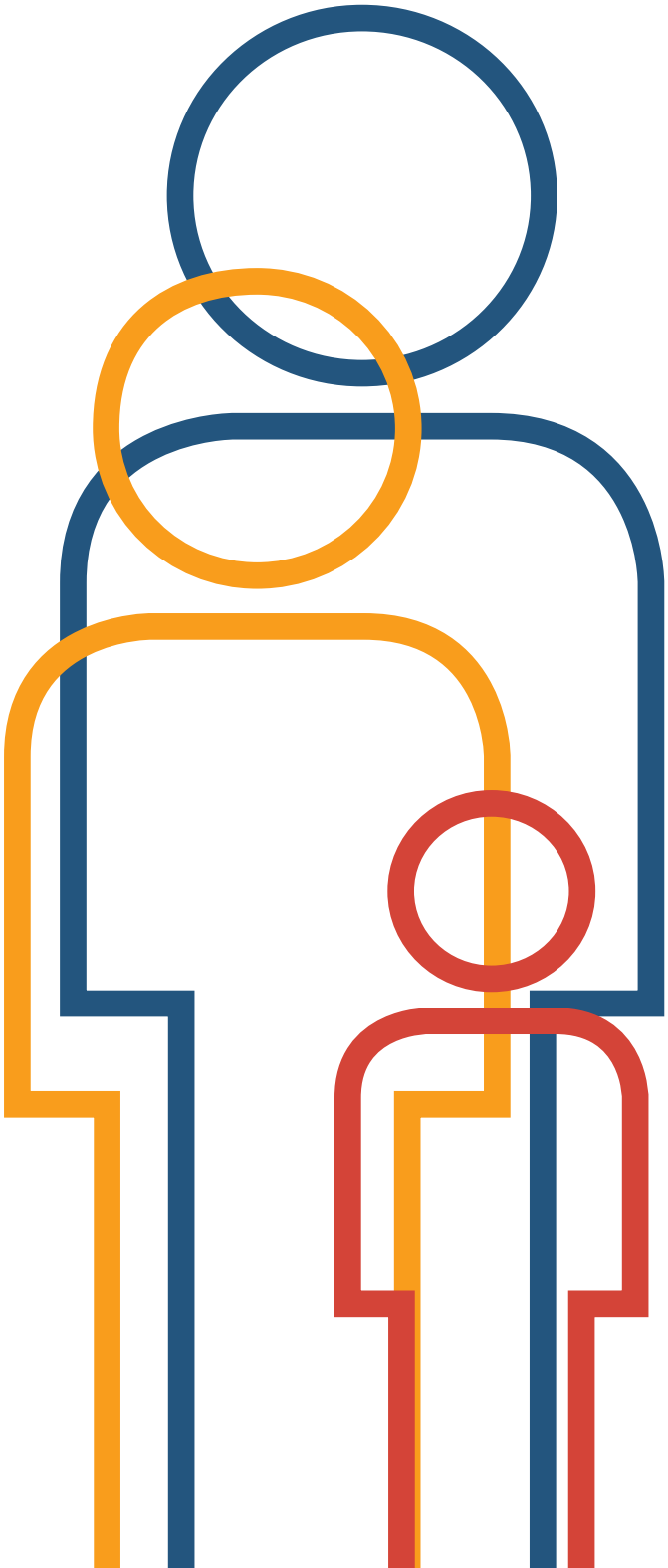
Belfast Health and Social Care Trust

caring supporting improving together

ANNUAL REPORT & ACCOUNTS

2019 > 2020



Belfast Health and Social Care Trust
Annual Accounts
for the year ended 31 March 2020

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
on 17th July 2020

HSC Values

Contents

Chairman's Foreword

Welcome to Belfast Trust's Annual Report for 2019-20, presented to the public while we live through some of the most extraordinary times in modern history.

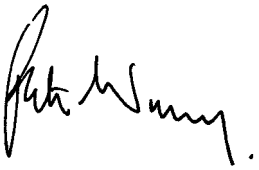
The Trust has a budget of over £1.6 billion and I am pleased to report that in spite of ongoing pressures, we have met all our financial commitments and we have stayed within our budget.

This has been a demanding year for the Trust as we have faced the most daunting challenge of responding to Covid-19. Every aspect of society has been affected by this pandemic and so too has every area of the Trust. I want to thank all our staff for everything they have done this year, and all that they will continue to do in changing and adapting services to ensure that resources are optimised to keep our patients, clients and their families safe during the pandemic. It is a privilege to work with such a team of selfless people totally committed to the care of those we serve.

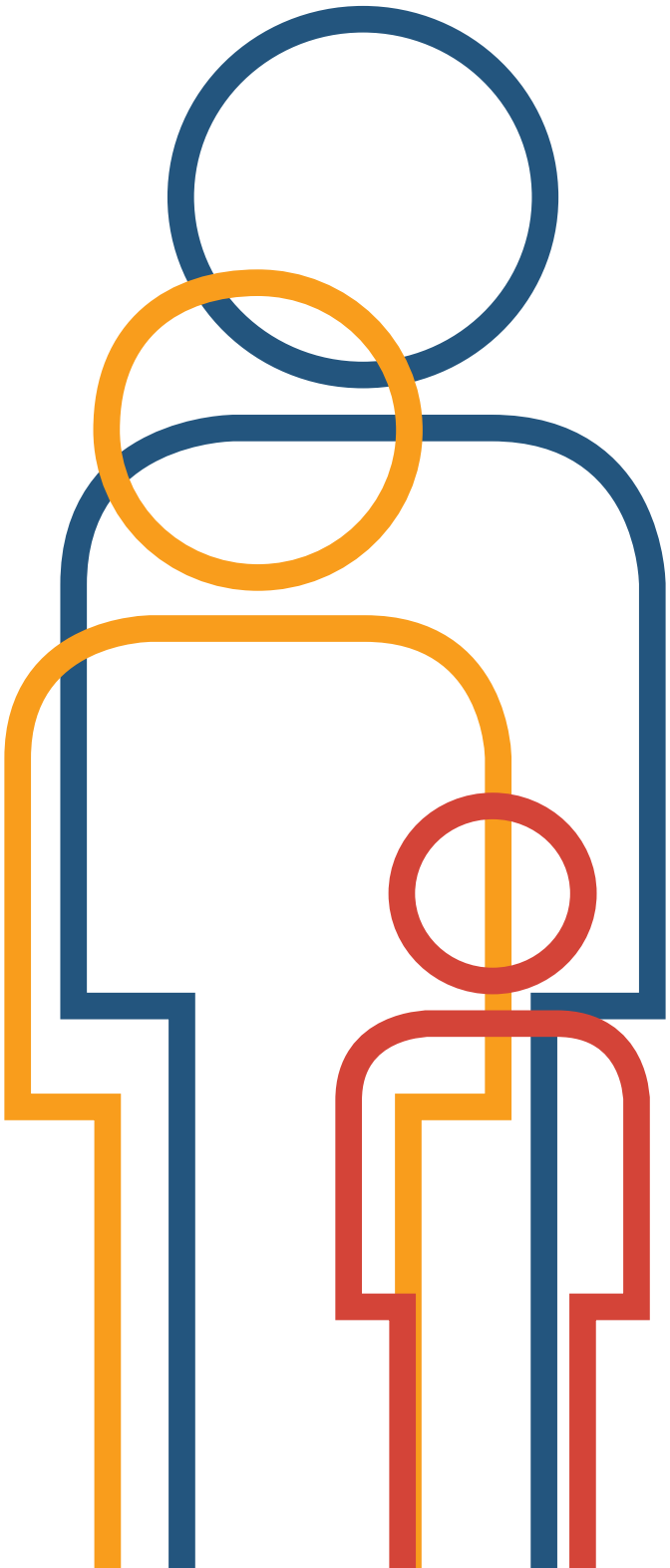
In spite of the challenges we face our staff continue to innovate and drive improvement across all of our services. This was particularly evident at this year's Chairman's Awards, held in Belfast City Hall in November. The breadth, scope, and ingenuity of teams is inspiring. What struck me most about this year's entries was not just the volume and quality of the initiatives, but the way that these services have fully involved patients, clients, and carers in the development of better services. We are committed to providing the right care at the right time in the right place and feedback from patients and clients is critical to this aim. During the year, we ran a successful pilot programme in 48 wards with the UK Patient Collaborative to gather and use real time patient feedback to improve patient care and satisfaction achieving excellent results with 98% of inpatients surveyed being likely to recommend their care to others. I am also proud that the Royal Victoria Hospital was the first Emergency Department (ED) in Northern Ireland to incorporate the UK wide Sepsis Trust guidance relating to Red Flag Sepsis screening into clinical care. Another vital safety measure benefitting all who attend ED.

2019-20 also saw a change at the top of the organisation. I would like to welcome Dr Cathy Jack as our new Chief Executive. Dr Jack has had a long and distinguished career in the health service and I am delighted she has agreed to take on the vital role of leading this great organisation. I would like also to thank Martin Dillon, who retired in January after 34 years dedicated service in Health and Social Care in Northern Ireland. Martin carried out his duties as Chief Executive with purpose, courage and commitment. On behalf of us all, I would like to wish him a very long and happy retirement.

I would like to thank my Non-Executive colleagues on the Board of Directors as well as the Senior Management Team for their continued support and I look forward with confidence that the staff of the Trust will continue to successfully meet the many challenges ahead.



1. PERFORMANCE REPORT



Performance report

Performance Overview

The purpose of the performance overview is to provide a brief summary of the Trust, its aims and risks to the achievement of its objectives. It also provides an overview of the Trust performance over the past year.

Chief Executive's Statement

It is my privilege to have recently taken up the position of Chief Executive at a time when the health service is facing unprecedented and extraordinary challenges. In facing these challenges, I am extremely proud to lead an organisation where colleagues across all areas continue to demonstrate unwavering commitment and dedication to provide safe, effective, and compassionate care to our patients, clients, and their carers as well as to each other.

Since the outbreak of Covid-19, life in Belfast Trust has changed significantly for staff, patients and clients. We have risen to the challenge and our working lives at the end of 2019-20 looked very different to today. It is likely that it will continue like this for many months to come. Nowhere is this more evident than in our hospitals.

Belfast City Hospital's (BCH) Tower Block became a dedicated Nightingale Hospital for all of Northern Ireland, increasing our intensive care bed capacity from 13 in BCH to 230 in a matter of weeks and is now being temporarily stood down. We re-designated the Mater Hospital as Belfast's Covid-19 acute site.

On behalf of those critically ill people who needed expert care at these facilities I want to express my sincere gratitude to all staff have done to support this.

Seeing, treating, and caring for people in the Community with Covid-19 has also been a huge challenge. We have provided intensive support to Care Homes across Belfast to help ensure some of the most vulnerable in our community are protected, cared for, and treated as quickly as possible. Working in partnership with GPs, we have supported a community assessment facility at Beech Hall, which in its first few weeks saw over 500 patients. In addition to this, we have established a staff testing facility at Balmoral MOT Centre and opened a step down facility at Ramada Belfast in partnership with Healthcare Ireland and the Ramada Hotel. None of this would have been possible without my colleagues, clinical or otherwise, going above and beyond to deliver on these significant developments without delay. I thank every single one of them.

Performance report

Whilst Covid-19 has quite understandably been our primary priority for many weeks, we are reminded that for many patients, life continues, with a new kind of normal, as our maternity teams delivered 660 babies in the first 55 days of Covid lockdown. In our other service areas, we have provided over 12,000 outpatient consultations by phone to ensure patients, where possible, can stay at home for their own safety, whilst at Muckamore Abbey Hospital our patients have also planted 800 flowers to remind us of a brighter future ahead.

In spite of the focus on Covid, there is a long-term emphasis and commitment to ensure the health service remains financially sustainable. I can report that this year, in spite of ongoing pressures, we met all of our financial commitments. It is clear now more than ever, that demand for health and social care continues to rise. Longer waiting times for consultations and procedures have been an increasing concern and I fully understand the public frustration at this. Whilst funding is an issue, major reform is also required at all levels across our system.

In the winter the health service experienced a prolonged period of Industrial Action including the first ever strike by the Royal College of Nursing in Northern Ireland. I appreciate and want to acknowledge how difficult a decision that was for our Trade Union colleagues and I want to thank them for working with us to ensure essential services continued, minimising the impact on those in our care. Safe staffing levels and recognition through pay parity were the ask and I am pleased that much has been done to address these.

In 2019, we continued our relentless focus to address failings in care through improved governance at Muckamore Abbey Hospital, we continued to support the PSNI in their investigation into alleged abuse and we placed further members of staff on precautionary suspension. I deeply regret that any member of staff would abuse vulnerable patients and I wholeheartedly apologise to the patients and families affected. The Trust is determined to learn from this and we continue to focus on improving the quality of the service we provide. Much work has already happened and I am pleased that those external organisations and independent experts we have been working with to address the challenges in Muckamore have each stated publicly the huge progress we have made and that they are confident care is safe today.

We continue to improve the quality and safety of our care across our services. I remain committed to our Quality Improvement Strategy, which outlines how we will create the conditions for Belfast Trust to become a leader in providing safe, effective and compassionate care. Central to this are my 22,000 colleagues who have clearly demonstrated, over the past few months, their commitment to delivering the highest standard of care and I am grateful to each and every one of them.

Performance report

Trust Purpose and Activities

Belfast Trust is one of the largest integrated health and social care Trusts in the United Kingdom.

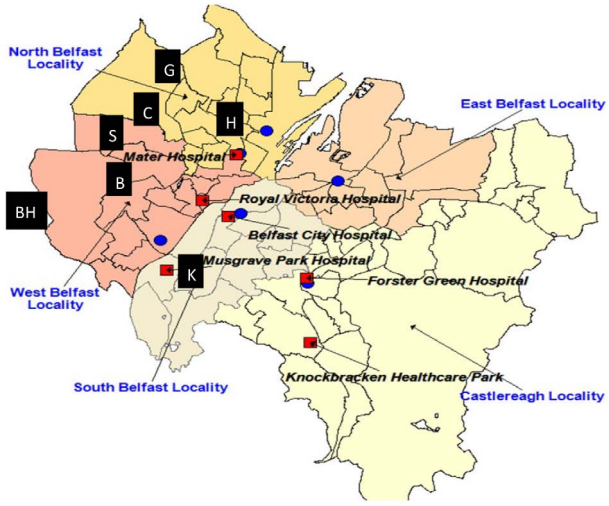
We deliver integrated health and social care to approximately 358,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland. We have an annual budget of £1.6 billion and a workforce of approximately 21,500 (full time and part time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.

Our Annual Activity

- Delivers 329,000 District Nursing visits
- Delivers care to 7,300 people supported in their own homes
- Is responsible for 251 children on the Child Protection Register, 871 Looked After Children and over 3,500 children and young people in need
- Delivers 185,000 + new attendances at Emergency Departments
- Cares for 64,000 day case patients
- Cares for 20,000 elective inpatients
- Cares for 43,000 non-elective inpatients
- Cares for 562,000 outpatients, including 18,000 with procedures undertaken
- Delivers 18,000 critical care bed days including Paediatric ICU, Regional ICU, HDU and Special Care Baby Unit
- Delivers 8,200 Cardiology procedures
- Has over 130 partnerships + over 1,000 contracts with community, voluntary and private sector organisations
- Is supported by 350 volunteers
- Staff liaise with and provide support and advice to carers through a network of family carers (estimated to be in the region of 40,000).

Performance report

Where our services are based



Map Key

= Hospital Site

Muckamore Abbey Hospital is situated approximately 13 miles outside Belfast in Co Antrim

= Wellbeing and Treatment Centre (WTC)

G – Grove WTC
C – Carlisle WTC
S – Shankill WTC
BH – Beech Hall WTC
B – Bradbury WTC
K – Knockbreda WTC
H – Holywood Arches WTC

Our Vision

The vision for the Belfast Trust is to be one of the safest, most effective and compassionate health and social care organisations.

Our Values

The HSC Collective Leadership Strategy was launched in 2017 following an extensive period of engagement. A key action in the strategy was to "establish and embed a core set of values and associated behaviours" across the Health and Social organisations. To agree these values a considerable scoping exercise and desktop research was undertaken followed by communication and engagements process with individuals across the system including staff and service users. The end result was an agreed set of values and associated behaviours for everybody working in and using Health and Social Care in Northern Ireland.

The HSC Values are:

Working together

We work together for the best outcome for people we care for and support.

We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all.

Excellence

We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes.

We deliver safe, high quality, compassionate care and support.

Openness and Honesty

We are open and honest with each other and act with integrity and candour.

Compassion

We are sensitive, caring, respectful and understanding towards those we care for and support our colleagues. We listen carefully to others to better understand and take action to help them and ourselves.

Our Corporate Themes

Our Corporate Themes support the achievement of the Trust's Vision and are well embedded throughout the organisation. The way that our services will be planned and developed from 2018 - 2021 are described under these five themes:

- **Safety, Quality and Experience** – the Trust will work with service users and carers to continuously improve Safety, Quality and Experience for those who access and deliver our services
- **Service Delivery** – the Trust will drive improved performance against agreed goals and outcomes in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- **People and Culture** – the Trust will support a culture of safe, effective and compassionate care through a network of skilled and engaged people and teams
- **Strategy and Partnerships** – the Trust will work with partners to innovate and to develop strategies to transform health and social care in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- **Resources** – the Trust will work together to make the best use of available resources and reduce variation in care for the benefit of those we serve.

The Trust Corporate Objectives to underpin these themes are:

- We will seek, listen and respond to service user and carer experience, including real-time feedback in order to inform and develop our services

Performance report

- We will make our services safer and achieve agreed improvements across our safety improvement measures
- With our partners, we will encourage our population to play an active role in their own health and wellbeing
- We will support people with chronic and long term conditions to live at home, supported by carers, families and their communities
- We will optimise the opportunities for young adult care leavers through education, training and employment
- We will further develop safeguarding services in partnership with service users, parents, carers, communities and other agencies to enhance safety and welfare of vulnerable adults and children
- We will improve community support to enable more timely discharge for older people and those with chronic conditions
- We will deliver agreed improvements for our unscheduled care patients and develop services to avoid unnecessary admission
- We will deliver agreed elective care improvement each year, including acute, mental health and cancer services
- We will increase staff engagement in order to improve the delivery of safe, effective and compassionate care
- We will work with partners to innovate and to develop strategies to transform health and social care in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- We will build a sustainable workforce, deploy our resources in an effective and efficient manner, invest in infrastructure which is fit for service delivery and achieve financial balance.

Performance report

Challenges

This year the Trust faced a number of challenges to how we deliver our services and the values we hold so close. We have responded to these based on the principles of openness, compassion and collective working as detailed below.

Industrial Action

In winter 2019, the Trust managed the impact of combined industrial action by a number of trade unions, which included strike action and action short of strike. Nursing and other vital support services were affected including pharmacy services; sterilising instruments for day procedures and operations; transporting sterile and used equipment to and from operating theatres; ensuring patient samples are transported to laboratories; medical records; x-ray and imaging services; portering services to bring patients to and from scans and theatres; catering; domestic services; laundry; security; and car parking.

In total, we experienced 49 days of industrial action, with 15 strike days, involving over 15,000 staff. Belfast Trust fully supports the right of our staff to strike and appreciate it was a difficult decision for our trade union colleagues to take. The action taken was in response to concerns over pay, conditions and safe staffing levels.

Regrettably, the industrial action had a significant impact on the volume of services we were able to offer and as a result, some of the action we took included:

- Cancelling over 15,000 outpatients appointments
- Down turning planned surgery
- Closing day centres
- Temporarily suspending immunisations clinics and school vaccinations.

All patients affected were contacted by post and contingency plans were put in place to ensure appointments were rescheduled.

Throughout this period, we were able to provide appointments at Health and Wellbeing Centres and community facilities, scheduled chemotherapy and radiotherapy at Bridgewater Suite in Belfast City Hospital and at the Cancer Centre, appointments at the Macular Clinic at Fairview, paediatric oncology services and obstetric and antenatal appointments.

Trust representatives worked with trade union colleagues to plan how some vital services could continue whilst enabling staff to take part in industrial action. Our partnership with our trade union colleagues was vital in lessening the impact on our most vulnerable patients as much as possible.

All of the trades unions involved in the industrial dispute suspended their actions in late January

2020 after an agreement was reached with the Department of Health. We continue to work closely with our union colleagues to address any further concerns and ensure constructive collective working continues to improve healthcare delivery for our patients.

We would like to put on record our thanks to all of our staff who worked constructively with us to ensure services continued. In spite of strike action, it was evident that staff still held close the values of the health sector in ensuring the most vulnerable patients felt as little impact on their treatment as possible.

We also wish to thank our patients, clients and their families for their understanding during this difficult time. We appreciate many were impacted by the decisions we took to mitigate risks and we apologise for that.

Muckamore Abbey Hospital

Muckamore Abbey Hospital is Northern Ireland's largest hospital specialising in the assessment and treatment of adults with a learning disability. The hospital comprises facilities for admission and assessment, forensic assessment and treatment, and the treatment of those presenting with challenging behaviour. The majority of patients currently living in Muckamore have completed their treatment and are awaiting discharge and resettlement in the community. Working with our patients and their families, and our partners in other Trusts, and in the Community and Voluntary Sector, it remains a priority for Belfast Trust to ensure people are settled and discharged safely, but this remains a long and complex process.

An Adult Safeguarding Investigation at Muckamore Abbey Hospital was initiated by the Trust in September 2017 in response to reports of inappropriate behaviour and the alleged physical abuse of patients by some staff in Muckamore. This ongoing investigation has been conducted under a joint protocol with the PSNI and Adult Safeguarding Social Workers, with historical CCTV footage being examined by an experienced, fully independent panel of reviewers.

While this investigation is ongoing, real progress has been made across all areas of care in Muckamore Abbey and the Improvement Notices from the Regulation, Quality, and Improvement Authority (RQIA) regarding staffing; safeguarding; and finance have all been lifted. The Leadership & Governance review team have commenced their review, the purpose of which is to critically examine the effectiveness of the leadership, management and governance arrangements, in relation to Muckamore Abbey Hospital for the period 2012 to 2017.

Patient care in Muckamore has changed significantly; the use of seclusion is much reduced; patient health checks, similar to health checks the NI population can avail of are now delivered in Muckamore. Our patients have many more social and therapeutic activities to attend; daily

governance and leadership is clearer and a full-time carer advocate is in place. We know that much hurt and pain has been caused to patients and their families by past behaviour that was totally unacceptable. However, we are assured that care today in Muckamore Abbey Hospital is safe, effective, and compassionate, and we are continuing to work with staff, patients, carers and their families to do all we can to ensure that our patients receive the best possible care.

COVID-19

The Covid-19 pandemic presented the health service with a significant challenge to ensure capacity was increased to deliver intensive care and recovery support to all patients who required it. The virus was first detected in Wuhan province, China in December 2019 and modelling suggested Northern Ireland would be severely impacted in April and May 2020.

Establishing specialist Covid-19 areas was identified as a priority by the Trust before the first patient presented. Initially, a dedicated ward in the Royal Victoria Hospital was reconfigured and staffed to treat the first Covid-19 patients in Northern Ireland.

In late March 2020, the Mater hospital was designated as Belfast Trust's Covid-19 hospital to deal with the increasing number of patients. This required some services and staff to move to other hospital sites and an expansion of respiratory and ICU services. The Emergency Department was redesigned to separate Covid-19 from non- Covid-19 patients and the Northern Ireland Ambulance Service worked in partnership with us to take all patients arriving with suspected Covid-19 to the Mater.

On 2 April 2020, the Department of Health announced that the Belfast City Hospital Tower Block would be re-designated as the HSC Nightingale Hospital for Covid-19 positive patients requiring Intensive Care Services. Significant estates work, including improvements to the electrical supply and the expansion of oxygen capacity, was carried out to allow the Trust to potentially accommodate up to 230 critically ill patients with Covid-19 requiring ventilation and ICU care.

The Royal Victoria Hospital site, including the regional ICU, had largely been protected for non Covid-19 patients up to this point. The Royal Victoria Hospital Emergency Department was redesigned to segregate patients, and patients with Covid-19 were transferred to the Mater or Belfast City Hospital sites.

In partnership with local GPs, Beech Hall Health Centre was re-designated as a Covid-19 community assessment hub, providing screening and health care for patients who were displaying symptoms consistent with Covid-19 but did not require hospital care. On the same day, we followed Departmental advice and suspended visiting on all of our hospital sites.

In addition, we worked in partnership with Healthcare Ireland and the Ramada Encore to open a step down facility at the hotel to provide care for patients who were fit to be discharged from hospital but still required some clinical care before going home.

Performance report

Management of our response to Covid-19

The Trust has a Covid-19 Oversight Group which leads on the Covid plan. This team works in partnership with the Senior Management Team of the Trust and oversees every aspect of our response to the pandemic, including what is happening in the community, in our hospitals, staffing, PPE stocks and testing in our laboratories.

We also have a specific community Covid-19 group which co-ordinates information pertaining to community services, including children's services, mental health and community learning disability.

Non-Covid services

At an early stage, the Trust took the decision to stand down outpatient and routine elective work to release staff to meet the increasing clinical needs of Covid-19 patients and to prevent patients coming to hospital sites for appointments. Where possible, clinicians have used telephone appointments to reduce the impact for patients.

Providing safe and effective care throughout the pandemic remains the Trust's top priority and as such there has been little impact in terms of emergency work. A reduced chemotherapy and radiotherapy service continues to be provided in the Cancer Centre and urgent cancer surgery is continuing both in Belfast Trust and in the Independent Sector.

Staffing

In addition to specialist intensive care staff, other medical and nursing staff have been upskilled to work alongside the ICU trained staff caring for patients in intensive care.

We have put in place many measures to help our staff as we recognise that Covid-19 has the potential to increase psychological and physical pressures on staff. A number of helplines have been established, including an Occupational Health Advice Line and a confidential psychological support helpline. Staff have also been provided with guidance on looking after their mental health.

Regional guidance has been followed in terms of self-isolation for any member of staff suspected of having Covid-19 or whose family member is suspected of being Covid-19 positive, and for staff who require 'shielding' due to medical conditions, pregnancy or those over the age of 70. The Trust prepares a daily report on staff absenteeism as a result of the above, and uses this to arrange for appropriate testing to help staff return to work as quickly as possible. We have also enabled staff to work remotely where they are able to do so and where staff are required to work on hospital or community premises, social distancing guidelines are strictly followed.

Staff accommodation has been organised by the Trust for staff who, for any reason, cannot live at home or cannot return home between shifts. Accommodation and meals are funded by the Trust.

We know that staff need to be able to safely shower and change before returning home. We have erected showers for staff on a number of our hospital sites and we have provided laundry facilities where possible and personal laundry management guidance. Similar arrangements have been made with a number of leisure centres and local schools for use by community staff and we remain very grateful for this practical support from colleagues in Councils and in schools.

Personal Protective Equipment

The availability of PPE to every member of staff who needs it is crucial, and we have worked hard to ensure PPE is delivered to every member of staff who needs it whether they work in a hospital or in the community. The Covid-19 Oversight Group continuously reviews stock levels, usage and planned deliveries to manage the Trust's demands. This includes ensuring local care homes who need PPE from the Trust receive it.

Linked to PPE is the requirement to have staff appropriately fit tested for masks and we have trained a huge number of staff so far.

Staff Testing/Labs facilities

The Belfast Trust Regional Virology Laboratory (RVL) has worked hard to increase their testing capacity and turnaround times since Covid-19 planning began. The RVL team, who were one of the first 12 UK Covid-19 testing sites, developed a testing platform in February and capacity has been increased from 360 tests per week to 8,516 tests per week from 18 April 2020. This has allowed the Trust to test staff as well as patients in line with regional testing guidance.

Swabbing for patient and staff testing was originally provided from two pods (in close proximity to the Royal Vitoria Hospital and Mater Emergency Departments) which were purchased specifically for Covid-19; swabbing is performed in the pods by Trust staff. Since early April 2020 testing has also been available in the Balmoral MOT centre, again staffed by Belfast Trust staff, and from the SSE arena which is run by the consultancy firm Deloitte and overseen by the Public Health Agency.

Delivering quality services

This year the Trust has been able to deliver quality services with key projects such as the Children's Heart centre, Acute Mental Health Inpatient Unit and Helipad at the Royal Victoria Hospital opening, providing a better service to our patients.

In the community, we have also delivered progress on addiction, mental health and ensuring those who are homeless can access healthcare safely.

Performance report

Children's Heart Centre

Belfast Trust formally opened the Children's Heart Centre at the Royal Belfast Hospital for Sick Children on 13 June 2019. The Centre, part of the All Island Network, provides out-patient and diagnostic services for children with congenital heart disease.

The Congenital Heart Disease (CHD) All Island Network was established in March 2015, and is the first of its kind, providing an all-island service surpassing politics and borders. The network manages a delivery model for congenital heart disease, building on existing services and drawing them together in a system of care which is patient focused and locally responsive.

The opening of the new centre will provide holistic pre and post-operative care needs for children requiring surgery in Our Lady's Children's Hospital, Crumlin, Dublin. The Centre contains state of the art clinical and diagnostic equipment, which has been kindly donated by Children's Heartbeat Trust, in addition to the furnishing of the Family Day Room, a quiet space for patients and their families to wait for consultations and test results.

The Trust continues its partnership with the All-Island CHD Network to build on the existing infrastructure and resources as part of the overall vision to create a world class CHD service across the island. The opening of the Children's Heart Centre is the next logical step in this network.

Rory Best and Aimee Brady opening the Children's Heart Centre

Performance report

Acute Mental Health Inpatient Unit

The new Acute Mental Health Inpatient Centre at Belfast City Hospital opened to patients on Monday 24 June 2019.

This major investment in mental health care and purpose-built modern facility supports the development of the Belfast Trust's acute mental health service in one location, having previously been provided at the Mater and Knockbracken sites.

The centre consists of five separate interconnecting buildings arranged around a cloistered central courtyard and communal and administration areas. It provides 80 acute mental health en-suite bedrooms including six psychiatric intensive care beds.

All aspects of the design have been carefully considered - including; colours, lighting, materials, furniture, fixtures and fittings - to ensure that the surrounding environment enhances the overall inpatient experience.

The service will continue to offer the highest standards of treatment and evidence-based interventions for patients experiencing an acute phase of mental illness previously provided at other sites.

The central courtyard at the Acute Mental Health Inpatient Unit will be a focal point for patients and staff

Performance report

Royal Victoria Hospital Critical Care Building Helipad

The first operational landing of the Air Ambulance at Royal Victoria Hospital (RVH) Helipad took place on 26 February 2020, following test flights earlier that month.

Patients can now be taken by the Helicopter Emergency Medical Service (HEMS), directly to the Helipad on the Critical Care Building on the RVH site. Previously patients were taken to the helicopter landing site at Musgrave Park Hospital before being transferred to RVH by ambulance.

The direct landing reduces patient travelling time by 25 minutes. Once the patient is ready to be transferred from the air ambulance, they can be in the Emergency Department in just over two minutes. The HEMS service, since its inception in 2017, has attended more than 1,300 calls. Air Ambulance NI and Northern Ireland Ambulance Service play a key role in the treatment of critically ill patients.

Every minute saved in the transfer of a patient maximises their chance of a successful recovery and having a helipad close to the Emergency Department (ED) at the Royal Victoria Hospital – where there are skilled teams ready to receive them – means improved outcomes for patients. This partnership working has made a difference for trauma patients most in need and bringing the helicopter closer to the regional trauma centre optimises this even further.

Patients will now be directly transferred to the Emergency Department at Royal Victoria Hospital, reducing travel time by 25 minutes

Performance report

Belfast Community Addiction Team

The Belfast Community Addiction Team (CAT) won the Managing Substance Dependency in the Community category at Northern Ireland Healthcare Awards 2019.

CAT provide a tier three specialist service providing assessment, co-ordinated care-planning, and treatment of individuals with alcohol and drug misuse. Referrals for CAT come from three sources – GPs; internally within the Belfast Trust; and through external partners. The community addiction hub has been devised to ensure that service-users access the right service with the right person at the right time, whilst reducing waiting times.

The impact of these efforts is reflected in the waiting time for a CAT assessment reducing from six months to two weeks with zero breaches. 95% of assessments are suitable for CAT compared to the previous 35% who were referred on to tier two services. Feedback from service-users is also indicative of the effectiveness of the treatment journey, as the responses to date have been 98% positive.

Belfast Inclusion Health Service: Making a difference for those Experiencing Homelessness

This year a milestone was marked in health care delivery for those experiencing homelessness within the Belfast Trust area.

Transformation funding granted by the Department of Health and assisted by the Chief Medical and Nursing Officers enabled a small nursing team to pilot a new service delivery model to those who have no GP registration. The service will provide health care delivery to those who will have problems being accepted for, or maintaining GP services, due to their transient chaotic lifestyles and often due to the strict set criteria within health care services.

This model has transformed health care delivery for our service users including the provision of bespoke premises. We promote “inclusion” health and help break down barriers that often prohibited those experiencing homelessness from seeking timely health care. Being non-judgemental, building rapport, instilling trust and having flexibility within the service has enhanced attendance and compliance with the service users.

Performance report

Recovery College Transforms Learning to Improve Wellbeing in the Belfast Community

Through collaboration with its staff, carers and service users the Belfast Recovery College has transformed its offering of educational programmes to improve the wellbeing and mental health in the community of Belfast. This model of 'Learning Together' helped our users to become experts in their own self-care with 486 students developing their own Wellbeing Plan.

During the 2019-20 period we have experienced exponential growth of students reaching a 22% increase to 2,363 students this year and a four- fold increase of 2.5% of students aged 16 – 24. A Student Education, Coaching and Work Placement Programme in partnership with Action Mental Health also resulted in employment of six Peer Support Workers who have not worked for years.

Additionally, the College received recognition this year winning the prestigious ANTOUS All Ireland Education Award for Health and Wellbeing, two Chairman's Awards and was the first in the UK to receive a Gold Star CPD Accreditation Award. The Lord Lieutenant in a recent visit described the College as leaving an "indelible inspiring impression."

Mary O'Brien, Divisional Social Worker; Fionnuala Jay O' Boyle, Lord Lieutenant; Helen Anderson, Recovery College Co-ordinator; Thomas Fisher, Peer Educator; Karen Bester, IRecovery CAWT Senior Peer Educator; Ross Kennedy, IRecovery CAWT Peer Educator; John Morgan, Senior Peer educator; Sasha Stewart, Admin Manager; Martin Daly, Service User Consultant; Cathy McCloskey, ICAWT Co-ordinator; Michael McGeown, PPI Service user / Carer Consultant MH and CAMHS

Performance report

Performance Analysis

Performance is managed through a number of division, directorate and Trust wide performance and accountability structures where underperformance is identified and corrective action discussed. The Trust uses a series of Chief Executive led performance meetings for all Directorates to provide further rigour to the performance management process.

At Trust Board meetings, the Board is provided with data on performance across the Ministerial Targets through the Trust Performance Report. This data is also reported monthly to Executive Team. In 2019-20 the Trust worked to deliver the Ministerial Performance targets as per Health and Social Care Commissioning Plan Directions and Indicators of Performance 2019-20.

In 2019-20 the Trust achieved or substantially achieved the following Commissioning Plan Directions standards and targets:

- C-Difficile – target to have less than or equal to 110 incidences cumulatively by 31 March
- Breast Cancer 14-day wait
- Mental Health discharges <28 days
- GP Out of Hours 95% of patients triaged <=20 minutes
- Cancer Urgent 31 day pathway
- Mental Health discharges within 7 days
- Non-Complex patients with discharge – 6 hours and
- Absence.

The Trust was not able to deliver against the targets set out below:

- MRSA - target to have less than or equal to 12 incidences cumulatively by 31 March
- ED patients treated, discharged or admitted within 4 hours, 12 hours and 2 hours triage
- Hip Fractures 48 hours
- Diagnostic – urgent tests reported within 2 days, numbers waiting 9 weeks and 26 weeks
- Cancer Urgent 62 day pathway
- Outpatient percentage of patients waiting no longer than 9 weeks; no patient waiting longer than 52 weeks
- In-patient and daycase percentage of patients waiting no longer than 13 weeks; no patient waiting longer than 52 weeks
- CAMHS 9 weeks and Psychological Therapies 13 weeks

- Direct Payments
- Allied Health Professionals – no patient waits longer than 13 weeks to first treatment
- Carers Assessments; 10% increase year on year
- Complex patients with discharge – 48 hour and 7 days and
- Core funded In-patient day cases and Outpatients activity.

In addition, the Trust also aimed to deliver against a number of agreed performance trajectories for identified service areas. These performance trajectories were agreed with the Health and Social Care Board and the Trust delivered against a number of these trajectories as follows:

- Emergency Department > 4 hours plan - MIH and RVH
- Hip Fractures within 48 hours
- Breast 14 day plan
- Cancer 31 day plan
- Cancer 62 day plan
- Dementia >9 week plan
- Psychological Therapies >13 week plan
- Complex Discharges >48 hour plan
- Funded core In-patient day cases activity plan
- Endoscopy core activity plan.

The strike action towards the end of 2019 and the impact of Covid-19 from March 2020 understandably did have an impact on Trust capacity and performance against some of the targets for the end of the year.

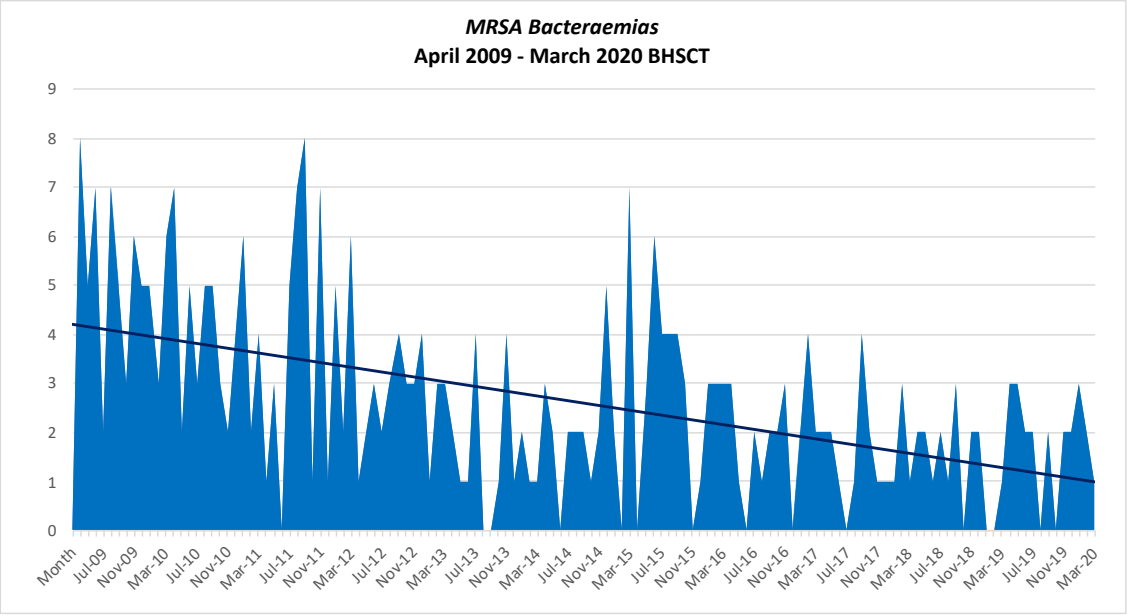
More details relating to some of the standards and target areas are provided in the section below.

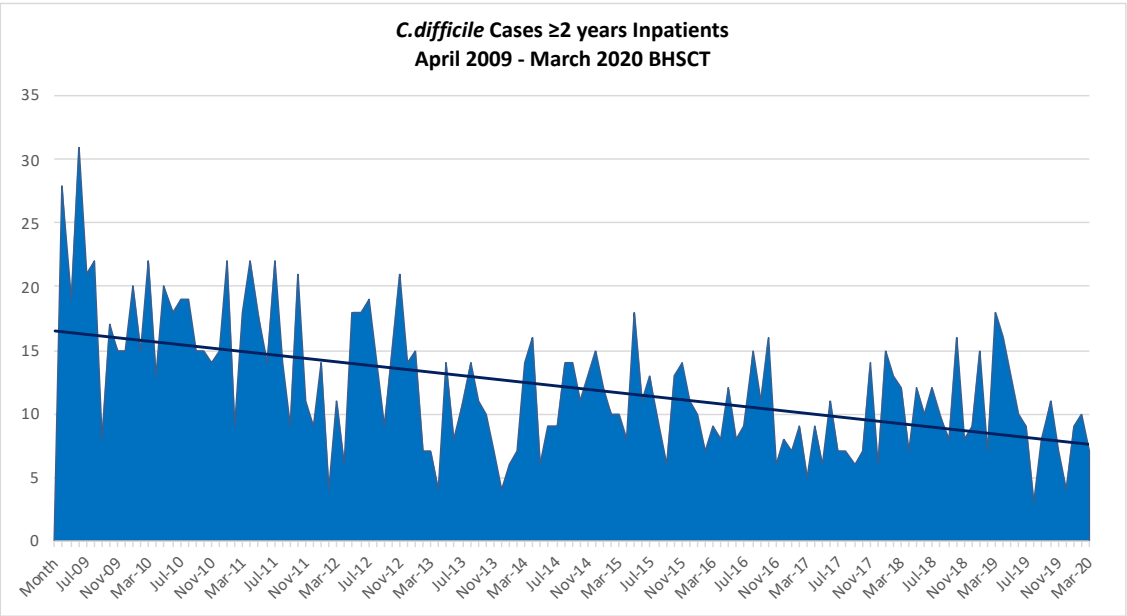
Performance report

Performance: Healthcare Associated Infections

The Trust is striving to be one of the safest, most effective and compassionate Health and Social Care organisations. One of the top priorities for the Trust and an aim of our Quality Improvement Plan (QIP) 2017-2020 is to “reduce harm from Healthcare Associated Infection”.

The graphs below present the picture of the Trust’s performance in relation to MRSA bacteraemia and Clostridium difficile respectively from 2009 to March 2020. From 2009 it is clear to see that the trend in relation to MRSA bacteraemia and Clostridium difficile infections has been downward with a clear reduction in case numbers for both infections over time.





The Trust did meet the C.difficile target in 2019-20 although not the MRSA target.

For the period 2019-20 the reduction target was set at 110 cases of Clostridium difficile infection and 12 cases of MRSA bacteraemia, up until the end of March 2020 we recorded 107 cases of Clostridium difficile infection and 22 cases of MRSA bacteraemia.

In this year the Trust was also set a target for gram negative bacteraemias. The target was 201 isolates and the outturn for 2019-20 was 240. This was a challenging target and the strategy to reduce these microorgansims requires a different focus to MRSA bacteraemias and Clostridium difficile infections.

Antimicrobial Stewardship has become a worldwide issue and targets were set nationally to combat the overuse of antibiotics. Targets have been introduced for the overall reduction of antibiotics, a reduction in named specific antibiotics (Carbapenems and Piperacillin/tazobactem) and compliance to the AwaRe program. This program divides antibiotics into three categories (Access, Watch, and Reserve). The program is designed to encourage more judicious prescribing of second and third-line antibiotics and “last resort” antibiotics, while encouraging the use of first-line antibiotics to treat common infections.

Performance: GP Out of Hours Service

By March 2020, to have 95% of acute / urgent calls to GP OOH triaged within 20 minutes.

There were 5,344 total Urgent calls from April 2019 to March 2020. Of these 4,759 (89.1%) were responded to within 20 minutes, with 585 responded to outside of target.

Performance: Emergency Department

By March 2020, 95% of patients attending any type 1, 2 or 3 emergency department are either treated and discharged home, or admitted, within four hours of their arrival in the department

At March 2020, Trust ED performance for patients treated within 4 hours was 59%.

By March 2020, no patient attending any emergency department should wait longer than 12 hours of their arrival in the department

The cumulative number of patients waiting more than 12 hours in 2019-20 was 8,519, representing 4.6% of total attendances.

While over 95% of ED patients were seen within the 12-hour target, the number waiting in excess of 12 hours represents 4.6% of total attendances and the Trust strongly feels this is unacceptable and is working hard to improve performance.

The Trust has continued to expand Clinical Assessment capacity to help improve the service to patients, the flow of unscheduled patients and reduce pressure on inpatient capacity. In 2019-20

Performance report

22,000 patients were assessed at the Clinical Assessment Unit (CAU) at RVH, and a further 5,300 in a similar unit at the Mater hospital. In addition, the Surgical Ambulatory Unit at the RVH saw over 1,600 patients.

Many specialty based assessment initiatives have helped ease pressure on Emergency Department flow, and ED itself has introduced 'Live take' to work alongside CAU, to identify very quickly definite admissions in cooperation with physicians from the Medical specialties.

Performance: Hip Fractures

By March 2020, 95% of patients, where clinically appropriate, wait no longer than 48 hours for inpatient treatment for hip fractures.

The Trust cumulative position at March 2020 was 70%.

Numerous innovative changes have facilitated a more patient centred, efficient and effective fracture pathway;

- Virtual fracture clinics: have resulted in a liaison pathway with Belfast Trust and Northern Trust ED, which involves the review of ED x-rays to route the patient to the appropriate sub-specialist, and triage of based on urgency. This ensures involvement of the most appropriate professional, whether physiotherapist, specialist nurse or sub-specialist fracture surgeon in the initial care of patients that were previously referred physically to fracture clinic on day of ED attendance
- Introduction of Block lists to allow utilisation of General Anaesthetic sessions solely for suitable patients
- Use of Musgrave Park elective theatre capacity to treat less complex but urgent fractures requiring overnight or short inpatient stay.

Performance: Diagnostic Waiting Times

The Trust measures against several targets in relation to patients waiting for diagnostic tests and significant non-recurrent support has been put in place to address the backlog of patients in this area.

By March 2020, 75% of patients should wait no longer than 9 weeks for a diagnostic test.

In March 2020 40% of patients waited less than 9 weeks for diagnostic tests.

By March 2020, no patients should wait longer than 26 weeks for diagnostic tests.

There were 10,775 patients waiting in excess of 26 weeks at during March 2020.

By March 2020, all urgent diagnostic tests should be reported on within two days

There were 69% of urgent diagnostic tests reported within two days during March 2020.

Performance report

Performance: Cancer

During 2019-20, all urgent suspected breast cancer referrals should be seen within 14 days.

The Trust met the 14-Day Breast Cancer Target in 11 of the 12 months of 2019-20.

During 2019-20, at least 98% of patients diagnosed with cancer should receive their first definitive treatment within 31 days of a decision to treat.

Trust performance at March 2020 was 88%.

During 2019-20, at least 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days.

Trust performance at March 2020 was 42%.

Additional non-recurrent funding was made available to address cancer red flag referrals, however there are a range of pathway capacity constraints which the Trust continues to address with our commissioner and other Trusts.

Many initiatives have been introduced within Cancer Services pathways to improve patient care including:

- Implementation of pre-biopsy MRI and reduced waiting time from 10 weeks to 4 weeks
- Implementation of a 3 day turnaround for staging CT scans for Lower GI, Upper GI, Head & Neck, Lung which was further rolled out for Gynaecology patients
- Increase in number of patients going straight to scope on upper GI pathway to 80% from 51% in November 2016
- The turnaround time for CT Colonography has reduced from 6 weeks to 2 weeks and work ongoing with radiology regarding prescribing at clinic as a pilot for red flag patients
- Implementation of E-Triage across some Tumour Sites has reduced the number of days it takes to triage red flag referrals.

Performance: Outpatients

By March 2020, 50% of patients should be waiting no longer than 9 weeks for an outpatient appointment.

Due to lack of capacity the Trust was not able to deliver against the target. At the end of March 2020, 22% of patients on Trust's OP waiting lists were waiting no longer than 9 weeks.

Nearly 562,000 Consultant led Outpatient attendances have taken place over the last year, 544,000 Outpatients and almost 18,000 Outpatients with procedures.

Performance report

The Trust has continued its improvement programme (IMPACT) for elective care and outpatients that will improve pathways and infrastructure through innovation and new practice. The Trust did receive some additional elective access funding during 2019-20 to assist with waiting list pressures, however the Trust does not have sufficient capacity to address current demands to enable delivery of this target.

Performance: In-patients and Day-cases

By March 2020, 55% of patient should wait no longer than 13 weeks for inpatient / daycase treatment.

At the end of March 2020, 23% of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks.

By March 2020, no patient should wait no longer than 52 weeks for inpatient / daycase treatment.

A total of 16,178 patients waited longer than 52 weeks for IPDC treatment at March 2020.

Increases in demand from unscheduled and urgent patients and lack of capacity for elective demand has had an impact on routine waits. The IMPACT programme, to improve management and flow of scheduled patients to help improve the service, has continued throughout 2019-20.

The Trust has treated more than 84,000 Inpatients and daycases from waiting lists over the last year. Some examples of the treatment we have provided for patients from waiting lists are listed below:

- Over 8,400 cardiac procedures
- 1,100 hip replacements and 1,000 knee replacements
- 600 gall bladders removed with keyhole surgery
- Over 3,300 cataract procedures
- Over 400 Appendectomies
- 800 Surgical bowel procedures
- 11,500 endoscopies for bowel and gastric conditions
- 24,000 renal dialysis attendances
- 600 neurosurgical procedures on the brain
- 400 tonsillectomies.

Performance report

Additionally the Trust has treated over 43,000 unscheduled patients and some examples of treatments are included below:

- Over 800 strokes treated
- Over 1,000 chest infections treated
- 1,200 head injuries
- 400 heart attacks treated
- Over 3,000 COPD & asthma patients treated
- 5,000 births.

Performance: Mental Health Waiting Times

By March 2020, no patient waits longer than 9 weeks to access child and adolescent mental health services.

There were 271 people waiting in excess of 9 weeks at March 2020.

By March 2020, no patient waits longer than 9 weeks to access adult mental health services.

There were 144 people waiting in excess of 9 weeks at the end of March 2020.

By March 2020, no patient waits longer than nine weeks to access dementia services.

There were 12 people waiting in excess of 9 weeks at the end of March 2020.

By March 2020, no patient waits longer than 13 weeks to access psychological therapies.

There were 951 people waiting in excess of 9 weeks at the end of March 2020.

Psychological Therapy services have been constrained by a recognised shortage of specialist professionals in a range of service areas.

Performance: Direct Payments

By March 2020, secure a 10% increase in the number of direct payments (DPs) to all service users, based on 2018-19 outturn.

The Trust target for March 2020 was 889. There were 860 people in receipt of DPs at the end of March 2020.

Performance report

Performance: Allied Health Professional Waiting Times

By March 2020, no patient should wait longer than 13 weeks from referral to commencement of treatment by an allied health professional.

There were 2,487 patients waiting in excess of 13 weeks at March 2020.

Performance: Discharges – Mental Health

During 2019-20, ensure that 99% of all mental health discharges take place within seven days of the patient being assessed as medically fit for discharge.

At March 2020, 96% of patients were discharged within seven days.

Performance: Carers Assessments

By March 2020, secure a 10% increase, 3,409 for Belfast Trust, in the number of carers' assessments offered to carers for all service users.

By March 2020, 3,028 carers' assessments were offered.

Performance: Complex Discharges

By March 2020, ensure that 90% of complex discharges from an acute hospital take place within 48 hours.

The Trust cumulative position at March 2020 was 74.8%.

By March 2020, ensure that no complex discharge takes more than 7 days.

At March 2020 there were 555 complex patients waiting in excess of 7 days.

The Community Service Plan is focusing on four key areas to support improvement in performance: Discharge to Assess; Domiciliary Care; Reablement; and Acute Care at Home, with the aim of reducing the number of complex delayed discharges.

Performance: Non-Complex Discharges

By March 2020, ensure that all non-complex discharges from an acute hospital take place within 6 hours.

There were 96% of all non-complex patients discharged within 6 hours.

Performance report

Performance: Core Funded Activity

By March 2020, to reduce the percentage of funded activity associated with elective care service that remains undelivered.

Elective Inpatients and Day cases (IPDC) admissions for March 2020 totalled over 84,000.

New Consultant-led Outpatient (NOP) attendances for March 2020 totalled just under 160,000.

At March 2020 the Trust had not met this target. The outturn was impacted by clinic and admission cancellations during the industrial action in December, together with the reduced capacity for elective services from March to facilitate Covid-19 pandemic planning.

Performance: Absence

By March 2020, to reduce Trust staff sick absence levels by a regional average of 5% compared to 2017-18 figure.

The Trust target by March 2020 was 6.47%. By March 2020, Trust cumulative absence was 7.34%. There continues to be strong focus on absence management within the Trust to reduce the overall absence level.

Performance: Children in Care

The Trust is subject to a number of standards in relation to looking after children under our care. The Trust meets these standards in most areas.

By March 2020, 75% of Children Leaving Care aged 18, 19 & 20 years will be in education, training or employment.

At year-end 82% of care-leavers were in education, training or employment.

Performance: Renal Services

The Trust continued to carry out high numbers of renal transplants with 114 against the target of 80 for the year.

Performance report

Quality and Safety

Quality of care and patient safety are the Trusts principal priority. Many new quality and safety initiatives are in place within the Trust, these are proven improvement methods. It can be difficult to measure outcomes and quality of care due to the nature of disease and the methods we have to record and analyse it. There are however some well accepted indicators of quality and safety and these include mortality rates and readmission rates.

Mortality Rates

Crude percentage mortality rates during 2019-20 were 2.5% in the Trust against 2.8% in the peer, this was a consistent picture with previous years measurements. The Trust also used statistical modelling to analyse deaths, as crude rates do not take account of the many features of illness and disease and how these contribute to mortality rates. When these more refined statistical models were used they also show that the Trust compared well in terms of its expected and actual mortality rate.

Readmission Rates

Readmission rates were affected by many issues and not all were related to quality of hospital care, however these are still an important indicator of quality of care. Readmissions are measured for those patients readmitted to hospital as an emergency within 30 days of a previous stay in hospital The Trust had a readmission rate of 7% against a Northern Ireland average of 7%.

Performance report

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £1.6 billion in 2019-20 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 20,800 (whole time equivalent) staff, including temporary staff, and manages an estate worth over £1.35 billion.

Financial Environment

Despite an increase to the 2019-20 budget compared to funding levels in 2018-19, the Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2019-20 given that cost pressures were increasing at a greater rate and challenges existed in meeting demand. Given these financial constraints, and in order to protect frontline services, the Trust implemented a savings plan totalling £27.35m in 2019-20. Approximately 30% of the plan, £7.7m, consisted of recurrent cash-releasing efficiencies, with non-recurrent measures making up the remaining £19.65m. The Trust also implemented workforce vacancy control measures in order to deliver an additional £18m of savings. In total, these measures equate to approximately 3% of the Trust's 2019-20 budget.

The Trust's plans were approved by HSCB as part of the Trust Delivery Plan.

The above savings plans have been fully delivered in 2019-20, albeit the majority have been achieved non-recurrently and therefore will need to be addressed again in 2020-21.

As outlined above, the Trust continues to experience cost increases during 2019-20 particularly in relation to growth in agency costs and high cost drugs, increased laboratories tests, use of interventional radiology and other advanced clinical technologies, children's community services, care packages and in the latter part of the year costs associated with Covid-19.

During the year, the Trust implemented a number of service developments and improvements including expansion of ambulatory care, expansion of trauma and orthopaedic services and high cost drugs.

The Trust continued the transformation agenda via funding allocated from the Confidence and Supply Agreement. Projects included enhancing multi-disciplinary teams in primary care, reforming community and hospital services such as cancer, stroke, paediatrics and diabetes care and prevention, and implementing transformative change through initiatives such as introducing elective care centres and medicines.

Despite the enormous challenges and increased demand for our services, the Trust achieved financial balance in 2019-20 while continuing to drive forward its transformation and quality/safety

agenda. It should be noted, however, that this outcome was attributable largely to a significant level of one-off funding and non-recurrent measures, including slippage on new investments and cost containment measures.

Financial Targets

While operating within this very challenging financial environment, the Trust has continued to improve the safety and quality of services for its patients and clients and was still able to achieve its statutory financial targets which are outlined below:

- Breakeven on income and expenditure
- Maintain capital expenditure within the agreed Capital Resource Limit.

The above achievements have been delivered through a combination of sound financial management, the concerted efforts of our staff and the continued implementation of the Trust's efficiency and reform programme.

Financial Governance

The Trust has continued to maintain sound systems of financial internal control which are designed to safeguard public funds and assets. The same high degree of security is maintained over Patients' and Residents' Monies and Charitable Trust Funds administered by the Trust. Our internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement for 2019-20.

In terms of financial management and control across the Trust, a detailed financial plan is prepared and approved by the Trust Board at the beginning of each financial year and budgets are allocated to directorates. Financial performance is monitored and reviewed through detailed financial reporting to directors on a monthly basis. An aggregate summary of the financial position to date and forecast yearend position is presented by the Director of Finance to Trust Board each month.

MORE – Maximising Outcomes, Resources and Efficiencies

Trust's MORE programme was established in 2007-08 to ensure continued delivery of safe and responsive services, against a backdrop of increasing demand, rising cost pressures and year- on year efficiency savings targets.

The programme's focus is on securing efficiencies through enhancing productivity, changing the way services are delivered, modernising and driving improvements in health and social care, eliminating waste and maximising value for money. The focus of the MORE programme is

essentially about ensuring the right care is delivered by the right person, doing the right thing, in the right place.

The programme has been successful in delivering around 3% year-on-year cash releasing/ productivity efficiencies over the past twelve years, totalling over £320m. The scale of challenges which the health and social care sector will face over the next few years is significant and 2020-21 is expected to be yet another difficult year from a financial perspective.

As always, the Trust will endeavour to ensure that the required changes are effectively managed through the continued successful operation of the MORE programme with its sound performance management, accountability and reporting frameworks.

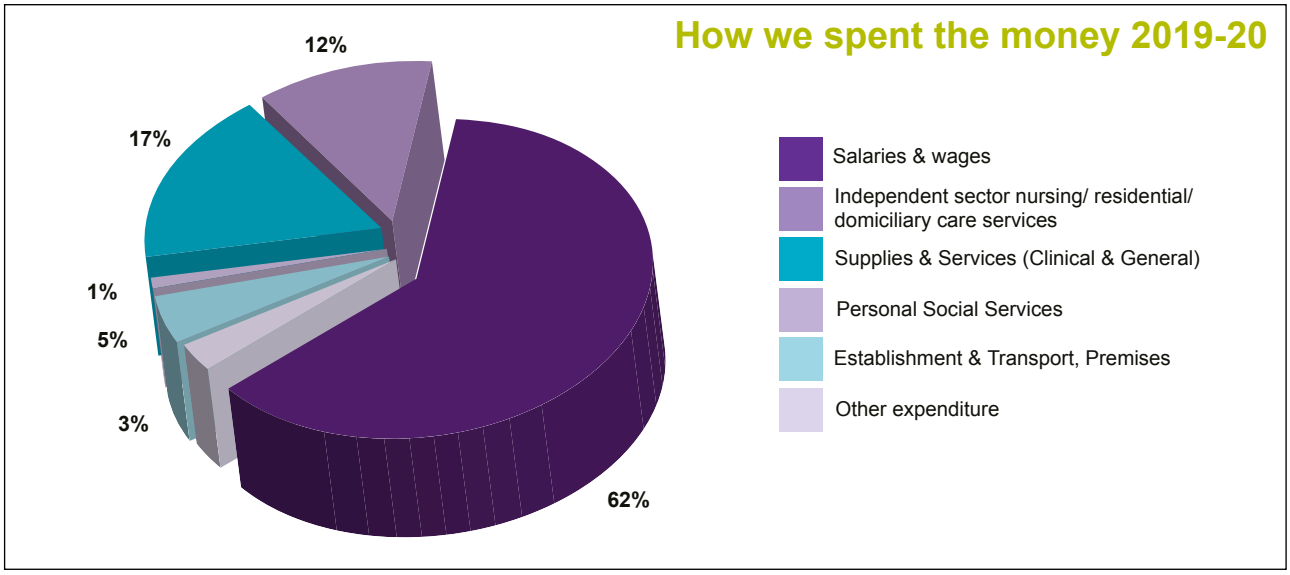
Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2019-20.

The majority of funding, almost 90%, comes from the Department of Health, through the Health and Social Care Board and the Public Health Authority. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes.

The money which the Trust receives is used to deliver health and social care services for the population of Belfast and a range of regional services such as cardiac surgery and neurosurgery for the population of Northern Ireland.

The chart below shows how the Trust spent this money in 2019-20. The largest cost incurred by the Trust is staff salaries, representing 62% of total expenditure. Within this pay total, the Trust spent £231 million on doctors and dentists, £328 million on nurses and midwives and £108 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £274 million (17% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £183 million (12% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf. The chart below shows the breakdown of expenditure into its key components.



Investing in Staff

The Trust spends around £1.017 billion on staff salaries, employing around 20,800 staff (whole time equivalents) across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resources employee related schemes, the Trust provides taxable benefits through a number of salary sacrifice schemes as follows:

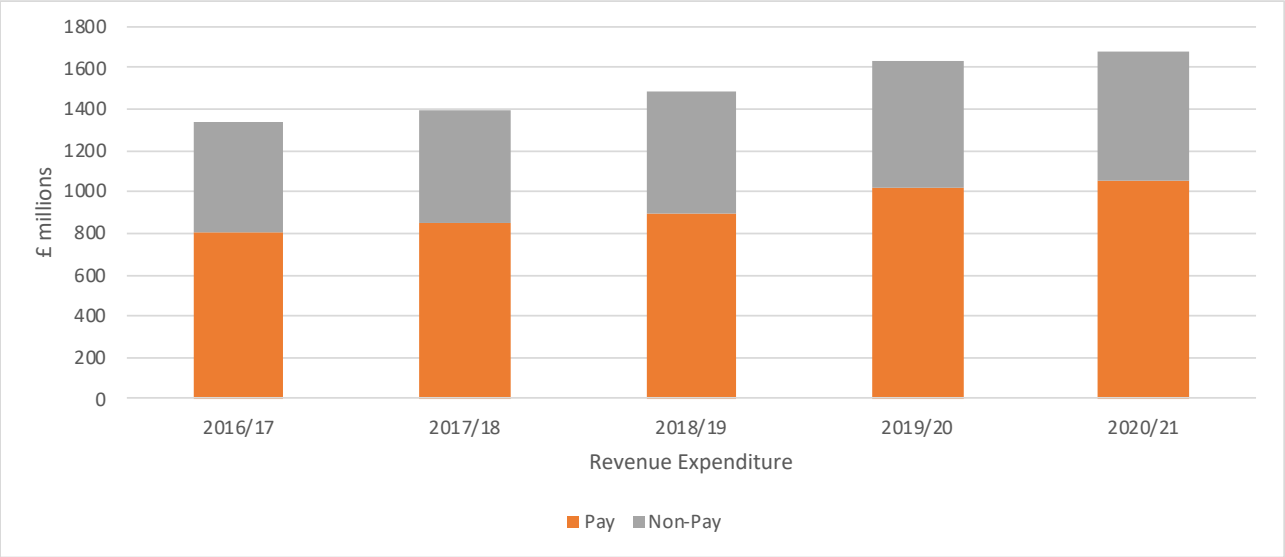
- Childcare Vouchers (following a HMRC review, this scheme is now closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

In addition to providing direct financial benefits for staff through reduced taxation, these schemes aim to promote general overarching benefits in terms of enhancing the general health and wellbeing of staff.

Performance report

Long Term Expenditure Trends

The table below shows the actual and forecast revenue expenditure, broken down by pay and non-pay categories, incurred by the Trust from 2016-17 to 2020-21.



Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.35 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2019-20 the capital funding allocation for the Trust was £74.696m, of which £49.064m related to major specific capital projects and £25.632m was for various minor capital projects funded from the Trust's General Capital Allocation. This includes £0.537m for Research and Development, which under current accounting guidance is reported as revenue expenditure in the Trust's Final Accounts though funded and reported during the year as capital expenditure.

Expenditure on larger schemes included:

Capital Scheme	Expenditure £m	Total Approved Value of Project £m
RGH Maternity	24.326	73.932
Acute Mental Health In Patient Unit	2.744	41.214
Children's Hospital	11.240	353.970
ICT Schemes	5.126	5.126

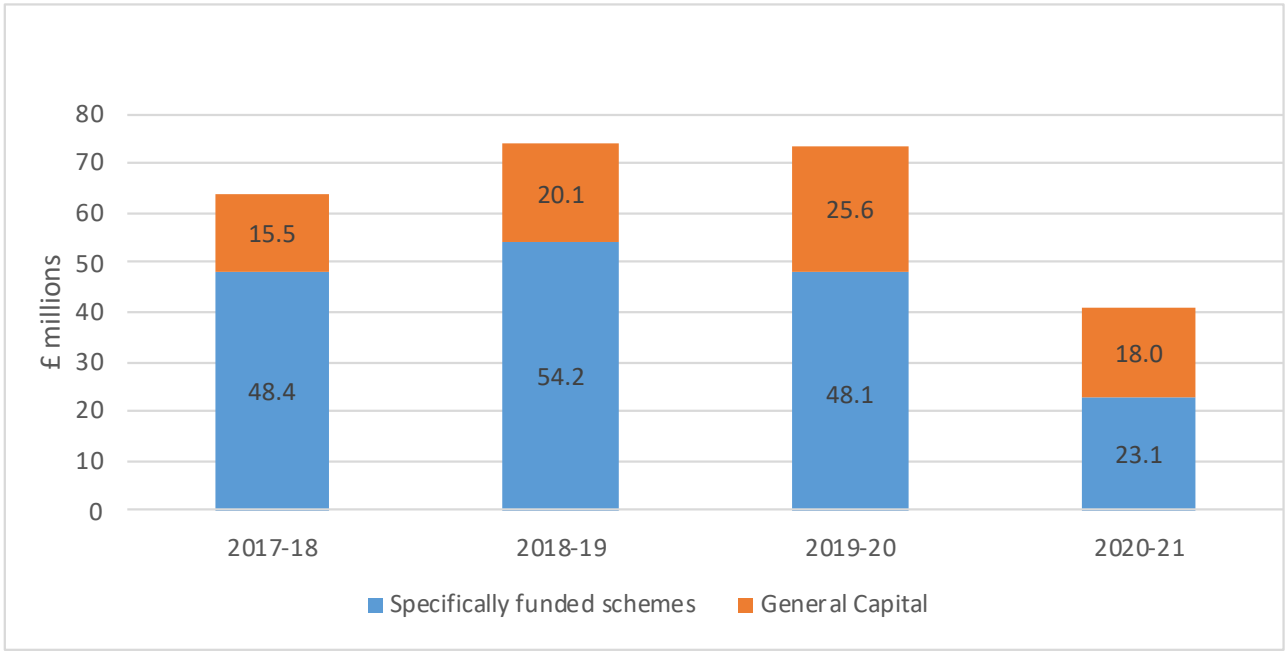
Other specifically funded schemes include, GP premises improvement schemes in Trust owned premises and the development of an RGH Energy Centre.

The work on the Acute Mental Health In-Patient Unit completed and the new facility opened in June 2019. Design and enabling work for the new Children's Hospital is continuing and work on the Maternity Hospital is progressing on site.

In 2019-20 there has also been investment in numerous IT projects ranging from replacing PCs to rolling out mobile devices and improving the IT infrastructure and security.

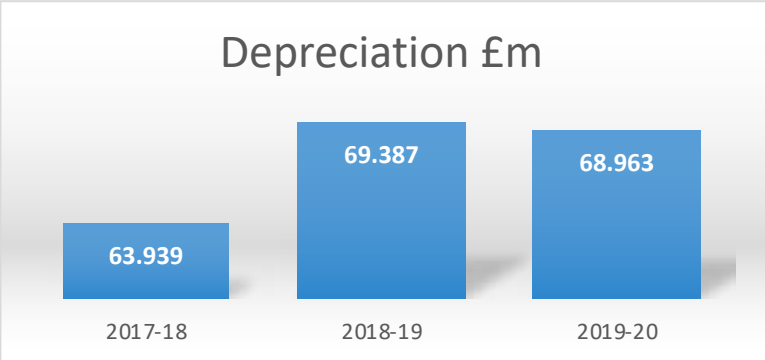
General Capital expenditure included a number of schemes to refurbish Trust buildings to improve patient experience and also to replace a range of clinical equipment. The remaining older estate still requires substantial maintenance.

The Trust's funding and spending each year on specifically funded schemes fluctuates based on the number, scale and stage approved schemes have reached. General capital funding is allocated to the Trust each year by the DOH. The table below shows the capital expenditure incurred by the Trust from 2017-18 to 2019-20. The figures for 2020-21 represent the Trust's opening capital allocation for 2020-21. The 2020-21 figure may change as the year progresses.



Performance report

As a result of the Trust's capital expenditure and asset base, the Trust incurs depreciation charges each year as the asset value is written off. The depreciation charge, for which the DOH provide financial cover, is as follows for the last 3 years.



Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The Trust's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

	2020 number	2020 value £000s	2019 number	2020 value £000s
Total bills paid	552,873	873,812	496,214	794,313
Total bills paid within 30 days of receipt of an undisputed invoice	481,221	778,675	446,769	708,229
% of bills paid within 30 days of receipt of an undisputed invoice	**87.0%**	**89.1%**	**90.0%**	**89.2%**
Total bills paid within 10 day target	391,891	638,761	367,318	610,363
% of bills paid within 10 day target	**70.9%**	**73.1%**	**74.0%**	**76.8%**

The Late Payment of Commercial Debts Regulations 2002

	2020 £
Amount of compensation paid for payment(s) being late	225
Amount of interest paid for payment(s) being late	120
Total	**345**

This is also reflected as a fruitless payment in the Assembly Accountability Disclosure Notes

Performance report

Research and Development

Research and development are core activities within the Trust, and new treatments or procedures are often made available for the first time to patients in the Trust through clinical trials. Staff from all professional groups who come up with new ideas to improve patient outcomes or experience will often try them out for the first time by conducting research.

Patients and clients of the Trust play a key role in the design of research studies, and increasingly act as members of the research team and play a critical role in making sure that the most important issues for patients are addressed through research. Staff within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to allow access to new treatments at the earliest possible opportunity in as many areas as possible.

Belfast Trust hosts a number of important elements of the regional Northern Ireland research structure, including the Northern Ireland Clinical Research Network, the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide support for research throughout all HSC Trusts. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial partners. The findings of research conducted in the Trust influence the treatment of patients locally, nationally and internationally.

All research projects taking place in the Trust are approved by an independent ethics committee, and by the Trust research office, which ensures that all research taking place within the Trust is conducted in line with proper ethical standards and all relevant legislation. Around 600 research projects are underway in the Trust at any time. These range from small studies designed to better understand aspects of patient experience through to large national and international clinical trials of new drugs, procedures or devices.

Donations and Fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust. During 2019-20 the Trust received donations, income and legacies totalling approximately £2.1m and a further £1.3m in investment income. The donated income is received mainly from former patients, clients and their relatives in recognition of the Trust's work. Individual donors are too numerous to mention, but examples of improvements we have made as a result of donations and legacies received during 2019-20 include:

- The purchase of a PET scanner (Positron Emission Tomography), a type of nuclear medicine imaging, for the Belfast City Hospital. Nuclear medicine imaging use small amounts of radioactive material to diagnose, evaluate or treat a variety of diseases. The funding was donated to by Ulster Garden Villages

- The purchase of a Dispensing table for the provision of the radioactive doses for patients
- The provision of video conferencing equipment to be used in the Genetic Laboratory to facilitate meetings and case conferences with other departments and Trusts
- Upgrade the Endoscopy unit in the Belfast City Hospital site with the purchase of new Diathermy machine and associated equipment
- The purchase of a Spinal Operating table for use with patients with complex spinal issues
- The purchase of diagnostic equipment to be used with breast cancer patients to facilitate treatment
- The refurbishment of the Orthopaedic Outpatient Department Musgrave Park Hospital
- The provision of dialysis chairs for Renal Patients
- The purchase of 20 incubators for Regional Neo Natal Unit
- Purchase of an specialised cot bed for Royal Belfast Hospital for Sick Children.

If you would like to make a donation to the Trust to help us continue to enhance the experiences of patients and clients in our care, please contact:

The Charitable Funds Section,
1st floor, Dorothy Gardiner Unit
Knockbracken Healthcare Park
Saintfield Road, Belfast
BT8 8BH
Tel: 028 9504 5393
E-mail: charitabletrustfunds@belfasttrust.hscni.net

Performance report

Sustainability Report

The Trust has continually worked to improve the Estate alongside key partners such as the Conservation Volunteers, RSPB and the Belfast City Council. These collaborations have guided an Environmental Improvement Scheme at Musgrave Park Hospital incorporating a native planting scheme with biodiversity education to halt loss of biodiversity and encourage sustainable attitudes within the future generation in the local area.

The Trust is also working in conjunction with Queen's University Belfast to meet the aims of the ''Making Life Better'' public health strategy. The Trust has been implementing green infrastructure, with further work to come creating enhanced natural landscapes and additional walking facilities to make public spaces more accessible, decrease health inequalities and combat climate change.

Some facilities across the Trust have incorporated vegetable planters and gardens as a positive patient experience and as an appealing green space for staff, patients and their visitors to enjoy time in nature.

The Trust has worked collaboratively alongside Advantage NI to develop 'Ravine', a nature-based social enterprise within Knockbracken Healthcare Park. This project provides employability training to young people facing mental health challenges while they work to create and protect wildlife habitats on the Knockbracken site.

Reducing carbon emissions

The Trust has commenced working towards the new public sector Energy Management Strategy and Action Plan to 2030, this includes ensuring that all energy usage is monitored effectively to identify waste and opportunities for further efficiencies. As a Trust we continue to implement a wide range of carbon reduction projects such as installation of LED lighting, variable speed drives, heat pumps, solar thermal panels and battery storage.

The Trust continues to improve building management systems, which allow for better monitoring and control of heating, ventilation and air conditioning systems. This is crucially important to create the appropriate conditions for the delivery of patient care, improving patient safety in critical care areas and thermal comfort across the Trust.

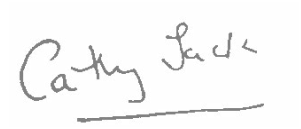
Responsible waste management

The Trust's waste management objective is to reduce the volume of waste produced in the Trust and to maximise recycling and recovery opportunities. In collaboration with our waste contractors, 70% of our clinical waste was converted to heat energy; 100% of food waste was used to produce Biogas and then converted to compost; and 99.5% of all household waste and dry mixed recycling waste was recycled or recovered by our waste contractor, after collection.

Performance report

On behalf of the Belfast Health and Social Care Trust, I approve the Performance Report encompassing the following sections:

- Performance Overview
- Performance Analysis



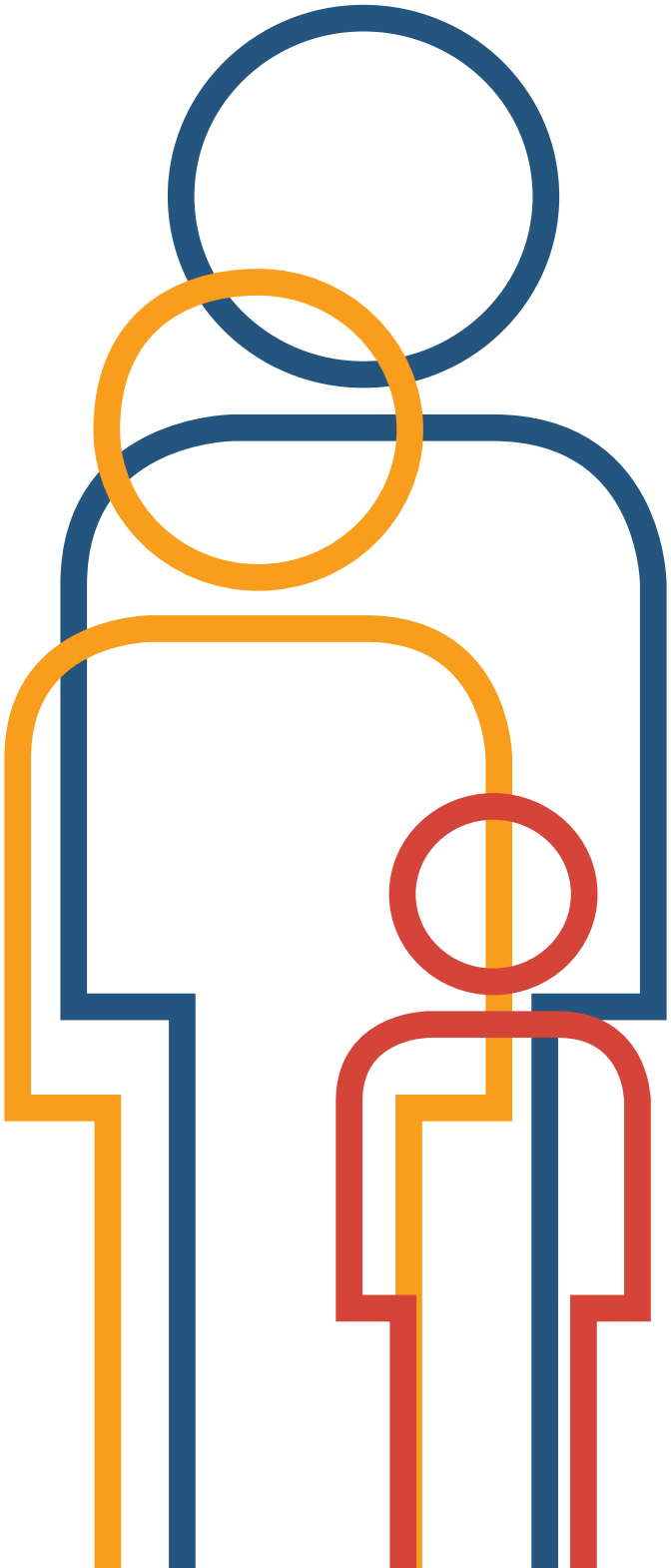
2 July 2020

Dr Cathy Jack
Chief Executive

Date

Performance report

2. ACCOUNTABILITY REPORT



Accountability report

Overview

The purpose of the Accountability Report is to meet key accountability requirements to the Northern Ireland Assembly. The report contains three sections being, the Corporate Governance Report, the Remuneration and Staff Report, and the Accountability and Audit Report.

The purpose of the Corporate Governance Report is to explain the composition and organisation of the Belfast Trust's governance structures and how these support the achievement of the Trust's objectives.

The Remuneration and Staff Report sets out the Belfast Trust's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition, the report provides details on overall staff numbers and composition, and associated costs.

The Accountability and Audit Reports brings together the key financial accountability documents within the annual accounts. This report includes a statement of compliance with regularity of expenditure guidance, a statement of losses and special payments recognised in the year and the external auditor's certificate and audit opinion on the financial statements.

Corporate Governance Report

Non Executive Directors' Report

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. It is accountable, through the chairman, to the Permanent Secretary at the Department of Health.

It is made up of a Chairman, seven non Executive Directors, five Executive Directors and six other Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

Non-Executive Directors

- Mr Peter McNaney, Chairman
- Professor Martin Bradley
- Mr Gordon Smyth
- Mrs Nuala McKeagney
- Dr Patrick Loughran
- Ms Anne O'Reilly
- Mrs Miriam Karp
- Professor David Jones.

Accountability report

The Non Executives chair a number of oversight committees including the Audit, Assurance, Social Care, Remuneration and Charitable Funds Advisory committees.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. Mr Gordon Smyth as Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year and members achieved 80% attendance. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year and members achieved 78% attendance. It is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and chaired by Mr Peter McNaney. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Social Care Committee, chaired by Ms Anne O'Reilly, reviews all internal and external inspection and regulator reports relating to Statutory Functions and Corporate Parenting. They provide assurance to the Board that recommendations have been accepted and that their implementation will be monitored by the Committee.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DoH policy and best practice. The Committee is chaired by the Trust Chairman, Mr Peter McNaney and includes two other Non-Executive Directors, Ms Anne O'Reilly and Mrs Nuala McKeagney.

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. The Committee is chaired by Mrs Nuala McKeagney.

Accountability report

Directors' Report

The Trust Board consists of Executive Directors covering the core professional areas with voting rights and other Directors who make up the senior management of the Trust across the operational directorates.

Executive Directors

- Mr Martin Dillon, Chief Executive (until 12 January 2020)
- Dr Cathy Jack, Chief Executive (from 13 January 2020; Deputy Chief Executive/Medical Director until 12 January 2020)
- Mrs Maureen Edwards, Director of Finance, Estates and Capital Planning
- Miss Brenda Creaney, Director of Nursing and User Experience
- Mrs Carol Diffin, Director of Social Work/Children's Community Services
- Dr Stephen Austin, Interim Medical Director (from 23 January to 3 February 2020)
- Dr Chris Hagan, Interim Medical Director (14 January to 22 January and from 4 February 2020).

Directors

- Ms Bernie Owens, Director of Neurosciences, Radiotherapy and Muckamore Abbey Hospital
- Mrs Jacqui Kennedy, Director of Human Resources and Organisational Management
- Mr Aidan Dawson, Director of Specialist Hospitals and Women's Health
- Mrs Caroline Leonard, Director of Surgery and Specialist Services
- Mrs Marie Heaney, Director of Adult Social and Primary Care
- Mrs Charlene Stoops Director of Performance, Planning and Informatics (from 7 May 2019)
- Mrs Jennifer Thompson, Interim Director of Performance, Planning and Informatics (until 6 May 2019)
- Dr Brian Armstrong, interim Director of Unscheduled and Acute Care (from 14 October 2019).

A declaration of Board Members' interests has been completed and is available on the Trust's website www.belfasttrust.hscni.net. The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions and can be found at Note 21 to the Financial Statements.

The executive and senior management of the Trust, along with the Director of Finance have the responsibility for the preparation of the accounts and Annual Report. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office.

Accountability report

In providing the auditors with the relevant information, the Directors have confirmed:

- That so far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware
- That they have taken all the steps that they ought to have taken as directors in order to make themselves aware of the relevant audit information, and to establish that the Trust's auditors are aware of that information
- That the annual report and accounts as a whole are fair, balanced and understandable and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Trust's external auditor is the Northern Ireland Audit Office who have appointed Price Waterhouse Coopers to carry out the detailed audit work to support the C&AG's opinion. The notional cost of the audit for the year ending 31 March 2020 which pertained solely to the audit of the accounts is £66,500 made up as follows, public funds £61,500 and Charitable Trust Funds £5,000. This is reflected within miscellaneous expenditure within note 3 to the accounts.

Information Governance

Information governance within the Trust provides a framework for handling personal information in a confidential and a secure manner to appropriate ethical and quality standards. As part of this, information risk has to be managed in a robust way across the Trust. The Trust continues to implement measures to comply with the new General Data Protection Regulation and the Data Protection Act 2018.

The Trust works with the Information Commissioners Office(ICO) to resolve any complaints received by them into how the Trust handles data. In accordance with legislation data breaches have to be reported within 72 hours. In 2019-20 the Trust referred 18 IG data breaches to the ICO, it is important that learning from these is communicated throughout the organisation to improve our data handling practices.

Complaints Management

In the patient-centred environment of the Belfast Trust, we continue to encourage patients, relatives and carers to share their thoughts and experiences regarding the treatment and services that they receive.

We recognise the critical importance of having an effective process for investigating and taking appropriate actions in relation to comments, concerns, complaints and compliments about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital or community settings.

Accountability report

We believe that all concerns and complaints should be received positively, investigated promptly and thoroughly, and responded to sympathetically; and we work hard to ensure that timely and effective action is taken to prevent recurrence when services provided have fallen below acceptable standards.

We continually work to make sure that where concerns or criticisms are raised by patients, these are dealt with in an effective way. In particular, we aim to ensure that:

- The process of making a complaint is easy for patients
- Patients' issues are investigated in a fair, thorough and timely manner
- Appropriate actions are taken to address the investigation findings in a way that fully resolves the matter for the complainant
- Any potential for improvements to service delivery identified through complaints investigations are highlighted and shared.

The Service User Experience Feedback Group – made up of senior staff from across the Trust – meets every 2 months and discusses key issues associated with complaints and other types of communication from our patients, service users and carers. In particular this group focuses on the use of feedback to lead to Quality Improvement throughout the services we deliver. The Group also looks at Key Performance Indicators aimed at ensuring that the ways in which we deal with complaints are working effectively, and also reviews data to identify any trends in the reasons behind complaints.

The complaints department continues to provide training for staff on how to respond when complaints are raised both face-to-face in wards and departments, and when complainants raise their concerns through the Trust's central Complaints Department.

The number of complaints received for the financial year 2019-20 was 1,624.

5,349 compliments in relation to specific aspects of services provided by the Trust were reported to the Complaints Department, with a further 7,109 general compliments and expressions of thanks also reported during the year. Further information on the monitoring of complaints is contained in the Complaints Annual Report, which is published on our website. The Trust Complaints Team can be contacted at: complaints@belfasttrust.hscni.net or Tel: 028 9504 8000.

Accountability report

Statement of Accounting Officer's Responsibility

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 Belfast 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 must provide a true and fair view of the state of affairs of the Belfast Health and Social Care Trust of its income and expenditure, changes in taxpayers equity 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, unless it is inappropriate to presume that the Belfast Health and Social Care Trust will continue in operation
- Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Belfast Health and Social Care Trust
- Pursue and demonstrate value for money in the services the Belfast Health and Social Care Trust provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Dr Cathy Jack of the Belfast Health and Social Care Trust as the Accounting Officer for the Belfast Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Belfast Health and Social Care Trust's 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.

Accountability report

Governance Statement

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) 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 organisations 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).

Specifically, the Trust has the following key relationships through which it must demonstrate a required level of accountability:

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example, regular meetings are held with Local Commissioning Group (LCG) representatives and specialist services commissioners to discuss service issues and developments. The Trust and Commissioners have also established Locality Networks arrangements to focus on specific service delivery areas such as Unscheduled Care and Diabetes
- With local communities, through holding public board meetings, and publishing an annual report and accounts
- With patients, through the management of standards of patient care
- With the DoH, through the performance of functions and meeting statutory financial duties.

These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly and relevant Trust senior staff are in attendance.

Compliance with Corporate Governance Best Practice

The Board of the Belfast HSC Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Belfast HSC Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by for example maintaining assessment against former controls assurance standards, or alternative new processes where available and completing an annual ALB Board Governance self-assessment and action plan. The Trust's self-assessment for 2019-20 has not yet been finalised. The self-assessment covers a number of areas including Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. This year an external verification of the internal assessment is required however this may be delayed due to the ongoing pressures with Covid-19.

Accountability report

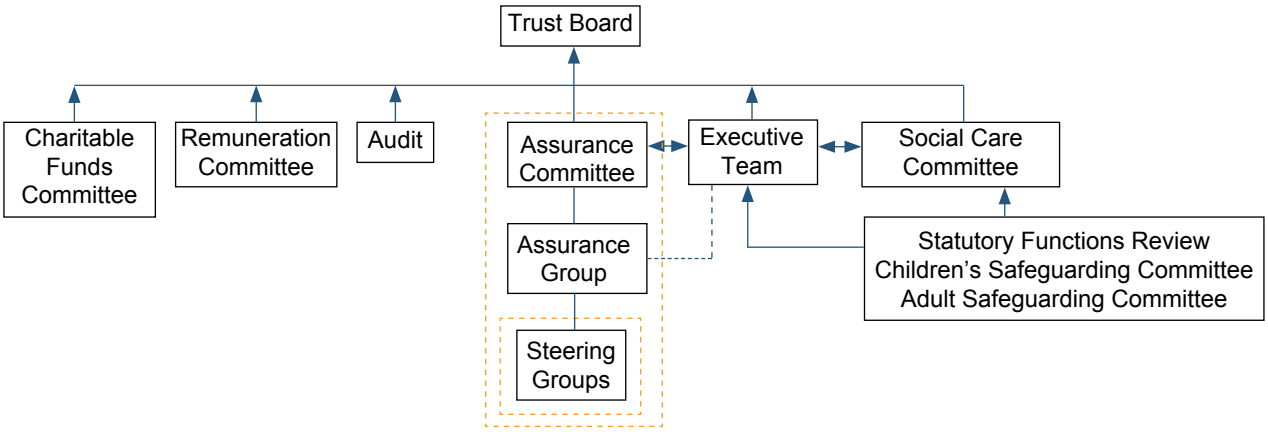
Governance Framework

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

- A schedule of matters reserved for Board decisions
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers
- Standing Orders and Standing Financial Instructions
- An Audit Committee
- An Assurance Committee
- A Remuneration Committee
- A Governance Steering Group
- A Safety & Quality Steering Group
- A Learning from Experience Steering Group
- A Social Care Committee
- An Equality, Engagement & Experience Steering Group
- Service User Experience Feedback Group (incorporating complaints)
- A Charitable Trust Fund Advisory Committee.

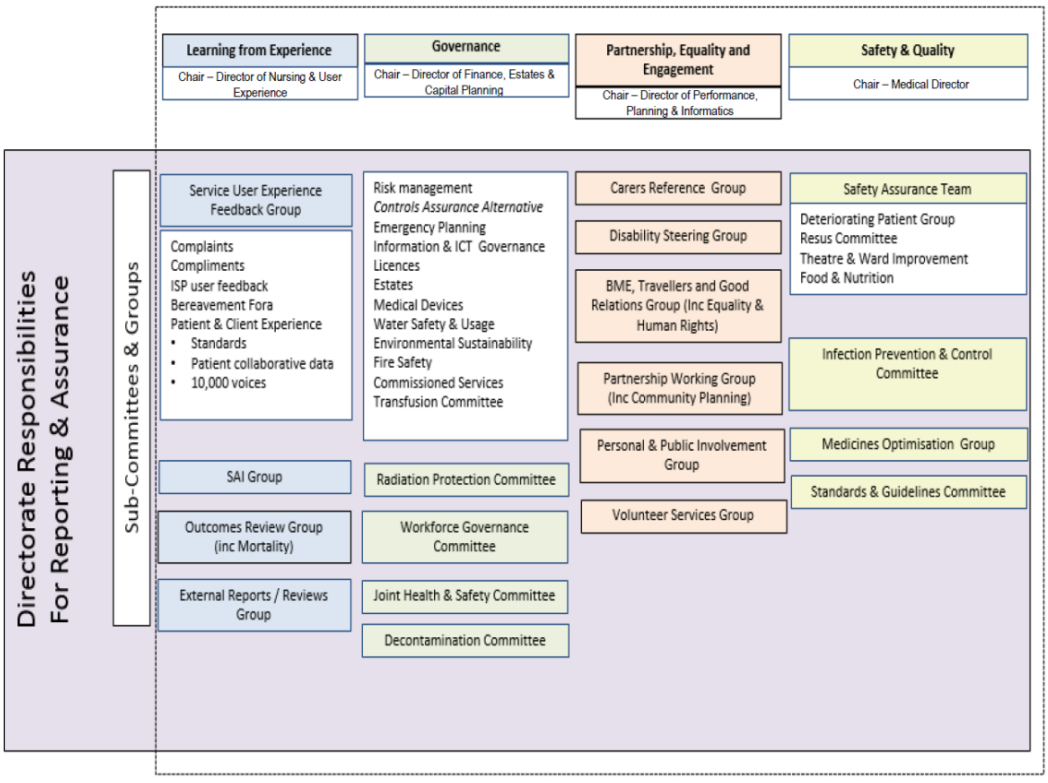
Accountability report

Trust Assurance & Accountability Organisational Overview



Five Corporate Themes				
Safety, Quality & Experience	Service Delivery	Strategy	People & Culture	Resources
Key Objectives				
Deliver Quality Improvement Plan 2017-2020, linked to Experience	Drive improvement across elective care, unscheduled and community services	Develop and deliver strategic change with partners	Implement Collective Leadership and Culture Strategy	Build infrastucture fit for purpose

Steering Groups and Assurance subcommittees



Accountability report

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held six Trust Board meetings and five Trust Board workshops during 2019-20. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

An additional Trust Board workshop covering Duty of Candour was held on the 5 September 2019.

Trust Board attendance records for 2019-20 were as follows:

Non Executive Directors	No. of meetings attended	No. of possible meetings
Peter McNaney	6	6
Martin Bradley	5	6
David Jones	6	6
Nuala McKeagney	6	6
Paddy Loughran	4	6
Anne O'Reilly	3	6
Miriam Karp	5	6
Gordon Smyth	6	6
Executive Directors		
Martin Dillon	5	5
Brenda Creaney	4	6
Maureen Edwards	6	6
Cathy Jack	6	6
Carol Diffin	4	6
Directors		
Aidan Dawson	6	6
Marie Heaney	5	6
Caroline Leonard	5	6
Bernie Owens	6	6
Jennifer Thompson	1	1
Jacqui Kennedy	5	6
Charlene Stoops	5	5
Brian Armstrong	3	3

Accountability report

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year and members achieved 80% attendance. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year and members achieved 78% attendance. It is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and Chairman. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DoH policy and best practice. The Committee is chaired by the Trust Chairman and includes two other Non-Executive Directors.

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. The Committee is chaired by a Non-Executive Director.

The Assurance and Charitable Funds Advisory Committees met in accordance with their Terms of Reference throughout the year and no performance related issues were raised by the Board Governance Self-Assessment.

Business Planning

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation including a formal structure and process for development and approval of business cases to support significant areas of expenditure.

The Trust's 3 year Corporate Plan sets out the vision and purpose, core values and objectives that will shape the strategic direction and priorities. The Trust's overarching vision is to be one of the safest, most effective and compassionate health and social care organisation. The delivery of this vision is articulated through five corporate themes. These are:

- Safety, Quality and Experience

- Service Delivery
- People and Culture
- Strategy and Partnerships
- Resources.

The Corporate Plan and the Trust Delivery Plan set out measures and targets to progressively deliver these corporate objectives.

The Trust Delivery Plan is developed annually as a response to the Department's performance indicators and the Commissioning Plans of the Health and Social Care Board as set out in its Annual Commissioning Plan. While the Corporate Plan incorporates these Departmental/ Commissioner targets, it takes a wider view of the organisational responsibilities of the Trust, setting a range of local targets and measures under each corporate objective. The Corporate Objectives and associated targets (regional and local) are cascaded throughout the Trust by:

- Directorate and Division Plans
- Service / Team Plans
- Individual Objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework. Review and monitoring of progress against priorities and objectives (linked to DoH/ HSC Board priorities, the Trust Business/Management Plan (including the Trust Delivery Plan)) is carried out through:

- Trust Board Performance Reports (monthly related to key performance indicators), to provide assurance at Board level
- Regular accountability / review meetings with Directorates / Divisions to monitor progress against organisational and Directorate / Division key priorities through scorecards
- Individual Personal Contribution Plans and Learning and Development Plans objectives through the Staff Development Review process to ensure learning and development supports the delivery of Directorate and organisational objectives.

Accountability report

Risk Management

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

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

The Trust is committed to providing high quality, compassionate services to patients and clients in an environment that is both safe and secure. The Trust Board has approved an Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee reports directly to the Trust Board. The Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. Whilst all clinicians, managers and Co-Directors are responsible for managing and controlling all elements of risk to which the Trust may have been exposed, there is a clear line of accountability through to Trust Board.

The Risk Management Strategy was last updated in July 2019. Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, chaired by the Trust's Chairman, provides Board level oversight in this key area. This Committee, along with the Audit Committee, has scrutinised the effectiveness of the Risk Management Strategy.

The Trust acknowledges that it is impossible to eliminate all risks and that systems of control should not be so rigid that they stifle innovation and imaginative use of limited resources. Inevitably the Trust may have to set priorities for the management of risk. There is a need to balance potentially high financial costs of risk elimination against the severity and likelihood of potential harm. The Trust will balance the acceptability of any risk against the potential advantages of new and innovative methods of service. The Trust recognises that risks to its objectives may be shared with or principally owned by other individuals or organisations. The Trust involves its service users, public representatives, contractors and other external stakeholders in the implementation of the Risk Management Strategy.

Risk management is integral to the training for all staff as relevant to their grade and situation, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled. Actions taken to reduce risk have been regularly monitored and reported with trends being analysed at Directorate, Corporate and Board levels.

Dissemination of good practice has been facilitated by a range of mechanisms including systems for the implementation and monitoring of authorative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

The Trust has a shared learning procedure which outlines common sources of learning and provides guidance to staff on types of learning and how to share within departments, across the Trust and regionally as appropriate.

Information Risk

Information Governance (IG) within the Trust provides a framework for handling personal information in a confidential and secure manner to appropriate legal, ethical and quality standards. Employees must be equipped to handle the many different information requirements relating to patients, clients and staff. The Trust aims to safeguard confidentiality and maintain data security whilst empowering staff to perform their role using key information governance principles.

An information Governance framework is in operational within the Trust involving all Directorates. The Director of Performance, Planning and Informatics acts as the Senior Information Risk Owner (SIRO) and has a key role in considering how organisational goals will be impacted by information risks and how those risks will be managed. Information Asset Owners (IAO's) are nominated across the Trust and have responsibility for identifying and managing information assets and risk in their own areas. The Information Governance Board (IGB) ensures involvement throughout the organisation in terms of the management of information risk, monitoring of data handling and development of good practice. The IGB oversees all aspects of IG including data protection, ICT security, records management, freedom of information, cyber security and data quality. This body takes responsibility for developing a culture of good practice that values, protects and uses information appropriately. Regular reports and an annual IG report are presented through the Trust's assurance structure.

The Trust continues to implement measures to comply with the new General Data Protection Regulation and the Data Protection Act 2018. Within the year the Trust reported 18 data breaches to the Information Commissioners Office (ICO). It is important that we provide our staff with the necessary guidance and training to protect all our information and to ensure any data breaches are reported within the statutory 72 hour timeframe.

IG staff have been involved with the new induction mandatory training programme, this ensures that new employees receive data protection training prior to starting their employment in the Trust. Overall, 63% of staff received data protection training in the last three years. The IG department continue to target staff who require training and provide regular information via the dissemination of a quarterly IG bulletin. The penalties for breaking data protection and associated laws are now significant. From an organisational point of view the mis-management of personal information can impact greatly on the reputation of the Trust. It is important that learning from data breaches is communicated throughout the organisation to improve our data handling practices and where appropriate recommendations received from ICO are implemented accordingly.

Sharing of information with third parties or other organisations is closely monitored and in compliance with the requirements of GDPR Article 30. The Trust would have a number of data access agreements and data sharing agreements in place to protect the use of personal data.

The Trust works with the regulator, the ICO, to resolve any complaints received by them into how the Trust handles data. In 2019-20 the IG department dealt with seven complaints, five were upheld by the ICO and the remaining two required action by the Trust.

Since the introduction of GDPR in May 2018, fees are not charged for individuals requesting their own records. Despite experiencing an increase of 40% in cases processed in 2018-19 and 2019-20, approximately 76% of Subject Access Requests are dealt with within the legal time frame. Unfortunately, the complexity and volume of data requested can lead to long delays in receiving information from some areas of the Trust.

The Information Governance processes are subject to Internal Audit and in 2019-20 the auditors stated that there was a satisfactory system of governance, risk management and control. While there may be some residual risk identified, it should not have a significant impact.

The Trust is committed to ensuring appropriate cyber security is in place and has a dedicated cyber team based within the IT department. There is a formal and comprehensive programme of work ongoing with the aim of securing compliance with the Network & Information Systems Regulations (NIS 2018). In addition the Trust has senior representation on the regional Cyber Security Programme Board and is actively engaged in their various business cases and implementation projects.

Personal Public Involvement and Co-Production

The Trust remains committed to ensuring that the statutory duty for Personal and Public Involvement (PPI) is embedded into all aspects of its business, in line with the regional PPI Standards. The Trust also continues to work towards the implementation of the DoH Co-Production guide. Transformation funding received during this period facilitated the employment of a PPI

Officer to progress work on the development of a plan which builds on and harmonises all the existing PPI, Patient Experience, Co-Production work within the Trust.

The Trust continues to work on creating opportunities for PPI and co-production with service user and carers. PPI is included in the Trust Assurance Framework committee structure and reports via the Equality, Partnership and Engagement Committee. PPI is reflected in the Trust Corporate Plan and is subsequently included in Directorate and Divisional management plans.

There continues to be a wide range of user and carer engagement opportunities throughout the Trust, both corporately and within clinical Directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. With the Trusts ongoing commitment to Quality Improvement, there is a continued commitment to ensuring that PPI is core to this work.

In addition, there a number of Trust-wide User Forums and specific Service User groups facilitated by and linked to the Trust which can provide opportunities for service user and other stakeholders to engage in decision making, feedback processes and associated risk issues.

A range of PPI training for staff continues to be delivered and the regionally developed PPI e-learning module has been completed by 2,457 staff during 2019-20. During this period, over 157 staff from a range of professional backgrounds and bands, completed participatory PPI training. This included Introduction to PPI, Getting People to Participate and Facilitation Skills for PPI. A service user and carer training programme has been developed in partnership with colleagues from the SHSCT and this will be offered out across the Trust during 2020-21.

A series of events were successfully facilitated for the regional Involve Fest. Trust representatives worked with the PHA and colleagues in other Trusts to develop a set of measures for PPI and co-production, which will be used during 2020-21, and the Trust continues to participate in the Regional PPI Forum and related subgroups including, training, governance, evaluation and remuneration / reimbursement.

Assurance

The Assurance Framework describes the relationship between organisational objectives, identifies potential risks to their achievement and the key controls through which these risks will be managed, as well as the sources of assurance surrounding the effectiveness of these controls. The Assurance Framework incorporates the Risk Management Policy and establishes the context in which the Trust Management Plan was developed, as well as determining the mechanism through which assurances were provided to the Trust Board. The Assurance Framework lays out the sources of evidence which the Board will use to be assured of the soundness and effectiveness of the systems and processes in place to meet objectives and deliver appropriate outcomes. The Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

Accountability report

The Assurance Framework was reviewed and updated in 2019. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board in July 2019. The Assurance Framework allows an integrated approach to performance, targets and standards, which include proportionate assurance arrangements, replacing the former controls assurance standards and quality standards for health and social care.

The Assurance Committee agenda and schedule of annual reports takes account of the Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant Director, the Committee receives assurance reports from the following governance committees: Social Care Committee; Governance Steering Group; Learning from Experience Steering Group; Outcome Review Group; Service User Experience Feedback Group (including complaints); Safety and Quality Steering Group; Equality, Engagement and Experience Steering Group as well as a litigation report encompassing clinical negligence and other claims. It also receives an annual Health and Safety report.

In addition, the Committee receives updates on the Safety and Quality Improvement Plan; on incidents and Serious Adverse Incidents; summary reports of RQIA unannounced hygiene inspections; RQIA thematic reviews and RQIA inspections of regulated providers. This taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements. The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all significant risks arising from Directorate Risk Registers. Each Directorate has maintained and further developed systems to identify risk, assess impact and likelihood of harm occurring, and to maintain control in line with the Assurance Framework and the revised Risk Management Strategy. These risks are used to populate Directorate risk registers, which are updated on an on-going basis and which feed into the Belfast Trust's Assurance Framework Principal Risks and Controls.

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during the transition period ending 31 December 2020. As uncertainty still exists regarding the Northern Ireland Protocol, this is under review in conjunction with key stakeholders. Belfast Trust will continue to work collaboratively with colleagues during 2020-21 across the Department, HSC and wider to ensure we are appropriately prepared for the end of the transition period and the new dispensation.

Accountability report

Covid-19

The World Health Organisation (WHO) declared the outbreak of Coronavirus disease (COVID-19) a global pandemic on 11 March 2020 following which the Department and its ALBs immediately enacted emergency response plans across the NI Health sector. There is a UK-wide coordinated approach guided by the scientific and medical advice from respective Chief Medical Officers and Chief Scientific Advisers informed by the emergent evidence nationally and internationally. Evidence-based UK-wide policies and guidelines continue to be carefully followed in conjunction with the PHA issuing local guidelines and ensuring readily accessible and continually updated advice. The pandemic has had extensive impact on the health of the population, all health services and the way business is conducted across the public sector. Protecting the population, particularly the most vulnerable, ensuring that health and social care service were not overwhelmed, saving lives through mitigating the impact of the pandemic and patient and staff safety have remained at the forefront throughout health's emergency response. This has required a number of measures to urgently repurpose and temporarily reconfigure the provision of services, and to identify additional capacity including the need to ensure availability of appropriate personal protective equipment. Financial measures have been put in place by the NI Executive to enable NI to tackle the response to COVID-19 and Health has obtained essential financial support from this package of measures to assist in the ongoing fight against COVID-19.

Contingency arrangements have been in operation including the establishment of an Emergency Operations Centre within the Department to support HSC colleagues' frontline response to the pandemic. Given the wide ranging impact and the need to react immediately to changing healthcare needs, this has had an effect on the ability to conduct routine health business with a need to curtail non-urgent healthcare activity in order to re-direct resources to deal with the pandemic. There have been substantial resourcing impacts across the Department and ALBs to scale up the response to ensure adequate staff resourcing to meet increasing demands which included calling on volunteers, retired medical staff and medical students to rally together to strive to enable an optimum response to the pandemic.

Social distancing measures were implemented in line with The Health Protection (Coronavirus, Restrictions) (Northern Ireland) Regulations 2020 and the health sector played an important part in ensuring the NI population were aware of the need to adhere to the measures to reduce risk of transmission. The actions of the health sector throughout the continued response to the pandemic are based on the ongoing assessment of three key criteria: the most up-to-date scientific evidence; the ability of the health service to cope; and the wider impacts on our health, society and the economy. Across healthcare, leading on the testing of COVID-19 in NI has and continues to be a key priority with testing centres being set up across the country including mobile testing. The Department's Expert Advisory Group has overseen the strategic approach to testing in NI. The Minister of Health is a member of the Ministerial Testing Taskforce, chaired by the Secretary of State for Health, and so NI is fully engaged with the strategy for testing at a national level.

NI testing capacity has also been increased through Health's facilitation of the UK Coronavirus National Testing Programme. Northern Ireland Contact Tracing Service began contact tracing all confirmed cases of COVID-19 on 18 May 2020. Volunteers have been recruited and redeployed across the health sector and the team is being scaled up to strive to ensure that every conceivable effort is made to continue to limit transmission as lockdown measures across the region are eased. The Department has prepared a COVID-19 Test, Trace and Protect Strategy which sets out the public health approach to minimising COVID-19 transmission in the community in Northern Ireland. The Chief Medical Officer has established a Strategic Oversight Board for the NI COVID-19 strategy which will bring all of the key elements together – namely testing, contact tracing, information and advice, and support - working together with colleagues across the HSC to endeavour to maintain community transmission at a low level and respond to clusters of infection localised in NI. The early outcome is more favourable than the modelling of the reasonable worst case scenario and the Department and HSC are no longer in emergency response mode. Some areas have been stood down in recent times although there is a need to continue to remain vigilant and in a state of operational readiness to react should a resurgence occur.

Alongside the ongoing and changing needs of response to COVID-19 there is an urgent need to seek to rebuild wider healthcare services and confidence in the community. Officials have, over recent weeks, carried out an urgent project to assess the impact of COVID-19 on HSC services delivery. On 9 June 2020 a new Strategic Framework was launched aimed at rebuilding health and social care services. The key aim will be to incrementally increase HSC service capacity as quickly as possible across all programmes of care, within the prevailing COVID-19 conditions. A new Management Board for Rebuilding HSC Services has also been created. This will broadly consist of senior Department of Health officials, Trust Chief Executives and other HSC leaders. COVID-19 has had a profound impact on the delivery of health and social care services and across the HSC plans are incrementally being enacted to begin recovery whilst planning for a potential second wave. The Department is continuing to work closely across the HSC to support and define the requirements and opportunities to meet continuing and rapidly changing pressures in these unprecedented and challenging times.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

- Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls
- Chair of Audit Committee's Annual Report to Trust Board
- Internal Audit – through a programme of annual audits based on an analysis of risk
- Northern Ireland Audit Office; NIAO provides assurance to the Assembly as the statutory external auditor to the Trust, a by-product of which is the report to those charged with

governance which provides the Trust with detailed findings from their audit. Cognisance is also taken of any pertinent NIAO VFM reports.

- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports
- Medicines and Healthcare products Regulatory Agency (MHRA); through regular inspections and reports
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.

All Belfast Trust Laboratories (BTL) are required to be accredited by United Kingdom Accreditation Service (UKAS) to ISO Standards. All sites are visited by UKAS annually to ensure compliance with the accredited standard. BTL are fully accredited throughout all seven disciplines across three hospital sites. BTL currently hold nine UKAS accreditation standard ISO 15189:2012 and our Public Health Laboratory are accredited to ISO 17025:2017.

The Trust's Regional Fertility Centre's Human Fertilisation and Embryology Authority (HFEA) licence was successfully renewed in March 2019 and the Regional Fertility Centre were successfully reaccredited for ISO90001:2015. The Regional Andrology Service successfully gained UKAS accreditation of ISO15189 having moved from CPA accreditation.

Following an inspection in June 2019, the Medicine & Healthcare products Regulatory Agency (MHRA) identified a number of deficiencies with the Trust's radiopharmacy service and facility. These related to the operation of the pharmacy quality system (PQS) along with the physical design and infrastructure of the current facility and resulted in the current service being referred to the MHRA's Inspection Advisory Group (IAG). To address the deficiencies identified during the MHRA inspection, the Trust put in place a number of corrective initiatives including: (1) development and implementation of remedial action plan; (2) submission of business case to the DoH seeking funding for a new radiopharnacy facility and (3) securing additional external and internal PQS expertise to assist in addressing the deficiencies identified. In addition, the Trust has maintained regular contact with the MHRA, including face-to-face and teleconference meetings during which the MHRA have acknowledged the progress being made by the Trust in addressing the deficiencies.

The British Standards Institute (BSI) is the Notified Body who audits compliance of the Central Decontamination Units (CDU) in RVH and MPH as well as the Endoscopy Decontamination Unit (EDU) in BCH and RVH against the relevant Medical Devices Directives and ISO 13485 standard. The Trust is audited bi-annually. The Central Decontamination Units in BCH, MPH and RVH have been externally audited by BSI auditor to the new ISO 13485-2016 standard. MPH/RVH Central Decontamination Units and BCH/RVH endoscopy units successfully achieved accreditation to the new standard ISO 13485-2016.

The Trust engages proactively with all such reviews and the Board is assured that appropriate actions are taken by the Assurance Committee.

The Trust can confirm that it reviewed arrangements in place to ensure the timely and effective implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical and has commenced work to further improve this area. Systems are in place to support identification of any risks associated with non or partial compliance and these are highlighted and recorded on appropriate risk registers including, when appropriate, the Corporate Risk Register/Principal Risk Document and are reported to the HSC Board as required.

The Trust takes a zero tolerance approach to fraud in order to protect and support our key public services. We have put in place a 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 fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud Services team and provides advice to personnel on fraud reporting arrangements. All staff are offered face to face fraud awareness training in support of the Fraud Policy and Fraud Response Plan, which are kept under review and updated as appropriate or every five years.

Internal Audit

The Trust utilises an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis.

In 2019-20 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Procurement & Management of Contracts	
2019-20: Estates Substantive Follow Up	LIMITED (improved)
2019-20: Pharmacy	SATISFACTORY
Core HRPTS Processing	SATISFACTORY
Patients Private Property – Acute Wards	SATISFACTORY
ERoster	LIMITED
Payments to Staff	LIMITED

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Non Pay Expenditure	SATISFACTORY - Non Pay Expenditure (in the Children's Community Services Directorate) LIMITED - Procurement of Social Care Contracts
Client Monies in the Independent Sector (Residential and Nursing Homes and Adult Supported Living facilities)	SATISFACTORY - 7 facilities LIMITED - 2 facilities
Cash Handling in Social Services Facilities	SATISFACTORY
Budgetary Control	SATISFACTORY
Specialist Hospitals & Women & Child Health Directorate Risk Based audit	LIMITED
Children in Adult Wards Substantive follow up	LIMITED (improved)
Management of Appointments Process	SATISFACTORY
ICT	SATISFACTORY- Managing User Privileges SATISFACTORY – ICT Risk Management
Residents Monies at Muckamore	SATISFACTORY
Real Time Patient	SATISFACTORY
Risk Management	SATISFACTORY
Specialist Hospitals Woman and Child Health - Regional Disablement Service (Wheelchair Service)	LIMITED
Medical Staff Appraisals	SATISFACTORY
Care Management Substantive follow up	SATISFACTORY - Mental Health & Learning Disability LIMITED (improved) - Older People
Information Governance Substantive follow up	SATISFACTORY
Incident Management (Regional Audit)	SATISFACTORY
Research Governance	SATISFACTORY

In their annual report, the Internal Auditor provided satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Limited assurance has been provided in respect of six audits:

- Procurement and Management of Contracts – Estates Substantive Follow Up received limited (improved) assurance. Internal Audit reported that the new processes do not apply to ongoing projects and regular project expenditure monitoring/reporting is not yet in place. The new registers in operation for projects and minor works require expansion to include further details
- E-roster Audit received limited assurance due to significant weaknesses in relation to the control environment around access controls and monitoring of user activity
- Payments to Staff received limited assurance due to inadequate controls identified in timesheet processing and the maintenance of the Organisational Management (OM) structure.
- Specialist Hospitals & Women & Child Health Directorate Risk Based audit – World Health Organisation (WHO) checklist received limited assurance as in the sample selected there were significant levels of non-compliance with completion of the WHO checklist. Consent had not been confirmed through the completion of the checklist in 12% of cases
- Management of Children in Adult Wards Substantive Follow up received limited (improved) assurance. Internal Audit reported that the delay in the policy becoming fully operational has resulted in processes not being embedded at ward level at this point. There continues to be gaps in the completion of mandatory and recommended training required to care for children in adult wards and in the central recording of this training
- Specialist Hospitals Woman and Child Health - Regional Disablement Service (Wheelchair Service) – received limited assurance on the basis that there are no procured contracts in place with key suppliers and wheelchair accessories are not covered by procured contracts. Service Level Agreements are not in place with some Trusts and independent sector services have not been appropriately procured.

The following three reports received satisfactory level of assurance, however limited assurance was provided in specific areas as follows:

- The Non-Pay Expenditure received overall satisfactory assurance however Internal Audit noted long standing limited assurance in respect of social care procurement
- The Management of Client Monies in the Independent Sector audit received a satisfactory assurance for 7 out of the 9 facilities but limited assurance in respect of 2 facilities. This was due to issues identified with the recording and management of client monies in one facility and for invoicing private clients for free nursing care in another facility
- The Care Management substantive follow-up review received satisfactory assurance in respect of Mental Health and Learning Disability and limited (improved) assurance for Older People

services. The programme of work has been primarily led by Older Peoples Services but due to the large numbers of service users progress has been slower towards implementation but remains on track for implementation later this year.

Recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 98% of agreed actions have been fully or partially implemented.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Internal Control Divergences

Progress on Prior Year Control Issues - closed

Audiology

In May 2018 the Health Service Executive (HSE) produced a Final Report into Audiology Services provision, in Mayo and Roscommon, from 2011 to 2015. The Report raised concerns regarding service provision, governance and operational delivery of service. During the time period 2011 to 2015, the Belfast Trust had released audiologists to work in the HSE service in Mayo and Roscommon. On the 27 June 2018, after enquiries from Belfast Trust staff to HSE, following concerns raised by an MLA, the Trust were advised that a Belfast Trust Audiologist was at the centre of the concerns. The HSE through various means, including a patient recall, determined that 29 patients came to harm, as they were discharged with a positive hearing test and subsequently were found to have diminished hearing. The HSE recalled 995 patients and determined 20 had a newly diagnosed hearing loss.

The Trust failed to respond appropriately and in a timely manner to concerns raised by HSE. The potential risk is that some children with suspected hearing loss were discharged from the service in Belfast Trust inappropriately.

A risk assessment of the Belfast Trust Audiology service against the findings in the HSE report was undertaken to identify potential gaps in assurance. The risk assessment indicated that there is a high level of assurance indicating minimal risk to children in NI from the audiologist's (at the centre of HSE Report) practice in core weekday clinics as this role was mainly managerial and due to the MDT approach to the assessments in these clinics. The MDT approach in Belfast Trust ensures a number of audiologists and a Paediatric ENT consultant are at the centre of service provision.

In July 2014, weekend WLI clinics were introduced in order to manage the Community Paediatric Audiology waiting list. It is understood that the Audiologist in question, undertook a significant proportion of these clinics. In addition, these clinics were not multidisciplinary but referral was expected to be directed to the ENT consultant when appropriate. Therefore, potential risk to this patient cohort was identified.

For the 171 patients for whom definitive information was not evident electronically, a review of the patients' records was required, to determine if management was appropriate and if further management was required. This review was led by an ENT consultant. After discussions with PHA, assurances were accepted that no child came to harm in Belfast Trust as a result of the Audiologist's clinical practice.

During the review of patients it was discovered that 45 patient charts were incomplete. These clients were the responsibility of a different audiologist to the one at the centre of the HSE Report. It was agreed with PHA that these patients would be reviewed by means of retesting. The patients were initially contacted in December 2018 and offered appointments. Clinics were held in December 2018, January, February and March 2019. While not all patients offered a review have attended, no patient safety concerns have arisen from those reviewed.

In partnership with the PHA and DoH in May 2019, it was decided to complete audits of adult work completed at weekends by the audiology team. Whilst approximately 1,300 patient files were audited, it was concluded that no concerns were found.

The PHA commended the Trust for the handling of the patients safety issues, they felt the patient recall, the audits completed and reported on and the handling of the media were all completed in a proactive way that represented good practice and learning and assurance could be taken from this.

The Trust can confirm that the final draft report regarding the investigation of Audiology Services within Belfast Trust was forwarded to the PHA on 14 November 2019.

The PHA forwarded the agreed report to the DoH on 29 November 2019 advising that PHA "was satisfied that a robust review was completed by the BHSCT regarding this issue which included the recall of children for assessment in late 2018 and an audit of adult audiology services in 2019 which provides reassurance that patients came to no harm in the service as a result of the practice of this individual audiologist."

Belfast Trust have not received any further correspondence from the PHA or DoH regarding the report. The Directorate now consider this issue to be closed from a service perspective.

Progress on Prior Year Control Issues - on-going

Lease Expenditure

Senior DoH officials have raised a regularity issue regarding non-compliance with lease policy with ALBs through the accountability process and at Accounting Officer level. Assurances have been sought from ALBs that robust processes and systems, including timed action plans to regularise the position, are in place to secure compliance with current lease policy and to ensure irregular expenditure does not occur. Belfast Trust has provided assurance to the Department that robust processes and systems are in place for the management of leasehold estate and that there are no risks to service continuity as a result of any non-compliance with lease policy.

A number of the lease arrangements which had been outstanding are now satisfactorily completed, however the Trust continues to have a few leases which to do not comply with DoH internal processes - these are currently being progressed. The Trust meets quarterly with DoH Strategic Investment Group and property issues are a standing agenda item.

Financial Position

Whilst the Trust achieved breakeven in 2018-19, much of the in-year reduction in the Trust's opening financial deficit was attributable to one-off, non-repeatable measures and non-recurrent funding. As a result, during 2018-19, the Trust had identified a 2019-20 opening funding deficit of around £70.2m, including £13.5m unmet 2018-19 savings. This position was communicated to HSCB for 2019-20 financial planning purposes at DoH level. The Trust received an indicative financial allocation of almost £43.8m (£41.1m recurrent and £2.7m non-recurrent) on 28 June 2019. The Trust was allocated a further £15.4m non-recurrent funding in September and £4.1m from October monitoring to further reduce the opening deficit.

However, along with the indicative allocations, the Trust was also allocated a general savings target of £17.65m (41.2% of the total savings target of £42.85m for all Trusts) and an additional car parking savings target of £0.95m was also allocated (55.9% of the regional £1.7m target). The Trust has also been allocated a MORE pharmacy savings target of £3.89m which represents 49% of the total MORE target for secondary care. It is anticipated that the MORE pharmacy savings will all be achieved through clinically-led high-cost biologic to biosimilar switching programme across a wide range of specialties. Against the 2019-20 saving targets of £22.5m and the 2018-19 unmet savings of £13.5m the Trust has identified recurrent and non-recurrent savings of £25.3m including the MORE pharmacy savings.

Since the original HSC financial plan was produced in March 2019, a number of emerging cost pressures have arisen, including high cost cases, energy, Muckamore Abbey Hospital and resettlement costs, agency costs and Covid-19 costs.

The Trust's TDP reflected a break even position but was contingent on further Trust slippage on investments and deferment of estates accommodation works. The Trust has worked closely with HSCB colleagues and the residual net deficit has now been fully met. The Trust has achieved a break even position in 2019-20.

The Trust continues with the transformation agenda via funding allocated from the Confidence and Supply Agreement. All of the 103 schemes (£22m) have submitted an addendum to the original 2018-19 business case. Of these schemes, the Trust has identified 19 (£5.5m) that will naturally end and a further 8 (£0.5M) schemes will be stood down. The remainder of schemes will need a funding source identified going into 2020-21.

The Assembly passed the Budget Act (Northern Ireland) 2020 in March 2020 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2019-20 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2020 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2020-21 financial year. While it would be normal for this to be followed by the 2020-21 Main Estimates and the associated Budget (No. 2) Bill before the summer recess, the COVID-19 emergency and the unprecedented level of allocations which the Executive has agreed in response, has necessitated that the Budget (No. 2) Bill is instead authorising a further Vote on Account to ensure departments and their Arms' Length Bodies have access to the cash and resources through to the end of October 2020, when the Main Estimates will be brought to the Assembly and the public expenditure position is more stable.

The outlook for 2020-21 is indicating that the revenue resources will be increasingly constrained, coupled with large financial pressures in relation to Covid-19 spend and further drugs savings and further expenditure reduction and efficiency savings expected. Across the HSC sector it is expected that the significant financial challenges faced will intensify and extensive budget planning work to support the 2020-21 financial plan is ongoing between the Trust, HSCB and the Department of Health. However, as with other financial years, the Trust remains committed to achieving financial break even.

BSO Shared Service

Following previous Internal Audit unacceptable assurance levels in respect of the Payroll Service provided by BSO, the assurance level in 2017-18, 2018-19 and at a follow-up review in 2019-20, was limited overall. They noted that of the 26 Priority 1 and 2 outstanding audit recommendations, eight recommendations (one Priority 1 and seven Priority 2) have been implemented since their last audit in March 2019. This leaves five Priority 1 and 13 Priority 2 recommendations that are not yet fully implemented. The Payroll Customer Assurance Board continues to oversee the remaining work stream of the Payroll Improvement Project, which deals with Payroll Quality, and Belfast Trust are working closely with other HSC customers to provide support to BSO in addressing the ongoing issues.

Hyponatraemia Inquiry

Following the publication of the 96 recommendations from the Inquiry into Hyponatraemia-Related Deaths (IHRD) nine different work streams were identified during 2018 and set up. These were;

- Duty of Candour
- Death Certification Implementation Working Group
- Duty of Quality
- Paediatric – Clinical – Collaborative
- Serious Adverse Incidents
- User Experience and Advocacy
- Training
- Workforce and professional regulation
- Assurance.

Work is underway with Departmental, Regional and Trust colleagues to ensure progress across a range of themes and supporting implementation of the IHRD recommendations as appropriate. Within the Trust a Director Oversight Group chaired by the Director of Specialist Hospitals & Women's Health and includes in its membership; the Medical Director, Director of Nursing and User Experience, Director of HR and a Non-Executive Director meet regularly to ensure full consideration to all applicable recommendations and provide assurance to Trust Board that the Trust meets its obligations in relation to the Report.

The DoH has been clear that much of the work will need to be regionalised and the HSCB/PHA are involved appropriately. Similarly, changes to the HSCB/PHA SAI Policy and local policies will require collaborative work.

A presentation on the Trust's position on the first anniversary of the Inquiry into Hyponatraemia Related Deaths Report was prepared and presented to both a Learning Lunch and to the Senior Leadership Team. Further arrangements are being made to deliver the presentation to other areas within the Trust.

Arrangements are now in place, whereby monthly updates on progress both internally and externally are provided to Trust Board. A total of 161 actions from the IHRD recommendations are being monitored by the Trust oversight group of which 33% are complete, 20% are on target, 33% are DoH timescale dependent and 14% remain ongoing. The Department of Health's Work stream 1 – Duty of Candour Chair and Being Open Sub Group Chair attended the Trust's Senior Leadership Group meeting in October 2019.

A Trust IHRD Stocktake Event was held on Monday 25 November 2019. The event was facilitated by a Senior Leadership Consultant and representatives of Department of Health Work streams, whereby updates were provided and an overview of the IHRD process, which was very successful.

In light of the ongoing situation in relation to Covid-19 all IHRD meetings scheduled to take place have been cancelled. This is to ensure that staff are able to focus on work relating to Covid-19. The situation will be kept under review to consider when work in relation to IHRD can be recommenced.

Serious Adverse Incidents

A review of SAI processes and workshop held in 2016 produced 14 recommendations which identified the need for a more streamlined approach to SAIs with additional resource. These included the following:

- Identifying / recruiting a pool of SAI chairs, independent to the area where the incident occurred
- Having dedicated administrative support for the SAI process
- Implementing a support structure for SAI chairs that includes RCA training; peer review of reports, etc.
- Implementing a support forum for staff involved in incidents or other stressful events
- Incidents being discussed locally in a multi-disciplinary setting as part of regular governance/ learning agenda
- Supporting the provision of meaningful data to front line teams
- An infrastructure to support the sharing of learning across the Trust.

Over forty staff were identified as RCA chairs. These staff are predominately Medical and Dental, Lead Nurses and Senior Managers drawn from within Belfast Trust and who have completed accredited Root Cause Analysis Training (RCA) in May 2018 and February 2019. In addition, Human Factors awareness sessions were delivered in March 2019. Staff trained in RCA methodology were encouraged to attend, alongside individuals fulfilling the role of Speciality Mortality & Morbidity, Patient Safety lead. Development of a job description provided an opportunity for a small number of medical staff to be appointed and allocated additional PAs with protected time for this work.

However, the Trust has found it increasingly difficult to secure commitment from these staff to chair SAIs reviews, resulting in delays. A number of actions have been taken to reduce the impact on services users and their families/carers. This has included commissioning chairs via the Leadership Centre and using the expertise of the training provider who also provides an SAI review service nationwide. More recently, Belfast Trust has also sought to employ support from the Nurse Bank and commission further training to increase the pool of chairs.

Allocation of SAI chairs by the Corporate team to ensure independence from the service area where an incident occurred continues despite these difficulties.

A Chair Forum continues to support the SAI chairs in their role and strengthen governance arrangements. In addition, an SAI panel to facilitate peer review of SAI reports nearing finalisation, commenced July 2019 and meets weekly if required. The Deputy Medical Director and Co-Director Risk and Governance chair this panel. The intention had been to engage representation from the pool of trained chairs; however, the ad-hoc frequency with which SAI reports are submitted, it has proved difficult in practice and has resulted in these meetings involving only the Deputy Medical Director and/or the Co-Director, Risk and Governance with usually the Review Chair. Whilst the Review Chair has an opportunity for discussion, challenge and support from peers and meetings support the principle of standardising best practice in completing SAI reviews, improve learning identified and proposed recommendations, in an environment where staff can learn and develop, further consideration is required to ensure an opportunity is not missed to improve and strengthen further.

It has not been possible to evaluate this process as intended and full evaluation is delayed until after the current pandemic response. A weekly governance teleconference continues with representation from key senior staff across Directorates. This weekly call considers a range of governance issues, with a focus on incidents (with a catastrophic severity or an extreme risk grade), new SAIs, new Early Alerts as well as discussing key recommendations from finalised SAI reports submitted to the HSCB. In addition, the group consider complaints graded as high risk and outcomes from NIPSO investigations, upcoming Clinical Negligence cases together with Coroners inquests. Updates on incidents that required a 'Hot Debrief' are included along with confirmation of compliance with the principles of being open. This provides a triangulated overview of Governance information across the Trust by Directorate. The report developed from these calls is subsequently considered by Executive team at their weekly meeting with processes in place to ensure tracking, follow up and closure of queries or concerns.

The report is also shared with the Divisional Senior Leadership teams along with Non-Executive Directors. Work continues to refine the report ensuring information is clear and concise whilst enabling recipients to take any appropriate actions.

The established monthly SAI group chaired by the Medical Director continues to consider all newly reported SAIs and seeks to confirm if early actions are necessary and confirm progress as appropriate. The Group continues to review compliance to HSCB timelines, seeking to clarify reasons for delays and support progress. In addition, identification of learning from individual SAIs is robustly discussed to ensure appropriateness and maximise the content, prior to approval and sharing across Belfast Trust.

The Group commenced oversight audits of implementation of recommendations from action plans closed by the Trust from July 2019. Closure of an SAI is only agreed once confirmed as fully implemented by the Directorate concerned and the HSCB have closed. Audits are completed by Governance Managers who are independent to the area. This step is intended to provide further assurance of embedded learning.

Further improvements to the infra structure of learning from Serious Adverse Incident reports have been achieved by inclusion of shared learning as a standard agenda item for discussion on Speciality Mortality Review and Patient Safety meetings.

The impact of the current pandemic declared in March 2020 has resulted in the HSCB writing to Trusts to acknowledge they expect delays to SAI reviews concluding and work is underway with each Directorate to confirm which SAI reviews may be suspended and those still expected to be finalised. A triage process is to be established. This will include a panel of retired clinicians who will consider new SAIs reported during this exceptional period and ensure appropriate and timely action is taken within the limited resource currently available. Directorates are contacting service users and/or families to ensure they are fully aware of potential delays and offer additional support.

The Trust is very aware of the impact that SAIs can have on staff with lasting emotional trauma and anxiety and aims to support staff as much as possible. Two services have been established in the Trust in recent years as follows;

Schwartz Rounds

Schwartz Rounds (Rounds) are multidisciplinary forums designed for staff to come together on a regular basis in a confidential space to discuss and reflect on the emotional and social challenges associated with working in healthcare. Belfast Trust introduced Rounds into the Royal Belfast Hospital for Sick Children in May 2018 and rolled them out in the Royal Jubilee Maternity Services in September 2019. Rounds are due to start in the Belfast City Hospital in June 2020.

Rounds have been occurring on a bi-monthly basis. Each Round is assigned a theme and a panel, usually three to four members of staff, discuss their experiences and the emotional impact of such experiences. Themes for Schwartz Rounds in Belfast Trust have included: ‘It’s not easy being new’; ‘A good day at work’; ‘A child I will never forget’ and ‘The day I made a difference’. After each Round the audience are asked to complete an evaluation. Feedback has been positive with staff reporting that Rounds were ‘very helpful irrespective of professional background’ as well as an ‘excellent reflective opportunity’. The majority of staff who have attended have indicated that they would attend a Round again and would recommend it to a colleague.

Belfast Support Team (BeST)

There are approximately 30,000 adverse incidents reported in the Belfast Trust each year. In an attempt to support staff the Belfast Trust has implemented the Belfast Support Team (BeST). BeST offers a ‘buddy’ service whereby staff who have been emotionally impacted by an

unexpected event can be confidentially put in contact with a buddy who will meet for coffee and provide assurance, share experiences and signpost to additional help as required. Our buddys are staff who volunteered for the role and come from all professional groups. They have been trained to provide support to colleagues across the Trust.

BeST can provide support and reassurance to staff and can talk through processes that often cause anxiety such as Serious Adverse Incidents, Complaints or Coroners Inquests. Staff can also be signposted to additional services within the Belfast Trust.

The service was originally piloted in the Royal Belfast Hospital for Sick Children and was launched Trust wide in September 2019. A team of staff from the Medical Directorate are currently undertaking a Safety Quality Belfast (SQB) Quality Improvement project to try and promote the service throughout the Belfast Trust and increase the number of staff accessing it.

Prompt Payment Performance

The achievement of the DoH Prompt Payment target of paying 95% of bills within 30 days of receipt is dependent both on procedures within BSO Accounts Payable Shared Service and appropriate actions by the Trust's nominated approvers. The performance for 2017-18 was 88.5% and this increased to 90.0% in 2018-19.

The compliance rate for the current year 2019-20 is 87.0% in terms of numbers of invoices and 89.1% in terms of invoice values. This dip in performance was due to a significant increase in agency invoices which created a backlog for the Bank Office processing team. A pilot was initiated in October 2019 with BSO Accounts Payable, which revised the routing, approval and escalation processes for invoices previously approved via the Bank Office and after an initial period of adjustment, this has demonstrated much improved processing times for this category of invoice. We anticipate this will be reflected in our Prompt Payment performance in the next year.

The Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance continue.

Temporary Suspension of Paediatric attendances at Mater ED

During 2015-16 the Emergency Medicine Clinical Director raised a concern regarding staffing issues on the Mater site. At a meeting on 13 November 2015 between the Medical Director, Director of Unscheduled & Acute Care, the Clinical Director for Emergency Medicine and five ED Consultants who work in the Mater, it became apparent that these concerns were not solely related to staffing, but included patient safety concerns. The main patient safety concerns identified were the appropriateness of the ambulance "stand by" calls and care of paediatric patients at the Mater ED consistent with the services available on site and in particular the ambulance arrivals after 6pm, when consultant staff were not always resident. This increasingly necessitated the consultant medical staff to have to frequently return to the site to support more junior medical staff and

frequently to face clinical issues for which there was no wider specialist clinical support within the Mater Hospital. A decision was taken to temporarily suspend paediatric patient treatment at the Mater ED and ambulance by-pass protocols around trauma and certain critically ill patients were developed to maintain ongoing safety at the Mater.

In November 2017 a series of pre-consultation events were held with interested parties/ stakeholders internal and external to the organisation to help inform the future direction for the provision of paediatric emergency care in Belfast. These events attracted attendance from, community and voluntary groups, local schools, staff and Union representatives. A report on the outcome of these events has been produced.

In addition based on feedback from these events, a smart survey was developed and issued to all local schools. This was circulated to all parents and guardians of school-aged children via school communication systems. 222 responses where received from this survey. In addition a number of consultation meetings where held with local “sure start” organisations over April and May 2018.

Since May 2018 because of no active local government, strategic decision-making has been restricted, pending the passing of legislation to facilitate this in the absence of ministers. It is viewed that any proposal or option will require a full consultation; no further progression has been made as at 2019-20 year-end. Any remaining paediatric patients who currently attend the Mater Hospital Site, who present via their own transport continue to be looked after in line with clinical care-pathways including transfers and redirection to other hospitals which where agreed in November 2015.

Single Tender Actions/Direct Award Contracts (DACs)

In 2018-19 the Trust was partially refused three DACs due to their retrospective nature. In the current year there have been three DACs partially refused due to their retrospective nature totalling £38k unapproved expenditure.

The Trust has been working closely with PaLS to identify and address any weaknesses in process to ensure future compliance and significant progress has been made in the area of contract management processes, particularly within Laboratories, Pharmacy and Estates where revised processes have been collectively agreed and are being actively monitored and implemented.

Domiciliary Care Services

As part of a regional piece of work on behalf of all HSC Trusts, the BSO Counter Fraud Services conducted a review of payments made to domiciliary care agencies by the Trust in recent years.

The review compared the actual hours paid by a variety of independent sector providers (ISPs) to their workforce against the actual hours paid by Trusts to those agencies. Variations were

identified and the Trust subsequently conducted further verification of the findings with differing results.

The BSO review identified a range of issues and the DoH established an Oversight Scrutiny Committee to manage the next steps. The Trust actively participated in this work and have been progressing agreed actions as required. The NI Civil Service Internal Audit Service carried out a lessons learned review from a HSC wide perspective in relation to the structure of the investigative review and BSO Internal Audit also carried out in depth reviews of domiciliary care in Trusts in 2017-18. The BSO audits were finalised early in 2018-19 and the Oversight Scrutiny Committee has now concluded their work with a number of recommendations with a focus on driving forward procurement of social care services, and improving contract management including monitoring of service delivery.

Social Care Procurement

In order to minimise the risk of non-compliance with the Public Contract Regulations 2015 and achieve the actions set out within the DoH's HSC Strategic Procurement Action Plan 2015-2018, all DoH Arm's Length Bodies are extending CoPE cover for social and health care services in the Light Touch Regime. This was taken forward initially via a formally constituted project, the Social Care Procurement Implementation Project Board (SCPIPB), reporting to Regional Procurement Board (RPB). As an outcome of that project a Social Care Procurement Team was established within BSO PaLS to take forward procurement processes for health and social care services. In November 2018 the SCPIPB was dissolved and oversight transitioned into a more permanent structure with the introduction of the Social Care Procurement Board (SCPB). The SCPB reports to RPB and provides strategic oversight of the commissioning, planning, procurement and monitoring/ contract management of regional issues for social care and support services on behalf of all HSC organisations. This oversight aligns with the Regional Procurement Plan – Social Care as agreed by the RPB and spans all programmes of care. The Trust has representative membership of the SCPB and an action arising from the meeting of the SCPB in January 2019 was the updating of the Regional Procurement Plan for Social Care Services to reflect timescales for inclusion of pre procurement activities. The updated plan was due to be presented for approval to RPB in October 2019. However, SCPB requested an extension to that deadline in order to complete further work on the draft plan. RPB granted an extension to the deadline until June 2020.

Critical Care Building

The Critical Care Centre consists of an emergency department, four theatres, the Regional Intensive Care Unit and support accommodation including an endoscopy decontamination unit. The top three floors, floors 7 to 9, will house accommodation for maternity services and as a result these floors would not be expected to be occupied until the new maternity hospital is complete in 2021.

In October 2012, approximately one month before the programmed handover date, the main contractor on the Critical Care building detected corrosion in the sealed water system. This resulted in the contractor replacing all five closed water systems and recommissioning the building. This work was completed at no cost to the Trust. The design team, on behalf of the then Health Estates (now Central Procurement Directorate (CPD) Health Projects) and the Trust, accepted handover of the building in April 2015, albeit there was a caveat attached detailing a number of outstanding works along with timeframes for completion of same by the main contractor.

The Trust transferred the RVH's emergency department from its temporary accommodation into the new building in August 2015. In conjunction with this, a programme of post contract works was tendered and awarded to a new contractor. Occupation of the Intensive Care Unit and theatres was subject to the satisfactory completion of these works. The completion of some of these works facilitated the move of the endoscopy decontamination service and some support accommodation, both of which have been operational since January 2017.

The Trust has completed a programme of works to improve the maintainability of drainage systems and fire compartmentation. Work is ongoing to bring theatres up to current standards. The Trust also obtained business case approval to install a new hybrid theatre; this work has now largely been completed alongside the upgrade of theatre ventilation in the other three theatres. Theatres were expected to move into the building in early 2020, meaning that floors 1 to 4 would be occupied at that point. There has been some delay due to Covid-19 but commissioning of three theatres is due to complete shortly. Some residual work is required in relation to the hybrid theatre which has again been delayed due to Covid-19.

During 2019-20, the Trust took the decision to carry out work to upgrade the ICU ventilation systems in the new building to bring it up to current building standards before regional intensive care services transfers. Emergency work was carried out to the floors in April 2020 to make the floor available to be used to support the Trust in its response to Covid-19 for non-ICU patients. However, due to reduced demand against predicted levels, these beds were not required and work has resumed to restore the floors to the ICU specification. It is expected that RICU will move into floors 5 and 6 of the building by Autumn 2020, subject to any further delays due to Covid-19.

Since December 2018, the Trust has been occupying level 9, the maternity outpatients floor, on a temporary basis. By relocating cardiology and special investigations outpatient clinics to this floor, the Trust has been able to deliver an emergency care village to support the winter resilience plan. Part of a second maternity floor is currently being used as a temporary decant ward to facilitate the implementation of Trust's diabetes transformation initiative on the RVH site. Work has also been carried out on the other part of that floor to recommence some urgent elective cancer and surgical work during Covid-19.

The Critical Care project has been subject to ongoing media coverage in relation to delays in opening the building. The Trust continues to assure the public that ICU and theatres are still being

provided safely and effectively on the RVH site.

Since October 2012, the Trust has sought legal advice from DLS, and appointed both senior counsel and junior counsel to provide contractual advice and legal opinion on issues arising from the delay and on defects that have arisen following handover. The Trust will continue to engage with counsel until all works are complete.

The project is still within budget at this stage but is likely to overspend slightly against the original business case amount by completion of the project, which is attributable in part to additional works needed to bring the building up to current standards. The extent of any overspend will depend on whether costs can be recovered as part of legal proceedings.

Neurology Recall Exercise

On 1 May 2018, the Belfast Trust recalled 2,529 neurology patients as part of an exercise to ensure that patients under a particular neurology consultant are receiving the best possible clinical care and are on the correct clinical pathway. This action followed an internal Trust review of a small number of the consultant's patients and a wider external review carried out by the Royal College of Physicians (RCP). In terms of the latter, a final report was received on 26 April 2018 and raised a number of concerns. Following receipt of the draft RCP report on 20 March 2018, the Trust, in collaboration with HSCB and PHA, took steps to address the concerns.

All 2,529 patients received individual letters on 1 May 2018, requesting that they contact a dedicated line to arrange an appointment with an appropriate consultant. As at 13 March 2019, all of the 2,529 (resident in NI) have been reviewed or offered a review. Three patients overseas have been contacted and offered funded appointments in their current location which they have declined. Arrangements have been made with these patients to make contact and book an appointment on their return to NI.

In addition, Belfast Trust invited 700 patients for a review appointment and these commenced the weekend of 3 November 2018. The Trust has also agreed to undertake the review of patients from the Ulster Independent Clinic (300 patients). Out of 1,000 patients, 717 patients were reviewed, 199 patients declined an appointment, 51 did not attend 8 patients died before they had their appointment, 13 had alternative arrangements (i.e. already seeing another neurologist) and 12 patients were unable to be contacted despite repeated attempts.

The HSCB/PHA have established a regional coordination meeting with all HSC Trusts and the two private providers for whom the consultant also worked. The DoH has established an Oversight Assurance group and the HSCB is participating in the DoH review of neurological services.

The DoH has commissioned the following:

1. *RQIA to undertake a governance review of outpatient services with a particular focus on the neurology service in the Belfast Trust.*

The Trust has completed and submitted a detailed response to the questionnaire as required as part of the RQIA review of outpatients. Members from RQIA and the Review team members attended outpatients on each of the sites, RVH, BCH, MIH and MPH. They met various groups and teams of staff on week commencing 10 September 2018. Unannounced inspections have taken place in MPH, BCH, RBHSC, Mater and RVH outpatients during October and November 2018. RQIA gave verbal feedback to members of the Executive team on 6 December 2018. They have visited each hospital site in January 2019 and presented their findings to staff. A written report has not yet been received.

2. *RQIA to commission a review of all of this consultant's patient deaths over the past ten years.*

   The Review team has been established. No further updates.

3. *An independent review, led by Brett Lockhart QC, into the Trust's handling of the concerns raised about this consultant from December 2016 to the decision to recall patients in April 2018.*

   The Trust has continued to submit relevant documentation to the Inquiry and provided any other information as requested. Staff continue to be interviewed by the inquiry.

4. *BSO to conduct an audit of the interaction between the consultant's practice in the private sector and the HSC.*

   Internal Audit have completed this work and submitted their report to the Permanent Secretary who commissioned it. The Trust has an action plan in place to address the key findings of the report.

The DoH published the outcomes report for Phase 1 of Neurology recall on 19 December 2019. The HSCB/PHA have finalised the outcomes report for Cohort 2. A publication date for the report has yet to be agreed.

A Cohort 3 patient recall, going back to 1996, the commencement of the consultant's employment with the Belfast Trust, is being worked up. The patient information required to ascertain the cohort of patients to be included in Cohort 3 is currently being extracted from relevant systems.

Maternity And Children's Hospital Executive Flagship Capital Project

In 2017, the DoH raised concerns around the management and governance of two separate elements of the Maternity and Children's Hospital Executive Flagship capital project within the Trust. This was a direct result of increases in size and costs for the project and the timeliness of reporting these. The addendum was subsequently submitted on 19 April 2018 with additional correspondence in August and September 2018. This highlighted the fact that, aside from with a moderate increase in clinical accommodation space, the cost of which would be within agreed tolerance levels, the cost increase was attributable to inflationary and construction industry price pressures along with increases in plant and communication space associated with both the constrained nature of the site and recent changes in building requirements. The Trust received approval for the addendum on 1 October 2018.

The Trust has strengthened its reporting arrangements, particularly with DoH, to ensure greater transparency in terms of the decision-making, accountability and approval process. In tandem with this the Trust is reviewing the recommendation from other major capital projects to ensure any lessons learned, where relevant, are embedded in within the Trust's project.

The New Children's Hospital project was advertised in OJEU in August 2019 and will go out to tender in August 2020. This is due to a change in the scoring mechanism for assessing tenders. There are a number of enabling works that have been delayed due to impact of Covid-19 that are on the critical path. The programme implications are currently being assessed but it is anticipated that the project will complete in 2026.

The Trust is working closely with CPD-Health Projects to ensure robust arrangements are in place for the management of the contract for the build given that this will be the first time the NEC suite of contracts is used for an acute hospital in Northern Ireland.

Muckamore Abbey Hospital Adult Safeguarding

Background

On 12 August 2017, an Adult Safeguarding incident occurred in the Psychiatric Intensive Care Unit (PICU) in Muckamore Abbey Hospital. There was a delay of over one week before it was reported to the Hospital Management Team on 22 August 2017. When notified of the incident, the Hospital Management Team reported the incident to the PSNI, the Adult Safeguarding Team and placing the individual concerned on precautionary suspension.

When the CCTV footage of the incident was viewed, further concerns were apparent which resulted in the precautionary suspension of a further three members of staff. As it became increasingly evident that these incidents were unlikely to be isolated events, protective measures were intensified actions were taken across the Hospital to improve transparency, governance and communication.

Initial Actions

- Communication with families of inpatients to provide information on the situation and to offer individual meetings with Trust representatives
- Preservation of all CCTV footage
- A Level 3 independent Serious Adverse Incident investigation was initiated
- A Joint Protocol Adult Safeguarding Investigation commenced immediately
- Enhanced monitoring system which consisted of senior nurses relocated to wards and external senior staff identified to undertake unannounced safety visits
- A team of retired social workers were recruited to commence viewing of the preserved CCTV footage

- Installation of CCTV across all wards, the swimming pool area, and the therapeutic day care centre
- Strategic Management Group (SMG) meetings in line with the Adult Safeguarding Policy and DoH Memorandum of Understanding were held to share information
- Professional alerts were undertaken for all Registrants and NMC referrals made
- A Directors Oversight Group was established to develop and implement action plans to address a range of improvements identified by Hospital Management Team and the SAI report recommendations
- The Director of Adult Social and Primary Care was released from her substantive role in April 2019 for six months to further intensify support and improvements

From the outset, the Trust Board have been actively involved in the monitoring and support of measures to ensure safe, effective and compassionate care at Muckamore Abbey Hospital. Monitoring arrangements include:

- Weekly Safety Report on Muckamore Abbey Hospital reviewed at a Director Assurance Group Meeting and shared with Trust Board
- Monthly report on Muckamore Abbey Hospital to Trust Board
- Discussion and constructive challenge in confidential and public sections of Trust Board Meetings
- Safety and Quality Leadership Walkarounds by Chairman, Non-Executive Directors and Directors to Muckamore Abbey Hospital
- Monthly report on Muckamore Abbey Hospital to the Department of Health Muckamore Departmental Assurance Group (MDAG).

The Board is therefore assured that care at Muckamore Abbey Hospital is safe, effective and compassionate via the following key safeguards:

i. Hospital Governance Framework

Muckamore Abbey Hospital has developed and embedded a system of effective governance which consists of:

- Daily Site Wide Safety Huddle to review staffing across the site for the day ahead
- Nightly Safety Report which highlight events overnight on site
- Multidisciplinary PIpA meetings on each ward (Purposeful Inpatient Admission) at defined frequencies (majority are daily, but not all)
- Weekly site wide Live Governance meetings chaired by the Clinical Director examining

incidents, complaints and compliments, safeguarding issues and restrictive practices

- Introduction of monthly Clinical Improvement Groups at ward level to develop and integrate ward processes and progress improvements at ward level
- Weekly Adult Safeguarding MDT Meetings to discuss new safeguarding referrals and review existing referrals
- Monthly Adult Safeguarding Forum which provides an opportunity to learn collaboratively in respect of adult safeguarding investigations and to analyse and interpret data from safeguarding referrals to inform improvements
- Weekly Safety Report, measuring key safety metrics and providing trend information, shared with all ward teams.

In addition, in late 2019 the Muckamore Abbey Hospital Governance Committee was re-established, and in early 2020 the Muckamore Abbey Hospital Restrictive Practices Steering Group was set up, following learning and a site visit with colleagues at the East London Foundation NHS Trust.

ii. Positive Behaviour Support Approach

The Hospital has recruited and embedded a team of Positive Behaviour Therapists to support the multi-disciplinary teams develop psychological formulations and positive behaviour plans for all patients. An additional team of Behaviour Assistants has supplemented this important therapeutic activity. The ethos of the service model on site has been towards a positive behaviour approach, supported by staff training and reflective practice.

iii. Stabilisation of Patient Numbers – Admission Protocol

The Trust has provided leadership in securing regional agreement regarding admission criteria for inpatient Learning Disability units in Northern Ireland. The number of admissions to Muckamore Abbey Hospital has significantly reduced in the last 12-18 month period, and in the year 2019-20 there were a total of 9 admissions. With reductions in staffing levels on site, the ability of the Hospital to accept any admissions is significantly compromised and this presents a challenge for all Trusts, but in particular for BHSCT, NHSCT and SEHSCT for whom Muckamore Abbey Hospital is their inpatient Learning Disability provider. Further work is required across Northern Ireland to agree the inpatient model for learning disability services.

In addition to a reduction in the number of admissions, there has been a continued focus on resettlement. The inpatient population of the hospital has reduced from 93 in September 2017 to 50 at 31 March 2020.

iv. Meaningful Activities

A strong criticism from the SAI report 'A Way to Go' was the boredom and inactivity experienced by patients in the Hospital. A review of day services was undertaken which has resulted in a significant extension of the availability of activities from a range of external organisations. The day centre is open seven days a week with a full range of on site and off site activities now available, including in the evenings.

Each patient has a bespoke My Activity Plan, which matches their individual interests and needs with the activities available. This measure is having a visible impact on the day-to-day experience of staff and patients in the hospital and is instrumental in opening up the hospital to the wider community and supporting ward staff to undertake other duties when patients are off the ward.

v. Physical Health Care

Access to good physical health care was identified by RQIA as an area requiring improvement in Muckamore Abbey Hospital. It had proved challenging to recruit GPs to the site to provide physical health care for patients, however, in September 2019, a Locum Speciality Doctor for Physical Health commenced in post and he has been working successfully with the multi-disciplinary teams in identifying and addressing physical healthcare needs. PIpA (Purposeful Inpatient Admission) visual control boards on each ward include prompts regarding physical healthcare, screening and antipsychotic monitoring. Regular ward rounds (PIpA model) take place with focus days, one of which is about health promotion.

Key developments in this area are set out below:

- All patients receive a physical examination within 24 hours of admission. ECG machines, physical observation equipment and venepuncture facilities available on site. Past medical history and medicines reconciliation are confirmed within the first week
- Longer term conditions and screening are managed by the Speciality Doctor
- For non-urgent physical concerns on the ward, the ward junior doctor is available. For urgent physical concerns, a duty bleep system operates and staff are aware to also contact 999 in the event of any emergency
- Antipsychotic monitoring is performed as required and routinely every six months (March and September)
- Completion of the POMH audit: Antipsychotic prescribing in people with a learning disability under the care of mental health services (4/2-27/3/20 period, all inpatients and a sample of community patients)
- The facility exists for referral to podiatry, dietetics, SALT, physio, OT on site and to our visiting dentist. There is a pharmacist on site.

vi. Carer Consultant

The Trust appointed a Carer Consultant who has personal experience of the challenges and issues faced by families with people with severe learning disabilities over the life course. She has reached out to all the families with loved ones in the hospital and has established a Belfast Trust Carer's Forum which is co-chaired by a carer, and the Co-Director for Muckamore Abbey Hospital. This forum meets bi-monthly.

The Carer Consultant also produces a regular Muckamore Abbey Newsletter as another way of communicating news and events on site with families and staff. The Carer Consultant role also makes a valuable and unique contribution to the planning and delivery of service models.

vii. Contemporaneous Viewing of CCTV

An important safeguard which the Trust implemented following the adult safeguarding incidents were initially identified in 2017, was the contemporaneous viewing of CCTV footage across the wards in Muckamore Abbey Hospital. This viewing is undertaken by staff independent of the Hospital. In December 2019, the amount of viewing undertaken was expanded from one shift per ward per week, to two shifts per ward per week. In 2019-20, contemporaneous viewing has resulted in one adult safeguarding referral involving two members of staff.

viii. Resettlement

The Trust believes that the first duty of the whole system is to work collectively to ensure adults with complex needs in Muckamore Abbey Hospital are provided as speedily as possible with appropriate accommodation and specialist support so they have the opportunity to live full and meaningful lives in a home of their own. Therefore, a key priority is the careful planning of each individual patient's resettlement package. This must remain front and centre for the system.

Evidence shows that community based housing enables greater independence, inclusion and choice and that challenging behaviour lessens with the right support. The Trust developed a statutory supported housing development for nine individuals known as Cherryhill – to date three patients have successfully transferred to Cherryhill from Muckamore Abbey Hospital. A significant number of staff are required per person and recruitment has been more challenging, and therefore slower, than anticipated. Recruitment strategies have been reviewed and an improvement in the overall workforce numbers has been achieved towards the end of March 2020. Due to the coronavirus pandemic, further admissions to Cherryhill have been placed on hold.

ix. Patient Experience

The Trust has been working hard to ensure that Muckamore Abbey Hospital has a systematic approach to listening to the voice of the patients in the Hospital, particularly those who are unable to communicate verbally. A high quality service means that people with learning disabilities can say they feel safe, respected and treated with compassion, dignity and respect.

The Hospital's Social Work team continue to roll out the 'Keeping Yourself Safe' programme to those inpatients with sufficient communication ability to participate. The Trust has also commissioned ARC to assist with the following workstrands which are ongoing :

- The 'Keeping Yourself Safe' programme for those patients who have limited communication ability
- Completion of a baseline report regarding the views of patients in respect of how safe they feel, with a view to six monthly review and
- Completion of questionnaires with patients following their involvement in adult safeguarding procedures.

All preparatory work was completed however clarity is required from PSNI as to whether this can proceed due to their concern that such work could prejudice the historical safeguarding investigation.

x. Improvement Notices

RQIA undertook unannounced and announced inspections in Muckamore Abbey Hospital between January and July 2019. There were three inspections:

- 26-28 February 2019
- 15-17 April 2019
- 1 July 2019.

Following these three inspections, RQIA indicated an intention to serve six improvement notices on Muckamore Abbey Hospital. However following discussions, and the provision of further evidence and assurance, this approach was revised and on 16 August 2019, RQIA served the following three Improvement Notices:

- Nurse Staffing Model
- Adult Safeguarding
- Financial Governance.

Intensive work has been undertake to address the issues raised by RQIA in relation to all three Improvement Notices. A nurse staffing model for Muckamore Abbey Hospital has been developed and implemented – this is a patient centred approach to staff modelling, and supports ward teams to understand the implication of patient numbers and clinical observations on their staffing requirements. Adult safeguarding is now fully embedded across the hospital as it is a regular agenda item at all meetings, considerable training has taken place, staff have a better understanding of the process and their roles and responsibilities and compliance is measured through the use of regular audit and collection and analysis of data. In relation to Financial

Governance, the Trust has appointed a Finance Liaison Officer who has worked closely with all ward teams to embed financial planning, financial capacity assessment and good financial management processes across the site.

RQIA Unannounced Inspection: 10 – 12 December 2019

RQIA carried out a further unannounced inspection in Muckamore Abbey Hospital between 10-12 December 2019. Verbal feedback was received from RQIA on 16 December 2019, and this was followed up by a draft report which was received by the Trust on 7 February 2020.

Following their inspection, RQIA advised as follows:

- **Adult Safeguarding Improvement Notice** – lifted in full except for one point which required further time for RQIA to understand that adult safeguarding systems are fully embedded and that effectiveness could be fully demonstrated
- **Financial Governance Improvement Notice** – lifted in full except for one point which was the requirement for BSO Internal Audit to complete an audit (scheduled for February 2020). RQIA indicated that if the Internal Audit report was satisfactory, then the remaining aspect of the Notice will be automatically lifted without the need for re-inspection
- **Nursing Model Improvement Notice** – lifted in full.

Meeting with RQIA : 2 April 2020

The purpose of this meeting was to update RQIA on progress with the outstanding parts of the Improvement Notices:

Adult Safeguarding Improvement Notice

RQIA indicated that they were reassured by the information provided by the Trust around adult safeguarding systems and processes during the meeting. Due to the coronavirus pandemic, RQIA indicated that they would not be in a position to re-inspect the site against this Improvement Notice and instead they would be seeking submission of evidence to support what had been shared verbally during the meeting. RQIA indicated that they would consider lifting the Improvement Notice on Adult Safeguarding if the evidence provided was satisfactory. This information was submitted to RQIA on 9 April 2020 and on 22 April 2020 RQIA wrote to the Chief Executive to confirm that the Improvement Notice for Adult Safeguarding had been lifted.

Financial Governance Improvement Notice

The Trust was able to advise RQIA during this meeting on 2 April 2020 that the BSO Internal Audit undertaken in February 2020 into financial governance had an outcome of ‘Satisfactory’, the highest level of assurance that can be achieved from a BSO Internal Audit. RQIA indicated that on the basis of this report, the Financial Governance Improvement Notice would be lifted in full.

xi. Historical CCTV Safeguarding

There have been further developments in relation to staff being placed on precautionary suspension because of safeguarding referrals from the Historical Adult Safeguarding Team and the PSNI. The total number of staff suspended at 11 May 2020 was 56, comprising 27 registrants and 29 non-registrants.

The new multi-agency Governance arrangements incorporating the Strategic Governance Group and the Operational Group are well established with the Operational Group meeting every three weeks and the Strategic Group meeting as and when required. Terms of Reference have been agreed in relation to both Groups.

In October 2019 it was agreed with the PSNI that in order to ensure that the identification of safeguarding incidents remained the priority that the PSNI would focus its viewing on Six Mile Assessment and Treatment Wards and that the Safeguarding Team would focus on Cranfield Wards 1 and 2.

The Historical Adult Safeguarding Team have recently reviewed their processes and from January 2020 have combined the first and second stage viewing so that referrals are made immediately on identification of a safeguarding incident. By 1 May 2020 the Historical Adult Safeguarding team had viewed 97% of footage from Cranfield 1 and 70% of footage from Cranfield 2 with a total of 1,154 hours remaining to view. All of PICU has been viewed by the PSNI.

Work was completed on the servers in March 2020 which allowed for all of the drives to be uploaded onto new servers. A Project Board and Project Team was established at the end of March 2020 to oversee the development of the software that will greatly improve the viewing of the footage.

The Historical Adult Safeguarding team continues to have a key role in providing support to the families of the patients identified as being potential victims through this investigation and are currently supporting 28 families.

The PSNI have commenced their criminal interviews and the first batch of files have been processed to the PPS for review and decisions. By 31 March 2020, seven staff have been arrested by the PSNI. Preparation continues through the Trust's HR Department in relation to commencing the Trust's Disciplinary procedures.

xii. Future Challenges

Challenges for Muckamore Abbey Hospital for the year ahead are:

- The continued stabilisation of the workforce in the Hospital
- Future direction of inpatient learning disability services in NI and Muckamore Abbey Hospital's role in that

- Ability of Muckamore Abbey Hospital to operate fully as an assessment and treatment Hospital, accepting referrals from BHSCT, SEHSCT and NHSCT
- Continued focus on resettlement
- Development of community learning disability services' infrastructure
- Completion of the historic viewing of CCTV.

COPNI Home Truths: Report on the Commissioners Investigation into Dunmurry Manor Care Home

The Commissioner for Older People for Northern Ireland (COPNI) announced an investigation into Dunmurry Manor Care Home (which is located in South Eastern Trust area) on 15 February 2017 following family members and former employees raising serious concerns about the standards of care and safety of residents living with dementia in the Home.

A number of Trusts who are defined in the COPNI legislation as relevant authorities were notified of potential adverse findings arising out of the investigation and this was highlighted to Trust Board in February 2018. The COPNI report was issued on 13 June 2018 and Belfast Trust subsequently submitted its action plan and is proceeding with implementation of actions within its gift to do so.

Prior to Covid-19 the DOH was setting up a series of working groups to take forward the COPNI recommendations. It was recognised that there needs to be local government structures in place to support this work. The work commenced when the Assembly returned however, there was only one meeting prior to Covid-19.

Of the 59 recommendations, RQIA, DoH/ and HSCB were taking forward 58. The Trust will engage with this work in a positive and constructive way when this recommences.

Following on from the COPNI Report the DoH commissioned CPEA Ltd to complete an independent review to provide the Department and the wider Health and Social Care System with an analysis and insight into how the system responded to the issues at DMCH. The Belfast Trust has a senior representative on the Reference Group whose aim is to support and assist CPEA Ltd in fulfilling its remit.

The review by CPEA is ongoing and the findings will involve the release of a number of papers. The first of these refers to Adult Safeguarding processes which has been circulated in draft and the Trust have had the opportunity to comment. Whilst this paper is challenging in its content there are many strengths in the proposals that it is making. The Trust welcomes the considered look at current systems and supports the spirit and detail of the recommendations. This will require a significant overhaul of current processes within the Trust and across the system. There will need to be a refocus on the policy and legislation which supports current practice. The Trust have requested to the HSCB that this work is not unduly delayed, so that we can move forward with a clearer articulation of the purpose and function of Adult Safeguarding.

The Trust is assured that DMCH is currently meeting the needs of the residents it has placed there, through the enhanced monitoring and review arrangements in place through the implementation of its Care Review and Support Team (CReST). The team also ensures effective and ongoing liaison with the South Eastern Trust.

Members of the Trust CReST team are supporting the work of the Care Homes Transformational Project Group, which is regionally led by the PHA, and is focussed on working together to improve the quality of care, prevent avoidable deterioration and unnecessary admission to hospital.

As part of the review of Dunmurry Manor, there will be a look back at care management processes at that time. This will identify several weaknesses, however Belfast Trust had already sought to address these over the past few years through a significant workforce review and the development of the CReST model. The development of Commissioned Services as a whole systems approach has been a very successful model. There has however been chronic challenges in relation to recruitment and in particular of nurses, who are an essential part of any model to support care homes. There has also been delays in recruitment to the services which has impacted making the full transfer of cases from the community social work team to CReST. There is a need to improve staffing levels in CReST and a need to strengthen Multi-disciplinary Teams for care homes particularly medical cover.

One function of the CReST team under this model is to provide assurances on sustained quality of care through the development of a Quality Assurance Framework, which includes a central point for receiving and analysing key information coming from reviews, monitoring visits, complaints, incidents, safeguarding referrals, RQIA reports and reported quality concerns (QMR's). The Trust's Quality Assurance Framework has been maintained and is subject to ongoing review as we develop improved ways of working.

New Control Issues

Aspirgillus in Children's Haematology Unit, RBHSC

The Trust Board were initially advised of a probable cluster of nosocomial aspergillosis cases in the Children's Haematology Unit (CHU) Royal Belfast Hospital for Sick Children (RBHSC) in December 2019. It was further identified that there was one confirmed case and 3 probable cases between September 2019 and April 2020.

As an initial response the CHU was closed in January 2020 for remedial work to its built environment and air handling units. It was hoped that this work would make the unit safer for children and reduce risk presented by aspergillus. However, in April 2020 a fourth child was diagnosed with probable aspergillosis and aspergillus was detected in a recently built isolation room for the first time.

The Trust Team continue to work with Public Health Agency, Health & Social Care Board and Department of Health on this issue.

The Trust has sought the help of external experts since the events of April 2020 to seek to further understand the risks presented to children in CHU by aspergillus and the built environment in order to ensure we provide the safest possible service to children under the care of the CHU team.

As mitigation the Trust is currently referring all children newly diagnosed with Acute Lymphoblasty Leukaemia to out of region units for initial treatment.

Review of Fit Testing Outcomes

On 3 June 2020, a member of Trust staff raised a query that they believed they were not fit tested correctly. It became apparent that Staff fit tested to respirator masks carried out by an external contractor within the last 6 months, during the COVID-19 surge period, had not on all occasions met the UK standard HSE282/28. The contractor inadvertently applied a setting not normally used in Northern Ireland (although used in RoI and in other parts of Europe), which should have been readjusted to the UK fit testing requirements.

The Trust submitted an Early Alert to the DOH.

The PHA requested on 18 June 2020 that all Trusts undertake a validation and audit of all fit testing certificates from 1 January 2020 to date. The Trust is finalising this audit with current interim findings from 12,629 certificates viewed showing that 1,440 have had an incorrect result; 1,023 certificates remain to be reviewed.

As a precautionary measure, to reassure staff that the masks are being fitted to the appropriate standards, the Trust will make contact with all staff whose results are affected commencing 24 June 2020, to advise them of the issue and to arrange to reschedule them for retesting within two weeks of contact. A staff support helpline is in place to address any concerns raised by staff. The Trust will be implementing additional measures to review and monitor fit testing outcomes moving forward to ensure that this situation cannot recur.

Conclusion

The Trust has a rigorous system of accountability which I can 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 accountability framework within the Trust and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Trust has operated a sound system of internal governance during the period 2019-20.

Dr Cathy Jack
Chief Executive

Accountability report

Remuneration and Staff Report

Remuneration Report

Scope of the report

The Remuneration Report summarises the remuneration policy of Belfast Trust and particularly its application in connection with senior executives. The report also describes how the Trust applied the principles of good corporate governance in relation to senior executives' remuneration in accordance with HSS (SM) 3/2001 issued by the Department of Health (NI).

Remuneration Committee

The Board of the Trust, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remuneration Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Directors of the Trust, guided by Department of Health (NI) policy. The membership of this committee is:

Mr Peter McNaney: Chairman

Ms Anne O'Reilly: Non-Executive Director; Mrs Nuala McKeagney: Non-Executive Director.

Remuneration policy

The policy on remuneration of the Trust Senior Executives for current and future financial years is the application of terms and conditions of employment as provided and determined by the Department of Health (NI).

Performance of Senior Executives is assessed using a performance management system which comprises of individual appraisal and review. Senior Executive performance is then considered by the Remuneration Committee and judgements are made as to any performance pay uplift in line with the Departmental pay circular and measured against the achievement of regional, organisational and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the Department of Health (NI) under the performance management arrangements for senior executives. The recommendations of the Remuneration Committee go to the full Board for formal approval.

Service contracts

All Senior Executives, except the Medical Director, in the year 2019-20 were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

The Medical Director is employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Notice period

A period of three-months' notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

Retirement age

The Trust does not operate a general retirement age for its staff including Senior Executives. However, the Trust reserves the right to require an individual or group of employees to retire at a particular age where this can be objectively justified.

Retirement benefit costs

The Trust participates in 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 Department of Health (NI). The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Department Resource Account for the Department of Health (NI). The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2019-20 accounts.

Premature retirement costs

Section 16 of the Agenda for Change Terms and Conditions Handbook sets out the arrangements for early retirement on the grounds of redundancy and in the interest of efficiency of the service. Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook staff made redundant who are members of the HSC Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age, currently 50 years, can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment, however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

Accountability report

Senior Employees' Remuneration (Audited)

	2019-20			
Name	**Salary £000s**	**Benefits in Kind (to nearest £100)**	**Pensions Benefit (to nearest £1000)**	**Total £000s**
Non-Executive Directors				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
Dr P Loughran	5-10	N/A	N/A	5-10
A O'Reilly	5-10	N/A	N/A	5-10
M Karp	5-10	N/A	N/A	5-10
G Smyth	5-10	N/A	N/A	5-10
D Jones	5-10	N/A	N/A	5-10
Executive Members				
M Dillon (1)	105-110	0	N/A	105-110
C Jack (2)	200-205	0	38,000	240-245
M Edwards	90-95	100	20,000	110-115
J Kennedy	90-95	0	20,000	110-115
C Hagan (3)	30-35	0	40,000	70-75
S Austin (4)	5-10	0	75,000	75-80
C Leonard	90-95	0	20,000	110-115
B Creaney	75-80	100	(5,000)	70-75
M Heaney	90-95	1,500	(11,000)	80-85
A Dawson	90-95	0	20,000	110-115
J Thompson (5)	5-10	0	30,000	30-35
B Owens	85-90	0	(10,000)	75-80
C Diffin	80-85	0	20,000	100-105
B Armstong (6)	45-50	0	25,000	70-75
C Stoops (7)	70-75	0	20,000	110-115

(1) M Dillon retired 12th January 2020
(2) C Jack appointed Chief Executive Officer 13th January 2020, FYE £105-110k
(3) C Hagan appointed Interim Medical Director from 14th January to 22nd January 2020 and from 4th February 2020, FYE £175-180k
(4) S Austin appointed Interim Medical Director from 23rd January to 3rd February 2020
(5) J Thompson appointed Interim Director of Performance, Planning and Informatics from 1st April 2019 to 6th May 2019
(6) B Armstrong appointed Interim Director of Unscheduled and Acute Care from 14th October 2019, FYE £85-90k
(7) C Stoops appointed Director of Performance, Planning and Informatics from 7th May 2019, FYE £75-80k

Senior Employees' Remuneration (Cont'd)

	2018-19			
Name	**Salary £000s**	**Benefits in Kind (to nearest £100)**	**Pensions Benefit (to nearest £1000)**	**Total £000s**
Non-Executive Directors				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
Dr P Loughran	5-10	N/A	N/A	5-10
A O'Reilly	5-10	N/A	N/A	5-10
M Karp	5-10	N/A	N/A	5-10
G Smyth	5-10	N/A	N/A	5-10
D Jones	5-10	N/A	N/A	5-10
Directors				
M Dillon	130-135	100	N/A	130-135
C Jack	190-195	0	12,000	205-210
M Edwards	90-95	100	10,000	100-105
J Kennedy	90-95	0	46,000	135-140
C Hagan	N/A	N/A	N/A	N/A
S Austin	N/A	N/A	N/A	N/A
C Leonard	90-95	0	7,000	95-100
B Creaney	75-80	300	(4,000)	70-75
M Heaney	90-95	0	0	90-95
A Dawson	90-95	100	7,000	95-100
J Thompson	90-95	800	42,000	130-135
B Owens	85-90	0	(10,000)	75-80
C Diffin	45-50	500	46,000	95-100
B Armstong	N/A	N/A	N/A	N/A
C Stoops	N/A	N/A	N/A	N/A

The Benefits in Kind listed in the above tables relate to Leased Cars and Travel Expenses.

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. Where the individuals contributions exceed the real increase this is reported as a negative amount.

Senior Employees' Remuneration (Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/20 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/20	CETV at 31/03/19	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
M Dillon (opted out 31/05/2019)	N/A	N/A	N/A	N/A	N/A
C Jack	65-70 plus lump sum of 180-185	2.5-5	1,460	1,374	35
M Edwards	30-35 plus lump sum of 70-75	0-2.5	613	577	20
J Kennedy	20-25 plus lump sum of 40-45	0-2.5	393	362	21
C Hagan	45-50 plus lump sum of 100-105	0-2.5 plus lump sum of 0-2.5	880	813	28
S Austin	50-55 plus lump sum of 125-130	2.5-5 plus lump sum of 2.5-5	988	891	54
C Leonard	30-35 plus lump sum of 70-75	0-2.5	621	584	21
B Creaney	30-35 plus lump sum of 90-95	0-2.5 plus lump sum of 0-2.5	674	639	5
M Heaney	45-50 plus lump sum of 135-140	0-2.5 plus lump sum of 0-2.5	1,100	1,095	5
A Dawson	30-35 plus lump sum of 70-75	0-2.5	631	595	21
J Thompson	35-40 plus lump sum of 90-95	0-2.5	780	778	21
B Owens	40-45 plus lump sum of 130-135	0-2.5 plus lump sum of 0-2.5	1,038	989	2
C Diffin	35-40 plus lump sum of 110-115	0-2.5 plus lump sum of 2.5-5	888	815	33
B Armstrong	35-40 plus lump sum of 85-90	0-2.5	750	710	20
C Stoops	15-20 plus lump sum of 35-40	0-2.5 plus lump sum of 2.5-5	270	230	29

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

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 are at year-end or date of retirement/resignation depending on which is earlier. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

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

The Trust is required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce. The table below outlines this relationship.

	2019-20	2018-19
	Salary	Salary
Band of Highest Paid Directors Remuneration	£200k-£205k	£190k-£195k
Median total remuneration	£30,444	£29,333
Ratio	6.65	6.56

The midpoint of the remuneration band of the highest paid director in the Belfast Trust in financial year 2019-20 was £202,500 (2019-20, £192,500). This was 6.65 times (2018-19, 6.56) the median remuneration of the workforce, which was £30,444 (2018-19, £29,333).

Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

There is a small change from 6.56 in 2018-19 year.

Whilst the Median figure has increased to £30,444 in 2019-20 (2018-19, £29,333) due to a pay increase the banding of the highest paid director has also increased to £200k-£205k in 2019-20 (2018-19, £190k-£195k).

The few employees that receive remuneration above the highest paid director would fall into the category of medical staff whose earnings would have additional allowances for their specialised roles and whose Gross earnings can vary from year to year.

Staff with negative Gross Pay have been omitted. Staff whose WTE were less than full time where made up to Full Time Equivalents. In line with previous years all the extracted figures were Annualised and a consistent approach was kept in both years. Staff with Whole Time Equivalents that skewed the totals were also removed i.e. those who worked sessions or those less than 0.1.

The median remuneration does not take account of agency staff.

Staff Report

Managing Attendance

The Managing Attendance & Improving Working Lives Team are committed to supporting employees and managers to ensure attendance is managed effectively in line with best practice, employment legislation and Trust and Regional absence management frameworks.

- From 1 April 2019 to 31 March 2020 sickness absence within the Trust was 7.34%
- During this period, 34.71% of all employee sickness absence was attributed to Mental Health related issues.

The Trust are committed to supporting employees to manage their mental, emotional and physical well-being through a wide range of initiatives such as:

- Staff Care, Belfast Recovery College, Clinical Psychology Services, Condition Management Programme, Stress Focus Groups, Here 4U, the Mind Ur Mind Toolkit, Menopause Toolkit and the provision of support information and literature
- The delivery of free Physical and mental health support information and advice to staff and the wider public through the bWell app and website
- The implementation of guidance for managers, “Pathway for Supporting Staff with a Mental Health Condition”
- Regularly updated Attendance Management Protocol and Toolkit for Managers including a checklist and low chart to ensure best practice and a one stop shop approach to managing attendance

- Participating in a regional review of the management of absence to ensure best practice and consistency within the region
- Developing a Stress Toolkit for managers in partnership with Occupational Health, Trade Union colleagues, the Health & Safety Team and Health & Safety Executive NI
- Providing tailored support for managers through the provision of bespoke advice from a specialised Attendance Management HR team who deliver through a range of initiatives
- Continuing to deliver HR Drop-in clinics, health fairs, case conference meetings, absence review meetings, attendance at SMT meetings, mandatory and adhoc Attendance Management and MSS report training.

For the period 1 April 2019 to 31 March 2020 the Attendance Management Team have:

- Provided Attendance Management training for 160 staff and managers
- Supported 60 ill health retirements, 43 ill health terminations and facilitated the completion of 76 successful redeployments
- Introduced Trust-wide bespoke HR Attendance Management Clinics at Directorate request
- Provided ongoing monthly & quarterly suites of absence reports and dashboards
- Initiated and attended case conference meetings incorporating Occupational Health, Employees and Management
- Co-delivered monthly training with Finance colleagues regarding the prevention of
- overpayments related to absence
- Co-developed and delivered training on the updated Drug and Alcohol in the Workplace policy with Addictions NI and TU colleagues.

Staff Health & Wellbeing

As part of the b-well strategy the following Lunch & Learn Sessions were delivered to staff during the year:

- Chronic pain
- Getting a good night's sleep
- Consumer Council – Know your Rights
- Trauma and Troubles in partnership with Victim Support.

Highlights of our various b-well health improvement initiatives for staff this year:

- Café Menopause
- Let's Talk Dementia.

Employment Equality and Diversity Plan

Equality and diversity are central to the Trust's overall purpose to improve health and wellbeing and reduce inequalities. Our aim is to ensure that the S75 Equality Action Plan and Disability Action Plan 2018-23 Plan supports the Trust's People Strategy of "caring, supporting, improving, together", whereby our people are at the core of everything we do for the benefit of the communities we serve. We wish to ensure that equality and diversity are embedded across our organisation and that our employment practices are fair, flexible and enabling so that each member of staff can reach their full potential.

Key areas of progress during the year include:

- Winner of the Legal Island Equality and Diversity Awards 2019 – Best Disability Initiative 2019
- Shortlisted for the Legal Island Equality and Diversity Award 2020 – Large Company
- Winner of the HPMA NI – Best Innovation Award in HR 2019
- Shortlisted HPMA National Awards 2019 - Best Innovation Award in HR
- Successful Launch of Positive Action Employability Initiative for persons with a learning disability
- A comprehensive programme of training is provided in partnership with Health & Social Inequalities and Employment Law teams and 2,574 staff have been trained since April 2019
- Employment Equality and Diversity Plan 2017-2022
- Review of our Affirmative Action Programme as per outcomes from Article 55 2015-2018
- Equality, Good Relations and Human Rights e-learning programme for all staff is available
- Equality, Good Relations and Human Rights face to face training - New Start Corporate Welcome – commenced April 2019
- Support and promotion of the regional LGBT Network
- LGBT Awareness Sessions in February and March 2020
- Regional Gender Identity and Expression Employment Policy
- BHSCT Equal Opportunity/Diversity and Inclusion Policy
- Development of a Regional Equal Opportunity/Diversity and Inclusion Policy
- Provision of a confidential bullying and harassment support service for staff and support the Trust's Domestic Abuse Support Service
- Provide support to the Disability Steering Group to enable and support the employment of disabled persons

- Launch a Regional 'Disability Tool Kit' for managers and Staff
- Develop and implement the Roll out of 'Positive Action 2 – Making it Work' employability initiative for people with pan disability.
- Participate in the Getting on, Getting in, Getting Started Project Group.

Workforce Governance

Our Team work to ensure that the Trust as an employer and service provider continues to meet our organisational goals and embrace regulation and best practice.

Our key areas of progress during the year include:

- Annual Safer Recruitment & Employment Practices Audit
- Ongoing best practice of the General Data Protection Regulation (GDPR) for HR & OD including:
  - Privacy Notice for Staff updated.
  - Development of a Privacy Notice for Parents/Guardians using BHSCT Child Care Schemes
  - HR & OD Information Asset Registry updated
- Records Management:
  - On-going review, update and cleanse of HR Electronic Record System (EDRMS)
  - A HR & OD Records Management Protocol & EDRMS User Toolkit in place
  - HR Staff have received updated EDRMS training including records management
  - All HR new starts to receive ERDMS training as part of their local induction
  - A three Phase Project commenced August 2019
- HR & OD Controls Assurance Standards self-assessment completed
- Working Time Regulations Guidance for staff and managers ongoing
- HR & OD Risk Register & Directorate Policy Index reviewed/updated
- HR & OD Workforce Governance Assurance Standards currently being reviewed to include core HR & OD standards applicable to all HR Teams.

Work Life Balance Flexible Working Policies

Belfast Trust is committed to promoting equality and to attracting and retaining highly skilled and experienced staff. The Trust has a comprehensive suite of Work Life Policies and a Special Leave Policy that enable staff to balance both home and work commitments and improve their working lives. These are:

- Job Sharing
- Employment Break
- Part-Time Working
- Term-Time Working
- Flexi-Time Scheme
- Compressed Working
- Homeworking
- Flexible Retirement.

Last year there were 1,648 applications received with 76% approval rate.

Supporting Working Parents

The Trust aims to be a world leader in health and social care and to be exemplary in improving the working lives of our people, good childcare support is central to that. We have developed a Childcare Strategy aimed at supporting employees on their employment journey to maintain a healthy work life balance.

- We provide a Childcare Scheme each summer across four sites, accommodating 278 families and almost 500 children
- 98% of parents rated the scheme “value for money” and 98% agreed that providing a Summer Scheme enabled them to balance their work and family more effectively
- We ran our third Halloween Childcare Scheme during 28 October - 1 November 2019, offering 35 places. 95% of parents agreed that providing a Childcare Scheme at Halloween enabled them to balance their work and family more effectively and rated the scheme “value for money”.

Supporting Staff as Carers

The Trust has a diverse range of Improving Working Lives policies and support arrangements in place to help our staff as carers. In addition, the Trust’s B-well app and website, a single overarching brand that unifies the entire suite of employee health and wellbeing support, ensures that all staff have access to support in maintaining and enhancing their personal health and wellbeing at work. We facilitated two events to provide invaluable information to our staff as carers.

Let's talk Dementia an opportunity to gain a practical overview and understanding of dementia with speakers from Belfast Trust and Alzheimer's Society and a session on Carer's Rights and Entitlements.

Staff Composition by Gender (Audited)

The following table provides an analysis of the number of employed staff as at 31st March 2020.

	Directors		Non Executive Directors		Senior Staff [1]		Other Staff		Trust Total	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	9	75%	3	38%	43	73%	16,392	76%	16,447	76%
Male	3	25%	5	62%	16	27%	5,042	24%	5,066	24%
Total	12		8		59		21,434		21,513	

1 Senior Staff - defined as Chairs of Division, Assistant/Co-Directors or equivalent

Off-Payroll Expenditure

The Trust had no off-payroll engagements during the year that meet the criteria as set out in Department of Finance circular FD (DoF) 02/20.

Accountability report

Staff Numbers and Related Costs (Audited)

The staff costs as reported in the financial statements are as follows:

Staff costs comprise:	2020			2019
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	719,803	93,272	813,075	732,698
Social security costs	70,436	517	70,953	67,482
Other pension costs	132,414	779	133,193	92,069
Sub-Total	**922,653**	**94,568**	**1,017,221**	**892,249**
Capitalised staff costs	358	0	358	201
Total staff costs reported in Statement of Comprehensive Expenditure	**922,295**	**94,568**	**1,016,863**	**892,048**
Less recoveries in respect of outward secondments			(8,202)	(8,183)
Total net costs			**1,008,661**	**883,865**
Total Net costs of which:				
Belfast HSC Trust			1,016,863	892,048
Charitable Trust Fund			0	0
Consolidation Adjustments			(399)	(438)
Total			**1,016,464**	**891,610**

Staff Costs exclude £358k charged to capital projects during the year (2019 £201k)

The Trust participates in 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 Department of Health. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2019-20 accounts.

Average number of persons employed (Audited)

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

Staff costs comprise:	2020			2019
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,699	241	1,940	1,941
Nursing and midwifery	6,289	1,234	7,523	6,944
Professions allied to medicine	3,091	164	3,255	3,091
Ancillaries	1,666	141	1,807	1,7283
Administrative & clerical	3,108	470	3,578	3,424
Ambulance staff	0	0	0	0
Works	246	0	246	232
Other professional and technical	0	0	0	0
Social services	2,346	227	2,573	2,439
Other	0	0	0	0
Total average number of persons employed	**18,445**	**2,477**	**20,922**	**19,799**
Less average staff number relating to capitalised staff costs	6	0	6	3
Less average staff number in respect of outward secondments	62	0	62	64
Total net average number of persons employed	**18,377**	**2,477**	**20,854**	**19,732**
Of which:				
Belfast HSC Trust			20,854	19,732
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0
			20,854	**19,732**

Accountability report

Staff Benefits

The Belfast Health and Social Care Trust has no staff benefits.

Retirements due to ill-health (Audited)

During 2019-20 there were 49 early retirements from the Trust, agreed on the grounds of ill-health (2019: 56). The estimated additional pension liabilities of these ill-health retirements will be £124k (2019: £124k). These costs are borne by the HSC Pension Scheme.

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

Exit package cost band	2020	2019	2020	2019	2020	2019
	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	2	0	0
£50,001 - £100,000	0	0	0	1	0	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0
Total number of exit packages by type	0	0	0	3	0	0
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	0	0	0	135	0	0

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at note 3. 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 and are not included in the table.

Trust Management Costs (Audited)

	2020	2019
	£000s	£000s
Trust management costs	47,685	44,938
Income:		
RRL	1,606,742	1,448,022
Income per Note 4	116,480	99,139
Non cash RRL for movement in clinical negligence provision	(8,614)	(5,062)
Less interest receivable	0	0
Total Income	1,714,608	1,542,099
% of total income	**2.78%**	**2.91%**

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

Accountability report

Accountability and Audit 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 which 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.

Statement of Losses and Special Payments recognised in the year

Losses and special payments are items of expenditure that the NI Assembly would not have contemplated when it agreed funding to the Trust. They are subject to special controls and procedures and require specific approval in accordance with limits set by the DoH. The limit delegated to the Trust, for approval of losses, differs depending on the type of loss but all losses and special payments, irrespective of value, require approval in line with the Trusts Scheme of Delegation. Losses over a particular threshold require approval by the DoH.

Losses and Special Payments (Audited)

Type of loss and special payment	2020		2019
	No. of Cases	£	£
Cash losses			
Cash Losses - Theft, fraud etc	0	0	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	0	**0**	**0**
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	**0**	**0**
Administrative write-offs			
Bad debts	163	297,732	322,746
Other	0	0	
	163	**297,732**	**322,746**
Fruitless payments			
Late Payment of Commercial Debt	4	345	1,174
Other fruitless payments & constructive losses	0	0	0
	4	**345**	**1,174**
Stores losses			
Losses of accountable stores through any deliberate act			0
Other stores losses	12	258,696	490,495
	12	**258,696**	**490,495**
Special Payments			
Compensation payments			
- Clinical Negligence	197	9,435,548	15,631,599
- Public Liability	4	50,773	88,220
- Employers Liability	80	972,230	1,349,472
- Other	4	16,324	33,892
	285	**10,474,875**	**17,103,183**
Ex-gratia payments	**45**	**60,285**	**25,857**
Extra contractual	**0**	**0**	**0**
Special severance payments	**0**	**0**	**0**
TOTAL	**509**	**11,091,933**	**17,943,455**

Accountability report

Special Payments

The Belfast Health and Social Care Trust did not make any special payments or gifts during the financial year.

Other Payments

The Belfast Health and Social Care Trust did not make any other payments or gifts during the financial year.

Losses and Special Payments over £250,000

		2020	2019
	Number of Cases	£	£
Cash losses	0	0	0
Claims abandoned	0	0	0
Administrative write-offs	0	0	0
Fruitless payments	0	0	0
Stores losses	0	0	0
Special Payments			
Compensation payments			
Clinical negligence and other litigation (these cases are included in the total value of special payments in the table above)	6	3,652,063	9,946,74
TOTAL	**6**	**3,652,063**	**9,946,74**

There are no remote contingent liabilities of which the Trust is aware.

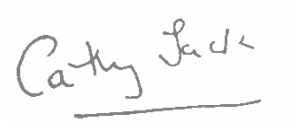
Fees and Charges (Audited)

The Belfast Trust does not have material income generated from fees and charges.

Accountability report

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

- Corporate Governance Report
- Remuneration and Staff Report
- Accountability and Audit Report



2 July 2020

Dr Cathy Jack
Chief Executive

Date

BELFAST 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 Belfast Health and Social Care Trust for the year ended 31 March 2020 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. 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 the group's and of the Belfast Health and Social Care Trust's affairs as at 31 March 2020 and of the group's and the Belfast 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.

Emphasis of Matter

I draw attention to Note 5.1 of the financial statements, which describes the material valuation uncertainties for Land and Buildings due to the consequences of the COVID-19 pandemic. My opinion is not modified in respect of the matter.

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 of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) 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 financial statements section of this certificate. My staff and I are independent of the Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, 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

I have nothing to report in respect of the following matters in relation to which the ISAs(UK) require me to report to you where:

- the Belfast Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the Belfast Health and Social Care Trust have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Belfast Health and Social Care Trust's ability to continue to adopt the going concern basis.

Other Information

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

In connection with my audit of the financial statements, 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, 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:

- 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.

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 and for being satisfied that they give a true and fair view.

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

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. 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.

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

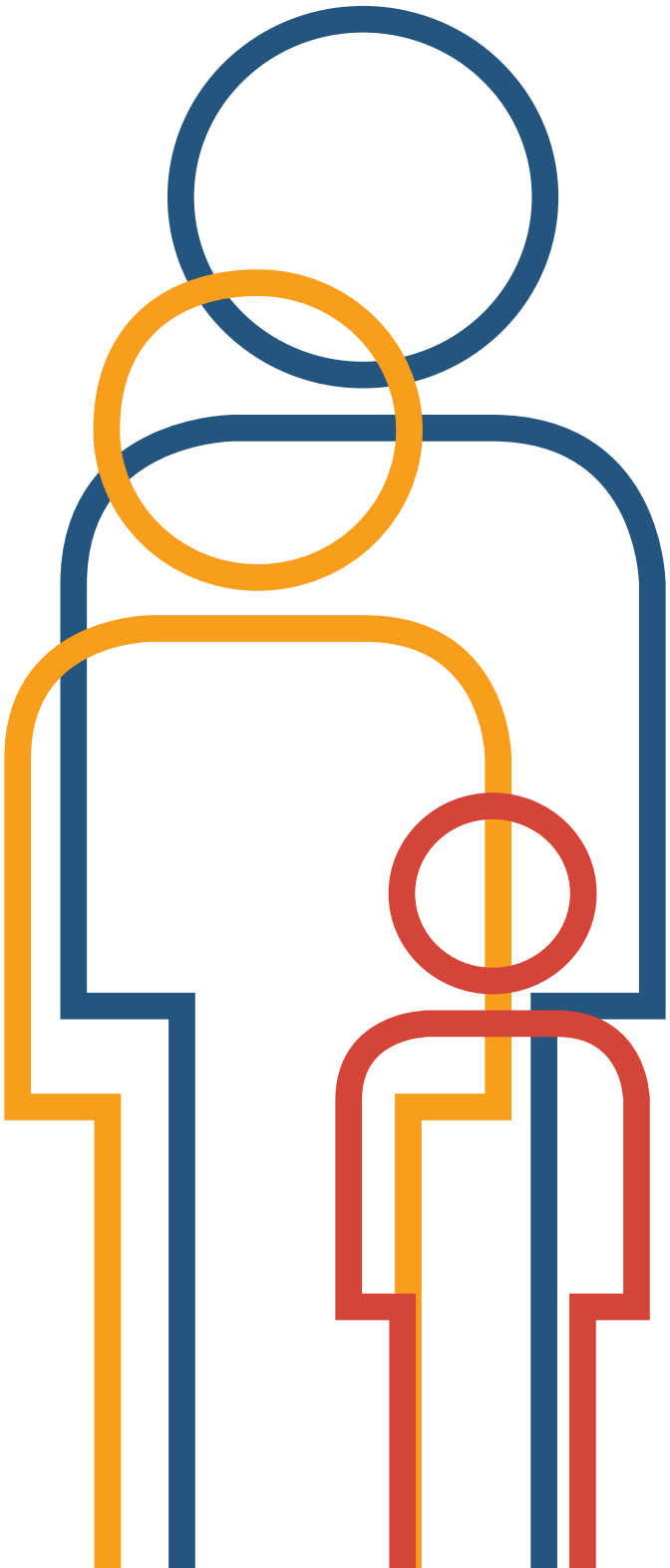
Report

A report on the valuation of land and buildings is not considered necessary, as the circumstances are beyond the control of management.

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

10 July 2020

3. FINANCIAL STATEMENTS



Financial Statements

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2020

Foreword

These accounts for the year ended 31 March 2020 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.

Financial Statements

Belfast Health And Social Care Trust

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2020		2019	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	99,461	99,033	89,218	88,733
Other operating income	4.2	17,019	17,237	9,921	11,160
Total operating income		116,480	116,270	99,139	99,893
Expenditure					
Staff costs	3	(1,016,863)	(1,016,464)	(892,048)	(891,610)
Purchase of goods and services	3	(485,057)	(485,056)	(465,400)	(465,374)
Depreciation, amortisation and impairment charges	3	(84,937)	(84,937)	(62,803)	(62,803)
Provision expense	3	(11,087)	(11,087)	(5,768)	(5,768)
Other expenditures	3	(123,629)	(125,700)	(119,646)	(121,566)
Total operating expenditure		(1,721,573)	(1,723,244)	(1,545,665)	(1,547,121)
Net operating expenditure		**(1,605,093)**	**(1,606,974)**	**(1,446,526)**	**(1,447,228)**
Finance income	4.2	0	1,304	0	1,187
Finance expense	3	(1,499)	(1,499)	(1,459)	(1,459)
Net expenditure for the year		**(1,606,592)**	**(1,607,169)**	**(1,447,985)**	**(1,447,500)**
Revenue Resource Limit (RRL)	23.1	1,606,742	1,606,742	1,448,022	1,448,022
Add back charitable trust fund net expenditure		-	577	-	(485)
Surplus / (Deficit) against RRL		**150**	**150**	**37**	**37**

Other Comprehensive Expenditure		2020		2019	
Items that will not be reclassified to net operating costs:		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/9	59,724	59,724	26,539	26,539
Net gain/(loss) on revaluation of intangibles	6.1/6.2/9	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	(4,461)	0	2,218
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of investments		0	0	0	0
Total comprehensive expenditure for the year ended 31 March		**(1,546,868)**	**(1,551,906)**	**(1,421,446)**	**(1,418,743)**

The notes on pages 123 to 155 form part of these accounts.

All donated funds have been used by Belfast Health and Social Care Trust as intended by the benefactor. It is for the Charitable Funds Advisory Committee within the Trust 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.

Belfast Health And Social Care Trust

Consolidated Statement of Financial Position as at 31 March 2020

This statement presents the financial position of Belfast Health and Social Care Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2020		2019	
		Trust	Consolidated	Trust	Consolidated
	Note	£000s	£000s	£000s	£000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,335,143	1,335,143	1,269,337	1,269,337
Intangible assets	6.1/6.2	10,912	10,912	13,839	13,839
Financial assets	8	0	46,982	0	50,139
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
Total Non Current Assets		**1,346,055**	**1,393,037**	**1,283,176**	**1,333,315**
Current Assets					
Assets classified as held for sale	10	395	395	395	395
Inventories	11	20,341	20,341	19,208	19,208
Trade and other receivables	13	47,751	45,843	47,878	47,820
Contract assets	13	0	0	0	0
Other current assets	13	1,293	1,293	1,452	1,452
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	22,039	23,170	15,266	16,409
Total Current Assets		91,819	91,042	84,199	85,284
Total Assets		**1,437,874**	**1,484,079**	**1,367,375**	**1,418,599**
Current Liabilities					
Trade and other payables	14	(263,370)	(263,457)	(225,394)	(225,462)
Contract liabilities		0	0	0	0
Other liabilities	14	(2,227)	(2,227)	(1,222)	(1,222)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(28,996)	(28,996)	(22,812)	(22,812)
Total Current Liabilities		(294,593)	(294,680)	(249,428)	(249,496)
Total assets less current liabilities		**1,143,281**	**1,189,399**	**1,117,947**	**1,169,103**
Non Current Liabilities					
Provisions	15	(72,330)	(72,330)	(78,281)	(78,281)
Other payables > 1 year	14	(11,204)	(11,204)	(11,113)	(11,113)
Financial liabilities	8	0	0	0	0
Total Non Current Liabilities		(83,534)	(83,534)	(89,394)	(89,394)
Total assets less total liabilities		**1,059,747**	**1,105,865**	**1,028,553**	**1,079,709**
Taxpayers' Equity and other reserves					
Revaluation reserve		365,374	365,374	306,335	306,335
SoCNE reserve		694,373	694,373	722,218	722,218
Other reserves - charitable fund		0	46,118	0	51,156
Total equity		**1,059,747**	**1,105,865**	**1,028,553**	**1,079,709**

The notes on pages 123 to 155 form part of these accounts.

The financial statements on pages 118 to 155 were approved by the Board on 2 July 2020 and were signed on its behalf by;

Signed  (Chairman) Date 02/07/2020

Signed  (Chief Executive) Date 02/07/2020

Belfast Health And Social Care Trust

Consolidated Statement of Cash Flows for the year ended 31 March 2020

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Belfast Health and Social Care Trust during the reporting period. The statement shows how the Trust 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 Trust. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Trust's future public service delivery.

	Note	2020 £000s	2019 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(1,607,169)	(1,447,500)
Adjustments for non cash costs		96,010	68,535
(Increase)/decrease in trade and other receivables		2,136	(3,389)
Less movements in receivables relating to items not passing through the NEA			
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 contracts		0	0
(Increase)/decrease in inventories		(1,133)	(3,932)
Increase/(decrease) in trade payables		39,091	(3,999)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		(1,584)	(2,920)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		1,096	1,002
Use of provisions	15	(10,854)	(17,473)
Net cash outflow from operating activities		(1,482,407)	(1,409,676)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(84,302)	(75,643)
Purchase of intangible assets	6.1,6.2	(2,206)	(4,196)
Proceeds of disposal of property, plant & equipment		76	101
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	1,150
Share of income reinvested		(1,304)	(1,187)
Net cash outflow from investing activities		(87,736)	(79,775)
Cash flows from financing activities			
Grant in aid		1,578,000	1,492,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		(1,096)	(1,002)
Net cash inflow from financing activities		1,576,904	1,490,998
Net increase/(decrease) in cash & cash equivalents in the period		6,761	1,547
Cash & cash equivalents at the beginning of the period	12	16,409	14,862
Cash & cash equivalents at the end of the period	12	23,170	16,409

The notes on pages 123 to 155 form part of these accounts.

Belfast Health And Social Care Trust

Consolidated Statement of Changes in Taxpayers' Equity For the Year Ended 31 March 2020

This statement shows the movement in the year on the different reserves held by the Belfast Health and Social Care Trust, 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 General Fund represents the total assets less liabilities of the Trust, 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 Equity £000s
Balance at 1 April 2018		**677,485**	**280,454**	**48,453**	**1,006,392**
Changes in Taxpayers' Equity 2018-19					
Grant from DoH		1,492,000	-	-	1,492,000
Transfers between reserves		658	(658)	0	0
Comprehensive expenditure for the year		(1,447,985)	26,539	2,703	(1,418,743)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	60	-	-	60
Movement - other		0	-	-	0
Balance at 31 March 2019		**722,218**	**306,335**	**51,156**	**1,079,709**
Changes in Taxpayers' Equity 2019-20					
Grant from DoH		1,578,000	-	-	1,578,000
Transfers between reserves		685	(685)	0	0
Comprehensive expenditure for the year		(1,606,592)	59,724	(5,038)	(1,551,906)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	62	-	-	62
Balance at 31 March 2020		**694,373**	**365,374**	**46,118**	**1,105,865**

The notes on pages 123 to 155 form part of these accounts.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 1 Statement of Accounting Policies

1 Authority

These financial statements have been prepared in a form determined by the Department of Health (DoH), based on guidance from the Department of Finance's (DoF) 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 HSC body for the purpose of giving a true and fair view has been selected. The particular policies adopted by the HSC body are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

The PFI liability comparative figures shown within note 13 and 18 have been reclassified within the categories for less than and greater than 1 year, a smoothing effect to show a contained average figure for each year has been used to give a true and fairer view.

1.1 Accounting Convention

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

1.2 Currency and Rounding

These financial statements 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 & Machinery, Information Technology, Furniture & Fittings, and Assets under construction.

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000 (or less if so desired); or
- collectively, a number of items have a cost of at least £5,000 (or less if so desired) and individually have a cost of more than £1,000 (or less if so desired), 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 Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of HSC.

The last valuation was carried out on 31 January 2020 by Land and Property Services (LPS) which is an independent executive body within the DoF. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 January 2020 was considered by LPS to be not materially different to 31 March 2020 and there has therefore been no change to the values used.

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

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

Fair values are determined as follows:

- Land and non-specialised buildings - open market value for existing use
- Specialised buildings - depreciated replacement cost
- Properties surplus to requirements - 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

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

Revaluation Reserve

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

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

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

1.5 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.

1.6 Subsequent expenditure

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

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

1.7 Intangible assets

Intangible assets includes 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. Expenditure on research is not capitalised; it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

Recognition

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

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.

1.8 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit 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.

1.9 Inventories

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

1.10 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 is 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.

Grant in aid

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

1.11 Investments

The Trust does not have any investments.

1.12 Research and Development expenditure

Following the introduction of the 2010 European System of Accounts (ESA10), from 2016-17 there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. As a result, additional disclosures are included in the notes to the accounts.

1.13 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.

1.14 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.

1.15 Leases

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

The Trust as lessee

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

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

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

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

The Trust as lessor

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

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

1.16 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 Assets

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

PFI liability

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

An annual finance cost is calculated by applying the implicit interest rate in the lease to the 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 Net Expenditure.

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.

1.17 Financial instruments

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.

Financial assets are initially recognised at fair value. IFRS 9 introduces the requirement to consider 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.

Financial liabilities

Financial liabilities are recognised in 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 the Trust in creating risk than would apply to a non public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities. The Trust 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 Trust is exposed to little credit, liquidity or market risk.

Currency risk

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

Interest rate risk

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

Credit risk

Because the majority of the Trust's income comes from contracts with 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.

1.18 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 DoF issued discount rate as at 31 March 2020 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	0.51%
	Medium term (5-10 years)	0.55%
	Long term (10-40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.90%
	Year 2	2.00%
	Into perpetuity	2.00%

Note that PES issued a combined nominal and inflation rate table to incorporate the two elements, as included within DoH circular HSC(F) 37-2019.

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

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

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

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

1.19 Contingencies

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 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.

1.20 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 2020. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs

The Trust participates in 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. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Departmental Resource Account for the Department of Health.

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 at intervals not exceeding 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 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2019-20 accounts.

1.21 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.

1.22 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.

1.23 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 22 to the accounts.

1.24 Government Grants

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

1.25 Losses and Special Payments

Losses and special payments are items that the Northern Ireland 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 Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.26 Charitable Trust Account Consolidation

The Trust is required to consolidate the accounts of controlled charitable organisations and funds held on trust into its 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. 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 Belfast Health and Social Care Trust as intended by the benefactor. It is for the Charitable Trust Fund Advisory Committee within the Trust 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.

1.27 Accounting standards that have been issued but have not yet been adopted

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted.

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards are effective with EU adoption from 1 January 2014.

Accounting boundary 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 2021-22, 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 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the latest advice from HM Treasury and the Financial Reporting Advisory Board, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021.

Management consideration of the impact on introduction of IFRS 16 on initial application remains under consideration and will be fully determined in 2020-21.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 2 Analysis of Net Expenditure by Segment

The Trust is managed by way of a Directorate structure, each led by a Director, providing an integrated healthcare service both for the resident population, and in the case of specialist services for the Northern Ireland 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. This is the same basis on which monthly Financial Reports are presented to the Board for monitoring and decision making purposes.

TRUST ONLY	2020			2019		
Directorate	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Surgery and Specialist Services	182,326	132,437	314,763	163,483	130,938	294,421
Adult Social and Primary Care	208,529	186,982	395,511	182,021	174,850	356,871
Childrens; Community Services	52,255	32,221	84,476	46,679	31,112	77,791
Unscheduled & Acute Care	270,041	107,286	377,327	240,687	104,167	344,854
Specialist Hospitals and Women's Health	150,202	53,297	203,499	135,790	52,990	188,780
Patient and Client Support Services	59,265	15,108	74,373	53,452	14,692	68,144
Research & Development	8,851	1,446	10,297	6,453	1,268	7,721
Other Trust Service/Corporate Group	85,394	87,636	173,030	63,483	82,920	146,403
Expenditure for Reportable Segments net of Non Cash Expenditure	**1,016,863**	**616,413**	**1,633,276**	**892,048**	**592,937**	**1,484,985**
Non Cash Expenditure			**89,796**			**62,139**
Total Expenditure per Net Expenditure Account			**1,723,072**			**1,547,124**
Income Note 4			**116,480**			**99,139**
Net Expenditure			**1,606,592**			**1,447,985**
Revenue Resource Limit			**1,606,742**			**1,448,022**
Surplus / (Deficit) against RRL			**150**			**37**

Service costs are allocated to each of the individual Directorates based on the services within that Directorate. Services are allocated to a Directorate based on similarity of nature of service provided. The table below provides a broad overview of the services within each Directorate.

Surgery and Specialist Services • Surgical Services • Cancer Services • Specialist Medicines • Pharmacy & Laboratories Services	**Adult Social and Primary Care** • Learning Disability • Mental Health • Adult, Community & Older People • Psychological Services
Unscheduled & Acute Care • Anaesthetics, Critical Care, Theatres & Sterile Services • Neurosciences, Imaging & Medical Physics ,Allied Health Professionals • Emergency Department, Medical & Cardiology Services	**Specialist Hospitals and Women's Health** • Child Health Services • Trauma, Orthopaedics & Rehabilitation Services • Maternity Services • Dental, ENT and Sexual Health Services
Childrens Community Services • Children's Residential Services, Fostering & Adoption • Children's Gateway and Safeguarding Services • Children's Public Health, Community Nursing & Emergency Social Services • Children With Disability Services	**Patient and Client Support Services** • Environmental Cleanliness • Transport Services • Catering, Portering & Security
Research & Development • Commercial Research • Internal research (PHA funded)	**Other Trust Service/Corporate** • Finance, Estates & Capital Development • HR & Organisational Development • Performance, Planning & Informatics

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 3 Operating Expenses

	2020		2019	
	Trust	Consolidated	Trust	Consolidated
Operating Expenses are as follows:-	£000s	£000s	£000s	£000s
Staff Costs [1]				
Wage and salaries	812,717	812,318	732,497	732,059
Social security costs	70,953	70,953	67,482	67,482
Other pension costs	133,193	133,193	92,069	92,069
Purchase of care from non-HSC bodies	195,981	195,981	187,170	187,170
Personal social services	17,795	17,795	17,203	17,203
Recharges from other HSC organisations	5,375	5,375	5,165	5,165
Supplies and services - Clinical	259,624	259,624	250,695	250,671
Supplies and services - General	14,163	14,162	13,289	13,287
Establishment	11,864	11,864	11,786	11,786
Transport	3,602	3,602	3,355	3,355
Premises	62,102	62,076	60,605	60,516
Bad debts	473	473	642	642
Rentals under operating leases	862	862	833	833
Interest charges	1,499	1,499	1,459	1,459
PFI and other service concession arrangements service charges	10,917	10,917	10,237	10,237
BSO services	9,914	9,914	9,081	9,081
Training	3,413	3,292	2,936	2,931
Patients travelling expenses	914	914	990	990
Other charitable expenditure	0	2,236	0	2,014
Miscellaneous expenditure	11,701	11,683	11,095	11,095
Non cash items				
Depreciation - Owned	57,616	57,616	57,867	57,867
Depreciation - PFI	6,214	6,214	6,396	6,396
Amortisation	5,133	5,133	5,124	5,124
Impairments	15,974	15,974	(6,584)	(6,584)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(76)	(76)	(96)	(96)
Provisions provided for in year	11,690	11,690	6,416	6,416
Cost of borrowing of provisions (unwinding of discount on provisions)	(603)	(603)	(648)	(648)
Auditors remuneration	62	67	60	65
Add back of notional charitable expenditure	0	(5)	0	(5)
Total	**1,723,072**	**1,724,743**	**1,547,124**	**1,548,580**

[1] Further detailed analysis of staff costs is located in the Staff Report on page 106 within the Accountability Report

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

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 4 Income

4.1 Revenue from Contracts with Customers

	2020 £000s		2019 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	827	827	926	926
HSC Trusts	304	304	288	288
Non-HSC:- Private patients	3,221	3,221	3,768	3,768
Non-HSC:- Other	2,961	2,961	4,167	4,167
Clients contributions	41,432	41,432	38,882	38,882
Seconded staff	8,202	7,985	8,183	7,847
Research and development	12,652	12,441	3,751	3,605
Other revenue from non-patient services	29,862	29,862	29,253	29,250
Total	**99,461**	**99,033**	**89,218**	**88,733**

4.2 Other Operating Income

	2020 £000s		2019 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	8,383	8,236	7,107	7,038
Charitable and other contributions to expenditure by core Trust	0	0	(4)	(8)
Donations / Government grant / Lottery funding for non current assets	8,636	6,853	2,818	2,788
Charitable income received by charitable trust fund	0	2,148	0	1,342
Investment income	0	1,304	0	1,187
Total	**17,019**	**18,541**	**9,921**	**12,347**
Total Income	**116,480**	**117,574**	**99,139**	**101,080**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 5.1 Consolidated Property, plant & equipment - 2020

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	AUC £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture & Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2019	115,444	1,075,001	40,169	108,484	191,694	10,364	66,560	8,968	1,616,684
Indexation	0	0	0	0	3,050	134	0	18	3,202
Additions	80	16,996	222	32,767	17,431	1,732	7,242	622	77,092
Donations/Government grant/Lottery funding	750	4,690	0	0	2,799	0	229	8	8,476
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	51,831	0	(51,831)	(54)	0	398	54	398
Revaluation	3,661	69,174	2,230	0	0	0	0	0	75,065
Revaluation accumulated depreciation adj.	0	(186,516)	(6,696)	0	0	0	0	0	(193,212)
Impairment charged to SoCNE	(14,059)	(11,306)	(72)	0	(1)	0	0	0	(25,438)
Impairment charged to revaluation reserve	(981)	(15,226)	(134)	0	0	0	0	0	(16,341)
Reversal of impairments	5,868	3,483	112	0	0	0	0	0	9,463
Disposals	0	(188)	0	0	(8,614)	(675)	(95)	0	(9,572)
At 31 March 2020	**110,763**	**1,007,939**	**35,831**	**89,420**	**206,305**	**11,555**	**74,334**	**9,670**	**1,545,817**
Depreciation									
At 1 April 2019	0	153,833	5,565	0	125,453	6,653	47,898	7,945	347,347
Indexation	0	0	0	0	2,091	95	0	16	2,202
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(51)	0	80	51	80
Revaluation	0	0	0	0	0	0	0	0	0
Revaluation accumulated depreciation adj.	0	(186,516)	(6,696)	0	0	0	0	0	(193,212)
Impairment charged to SoCNE	0	0	0	0	(1)	0	0	0	(1)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(188)	0	0	(8,614)	(675)	(95)	0	(9,572)
Provided during the year	0	38,501	1,354	0	17,024	1,145	5,445	361	63,830
At 31 March 2020	**0**	**5,630**	**223**	**0**	**135,902**	**7,218**	**53,328**	**8,373**	**210,674**
Carrying Amount									
At 31 March 2020	**110,763**	**1,002,309**	**35,608**	**89,420**	**70,403**	**4,337**	**21,006**	**1,297**	**1,335,143**
At 31 March 2019	**115,444**	**921,168**	**34,604**	**108,484**	**66,241**	**3,711**	**18,662**	**1,023**	**1,269,337**
Asset financing									
Owned	110,763	1,002,309	35,608	89,420	47,289	4,337	21,006	1,297	1,312,029
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	23,114	0	0	0	23,114
Carrying Amount									
At 31 March 2020	**110,763**	**1,002,309**	**35,608**	**89,420**	**70,403**	**4,337**	**21,006**	**1,297**	**1,335,143**
Of which:									
Trust	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Charitable trust fund	0	0	0	0	0	0	0	0	0

Any fall in value through negative indexation or revaluation is shown as an impairment
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 £0 (2019 £0).

The fair value of assets funded from the following sources during the year was

	2020 £000s	2019 £000s
Donations	8,476	2,792

Professional revaluations of land and buildings are undertaken by Land and Property Services (LPS) at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS. See Accounting Policy Note 1, Section 1.3 for more details of valuation of Property, Plant and Equipment.
The Trust's Land, Buildings and Dwellings were all revalued at 31 January 2020 by Land and Property Services. The valuations were carried out by the following registered valuers; Mr Neil McCall MRICS; Mr Desy Monaghan MRICS; Mr Jonathan Maybin MRICS.
As a result of the recent and ongoing COVID-19 pandemic events, and in line with current RICS guidance, LPS have advised that market evidence gathered as part of the recent 5-yearly valuation has attached to it, due to the worldwide impact of the pandemic, an increased level of uncertainty in terms of informing opinions of value. Whilst at this stage there is no evidence of impairment as at year-end, the future impact of COVID-19 on land and building values cannot yet be accurately assessed therefore the need for further future valuations will remain under consideration, subject to resources.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 5.2 Consolidated Property, plant & equipment - 2019

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	AUC £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture & Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2018	109,825	1,032,723	38,114	68,873	184,618	10,001	58,981	8,628	1,511,763
Indexation	493	28,207	1,047	0	2,200	156	0	110	32,213
Additions	0	10,656	948	41,266	14,715	1,127	8,609	97	77,418
Donations / Government grant / Lottery funding	0	270	0	0	1,478	13	1,016	15	2,792
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	145	1,382	0	(1,655)	(445)	0	(1,376)	92	(1,857)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to SoCNE	0	(6)	(4)	0	(1)	0	0	(1)	(12)
Impairment charged to the revaluation reserve	(4)	0	0	0	0	0	0	0	(4)
Reversal of impairment (indexn)	4,990	1,769	64	0	0	0	0	27	6,850
Disposals	(5)	0	0	0	(10,871)	(933)	(670)	0	(12,479)
At 31 March 2019	**115,444**	**1,075,001**	**40,169**	**108,484**	**191,694**	**10,364**	**66,560**	**8,968**	**1,616,684**
Depreciation									
At 1 April 2018	0	111,362	4,125	0	117,689	6,370	42,842	7,376	289,764
Indexation	0	3,828	141	0	1,490	107	0	96	5,662
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(56)	0	0	(99)	0	7	18	(130)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to SoCNE	0	(1)	0	0	0	0	0	(1)	(2)
Impairment charged to the revaluation reserve	0	8	0	0	0	0	0	0	8
Reversal of impairments (indexn)	0	225	8	0	0	0	0	23	256
Disposals	0	0	0	0	(10,871)	(933)	(670)	0	(12,474)
Provided during the year	0	38,467	1,291	0	17,244	1,109	5,719	433	64,263
At 31 March 2019	**0**	**153,833**	**5,565**	**0**	**125,453**	**6,653**	**47,898**	**7,945**	**347,347**
Carrying Amount									
At 31 March 2019	**115,444**	**921,168**	**34,604**	**108,484**	**66,241**	**3,711**	**18,662**	**1,023**	**1,269,337**
At 1 April 2018	**109,825**	**921,361**	**33,989**	**68,873**	**66,929**	**3,631**	**16,139**	**1,252**	**1,221,999**
Asset financing									
Owned	115,444	921,168	34,604	108,484	43,034	3,711	18,662	1,023	1,246,130
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	23,207	0	0	0	23,207
Carrying Amount									
At 31 March 2019	**115,444**	**921,168**	**34,604**	**108,484**	**66,241**	**3,711**	**18,662**	**1,023**	**1,269,337**
Asset financing									
Owned	109,825	921,361	33,989	68,873	45,385	3,631	16,139	1,252	1,200,455
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	21,544	0	0	0	21,544
Carrying Amount									
At 1 April 2018	**109,825**	**921,361**	**33,989**	**68,873**	**66,929**	**3,631**	**16,139**	**1,252**	**1,221,999**
Carrying amount comprises:									
Trust at 31 March 2020	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Charitable trust fund at 31 March 2020	0	0	0	0	0	0	0	0	0
	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Trust at 31 March 2019	115,444	921,168	34,604	108,484	66,241	3,711	18,662	1,023	1,269,337
Charitable trust fund at 31 March 2019	0	0	0	0	0	0	0	0	0
	115,444	921,168	34,604	108,484	66,241	3,711	18,662	1,023	1,269,337
Trust at 1 April 2018	109,825	921,361	33,989	68,873	66,929	3,631	16,139	1,252	1,221,999
Charitable trust fund at 1 April 2018	0	0	0	0	0	0	0	0	0
	109,825	921,361	33,989	68,873	66,929	3,631	16,139	1,252	1,221,999

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 6.1 Consolidated Intangible assets - 2020

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2019	37,957	0	37,957
Indexation	0	0	0
Additions	2,363	0	2,363
Donations / Government grant / Lottery funding	161	0	161
Reclassifications	0	0	0
Transfers	(398)	0	(398)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2020	**40,083**	**0**	**40,083**
Amortisation			
At 1 April 2019	24,118	0	24,118
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	(80)	0	(80)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	5,133	0	5,133
At 31 March 2020	**29,171**	**0**	**29,171**
Carrying Amount			
At 31 March 2020	**10,912**	**0**	**10,912**
At 31 March 2019	**13,839**	**0**	**13,839**
Asset financing			
Owned	10,912	0	10,912
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2020	**10,912**	**0**	**10,912**

Any fall in value through negative indexation or revaluation is shown as an impairment.
The fair value of assets funded from the following sources during the year was:

	2020 £000s	2019 £000s
Donations	161	26
Government grant	0	0
Lottery funding	0	0

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 6.2 Consolidated Intangible assets - 2019

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2018	33,706	0	33,706
Indexation	0	0	0
Additions	2,523	0	2,523
Donations / Government grant / Lottery funding	26	0	26
Reclassifications	0	0	0
Transfers	1,702	0	1,702
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2019	**37,957**	**0**	**37,957**
Amortisation			
At 1 April 2018	18,939	0	18,939
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	55	0	55
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	5,124	0	5,124
At 31 March 2019	**24,118**	**0**	**24,118**
Carrying Amount			
At 31 March 2019	**13,839**	**0**	**13,839**
At 1 April 2018	**14,767**	**0**	**14,767**
Asset financing			
Owned	13,839	0	13,839
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2019	**13,839**	**0**	**13,839**
Asset financing			
Owned	14,767	0	14,767
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2018	**14,767**	**0**	**14,767**
Carrying amount comprises:			
Trust at 31 March 2020	10,912	0	10,912
Charitable trust fund at 31 March 2020	0	0	0
	10,912	0	10,912
Trust at 31 March 2019	13,839	0	13,839
Charitable trust fund at 31 March 2019	0	0	0
	13,839	0	13,839
Trust at 1 April 2018	14,767	0	14,767
Charitable trust fund at 1 April 2018	0	0	0
	14,767	0	14,767

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 7 Financial Instruments

As the cash requirements of the Belfast Health and Social CareTrust 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 Belfast Health and Social Care Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

The only financial instruments held directly by the Trust as at 31 March 2020 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 8 Investments and loans

Note 8.1 Investments

	2020			2019		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	50,139	0	0	47,884	0	0
Additions	1,674	0	0	1,187	0	0
Settlements	0	0	0	(1,150)	0	0
Impairments	0	0	0	0	0	0
Revaluations	(4,831)	0	0	2,218	0	0
Balance at 31 March	46,982	0	0	50,139	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	46,982	0	0	50,139	0	0
	46,982	0	0	50,139	0	0

Analysis of expected timing of discounted flows

	2020			2019		
	Non Current Assets £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	0	0	0	0	0	0
Later than five years	46,982	0	0	50,139	0	0
	46,982	0	0	50,139	0	0

Note 8.2 Market value of investments as at 31 March

	Held in UK £000s	Held outside UK £000s	2020 Total £000s	2019 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	46,982	0	46,982	50,139
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 portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	46,982	0	46,982	50,139

The investment above relate to the Common Investment Fund in respect of Charitable Trust Funds.

Note 8.3 Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2020 or 31 March 2019.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 9 Impairments

	2020		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	15,974	0	15,974
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	16,341	0	16,341
Total value of impairments for the year	**32,315**	**0**	**32,315**

	2019		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(6,584)	0	(6,584)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	12	0	12
Total value of impairments for the year	**(6,572)**	**0**	**(6,572)**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2020 £000s	2019 £000s	2020 £000s	2019 £000s	2020 £000s	2019 £000s
Opening balance at 1 April	170	315	225	0	395	315
Transfers in	0	170	0	225	0	395
Transfers out		(315)	0	0	0	(315)
(Disposals)	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Closing balance at 31 March	**170**	**170**	**225**	**225**	**395**	**395**

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

During the year ended 31 March 2020, no properties were sold.

At 31 March 2020 non current assets held for resale comprise ;

- McCartney House 529 Upper Newtownards Road

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 11 Inventories

	2020		2019	
	Trust	Consolidated	Trust	Consolidated
Classification	**£000s**	**£000s**	**£000s**	**£000s**
X-ray	339	339	369	369
Pharmacy supplies	13,934	13,934	9,443	9,443
Theatre equipment/supplies	4,281	4,281	7,074	7,074
Community care appliances	133	133	108	108
Laboratory materials	577	577	908	908
Fuel	360	360	515	515
Building & engineering supplies	717	717	788	788
Other	0	0	3	3
Total	**20,341**	**20,341**	**19,208**	**19,208**

The year end programme of manual stock counts was significantly affected by Covid-19 and the associated lockdown and therefore was possible only in respect of Fuel stock. Year end manual stock measurement was therefore modelled on the basis of the trend in stock changes over preceding years. Pharmacy stock count is not manual but based on the pharmacy system perpetual stock check

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 12 Cash and Cash Equivalents

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	15,266	16,409	14,170	14,862
Net change in cash and cash equivalents	6,773	6,761	1,096	1,547
Balance at 31 March	**22,039**	**23,170**	**15,266**	**16,409**

	2020		2019	
The following balances at 31 March were held at	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	22,039	23,170	15,266	16,409
Balance at 31 March	**22,039**	**23,170**	**15,266**	**16,409**

Note 12.1 Reconciliation of Liabilities arising from Financing Activities

	2019 £000s	Cash flows £000s	Non-Cash Changes £000s	2020 £000s
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	12,335	1,096	0	**13,431**
Total liabilities from financing activities	12,335	1,096	0	**13,431**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 13 Trade Receivables, Financial and Other Assets

	2020		2019	
	Trust	Consolidated	Trust	Consolidated
	£000s	£000s	£000s	£000s
Amounts falling due within one year				
Trade receivables	2,433	2,433	5,032	5,032
Deposits and advances	1	1	1	1
VAT receivable	17,741	17,784	17,385	17,385
Other receivables - not relating to fixed assets	24,035	23,864	24,622	24,572
Other receivables - relating to property plant and equipment	3,541	1,761	838	830
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	47,751	45,843	47,878	47,820
Prepayments and accrued income	1,293	1,293	1,452	1,452
Contract assets	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other current assets	1,293	1,293	1,452	1,452
Carbon reduction commitment	0	0	0	0
Intangible current assets	0	0	0	0
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
Total Trade and Other Receivables	47,751	45,843	47,878	47,820
Total Other Current Assets	1,293	1,293	1,452	1,452
Total Intangible Current Assets	0	0	0	0
Total Receivables and Other Current Assets	**49,044**	**47,136**	**49,330**	**49,272**

The balances are net of a provision for bad debts of £4,995k (2019 £4,810k)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 14 Trade Payables and Other Current Liabilities

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Other taxation and social security	47,173	47,173	29,313	29,313
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	42,551	42,551	40,967	40,967
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	103,481	103,481	97,477	97,477
Payroll payables	60,862	60,862	42,805	42,805
Clinical negligence payables	300	300	763	763
VER payables	0	0	0	0
BSO payables	2,996	2,996	2,673	2,673
Other payables	5,834	5,921	3,850	3,918
Accruals and deferred income	173	173	7,546	7,546
Accruals - relating to property, plant and equipment	0	0	0	0
Accruals - relating to intangibles	0	0	0	0
Contract liabilities	0	0	0	0
Trade and other payables	263,370	263,457	225,394	225,462
Current part of finance leases	0	0	0	0
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	2,227	2,227	1,222	1,222
Other current liabilities	2,227	2,227	1,222	1,222
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	265,597	265,684	226,616	226,684
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	11,204	11,204	11,113	11,113
Long term loans	0	0	0	0
Total non current other payables	11,204	11,204	11,113	11,113
Total Trade Payables and Other Current Liabilities	**276,801**	**276,888**	**237,729**	**237,797**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 15 Provisions for Liabilities and Charges - 2020

	Pensions £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2019	0	91,403	9,690	101,093
Provided in year	0	14,747	2,772	17,519
(Provisions not required written back)	0	(5,596)	(233)	(5,829)
(Provisions utilised in the year)	0	(9,435)	(1,419)	(10,854)
Cost of borrowing (unwinding of discount)	0	(537)	(66)	(603)
At 31 March 2020	**0**	**90,582**	**10,744**	**101,326**

Comprehensive Net Expenditure Account charges	**2020 £000s**	**2019 £000s**
Arising during the year	17,519	20,518
Reversed unused	(5,829)	(14,102)
Cost of borrowing (unwinding of discount)	(603)	(648)
Total charge within Operating expenses	**11,087**	**5,768**

Analysis of expected timing of discounted flows

	Pensions £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	27,100	1,896	28,996
Later than one year and not later than five years	0	14,734	1,717	16,451
Later than five years	0	48,748	7,131	55,879
At 31 March 2020	**0**	**90,582**	**10,744**	**101,326**

Pensions relating to other staff is in relation to early retirement costs.

The provision for pensions is determined on the basis of information on current annual pension rates payable over average life expectancy derived from government actuarial tables and on payments made to HSC Pensions Branch. The provisions for Clinical Negligence, Employers and Public Liability have been determined by assigning probabilities to expected settlement values.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 15.1 Provisions for Liabilities and Charges - 2019

	Pensions £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2018	0	101,972	10,826	112,798
Provided in year	0	19,248	1,270	20,518
(Provisions not required written back)	0	(13,535)	(567)	(14,102)
(Provisions utilised in the year)	0	(15,631)	(1,842)	(17,473)
Cost of borrowing (unwinding of discount)	0	(651)	3	(648)
At 31 March 2019	**0**	**91,403**	**9,690**	**101,093**

Provisions have been made for 4 types of potential liability: Clinical negligence, Employers Liability and Occupiers Liability and Injury Benefit. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pensions Branch. For Clinical Negligence, Employer's and Occupier's claims the Trust has estimated an appropriate level of provision based on professional legal advice.

Analysis of expected timing of discounted flows

	Pensions £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	21,755	1,057	22,812
Later than one year and not later than five years	0	19,134	2,067	21,201
Later than five years	0	50,514	6,566	57,080
At 31 March 2019	**0**	**91,403**	**9,690**	**101,093**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 16 Capital Commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements

	2020 £000s	2019 £000s
Property, plant & equipment	19,511	55,264
Intangible assets	0	0
	19,511	55,264

Note 17 Commitments Under Leases

17.1 Finance Leases

The Trust have included within its fixed assets a number of land and buildings held under leasehold arrangements. Under accounting standard IAS 17 'Accounting for leases', the Trust have assessed these land and buildings to be finance leases in nature. However, the associated financial obligations of these finance leases are deemed insignificant and therefore no finance lease creditor has been recorded in the accounts in this respect.

17.2 Operating Leases

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

Obligations under operating leases comprise	2020 £000s	2019 £000s
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**
Buildings		
Not later than 1 year	594	454
Later than 1 year and not later than 5 years	1,322	1,254
Later than 5 years	193	259
	2,109	**1,967**
Other		
Not later than 1 year	101	84
Later than 1 year and not later than 5 years	201	80
Later than 5 years	0	0
	302	**164**

17.3 Operating Leases

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

Obligations under operating leases issued by the Trust comprise	2020 £000s	2019 £000s
Land & Buildings		
Not later than 1 year	472	509
Later than 1 year and not later than 5 years	210	288
Later than 5 years	1,366	1,417
	2,048	**2,214**
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 18 Commitments Under PFI and other Service Concession Arrangement Contracts

18.1 Off balance sheet PFI and other service concession arrangements schemes

The Trust had no Off balance sheet PFI schemes during 2019-20.

18.2 On balance sheet (SoFP) PFI Schemes

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of on-balance sheet (SoFP) PFI or other service concession transactions was £10,917k (2019: £10,237k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

Minimum lease payments	**2020 £000s**	**2019 £000s**
Due within one year	4,209	3,233
Due later than one year and not later than five years	9,487	9,842
Due later than five years	10,605	12,141
Total	24,301	25,216
Less interest element	9,700	11,198
Present value	**14,601**	**14,018**

Service elements due in future periods	**2020 £000s**	**2019 £000s**
Due within one year	2,740	1,735
Due later than one year and not later than five years	5,073	5,026
Due later than five years	6,788	7,257
Total service elements due in future periods	**14,601**	**14,018**

The on balance sheet PFI schemes included above are as follows:

- Cancer Centre (25 year contract ending December 2030)
- Managed Equipment Service (MES) / ATICS (15 year contract ending September 2021)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 19 Other Financial Commitments

The Belfast Health and Social Care Trust has not entered into any non cancellable contracts (which are not leases, PFI or other service concession arrangement contracts) in the current or previous financial year.

Note 20 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.

	2020 £000s	2019 £000s
Clinical negligence	5,112	4,341
Public liability	78	93
Employers' liability	354	370
Accrued leave	0	0
Injury benefit	0	0
Other	21	24
Total	**5,565**	**4,828**

Discount Rate: The Department of Justice has power to set the personal injury discount rate for Northern Ireland in consultation with the Government Actuary and the Department of Finance. The rate is currently 2.5% however, the Department has consulted the statutory consultees on a proposed change to the rate to -1.75%. Once their responses are received, the Minister will consider these and make a final decision. As a final decision on this consultation remains outstanding at this time significant uncertainty remains around the timing and the financial effect therefore it is not currently possible to quantify the potential impact on the Belfast Health and Social Care Trust of any change in discount rate.
In Northern Ireland the discount rate currently has to be set in accordance with legal principles set out by the House of Lords in Wells v Wells. However, the Department also proposes to take forward a consultation on changing how the rate is set. Both England and Wales and Scotland have already made primary legislation which changed how their discount rates are set and have reviewed their rates under these new legislative frameworks.

Court of Appeal judgement on backdated holiday pay: On 17 June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. The Supreme Court is currently considering whether to hear an appeal of this decision. This is an extremely rare and complex case with a significant number of issues that still need to be worked through and HSC implications determined and resolved, including further legal advice with regards to the impact of the judgement; the scope; timescales; process of appeals and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the HSC sector will need further extensive consideration. Until there is further clarity on the specifics, based on the inherent uncertainties in the final decision that will be made from an HSC perspective, and the fact that there is currently neither legally nor constructively an obligation for the HSC, a possible obligation exists and a reliable estimate cannot be provided at this time, until the HSC implications are fully explored and concluded.

Note 20.1 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 exposed to little credit, liquidity or market risk.

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2020 or 31 March 2019.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 21 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions. 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.

During the year the Belfast Health and Social Care Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Belfast Health and Social Care Trust is an arms 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. 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 Health and Social Care Board, the five HSC Trusts and the Business Services Organisation.

Non Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2019-20. Set out below are details of the amount paid to these organisations during 2019-20. In none of these cases listed did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2019-20		**£000s**	**£000s**	**£000s**	**£000s**
Northern Ireland Water	Water Services	1,767	0	4	0
Bryson House	Environmental Services	0	0	0	0
Pharmaceutical Society NI	Regulatory and professional body	1	0	0	0
University of Ulster	Education & Training	204	229	38	12
Queens Nursing Institute	Nursing Charity	1	0	0	0
Royal College of Nursing	Nursing Practice & Education	2	31	0	6
NI Social Care Council	Social Care Practice & Education	0	8	0	0
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	20	0	0
Queens University Belfast	Joint appointments, premises, research	6,530	2,828	2,022	87
2018-19					
Northern Ireland Water	Water Services	1,465	0	0	0
Bryson House	Environmental Services	0	0	0	0
Pharmaceutical Society NI	Regulatory and professional body	2	0	0	0
University of Ulster	Education & Training	152	170	8	73
Queens Nursing Institute	Nursing Charity	1	0	0	0
Royal College of Nursing	Nursing Practice & Education	8	0	0	0
NI Social Care Council	Social Care Practice & Education	2	10	0	1
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	19	0	0
Queens University Belfast	Joint appointments, premises, research	6,973	4,071	1,195	959

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 21 Related Party Transactions (Cont'd)

Interests in the above organisations were declared by the following Board members:-

Mr P McNaney (Chairman) is a Non Executive Director of Northern Ireland Water and Bryson House, Chairman of Bryson Energy and a member of the Council of the University of Ulster
Prof M Bradley (Non-Executive Director) is a visiting Professor Nursing for University of Ulster; is a Fellow of Royal College of Nursing and the Queens Nursing Institute; and is a Council member for the Pharmaceutical Society of NI.

Ms A O'Reilly (Non-Executive Director) is a Non-Executive Director for NI Social Care Council

Mr G Smyth (Non-Executive Director) is a Non-Executive Director for the Northern Ireland Fire & Rescue Service

Prof D Jones (Non-Executive Director) is a Professor at Queens University Belfast.

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services in 2019-20. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2019-20		**£000s**	**£000s**	**£000s**	**£000s**
Employers for Childcare	Childcare charity	1	0	0	0
2018-19					
Employers for Childcare	Childcare charity	0	0	0	0

Interests in the above organisations were declared by the following Board members:-

Mrs J Kennedy (HR Director) is a Board member for Employers for Childcare

Note 22 Third Party Assets

The Trust held £3,196,770 Cash at bank and in hand and £3,622,023 short term investments at 31 March 2020 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 23 Financial Performance Targets

23.1 Revenue Resource Limit

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

The Revenue Resource Limit (RRL) for Belfast Health and Social Care Trust is calculated as follows:

	2020 Total £000s	2019 Total £000s
HSCB	1,482,817	1,347,842
PHA	18,941	17,049
SUMDE & NIMDTA	22,220	21,764
DoH (excludes non cash)		0
Other Government Departments	0	0
Non cash RRL (from DoH)	89,796	62,139
Total agreed RRL	1,613,774	1,448,794
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(8,636)	(2,818)
Adjustment for PFI and other service concession arrangements/IFRIC 12	1,067	1,247
Adjustment for research and development under ESA10	537	799
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,606,742	1,448,022

23.2 Capital Resource Limit

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

	2020 Total £000s	2019 Total £000s
Gross capital expenditure	88,092	82,759
Less charitable trust fund capital expenditure	(8,637)	(2,818)
Less IFRIC 12/PFI and other service concession arrangements spend	(5,730)	(5,637)
(Receipts from sales of fixed assets)		(5)
Net capital expenditure	73,725	74,299
Capital Resource Limit	74,696	75,107
Adjustment for research and development under ESA10	(537)	(799)
Overspend/(Underspend) against CRL	(434)	(9)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

23.3 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

	2020 £000s	2019 £000s
Net Expenditure	(1,606,592)	(1,447,985)
RRL	1,606,742	1,448,022
Surplus / (Deficit) against RRL	150	37
Break Even cumulative position (opening)	1,255	1,218
Break Even cumulative position (closing)	1,405	1,255

Materiality Test:

	2020 %	2019 %
Break Even in year position as % of RRL	0.01%	0.00%
Break Even cumulative position as % of RRL	0.09%	0.09%

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2020

Note 24 Post Balance Sheet Events

The Working Time (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020 came into operation on 24 April 2020 and allows those workers who are unable to take annual leave as result of the pandemic to carry over up to four weeks' annual leave into the next two leave years. Any exemption will apply only to circumstances where workers are unable to take their leave as a result of the outbreak, and carry over of annual leave will be limited to the next two leave years. The change in regulations may lead to an increase in the value of accrued annual leave carried over in the next two years for the Trust. It is not possible for the Trust to give a reasonable estimate of the impact at this time.

Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 10th July 2020.

Account of monies held on behalf of Patients/Residents for the year ended 31 March 2020

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2020

Statement of Trust's Responsibilities in relation to Patients/Residents Monies

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, the 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.

Financial Statements

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2020

Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	**RECEIPTS**		
£	**Balance at 1 April 2019**	**£**	**£**
3,603,635	1. Investments (at cost)	3,610,225	
2,728,443	2. Cash at Bank	2,985,091	
22,140	3. Cash in Hand	18,246	6,613,562
3,575,245	Amounts Received in the Year		3,668,052
6,591	Interest Received		11,798
9,936,054	**TOTAL**		**10,293,412**
	PAYMENTS		
3,322,492	Amounts Paid to or on behalf of Patients/Residents		3,474,619
	Balance at 31 March 2020		
3,610,225	1. Investments (at cost)	3,622,023	
2,985,091	2. Cash at Bank	3,169,198	
18,246	3. Cash in Hand	27,572	6,818,793
9,936,054	**TOTAL**		**10,293,412**

Schedule of investments held at 31 March 2020

Cost Price £	**Investment**	Nominal Value £	Cost Price £
3,610,225	Bank of Ireland		3,622,023

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 Kareen Edwards

Date 2 July 2020

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

Chief Executive Cathy Jack

Date 2 July 2020

BELFAST 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 Belfast Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2020 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 the Belfast Health and Social Care Trust for the year ended 31 March 2020 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 of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) 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 the Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, 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

I have nothing to report in respect of the following matters in relation to which the ISAs(UK) require me to report to you where:

- the Belfast Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Belfast Health and Social Care Trust have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Belfast Health and Social Care Trust's ability to continue to adopt the going concern basis.

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.

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

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. 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.

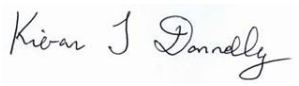
Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the 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.

Report

I have no observations to make on this account.



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

10 July 2020