 the Trust was alerted that the Finance, Procurement and Logistics system used across all HSC organisations was among the clients of a UK company affected by a cyber-attack. There was no evidence of any impact inside HSC networks and systems, but as a precaution access to the company's services from the HSC was disabled whilst the incident was contained. Business contingency measures were instigated for all affected HSC organisations and areas. The priority was to maintain business continuity and keep disruption to a minimum.

**Update at 31 March 2023:** The outage lasted 11 days during which the BSO Procurement and Logistics Service, Accounts Payable and Accounts Receivable teams worked very closely with all HSC customers to promptly roll out business continuity arrangements. These arrangements worked exceptionally well without the need to set up an Incident Control command structure. A risk assessment was completed to capture ICT actions taken to reduce the risk from a regional perspective. The incident was added to the Trust's Corporate Risk register.

When the required assurances were received from Forensic Analysts who investigated the third party supplier, Regional Senior Information Responsible Officers, took the collective decision to re-connect the HSC network to the third party supplier on Tue 16<sup>th</sup> August 2022. No subsequent issues ensued.

**Update on prior year control issues which continue to be considered control issues:**

### Social Care Procurement

In order to minimise the risk of non-compliance with the Public Contract Regulations 2015, all DoH Arms-Length Bodies (ALBs) extended Centre of Procurement Expertise cover for social and health care services in a Light Touch Regime. This is being taken forward by the ALBs via



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a formally constituted project, reporting to the Regional Procurement Board. The Light Touch regime effectively gives the Trust five years to achieve adherence with the Procurement Regulations (2015).

**Update at 31 March 2023:** Progress has been made with procurement of independent foster care placements nearing completion. A revised regional contract for Independent Sector Nursing & Residential Homes is also progressing. The Trust remains committed to supporting the work required to see all social care procured by 2028/29. In the meantime, the Trust plans to continue with its existing contracts, complying with existing rules for procurement.

### Management of Medical Devices

An internal audit assignment in 2021/22 identified that improvement was required to the systems and processes used to record, track and manage the delivery of servicing and maintenance to 30,000 medical devices within the Trust. Current systems cannot easily identify the location of the assets thereby increasing the risks to patient safety if servicing is delayed or overlooked.

**Update at 31 March 2023:** To ensure that there is a complete and up to date register of all medical devices a contractor was appointed to collate information on all equipment and update the register. Asset tracking hardware and software has been tested and approved for use and will be introduced onto the Trust's ICT server. The Trust is now working on implementing a barcode onto each device to assist with tracking which should be completed by 31<sup>st</sup> March 2024.

Departmental Equipment Controllers have been trained in the process to regularly validate medical asset lists in their areas and the policy in relation to governance of Medical Devices has been updated.

Funding has been approved and recruitment is underway to appoint a dedicated Medical Technical Team to ensure that scheduled servicing of all medical devices is planned, brought up to date, maintained and monitored with corrective action taken where necessary.

### Demand for Elective Care

Demand continues to increase beyond the capacity of the Trust to deliver the waiting time targets. Services have not yet returned to pre pandemic levels; however, plans are in place and are monitored by SPPG. The Trust has prioritised urgent and cancer patients which means that routine patients will wait an unacceptable time for both outpatient and/or inpatient and day case treatment.

Waiting times for all specialties, including paediatric surgery, remain a significant concern for the Trust, and we will continue to lobby for additional resources to address this issue. It has been recognised that significant investment is required, not only to clear backlogs, but to ensure future capacity is sufficient to meet demand.

**Update at 31 March 2023:** Funding was allocated in 2022/23 that facilitated the sustained transfer of work to private hospitals and continued to allow additional activity to be provided in-house. However, the level of funding was insufficient to address the full gap between demand and supply. Moving into 2023/24 the Trust awaits SPPG's clarification on the availability of funding for WLI beyond 31 December 2023 to allow the referral of patients to private hospitals or to address additional in-house activity. The Trust has communicated its concerns to SPPG

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due to the implications this will have on suspected cancer referrals/diagnostics and treatments. The Trust has also taken steps to rebuild paediatric surgical lists.

### Cyber Security

The Trust received audit reports in 2018/19 and 2019/20 with recommendations to strengthen cyber security arrangements. Some of these recommendations rely on a regional approach given the nature of the HSC shared technical infrastructure. The Trust worked with regional colleagues through the Regional Cyber Security Programme Board to address these and made significant progress to take common and consistent actions to strengthen cyber security issues highlighted by Internal Audit.

**Update at 31 March 2023:** The last 12 months have continued to be challenging with further recommendations coming from a recent internal audit of this area. The risks associated with cyber threats remain high, however the ICT Department continues to maintain robust cyber security through its continued focus on technical security measures, governance and compliance, in line with the Regional Cyber Security Programme Board. The Network & Information Systems Regulation (NIS) Cyber Assessment Framework (CAF) Stage 1 return was completed in January 2023 and a programme of work has been identified and will be agreed for the early months of 2023/24 and across the financial year, in particular to review and test business continuity plans for preparedness to respond to a cyber-incident. A local focus on the challenging area of Cyber Awareness Training uptake is also planned to ensure continual progress in this area. The Trust is continuing to review its corporate risk to take account of these developments. The region awaits approval, by the DoH, of the Regional Cyber Security Strategic Outline Business Case (SOC) which will increase dedicated cyber security staff by 170%. The Cyber Security and wider ICT team have made good progress in implementing further controls. A regional HSC Cyber Awareness programme, using short videos was introduced.

### Inability to meet Demand for Domiciliary Care Packages

The demand for domiciliary care services across the Trust has been increasing, particularly in some rural areas. The Trust has experienced a lack of capacity, specifically within the independent sector for new and increased packages of care and this has had an adverse impact on the Trust's ability to discharge patients from hospital in a timely manner.

**Update at 31 March 2023:** The issues noted in last year's Annual Report have been exacerbated by this year's cost of living pressures. Providers continue to share their concerns regarding the ability to recruit and retain staff as well as the increasing costs of petrol being experienced by staff. Many providers have requested early notification in relation to 2023/24 inflationary increases.

The demand for domiciliary care has not abated and there are significant numbers of people waiting for a new package. At 31 March 2023 there were more than 350 service users waiting for a full package of care. There were also a significant number of people delayed in hospital due to the limited capacity to provide new domiciliary care packages. In an effort to continue to improve capacity and focus on complex delays from hospital, the Trust continued to recruit its own in-house domiciliary care assistants and has continued to grow block contracting arrangements with independent providers.

The Trust introduced a digital solution for the planning and allocation of clients to its in-house service to maximise capacity through the analysis of real time data. Additionally, with the

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implementation of a family portal service users, families and carers can access information regarding the delivery of care to their loved ones which has provided a level of reassurance and accountability that was not possible before.

The Trust is currently working to implement recommendations identified on the domiciliary care quality improvement project and is working regionally with other Trusts to review domiciliary care commissioning arrangements. In addition, the Trust continues to monitor its profile of block purchased nursing home beds to mitigate against the limited domiciliary care capacity in order to have alternatives to hospital available.

### **Nursing and Residential Care**

The Trust previously reported on recruitment issues in independent sector nursing homes. The Trust has continued to encounter difficulties accessing beds at the regional tariff and there has been an increasing trend, amongst providers, to charge third party contributions to service users who were not originally subject to them. Additionally, providers are attempting to charge significant increases beyond the regional inflationary uplift to service users who have been subject to third party contributions from the date of their admission. This will require an increase to the regional tariff rate, set by SPPG annually, to be satisfactorily resolved.

**Update at 31 March 2023:** The situation remains extremely challenging given the continuing increase to the cost of living. There is a lack of care home bed availability at the regional rate and in addition whilst there are reported vacancies in the sector it is often difficult to achieve placement on a timely basis. Operational costs for homes continue to be escalated regularly by providers as unsustainable. Care Homes regularly contact the Trust to advise that as well as contending with rising operating costs and post pandemic burn out amongst their staff they are also experiencing significant challenges in being able to recruit and retain staff. This has resulted in the use of staff from recruitment agencies and abroad which further increase their costs.

In the period under review, we have seen an increase in the number of operators introducing third party charges. These are charges, normally to the service user or their Next of Kin to top up what the Trust pays to the Care Home. Providers are also indicating their intention to raise these third party charges for existing residents by significant amounts and there will likely be more than one annual increase for individuals. This leaves the Trust in a position that it may have to take on additional costs for care above regional rate because even if the service user opted to move to another care home the Trust would be unlikely to secure such a placement at the regional rate.

New placements to homes will be subject to significant third party contributions or will be above regional rate. The incidence of requests for additional one to one support, often on a 24/7 basis for complex individuals continues to rise with homes being unwilling and/or unable to accept admission without significant additional staffing costs being put in place. This is in order to sustain a placement, facilitate a hospital discharge or to keep individuals from escalating to hospital and often lasts for a protracted period of time. These additional costs are approved by an Operational Assistant Director and monitored regularly. However, as is the case with the third party charges the Trust is carrying a significant, unsustainable, financial burden in order to meet these increasing one to one costs.

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### **Temporary Pause of Service at Lagan Valley Hospital Midwife Led Unit**

The birthing service at Lagan Valley Hospital's midwifery led unit (MLU) was 'paused' on 30 March 2022. The decision to pause was based on the following factors:

- Two incidents occurred from August 2021 to 30 March 2022 and are now being reviewed as Serious Adverse Incidents.
- On-going pressure on the Northern Ireland Ambulance Service and their ability to meet their response times and the increase in transfer times.
- Reduction in births at the MLU, potentially impacting the skills and experience of staff in the unit.

**Update at 31 March 2023:** The pause in the birthing service at Lagan Valley Midwifery-Led Unit continues. All other midwifery led services continue. The SPPG have completed their rapid review and the final report has been shared with the Trust. The first of the Serious Adverse Incident (SAI) reviews has been completed and the final report shared with the Trust and SPPG.

### **Meeting and Resourcing Demand at the Ulster Hospital Emergency Department**

The Trust previously reported on the need to address capacity to safely provide services at the Ulster Hospital. Issues remain in relation to discharging patients from hospital when they are medically fit to do so. Demand continues to increase, capacity issues remain and some patients continue to wait longer than 12 hours in the Emergency Department (ED).

**Update at 31 March 2023:** Emergency Departments across NI experienced the most challenging winter on record. The highest number of patients on any one day in Ulster ED waiting to be seen was 190 with, at one point in early January 2023, 82 people in ED awaiting admission to hospital.

The overcrowding continues to create challenges with seeing and assessing new patients, further increasing the risk of adverse incidents, as well as creating a working environment that is incredibly challenging for those trying to provide care. Our senior team in ED invest a significant portion of their working time supporting teams and individuals to cope with the stress of working within the environment they have faced over the past 18 months. This support has included access to chaplains and psychological services. The organisation has been supportive of additional staffing in ED and other ward areas to increase bed capacity.

The Trust remains committed to maximising every opportunity to provide safe, sustainable services. This includes preparing to move into the new ED in Acute Services Block within the Ulster Hospital at the earliest safe opportunity. In addition, we are working to realise the vision within the Regional Review of Urgent and Emergency care and specifically the actions of the No More Silos programme. Our ambition is to open an Urgent Care Centre on the Ulster Hospital site. This is subject to the outcome of a public consultation on the future model for urgent and emergency care in the North Down and Ards localities.

There continues to be a relentless focus across the organisation so that risks and potential harm associated with overcrowding in ED and delays in seeing patients brought in by ambulance can be mitigated.

Our key actions over the next 12 months are to train, retain, and recruit as required across the multi-disciplinary teams to support the opening of the new ED in the Acute Service Block, to

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complete the current consultation and execute phase 1 of our move to open an Urgent Care Centre, and to support a safe, smooth roll out of the regional encompass Transformation Programme within ED.

### **Muckamore Abbey Hospital**

A regional action plan was agreed to resettle all delayed discharge patients by December 2019. It has been a challenging agenda and required investment in specialist accommodation, home treatment services and workforce to meet the complex needs of people with a severe learning disability who do not need to be in hospital.

A safeguarding investigation of serious concerns in Muckamore by BHSCT resulted in reduced hospital staffing levels which in turn impacted on further admissions to Muckamore. This meant that SEHSCT patients with a learning disability have, at times, been admitted to a general mental health ward. This has placed considerable additional pressure on the Trust's mental health services in terms of managing increased levels of risk. Additionally, SEHSCT does not employ any Consultant Psychiatrists within Learning Disability services which may also increase the risk.

**Update at 31 March 2023:** The Trust continues to progress plans for bespoke community placements to support resettlement for the remaining six patients from Muckamore. The Trust is working in partnership with individuals, their families and providers to ensure that all identified placements meet the specific environmental and support needs of each individual.

A Regional project group has been established to commission a specific community forensic service to meet the identified needs of a number of individuals across all Trusts.

The Trust continues to await the implementation of a new model of care for people with Learning Disabilities who require an acute inpatient admission. In recent months there has been an increase in the number of patients with a learning disability being admitted to general mental health wards. This has placed further pressure on both the Trust's Mental Health and Learning Disability services in managing increased levels of risk. Both services continue to work in partnership to implement pathways to support the provision of the best possible care and treatment for all inpatients.

In conjunction with the Northern Health and Social Care Trust, SEHSCT has commissioned a three bed inpatient ward for patients with a learning disability, which was opened in March 2023. The Trust continues to support the work of the Muckamore Abbey Hospital Public Inquiry and has submitted all relevant documents to the Inquiry Team for their review. The Trust has also submitted a written statement that was requested by the Inquiry Team.

### **Increased Demand for Cancer Services**

The Trust previously reported an increased demand for cancer services. Significant work has been done on this and additional non-recurrent resources have been continually required to attempt to keep pace with demand. Need for waiting list initiatives and independent sector involvement has grown. This involves red flag appointments, radiology investigations, investigative procedures and operations being carried out in the private sector. The target to have 95% of patients commencing their treatment within 62 days of referral continues to be a real challenge. The Trust has continued to see a year on year increase in red flag cancer referrals.

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**Update at 31 March 2023:** The 31 and 62 day targets continue to be a challenge for the Trust and limited additional funding was identified to meet the increase of 29% in red flag demand across all tumour types. Heavy reliance on the independent sector and waiting list initiatives (WLI) within diagnostic and outpatient settings creates a precarious situation as we move into the new financial year with the SPPG still considering the availability of funding for WLI beyond 31 December 2023. The performance position is unlikely to improve and will further worsen unless significant financial investment is progressed regionally. Funding to refer patients to the independent sector is crucial in assisting to meet the demand for red flag referrals and diagnostics.

### Ageing Condition of the Estate

The Trust has a number of risks associated with the age of the Estate (particularly the Ulster Hospital, the Lisburn Health Centre and the Ards Community Hospital site). These include risk of water borne infections, concrete cancer, fire, electrical and sewage incidents. The age, condition and layout of the older Ulster Hospital has hindered eradication of Healthcare Acquired Infections.

In respect of mental health inpatient accommodation, during 2015/16 the Trust escalated its concerns regarding the accommodation at the Ulster, Downshire and Lagan Valley Hospital sites. The Trust's vision is to move from 3 mental health inpatient units to 1. Due to lack of funding, this new facility has not yet been advanced.

**Update at 31 March 2023:** Services transferred from the former Lisburn Health Centre to the new Lisburn Primary & Community Care Centre in March 2023 with the former building being decommissioned. A decision on whether to dispose of Lisburn Health Centre is under review.

A design team was engaged to review the ageing estate and capital funding is to be prioritised going forward according to both risk and use of property. Mitigating the risks will require major investment over the next 5 years.

In respect of mental health inpatient accommodation, work on the new Downshire Psychiatric Intensive Care Unit is complete with services due to move at the end of May 2023. Following this the current inpatient mental health ward at the Downshire will be vacated. The inpatient mental health unit on the Ulster hospital site has faced significant bed pressure. Whilst work has completed to address ligature and safety issues there remain challenges within the facility which increases the need for the new build. The Trust awaits business case approval for the new acute mental health unit at the Ulster Hospital.

The estimated investment required to address immediate backlog maintenance liabilities is £100m, based on an independent assessment completed in February 2023. During 2022-23 continued significant pressure was also experienced on the revenue servicing and maintenance budgets, thus increasing potential risks to the safety of medical equipment, deterioration of the environmental condition of the Estate and the length of time it will take to complete the backlog of maintenance required.

### Recruitment of Health and Social Care Staff

The Trust, along with other HSC organisations, continues to face real challenges in the recruitment of key health and social care staff. This has created high levels of vacancies in some professions with significant impact upon the delivery of front-line services. The Trust

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continues to work with our partners to source staff, including participating in campaigns outside NI. The strategy of using International Recruitment will continue.

**Update at 31 March 2023:** Pressures across front line services remain and the previously referenced difficulties in recruiting to posts have not been eradicated. In order to seek ways to improve the recruitment process a regional review was completed across the region involving stakeholders at all stages of the process including applicants, hiring managers, Trust HR Teams and the BSO Recruitment Shared Services Centre (RSSC). An outworking of the report saw the creation of numerous work streams to improve processes, technology, applicant experience and the timescales involved to recruit staff.

Delays in recruitment into the Trust were encountered following the introduction of a new Software system within RSSC which was designed to automate large portions of the Pre-Employment Checking process. The launch of this system was problematic and resulted in a considerable backlog of posts waiting to have these checks completed. The Trust implemented a number of measures to reduce the ensuing delays including the creation of a working group with input from all Directorates to prioritise posts. Additionally, weekly meetings with RSSC attending by Assistant Directors of HR and operational colleagues were instigated.

Difficulties remain across all professional groups and work is underway to look at how best to maximise the intake of students from universities in the months ahead. Considerable efforts are being taken within Social Work, where work is ongoing to remove the use of recruitment agencies by the Trust by September 2023.

### Implementation of the Mental Capacity Act (NI) 2016

The main challenge with implementing the Mental Capacity Act (MCA) continues to be the engagement of sufficient medical practitioners for panels and production of medical reports in light of the continued absence of GP participation.

**Update as at 31 March 2023:** A lack of medical provision continues to impact on the Trust's ability to meet its full legislative responsibilities.

- The Trust has been unable to engage sufficient medical practitioners to complete medical reports in both Acute and Community sectors;
- Due to service pressures, competing priorities and / or limited interest, the Trust has been unable to engage sufficient MCA-trained medics to complete the required assessments for Short Term Detentions and Hospital Discharge Trust Panel Applications;
- Challenges in the permanent recruitment of medics for Community Trust Panel Applications has led to non-compliance and an increase in the use of Emergency Provisions.

Despite this the Trust has achieved the following:

- 2,264 Trust Panel Authorisations since December 2019. (This is the highest across the region and is evidence of staff perseverance and a commitment to undertaking Mental Capacity work in challenging times);
- 854 current Deprivation of Liberty Authorisations in place;
- An average of 18 Short Term Detention Authorisations each month;
- 4 to 6 Independent Trust Panels sittings each month.

The Trust notes the impact of an increase in MCA-associated workloads and endeavours to be responsive to this. There has, for example, been a 50% per cent increase in Review Tribunal

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Hearings compared to the same period in 2022. Mental Capacity Act work continues to grow at pace with compliance of Section 48 Review Tribunal Referrals, Section 50 Attorney General Referrals and the interface between MCA and Mental Health Orders.

SEHSCT has agreed a new MCA service model to mitigate against the continued workforce pressures on staff and the MCA Central Systems Team. Recruitment is currently underway.

### **Financial Breakeven Requirement and Financial Challenges**

Despite a challenging year the Trust achieved a breakeven financial position in the year to 31 March 2023. This was only made possible with the receipt of significant non-recurrent funding, expenditure reductions and planned in year slippage on service developments.

**Update as at 31 March 2023:** The outlook for 2023/24 is extremely challenging with continuing high costs of energy prices and inflationary pressures, together with a constrained budgetary outlook. The on-going pay dispute has yet to be resolved. The Trust will continue to work with SPPG and the wider DoH to meet our duty to breakeven.

### **Childcare Pressures**

#### Delays in Reviews of Child Protection Case Conferences and Statutory Looked After Children Visits

There is a direct correlation between delays in Reviews of Child Protection Case Conferences and Statutory Looked After Children's visits taking place with staffing pressures in the Children's Directorate. In recent months some social work teams are experiencing reduced capacity of both Principal Social Workers to Chair the reviews as well as 50% reduced capacity of Social Workers to prepare for the case conferences and visits.

**Update at 31 March 2023:** Review of Child Protection Case Conferences (RCPCC) that have been postponed continue to be closely monitored by the responsible Senior Manager and are reported to the Assistant Director on a monthly basis, with the Senior Manager outlining the reason for the postponement and a re-arranged date. In some offices across the Trust there have been long term absences in both case conference Chairs and Minute Takers resulting in the postponement of case conferences.

The responsible Senior Managers have action plans in place which utilise peripatetic Principal Social Work (PSW) support from other areas of children's services although it has not been possible to identify additional Minute Taker support due to ongoing industrial action. Pressures on service delivery are improving due to the number of PSW on long term sickness absence reducing. Action plans will continue to be monitored and reviewed to maximise capacity and performance.

#### Unallocated Cases

Unallocated Cases have been slowly rising due to social work vacancies, staff absence and an increased number of complex cases being encountered. The issue now is that the Child and Family Teams (CAFT) are only receiving referrals from the Gateway Team which meet Child Protection Thresholds. There is a statutory requirement that these cases are allocated. At the same time the Gateway Service is also experiencing unprecedented vacancy levels.



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The recent increase in unallocated cases is focused in the Ards locality. The need to free up capacity in the Ards teams, to meet the allocation and assessment requirements, has necessitated a risk based approach to case management resulting in low level family support cases being re-categorised as unallocated.

**Update at 31 March 2023:** Children's services continue their work to improve unallocated cases. This has resulted in incremental improvements through the development of the Collaborative Unallocated Process (CUP) model approach to governance. Additionally, transformation is taking place through the restructuring of Children's Services.

Sustained workforce issues within the Safeguarding & Gateway services have resulted in a continuing need to prioritise caseloads to meet the Statutory demands of the Service. Whilst the number of unallocated cases is now stabilising and beginning to reduce it is important to note that any improvement is dependent on workforce. Presently the Directorate is experiencing a 25% vacancy rate on social work posts.

Unallocated cases have been added to the Directorate Risk Register in recognition that despite extensive work and improved governance arrangements, the number within Children's Safeguarding and Children's Disability remains an area of significant concern. Unallocated cases feature on the DRR as there is no likelihood of workforce pressures improving due to a regional shortage of social work and social care staff.

### Fostering Service

There continues to be a high number of unregulated kinship foster placements and a shortage of stranger foster placements which has led to an over reliance on Independent Fostering Agencies. This has stemmed from the increasing cases of Looked After Children. Vacancies are also resulting in a backlog of fostering assessments being allocated.

**Update at 31 March 2023:** Fostering recruitment and retention continues in a predictable pattern whereby the volume of new carers is being reduced by a number of de-registrations. A proportion of de-registrations are for successful outcomes such as carers becoming a permanent option through Residence or Adoption orders. The prevailing need continues to outstrip the services capacity to deliver an appropriate continuum of placements resulting in a continued reliance on placements provided by the private sector.

The Trust will continue to work with the SPPG to examine the development of a single allowance foster care framework given there are 47 different allowances within the region. The financial outlay has exceeded £5 million to accommodate the placement provision.

A dedicated member of staff for the recruitment and training of foster carers has been appointed and will lead on the regional recruitment strategy. Similarly, the Children with Disability team have appointed a dedicated post holder to target the recruitment of foster carers to cover short breaks for Children with Disabilities and/or complex needs.

### Children with a Disability (CwD)

Within the CwD service staff vacancy rates were 47% at 1 April 2022. Safe Staffing levels were added to the Children's Directorate Risk Register. The situation was particularly challenging within the Down Community Social Work team where the vacancy level was 100%. This gave rise to 4 cases being unsupported and no input to statutory cases.

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**Update at 31 March 2023:** During February 2023 the CwD service launched its yearly strategy setting out its priorities. One of the pressing objectives is to redress the historic unallocated cases which were reported in the latter stage of 2021. Significant work has completed to screen and review over 170 cases which enabled 90 of them to be closed or signposted to alternative support.

The Down Sector team now has a full staff complement following a successful recruitment campaign which will greatly assist reducing the number of unallocated cases. The team have developed an information management system to provide accurate information on the young people within the service and a profile of each child's needs. This task will now allow the full roll out of a best practice governance approach within CwD services.

Placement availability continues to present significant logistical and financial challenges. Short breaks have been impacted as two of the short break homes have been repurposed for medium to longer term placements for young people who require a residential placement. A business case was successful in securing the funding required to enable the Beechfield facility to become a medium to longer term home. An additional case has been submitted to the SPPG to release funding aligned to the Camphill facility to permit short break provision by another provider to be developed.

### Residential Care

Demand continues to rise for children who require residential care. The ability to find suitable placements for them remains pressurised. Especially for those with complex needs aged under 12, for those aged 16 / 17 years or those who are separated or unaccompanied asylum seeking children. Separated/unaccompanied asylum seeking children has been another difficult cohort to accommodate. The Trust is currently accommodating 30 such young people at 31 March 2023 which is an increase of 18 since 1 April 2022.

**Update at 31 March 2023:** Of the 10 children known to the Directorate 4 are placed outside of NI via the Extra Contractual Referral process, 1 is in an unfunded specialist residential home within NI, 1 is about to leave care and is transitioning into a bespoke high cost placement and 4 have been assessed as needing a high cost / bespoke residential placement.

In October 2021 the Trust was able to establish a temporary 2 bedroomed children's home as an extension to the statement of purpose for an existing children's home. An evaluation of this provision evidenced positive outcomes for children and the service as a whole. The Trust has now received recurrent funding to deliver this 2-bed home as a permanent option within the residential estate and RQIA have approved the Trust's application for registration of this facility as a children's home in its own right.

### **Identification of new issues in the current year (including issues identified in the mid-year assurance statement) and anticipated future issues**

#### **Management & Governance of Recruitment Agency Staff**

In March 2023, both Internal Audit and Counter Fraud Services reported a number of issues regarding deficiencies in the system of control for the engagement of recruitment agency staff and the subsequent approval of invoices received from 2 separate suppliers. Internal Audit identified that the controls for non-medical agency staff, both contracted and non-contracted, are not adequate or operating effectively despite the considerable expenditure incurred.

# Accountability Report

## Corporate Governance Statement

There is no evidence of prior approval or confirmation that pre-employment checks such as Access NI and qualification checks have been completed. Internal Audit identified consistent overcharging by one contracted agency which had not been detected by Trust agency invoice approval processes.

Audit testing identified other significant issues in respect of evidencing that the use of agency staff was appropriate, including the failure to contact contracted agencies first in ranked order in line with the procurement framework agreement and prior to going off-contract.

**Update at 31 March 2023:** The Trust has contacted 1 of the suppliers requesting that a review be undertaken of all invoices issued following the installation of a new software system by the company. A credit note will be issued to the Trust once this has concluded. The Finance & HR Directorates are currently considering the way forward in relation to the Internal Audit report on the Management and Governance of Agency Workers and will develop an action plan for consideration by the Trust's Executive Management Team and Trust Board. This will include the approach to be taken in relation to the overcharging by the second provider.

### Termination of Pregnancy Services

In March 2020 The Abortion (Northern Ireland) Regulations 2020 regulations came into force. Following this, in December 2022, the Secretary of State for NI officially announced that the DoH was to commission Abortion services. Abortions can now be carried out in Northern Ireland up to and after 24 weeks in very limited circumstances, for example, if the mother's life is at risk or if the child would be born with a fatal foetal abnormality.

All five HSC Trusts have been commissioned to provide early abortion services up to 12 weeks. The South Eastern trust has also been commissioned to deliver a second trimester termination of pregnancy service for all of NI. The Trust had advised SPPG that it would commence June 2023. However, due to workforce issues the delivery of this aspect of the service has been delayed.

**Update at 31 March 2023:** There may be a significant delay to the commencement of this regional service and this is a risk for SEHSC. A risk assessment has been drafted by the Trust to capture the impact and contingency arrangements are being considered by the regional implementation group. The Regional Abortion Oversight Group has also developed a risk assessment due to the risk of failure to be able to deliver abortion services as outlined in the implementation plan.

### Industrial Action

Since December 2022, ongoing industrial action relating to pay, safe staffing and mileage has disrupted many of the Trust's services. This is HSC wide action, consisting of both Action Short of Strike and Strike. On days of strike, services to patients and services used have been severely disrupted resulting in cancellation of surgery, outpatient appointments, closures of day centres, and limited cover for many of our services, including District Nursing and Domiciliary Care services.

**Update at 31 March 2023:** The industrial action remains ongoing into 2023-24.

# Accountability Report

## Corporate Governance Statement

### **Conclusion**

The South Eastern Health and Social Care Trust will urgently address the Limited overall assurance rating it received in 2022/23 by the Head of Internal Audit (page 63) to increase the rigour of the system of accountability which I rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI).

Further to considering the Trust's accountability framework, the breadth of Internal Control Divergences that exist (pages 65-77) and feedback received from the Governance Assurance Committee and the Audit Committee remedial action has commenced to address those areas which received a limited or unacceptable internal audit assurance ratings in 2022/23. The Trust will ensure that the significant weaknesses found within the governance, risk management and control framework in 2022/23 will be rectified to ensure that a sound system of governance and control exists.

# Accountability Report

## Statement of Accounting Officer Responsibilities

### ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### STATEMENT OF SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST'S RESPONSIBILITIES AND ACCOUNTING OFFICER'S RESPONSIBILITIES.

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the South Eastern Health and Social Care Trust to prepare, for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and the Annual Report and Accounts must provide a true and fair view of the state of affairs of the South Eastern Health and Social Care Trust, of its income and expenditure, statement of financial position and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of Government Financial Reporting Manual (FREM) and in particular to:

- observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis and;
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Department of Health has designated Roisin Coulter of South Eastern Health and Social Care Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Trust assets, are set out in the formal letter of appointment of the Accounting Officer, issued by the Department of Health, chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

As Accounting Officer I can confirm that the Executive Directors and I have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors of South Eastern Health & Social Care Trust are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

# Accountability Report

## Directors Report

### Management Board

In 2022/23 the Management Board, responsible for setting the direction for the South Eastern HSC Trust, was made up of the following individuals:

### Executive Members

Name	Post	Dates
Mrs Roisin Coulter	Chief Executive	Throughout 2022/23
Ms Nikki Patterson	Deputy Chief Executive Director of Primary Care, Elderly & Nursing	Throughout 2022/23
Mrs Wendy Thompson	Director of Finance and Estates	Throughout 2022/23
Mrs Helen Moore	Director of Planning, Performance & Informatics	From 1 June 2022
Ms Naomi Dunbar	Interim Director of Planning, Performance & Informatics	To 31 May 2022
Dr Charlie Martyn	Medical Director	Throughout 2022/23
Ms Claire Smyth	Interim Director of Human Resources & Corporate Services	Throughout 2022/23
Mrs Barbara Campbell	Director of Children's Services/Social Work	To 31 August 2022
Mrs Lyn Preece	Director of Children's Services/Social Work	From 1 September 2022
Mrs Margaret O'Kane	Director of Adult Services & Healthcare in Prisons	Throughout 2022/23
Mr David Robinson	Director of Hospital Services	Throughout 2022/23
Mrs Maggie Parks	Director of Surgery, Elective Care, Maternity and Paediatrics	From 6 February 2023

### Non-Executive Members:

Jonathan Patton (Chairman)  
Noel Brady  
Dr Maura Briscoe  
Maynard Mawhinney  
Joan O'Hagan  
Helen Minford

### Registered Address of the South Eastern Health and Social Care Trust

Chief Executive's Office  
Trust Headquarters  
Ulster Hospital  
Upper Newtownards Road  
Dundonald  
Belfast  
BT16 1RH

Tel: 028 9055 3100

# Accountability Report

## Directors Report

### **Accounts Preparation**

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

### **Better Payments Practice Code**

The Trust achieved 95.5% overall compliance in 2022/23 for paying its suppliers within 30 days, thereby meeting the 95% target.

### **Late Payment of Commercial Debts Regulations 2002**

£53.75 compensation in respect of late payments was paid in 2022/23 (£0 in 2021/22).

### **Trust Management Costs**

Details of the Trust management costs are detailed within the Remuneration and Staff Report.

### **Related party transactions**

Details of Related Party Transactions are disclosed in Note 20 of the Annual Accounts Section.

### **Directors' Interests**

Details of company directorships or other significant interests held by Directors, where this may conflict with their managerial responsibilities, are held on a central register. A copy is available from Assistant Director, Risk Management & Governance / Board Secretary, South Eastern Health and Social Care Trust, Trust Headquarters, Ulster Hospital Site, Upper Newtownards Road, Belfast BT16 1RH.

During the 2022/23 year Mr Noel Brady, a Non-Executive Director declared his interest as Chairman of the firm Continu Ltd whom the SEHSCT paid £41,626.

### **Charitable Donations**

The Trust did not make any charitable donations during the financial year.

### **Post Balance Sheet Events**

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

### **Personal Data Related Incidents**

All reported incidents of data loss or confidentiality breach in 2022/23 have been assessed. While there were several small scale incidents, the impact was limited and procedures were put in place to address future risk in these areas. The Trust reported 3 incidents to the Information Commissioner's Office (ICO) during this period (2021/22; 3). The ICO has

# Accountability Report

## Directors Report

concluded on these incidents and has taken no further action based on the prompt remedial works undertaken by the Trust.

### **Public Sector Information Holder**

The South Eastern HSC Trust is a public sector information holder and is subject to the terms of the Freedom of Information Act, 2000.

### **Treatment of Pension Liabilities**

The Trust participates in the HSC Superannuation Scheme. Further details on the treatment of pension liabilities are disclosed in section 1.19 of the Statement of Accounting Policies.

### **Fees and Charges**

The Trust's statutory audit was performed by NIAO. The notional cost of the audit for the year ended 31 March 2023 which pertained solely to the audit of the accounts was £65,250.

### **Non Audit Services**

During the year the South Eastern Trust purchased National Fraud Initiative (NFI) services from its auditor, the Northern Ireland Audit Office, at a cost of £1,744 (£0 in 21-22 in respect of NFI).



# Accountability Report

## Remuneration and Staff Report

### **Policy on the Remuneration of the Chief Executive and Directors**

The policy on the Remuneration of the Chief Executive and Directors is governed by and administered on the basis of the Department of Health, Departmental Directives and Circulars on HSC Senior Executive Salaries.

### **Method used to assess performance**

All Senior Executives during 2022/23, except the Medical Director (who is contracted under medical and dental terms and conditions), were employed on terms and conditions determined by the Department of Health. The contractual provisions applied to these Senior Executives, including the application of the Performance Management Scheme are detailed within HSC(SM) Circulars.

### **Remuneration Committee**

The Remuneration Committee oversees the individual performance management process for all senior executives.

### **Chairman**

The Chairman agrees and reviews the Chief Executive's performance objectives.

### **Chief Executive**

The Chief Executive agrees, in conjunction with the Deputy Chief Executive and each Director, their individual performance objectives. She then reviews the performance of these objectives and completes their annual appraisal report.

### **Performance Objectives**

Performance objectives are linked to Trust service delivery and development plans. Performance objectives are clear and measurable.

### **Evaluation of Performance**

The evaluation of performance is based on evidence of achievement of service and task objectives relating pay to performance. This process is completed in accordance with relevant Departmental Senior Executive Circulars. The performance of each individual is assessed and rated each year.

The Remuneration Committee, which is made up of the Chairman and 2 non-executive directors of the Board, are fully conversant with organisational performance via monthly reports to the Trust Board. In particular, financial management, patient and service user access as well as governance and service development performance are taken into account. These are reflected in individual performance objectives. The method used does not include formal comparisons with outside organisations.

# Accountability Report

## Remuneration and Staff Report

### Duration of Contracts

Contracts of employment are permanent (subject to satisfactory performance) and provide for three months' notice for both parties. As far as all Senior Executives are concerned, the provisions for compensation for early termination of contract are in accordance with the appropriate Departmental guidance.

### Audited Remuneration Table

The salary and the value of any taxable benefits in kind and value of pension benefits of Non-Executive Directors of the Trust were as follows:

Table of Non-Executive Directors Remuneration and Pension Benefits:

	2022-23				Total £000	2021-22				Total £000
	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)		Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	
Non-Executive Members										
J Patton (Chairman)	30-35	0	0	0	30-35	30-35	0	0	0	30-35
M Briscoe	5-10	0	0	0	5-10	5-10	0	0	0	5-10
M Mawhinney	5-10	0	0	0	5-10	5-10	0	0	0	5-10
N Brady	5-10	0	0	0	5-10	5-10	0	0	0	5-10
J O'Hagan	5-10	0	0	0	5-10	5-10	0	0	0	5-10
H Minford	5-10	0	0	0	5-10	5-10	0	0	0	5-10

*The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Directors Report within the Accountability Report. The Pay Award detailed in the circular HSC (F) 26-2022- The Payment of Remuneration of Chairs and Non-Executive Members Determination (NI) 2022 is reflected in 2022/23 figures.*

# Accountability Report Remuneration and Staff Report

## Audited Table of Executive Directors Remuneration and Pension Benefits

	2022-23			2021-22			2022-23			2021-22					
	Salary £000	Bonus / Performance £000	Benefits in Kind (rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Total £000	Salary £000	Bonus / Performance £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Total £000	Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	CETV at 31/03/22 £000s	CETV at 31/03/23 £000s	Real increase in CETV £000s
<b>Executive Members</b>															
R Coulter (Chief Executive)*	125-130	0	0	26	150-155	105-110	0	0	148	250-255	45-50 plus lump sum 0-2.5 sum 110-115	833	906	8	
C Martyn (including clinical duties) (Medical Director)	215-220	0	0	31	245-250	210-215	0	0	11	220-225	95-100 plus lump sum 280-285	2,232	2,393	24	
N Patterson (Director of Elderly & Primary Care Services / Deputy Chief Executive)	130-135	0	0	76	205-210	100-105	0	500	10	110-115	45-50 plus lump sum 135-140	983	1,117	51	
D Robinson (Director of Hospital Services)	90-95	0	400	20	110-115	90-95	0	600	26	120-125	30-35 plus lump sum 5-7.5 sum 55-60	501	549	14	
W Thompson (Director of Finance/Estates)	105-110	0	800	15	120-125	90-95	0	400	29	115-120	20-25 plus lump sum 0	341	371	4	
M O'Kane (Director of Adult Services & Prison Healthcare)	80-85	0	0	20	100-105	80-85	0	0	7	90-95	0-2.5 plus lump sum 0	874	920	15	
C Smyth (Interim Director of HR & Corp Services)	80-85	0	1,200	22	105-110	80-85	0	700	49	130-135	20-25 plus lump sum 30-35	334	373	21	
L Preece (Dir of Children Serv & Social Work)	45-50 (fye 80-85)	0	3,400	23	70-75	0	0	0	0	0	15-20 plus lump sum 0-2.5 sum 30-35	322	362	3	
H Moore (Dir of Planning / Performance)	70-75 (fye 80-85)	0	0	41	110-115	0	0	0	0	0	0-2.5 plus lump sum 0	505	570	15	
M Parks (Dir of Surgery & Elective Care, Maternity & Paediatrics)	10-15 (fye 80-85)	0	0	20	30-35	0	0	0	0	0	30-35 plus lump sum 60-65	601	624	5	
B Campbell (Director of Children Services & Executive Director of Social Work)	30-35 (fye 80-85)	0	0	2	35-40	80-85	0	0	27	105-110	20-25 plus lump sum 30-35	334	373	21	
N Dunbar (Interim Director of Planning / Performance)	10-15 (fye 80-85)	0	0	21	30-35	75-80 (fye 80-85)	0	0	49	125-130	15-20 plus lump sum 0-2.5 sum 30-35	322	362	3	
S McGoran (Interim Chief Executive)		N/a				40-45	0	0	0	40-45	0-2.5 plus lump sum 0				
M Weir (Director of HR & Corp Services)		N/a				15-20	0	0	0	15-20	30-35 plus lump sum 65-70				
											Ceased as Director 31st August 2022				
											Ceased as Director 31st May 2022				
											Retired 21-22				
											Retired 21-22				

	Band of Highest Paid Director Remuneration	Mean Remuneration	25th Percentile Remuneration	Median Remuneration	75th Percentile Remuneration	Range of Staff Remuneration
2021-22	£210k - £215k	£36,483	£25,617	£34,161	£44,124	£18,546 - £271,562
2022-23	£215k - £220k	£36,501	£26,300	£34,094	£44,362	£20,270 - £302,904
2021-2022 % Change from Previous Year	1%	-1%				
2022-2023 % Change from Previous Year	3%	0%				
2021-22 Pay Ratio		5.82	8.30	6.22	4.82	
2022-23 Pay Ratio		5.96	8.27	6.38	4.90	

- The calculations for Fair Pay Disclosures excludes agency staff.
- The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Directors Report within the Accountability Report. The following circulars are reflected in the 2022/23 figures; Senior Executive Pay Award 2019/20 and HSC (SE) 1 2022 Senior Executive Pay Award 2018/19.
- Payments to past directors made in 2022/23 related to the above back-dated pay awards - £10-15k to S McGoran & M Weir, £5-10k to B Mongan & N Guckian and £0-5k to B Whittle.

# Accountability Report

## Remuneration and Staff Report

Salary is the gross salary and any allowances paid/payable to the individual. The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The benefits in kind listed above relate to leased cars. The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights, but include Actuarial uplift factors and therefore can be positive or negative.

The pension scheme for Executive Directors is the same scheme as for all HSC staff including nursing staff. From 1 April 2022 to 31 October 2022 there were seven rates of member contributions, ranging from 5% of pensionable pay for the lowest earners to 14.5% of pensionable pay for the highest earners as outlined in the following table.

Equivalent Full-time pay	Gross Contribution Rates 1 April 2022 to 31 October 2022
Up to £15,431	5.00%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 and over	14.5%

Following public consultation in 2022, 11 new tiers were introduced from 1 November 2022. The new contribution structure uses actual annual rates of pensionable earnings instead of a member's whole time equivalent pensionable earnings. The rates reflected in the table below were in force as of 31 March 2023.

Actual Annual Earnings	Gross Contribution Rates from 1 November 2022 to 31 March 2023
£0.00 - £13,231.99	5.1%
£13,232.00 to £15,431.99	5.7%
£15,432.00 to £21,478.99	6.1%
£21,479.00 to £22,548.99	6.8%
£22,549.00 to £26,823.99	7.7%
£26,824.00 to £27,779.99	8.8%
£27,780.00 to £42,120.99	9.8%
£42,121.00 to £47,845.99	10%
£47,846.00 to £54,763.99	11.6%
£54,764.00 to £70,630.99	12.5%
£70,631.00 and over	13.5%

# Accountability Report

## Remuneration and Staff Report

A second phase will introduce further amendments to the contribution tier structure from a date yet to be advised in 2023. When announced the rates will move to those outlined in the table below.

Actual Annual Earnings	Gross Contribution Rates from a date to be advised in 2023
£0.00 - £13,231.99	5.2%
£13,232.00 to £22,548.99	6.5%
£22,549.00 to £27,779.99	8.3%
£27,780.00 to £42,120.99	9.8%
£42,121.00 to £54,763.99	10.7%
£54,764.00 and above	12.5%

The HSC Pension Scheme is governed by rules laid down in the Health and Personal Social Services (Superannuation) Regulations (NI) 1995. The Scheme is “registered” under the Finance Act 2004. The Scheme Administrator is the HSC Business Services Organisation. The HSC Pension Scheme is not a funded scheme, but as a statutory scheme, benefits are fully guaranteed by the Government. Contributions from both members and employers are paid to the Exchequer, which meets the cost of Scheme benefits.

Employees who are part of the 1995 scheme are entitled to final salary based pensions whilst employees in the 2008 and 2015 schemes are eligible to receive career averaged based pensions.

As Non-Executive Directors do not receive pensionable remuneration, there are no entries in respect of pensions for these colleagues.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement that the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

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

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced has led to eligible members, with relevant service between 1 April 2015 and 31

# Accountability Report

## Remuneration and Staff Report

March 2022, being entitled to different pension benefits in relation to that period. The different pension benefits relate to the 1995, 2008 and 2015 HSC Pension Schemes This is known as the 'McCloud Remedy' and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes. Further information on this will be included in the HSC Pension Scheme accounts.

### Fair Pay Disclosure (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the average remuneration of the organisation's workforce.

The relationship between the highest paid director's remuneration and that of other SEHSCT employees is provided in the table below:

Highest Paid Director	2022-23	2021-22
Actual Remuneration	£215k - £220k	£210k - £215k
Increase/Decrease compared to prior year	3%	1%
Ratio to the average employees remuneration	5.96 times the average earnings of £36,501	5.82 times the average earnings of £36,483
Ratio to the 25th percentile of pay and benefits of SEHSCT employees	8.27	8.30
Ratio to the 75 <sup>th</sup> percentile of pay and benefits of SEHSCT employees	4.90	4.82

The salary for the highest paid director includes significant remuneration in respect of Clinical (Non-Director) duties.

Workforce	2022-23	2021-22
Average Remuneration	£36,501	£36,483
Increase/Decrease compared to prior year	0.05%	-0.84%

In 2022/23, 5 employees (Medical Consultants) received remuneration in excess of the highest paid director. Remuneration ranged from £272k to £303k.

The small variation in pay ratios last year to this year is reflective of a largely consistent composition of general workforce across both years. The increase in remuneration of the highest paid director is linked to the pay award uplift.

Total remuneration includes salary and non-consolidated performance related pay but excludes benefits in kind, severance payments, the value of pension benefits, employer pension contributions and the cash equivalent transfer value of pensions.

# Accountability Report

## Remuneration and Staff Report

### Audited Staff Costs

	2023		2022	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Staff costs comprise:				
Wages and salaries	406,410	53,725	460,135	451,661
Social security costs	39,170	1,936	41,106	36,948
Other pension costs	79,307	2,221	81,528	77,210
<b>Sub-Total</b>	<b>524,887</b>	<b>57,882</b>	<b>582,769</b>	<b>565,819</b>
Capitalised staff costs	(728)		(728)	(710)
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>524,159</b>	<b>57,882</b>	<b>582,041</b>	<b>565,109</b>
Less recoveries in respect of outward secondments			(3,022)	(3,468)
<b>Total net costs</b>			<b>579,019</b>	<b>561,641</b>
			<b>£000s</b>	<b>£000s</b>
Total Net costs of which:				
South Eastern HSC Trust			582,041	565,109
Charitable Trust Fund			0	0
Consolidation Adjustments			(77)	(65)
Total			<b>581,964</b>	<b>565,044</b>

The £77k consolidation adjustment for 2022/23 reflected in the table above is the recharge from the Trust Public Accounts to the Trust Charitable Funds Accounts in relation to Trust staff who administer the Charitable Funds.

Staff costs rose by £17m in 2022/23 and is largely attributed to the cost of pay awards for medical, dental, agenda for change staff and Senior Executives. Of the £582m staffing costs £109m was spent on Doctors & Dentists, £208m on Nurses/Midwives and £102m on Social Work/Social Care/Domiciliary Staff.

Staff Costs are inclusive of the Apprenticeship Levy but exclude £728k charged to capital projects during the year (2021/22 £710k).

For 2022-23, employers' contributions of £82m were payable to the HSC pension fund (2021-22 £77m) at 22.5% of pensionable pay.

### Staff Turnover

The table below shows the staff turnover rate for 2022/23 against 2021/22 & 2020/21. Staff turnover shows the movement of staff leaving the Trust. It is calculated as the number of permanent leavers within the period divided by the average permanent staff in post over the same period. Bank staff, temporary staff and junior doctors who rotate around each Trust have been excluded in the calculation.

Staff Turnover %	2022/23	2021/22	2020/21
	9.51%	8.50%	6.30%

# Accountability Report

## Remuneration and Staff Report

### Audited Average Number of Persons Employed

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

	2023		2022	
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	717	156	873	864
Nursing and midwifery	3,909	228	4,137	4,112
Professions allied to medicine	0	0	0	918
Ancillaries	888	28	916	1,409
Administrative & clerical	1,580	65	1,645	1,554
Ambulance staff	0	0	0	0
Works	91	0	91	95
Other professional and technical	1,388	42	1,430	492
Social services	2,132	100	2,232	1,695
Other			0	0
<b>Total average number of persons employed</b>	<b>10,705</b>	<b>619</b>	<b>11,324</b>	<b>11,139</b>
Less average staff number relating to capitalised staff costs	17	0	17	17
Less average staff number in respect of outward secondments	13	0	13	15
<b>Total net average number of persons employed</b>	<b>10,675</b>	<b>619</b>	<b>11,294</b>	<b>11,107</b>

Of which:

South Eastern HSC Trust	11,294	11,107
Charitable Trust Fund	0	0
	<u>11,294</u>	<u>11,107</u>

Others includes inward secondments to the Trust and agency staffing

Whilst the full time equivalent number of staff employed within the Trust in 2022/23 was 11,294 (11,107 2021/22), many staff worked part-time. The Trust actually employed 16,305 individuals (15,849 2021/22) as reflected in the Human Resources & Corporate Affairs section of the Performance Report.

### Sickness Absence Information

The Trust's sickness absence value for 2022/23 was 8.04%. This is exclusive of COVID related absences to aid comparison with prior years.

Sickness Absence Information	2022/23	2021/22	2020/21
	8.04%	7.44%	6.82%

### Gender Composition

Below is the % of employees of each gender who were senior managers in the Trust in 2022/23. They are defined as non-medical staff at band 8c or above (excluding Directors).

#### Staff Gender Breakdown Senior Managers

Senior Management (excluding Board Members)	2022/23	2021/22	2020/21
Female	70%	78%	74%
Male	30%	22%	26%



# Accountability Report

## Remuneration and Staff Report

Total Headcount	43	46	62
-----------------	----	----	----

The decrease in the number of senior managers in 2021/22 was due to Clinical Psychologists, who do not have any managerial responsibility, being excluded for the first time.

### Staff Gender Breakdown Overall (including Senior Managers)

The following table reflects the overall staff composition, demonstrating that the Trust workforce is predominantly made up of females.

All Staff	2022/23	2021/22	2020/21
Female	81%	78%	81%
Male	19%	22%	19%

### **Equal Opportunities**

The Trust has in place an equal opportunities policy to promote and provide equality between persons of different genders, marital or family status, religious belief or political opinion, age, disability, race or ethnic origin, nationality or sexual orientation, between persons with a disability and persons without, between persons with dependants and persons without, between men and women generally, and irrespective of Staff Organisation membership. This policy applies to recruitment, promotion, training, transfer and other benefits and facilities. Selection for employment and promotional opportunities is on the basis of ability, qualifications and aptitude for work.

### **Equality Responsibilities**

As part of its Section 75 Responsibilities, and as detailed in its Approved Equality Scheme, the Trust produces an Annual Progress Report (APR) and Newsletter which demonstrates progress against key targets. This APR is presented to EMT and Trust Board for approval prior to submission to the Equality Commission for Northern Ireland in August each year.

### **Disability Action Plan**

Under Section 49 of the Disability Discrimination (NI) Order 2006, referred to as the “disability duties”, the Trust is required when carrying out its functions to:

- promote positive attitudes towards disabled people
- encourage participation by disabled people in public life

The law requires us to submit a Disability Action Plan to the Equality Commission for Northern Ireland (ECNI) showing how we intend to fulfil these “disability duties”.

We also have a duty to promote and protect human rights both as a service provider and an employer. We are committed to meeting our duties. Whilst we have legal responsibilities, we believe that promoting positive attitudes and encouraging participation in public life is part of our core business and that we will lead by example in addressing inequalities and barriers that disabled people experience ultimately to improve health outcomes. Our Disability Action Plan 2018-2023 outlines how we will meet our goals to promote the Trust as an employer that is

# Accountability Report

## Remuneration and Staff Report

proud to reduce social inequalities and continue to meet the career development and training needs of those persons with a disability already in our employment.

### Equality and Human Rights Training and Awareness Raising

The Trust has in place a robust Equality and Human Rights training and awareness raising strategy. This strategy aims to ensure that all staff are aware of their responsibilities with regard to Equality and Human Rights. To complement face to face training, the Trust has in place an Equality and Human Rights e-Learning module which focuses specifically on staff responsibilities using relevant examples, case studies and case law. Staff are able to work their way through the user friendly information in a time frame which best suits them.

### Reporting of early retirement and other compensation scheme - exit packages (Audited)

There were no early retirements or compensation exit packages agreed in 2022/23 (£0 in 2020/21). Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme.

### Retirements Due to Ill-Health

During 2022/23 there were 24 early retirements from the Trust agreed on the grounds of ill-health (18 employees at cost of £66k in 2021/22). The estimated additional pension liabilities of these ill-health retirements will be £39k. These costs are borne by the HSC Pension Scheme.

### Trust Management Costs

	2023 £000s	Restated 2022 £000s
Trust management costs	35,517	32,929
<b>Income:</b>		
RRL	939,875	912,138
Income per Note 4	52,419	47,168
<b>Total Income</b>	<b>992,294</b>	<b>959,306</b>
<b>% of total income</b>	<b>3.6%</b>	<b>3.4%</b>

Management costs as a percentage of the Trust total income has only increased marginally since last year. Although there has been a £2.2m rise overall in Trust management costs, this is not due to an increase in posts but rather costs (Pay Awards for both Agenda for Pay Staff and Senior Executives). The above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99.

### External Consultancy Costs

The Trust did not engage any external consultants in 2022/23 (£0 in 2021/22).

# Accountability Report

## Remuneration and Staff Report

### **Off Payroll Staff Resources**

The Trust had no 'off-payroll' staff resource engagements as at 31 March 2023 (2021/22: NIL) which cost more than £245 per day, lasted longer than six months, and were in place during 2022-23.

### **Staff Engagement**

An update on the engagement undertaken in the last 12 months is provided in the HR & Corporate Services update within the Performance Overview section of this report.

# Accountability Report

## Funding Report

### **Compliance with regularity of expenditure guidance**

The Trust Management Statement (MS) and the Financial Memorandum (FM) which exists between the DoH and the Trust, outlines the framework in which the Trust will operate and details certain aspects of financial provisions which the Trust will observe.

The discharge of the responsibilities within the MS/FM is supported by the Standing Financial Instructions (SFIs) of the Trust. The SFIs are then further supported by finance policies and detailed financial procedures which must be kept up to date with DoH circulars as appropriate.

This overall framework is designed to ensure that the Trust has assurance that the income and expenditure recorded in its financial statements have been applied to the purposes as intended by the NI Assembly and the financial transactions recorded in the financial statements of the Trust conform to the authorities who govern them.

Both Internal and External Audit provide an independent assessment of the Trust's adherence to this framework of financial governance and control, with the External Auditors providing an annual opinion on regularity within the certified financial statements of the Trust.

The Trust maintains a Gifts and Hospitality Register and there were no gifts made over the limits prescribed in Managing Public Money NI.

# Accountability Report

## The Statement of Losses

### AUDITED STATEMENT OF LOSSES AND SPECIAL PAYMENTS

#### Losses and Special Payments

Losses statement	2022-23	2021-22
Total number of losses	50	56
Total value of losses (£000)	152	150

Individual losses over £250,000	2022-23	2021-22
	£000	£000
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Stores losses	0	0

Special payments	2022-23	2021-22
Total number of special payments	167	197
Total value of special payments (£000)	10,258	8,301

Individual special payments over £250,000	2022-23	2021-22
	£000	£000
<b>Compensation payments</b>		
- Clinical Negligence	7,445	4,715
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0
<b>Total special payments</b>	<b>7,445</b>	<b>4,715</b>

Total Special Payments increased by £2.0m in 2022/23 compared to 2021/22 and is due mainly to the settlement of cases in excess of £250,000 (including costs), of which there were 7 clinical negligence cases (6 in 2021/22). These cases settled for £3,028,324, £2,127,721, £876,238, £418,717, £385,305, £313,896 and £294,442.

The Trusts Preliminary Advisory Group on clinical negligence has reviewed the outcome of these cases and any lessons learned have been considered and addressed.

# Accountability Report

## The Statement of Losses

### Remote Contingent Liabilities

The Trust has no remote contingent liabilities.

### Special Payments

There were no other special payments or gifts made in the year.

### Other Payments

There were no other payments made in the year.

On behalf of the South Eastern Health and Social Care Trust I approve the Accountability Report encompassing the following sections:

- Non-Executive Directors Report;
- Corporate Governance Statement;
- Statement of Accounting Officer Responsibilities;
- Directors Report;
- Remuneration and Staff Report;
- Funding Report; and
- Statement of Losses and Special Payments.



**Roisin Coulter**  
**Accounting Officer**  
**28 June 2023**

## **SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS**

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

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the South Eastern Health and Social Care Trust for the year ended 31 March 2023 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Consolidated Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of South Eastern Health and Social Care Trust's affairs as at 31 March 2023 and of the South Eastern Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of South Eastern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

## **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that South Eastern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the South Eastern Health and Social Care Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate. The Trust and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Opinion on other matters**

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

In the light of the knowledge and understanding of the South Eastern Health and Social Care Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or



- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or the Governance Statement does not reflect compliance with the Department of Finance’s guidance.

### **Responsibilities of the Trust and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the South Eastern Health and Social Care Trust’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by South Eastern Health and Social Care Trust will not continue to be provided in the future.

### **Auditor’s responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the South Eastern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on South Eastern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of South Eastern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;

- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

### **Report**

I have no observations to make on these financial statements.



*Dorinnia Carville*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*BELFAST*

*BT7 1EU*

*5 July 2023*

**South Eastern Health and Social Care Trust**  
**Annual Consolidated Accounts**  
**For the year ended 31 March 2023**

# Annual Accounts Foreword

## **SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **FOREWORD**

These accounts for the year ended 31 March 2023 have been prepared in accordance with Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

# Annual Accounts

## Primary Statements

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE For the year ended 31 March 2023

	NOTE	2023 £000s		2022 £000s	
		Trust	Consolidated	Trust	Consolidated
<b>Income</b>					
Revenue from contracts with customers	4.1	47,056	46,979	42,660	42,595
Other operating income	4.2	5,363	5,617	4,508	4,781
<b>Total operating income</b>		<b>52,419</b>	<b>52,596</b>	<b>47,168</b>	<b>47,376</b>
<b>Expenditure</b>					
Staff costs	3	(582,041)	(581,964)	(565,109)	(565,044)
Purchase of goods and services	3	(408,816)	(409,839)	(393,061)	(394,504)
Depreciation, amortisation and impairment charges	3	(28,688)	(28,688)	(44,056)	(44,056)
Provision expense	3	(29,302)	(29,302)	(27,788)	(27,788)
Other expenditures	3	(65)	(65)	(61)	(61)
<b>Total operating expenditure</b>		<b>(1,048,912)</b>	<b>(1,049,858)</b>	<b>(1,030,075)</b>	<b>(1,031,453)</b>
<b>Net operating expenditure</b>		<b>(996,493)</b>	<b>(997,262)</b>	<b>(982,907)</b>	<b>(984,077)</b>
Finance income	4.2	0	130	0	104
Finance expense	3	(1,459)	(1,459)	(1,426)	(1,426)
<b>Net expenditure for the year</b>		<b>(997,952)</b>	<b>(998,591)</b>	<b>(984,333)</b>	<b>(985,399)</b>
Adjustment to net expenditure for non cash items	22.1	58,143	58,143	72,238	72,238
<b>Net Revenue funded from RRL</b>		<b>(939,809)</b>	<b>(940,448)</b>	<b>(912,095)</b>	<b>(913,161)</b>
Revenue Resource Limit (RRL)	22.1	939,875	939,875	912,138	912,138
Add back charitable trust fund net expenditure		0	639		1,066
<b>Surplus against RRL</b>		<b>66</b>	<b>66</b>	<b>43</b>	<b>43</b>
<b>OTHER COMPREHENSIVE EXPENDITURE</b>					
	NOTE	2023 £000s		2022 £000s	
<b>Items that will not be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2	46,000	46,000	24,994	24,994
Net gain/(loss) on revaluation of intangibles	6.1/6.2	0	0	0	0
Net gain/(loss) on revaluation of charitable assets	8	0	(588)	0	282
<b>Items that may be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of investments		0	0	0	0
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2023</b>		<b>(951,952)</b>	<b>(953,179)</b>	<b>(959,339)</b>	<b>(960,123)</b>

The notes on pages 108 to 147 form part of these accounts.

# Annual Accounts Primary Statements

## SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION as at 31 March 2023

	NOTE	2023		2022	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	828,124	828,124	776,909	776,909
Intangible assets	6.1/6.2	6,685	6,685	8,856	8,856
Financial assets	8	0	7,371	0	8,829
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
<b>Total Non Current Assets</b>		<b>834,809</b>	<b>842,180</b>	<b>785,765</b>	<b>794,594</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	0	0	0	0
Inventories	11	5,150	5,150	4,785	4,785
Trade and other receivables	13	23,121	22,984	20,056	20,003
Contract assets	13	0	0	0	0
Other current assets	13	1,517	1,517	1,715	1,715
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	6,979	7,468	16,905	17,005
<b>Total Current Assets</b>		<b>36,767</b>	<b>37,119</b>	<b>43,461</b>	<b>43,508</b>
<b>Total Assets</b>		<b>871,576</b>	<b>879,299</b>	<b>829,226</b>	<b>838,102</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(171,097)	(171,110)	(178,705)	(178,644)
Contract liabilities	14	0	0	0	0
Other liabilities	14	(2,373)	(2,373)	(2,153)	(2,153)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(28,046)	(28,046)	(28,960)	(28,960)
<b>Total Current Liabilities</b>		<b>(201,516)</b>	<b>(201,529)</b>	<b>(209,818)</b>	<b>(209,757)</b>
<b>Total Assets less Current Liabilities</b>		<b>670,060</b>	<b>677,770</b>	<b>619,408</b>	<b>628,345</b>
<b>Non Current Liabilities</b>					
Provisions	15	(74,189)	(74,189)	(55,121)	(55,121)
Other payables > 1 yr	14	(28,754)	(28,754)	(28,633)	(28,633)
Financial liabilities	8	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(102,943)</b>	<b>(102,943)</b>	<b>(83,754)</b>	<b>(83,754)</b>
<b>Total Assets less Total Liabilities</b>		<b>567,117</b>	<b>574,827</b>	<b>535,654</b>	<b>544,591</b>
<b>Taxpayers' Equity and Other Reserves</b>					
Revaluation reserve		229,080	229,080	183,373	183,373
SoCNE reserve		338,037	338,037	352,281	352,281
Other reserves - charitable fund			7,710		8,937
<b>Total equity</b>		<b>567,117</b>	<b>574,827</b>	<b>535,654</b>	<b>544,591</b>

The financial statements on pages 104 to 107 were approved by the Board on 28 June 2023 and are signed on behalf of SEHSCT by:



Jonathan Patton  
Chairman  
28 June 2023



Roisin Coulter  
Chief Executive  
28 June 2023

The notes on pages 108 to 147 form part of these Accounts.

# Annual Accounts Primary Statements

## SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### CONSOLIDATED STATEMENT OF CASHFLOWS For the year ended 31 March 2023

#### Consolidated Statement of Cash Flows for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of the SEHSCT during the reporting period. The statement shows how the SEHSCT generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the SEHSCT. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the SEHSCT future public service delivery.

	NOTE	2023 £000s	2022 £000s
<b>Cash flows from operating activities</b>			
Net operating expenditure		(998,591)	(985,399)
Adjustments for non cash costs	3	58,055	71,905
(Increase)/decrease in trade and other receivables	13	(2,783)	2,825
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement		0	0
(Increase)/decrease in inventories	11	(365)	(77)
Increase/(decrease) in trade payables	14	(7,193)	46,802
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment	14	1,100	(85)
Movements in payables relating to the purchase of intangibles	14	0	0
Movements in payables relating to finance leases	17	(1,042)	0
Movements in payables relating to PFI and other service concession arrangement contracts	18	701	(31,430)
Use of provisions	15	<u>(11,148)</u>	<u>(8,363)</u>
<b>Net cash inflow/(outflow) from operating activities</b>		<b>(961,266)</b>	<b>(903,822)</b>
<b>Cash flows from investing activities</b>			
(Purchase of property, plant & equipment)	5	(32,097)	(51,436)
(Purchase of intangible assets)	6	(671)	
Proceeds of disposal of property, plant & equipment		329	196
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund	8	1,000	(2,000)
Share of income reinvested	8	<u>(130)</u>	<u>(104)</u>
<b>Net cash outflow from investing activities</b>		<b>(31,569)</b>	<b>(53,344)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		983,350	961,958
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	18	<u>(52)</u>	<u>644</u>
<b>Net financing</b>		<b>983,298</b>	<b>962,602</b>
<b>Net increase (decrease) in cash &amp; cash equivalents in the period</b>		<b>(9,537)</b>	<b>5,436</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	17,005	11,569
<b>Cash &amp; cash equivalents at the end of the period</b>	12	7,468	17,005

The notes on pages 108 to 147 form part of these accounts.



# Annual Accounts

## Primary Statements

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS EQUITY For the year ended 31 March 2023

This statement shows the movement in the year on the different reserves held by the SEHSCT, analysed into 'General Fund Reserves' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of the SEHSCT, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
<b>Balance at 31 March 2021</b>		<b>374,202</b>	<b>158,772</b>	<b>9,721</b>	<b>542,695</b>
<b>Changes in Taxpayers Equity 2021-22</b>					
Grant from DoH		961,958	0	0	<b>961,958</b>
Other reserves movements including transfers		393	(393)	0	<b>0</b>
(Comprehensive net expenditure for the year)		(984,333)	24,994	(784)	<b>(960,123)</b>
Transfer of asset ownership		0	0	0	<b>0</b>
Non cash charges - auditors remuneration	3	61	0	0	<b>61</b>
<b>Balance at 31 March 2022</b>		<b>352,281</b>	<b>183,373</b>	<b>8,937</b>	<b>544,591</b>
<b>Changes in Taxpayers Equity 2022-23</b>					
Grant from DoH		983,350	0	0	<b>983,350</b>
Other reserves movements including transfers		293	(293)	0	<b>0</b>
(Comprehensive net expenditure for the year)		(997,952)	46,000	(1,227)	<b>(953,179)</b>
Transfer of asset ownership		0	0	0	<b>0</b>
Non cash charges - auditors remuneration	3	65	0	0	<b>65</b>
<b>Balance at 31 March 2023</b>		<b>338,037</b>	<b>229,080</b>	<b>7,710</b>	<b>574,827</b>

The notes on pages 108 to 147 form part of these accounts.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

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

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Trust are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

#### 1.2 Currency and Rounding

These accounts are presented in £ sterling and rounded in thousands.

#### 1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant and Machinery, Information Technology, Furniture and Fittings, and Assets under Construction. This includes donated assets.

#### Recognition

Property, plant and equipment *must* be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; *and*
- the item has a cost of at least £5,000 *or*

# Annual Accounts

## Notes to the Accounts

- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

### **Valuation of Land and Buildings**

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institution of Chartered Surveyors (RICS) Global Standards and UK National Supplement in so far as these are consistent with the specific needs of the HSC.

RICS, IFRS, IVS and HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five-year period. Figures are restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025. Since the last revaluation exercise was undertaken, the risks to the client’s land and building portfolio as a result of ongoing impact of the COVID-19 pandemic have lessened considerably. However, new global fiscal, economic and political factors have come to the fore, including persistently high inflation, rising interest rates, the cost of living and energy cost crises, increasing material costs, the fallout from the mini budget under Liz Truss and the ongoing Russia-Ukraine conflict. All have the potential to negatively impact on the local property market. However, at the present time, most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, and this is reflected in the latest indexation figures provided for the period 2022/2023. For the time being, the levels of subjectivity required to assess value have reduced and the requirement to declare Material Uncertainty within any of the client asset classifications has abated. Whilst the need for an asset revaluation prior to the next scheduled date in January 2025 cannot be ruled out, under current market conditions, it is not currently required.

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

# Annual Accounts

## Notes to the Accounts

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; *and*
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non-current assets.

### **Modern Equivalent Asset**

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

### **Assets Under Construction (AUC)**

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets are revalued and depreciation commences when they are brought into use.

### **Short Life Assets**

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

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

### **Revaluation Reserve**

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

## **1.4 Depreciation**

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current

# Annual Accounts

## Notes to the Accounts

assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the ALB expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

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

### **Impairment loss**

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

### **1.5 Subsequent expenditure**

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

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

# Annual Accounts

## Notes to the Accounts

### 1.6 Intangible assets

Intangible assets include any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

#### Recognition

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

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

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

### 1.7 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-

# Annual Accounts

## Notes to the Accounts

current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure reserve.

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

### 1.8 Inventories

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

### 1.9 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the Trust and is recognised when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence are not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

### Grant in aid

Funding received from other entities, including the Department and SPPG, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

# Annual Accounts

## Notes to the Accounts

### 1.10 Investments

The Trust does have investments and the Charitable Trust Fund investments have been consolidated.

### 1.11 Research and Development expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), and the change in budgeting treatment (from the revenue budget to the capital budget) of R&D expenditure, additional disclosures are included in the notes to the accounts. This treatment was implemented from 2016-17.

### 1.12 Other expenses

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

### 1.13 Cash and cash equivalents

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

### 1.14 Leases

Under IFRS 16 Leased Assets which the Trust has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Trust's threshold limit which is currently £5,000.

#### **Short term leases**

Short term leases are defined as having a lease term of 12 months or less. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short term leases are software leases, specialised equipment, hire cars and some property leases.



# Annual Accounts

## Notes to the Accounts

### **Low value assets**

An asset is considered “low value” if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new.

Examples of low value assets are tablet and personal computers, small items of office furniture and telephones.

### **Separating lease and service components**

Some contracts may contain both a lease element and a service element. The Trust can, at its own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help the Trust where it is time consuming or difficult to separate these components.

### **The Trust as lessee**

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust’s surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers’ equity. After transition the difference is recognised as income in accordance with IAS 20.

# Annual Accounts

## Notes to the Accounts

### Subsequent measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by:

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

### Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

### The Trust as lessor

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

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

The Trust will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

# Annual Accounts

## Notes to the Accounts

### 1.15 Private Finance Initiative (PFI) transactions

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

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

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

#### **Services received**

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

#### **PFI Asset**

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

#### **PFI liability**

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

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

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

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

# Annual Accounts

## Notes to the Accounts

### **Lifecycle replacement**

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

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

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

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

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

### **Other assets contributed by the Trust to the operator**

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

## **1.16 Financial instruments**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The Trust has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

### **Financial assets**

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

# Annual Accounts

## Notes to the Accounts

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the Trust's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

### **Financial liabilities**

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

Financial liabilities are initially recognised at fair value.

### **Financial risk management**

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within HSC bodies in creating risk than would apply to a non-public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities.

Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trust in undertaking activities. Therefore, the HSC is exposed to little credit, liquidity or market risk.

# Annual Accounts

## Notes to the Accounts

### Currency risk

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

### Interest rate risk

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

### Credit risk

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

### Liquidity risk

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

## 1.17 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using Department of Finance issued discount rates for general provisions as at 31 March 2023.

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	3.27%
	Medium term (5 – 10 years)	3.20%
	Long term (10 - 40 years)	3.51%
	Very long term (40+ years)	3.00%
Inflationary	Year 1	7.4%
	Year 2	0.6%
	Into perpetuity	2.0%

# Annual Accounts

## Notes to the Accounts

Note that the Public Expenditure System issued a combined nominal and inflation rate table to incorporate the two elements – please refer to this table as necessary, as included within the Department of Health circular HSC (F) 38-2022.

The discount rate to be applied for early departure obligations for employees is 1.70% for 2022/23.

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

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

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

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

### 1.18 **Contingent liabilities/assets**

In addition to contingent liabilities disclosed in accordance with IAS 37, the Trust discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under IAS 37, the Trust discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or

# Annual Accounts

## Notes to the Accounts

the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

### 1.19 Employee benefits

#### **Short-term employee benefits**

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2023. It is not anticipated that the level of untaken leave will vary significantly from year to year. Flexible leave not taken is estimated to be immaterial to the Trust and has not been included.

#### **Retirement benefit costs**

Past and present employees are covered by the provisions of the HSC Pension Scheme.

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.



# Annual Accounts

## Notes to the Accounts

### 1.20 Reserves

#### **Statement of Comprehensive Net Expenditure Reserve**

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

#### **Revaluation Reserve**

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

### 1.21 Value Added Tax

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

### 1.22 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 21 to the accounts.

### 1.23 Government Grants

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

### 1.24 Losses and Special Payments

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

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

### 1.25 Charitable Trust Account Consolidation

The Trust is required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result, the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by the FReM.

# Annual Accounts

## Notes to the Accounts

It is important to note however the distinction between public funding and the other monies donated by private individuals still exists.

All funds have been used by South Eastern Health and Social Care Trust as intended by the benefactor. It is for the Gifts and Endowments/Charitable Trust Fund Committee to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation. All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

### 1.26 Accounting standards that have been issued but have not yet been adopted

The International Accounting Standards Board issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

The International Accounting Standards Board issued new and amended standards (IFRS 10, IFRS 11 and IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

Accounting boundary International Financial Reporting Standards (IFRS) are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury.

A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025.

Management currently assess that there will be minimal impact on application to the Trust's consolidated financial statements.

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## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The Trust is managed by the way of a directorate structure, each led by a Director, providing an integrated healthcare service for the resident population. The Directors along with Non-Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts.

All expenditure is allocated to each of the individual Directorates based on the services within that Directorate. Services are allocated to a Directorate based on the similarity of nature of services provided and on the basis of how the service is managed. Overall across all Directorates there is a £66k surplus this year compared to a £43k surplus in 2021/22. Of the £66k surplus, £9k was an underspend relating to COVID & Transformation. This was added to by an underspend of £57k on the normal day to day business of the Trust.

<u>Directorate</u>	2023			2022		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Hospital Services	(257,115)	(76,407)	(333,522)	(218,210)	(88,644)	(306,854)
Adult Services	(67,986)	(80,722)	(148,708)	(61,104)	(66,373)	(127,477)
Children's Services & Social Work	(57,354)	(36,689)	(94,043)	(51,996)	(32,527)	(84,523)
Primary & Elderly Services	(110,440)	(137,682)	(248,122)	(100,806)	(127,880)	(228,686)
Support Services & Other Trust Directorates	(51,954)	(64,540)	(116,494)	(74,111)	(37,510)	(111,621)
Covid-19 / No More Silos	(24,846)	(13,406)	(38,252)	(47,250)	(40,182)	(87,432)
Transformation / Safe Services	(12,346)	(829)	(13,175)	(11,632)	(1,371)	(13,003)
	<b>(582,041)</b>	<b>(410,275)</b>	<b>(992,316)</b>	<b>(565,109)</b>	<b>(394,487)</b>	<b>(959,596)</b>
Non Cash Expenditure			(58,055)			(71,905)
Total Expenditure per Net Expenditure Account			(1,050,371)			(1,031,501)
Income Note 4			52,419			47,168
Net Expenditure			(997,952)			(984,333)
Adjustment to net expenditure for non cash costs			58,143			72,238
Revenue Resource Limit			939,875			912,138
Surplus / (Deficit) against RRL			<u>66</u>			<u>43</u>

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 3 EXPENDITURE

	2023 £000s		2022 £000s	
	Trust	Consolidated	Trust	Consolidated
<b>Operating Expenses are as follows:-</b>				
Staff costs <sup>1</sup> :				
Wages and salaries	459,407	459,330	450,951	450,886
Social security costs	41,106	41,106	36,948	36,948
Other pension costs	81,528	81,528	77,210	77,210
Purchase of care from non-HSC bodies	221,334	221,334	207,050	207,050
Personal social services	23,802	23,802	19,637	19,637
Recharges from other HSC organisations	9,549	9,549	8,711	8,711
Supplies and services - Clinical	65,562	65,562	70,199	70,199
Supplies and services - General	11,152	11,152	15,915	15,915
Establishment	6,577	6,577	6,130	6,130
Transport	4,644	4,644	4,194	4,194
Premises	44,355	44,355	35,906	35,906
Bad debts	235	235	156	156
Rentals under operating leases (shortterm & low value leases)	1,326	1,326	2,016	2,016
Interest charges - PFI	1,459	1,459	1,426	1,426
PFI and other service concession arrangements service charges	839	839	744	744
Research & development expenditure	21	21	116	116
BSO services	6,314	6,314	6,280	6,280
Training	1,970	1,970	1,661	1,661
Patients travelling expenses	72	72	59	59
Costs of exit packages provided for	0	0	0	0
Other charitable expenditure	0	1,023	0	1,443
Miscellaneous expenditure	11,064	11,064	14,287	14,287
<b>Non cash items</b>				
Depreciation - Owned	35,276	35,276	29,390	29,390
Depreciation - PFI	653	653	566	566
Amortisation	2,842	2,842	2,770	2,770
Impairments	(9,790)	(9,790)	11,526	11,526
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(293)	(293)	(196)	(196)
Increase/Decrease in provisions (provisions provided for in year less any release)	31,039	31,039	28,787	28,787
Cost of borrowing of provisions (unwinding of discount on provisions)	(1,737)	(1,737)	(999)	(999)
Auditors remuneration	65	72	61	67
Add back of notional charitable expenditure	0	(7)	0	(6)
<b>Total</b>	<b>1,050,371</b>	<b>1,051,317</b>	<b>1,031,501</b>	<b>1,032,879</b>

<sup>1</sup> Further detailed analysis of staff costs is located within the Remuneration and Staff Report within the Accountability Report.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 4 INCOME

##### 4.1 Revenue from contracts with customers

	2023		2022	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
Non-HSC:- Private patients	428	428	272	272
Non-HSC:- Other	1,403	1,403	1,488	1,488
Supported People Income - NIHE	2,135	2,135	1,992	1,992
Clients contributions	34,385	34,385	31,613	31,613
Seconded staff	3,022	2,945	3,468	3,403
Research and development	148	148	116	116
Revenue from non-patient services	5,535	5,535	3,711	3,711
<b>Total</b>	<b>47,056</b>	<b>46,979</b>	<b>42,660</b>	<b>42,595</b>

##### 4.2 Other Operating Income

	2023		2022	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
Other income from non-patient services	4,767	4,767	3,511	3,511
Charitable and other contributions to expenditure by core trust	453	453	308	308
Donations / Government grant / Lottery funding for non current assets	143	143	689	689
Charitable income received by charitable trust fund	0	254	0	273
Investment income	0	130	0	104
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
<b>Total</b>	<b>5,363</b>	<b>5,747</b>	<b>4,508</b>	<b>4,885</b>

<b>TOTAL INCOME</b>	<b>52,419</b>	<b>52,726</b>	<b>47,168</b>	<b>47,480</b>
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Refer to accounting policy note 1.9 for further information.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 NOTE 5.1 Consolidated Property, Plant and Equipment - year ended 31 March 2023

Cost or Valuation	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
At 1 April 2022	49,869	656,926	40,432	2,412	122,337	9,473	60,779	6,532	948,760
Adjustment to Opening Balance			393						393
Indexation	0	42,224	2,710	0	14,625	474	0	71	60,104
Additions	0	16,790	1,131	3,222	3,856	274	5,466	115	30,854
Donations / Government grant / Lottery funding	0	143	0	0	0	0	0	0	143
Revaluation exercise accumulated depreciation adjustment	0	0	0	0	0	0	0	0	0
Transfers	0	5,634	0	(5,634)	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(2,376)	0	0	0	0	0	0	(2,376)
Reversal of Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	12,388	651	0	0	23	0	0	13,062
Disposals	0	0	0	0	(3,466)	(1,378)	0	0	(4,844)

At 31 March 2023 **731,729** **45,317** **-** **8,866** **66,245** **6,718** **1,046,096**

Depreciation	At 1 April 2022	Indexation	Revaluation exercise accumulated depreciation adjustment	Transfers	Reclassifications	Revaluation	Impairment charged to the SoCNE	Reversal of Impairment charged to the revaluation reserve	Reversal of impairments (indexn)	Disposals	Provided during the year
	0	30,864	2,385	0	0	0	0	0	0	0	0
	0	2,836	216	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	832	52	0	0	0	0	0	0	0	0
	0	18,309	1,143	0	0	0	0	0	0	0	0
	0	52,841	3,796	0	0	0	0	0	0	0	0

At 31 March 2023 **83,021** **4,727** **45,942** **4,912** **171,851**

At 31 March 2023 **10,757** **239** **56** **14,104**

At 31 March 2022 **83,021** **4,727** **45,942** **4,912** **171,851**

At 31 March 2023 **10,757** **239** **56** **14,104**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2022 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

At 31 March 2023 **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0** **0**

The fair value of assets funded from the following sources during the year was:

	2023 £000s	2022 £000s
Donations	143	199
Government grant	0	0

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure in respect of assets held under finance leases and hire purchase contracts is £156k (2021/22, £0). Adjustment to opening balance relates to IFRS16 Leased Assets value on transition as at 1/04/2022.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 NOTE 5.2 Consolidated Property, Plant and Equipment - year ended 31 March 2022

Cost or Valuation	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
At 1 April 2021	49,869	449,802	37,793	146,292	104,583	8,016	52,220	5,252	853,827
Indexation	0	17,792	1,882	0	6,687	163	0	138	26,662
Additions	0	45,123	682	6,454	14,636	2,892	8,559	1,142	79,488
Donations / Government grant / Lottery funding	0	684	0	0	5	0	0	0	689
Reclassifications	0	150,313	21	(150,334)	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation exercise accumulated depreciation adjustment	0	0	0	0	0	0	0	0	0
Revaluation	0	(13,940)	0	0	0	0	0	0	(13,940)
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	7,152	54	0	195	0	0	0	7,401
Disposals	0	0	0	0	(3,769)	(1,598)	0	0	(5,367)
Provided during the year	0	14,272	1,064	0	9,993	694	3,741	192	29,956
At 31 March 2022	<b>49,869</b>	<b>656,926</b>	<b>40,432</b>	<b>2,412</b>	<b>122,337</b>	<b>9,473</b>	<b>60,779</b>	<b>6,532</b>	<b>948,760</b>
<b>Depreciation</b>									
At 1 April 2021	0	15,270	1,220	0	71,759	5,551	42,201	4,606	140,607
Indexation	0	(3,519)	97	0	4,896	80	114	0	1,668
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation exercise accumulated depreciation adjustment	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	4,841	4	0	142	0	0	0	4,987
Disposals	0	0	0	0	(3,769)	(1,598)	0	0	(5,367)
Provided during the year	0	14,272	1,064	0	9,993	694	3,741	192	29,956
At 31 March 2022	<b>0</b>	<b>30,864</b>	<b>2,385</b>	<b>0</b>	<b>83,021</b>	<b>4,727</b>	<b>45,942</b>	<b>4,912</b>	<b>171,851</b>
<b>Carrying Amount</b>									
At 31 March 2022	<b>49,869</b>	<b>626,062</b>	<b>38,047</b>	<b>2,412</b>	<b>39,316</b>	<b>4,746</b>	<b>14,837</b>	<b>1,620</b>	<b>776,909</b>
At 31 March 2021	<b>49,869</b>	<b>434,532</b>	<b>36,573</b>	<b>146,292</b>	<b>32,824</b>	<b>2,465</b>	<b>10,019</b>	<b>646</b>	<b>713,220</b>
<b>Asset financing</b>									
Owned	49,869	595,276	38,047	2,412	39,316	4,746	14,837	1,620	746,123
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	30,786	0	0	0	0	0	0	0
<b>Carrying Amount</b>									
At 31 March 2022	<b>49,869</b>	<b>626,062</b>	<b>38,047</b>	<b>2,412</b>	<b>39,316</b>	<b>4,746</b>	<b>14,837</b>	<b>1,620</b>	<b>776,909</b>
<b>Asset financing</b>									
Owned	49,869	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0	0
<b>Carrying Amount</b>									
At 31 March 2021	<b>49,869</b>	<b>434,532</b>	<b>36,573</b>	<b>146,292</b>	<b>32,824</b>	<b>2,465</b>	<b>10,019</b>	<b>646</b>	<b>713,220</b>
<b>Carrying amount comprises:</b>									
Trust at 31 March 2022	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2023	-	0	0	0	0	0	0	0	-
Trust at 31 March 2021	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2022	-	626,062	38,047	2,412	39,316	4,746	14,837	1,620	776,909
Trust at 31 March 2021	49,869	626,062	38,047	2,412	39,316	4,746	14,837	1,620	776,909
Charitable Trust Fund at 31 March 2021	-	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220
Trust at 31 March 2022	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2022	-	0	0	0	0	0	0	0	-
Trust at 31 March 2021	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2021	-	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220
Trust at 31 March 2022	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2022	-	0	0	0	0	0	0	0	-
Trust at 31 March 2021	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2021	-	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220
Trust at 31 March 2022	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2022	-	0	0	0	0	0	0	0	-
Trust at 31 March 2021	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2021	-	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220
Trust at 31 March 2022	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2022	-	0	0	0	0	0	0	0	-
Trust at 31 March 2021	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
Charitable Trust Fund at 31 March 2021	-	434,532	36,573	146,292	32,824	2,465	10,019	646	713,220

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 6.1 Consolidated Intangible Assets - year ended 31 March 2023

	Software Licenses £000s	Total £000s
<b>Cost or Valuation</b>		
At 1 April 2022	26,998	26,998
Indexation	0	0
Additions	671	671
Donations / Government grant / Lottery funding	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
At 31 March 2023	<b>27,669</b>	<b>27,669</b>
<b>Amortisation</b>		
At 1 April 2022	18,142	18,142
Indexation	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
Provided during the year	2,842	2,842
At 31 March 2023	<b>20,984</b>	<b>20,984</b>
<b>Carrying Amount</b>		
At 31 March 2023	<b>6,685</b>	<b>6,685</b>
At 31 March 2022	<b>8,856</b>	<b>8,856</b>
<b>Asset financing</b>		
Owned	6,685	6,685
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 31 March 2023	<b>6,685</b>	<b>6,685</b>

The fair value of assets funded from the following sources during the year was:

	2023 £000s
Donations	0
Government grant	0
Lottery funding	0



# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 6.2 Consolidated Intangibles Assets - year ended 31 March 2022

	<b>Software Licenses £000s</b>	<b>Total £000s</b>
<b>Cost or Valuation</b>		
At 1 April 2021	24,868	24,868
Indexation	0	0
Additions	2,130	2,130
Donations / Government grant / Lottery funding	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
At 31 March 2022	<b>26,998</b>	<b>26,998</b>
<b>Amortisation</b>		
At 1 April 2021	15,372	15,372
Indexation	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
Provided during the year	2,770	2,770
At 31 March 2022	<b>18,142</b>	<b>18,142</b>
<b>Carrying Amount</b>		
At 31 March 2022	<b>8,856</b>	<b>8,856</b>
At 1 April 2021	<b>9,496</b>	<b>9,496</b>
<b>Asset financing</b>		
Owned	8,856	8,856
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 31 March 2022	<b>8,856</b>	<b>8,856</b>
<b>Asset financing</b>		
Owned	9,496	9,496
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 1 April 2021	<b>9,496</b>	<b>9,496</b>
<b>Carrying amount comprises:</b>		
Trust at 31 March 2023	6,685	6,685
Charitable Trust Fund at 31 March 2023	0	0
	<b>6,685</b>	<b>6,685</b>
Trust at 31 March 2022	8,856	8,856
Charitable Trust Fund at 31 March 2022	0	0
	<b>8,856</b>	<b>8,856</b>
Trust at 31 March 2021	9,496	9,496
Charitable Trust Fund at 31 March 2021	0	0
	<b>9,496</b>	<b>9,496</b>

# Annual Accounts

## Notes to the Accounts

### **SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 7 FINANCIAL INSTRUMENTS**

As the cash requirements of the South Eastern Health and Social Care Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trusts expected purchase and usage requirements and the Trust is therefore not exposed to credit, liquidity or market risk.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 8 INVESTMENTS

##### NOTE 8.1 Investments

	2023			2022		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	8,829	0	0	6,443	0	0
Net cash inflow	(1,000)	0	0	2,000	0	0
Share of income	130	0	0	104	0	0
Share of realised gains	275	0	0	273	0	0
Share of unrealised gains	(863)	0	0	9	0	0
Balance at 31 March	<u>7,371</u>	<u>0</u>	<u>0</u>	<u>8,829</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	7,371	0	0	8,829	0	0
	<u>7,371</u>	<u>0</u>	<u>0</u>	<u>8,829</u>	<u>0</u>	<u>0</u>

##### NOTE 8.2 Market value of investments as at 31 March 2023

	Held in	Held	2023	2022
	UK £000s	outside UK £000s	Total £000s	Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	7,371	0	7,371	8,829
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
<b>Total market value of fixed asset investments</b>	<u>7,371</u>	<u>0</u>	<u>7,371</u>	<u>8,829</u>

##### Analysis of expected timing of cash flows

	2023			2022		
	Non-Current £000s	Assets £000s	Liabilities £000s	Non-Current Assets £000s	Assets £000s	Liabilities £000s
Not later than one year	0	0	0	0	0	0
Later than one year and not later than five years	7,371	0	0	8,829	0	0
	<u>7,371</u>	<u>0</u>	<u>0</u>	<u>8,829</u>	<u>0</u>	<u>0</u>

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 9 IMPAIRMENTS

	2023		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Reversal of Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(9,790)	0	(9,790)
<b>Total value of impairments for the period</b>	<b><u>(9,790)</u></b>	<b><u>0</u></b>	<b><u>(9,790)</u></b>
	2022		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	11,526	0	11,526
<b>Total value of impairments for the period</b>	<b><u>11,526</u></b>	<b><u>0</u></b>	<b><u>11,526</u></b>

Following a Land & Property Services valuation an impairment figure of £2,375,608 results from the new Laundry building at the Ulster Hospital Dundonald becoming operational. A reversal of impairment of £12,166,895 results from the implementation of DOH annual property indexation and eliminates the above impairment. This is per guidance from DOH. Indices are provided by Land & Property Services (LPS) as detailed in note 1.4.

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

There were no assets classified as held for sale in 2022/23 (£0 in 2021/22).

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 11 INVENTORIES

Classification	2023 £000s		2022 £000s	
	Trust	Consolidated	Trust	Consolidated
Pharmacy supplies	3,699	3,699	2,786	2,786
Theatre equipment	584	584	575	575
Fuel	401	401	435	435
Laboratory materials	211	211	223	223
Stationery	0	0	0	0
Laundry	0	0	0	0
X-Ray	53	53	35	35
Personal Protective Equipment	202	202	731	731
Other	0	0	0	0
<b>Total</b>	<b>5,150</b>	<b>5,150</b>	<b>4,785</b>	<b>4,785</b>

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 12 CASH AND CASH EQUIVALENTS

	2023		2022	
	Core Trust	Consolidated	Core Trust	Consolidated
Balance at 1st April	16,905	17,005	11,170	11,569
Net change in cash and cash equivalents	(9,926)	(9,537)	5,735	5,436
<b>Balance at 31st March</b>	<b>6,979</b>	<b>7,468</b>	<b>16,905</b>	<b>17,005</b>

The following balances at 31 March were held at	2023		2022	
	Core Trust	Consolidated	Core Trust	Consolidated
Commercial banks and cash in hand	6,979	7,468	16,905	17,005
<b>Balance at 31st March</b>	<b>6,979</b>	<b>7,468</b>	<b>16,905</b>	<b>17,005</b>

#### NOTE 12.1 Reconciliation of Liabilities arising from Financing Activities

	2022	O'Bal Adj	Cash Flows	Non-Cash	2023
	£000s	£000s	£000s	Changes	£000s
				£000s	
Capital Element of Payments - Finance Leases	0	393	(161)	810	1,042
Capital Element of Payments - On-Balance Sheet (SoFP) PFI and Other Service Concession Arrangements	30,786	0	(701)	0	30,085
<b>Total Liabilities from Financial Activities</b>	<b>30,786</b>	<b>393</b>	<b>(862)</b>	<b>810</b>	<b>31,127</b>

Adjustment to opening balance relates to IFRS16 leased assets liability value on transition at 1 April 2022.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2023		2022	
	£000s		£000s	
<b>Amounts falling due within one year</b>	<b>Trust</b>	<b>Consolidated</b>	<b>Trust</b>	<b>Consolidated</b>
Trade receivables	1,581	1,581	550	550
Deposits and advances	1	1	2	2
VAT receivable	6,556	6,556	7,207	7,207
Other receivables - not relating to fixed assets	14,866	14,846	12,023	11,970
Other receivables - relating to property plant and equipment	117	0	274	274
Other receivables - relating to intangibles	0	0	0	0
<b>Trade and other receivables</b>	<b>23,121</b>	<b>22,984</b>	<b>20,056</b>	<b>20,003</b>
Prepayments	1,517	1,517	1,715	1,715
Accrued income				
Contract assets	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
<b>Other current assets</b>	<b>1,517</b>	<b>1,517</b>	<b>1,715</b>	<b>1,715</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>23,121</b>	<b>22,984</b>	<b>20,056</b>	<b>20,003</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>1,517</b>	<b>1,517</b>	<b>1,715</b>	<b>1,715</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>24,638</b>	<b>24,501</b>	<b>21,771</b>	<b>21,718</b>

The balances are net of a provision for bad debts of £2,795k 2022/23 (2021/22, £2,560k).

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 14.1 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2023		2022	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
<b>Amounts falling due within one year</b>				
Other taxation and social security	29,416	29,416	18,566	18,566
Trade capital payables - property, plant and equipment	20,912	20,912	22,012	22,012
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	23,307	23,307	28,098	28,098
Payroll payables	30,478	30,478	52,340	52,340
Clinical negligence payables	2,073	2,073	3,069	3,069
BSO payables	1,369	1,369	2,047	2,047
Other payables	619	632	1,435	1,374
Accruals	62,496	62,496	50,708	50,708
Deferred income	427	427	430	430
Accruals and deferred income - relating to property, plant and equipment	0	0	0	0
Accruals and deferred income - relating to intangibles	0	0	0	0
Contract liabilities	0	0	0	0
<b>Trade and other payables</b>	<b>171,097</b>	<b>171,110</b>	<b>178,705</b>	<b>178,644</b>
Current part of finance leases	220	220	0	0
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of PFI contracts and other service concession arrangements	2,153	2,153	2,153	2,153
<b>Other current liabilities</b>	<b>2,373</b>	<b>2,373</b>	<b>2,153</b>	<b>2,153</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>173,470</b>	<b>173,483</b>	<b>180,858</b>	<b>180,797</b>
<b>Amounts falling due after more than one year</b>				
Finance leases	822	822	0	0
Imputed finance lease element of PFI contracts and other service concession	27,932	27,932	28,633	28,633
Long term loans	0	0	0	0
<b>Total non current other payables</b>	<b>28,754</b>	<b>28,754</b>	<b>28,633</b>	<b>28,633</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>202,224</b>	<b>202,237</b>	<b>209,491</b>	<b>209,430</b>

Holiday Pay Liability which in previous year was a Payroll Payable is treated as a Provision for 22-23.



# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2023

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2023 £000s
<b>Balance at 1 April 2022</b>	2,494	79,422	2,165	84,081
Provided in year	9	24,568	18,816	43,393
(Provisions not required written back)	(850)	(11,163)	(341)	(12,354)
(Provisions utilised in the year)	(108)	(10,335)	(705)	(11,148)
Cost of borrowing (unwinding of discount)	(62)	(1,469)	(206)	(1,737)
<b>At 31 March 2023</b>	<b>1,483</b>	<b>81,023</b>	<b>19,729</b>	<b>102,235</b>

<b>Comprehensive Net Expenditure Account charges</b>	<b>2023 £000s</b>	<b>2022 £000s</b>
Arising during the year	43,393	30,193
Reversed unused	(12,354)	(1,406)
Cost of borrowing (unwinding of discount)	(1,737)	(999)
<b>Total charge within Operating expenses</b>	<b>29,302</b>	<b>27,788</b>

#### Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2023 £000s
Not later than one year	72	25,543	2,431	28,046
Later than one year and not later than five years	301	21,895	17,298	39,494
Later than five years	1,110	33,585	0	34,695
<b>At 31 March 2023</b>	<b>1,483</b>	<b>81,023</b>	<b>19,729</b>	<b>102,235</b>

Provisions have been made of 3 types of potential liability: Clinical Negligence, Other - Employer's and Occupier's Liability and thirdly, Pensions Early Retirement and Injury Benefit. Other provisions above include a provision for Holiday Pay shortfall liability previously treated as an accrual in 2021-22. Following consideration of the position for the 2022-23 accounting year, whilst the Trust maintains the accounting treatment in 2021-22 was appropriate given the information available at the time, it has become clear that this issue will not now be resolved as swiftly as anticipated previously. Given the level of uncertainty around the timing of the liability has increased it is therefore deemed more appropriate to treat the liability as a provision under IAS 37, rather than as an accrual at 31 March 2023. The best estimate of the value of the liability is still considered to be in line with the principles set out in the original accounting treatment, with discounting to present value applied as appropriate. The provision for Early Retirement and Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision based on professional legal advice. A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently -1.5% as set (with effect from 22 March 2022) by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022."

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES – 2022

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2022 £000s
Balance at 1 April 2021	2,436	60,103	2,117	64,656
Provided in year	198	28,282	1,713	30,193
(Provisions not required written back)	(35)	(915)	(456)	(1,406)
(Provisions utilised in the year)	(72)	(7,103)	(1,188)	(8,363)
Cost of borrowing (unwinding of discount)	(33)	(945)	(21)	(999)
At 31 March 2022	<b>2,494</b>	<b>79,422</b>	<b>2,165</b>	<b>84,081</b>

#### Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2022 £000s
Not later than one year	72	26,850	2,038	28,960
Later than one year and not later than five years	299	17,202	127	17,628
Later than five years	2,123	35,370	0	37,493
At 31 March 2022	<b>2,494</b>	<b>79,422</b>	<b>2,165</b>	<b>84,081</b>

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 16 CAPITAL AND OTHER COMMITMENTS

	2023	2022
	£000s	£000s
Property, plant & equipment	3,900	2,573
Intangible assets	0	0
	<u>3,900</u>	<u>2,573</u>

The capital commitments relate to refurbishment building works.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 17 LEASES (IFRS16 DISCLOSURES)

##### 17.1 Quantitative disclosures around right-of-use assets

	<b>Land and Buildings £000s</b>	<b>Other £000s</b>	<b>Total £000s</b>
<b>Cost or valuation</b>			
At 1 April 2022	393	0	393
Additions	95	715	810
<b>At 31 March 2023</b>	<b>488</b>	<b>715</b>	<b>1,203</b>
<b>Depreciation expense</b>			
At 1 April 2022	0	0	0
Recognition	(156)	0	(156)
<b>At 31 March 2023</b>	<b>(156)</b>	<b>0</b>	<b>(156)</b>
<b>Carrying amount at 31 March 2023</b>	<b>332</b>	<b>715</b>	<b>1,047</b>
Interest charged on IFRS 16 leases	<b>6</b>	<b>1</b>	<b>7</b>

##### 17.2 Quantitative disclosures around lease liabilities

###### Maturity analysis

###### Buildings

	<b>31 March 2023 £000s</b>
Not later than one year	162
Later than one year and not later than five years	176
Later than five years	0
	<b>338</b>
Less interest element	(7)
Present Value of obligations	<b>331</b>

###### Other

Not later than one year	85
Later than one year and not later than five years	340
Later than five years	418
	<b>843</b>
Less interest element	(132)
Present Value of obligations	<b>711</b>

###### **Total present value of obligations**

**1,042**

###### **Current portion**

**220**

###### **Non-current portion**

**822**

##### 17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	<b>31 March 2023 £000s</b>
Variable lease payments not included in lease liabilities	38
Sub-leasing income	0
Expense related to short-term leases	416
Expense related to low-value asset leases (excluding short-term leases)	872
	<b>1,326</b>

##### 17.4 Quantitative disclosures around cash outflow for leases

	<b>31 March 2023 £000s</b>
Total cash outflow for lease	1,488

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI contracts and other service concession arrangements deemed to be off balance sheet (SoFP)

The Trust has no off balance sheet PFI contracts or other service concession arrangements schemes (£0, 2021/22).

#### 18.2 On balance sheet (SoFP) PFI Contracts

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of an on-balance sheet (SoFP) PFI was £839k (2021-22: £744k). This PFI scheme relates specifically to a new Primary Care and Treatment Centre on the Lagan Valley Hospital site and the concession will run for a period of 25 years from the date of practical completion (April 2021). This is the only PFI scheme operating within the South Eastern Trust at this time. Future obligations for this scheme, under on-balance sheet PFI arrangements are given in the table below for each of the following periods:

#### COMMITMENTS UNDER PFI CONTRACT

<b>COMMITMENTS UNDER PFI CONTRACT</b>	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Minimum lease payments:		
Due within 1 year	2,153	2,153
Due later than 1 year and not later than 5 years	8,612	8,612
Due later than 5 years	38,845	40,998
<b>Total</b>	<b>49,610</b>	<b>51,763</b>
Less interest element	(19,525)	(20,977)
<b>Present value</b>	<b>30,085</b>	<b>30,786</b>
	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
Service elements due in future periods:		
Due within one year	947	839
Due later than one year and not later than five years	4,031	3,570
Due later than five years	24,059	22,788
<b>Total service elements due in future periods</b>	<b>29,037</b>	<b>27,197</b>
<b>Total Commitments</b>	<b>59,122</b>	<b>57,983</b>

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

##### NOTE 19 CONTINGENT LIABILITIES

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2023 £000s	2022 £000s
Clinical negligence	1,234	1,435
Public liability	23	23
Employers' liability	123	111
Accrued leave	0	0
Injury benefit	0	0
Other	14	14
Total	<u>1,394</u>	<u>1,583</u>

##### Unquantifiable Contingent Liabilities

**Clinical Excellence Awards scheme.** Clinical Excellence - this scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award, lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013-2014 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge.

An agreement has been reached between DoH and BMA through mediation that involves the design and implementation of a future scheme. As a result, whilst the current litigation has been paused, it has not been withdrawn, and it is therefore the Department's view that this legal case should remain as a contingent liability in the 2022-23 account. At this stage it is not possible to determine the amount and timing of the financial impact, if any.

**Holiday Pay Liability.** The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23 and 24 June 2021 but was adjourned and not yet rescheduled. Based on the position in the NHS in England, Scotland and Wales, a provision has been calculated by HSC management for the liability at 31 March 2023, based on the position in the NHS in England, Scotland and Wales, and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outstanding Supreme Court judgement and will have to be agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

**Employment Tribunals.** HSC Trusts are aware of employment tribunal cases being lodged by Trade Unions on behalf of a number of their members. A single test case is underway. However, based on information received to date it has not been possible to establish whether the HSC has a

# Annual Accounts

## Notes to the Accounts

liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2023/24.

### ***Public Sector Pensions - Injury to Feelings Claims***

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However, the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

### **NOTE 19.1 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT**

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

### **NOTE 20 RELATED PARTY TRANSACTIONS**

The South Eastern Health and Social Care Trust is an arm's length body of the Department of Health, and as such the Department is a related Party and the ultimate controlling parent with which the Trust has had various material transactions during the year. The Trust has received income during the year of £939 million (£984 million 2021/22). During the year the Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the SPPG, the other five HSC Trusts and the Business Services Organisation.

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

Both this year and last year, none of the board members, members of the key management staff or other related parties has undertaken any material transactions with the South Eastern Health and Social Care Trust.

### **NOTE 21 THIRD PARTY ASSETS**

The Trust held £5,249k cash at bank and in hand at 31 March 2023 which relates to monies held by the Trust on behalf of patients (£4,982k, 2021/22) and is shown within Patients / Residents Monies Accounts. This has been excluded from the cash at bank and in hand amounts reported in the accounts. A separate audited account of these monies is maintained by the Trust.

# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 22 FINANCIAL PERFORMANCE TARGETS

#### 22.1 Revenue Resource Limit

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

<b>The Revenue Resource Limit (RRL)</b>	<b>£000s</b>	<b>Restated £000s</b>
	<b>Total</b>	<b>Total</b>
<b>RRL Allocated from:</b>	<b>£000s</b>	<b>£000s</b>
DoH (SPPG)	923,289	895,946
DoH (Other)	1,332	1,102
PHA	5,906	5,578
SUMDE & NIMDTA	9,348	9,512
	0	0
	0	0
	<u>939,875</u>	<u>912,138</u>
<b>RRL to be Accounted For</b>		
<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	997,952	984,333
<b>Adjustments</b>		
Research and Development under ESA10	(639)	(541)
Depreciation/Amortisation	(38,118)	(32,160)
Impairments	9,790	(11,526)
Notional Charges	(65)	(61)
Movements in Provisions	(29,302)	(27,788)
Adjustment for income received re Donations / Government grant /	143	689
PPE Stock Adjustment	0	(1,125)
PFI and other service concession arrangements/IFRIC	48	78
Profit/(loss) on disposal of fixed asset	0	196
Other (Specify)	0	0
<b>Total Adjustments</b>	<u>(58,143)</u>	<u>(72,238)</u>
<b>Net Expenditure Funded from RRL</b>	<u>939,809</u>	<u>912,095</u>

Following the implementation of review of Financial Process, the format of Note 22.1 has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. The Trust has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. The revised Note 22.1 for 21-22 includes profit/loss on disposal as an adjustment, from 22-23 onwards, profit/loss on disposal is being funded through RRL.

#### 22.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to over spend.

	<b>2023 Total £000s</b>	<b>2022 Total £000s</b>
Gross capital expenditure	31,668	82,307
Less charitable trust fund capital expenditure	(143)	(689)
Less IFRIC 12/PFI and other service concession arrangements spend	0	(31,430)
(Receipts from sale of fixed assets up to NBV)	(36)	0
Net capital expenditure	<u>31,489</u>	<u>50,188</u>
Capital Resource Limit	32,143	50,728
Adjustment for Research and Development under ESA10	(639)	(541)
	<u>31,504</u>	<u>50,187</u>
Overspend/(Underspend) against CRL	<u>(15)</u>	<u>1</u>

The Trust has broken even on its capital spend programme.



# Annual Accounts

## Notes to the Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

#### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

##### NOTE 22.3 Financial Performance Targets

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

	2022/23	2021/22
	£000s	£000s
Net Expenditure	(939,809)	(912,095)
RRL	939,875	912,138
Surplus / (Deficit) against RRL	66	43
Break Even cumulative position(opening)	(3,417)	(3,460)
Break Even cumulative position (closing)	<u>(3,351)</u>	<u>(3,417)</u>

##### Materiality Test:

	2022/23	2021/22
	%	%
Break Even in year position as % of RRL	<u>0.01%</u>	<u>0.00%</u>
Break Even cumulative position as % of RRL	<u>-0.36%</u>	<u>-0.37%</u>

##### NOTE 23 EVENTS AFTER THE REPORTING PERIOD

There are no post balance sheet events to report.

##### DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on 5 July 2023

# Annual Accounts

## Patient & Residential Monies Accounts

**SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST**

**PATIENTS/ RESIDENTS MONIES ACCOUNTS FOR THE YEAR ENDED 31  
MARCH 2023**

# Annual Accounts

## Patient & Residential Monies Accounts

### **STATEMENT OF TRUSTS RESPONSIBILITIES IN RELATION TO PATIENTS/RESIDENTS MONIES**

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

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

# Annual Accounts

## Patient & Residential Monies Accounts

### **SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST - PATIENTS' AND RESIDENTS' MONIES**

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

#### **Opinion on account**

I certify that I have audited South Eastern Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2023 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of South Eastern Health and Social Care Trust for the year ended 31 March 2023 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the account section of this certificate. My staff and I are independent of South Eastern Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

# Annual Accounts

## Patient & Residential Monies Accounts

### Conclusions relating to going concern

In auditing the financial statements, I have concluded that South Eastern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the South Eastern Health and Social Care Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

### Matters on which I report by exception

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

- adequate accounting records have not been; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

### Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- such internal controls as the Trust determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the South Eastern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by South Eastern Health and Social Care Trust will not continue to be provided in the future.

### Auditor's responsibilities for the audit of the account

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

# Annual Accounts

## Patient & Residential Monies Accounts

the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the South Eastern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on South Eastern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of South Eastern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, posting of unusual journals and;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and

# Annual Accounts

## Patient & Residential Monies Accounts

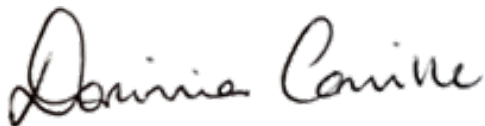
- investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

### Report

I have no observations to make on this account.



*Dorinnia Carville*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*BELFAST*

*BT7 1EU*

*5 July 2023*

# Annual Accounts

## Patient & Residential Monies Accounts

### SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

**YEAR ENDED 31 MARCH 2023**

### ACCOUNT OF MONIES HELD ON BEHALF OF PATIENT'S/ RESIDENTS

Previous Year	RECEIPTS		
£		£	£
	<u>Balance at 1 April 2022</u>		
-	1. Investments (at cost)	-	
4,855,319	2. Cash at Bank	4,979,737	
2,000	3. Cash in Hand	2,000	4,981,737
<u>4,157,967</u>	Amounts Received in the Year		<u>4,299,178</u>
-	Interest Received		-
<u><b>9,015,286</b></u>	<b>TOTAL</b>		<u><b>9,280,915</b></u>

PAYMENTS			
£		£	£
<u>4,033,549</u>	Amounts Paid to or on behalf of Patients/Residents		<u>4,031,584</u>
	<u>Balance at 31 March 2023</u>		
-	1. Investments (at cost)	-	
4,979,737	2. Cash at Bank	5,247,331	
2,000	3. Cash in Hand	2,000	5,249,331
<u><b>9,015,286</b></u>	<b>TOTAL</b>		<u><b>9,280,915</b></u>

Cost Price	Schedule of investments held at 31 March 2023	Nominal Value	Cost Price
£		£	£
	Investment		5,249,331

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



Director of Finance  
28 June 2023

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



Chief Executive  
28 June 2023









