

# ANNUAL REPORT & ACCOUNTS 2020/21



Belfast Health and Social Care Trust  
Annual Report and Accounts  
for the year ended 31 March 2021

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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 15 July 2021



## CHAIRMAN'S FOREWORD 4

## 1. PERFORMANCE REPORT 5

<b>Performance Overview</b>	<b>6</b>
Chief Executive's Statement	6
Trust Purpose and Activities	8
<b>Performance Analysis</b>	<b>22</b>
Performance Indicators	24
Financial Resources	32
Sustainability Report	41

## 2. ACCOUNTABILITY REPORT 43

<b>Corporate Governance Report</b>	<b>44</b>
Non Executive Directors' and Directors' Report	44
Statement of Accounting Officer Responsibilities	49
Governance Statement	50
<b>Remuneration and Staff Report</b>	<b>89</b>
Remuneration Report	89
Senior Employee's Remuneration	92
Staff Report	97
Staff Numbers and related costs	106
<b>Accountability and Audit Report</b>	<b>110</b>
Funding Report	110
Losses and Special Payments	111
Auditor's Certificate	113

## 3. FINANCIAL STATEMENTS 117

<b>Consolidated Annual Accounts</b>	<b>117</b>
Foreword	118
Statement of Comprehensive Net Expenditure	119
Statement of Financial Position	120
Statement of Cashflows	121
Statement of Changes in Taxpayers Equity	122
Notes to the Accounts	123
<b>Account of monies held on behalf of patients and residents</b>	<b>157</b>
Statement of Trust Responsibilities	158
Statement of Account of Monies Held	159
Auditor's Certificate	160

## CHAIRMAN'S FOREWORD



The 2020-21 Annual Report is unique. At no time in our history have health services across the world witnessed a pandemic such as the scale of Covid-19. Northern Ireland has not been immune from this and I am pleased, as Chairman of Belfast Health and Social Care Trust to recognise and celebrate the pivotal role this Trust has played in Northern Ireland's response to this pandemic thus far.

Covid-19 has challenged every aspect of modern day society like never before. And in terms of the health service, in many ways we became unrecognisable. But one aspect has remained steadfast throughout – the bravery, skill, and dedication of our staff. Moreover, it is more than fair to say this has been recognised and applauded right across society.

Under the leadership of Chief Executive, Dr Cathy Jack and in the space of a few short weeks, our teams were able to transform our response to the emerging and acute need. We reduced footfall across our sites, the Mater Hospital transformed to become Belfast Trust's Covid Hospital, we altered almost every service user's pathway, and increased critical care bed capacity to levels where over 200 patients with Covid-19 could receive potentially lifesaving intensive care.

Since those early days of the pandemic in March 2020, we have faced three surges. The Trust's resilience plans have been more than stress-tested in the past 12 months and whilst we have withstood the pressure placed upon us, we have learnt a number of lessons that we will incorporate into future planning. Whilst unavoidable, and driven solely by the organisational imperative to keep service users and staff safe, some of the decisions were tremendously difficult to take. I know that many people in receipt of community support, or waiting on surgery have suffered due to a lack of access to care and that is a source of profound regret to everyone in the Trust. This global crisis impacted everyone in different ways and many suffered directly and indirectly.

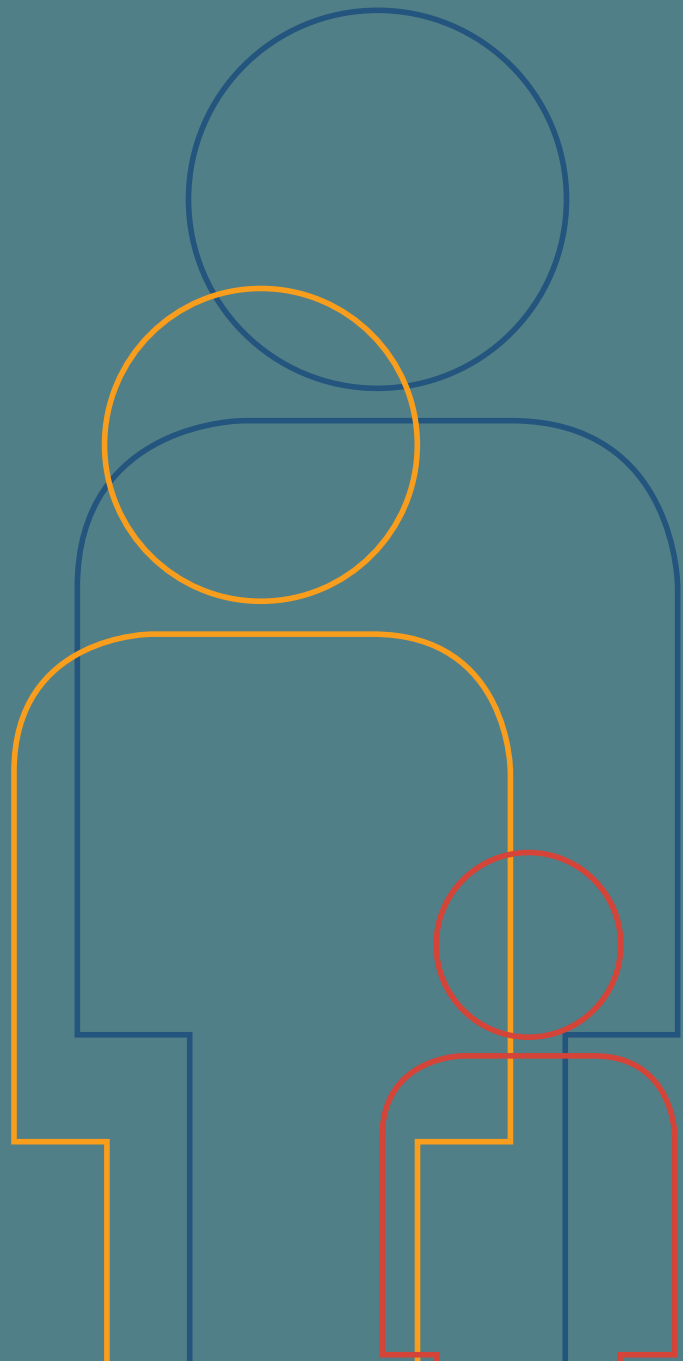
But it also is to the great credit of staff that so much work continued. You will see as you read through the following pages how the past year has shown us the adaptability and ingenuity of our staff as they continued to provide many services in the face of the pandemic. This has included drive through clinics, virtual appointments and the use of technology to educate and inform our service users as all of us became accustomed to a new way of living.

Whilst social distancing guidelines did not permit a staff recognition event to take place in 2020 I cannot help but feel it would have been incredibly difficult to select winners for specific awards from a field so rich with talent, dedication and creativity. Every member of staff across health and social care should be recognised equally for the terrific role they played this year of all years.

I would like to thank my Non-Executive colleagues on the Board of Directors as well as Dr Cathy Jack, our Chief Executive, the Executive Team and all the Divisional Management teams for their continued support.

I commend this Annual Report to you as a snap shot of a period in history which we all hope, will never be repeated.

# 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



I am delighted and proud to present this Annual Report. During this time our health service has been tested unlike any other time in its history and through the dedication and courage of our staff, resilience of our contingency plans and quality of service delivery we have delivered care to those most in need during the Covid-19 pandemic. As we inch our way through recovery and rebuilding plans, we are mindful of the ever-present threat of Covid which will dictate what our services will look like in the immediate months and years to come.

Time and again our staff have gone above and beyond as they provided compassionate care to those who were ill with Covid and to their families, especially those who were unable to visit loved ones who have passed away. That pain is unimaginable but I am proud that our staff, even when faced with increasing demands prioritised the importance of compassion for those we care for. This is demonstrated by the exceptional feedback we have received from patients and their families.

Our teams across a range of services have adapted to the unexpectedly new restrictions on how we carry out our roles. This has not been confined to critical or acute care. Our community teams have carried out the extremely difficult work of providing care for patients who have Covid at home; district nurses expanded their roles significantly, social workers home schooled children who live in our children's homes just like every other parent during lockdown, and clinical and social care teams supported multiple nursing homes in outbreak. Our Patient Client & Support Services and our Estates staff saved lives. They have kept our sites running safely, even in the most challenging of times and none of this would have been achievable without our dedicated team at Coolmore Stores ensuring everyone had access to appropriate Personal Protective Equipment (PPE). We delivered 112,858,462 PPE over the past year.

Belfast Trust took on a regional role with the Nightingale Hospital and enhanced respiratory care at the Mater Hospital. Our outcomes are exceptionally good. For example, 148 patients with Covid were discharged from ICU and over the last year, 29 patients were treated successfully by our specialist teams in the Mater.

Our ICU Follow Up team are providing excellent multi-disciplinary care to patients who were admitted to ICU. Whilst Human resources have produced videos to guide and support staff through

the pandemic, provided expert occupational health support to staff, and were available to guide us through the myriad of unfolding advice for staff as we learned more and more about this deadly disease and how it could impact on our staff. There is much, much more to read in this Annual Report. This ability to diversify is indicative of many other examples across the organisation and demonstrates the ability we have to change approach whilst delivering results.

Whilst we are proud to have delivered high standards of care during the pandemic, it has not been without its challenges. Redirecting resources to fight the disease was the right thing to do but this has had an inevitable impact on other services where waiting lists have grown even further and surgery has been postponed with deep regret. Through our recovery and rebuilding plans, we are working with regional Health and Social Care partners to deliver these services based on clinical need. This has included the introduction of “Green (Covid minimal) Pathways” which will help isolate Covid-19 treatment from our complex and major surgery, which will take place at Belfast City Hospital on behalf of the region.

Whilst our focus has necessarily been on the Covid-19 pandemic, 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 extraordinary pressures, we met all of our financial commitments. The health and social care landscape has changed, however, as the demands on our services have grown to unprecedented levels. Health and Social Care will never be delivered in the same way as it was prior to this pandemic. It has never been clearer that major reform is required at all levels of the HSC system including addressing workforce issues, emergency care, waiting times and care in the community – and most particularly, care of older people and vulnerable younger people.

Whilst challenges will remain and new issues will arise, I am enthused and encouraged by the attitude of our staff in how they adapt and remain committed to continually improving and transforming service delivery. I have every faith that we will go from strength to strength given the determination, focus and courage of my 22,000 colleagues.

## 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 £1.9 billion and a workforce of over 22,000 (full time and part time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.

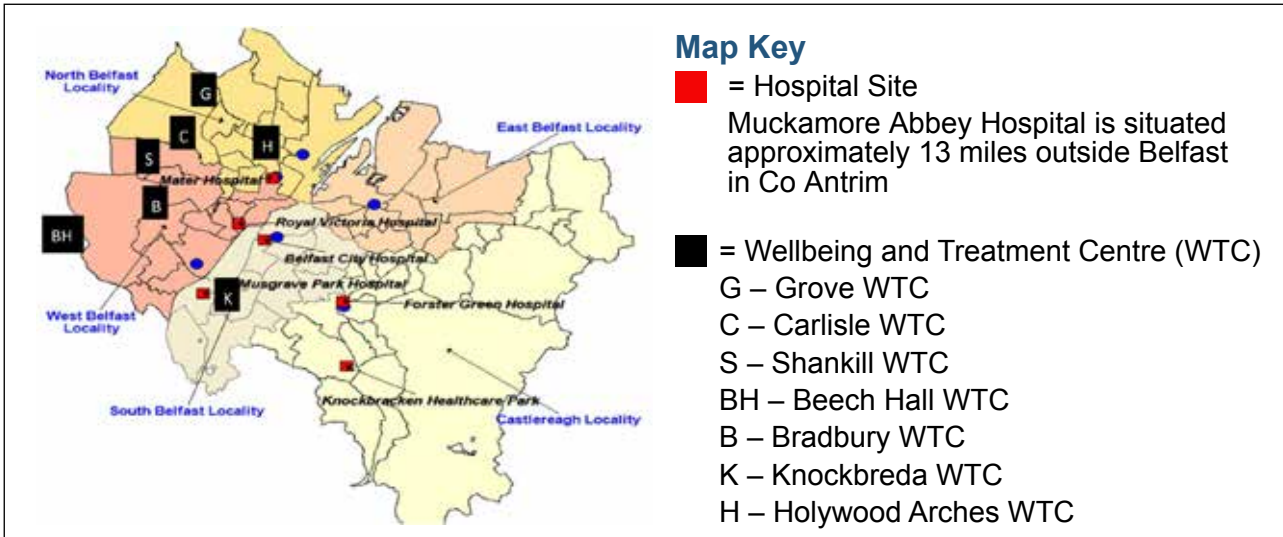
## Our Annual Activity

In a normal year the average activity levels across the Trust include:

- 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 + 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 + more than 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).



## Where our services are based



## 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 Values were established to embed a core set of leadership values and associated behaviours across all Health and Social organisations in Northern Ireland. They were the result of a large-scale scoping exercise that received nearly 4,000 responses.

The Values define everything we do – how we work with each other and deliver our services. They reflect our commitment to provide safe, effective, compassionate and person-centred care.

The HSC Values are:



## HSC Values

### 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.

# PERFORMANCE REPORT

## 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

- 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.

## Challenges

### Covid-19

Over the past 12 months Covid-19 has changed the face of health and social care in Northern Ireland beyond recognition. Our response to this challenge has been based on the principles of openness, compassion and working collectively.

During this time our primary aim and concern was to ensure capacity was available to deliver intensive and critical care, as well as recovery support to all patients who required it. The overarching ambition to never be at the point where care could not be provided was central to every decision taken and as a result the delivery model for health and social care will never be the same again.

The Covid-19 virus was first detected in Wuhan province, China in December 2019 and modelling suggested Northern Ireland would experience a rise in cases and admissions in April and May 2020. The Trust immediately took action to ensure preparedness for the pandemic while supporting service areas as they adapted in an effort to continue delivering care.

The Trust established specialist Covid-19 areas as a priority 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. Processes were set up to immediately isolate and test any patient who attended with or developed symptoms.

A significant element of the testing program required an increase in our lab capacity, from a low base of 360 tests per week the Regional Virology Laboratory (RVL) can now process over 9,000 PCR tests over a seven day period. This was crucial to our management of patients in our hospitals and in maintaining safe staffing levels.

In late March 2020, as projections made clear the potential need for a rapid expansion in respiratory and critical care we took the decision to designate the Mater Hospital as Belfast Trust's Covid-19 acute site. Whilst this required a number of services to decant to other sites this decision ensured we had the capacity required to treat any initial surge of patients with Covid-19.

To coincide with this re-designation and their move to the Mater, our respiratory team, across a range of disciplines, recorded a video asking the public to follow public health messaging and to stay at home. The video went viral, reaching 8 million views on social media and appearing on news channels across the world. The emotion of the plea being delivered by those on the very front line of the response was central to the videos success.

The decision to re-designate the Mater also saw the Emergency Department closed to all but NIAS respiratory transfers which increased pressure on the Royal Victoria Hospital Emergency Department. In the first instance it was therefore critical that the RVH ED was redesigned to

separate Covid-19 from non-Covid-19 patients. Later we opened the Urgent Critical Care pathway within ED to triage patients more effectively and reduce capacity on the Department.

As admissions continued to rise, the Department of Health announced on 2 April 2020 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. A significant multidisciplinary effort was required to improve electrical supply, expand oxygen capacity, procure specialist equipment and increase IT provision across the Tower Block. All of this was just as vital to our response as our clinical and nursing staff who answered the call of redeployment, returned from retirement or left training early to staff the beds at a safe level. This successful transformation allowed the Trust to potentially accommodate up to 230 critically ill patients with Covid-19 requiring ventilation and critical care.

To provide this increase in critical care patients a number of significant decisions were taken to release pressure on our services and create the capacity needed. A significant part of this was the postponement of elective surgery and we fully accept the anxiety that has caused. It cannot be easy to be told that your surgery has been postponed, especially when you do not know how long it will be before it is rescheduled. We apologise to the patients and families affected by this and have given assurances that patients have or will be rescheduled based on clinical need. Central to this is the designation of Belfast City Hospital as a regional centre for complex surgery which will maximise theatre capacity resulting in increased procedures as we work through waiting lists.

In the community we worked in partnership with local GPs to establish Beech Hall Health Centre 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. Additionally, the role of community and district nursing expanded dramatically as our Acute Care at Home Team delivered a wider range of care in people's homes than before. Their response to Covid and non-Covid issues has been exceptional and health and social care would not have been in the position to respond to the pandemic without their commitment to provide support to their service users.

On the same day, we followed Departmental advice and suspended visiting on all of our hospital sites. This was an incredibly difficult time, especially for our patients who faced an extended stay in hospital, and for those who sadly passed away in our care. Every effort was made to provide virtual visits through FaceTime and Zoom but we appreciate it was not the same as visiting in person. The safety of our patients, staff and visitors was paramount and this approach was regrettably necessary.

Partnership working was crucial in responding to the pandemic and in May 2020 we worked 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. Whilst this was not used to capacity it provided us with a significant increase in step down bed capacity to ensure those needing acute care could receive it in a hospital site.

# PERFORMANCE REPORT

As lockdown eased for most of society and acute Covid admissions declined from their peak the epicentre of the pandemic had moved from our hospitals to care homes. Throughout the pandemic, we have assisted care homes with thousands of items of PPE, guidance on infection, prevention and control and in ensuring safe staffing levels, which has included redeployment, where possible.

After the summer months Covid-19 admissions began to increase once again due to the general rise in transmission rates within wider society. HSC Nightingale was re-established, having been de-escalated over the summer, at the Belfast City Hospital Tower Block and other services scaled back to provide the bed and staffing capacity required to deliver Covid-19 care.

HSC Nightingale was formally stood down for a second time in April 2021 and all Covid-19 patients are currently cared for at the Mater Hospital as it remains the Covid-19 hospital for Belfast.

During the pandemic, in an effort to maintain the safety of our patients and staff a number of measures were put in place to minimise disruption to service delivery. Our IT team increased our server capacity to allow up to 1,400 people to work from home at any one time, reducing footfall in our sites and protecting non-clinical staff from exposure to the virus. This work also permitted us to hold virtual consultations in some service areas to maintain service delivery, where possible and through our virtual hospital, a small number of services were provided online, to create capacity within our acute sites and protect patients from exposure to Covid-19.

Equally, in Occupational Health measures ranging from staff testing to psychological support were put in place within a matter of weeks. This was crucial to ensuring our staff could get tested and, if the result was negative, return to work and continue to deliver services.

## Management of our response to Covid-19

The Trust established 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 remained the Trust's top priority and as such there has been little impact in terms of emergency work.

The decision to postpone elective surgery was not taken lightly and we appreciate the anxiety our patients experienced as a result. We have already begun the process of recommencing elective surgery and it will be prioritised based on clinical need.

## 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 required '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 was organised by the Trust for staff who, for any reason, could not live at home or return home between shifts. Accommodation and meals were funded by the Trust.

## Personal Protective Equipment

The availability of PPE to every member of staff who needs it is crucial, and we have established processes to ensure equality of access to PPE for all staff. The Covid-19 Oversight Group continuously reviews stock levels, usage and planned deliveries to manage the Trust's demands. This included ensuring local care homes who needed PPE from the Trust receive it.

Linked to PPE is the requirement to have staff appropriately fit tested for masks and we have trained all staff who may be required to wear masks of this nature.

## Staff Testing/Labs facilities

The Belfast Trust Regional Virology Laboratory (RVL) worked hard to increase their testing capacity and turnaround times since the beginning of the pandemic. The RVL team, one of the first 12 UK Covid-19 testing sites, developed a testing platform in February 2020 and capacity has increased from 360 tests per week to over 9,000 tests per week. This has enabled 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

# PERFORMANCE REPORT

the Royal Victoria Hospital and Mater Emergency Departments) which were purchased specifically for Covid-19; swabbing was performed in the pods by Trust staff.

In April 2020, Belfast Trust testing on a larger scale became available at the Balmoral MOT Centre, creating a drive through facility for the testing of staff, and a small number of patients. We are deeply grateful to the Department for Infrastructure to agree to us using the site for this purpose until MOTs resumed in the autumn of 2020.

At this point staff testing moved to Knockbracken Healthcare Park where a purpose built facility has been established to maintain a drive through testing service.

Testing for the general public remains available in the SSE arena car park, which is run by the consultancy firm Deloitte and overseen by the Public Health Agency.

## Covid vaccination program

The Non-Clinical Support Building on the Royal Victoria Hospital site was identified as one of seven regional vaccination centres across Northern Ireland. The first Covid-19 vaccination in Northern Ireland was delivered at the Royal on 8 December 2020 and it has now administered more than 100,000 doses.

In April 2021, a mass vaccination centre opened within the main auditorium of the SSE Arena. This is staffed and administered by the South Eastern HSC Trust and the Public Health Agency.

## Human Resources and Occupational Health

Human Resources and the Occupational Health Service has provided a variety of supporting services to Belfast Trust staff during the pandemic whilst continuing to deliver its core services and functions. Testing staff for Covid-19 and identifying close contacts became an integral part of the service to ensure the number of staff absent due to self-isolation was limited. Several new services were setup in response to the pandemic.

In the early stages of the pandemic the service, initially setup a results team, who provided Covid-19 PCR results along with fitness to work advice directly to staff and their relatives. The service has evolved to include a text service delivery to transmit test results to employees and their relatives issuing 37,738 swab results.

The Occupational Health and Wellness Team advice line provided advice, guidance and support to staff and managers and made outbound wellness calls to staff who have tested positive for Covid-19. To date the team have received 28,005 advice calls and have made 4,584 wellness calls to staff.

Staff within the Contact Tracing Team have been responsible for the provision of a contact tracing service for Trust staff. The team have contact traced 1,683 confirmed cases amongst staff, which in turn has identified 1,114 close contacts. The team also work closely with Infection Prevention



Control colleagues in relation to outbreaks.

The Occupational Health service have assisted with the delivery of a psychological support line for staff throughout the pandemic. Additionally, a referral system is in place to enable managers to refer staff affected by Covid-19 for an urgent assessment.

## Delivering quality services

While we recognise that Covid-19 has created significant challenges, the Trust has responded with innovation utilising the talents and flexibility of our staff to ensure patients continue to receive compassionate care. We constantly strive to improve and learn from best practice here and elsewhere. The following pages provide just a small sample of that work.

## Safety, Quality and Experience

### ICU Follow Up Clinic

The Belfast Trust ICU Follow Up Clinic was set up rapidly in response to the pandemic to assess and aid the recovery of patients who had Covid-19. Central to our service is our wide ranging multi-disciplinary team including:

- Consultations with a Clinician and Nurse
- Physiotherapy to assess ongoing rehabilitation needs
- Psychological support to address ongoing anxiety and trauma issues
- A full medication review with a member of the Pharmacy team
- Speech and Language support for ongoing issues after ventilation
- Dietician advice on getting the nutrition to support recovery.

### Glaucoma

A new, innovative approach to providing continued assessment and monitoring of patients with glaucoma during the Covid-19 pandemic was established at our drive through facility in the Shankill Wellbeing Centre.

Providing continued assessment and monitoring for patients with glaucoma during the Covid-19 pandemic was necessary to mitigate the risk of sight loss and ensure that patients receive the timely treatment they may require.

Monitoring the pressure in a patient's eye, through a hand held machine, provided an accurate reading on how the condition has progressed and allowed us to triage patients for further treatment or appointments as necessary. The process also provided peace of mind for patients who know that the condition is not going unchecked and the risk of sight loss was considerably decreased.

## Service Delivery

### Rapid Testing at RVH ED

On 16 December 2020 we introduced the Lumira DX Rapid test to the Royal Victoria Hospital Emergency Department, which provides a diagnostic result for Covid-19 within twelve minutes.

As one of five early adopter sites, we have generated data to demonstrate the value this test can add when managing a busy Emergency Department in a pandemic. This allows us to more effectively isolate patients who return a positive Lumira test whilst ensuring those with a negative test can be seen safely.

### Virtual Hospital

A diagnosis of Covid-19 can be stressful for both care-givers and patients. In order to ease that pressure, Belfast Trust have set up virtual Covid-19 wards for patients who can be safely discharged.

The Virtual Hospital aims to continue to provide an excellent standard of care beyond the hospital walls and into patients' homes. Behind this service is a multi-disciplinary team, consisting of specialist nurses, doctors, the emergency department, allied health care professionals and primary care.

Once admitted our team will contact the patient at home and monitor them through frequent contact as well as offering support and advice. If additional needs are identified, these will be discussed at the daily Multi-Disciplinary Team ward round.

### The changing role of ICT

Traditionally ICT has provided resources for staff as they come to work but over the last year ICT has supported a growing number of staff across the Trust to work remotely. In February 2020 ICT began to distribute provisions across the service to increase remote access infrastructure for staff. When lock down began in March 2020, the number of staff across the Trust working remotely from home jumped from an average of 40 a day to a peak of 1,300. This jump was only possible with the infrastructure built out by ICT in February 2020 around datacentres, servers and security provisions, as well as the repurposing of end of life equipment to help support the demands on ICT systems.

Microsoft Teams has been a huge success for ICT during the pandemic with face-to-face meetings stopping overnight, this allowed staff to collaborate and work together seamlessly. The service is now embedded across the Trust, making meetings and virtual conferencing normal practice for staff.

Opening up the Nightingale Hospital was a huge task for the Trust and ICT were instrumental in helping services move out of Belfast City Hospital to other sites but also in opening the step-down facility at the Ramada Hotel in Belfast city centre and working with the independent clinics to support services.

The pandemic changed how ICT worked, relying on ICT staff and suppliers to help deliver unprecedented support for staff; a network connection in the Ramada Hotel running within 24 hours creating an extension of Belfast Trust systems in an outside facility.

ICT were crucial in the rollout of the Trust's vaccination programme for staff and for the public. Using the annual flu vaccination booking system as a base, ICT adapted a version specific to help staff book their Covid-19 vaccinations as the programme went live offering a simple and effective booking system that staff could access in work or at home.

## People and Culture

### Ask HR

Covid-19 had an impact on everyone, not least our staff who faced the pandemic from the front line and understandably had a lot of questions about how Covid impacted on them.

The Belfast Trust Human Resources Team produced a series of online videos with information on maternity pay, annual leave, social distancing, working from home and more. These coupled with our HR advice service, BWell app and Occupational Health helpline provided staff with a holistic HR service as they faced the pandemic.

### #DoingOurBit

Belfast Trust has become the first Health Trust in Northern Ireland to sign up to #DoingOurBit – a free online fitness platform for health and social care staff.

#DoingOurBit started as a passion project for keyworker Julie Davis, who works as the Deputy Chief Operating Officer at the Clinical Research Network West Midlands. Julie, who is also an amateur power lifter, created the project when she saw the emotional and physical impact the pandemic was having on her NHS colleagues. She invited personal trainers to 'give back' to the hard-working NHS workers by providing free online workouts and wellbeing sessions. Since June 2020, 35 trainers have donated more than 45 workouts and over 90 NHS trusts have signed up to give over half a million NHS and social care staff access to the platform.

Belfast Trust is hoping the platform will support the physical and mental wellbeing of their staff.

The Trust, which has more than 22,000 staff, chose to offer #DoingOurBit to all colleagues to help keep them fit and well despite disruption to gym and exercise classes during the pandemic. Not only is the #DoingOurBit platform an ideal way to get active, it carries no cost to staff.

## Strategy and Partnerships

### Animated guidance for Paediatrics

The past 12 months have been difficult for everyone, especially young people who may not fully understand Covid-19, its implications and what it means to them. This is especially true for our Paediatric patients who may require ongoing treatment during the pandemic.

Our Children's team and the Public Health Agency have worked together to produce a series of animated videos educating young people on these issues, reducing anxiety and providing reassurance. Examples of these include "Coronavirus-Explained for Children", "Saying goodbye when someone special dies", "PPE explained for children" and "A kids guide to Ambulance Transfer."

### Paediatric Living Donor

In June 2020, Belfast Trust announced the first paediatric living donor transplant since the Covid-19 surge in the UK or Ireland.

Inspired by the successful work undertaken by our adult Renal and Nephrology service, increasing deceased donor transplants during Covid-19, the paediatric team were incredibly proud to have reached this stage. Regrettably, living donor transplants were stood down during the Covid-19 surge.

Due to the pandemic, the Trust took steps to make sure we could proceed safely to protect our patients and staff. The efforts of the public to socially distance, stay at home and reduce the strain on the health service were vital to ensuring we had the capacity to deliver this service for patients who needed it most.

As the donor was an adult, this achievement is a result of collaboration between our paediatric team and those in the adult service at Belfast City Hospital, ensuring a smooth process.

### Young People NI Website

The Young People NI website was created by the Royal Victoria Emergency Department in partnership with the Southern HSC Trust and the Adolescent Network NI. The aim of the website is to help support young people with a wide range of issues they might be experiencing, including mental health, drugs and alcohol, bullying and problems at home.

The idea came after the team introduced a pilot scheme to introduce an assessment tool in ED for doctors and nurses to use when a young person presents to the Emergency Department with possible mental health issues. The HEEADSSS strategy is the tool that is used to assess the risk to the young person and to help staff make decisions about what services they might need referred on to. The team felt that there was a wealth of information available online which meant it could

often be difficult for young people to find the support they were looking for and therefore decided to create a website which would detail services available to young people on a variety of issues.

It is hoped that the website will offer young people the options of accessing support services in their home and community before they reach a crisis point. It is anticipated that with continued success the initiative could be rolled out across the region.

## Resources

### Free catering

Our staff are the lifeblood of our organisation and it was important to us that staff were provided with the appropriate nutrition and hydration during their shift. For this reason, we made all meals and drinks in our canteens free of charge to staff from 1 April 2020 until the Autumn.

Whilst this came at a cost to the Trust financially, it was well received by our workforce. During the Autumn surge staff were provided with free sandwiches and hot drinks from our canteens.

### Macular Building opening

The Ophthalmology Macular Service has opened a new modular unit on the Musgrave Park Hospital site. This unit has two injection rooms and an OCT retinal scanner. There are also parking spaces reserved for macular patients outside the unit.

The modular unit will help address the delays and anxiety of patients caused by restrictions in accessing the Macular Service at the Mater Hospital site.

The Macular Service at the Mater Hospital remains open and delivers treatment for patients with macular degeneration, retinal vein occlusion and diabetic retinopathy.

# PERFORMANCE REPORT

## Performance Analysis

The Belfast Trust is committed to embedding effective organisational performance management arrangements to ensure clear and robust accountability and assurance arrangements to deliver better outcomes for patients and clients through a Quality Management System (QMS).

Performance within our QMS is managed through a tiered accountability process with comprehensive reporting against key performance standard and targets related to six quality parameters (safety, experience, effectiveness, efficiency, timeliness and equity). Reporting is provided through the Trust organisational structures ie. Trust Board, Executive Team (through the Chief Executive), Directorate and Divisional Teams. Risk and performance are examined through the QMS reporting structures and actions agreed as required.

Trust services were significantly impacted in 2020-21 due to the Covid-19 pandemic and this also impacted on delivery against Performance targets.

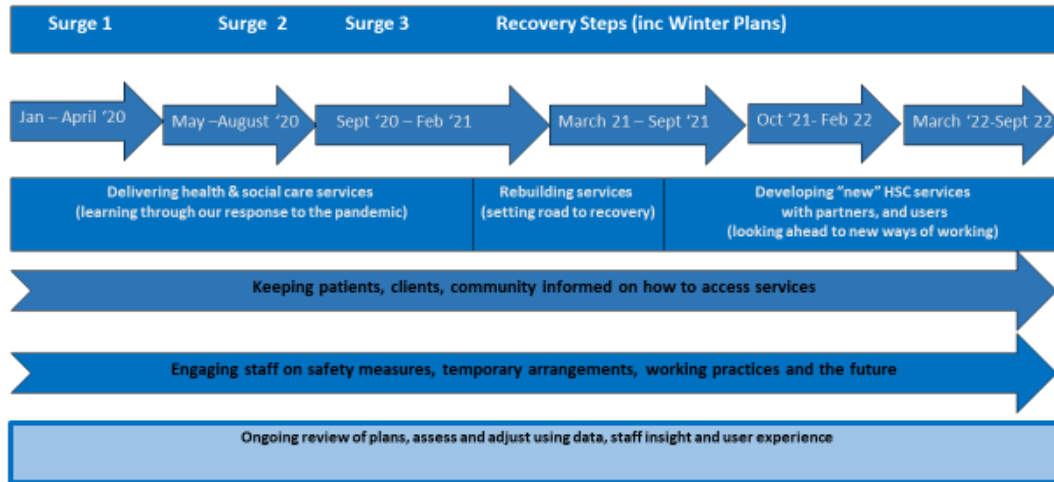
## Covid-19 Performance Management arrangements – Core funded activity and Re-build planning

Throughout 2020-21 the Trust had in place a daily and weekly reporting structure, the Charles Vincent Daily/Weekly SitRep, to provide Executive Team with a wide range of operational metrics to provide assurance, and facilitate decision making related to service delivery and planning in response to the pandemic.

Performance against Trust core Service and Budget Agreements activity was significantly affected during 2020-21 and it was recognised that targets should be re-set to take account of the impact of surges in the pandemic and resulting changes in capacity, along with limitations on capacity to maintain social distancing and other Covid-19 safety requirements.

A regional approach was adopted during 2020-21, with Trusts delivering to agreed service re-build plans, which took account of Covid-19 pressures. Monthly and quarterly activity targets were provided by Trusts with performance against these targets monitored regularly. In addition to internal capacity re-build, regional arrangements were established for Trusts to access Independent Sector facilities to provide cancer and time critical elective surgeries in a range of specialties.

## Covid Planning - Overview



In 2020-21, the Trust worked to deliver, as far as possible, the Ministerial Commissioning Plan Directions Performance (CPD) targets. These targets were rolled forward from 2019-20, as 2020-21 CPD targets were not issued due to the Covid-19 pressures.

In 2020-21, the Trust achieved or substantially achieved the following standards and targets:

- C-Difficile and MRSA – target to have less than or equal to cumulative 110 incidences of C-Difficile and 12 incidences of MRSA by 31 March 2021
- Breast Cancer 14-day wait
- Cancer Urgent 31 day pathway
- Hip Fractures <48 hours
- ED Triage <2 hours
- Mental Health discharges <28 days
- GP Out of Hours 95% of patients triaged <=20 minutes
- Mental Health discharges within 7 days
- Non-Complex patients with discharge – 6 hours
- Absence.

The Trust was not able to deliver against the targets set out below, with reduction in service delivery capacity impacting throughout the year because of Covid-19:

- ED patients treated, discharged or admitted within 4 hours, 12 hours
- Diagnostic – urgent tests reported within 2 days, numbers waiting 9 weeks and 26 weeks

# PERFORMANCE REPORT

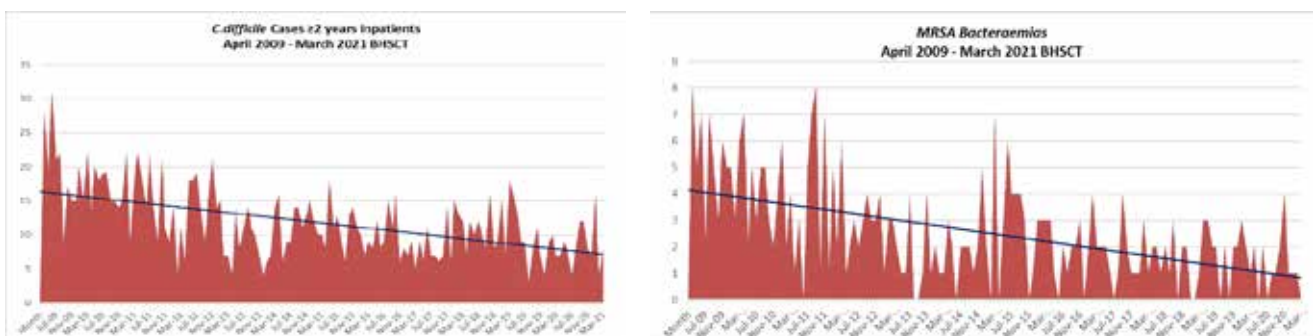
- Cancer 62 day pathway
- OP percentage of patients waiting no longer than 9 weeks; no patient waiting longer than 52 weeks
- IPDC percentage of patients waiting no longer than 13 weeks; no patient waiting longer than 52 weeks
- CAMHS 9 weeks and Psychological Therapies 13 weeks
- Direct Payments
- AHP – 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
- Core funded IPDC and OP activity.

More details related to some of the standards and target areas are provided in the section below. Please note that the targets, as referenced above, relate to 2019-20 as new targets were not issued for 2020-21.

## Performance: Healthcare Associated Infections (HCAI)

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 is to “reduce harm from Healthcare Associated Infection”.

The graphs below present the picture of the Trust’s performance in relation to Clostridium difficile and MRSA bacteraemia respectively from April 2018 to March 2021. It should also be noted that, from 2009 (tables below), there has been a downward trend in relation to MRSA bacteraemia and Clostridium difficile infections with a clear reduction in case numbers for both infections over time.



For the year 2020-21 we recorded 111 cases of Clostridium difficile against a target of 110. In total 16 incidences of MRSA bacteraemia were recorded against a target of 12.



In 2019-20, the Trust was also set a target for gram negative bacteraemia of 201 isolates and the outturn for 2019-20 was 240. In the year 2020-21 the number had reduced to 187.

There was a reduction in hospital admissions in 2020-21 compared to 2019-20, due to Covid-19.

## Performance: GP Out of Hours Service

*To have 95% of acute / urgent calls to GP OOH triaged within 20 minutes*

There were 3,345 Urgent Calls between April 2020 and March 2021, of which 3,159 (94.4%) were triaged within 20 minutes. This is 0.6% below target.

Urgent calls of 3,345 for 2020-21 represent 4% of the 84,622 total GPOOH calls recorded by the Trust during the year.

## Performance: Emergency Department

*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*

There were 128,533 patients treated at ED between April 2020 to March 2021, compared to 185,404 for 2019-20.

At March 2021, 55% of Trust ED patients were seen within 4 hours of arrival.

*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 2020-21 was 7,373 (5.7%) of the 128,533 total attendances.

## Urgent Care Centre (UCC)

As part of the development of the unscheduled care pathway an Urgent Care Centre opened on 14 October 2020. There were 18,800 attendances recorded between 14 October 2020 to 31 March 2021.

## ED Triage

*Unscheduled care: At least 80% of patients to have commenced treatment, following triage, within 2 hours*

By March 2021 there were 101,434 ED patients triaged, of which 77,585 (76.5%) were seen by a consultant within 2 hours.

# PERFORMANCE REPORT

## Performance: Hip Fractures

*95% of patients, where clinically appropriate, wait no longer than 48 hours for inpatient treatment for hip fractures*

Overall 93% of patients presenting were treated within the target by March 2021.

The Trust has introduced a number of innovative changes to facilitate a more patient centred, efficient and effective fracture pathway. These include:

- 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 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 who were previously referred to be seen at fracture clinic on day of ED attendance
- Introduction of Block lists to allow better utilisation of General Anaesthetic (GA) sessions for patients requiring a GA
- 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. Additional non-recurrent resources were made available in 2020-21 to help address waiting list pressures.

*75% of patients should wait no longer than 9 weeks for a diagnostic test*

In March 2021, 46% of patients waited less than 9 weeks for diagnostic tests.

*No patients should wait longer than 26 weeks for diagnostic tests*

In March 2021, there were 15,374 patients waiting in excess of 26 weeks.

*All urgent diagnostic tests should be reported on within two days*

In March 2021, there were 84% of urgent diagnostic tests reported within 2 days.

## Performance: Cancer

*All urgent suspected breast cancer referrals should be seen within 14 days*

The Trust met the 14-Day Breast Cancer Target in 2020-21 with 100% of patients being seen within 14 days of referral at March 2021.

*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 2021 was 91%.

*At least 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days*

Trust performance at March 2021 was 47%.

Additional capacity was put in place in 2020-21 within the Independent Sector to support the downturn in Trust elective capacity as a result of Covid-19 restrictions. Alongside reduced capacity within the Trust there remains however an overall shortfall in cancer services capacity. The Trust continues to address these capacity shortfalls with our commissioner.

Cancer services are part of a UK Peer review process that occurs across each tumour site on a rolling plan. Recommendations from Peer review are discussed with the HSCB and action plans agreed to follow up.

## Performance: Outpatients

*50% of patients should be waiting no longer than 9 weeks for an outpatient appointment*

At the end of March 2021 16% of patients on Trust's OP waiting lists were waiting no longer than 9 weeks for an outpatient appointment.

Nearly 425,000 Consultant led Outpatients attendances have taken place over the last year. There has been a significant shift to virtual – telephone and video – appointments from face to face in response to Covid-19 restrictions, although the totality of new and review activity was reduced overall by 23% compared to the previous year.

## Performance: In-patients and Day-cases

*55% of patient should wait no longer than 13 weeks for inpatient / daycase treatment*

At the end of March 2021, 13% of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks.

*No patient should wait no longer than 52 weeks for inpatient / daycase treatment*

In total, 31,562 patients were waiting longer than 52 weeks for IPDC treatment at March 2021, representing a 95% increase from the position at March 2020.

The Trust admitted circa 54,000 elective inpatient and daycases admissions during the year. As with outpatients, elective IPDC activity was significantly affected by the impact of the pandemic, with reduced capacity. Additional capacity was put in place in 2020-21 within the Independent Sector to support the downturn in Trust elective surgical capacity as a result of Covid-19 restrictions.

# PERFORMANCE REPORT

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period January – December 2020:

- 496 cardiac procedures
- 421 hip replacements, and 272 knee replacements
- 359 gall bladders removed with keyhole surgery
- Over 1,200 cataract procedures
- Over 373 Appendectomies
- 515 Surgical bowel procedures
- 5,500 endoscopies for bowel and gastric conditions
- 23,000 renal dialysis attendances
- 600 neurosurgical procedures on the brain
- 102 tonsillectomies.

Additionally the Trust has treated circa 35,000 unscheduled patients and some examples of treatments are included below:

- Over 690 strokes treated
- Over 1,730 chest infections treated
- 950 head injuries
- 400 heart attacks treated
- Over 1,700 COPD & asthma patients treated
- 5,000 births.

## Performance: Mental Health Waiting Times

*No patient waits longer than 9 weeks to access child and adolescent mental health services*

There were 106 people waiting in excess of 9 weeks at March 2021.

*No patient waits longer than 9 weeks to access adult mental health services*

There were 123 people waiting in excess of 9 weeks at the end of March 2021.

*No patient waits longer than nine weeks to access dementia services*

There were 191 people waiting in excess of 9 weeks at the end of March 2021. For a period of several months, clinics were suspended in this service due to risks associated with Covid-19.

*No patient waits longer than 13 weeks to access psychological therapies.*

There were 1,101 people waiting in excess of 9 weeks at the end of March 2021.

Psychological Therapy services have continued to be constrained by a recognised shortage of specialist professionals in a range of service areas, and this is where the increase in waiting list numbers have occurred.

## **Performance: Direct Payments**

*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 2021 was to have 946 patients in receipt of Direct Payments. There were 861 people in receipt of DPs at the end of March 2021.

The Trust commenced 219 new direct payment packages during the year, however, this was offset by 218 packages ceasing.

## **Performance: Allied Health Professional Waiting Times**

*No patient should wait longer than 13 weeks from referral to commencement of treatment by an allied health professional*

There were 8,526 patients waiting in excess of 13 weeks at the end of March 2021, with the majority in Physiotherapy, Occupational Therapy and Podiatry.

## **Performance: Discharges – Mental Health**

*Ensure that 99% of all mental health discharges take place within seven days of the patient being assessed as medically fit for discharge*

Cumulatively at March 2021, 497 patients (94.5%) were discharged within 7 days.

## **Performance: Carers Assessments**

*Secure a 10% increase to 3,324 assessments for Belfast Trust, in the number of carers' assessments offered to carers for all service users*

The quarterly performance against target in the first 3 quarters was well below target, however 1,066 carers assessments were carried out between Jan-Mar 2021 and 2,575 were completed in total in the financial year.

# PERFORMANCE REPORT

## Performance: Complex Discharges

*Ensure that 90% of complex discharges from an acute hospital take place within 48 hours*

Based on the latest available data, 74.6% complex discharges were carried out within 48 hours.

*Ensure that no complex discharge takes more than 7 days.*

There were 337 Complex Discharge patients discharged in more than 7 days for the period April 2020 to February 2021.

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

*Ensure that all non-complex discharges from an acute hospital take place within 6 hours*

In total 95.5% of non-complex discharge patients were discharged within 6 hours.

## Performance: Absence

*To reduce Trust staff sick absence levels by a regional average of 5% compared to 2017-18 figure*

The Trust target was to reduce absence to 6.47% by March 2021.

At March 2021 the cumulative absence for the Trust was 7.59%. There continues to be strong focus on absence management within the Trust to reduce the overall absence level. Specific Covid-19 absence has been monitored throughout the year on a daily basis and is separately reported.

## 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.

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

At March 2021 there were 78.2% of all care leavers aged 18, 19 and 20 in education, training or employment.

## Performance: Renal Transplants

The Trust continued to deliver high numbers of renal transplants with 149 transplants carried out to 31 March 2021.

## 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 using proven improvement methods. There are also some well accepted indicators of quality and safety that the Trust reports on regularly and these include mortality rates and readmission rates.

## Mortality Rates

Crude percentage mortality rates during 2020-21 were 2.6% for the Trust against 2.9% for the peer group, this was a consistent picture with previous year's 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. The data includes only non-Covid deaths.

## Readmission Rates

Readmission rates were affected by many issues and not all were related to the 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 8% against a peer average of 9%.

## Financial Resources

### Size and Scale

The Belfast Trust had an operating expenditure budget of £1.9 billion in 2020-21 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 22,000 (whole time equivalent) staff, including temporary staff, and manages an estate worth over £1.38 billion.

### Financial Environment

Despite an increase to the 2020-21 budget compared to funding levels in 2019-20, the Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2020-21 given the significant additional costs associated with the Covid response. Despite this, the Trust did manage to deliver recurrent pharmacy savings of £3.9m and a significant amount of non-recurrent slippage from new investments which weren't able to be progressed. As a result of the pandemic there were substantial cost reductions arising from the downturn in activity particularly in specialties where high cost consumables are used, and in estates where much of the work continues to relate to the repurposing of areas for Covid-19 services or to comply with social distancing and was funded from earmarked Covid-19 monies.

The ability to break even in 2020-21 has been achieved mainly through non-recurrent measures. Managing its finances with such heavy reliance on non-recurrent funding and without the assurance of a fully funded recurrent baseline poses a challenge for the Trust.

The Trust experienced cost increases during 2020-21 particularly in relation to costs associated with Covid-19 but also in growth of agency costs and high cost drugs, increased laboratories tests, and other advanced clinical technologies, children's community services and transition and resettlement care packages.

Transformation agenda continued via non-recurrent funding. Projects included enhancing multi-disciplinary teams in primary care, reforming community and hospital services such as cancer, stroke, paediatrics and implementing transformative change through initiatives such as diabetes care and prevention and medicines.

The Trust recognises that additional funding for the HSC will be further constrained in 2021-22 due to the additional financial pressures facing all public sector services as a result of the pandemic.

Workforce shortages and the associated cost and impact on services continues to be the Trust's main service and financial risk. The Trust is currently developing a strategy to try to address the nursing vacancy issue initially but recognises this will take time because of training and recruitment lead-in times so this will be a continuing and potentially increasing financial risk for the next few years.



Waiting times is perhaps the second most critical risk for the HSC at present with already unacceptable waiting times for both outpatients and inpatients/daycases rising significantly during the Covid-19 pandemic.

## 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 2020-21.

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 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.

# PERFORMANCE REPORT

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 2021-22 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.

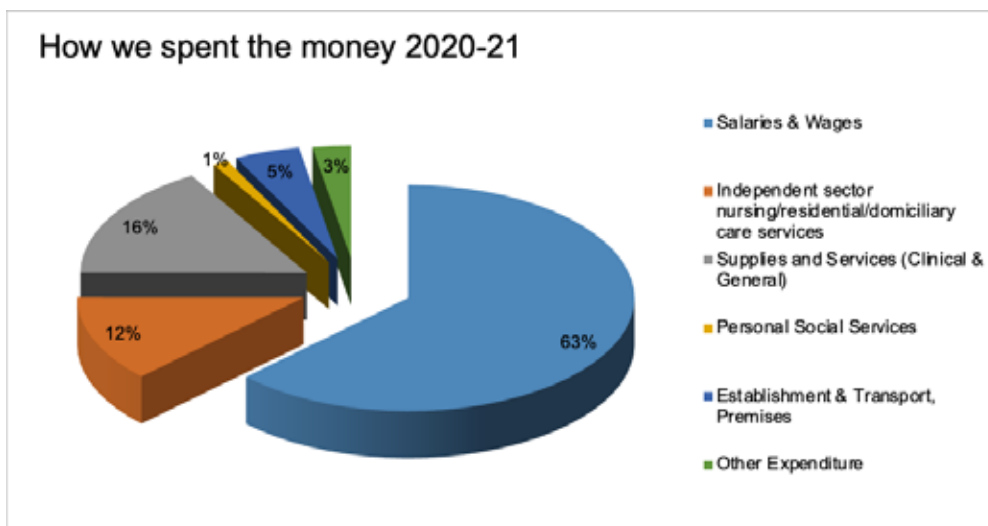
## Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2020-21.

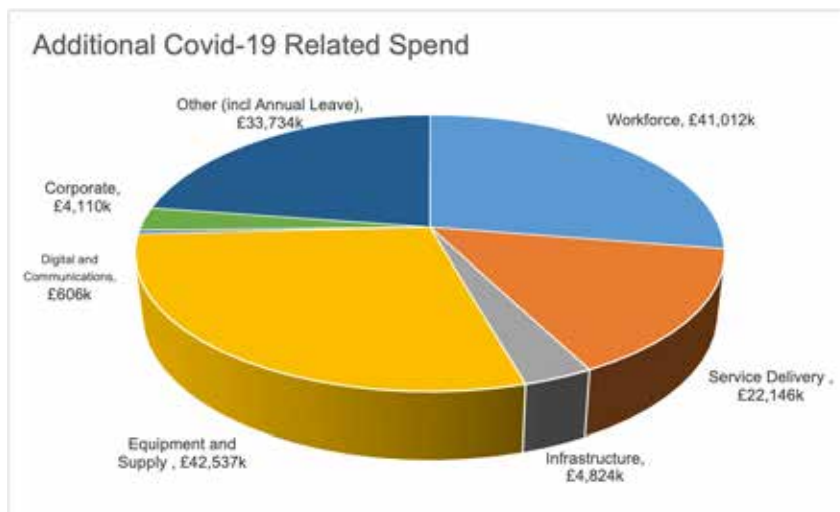
The majority of funding, almost 90%, comes from the Department of Health, through the Health and Social Care Board and the Public Health Authority. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes.

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 2020-21. The largest cost incurred by the Trust is staff salaries, representing 63% of total expenditure. Within this pay total, the Trust spent £247 million on doctors and dentists, £353 million on nurses and midwives and £112 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £298 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £222 million (12% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.



There was significant additional expenditure this year associated with Covid-19. In total the additional spend amounted to £149m, including £42m PPE, £41m additional staffing costs (including £19m staff recognition payments), £22m service delivery costs, including financial support to care homes, domiciliary care and voluntary sector providers, and £29m for increased costs in respect of Annual Leave.



## Investing in Staff

The Trust spends around £1.133 billion on staff salaries, employing around 22,000 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:

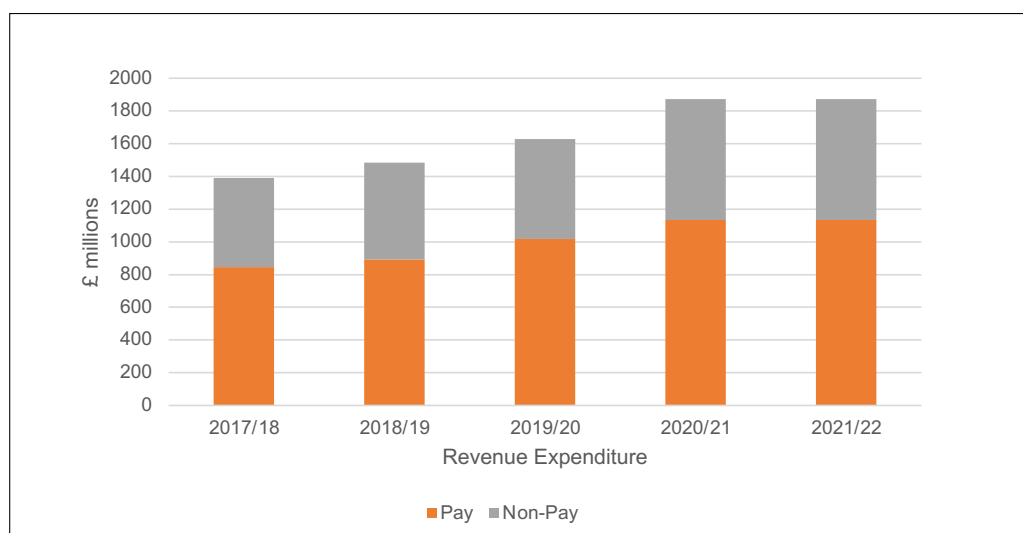
- Childcare Vouchers (following a HMRC review, this scheme is now closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

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 2017-18 to 2021-22.



While 2021-22 will continue to be financially challenging, there are no material uncertainties about the Trust's ability to continue operating as a going concern.

## Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.38 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2020-21 the capital funding allocation for the Trust was £87.531m, of which £47.233m related to major specific capital projects and £40.212m was for various minor capital projects funded from the Trust's General Capital Allocation. This includes £0.086m 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
ICT Schemes	19.7	19.7
RGH Maternity	13.0	78.792
Children's Hospital	7.3	353.970
Glenmona – replacement Separated Minors Unit	1.4	11.061

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

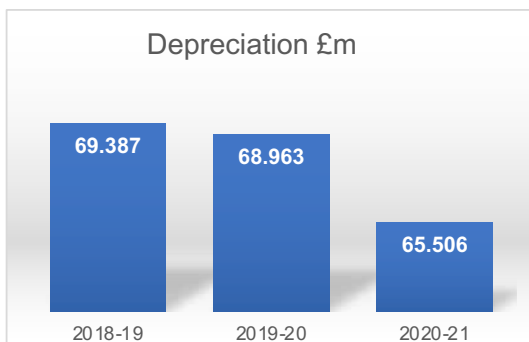
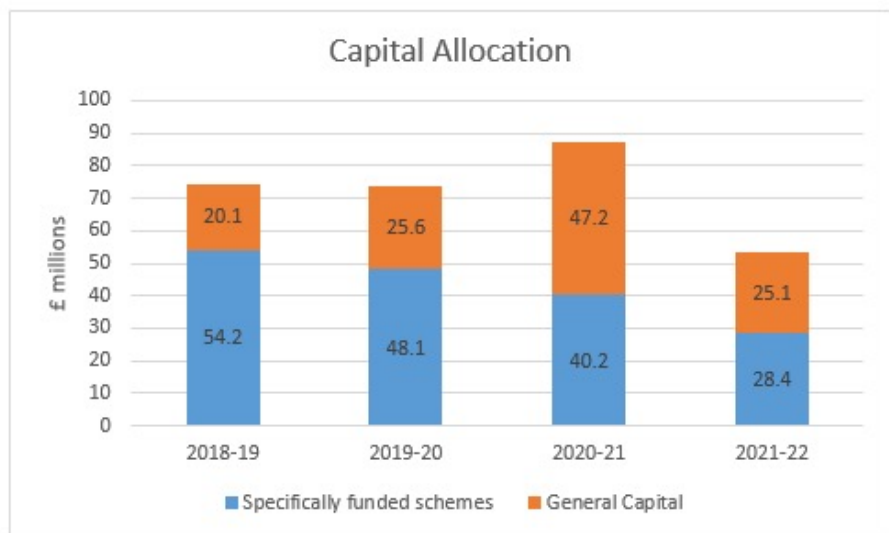
Design and enabling work for the new Children’s Hospital is continuing and work on the Maternity Hospital is progressing on site.

In 2020-21 there has also been investment in numerous IT projects ranging from replacing ICT devices to virtual consultation and home reporting systems 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 capital requirements of the response to the Covid-19 pandemic were separately approved and funded through General Capital.

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 shows the capital expenditure incurred by the Trust from 2018-19 to 2020-21. The figures for 2021-22 represent the Trust’s opening capital allocation for 2021-22 and may change as the year progresses.



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.

## 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.

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.

The Covid-19 crisis has brought national and global recognition to the essential role of healthcare research, and research within the Trust has contributed to the global race to find treatments and vaccinations for Covid-19 taking part in a number of the UK Urgent Public Health, nationally prioritised, Covid-19 studies that have resulted directly in new treatments for Covid.

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. The Trust was the Northern Ireland site for the delivery of the multicentre NOVavax Covid Vaccine Trial, recruiting nearly 500 participants. This drew on a successful team approach to research delivery across this whole NI research infrastructure. In January 2021 results of the trial were announced which showed it to be effective at preventing Covid-19 and it awaits filing to Medicines and Healthcare products Regulatory Agency (MHRA) for approval.

## Donations and Fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust.

During the year the Charitable Funds continued to engage in activities commensurate with its objectives. Over £1.1m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Charitable Funds.

Examples of improvements made across the Belfast Health and Social Care Trust as a result of donations, legacies and grants received during 2020-21 include:

- The purchase of iPads that were used during the Covid-19 pandemic to allow families to communicate with family and friends whilst in hospital and also for use in community setting for activities
- The purchase of a communication system used within the Emergency Department to allow instant communication with multi disciplines of staff without having to leave the patients side
- Upgrade and refurbishment of the Brachytherapy Unit in the Belfast City Hospital site with the purchase of associated equipment
- The purchase of computer equipment to facilitate virtual consultations and home working
- The purchase of a specialised exercise bike for children with complex health needs that can be brought to them in their home setting due to the restrictions on hospital visits due to Covid-19
- The provision of play specialist items for children while in hospital
- To fund research fellowships within paediatrics, to undertake non-profit research.

In March 2021 an amount of £3m was received from the Department of Health under Ministerial Direction to support the wider charitable and supportive work undertaken through the Charitable Funds within the Trust. Plans to utilise these funds in support of Trust staff will be developed and progressed during 2021-22.

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](mailto:charitabletrustfunds@belfasttrust.hscni.net)

# PERFORMANCE REPORT

## 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:

	<b>2020-21 number</b>	<b>2020-21 value £000s</b>	<b>2019-20 number</b>	<b>2019-20 value £000s</b>
Total bills paid	492,089	857,064	552,873	873,812
Total bills paid within 30 days of receipt of an undisputed invoice	456,694	779,883	481,221	778,675
<b>% of bills paid within 30 days of receipt of an undisputed invoice</b>	<b>92.8%</b>	<b>91.0%</b>	<b>87.0%</b>	<b>89.1%</b>
Total bills paid within 10 day target	388,769	666,353	391,891	638,761
<b>% of bills paid within 10 day target</b>	<b>79.0%</b>	<b>77.7%</b>	<b>70.9%</b>	<b>73.1%</b>

The Late Payment of Commercial Debts Regulations 2002

	<b>2020-21 £</b>
Amount of compensation paid for payment(s) being late	70
Amount of interest paid for payment(s) being late	0
<b>Total</b>	<b>70</b>

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



## Sustainability Report

The Trust has continually worked to improve the Estate alongside key partners such as the Conservation Volunteers, RSPB, Keep Northern Ireland Beautiful 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 continues to actively seek suitable spaces to introduce further tree planting and most recently has been an active participant in the Belfast City Councils “Million Trees” initiative.

The Trust previously worked in collaboration with Queen’s University Belfast to commission a PhD study to facilitate the aims of the “Making Life Better” public health strategy. The Trust have been working towards implementing recommendations outlined within the PhD such as increased green infrastructure on site, enhanced natural landscapes and additional walking facilities to make public spaces more accessible, decrease health inequalities and combat climate change.

Some Trust facilities have joined community biodiversity initiatives, which provide biodiversity training for staff and provide support to implement habitat features within their grounds. Additionally, other 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 and outdoor education opportunities to school children and local businesses, while they work to create and protect wildlife habitats on the Knockbracken site.

## Reducing carbon emissions

The Trust is continuing to work towards the 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, PV systems, 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.

Initiatives developed to support the Trust’s Travel Plan objectives to reduce car use have resulted in more staff cycling to work. Unfortunately, concerns about Covid-19 interrupted the steady

# PERFORMANCE REPORT

increase in staff travelling to work by public transport or car sharing but it is hoped that this will improve again in 2021-22. There has been a significant reduction in staff travel as a result of Covid-19 with many staff working from home, we would hope that this will present an opportunity to further reduce travel across the Trust and enable more sustainable health improving transport.

The Trust's fleet of electric vehicles has expanded to 14 to reduce vehicle emissions.

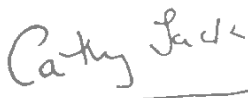
## Responsible waste management

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, 85% 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% of all household waste and dry mixed recycling waste was recycled or recovered by our waste contractor, after collection.

The Trust has introduced Warp It, a web based system that facilitates the swop or loan of furniture, equipment and other resources. This reduces waste disposal by finding new owners for items that a service may no longer require and removes the need to procure that item.

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

- Performance Overview
- Performance Analysis

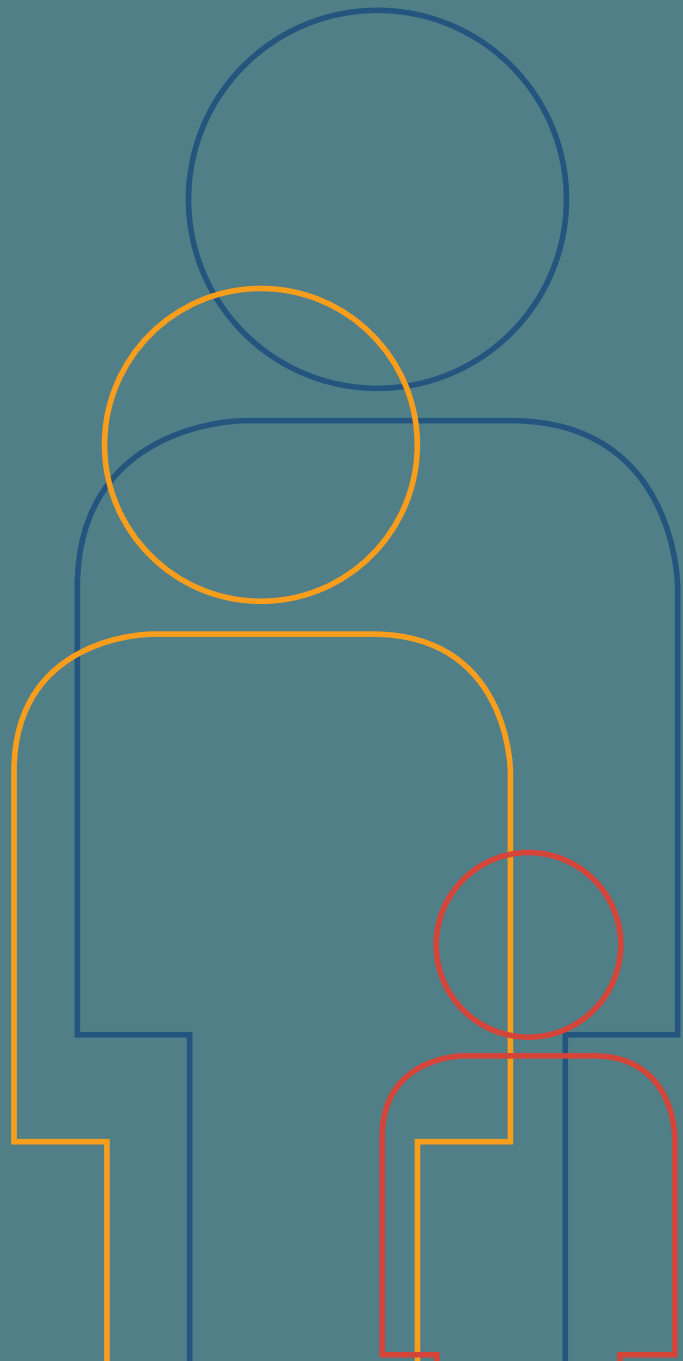


Dr Cathy Jack  
Chief Executive

10 June 2021

Date

# 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 other Service 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.

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 95% 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 84% 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

- Dr Cathy Jack, Chief Executive
- 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 Chris Hagan, Medical Director (Interim until permanent appointment July 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 Specialist Services
- Miss Gillian Traub, Interim Director of Adult Social and Primary Care (from 15 June 2020)
- Mrs Charlene Stoops, Director of Performance, Planning and Informatics
- Dr Brian Armstrong, Interim Director of Unscheduled and Acute Care
- Mr Stephen Boyd, Interim Director Surgery (from 8 December 2020)
- Mrs Janet Johnson, Interim Director Acute Services/Covid Organisational Group (from 25 November 2020)
- Mrs Marie Heaney, Director of Adult Social and Primary Care (until 30 June 2020)
- Dr Clodagh Loughery, Interim Director Surgery and Specialist Services (from 2 November to 7 December 2020)

A declaration of Board Members' interests has been completed and is available on the Trust's website [www.belfasttrust.hscni.net](http://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 this can be found at Note 20 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.

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 2021 which pertained solely to the audit of the accounts is £77,000 made up as follows, public funds £72,000 and Charitable Trust Funds £5,000.

An additional amount of £1,655 was paid to the Northern Ireland Audit Office in respect of work carried out on the National Fraud Initiative. This is reflected within miscellaneous expenditure in note 3 to the financial statements.

## Information Governance

Information Governance within the Trust provides a framework for handling personal information in a confidential and secure manner to appropriate legal, ethical and quality standards. The Trust aims to safeguard confidentiality and maintain data security ensuring staff can perform their role using key information governance principles and meeting legislative requirements.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Within the year the Trust reported 16 data breaches to the Information Commissioners Office (ICO).

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. This has proved to be a growth area of work this year as data sharing has increased with the number of COVID related projects.

# ACCOUNTABILITY REPORT

The Trust works with the regulator, the ICO, to resolve any complaints received by them into how the Trust handles data. In 2020-21 the Information Governance department dealt with five complaints, three were upheld, one not upheld by the ICO and the remaining one required no further action by the Trust.

## Complaints Management

In the patient-centred environment of the Belfast Trust, we 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.

We work hard to ensure that complaints received by the Trust are appropriately investigated; responded to in reasonable timeframes and in a manner that reflects the key Trust values; and to make certain that learning from complaints is used to inform potential improvements for the future to help make our services the safest, most effective and compassionate they can be.

The Service User Experience Feedback Group – made up of senior staff from across the Trust – meets quarterly 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 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 formal consented complaints received for the financial year 2020-21 was 1,161 of which 299 included Covid-19 related issues or concerns.

3,497 compliments were formally recorded across the Trust in relation to the specific themes monitored regionally by the Department of Health - Quality of Treatment and Care, Staff Attitude & Behaviour, Information & Communication and Environment.

A further 4,780 general compliments and expressions of thanks were also formally 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](mailto:complaints@belfasttrust.hscni.net) or Tel: 028 9504 8000.



## 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 accounts on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The 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.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Belfast Health and Social Care Trust's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## Governance Statement 2020-21

### 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.

### 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 was finalised and approved at Trust Board on 5 November 2020. 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. The 2019-20 self-assessment flagged an example of delay in escalation of serious concern to the Board. Actions to address this have commenced with a review of Social Care Governance arrangements, continued implementation and integration of a Quality Management System (QMS), revision of the Board Assurance Framework and a workshop to further develop and introduce effective use and understanding of risk appetite at all levels of the organisation to strengthen current arrangements.

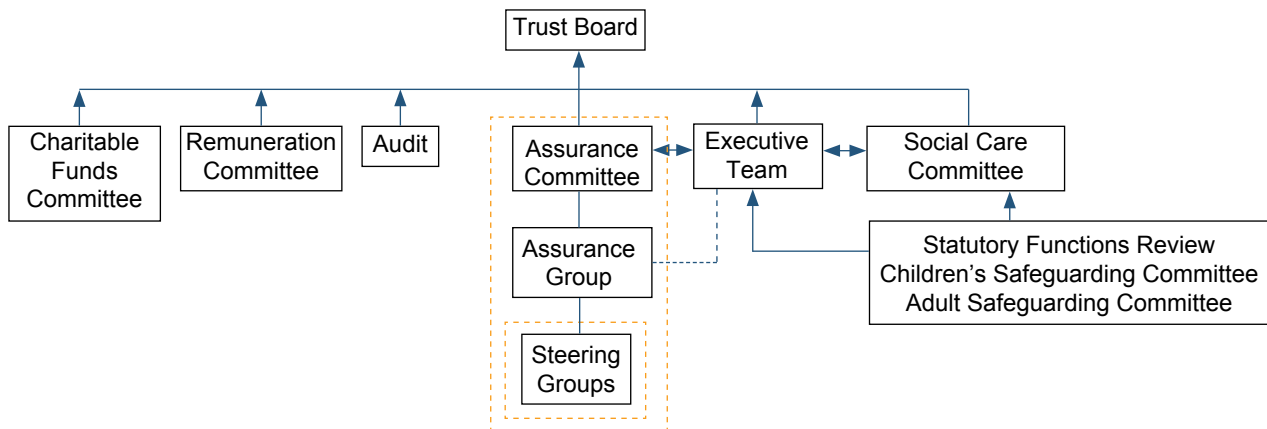
## Governance Framework

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 Assurance Committee
- An Audit Committee
- A Remuneration Committee
- A Social Care Committee
- A Charitable Trust Fund Advisory Committee
- A Learning from Experience Steering Group
- A Governance Steering Group
- An Involvement Steering Group
- A Safety & Quality Steering Group
- A Service User Experience Feedback Group (incorporating complaints).

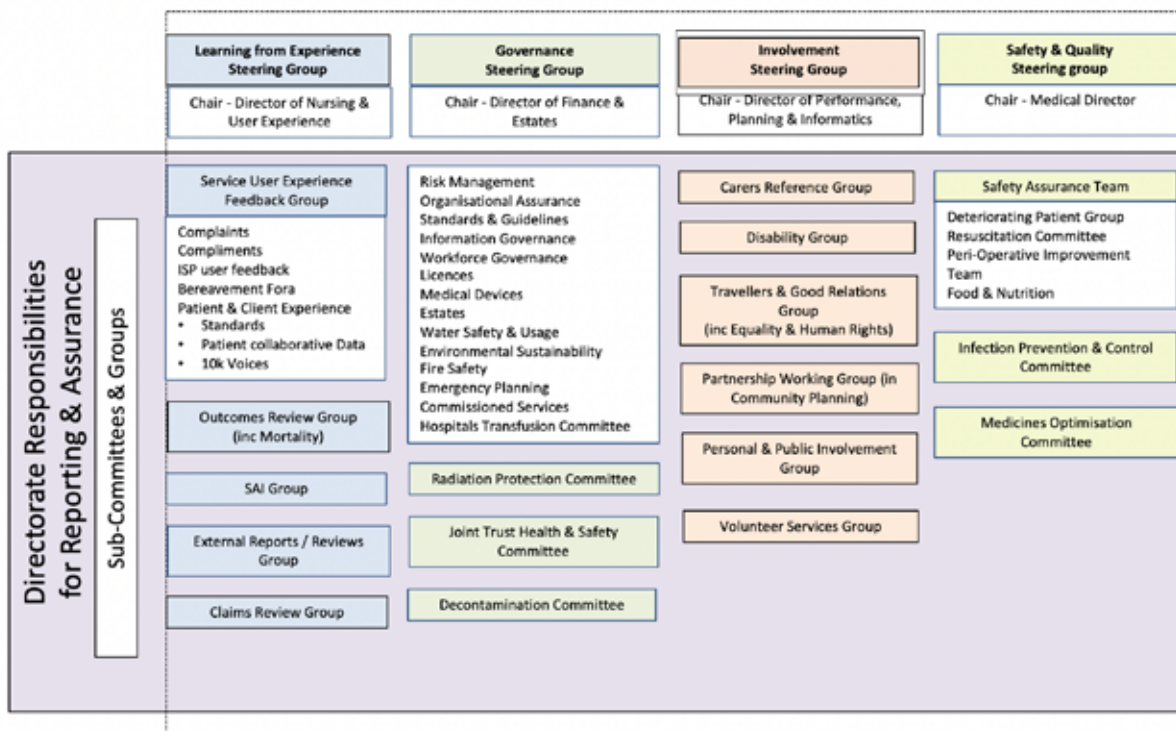
# ACCOUNTABILITY REPORT

## 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 infrastructure 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 five public Trust Board meetings, 14 confidential meetings and six Trust Board workshops during 2020-21. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports. An additional Trust Board workshop covering Real Time Patient/Staff Feedback was held on the 1 October 2020.

Trust Board attendance records for 2020-21 were as follows:

<b>Non Executive Directors</b>	<b>No. of meetings attended</b>	<b>No. of possible meetings</b>
Peter McNaney	5	5
Martin Bradley	5	5
David Jones	4	5
Nuala McKeagney	5	5
Paddy Loughran	5	5
Anne O'Reilly	5	5
Miriam Karp	5	5
Gordon Smyth	5	5
<b>Executive Directors</b>		
Cathy Jack	5	5
Brenda Creaney	5	5
Maureen Edwards	5	5
Carol Diffin	5	5
Chris Hagan	2	5
<b>Directors</b>		
Aidan Dawson	4	4
Marie Heaney	1	2
Caroline Leonard	4	4
Bernie Owens	5	5
Jacqui Kennedy	4	4
Charlene Stoops	4	5
Brian Armstrong	4	4
Gillian Traub	2	2
Janet Johnson	1	1

# 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 95% 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 84% 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 met twice during the year with 100% attendance. The Committee is chaired by the Trust Chairman and includes two other Non-Executive Directors. It 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 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, Remuneration 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 organisations. 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 (TDP) set out measures and targets to progressively deliver these corporate objectives.

The TDP is usually developed annually as a response to the Department's performance indicators and the Commissioning Plans of the Health and Social Care Board (HSCB) as set out in its Annual Commissioning Plan. The TDP reporting arrangements have however been put on hold during the pandemic and Trust has been reporting through financial plans and rebuild plans submitted to the DoH and HSCB.

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 corporate planning priorities (including the Trust Delivery Plan) is carried out through:

- Trust Board Performance Reports (related to key performance indicators), to provide assurance at Board level
- The Trust Quality Management Framework reports which are reviewed and includes regular accountability / review meetings with Directorates / Divisions to monitor progress against organisational and Directorate / Division key priorities
- 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.

## 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 reviewed in July 2020. 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 authoritative 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 ensuring staff can perform their role using key information governance principles whilst meeting legislative requirements.

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) and subgroups 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 as part of the Trust's assurance structure. This is further supplemented by Organisational Assurance Statements for Information Governance and ICT.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Within the year the Trust reported 16 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

# ACCOUNTABILITY REPORT

breaches are reported within the statutory 72 hour timeframe to the ICO where required.

There have been challenges for IG staff providing mandatory data protection training as the pandemic meant that all training had to move to online platforms. However, despite this our eLearning was updated and the induction mandatory training programme was revised. This ensures that new employees continue to receive data protection training prior to starting their employment in the Trust. The number of staff who have received data protection training in the last three years has dropped to 50%. The IG department will 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. This has proved to be a growth area of work this year as data sharing has increased with the number of Covid related projects.

The Trust works with the regulator, the ICO, to resolve any complaints received by them into how the Trust handles data. In 2020-21 the IG department dealt with five complaints, three were upheld, one not upheld by the ICO and the remaining one required no further action by the Trust.

Since the introduction of GDPR in May 2018, the Trust experienced a significant increase in Subject Access Requests processed in 2018-19 and 2019-20. However whilst the number of requests has dropped in 2020-21, unfortunately, the complexity and volume of data requested along with staff absences has led to long delays in receiving information from some areas of the Trust. It is hoped that this will improve in 2021-22.

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.

A cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident. The impact on the HSC is being fully investigated, and there may be a financial risk in

relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

## Fraud

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 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.

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. In addition, the NIAO guidance on Covid-19 Fraud Risks has been shared with Trust senior managers to raise awareness of the increased risk of fraud.

## 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. A new BHSCT Involvement Strategy has been produced, which sets out the Trusts vision, commitment and integrated approach to Patient and Client Experience, PPI and Co-production.

The Trust continues to work on creating opportunities for PPI and co-production with service user and carers, with a particular focus on developing involvement in 6 strategic work streams, including No More Silos. PPI is included in the Trust Assurance Framework committee structure and reports via the Involvement Steering Group. 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 service 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. A virtual involvement network has been developed and involvement opportunities are regularly promoted with this network. An Involvement newsletter is now produced quarterly and circulated widely. With the Trusts ongoing commitment to Quality Improvement, there is a continued commitment to ensuring that PPI is core to this work.

# ACCOUNTABILITY REPORT

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.

The Engage and Involve training was adapted for online delivery during Covid restrictions and a specific training session on supporting involvement during Covid, entitled “Putting the I in Covid”, was developed with colleagues from across the region. Online delivery commenced in November 2020 with 40 people participating in online training between then and the end of March 2021. During this period, 3,868 people accessed the Introduction to PPI e-learning session. A number of guides for supporting online involvement were developed with colleagues in other Trust - these included FAQ’s for involvement during Covid, involving hard to reach groups, making virtual meetings engaging, a guide to online questionnaires and facilitating virtual focus groups.

The Trust continues to participate in the Regional PPI Forum and related subgroups including, training 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.

The Assurance Framework was reviewed and updated in 2020. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board in July 2020. 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;

Involvement 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.

## Covid-19

The impact of Covid on the Trust's ability to meet changing healthcare needs, deliver routine health and social care services along with the staffing and financial resource implications are detailed throughout the Trust Annual Report.

In respect of the Trust governance, assurance and internal control framework these were amended/adjusted as appropriate and within the guidelines provided.

Internal Audit carried out an audit of Governance during Covid-19 during October 2020. The audit looked at the arrangements in the Trust during the initial surge of Covid-19 to ensure the Trust continued to operate with adequate and effective governance arrangements. Internal Audit provided satisfactory assurance as the Trust governance structures were enhanced to allow effective monitoring and accountability.

The Trust received DoH formal written cover for all unusual financial support payments made to suppliers and all expenditure in response to Covid-19 was in line with DoH authority and in accordance with MPMNI.

The Trust Audit Committee assessed the Trust's approach against the NAO Good Practice Guide for Audit and Risk Committees on Financial Reporting and Management during Covid-19. Learning was identified and recommendations made coming out of this review.

# ACCOUNTABILITY REPORT

## 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 (this was due for further renewal in February 2021 but the licence has been extended until February 2022 in view of the impact of Covid on the HFEA's capacity to conduct site inspections). The Regional Fertility Centre was successfully reaccredited for ISO90001:2015 and the Regional Andrology Service successfully gained UKAS accreditation of ISO15189 having moved from CPA accreditation.

The MHRA radiopharmacy inspection in June 2019 identified a number of deficiencies with the Trust's radiopharmacy service and facility. The Trust developed and is implementing the remedial action plan. A business case was submitted to the Department of Health for a new Radiopharmacy building. This has been approved by the Department with an estimated completion date of 2025. The service has now secured the experience of an additional external PQS (Pharmacy Quality System) consultant and has successfully appointed a senior internal PQS post to assist in addressing the deficiencies identified in the MRHA inspection. The Trust continues to provide quarterly update reports to the MHRA around progress and activity statistics.

The Trust continues to work to ensure ongoing compliance with the Human Tissue Authority (HTA) requirements, and has put additional licensing arrangements in place to address the impact of EU Exit on the import of human tissue to the Trust and the associated HTA regulatory standards

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. 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.

## 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.

Internal Audit revised their audit plan in light of Covid-19 to ensure ongoing effectiveness of Trust internal controls. The audit plan was updated to include more advisory work and in particular reviewed the Trust's validation processes for payments made to independent sector homes, domiciliary care, supplier relief and voluntary organisations.

# ACCOUNTABILITY REPORT

In 2020-21 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
<b>FINANCE AUDITS</b>	
Non Pay Expenditure	Satisfactory
Payments to Staff	Limited
Charitable Funds	Satisfactory
Travel & Subsistence Expenses	Satisfactory
Management of Resident Monies in 1 Independent Nursing Home	Unacceptable
Management of Community and Voluntary Contracts During Covid-19 (specifically the application of and compliance with regional directions during 2020-21)	Satisfactory
Substantive Follow Up of 2019-20 ERostering audit report	Satisfactory
ICT Procurement and Contract Management	Satisfactory
<b>CORPORATE RISK BASED AUDITS</b>	
IT – Line of Business (LoB) Applications audit	Satisfactory – 3 of the 4 sampled LoBs Limited – 1 of the 4 sampled LoBs
Recruitment (Non-Medical Staffing)	Limited
<b>GOVERNANCE AUDITS</b>	
Risk Management	Satisfactory
Retention of Board/Committee Minutes and Papers	Satisfactory
Governance During Covid-19	Satisfactory
Management of Fraud & Whistleblowing	Management of Fraud – Satisfactory Governance and Reporting around Raising Concerns/Whistleblowing processes - Limited



A number of advisory/non-assurance assignments were also carried out during the year namely – Independent Homes and Domiciliary Care Covid-19 Payments, Homecare Service, Governance & Management of Revenue Business Cases, Trust Fraud Risk Assessment Template and Substantive Follow up of 2018-19 Dr A compliance with guidance on private work.

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. The Head of Internal Audit noted that whilst Covid-19 has shaped and in some ways restricted the 2020-21 audit programme she was content there has been sufficient audit work conducted across the organisation's framework of governance, risk, and control to provide an annual assurance opinion in 2020-21.

Unacceptable assurance has been provided for one audit and limited or partially limited assurance has been provided in respect of four audits:

- Management of Residents Monies in Clifton Park Nursing Home received unacceptable assurance as significant issues were identified around the management of the bank account; queries over expenditure relating to two specific residents that require further investigation by the Trust; and residents agreements are not consistently in place
- Payments to Staff received limited assurance due to inadequate controls identified in timesheet processing, a drop in compliance with staff in post returns and inaccuracies in the Organisational Management (OM) structure
- Recruitment (Non Medical Staff) received limited assurance due to delays in approval of requisitions (average of 37 working days) along with no formal KPI's for the first four stages of the recruitment process within the Trust
- IT Line of Business (LoB) Applications received satisfactory assurance in respect of three of the LoBs sampled and limited assurance in respect of one of the LoBs sampled due to significant issues with the control environment
- Management of Fraud and Whistleblowing received satisfactory assurance in respect of management of fraud and limited assurance in respect of governance and reporting around raising concerns/whistleblowing processes.

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 76% of agreed actions were fully implemented and a further 24% were partially implemented.

# ACCOUNTABILITY REPORT

## 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

### Single Tender Actions/Direct Award Contracts (DACs)

In 2019-20 there were three DACs partially refused due to their retrospective nature totalling £38k unapproved expenditure. In the current year there have been no unapproved DACs. The Trust has worked closely with PaLS to identify and address any weaknesses in process to ensure future compliance in the area of contract management processes, particularly within Laboratories, Pharmacy and Estates where revised processes have been collectively agreed 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 and a number of recommendations with a focus on driving forward procurement of social care services, and improving contract management including monitoring of service delivery. The Oversight Scrutiny Committee's Domiciliary Care Closure Report was issued in March 2021 and the mechanisms, including timelines, to ensure all recommendations are implemented have been set out.

## Critical Care Building

In October 2012 one month prior to the programmed handover date of the Critical Care Centre, the main contractor reported corrosion in the sealed water systems. This resulted in the contractor replacing all five sealed systems at no cost to the Trust. Following handover of the Critical Care building in 2015, a series of works was required to bring the building into line with current standards and guidance. Occupation of the two Intensive Care Units and the Theatres floors was dependent on the completion of those works. In tandem with this an additional programme of works was also completed to improve the maintainability of the drainage systems and fire compartments.

ICU Department Level 5 and 6 - in April 2020, during the works programme to make level 5 and 6 ready for the transfer of ICU patients, the Trust commissioned a separate programme of work to repurpose the floors for use on a temporary basis to support non ICU patients as part of the Trust and region's Covid response. This delayed the ICU work required to upgrade systems to meet ICU standards. There was a final short delay of a month in 2020 when testing of the potable water identified an issue and some minor pipework upgrades were instructed.

Theatre Upgrade works Level 4 - the upgrading of theatre ventilation work has also experienced delay due to Covid as specialist teams were furloughed and there was an overall impact on the programme due to difficulties within the supply chain caused by the Pandemic.

Regional ICU services are now operating fully in the critical care building. The four Theatres located on Level 4 have been fully commissioned and are operational.

At this stage all floors in the critical care building should be in operation with the exception of the top three floors which are earmarked for use by the maternity service following the commissioning of the new maternity hospital and completion of the link corridor between the buildings. However, all ten floors of the critical care building are currently occupied, with the top three floors supporting the Trust in the management of winter pressures and the rebuilding of services post-Covid. Usage is shown as follows:

# ACCOUNTABILITY REPORT

Level	Department	Occupancy Details Since Handover 2015
0	Plant & Service Tunnel	Operation since April 2015
1	Plant	Operational since April 2015
2	Accident & Emergency Department	Opened August 2015
3	Theatres  Endoscopy Decontamination Unit	Theatres clinical commissioning complete January 2021. Theatre service commenced March 2021 (delayed due to redeployment of staff as a result of the pandemic)  Endoscopy Decontamination Unit operational 2017
4	Theatre & Emergency Department Office and Support Accommodation	Fully occupied September 2017
5	Intensive Care Units	ICU Operational November 2020
6	Intensive Care Units	ICU Operational November 2020
7	Maternity Bed Floor	Currently occupied by respiratory services (from 2020)
8	Maternity Bed Floor	Currently occupied by Trauma and Surgical services (from 2019)
9	Maternity Outpatient	Temporarily occupied by outpatient facilities to allow Trust to manage winter pressures (from December 2018)

Given delays in the scheme, the Trust has engaged legal opinion throughout the project.

The Trust continues to ensure that lessons learned are taken from this project and has completed a series of subject matter expert reviews on the new children's hospital scheme.

## 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.

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 were received from this survey. In addition a number of consultation meetings were held with local “sure start” organisations over April and May 2018.

We are content now to close this issue, as the Mater ED is currently closed to patient walk-ins due to Covid-19, with appropriate Ambulance divert arrangements in place.

### **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) in 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.

The COPNI Home Truths (June 2018) report identified systemic and operational failures in respect of the standard of care and leadership at Dunmurry Manor Care Home and the awareness and responsiveness of the wider system to the situation within the Care Home. COPNI made 59 recommendations spanning 8 key areas – safeguarding and human rights, care and treatment, medicines management, environment and environmental cleanliness, staff competence and training/development, management and leadership, complaints and compliments, and accountability and governance. Of the 59 recommendations, 5 were directed to HSC Trusts.

The Trust has responded to the recommendations as part of the Department of Health’s action plan and an internal action plan is in place. The Trust will continue to work with the DoH and colleagues across the system to progress the regional implementation plan once the DoH reinstates the Dunmurry Manor Working Group and workstreams following Covid-19.

# ACCOUNTABILITY REPORT

Following the Home Truths report, the DoH commissioned CPEA Ltd to undertake an independent review into the actions of the health and social care system around Dunmurry Manor Care Home. The Trust continues to await the full outcome of the CPEA Review. To date, only one workstream has published its review, which was the review into Adult Safeguarding. The Trust is a member of the DoH led Transformation Board and the HSCB led Interim Adult Protection Board which will take forward the proposed legislative and policy changes recommended in the CPEA Report. In addition, the Trust's own internal review of Adult Safeguarding being led by the Executive Director for Social Work will take into consideration the findings of the CPEA Review.

The CPEA Reviews into Complaints Management, Regulation, Assessment and Care Management, Care Home Providers and Commissioning are yet to published. When they are published the Trust will ensure that its own practice is self assessed against any recommendations, and any necessary changes are made.

## **Aspergillus in Children's Haematology Unit, RBHSC**

The Trust Board were initially advised of a probable cluster of nosocomial aspergillois 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 three 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 aspergillois and aspergillus was detected in a recently built isolation room for the first time.

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

On 26 August 2020 the CMO wrote to advise that he was content with actions taken on the aspergillus issue in CHU and that he was content that the service resumed to normal on 14 July 2020 as indicated by the Trust. He further advised that aspergillus management would be improved if the Trust developed a specific Aspergillus Management Policy for the RVH site.

The Trust wrote to the Chief Medical Officer on 26 October 2020 to advise that it would develop a Trust-wide policy to mitigate the risks of nosocomial aspergillois during periods of construction/ refurbishment. Work on this policy is underway.

Prof Tom Rogers, Professor of Microbiology Trinity College Dublin is co-author and Chair of the Aspergillus subcommittee of Health Surveillance Centre (HPSC) Scientific Advisory Committee, which produced the Irish guideline on managing this risk. Prof Rogers has agreed to peer review the Trust policy when it is available.

## 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 that all Trusts undertake a validation and audit of all fit testing certificates from 1 January 2020 to date. A total of 1,341 staff were identified as having been fit tested to the incorrect guidance. Those staff were advised of the need to ensure their mask was re-fitted to the UK standard and were asked to book an appointment with the fit testing team on a dedicated telephone number. Of the 1,341 staff identified, 1,331 have been contacted and offered another fit testing slot.

We are content now to close this issue, as the 10 staff we were unable to contact, are not Belfast Trust employees, and we have contacted all appropriate staff agencies, without success.

## 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 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.

### 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 trend over the last 3 years up to 2019-20 has been 88.5%, 90.0% and 87% respectively.

# ACCOUNTABILITY REPORT

The compliance rate for the current year 2020-21 is 92.8% in terms of numbers of invoices and 91% in terms of invoice values. This greatly improved performance is as a result of the implementation of a pilot for Bank Agency Invoice processing with BSO Accounts Payable which achieved much improved processing times for this category of invoice. We anticipate this improvement will be maintained going forward following the Trust's recent decision to conclude the pilot and incorporate this facility into the BSO Service Level Agreement.

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

## Financial Position

While the Trust achieved breakeven in 2019-20, 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 2019-20, the Trust had identified a 2020-21 opening funding deficit of around £50.3m, including £9.7m and £18.6m unmet 2018-19 and 2019-20 savings respectively. This position was communicated to HSCB for 2020-21 financial planning purposes at DoH level. The HSCB indicative 2020-21 allocation, issued in June 2020, did not include any recurrent or non recurrent funding to address any rolled forward unmet savings targets or inescapable pressures from previous years. DoH, through HSCB, also levied a new savings target comprising the Trust's equity adjusted share of a £50m regional general Trust savings target (£18.5m) and £3.89m of an £12m regional secondary care pharmacy savings. This resulted in an increase in the opening deficit from £50.3m to £72.7m.

The Trust declared that it would be unable to make any material cash-releasing savings in 2020-21 with the exception of additional pharmacy savings of £3.89m which would meet the regional pharmacy savings target in full. Furthermore, productivity savings would be required to cover a number of emerging pressures to avoid the underlying deficit increasing further. However, in developing the financial plan early in 2020-21, the Trust identified a significant level of non-recurrent expenditure reductions, of circa £51m, a significant element of which related to activity downturn associated with the Trust's Covid-19 response. This would reduce the in-year deficit to circa £18m which was included in the Trust's draft financial plan in July 2020.

The forecast position was amended a number of times to reflect the changing position in terms of available Covid-19 funding and the impact of the pandemic on Trust activity. The Trust submitted an analysis of Covid-19 related spend, along with proportionate business cases where appropriate. The Covid-19 spend amounted to £149m, including £29m for increased costs in respect of Annual Leave, £42m PPE, £41m additional staffing costs (including £19m staff recognition payments) and £22m service delivery costs.

The Trust experienced a significant reduction in elective activity and in areas such as estates where so much of the work continues to focus on the repurposing and social distancing works, the cost of which is funded separately through DoH Covid-19 monies. The ensuing underspends



against estates and other G&S budgets, as well as a reduction in the staff expenditure run rate compared with previous years, offset the Trust's residual underlying deficit and the Trust was able to deliver a break even position in 2020-21.

The Draft Budget for 2021-22 would suggest that funding for next year will be short of need. Furthermore, only 10% of the additional 2021-22 allocation will be recurrent in nature. The proposed allocation must cover the ongoing costs of Covid and rebuild. As a result, the Trust is expecting that its share of the budget will not be sufficient to address its significant underlying deficit or meet any emerging cost pressures next year. At the same time, the Trust is again likely to benefit from non-recurrent underspends, largely in goods and services, as activity levels gradually return to pre pandemic levels which may help reduce the anticipated Trust deficit in 2021-22. The Trust cannot continue to manage its finances with such heavy reliance on non-recurrent funding and without the assurance of a fully funded recurrent baseline.

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all Departments and their Arms' Length Bodies for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise Departments and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

## **BSO Shared Service**

Following previous Internal Audit unacceptable assurance levels in respect of the Payroll Service provided by BSO, the assurance level for each of the last 3 years up to 2019-20, was limited overall. In 2020-21 Internal Audit have provided a split Satisfactory/Limited Assurance; Satisfactory in relation to elementary or business as usual processes and Limited Assurance around end-to-end HSC Timesheet Processing, SAP/HMRC RTI Reconciliation, Overpayments and Holiday Pay. A new Payroll Quality Improvement Programme (PQIP) was approved by the Business Systems Forum in August 2020 to deal with the outstanding Audit Issues and other identified priority tasks in Payroll. It is acknowledged that formal identification of the issues and the Assurance structure which has been set up through PQIP is evidence of the developing maturity of the service. Belfast Trust are working closely with other HSC customers to provide support to BSO in addressing the ongoing issues.

## **Children's Hospital Executive Flagship Capital Project**

In 2017, the DoH raised concerns around the management and governance of two separate elements of the 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

# ACCOUNTABILITY REPORT

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 within the Trust's project.

The New Children's Hospital project was advertised in OJEU in August 2019 and had been programmed to go to tender in November 2020. The Trust took the decision to delay releasing the documents until a further review on the tender was complete. This is to ensure that the lessons learned from both Trust led and other major capital schemes are reflected within the tender documentation. Given the complexity of the tender documents, and the additional assurances sought by the Trust in relation to the quality of documentation which was achieved through a new multidisciplinary approach between Trust Estates, CPD-HP and the Design team, this process has taken longer than anticipated and the tendering process has been delayed by a further three months. As a result of this strengthening of management processes and the provision of additional assurances, the Trust is providing DoH with an up-to-date financial assessment on the project based on a detailed review of financial information provided by our professional advisors, CPD-HP. At this stage, the project remains within the overall approvals level identified in the approved 2019 business case addendum. The tender documents were released at the end of May 2021.

## 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 (SCPIP), 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 SCPIP was dissolved and oversight transitioned into a more permanent structure with the introduction of the Social Care Procurement Board (SCP). The SCP 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 SCP and an action arising from the meeting of the SCP 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 Regional Procurement Plan was presented to the Regional Procurement Board (RPB) in October 2020, and while the Board understood and accepted the plan and the accompanying caveats they have asked for an indication as to the additional resources required by organisations to implement the Regional Procurement Plan. A resource paper is currently being prepared by SCPB in response to RPB.

## Serious Adverse Incident Reviews Outstanding

There has been a significant increase in incidents requiring review under SAI methodology.

Number of SAIs reported per calendar year	Total
2017	81
2018	96
2019	125
2020	162
2021 (as of April 2021) ie. 4 months	75

Once an incident is identified as meeting SAI criteria and is reported through to the HSCB a detailed review process will start. Depending on the review level identified by the commissioning Directorate and agreed with HSCB, this will require either a Significant Event Audit (SEA) or a Root Cause Analysis (RCA) process to be undertaken. (A Level 1 SAI requires a SEA to be undertaken, whilst Level 2 and 3 SAI's require an RCA to be undertaken).

The HSCB in their guidance currently outlines that a Level 1 SEA should take 8 weeks from reporting as a SAI to final report being submitted. A Level 2 RCA should take 12 weeks from reporting as a SAI to final report being submitted and a Level 3 RCA, due to the independence required and complexity, have a more negotiable timeline with the HSCB.

At March 2021 BHSCT had 205 outstanding SAI reports.

Level of Review	Number of Review Reports Outstanding
Level 1	166
Level 2	35
Level 3	4
<b>Total</b>	<b>205*</b>

Note: \*16 of these SAIs would be in relation to SAIs reported in 2018 or before.

# ACCOUNTABILITY REPORT

Within the Trust when a Level 1 SAI is raised the commissioning Directorate is responsible for the set up and progress of the subsequent review. For a Level 2 SAI this requires a minimum of a SAI Chair to be identified to support the review that is independent to the Directorate where the incident occurred. A Level 3 SAI, depending on HSCB advice, can often require an entirely independent panel to the Trust.

Especially for Level 2 SAIs there has been a consistent challenge in getting staff identified to support this process, trained in RCA methodology and most significantly available to support a RCA review and commence within a reasonable time period. Over the last 3 years BHSCT has trained over 90 staff in RCA methodology, but even with this there has only been a relatively small number who have been consistently able to continue supporting SAI chairing. This has led to a reliance on sourcing external consultants to support this process either through the Leadership Centre or an External RCA provider. At March 2021, both were highlighting the pressure they were under meeting BHSCT requirements.

A number of SAI chairs who have undertaken SAI reviews on behalf of the Trust have fed back the need for additional resources in the initial stage of the review process to make sure all key information is gathered promptly.

The challenge the above situation brings is that a number of SAI reviews have been slow to commence and complete, with nearly all SAI reports being consistently completed well outside HSCB timelines. The Trust recognises any delays in completion of the SAI review process is difficult for our services users, families of our service users and staff. With the current situation and the number of SAI reviews significantly past HSCB guidelines the delay in update / completion of a SAI report is becoming more of a challenge.

This has been further impacted by Covid. Covid related SAIs are often outbreaks involving a number of patients / staff, so rather than having only one line of communication, there are multiple. For example one SAI reported in early 2021 requires over 20 lines of communication due to numbers involved. This creates challenges with ensuring effective service user / family engagement due to resource required on the identified patient liaison contact to commence engagement at earliest opportunity and then maintain regular updates.

It is concerning any delay in a SAI review creates a risk important learning is not identified and acted on at the earliest opportunity.

In 2019 The Trust introduced a further corporate peer review process of all SAIs to try and ensure there was a more comprehensive independent review and to help improve consistency in reports and maximised learning. With significant increase in SAI reports and limited peer review resource, peer review for Level 1 SAIs was temporarily stood down in February 2021 with Directorates asked to ensure robust review at Directorate level is in place and provide assurance learning has been maximised. This has been an attempt to reduce the backlog of reports awaiting approval.

SAI performance is presented and monitored at an established SAI Group that meets on a monthly basis and is chaired by the Medical Director. This group focuses on SAI reports that are significantly overdue. SAI numbers are also included as part of the quarterly Trust Incident & SAI report presented at Assurance Committee.

HSCB would periodically flag outstanding SAI reports. At a meeting in March 2021, HSCB flagged concern regarding the number of delayed reports and increasing trend in this regard especially over previous 6 months. A monthly meeting has now been set up with HSCB to monitor and support improved performance.

A Draft SAI business case is at final stages. It is anticipated this will secure funding to bring in additional staff to support the collection of relevant information and construct a draft time within a short timeframe from SAI notification being submitted. The business case also includes a proposal for a new software package to assist review panels with collation and analysis of information. It is intended that this support will place any SAI Review team in a better position at a much earlier stage to progress the review in a timelier manner. Additional resource has also been requested as part of this business case to identify additional service user / family liaison officers to assist the Trust in improved engagement and update process.

## 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 by the DoH.

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 commenced with Departmental, Regional and Trust colleagues to ensure progress across a range of themes supporting implementation of the IHRD recommendations as appropriate. This work continued to February 2020 when it was paused due to the necessity to focus Trust and Regional resources to respond to the Covid-19 pandemic.

# ACCOUNTABILITY REPORT

At the time of suspension of IHRD activity in the Trust, a total of 161 actions from the IHRD recommendations were being monitored by the Trust oversight group of which 33% were complete, 20% were on target and within timescales and 14% remain ongoing. The remainder of the actions were beyond the control of the Trust.

The work of the Trust Groups on IHRD remained paused throughout the financial year 2020-21.

The Groups focused on the work plan and other issues surrounding IHRD have recommenced in April 2021.

## 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 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 established a regional coordination meeting with all HSC Trusts and the two private providers for whom the consultant also worked. The DoH 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. The Trust received a draft report in November 2019 for factual accuracy checking. The Trust provided comments on factual accuracy and we await receipt of the final written report. Following the inspection stage, the Trust had initial meetings with RQIA representatives in regards adult safeguarding. An action plan was developed to provide assurance in this regard.

## *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 have been received by the Trust as RQIA will report directly to DoH.

## *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. The Minister of Health announced on 11 December 2020 the conversion of the Independent Neurology Inquiry from a non-statutory public inquiry to a statutory public inquiry in Neurology. Trust staff are continuing to engage fully with this 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 Minister of Health announced, in the NI Assembly, both the publication of the Outcomes 2 Report and the 3rd Recall of patients on 20 April 2021.

Cohort 3 patient recall, going back to 1996, the commencement of the consultant's employment with the Belfast Trust, commenced in April 2021. This cohort is in relation to patients who were discharged between 1996 – 2012 and met certain criteria, alongside a number of patients that had not been reviewed as a 'young stroke' patient in the previous recall cohort due to the agreed criteria around age. The purpose of the recall is to review the medication a person is taking and to assure it is appropriate for their condition. Extra clinics have been set up to facilitate this and the plan is to have completed all telephone reviews within 4 weeks.

Additionally, the Trust has asked a number of GPs to confirm if 436 people remain correctly on certain non-neurological long-term medications, like Aspirin. If a GP would like the Trust to review any person they are unsure of, we will ensure that happens.

# ACCOUNTABILITY REPORT

As at 2 May 2021, of the 209 patients recalled, 172 patients have been reviewed, 14 patients have appointments booked with 6 patients still to book an appointment.

GP returns received to date, totals 163, with 273 outstanding. Of the 163 returns, 85 patients need a review and 78 patients do not need reviewed.

As of 4 March 2021, there are 274 negligence claims made against the Trust and the Directorate of Legal Services (DLS) are acting on the Trusts direction as the client, in addressing them. Provision as needed is included within Note 15 to the Accounts.

## **Blood patching procedures**

Separate to the neurology recall, Belfast Trust undertook a case note review of 66 patients who had a blood patch procedure under the care of Dr Michael Watt, and who did not have a clinical review as part of the recall process. The internal review established that 46 patients had care that was unsatisfactory and fell below a standard we would expect. Additionally, the review established that for 45 patients there was no clinical evidence to support that a blood patch procedure was required. Provision as needed is included within Note 15 to the Accounts.

## **Muckamore Abbey Hospital Adult Safeguarding**

On 12 August 2017, an Adult Safeguarding incident involving a staff member and a patient occurred in the Psychiatric Intensive Care Unit (PICU) in Muckamore Abbey Hospital. When the CCTV footage of the incident was viewed further concerns about inappropriate care were identified and it became clear that the incident was not isolated. This resulted in a Level 3 Serious Adverse Incident investigation and a joint protocol (PSNI led) adult safeguarding investigation, which is ongoing.

A range of improvements have been implemented in Muckamore Abbey Hospital to provide patients with safe, effective and compassionate care. In addition, a range of systems and processes have been introduced to provide assurances throughout the organisation about the quality of care being delivered.

These systems and processes are summarised below:

### **Adult Safeguarding (ASG) Historic Investigation**

- PSNI and Trust ongoing review of historic CCTV footage
- Adult Safeguarding and decision making/governance processes in place to ensure appropriate responses to any concerns identified about staff on historic CCTV footage
- Disciplinary processes underway.



## Adult Safeguarding Procedures (ASG)

- Active use of Adult Safeguarding policy and procedures
- Audits of adult safeguarding systems and processes undertaken on regular basis
- ASG Review meetings in place at ward level and monthly ASG Forum.

## CCTV

- CCTV in use across the site
- Weekly contemporaneous CCTV viewing by independent team
- Weekly feedback from CCTV viewing shared across the site.

## Patient Safety

- Weekly review of patient safety metrics (Safety Report) with focus on restrictive practices
- Ward to Board reporting on patient safety metrics
- Live Governance processes in place to capture real time feedback from the clinical areas
- Enhanced day activities and opportunities for patients.

## Staffing and Staff Support

- Stable and substantive senior management team
- Nurse staffing levels monitored and actively managed across site with rolling programme of recruitment
- Behavioural Assistants and Behaviour Specialists available across all wards
- Positive Behaviour Support ethos core to Care Planning.

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.

## New Control Issues – Closed

### Meadowland Wards – Musgrave Park Hospital

In early September 2020 RQIA had undertaken an announced inspection of Meadowlands Ward 1, focusing on adult safeguarding (ASG), and which RQIA advise comes on the back of three adult safeguarding referrals relating to the ward during July 2020. RQIA reported that they found staff knowledge and awareness in respect of the recognition and awareness of signs of harm, reducing opportunities for harm, and knowing how and when to report safeguarding concerns was variable. RQIA were also concerned of a potential underreporting of ASG incidents from the ward.

# ACCOUNTABILITY REPORT

Subsequently the Trust commenced weekly Patient Experience Surveys of both Meadowlands Wards 1 and 2 starting from the 17 September 2020. Patient feedback has led to additional concerns especially in regards to compassionate care delivered overnight, and senior leadership visits highlighted poor non-adherence to IPC practices. In view of the above, new admissions to both Meadowland Wards were temporary suspended on the 22 September 2020.

Data analysis of Meadowlands Wards has included benchmarking with the National Intermediate Care Audit. Key findings, indicate:

- Length of Stay – longer
- % Discharged Home – similar
- Waiting Time to Access – longer
- Admission to Acute Hospital rate – lower
- Improvement in MBI score (measure of functional status) – similar.

The Trust has also carried out a review of all the previous Meadowland Reports. The conclusions & recommendations are as follows:

- Where possible patients should receive rehabilitation out of hospital
- There is requirement for proactive preventative rehabilitation – the recent establishment of a pilot Frailty Hub in Meadowlands demonstrates that such a service is possible
- Rehabilitation services should be streamlined to improve flow in and out, start earlier in the patient journey and aspire to better objective outcomes. These services should include a hospital inpatient bed based component and a proactive preventative component
- The pathway for the older person with a fragility fracture requires to be reviewed by a combined TOR/CoE group utilising validated data and clear objectives that are patient centred and not service centred
- A separate delirium pathway is essential to maintain flow and provide better care to patients affected by delirium
- A specialist inpatient unit should deliver its specialist service and not end up accommodating patients with other issues that impact on other patients accessing the service they need.

The Trust developed an internal Quality Improvement Plan which reflects actions associated with these concerns and improvements required. A weekly Safety Dashboard was also established to monitor the service and ensure Sensitivity to Operations and Anticipation and Preparedness.

On 22 October 2020 Meadowlands Ward 1 re-opened, with clearer admission guidance and appropriate support i.e. Fracture Rehab only. On 23 October 2020 we re-opened Meadowlands Ward 2 to manage non Covid-19 patients who have been deemed medically fit awaiting discharge

from hospital, but not as a Ward that previously admitted complex delirium & dementia patients.

The new referral criteria agreed for Meadowlands Fracture Rehab (Ward 1) has resulted in increased throughput and a decreased inpatient length of stay from 22 to 10 days, with Meadowland Ward 2 length of stay reducing from 35 to 9 days.

As at April 2021 all the Quality Improvement Plan recommendations have been fully implemented.

## Family Planning Patient Review

Due to two women that used the Family Planning Service for an implantable contraception device having unplanned pregnancies, the Trust thought it necessary to review the care of 743 women that used the service between October 2017 and August 2020. A doctor failed to correctly insert an implant and the patients unexpectedly became pregnant.

A review of all patients seen by the doctor in the service for a primary insertion or replacement contraceptive implant from October 2017 to August 2020 was undertaken to ensure that there was no more implementation failure. The review period started in October 2017 because patients are advised that the implant is effective for 3 years. The doctor concerned was restricted from clinical duties in August 2020.

In total 743 women were affected by the issue. A recall of the women was agreed and completed with PHA/HSCB oversight. The Trust was able to make contact with 729 of the women. No further unplanned pregnancies were identified. The Trust was unable to contact 11 of the women and it was agreed with PHA/HSCB and primary care that a letter identifying the risk to them would be issued to their GPs. Three women had passed away due to unrelated issues.

The review exercise closed in February 2021 with agreed learning to be taken forward.

The service has reviewed its governance practices in place for family planning service and agreed with PHA that a new model of governance in FPS will be presented in May 2021 and agreed for implementation from June 2021.

## New Control Issues – On-going

### Valencia Ward – Knockbracken Healthcare Park

The Dementia Inpatient Service based in Valencia Ward, Knockbracken Health Care Park is a 8-10 inpatient ward for the assessment, care and treatment of people with dementia experiencing acute behavioural disturbance associated with their dementia, who cannot be managed safely in the community. All patients admitted are detained under the Mental Health Order and normally lack capacity to make decisions regarding their care needs. Over the last two years, the service has operated at reduced bed capacity for extended periods, and has been closed to admission.

RQIA carried out an unannounced inspection of Valencia Ward in February 2020 and wrote to the Trust in March 2020 to advise that they had identified six areas of improvement from the

# ACCOUNTABILITY REPORT

inspection, which included four new areas for improvement one area for improvement re-stated for a second time and one area for improvement re-stated for a third time.

As a result of the inspection, RQIA were concerned that the quality of care and service within Valencia Ward was below the minimum standards expected in relation to incident management, adult safeguarding processes and leadership within the MDT. The findings were reported to senior management in RQIA, following which a decision was taken to issue a Serious Concerns letter relating to these three areas.

Recruitment and retention of staff has been a continuous challenge over the last number of years and the service has experienced a significant period of staffing instability July – September 2020 - the service had experienced a high turnover of nurse managers which has detrimentally affected leadership and governance. Service continuity has been compounded by the inability to recruit and retain registered nurses.

An unannounced leadership walkaround on the evening of 20 September 2020 identified a number of concerns in respect of Infection Prevention Control, PPE compliance, staffing levels, environment and patient care. As a result, an internal Quality Improvement Plan has been developed setting out a number of additional improvements over and above those set out within the RQIA QIP.

In addition, a review of adult safeguarding referrals June 2019 to September 2020, completed in October 2020, has identified the significant number of adult safeguarding referrals from the ward, of which 38% have involved staff including alleged assault, omissions of care and falsification of records. The review identified that Valencia Ward is a high risk environment in which the complexities of patients' needs and behaviours places them at increased vulnerability, and also identified that while progress has been made, the stable, consistent, dementia informed environment that is required by these patients is not currently in place.

A listening exercise with staff from Valencia Ward has demonstrated a high level of staff dissatisfaction and disengagement amongst staff which also presents as a significant risk to the service in relation to safety, culture and the ability to attract new staff.

The Quality improvement plan contained 57 actions and is almost fully implemented with 55 actions having been completed (97%). The two outstanding actions are in process:

1. Culture change and service development plan which is due to commence in April 2021 and Clear Model training (including dementia specific training) and team development in September 2021.
2. IT infrastructure order has been partially delivered, WIFI is in place but awaiting additional equipment.

The management of the ward has now moved to the Mental Health Directorate and they have implemented stabilised staffing with a reprofiled budget to increase senior staffing. It is anticipated that the ward will have a full staff complement by the end of April 2021. Other measures put in place include mandatory and specific training for safeguarding and incident management, weekly safety

brief with senior team and audits in place with resulted shared and displayed.

## **Royal College of Surgeons Invited Review of Cardiothoracic Surgery Service**

The Royal College of Surgeons (RCS) carried out an invited Service Review of Cardiothoracic Surgery in March 2020 and provided initial feedback on a number of immediate concerns. The Trust received the final RCS report in summer 2020. A composite action plan has been developed. Risk summits were held in November 2020, and again in February 2021, with a wide range of key stakeholders including DoH, PHA, NIMDTA and GMC. Following the risk summit in February 2021, NIMDTA have placed the service on enhanced monitoring given concerns around the learning experience for surgical trainees. In addition, the RQIA wrote to the Trust in April 2021 seeking assurances around patient safety and quality. The Trust is currently working with the Leadership Centre and a number of other organisations to implement the action plan. As of 5 May 2021, of the 80 identified actions, 51 have been completed, 20 are in progress, 8 await start and one redacted issue is in progress.

## **Review of Governance across Division of Surgery**

Following a number of SAI investigations within the Division of Surgery, a governance review was undertaken in September 2020 in order to highlight areas of good practice and areas where there is divergence. Feedback has been provided to this division to enable the report to be finalised and actions to be taken to improve and standardise governance practices across this Division.

## **Ophthalmology Review Backlogs and associated SAIs**

Clinic capacity was reduced across the year 2020 as a result of the cessation of services during the pandemic and the requirement to maintain social distancing at clinics.

A number of SAIs were reported in February 2021 relating to patients with glaucoma who had come to harm as a result of a delay in their review appointment. The service also reported emerging issues in the macular and diabetic eye services, which were experiencing similar review backlogs, and delays in patients being seen. These are three time-critical services within ophthalmology.

A further SAI was notified that resulted in a delay in glaucoma patient being seen due to an administrative error in the grading of the referral letter. A further SAI occurred in March 2021 where 29 patients transferred back to the Macular service from the Independent Sector were lost to follow-up.

A number of measures have been taken to provide additional capacity and weekly monitoring arrangements were put in place. A recruitment process is currently ongoing for the recruitment of a new Glaucoma consultant. Following consultation with colleagues in Southern Trust, the service has been able to progressively increase capacity in the Southern Trust area towards pre Covid levels.

# ACCOUNTABILITY REPORT

Progress has been made across all the identified backlogs. From 1 February 2021 the Macular review backlog has reduced from 3,013 to 1,468 patients. The total number of patients identified as part of the Early Alert of 10,607 patients has been reduced to 7,074 patients as of 29 April 2021.

In light of the SAI's regarding administrative process issues, a process mapping exercise was undertaken to review waiting list and booking systems and processes and no areas of concern were identified.

## **Non Compliance with Care Management Circular HSC (ECCU) 1/2010 within adult community services**

Due to the impact of Covid-19 on Care Homes, workforce shortages and demand and capacity issues within the Commissioned Services Care Review and Support Team (CReST) and Community Social Work, the service is non-compliant with completion of annual care reviews, a delegated statutory function as stipulated in the Care Management Circular.

During the Covid-19 pandemic in 2020, the Public Health Agency and Department of Health issued guidance to achieve a reduction of footfall in Care Homes which included the cessation of annual care reviews from April 2020. In January 2021, the Chief Social Worker wrote to the Trust to advise that care reviews should recommence using a risk-assessed approach.

In response to the requirement to achieve Mental Capacity Act (NI) 2016 compliance for legacy cases by 31 May 2021, the adult community services management team assessed the dual demands of this work alongside the completion of annual care reviews. Following risk assessment, a determination was made to ring fence members of the CReST team to undertake MCA assessments and not to recommence routine care reviews post the last Covid-19 surge at the end of January 2021. Care reviews have however continued in Homes of Concern or if there is a change in presentation of a resident –38% of Care Home reviews were completed in the year 2020-21.

Due to a number of factors, the planned progress with completion of MCA legacy cases has not been realised and achievement of this work by 31 May 2021 deadline will not be achieved. Given the extended time required to achieve MCA it is proposed to realign the CReST team to support the recommencement of routine care reviews where the risks are potentially greater and more immediate.

An action plan and IPT to reinstate care reviews is being progressed in order to address this within 2021-22.

## **Mental Capacity Act (NI) 2016 Compliance**

All HSC Trusts must demonstrate full compliance with the Mental Capacity Act in terms of completion of legacy cases by 31 May 2021. While full compliance has been achieved in mental health services, compliance will not be achieved within the timeframe in learning disability services and in adult community services. Individuals may bring forward legal challenge if compliance is not achieved.

There have been a number of challenges with achieving compliance with the MCA across services – impact of Covid-19, lack of staff capacity to complete assessments, unable to secure additional staff in the numbers required, competing priorities within community services, for example, annual care home reviews.

The Trust reports formally via two monthly returns to the Department of Health regarding progress with achieving full compliance by 31 May 2021. In January 2021, all Trusts wrote to the Chief Social Worker to alert him to the impact of Covid-19 on the Trusts' ability to comply with the Mental Capacity Act (NI) 2016 legislation.

In January 2021, the Learning Disability and ACOPS teams put together action plans to achieve MCA compliance for legacy cases by 31 May 2021. It is highly likely that this timeframe will not be met due to a range of additional factors:

- Unable to secure redeployed staff in sufficient numbers to undertake MCA work
- Unable to secure staff to work regular overtime
- Progress with completion of MCA across teams is slower than projected
- Introduction of Rule 6 reports has created additional time intensive work not factored into original plan
- Volume of work and time requirement associated with each assessment.

Services will continue to review the position in respect of MCA compliance and keep the MCA Steering Group and DoH up to date with progress.

## **Children with Disabilities – Failure of the Trust to meet its statutory responsibility to discharge a child from the Iveagh Centre into a community placement appropriate to a child's needs and within a reasonable timescale**

The Iveagh Centre is a regional inpatient hospital for children with a learning disability requiring assessment and treatment. The timely discharge of patients from the Iveagh Centre is a regional priority in order to ensure that there is always a bed available should a child require urgent admission. In addition, a prolonged stay in a hospital setting is not in the best interests of a child once their treatment is completed.

The Trust has experienced difficulty with providing appropriate community placements for a small number of children during the course of this year who have remained in the Iveagh Centre when they have not required ongoing hospital treatment and care i.e. their discharge is delayed. This has led to Judicial Review Proceedings being taken by the families of these young people in respect of the Trusts absolute duty to provide accommodation in these circumstances. The Trust has been working collaboratively with the HSCB to progress options for these children through the

# ACCOUNTABILITY REPORT

development of bespoke community placements and business cases have been completed and submitted to the HSCB and the DoH. However, it seems clear that a joined up approach between various NICS Departments, given the crucial role of the Housing Executive, is needed to resolve this issue.

The Trust has also worked with the HSCB and the other four Trusts to develop a strategic framework for children with disabilities which includes the need to develop a range of accommodation provision.

## **Looked after Children – failure to discharge all statutory functions in relation to looked after children**

Due to the high number of social worker vacancies across Children's Community Services, 62 looked after children did not have an allocated social worker as required under the Children (NI) Order 1995 for a period of time during 2020-21. At the 31 March 2021, 35 children remained without a named social worker. Visits to these children have been undertaken via a duty rota consisting of staff from within the team where the vacancies are.

Under the Children (NI) Order 1995 there is also a requirement to visit every looked after child on a four weekly basis. During 2020-21, 77 looked after children did not receive a visit from their social worker in line with these requirements due to staff sick leave, Covid-19 concerns in foster families and vacancy gaps between staff leaving and new staff commencing employment. Similarly, 94 looked after children's reviews took place outside of the statutory timescales due to a combination of the same factors as outlined above.

The Directorate has continued to be proactive in respect of recruitment and has provided additional support for new staff to aid retention. However shortages of social workers, particularly in children's services, is a region wide issue and is linked to the insufficient number of social workers being trained annually. A Regional Workforce Review, led by the DoH, is underway to address this deficit over the next 5-10 years.

## **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 2020-21.

Dr Cathy Jack  
Chief Executive



## 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 in the year 2020-21, except the Chief Executive and the Medical Director, 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

# ACCOUNTABILITY REPORT

Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

The Chief Executive and the Medical Director are 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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. 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 2020-21 accounts. This 2016 Scheme Valuation also requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost

control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

## **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)

2020-21				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
<b>Non-Executive Directors</b>				
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
<b>Directors</b>				
C Jack	215-220	0	81,000	295-300
M Edwards	90-95	0	10,000	100-105
J Kennedy	90-95	0	14,000	100-105
C Hagan (1)	210-215	300	32,000	240-245
C Leonard	90-95	0	10,000	100-105
B Creaney	75-80	0	(1,000)	75-80
M Heaney (2)	20-25	200	N/A	20-25
A Dawson	90-95	0	9,000	95-100
B Owens	85-90	0	(4,000)	85-90
G Traub (3)	75-80	0	28,000	100-105
J Johnston (4)	35-40	0	21,000	55-60
S Boyd (5)	25-30	0	45,000	70-75
C Loughrey (6)	15-20	0	24,000	40-45
C Diffin	85-90	0	(2,000)	80-85
B Armstrong	100-105	0	64,000	165-170
C Stoops	80-85	0	16,000	95-100

(1) C Hagan was Interim Medical Director until July 2020 from which date he was appointed permanent Medical Director

(2) M Heaney retired on 30th June 2020 having previously held Director of Adult Social and Primary Care post

(3) G Traub appointed Interim Director of Adult Social and Primary Care from 15th June 2020, FYE £90-95k

(4) J Johnston appointed Interim Director of Acute Services from 25th November 2020, FYE £85-90k

(5) S Boyd appointed Interim Director of Surgery from 8th December 2020, FYE £85-90k

(6) C Loughrey appointed Interim Director of Surgery and Specialist Services from 2nd November to 7th December 2020

# ACCOUNTABILITY REPORT

## Senior Employees' Remuneration (Audited - Cont'd)

2019-20				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
<b>Non-Executive Directors</b>				
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
<b>Directors</b>				
C Jack	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 (7)	30-35	0	40,000	70-75
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
B Owens	85-90	0	(10,000)	75-80
G Traub	N/A	N/A	N/A	N/A
J Johnston	N/A	N/A	N/A	N/A
S Boyd	N/A	N/A	N/A	N/A
C Loughrey	N/A	N/A	N/A	N/A
C Diffin	80-85	0	20,000	100-105
B Armstrong (8)	45-50	0	25,000	70-75
C Stoops	70-75	0	20,000	110-115

(7) C Hagan appointed Interim Medical Director from 14th January to 22nd January 2020 and from 4th February 2020, FYE £175-180k

(8) B Armstrong appointed Interim Director of Unscheduled and Acute Care from 14th October 2019, FYE £85-90k

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

# ACCOUNTABILITY REPORT

## Senior Employees' Remuneration (Audited - Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/21 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/21	CETV at 31/03/20	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
C Jack	70-75 plus lump sum 195-200	5-7.5 plus lump sum 5-7.5	1,594	1,472	44
M Edwards	35-40 plus lump sum 70-75	0-2.5 plus lump sum (2.5)-0	652	615	11
J Kennedy	20-25 plus lump sum 40-45	0-2.5	428	395	16
C Hagan	45-50 plus lump sum 105-110	0-2.5 plus lump sum 0-2.5	974	900	36
C Leonard	35-40 plus lump sum 70-75	0-2.5	661	623	12
B Creaney	30-35 plus lump sum 95-100	0-2.5 plus lump sum 0-2.5	711	674	10
M Heaney	N/A	N/A	N/A	N/A	N/A
A Dawson	35-40 plus lump sum 70-75	0-2.5 plus lump sum (2.5)-0	672	633	12
B Owens	45-50 plus lump sum of 135-140	0-2.5 plus lump sum of 0-2.5	1,091	1,038	9
G Traub	25-30 plus lump sum 45-50	0-2.5 plus lump sum 0-2.5	381	347	19
J Johnston	30-35 plus lump sum 100-105	0-2.5 plus lump sum 2.5-5	795	739	26
S Boyd	25-30 plus lump sum 55-60	0-2.5 plus lump sum 2.5-5	484	432	33
C Loughrey	60-65 plus lump sum 155-160	0-2.5 plus lump sum (5)-(2.5)	1,369	1,302	13
C Diffin	35-40 plus lump sum 110-115	0-2.5 plus lump sum of 2.5-5	934	888	10
B Armstrong	40-45 plus lump sum 95-100	2.5-5 plus lump sum 5-7.5	869	773	64
C Stoops	20-25 plus lump sum 35-40	0-2.5 plus lump sum (2.5)-0	300	275	13

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.

Median Disclosure (Audited)	2020-21	2019-20
	Salary	Salary
Band of highest paid Directors total Remuneration	£215k - £220k	£200k - £205k
Median total remuneration	£31,365	£30,444
Ratio	6.93	6.65
Range of Staff Remuneration	£18,005-£217,750	£17,652-£239,790

The midpoint of the remuneration band of the highest paid director in the Belfast Trust in financial year 2020-21 was £217,500 (2019-20, £202,500). This was 6.93 times (2019-20, 6.65) the median remuneration of the workforce, which was £31,365 (2019-20, £30,444).

## ACCOUNTABILITY REPORT

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 increase from 6.65 to 6.93 in 2020-21.

Whilst the Median figure has increased to £31,365 in 2020-21 due to a pay increase the banding of the highest paid director has also increased to £215k-£220k in 2020-21 (2019-20, £200k-£205k).

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 ie. 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 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 2020 to 31 March 2021 sickness absence within the Trust was 7.59%
- During this period, 42.1% 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 and Fit For The Fight Resource
- Provide guidance on the application and implementation of the Management of Attendance Protocol and Toolkit for Managers to ensure best practice and a comprehensive, holistic approach to managing attendance
- Continuing to work with regional HSC and national NHS colleagues and Trade Union colleagues to ensure best practice, consistency and compassionate management of attendance at work issues
- Providing tailored support for managers through the provision of bespoke advice from a specialised Attendance Management HR team
- Delivering virtual, 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
- Daily Reporting to SitRep Team on Covid figures
- Regionally reporting on Covid-19 Figures to Department of Health and collating information on a daily basis for all Trusts
- Working in partnership with Occupational Health colleagues to establish urgent Covid-19 Clinics each Saturday
- Providing managers and staff guidance on all attendance matters related to Covid-19 and

# ACCOUNTABILITY REPORT

ensuring consistency and clarity in recording and reporting absence related to Covid-19 via new regionally agreed Reporting Codes – “Public Services Duties Paid” – 1240 and “Risk Assessment Paid” – 1252

- In response to social distancing and PHA guidelines, we continue to ensure a seamless delivery of service i.e. conducting all meetings virtually and helping managers and staff with support and guidance on all matters related to absence
- Assisting managers with supporting staff returning to work following Long Covid.

For the period 1 April 2020 to 31 March 2021 the Attendance Management Team have:

- Provided Attendance Management training virtually including the delivery of 10 sessions of bespoke training and support
- In accordance with Covid-19 guide lines permitted Face to Face Training was delivered for 62 staff and managers
- Supported 69 ill health retirements, 78 ill health terminations and facilitated the completion of 70 successful redeployments
- Continue to provide reports and dashboards for managers to manage ongoing long-term sickness
- Initiated and attended both virtual and face-to-face case conference meetings incorporating Occupational Health, Employees and Management
- Managing of monthly email Correspondence to all managers of staff on Half Pay or No Pay in regards to Prevention of Overpayment in partnership with Finance and Payroll colleagues
- From April 2021, the Attendance Management Team plan to implement an absence improvement pilot within the Emergency and Out of Hours Service and the Surgical Services Division, with an aim to reduce their sickness absence rates by 1%. The pilot will involve collaborative working with Employees, Service Managers, HR& OD colleagues, Trade Union colleagues, mental health charities and other stakeholders.

## 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:

- Shortlisted for the Legal Island Equality and Diversity Award 2020 – Large Company
- Awarded Legal Island - NI Diversity and Inclusion Charter Mark AWARE
- Successful launch of BHSCT Ethnic Minorities Staff Network with agreed Terms of Reference and an Action Plan which is currently being implemented. We have commenced the production of monthly Podcasts with guest speakers covering topics of interest that affect our diverse workforce and the communities we serve
- A comprehensive programme of training is provided in partnership with Health & Social Inequalities and Employment Law teams and staff 1,166 staff have been trained since April 2020
- Continue to implement the 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 digital learning package available for new start pre-boarding - commenced April 2021
- Support and promotion of the regional LGBT Network and virtual participation in 2020 live Pride event
- We are currently co-producing LGBT Guidelines for Staff/Management and Service Users in conjunction with Trade Union colleagues, internal and external Stakeholders
- Continue to implement and review the BHSCT 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 the 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, pan disability
- Participate in the Getting on, Getting in, Getting Started Project Group.

# ACCOUNTABILITY REPORT

## Safety, Quality and Information Governance

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

Some Key Areas progressed over the year include:

- HR Records Project consisting of three phases has continued
- Work is ongoing to review, update and maximise Electronic Data Records Management System (EDRMS) and explore Automated Intelligence (AI) upgrades
- The Safety, Quality & Information Governance Team has worked on a joint multi-disciplinary Project Team with the NISTAR Service, Department of Health and Regulatory Bodies in the Republic of Ireland to progress dual registration requirements for all relevant doctors and nurses involved in the transfer of critically ill patients from Northern Ireland to the Republic of Ireland. The team is currently working in conjunction with Service Directorates to consider a Dual Registration Records Monitoring system for the Trust. The dual registration requirement has been brought about following the EU exit on the 31 December 2020
- HR & OD Controls Assurance Standards self-assessment completed
- HR & OD Risk Register & Directorate Policy Index reviewed/updated
- HR & OD Workforce Governance Assurance Standards have been reviewed to include core HR & OD standards applicable to all HR Teams and a Shared Learning template has been devised to ensure shared learning within HR & OD Directorate.

## 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.

## Interim, Emergency Childcare

Following the closure of schools, nurseries and other childcare providers in March 2020, the HR & Early Years Social Work Teams worked in partnership to provide interim emergency childcare to support our working parents. This enabled key, front line staff to continue to work and effectively manage their childcare needs. The Trust facilitated 342 children and 214 parents.

Following the re-opening of schools in September 2020, interim childcare guidance was developed for parents and managers with useful guidance that clarified procedures.

In January 2021, the Trust facilitated 28 children and 18 families following the January – April 2021

school closures. Whilst the children of key workers could attend school, a number of nurseries, childminders and usual childcare provision including family and friends plus after and pre-school wrap-around childcare were cancelled or curtailed.

## Summer Scheme

Due to the Covid-19 pandemic, the 2020 Summer Scheme operated on a somewhat limited capacity in accordance with the public health message (at that time) being that the safest place for children was to be at home. The limited spaces available were reserved for essential childcare purposes and for those key workers who could not work from home. The Summer Scheme operated from 9 June until 11 August 2020.

In total 299 children and 176 families were facilitated.

## Workforce Capacity during COVID-19

As a direct response to Covid-19 the Trust, in partnership with other HSC Trusts, delivered a HSC Workforce Appeal that sourced, screened and made “job ready” a supply of candidates for front line services to deploy to critical areas. This appeal required a complete redesign of normal recruitment processes and saw the timeline from application to start date, reduce from an average of 6 months to 4 weeks. In addition, all final year Doctors, Nurses and Allied Health Professionals on placement were “fast tracked” to employment following their professional registration. The Trust filled important roles with newly qualified staff who were already familiar with the Trust, the team, their clinical speciality and the patients and services users we serve.

International nurse recruitment was paused while travel restriction across the globe prevented entry to the UK. However when restrictions allowed the Trust to resume recruitment overseas we supported 173 nurses to relocate to Northern Ireland and take up vital roles in our service.



We are thankful to members of the military who provided much needed support during the pandemic. During this time they were integral members of the wider team and without their support we would not have provided the level of care we were able to.

# ACCOUNTABILITY REPORT

## Staff Redeployment

As the demand on health and social care increased there was a need to ensure essential services remained fully staffed and in response to this, staff were redeployed at a local service level in line with local Business Continuity Plans. In addition, there was an identified need to temporarily redeploy staff to priority areas across the Trust and this was undertaken by:

- HR Central Redeployment Team
- Nursing & User Experience Redeployment Team
- Allied Health Professions Redeployment Team.

The HR Central Redeployment Team redeployed a total of 118 staff, the majority of staff were from Allied Health Professions (AHP), Administrative & Clerical, Nursing & Midwifery, Social Services and Scientific workforce.

The Nursing & User Experience Redeployment Team redeployed 489 registrants and 77 non-registrants to Covid areas and associated increased bed capacity areas in response to the Covid surge. It should be noted that Mental Health, Learning Disability and Community Services redeployments were managed at a local service level. The service areas were leading and managing the set-up of the Community Covid Centre at Beech Hall in the first surge and the Step-down facility at the Ramada and redeployed their staff from the Day Centres to residential and supported living facilities.

The Care Homes were also a key priority area for the Adult Community & Older People Services Division.

The AHP Redeployment Team redeployed 414 staff from Physiotherapy, Occupational Therapy, Dietetics, Speech & Language Therapy and Podiatry. These included redeployments to other clinical areas/sites, the Nightingale ICU Turning teams, Intermediate Care Services, Covid Help Line, Covid Community Centre, Covid Vaccination Centre, Covid Testing Centres etc.

In partnership with our trade union colleagues we developed a document to support all our staff who have been redeployed during the pandemic. This document has been accessed over 5,500 times to date.



## Staying Safe during Covid-19

In June 2020, in readiness for the Trust planning for a safe, staged return to the restoration and recovery of services across the Trust, it was recognised as business critical the need to continue to keep staff safe and well. To that end, the Trust established a Safe Working Environment during

Covid Steering Group to ensure a safe restart of services and to assure patients, clients and staff the Trust took all reasonable steps to ensure safety whilst minimising risk of infection, in line with guidance from the NI Executive, Public Health Agency and Health and Safety Executive.

The Staying Safe during Covid-19 Guide, was part of this work and was developed to provide both managers and staff with practical information and support to make sure work remains as safe as possible for us all. The guide was designed in partnership with key stakeholders, including HR/OD, Health and Safety, Infection Prevention and Control, Trade Unions, Occupational Health, Estates and IT. Its purpose is to continue to provide guidance on a safe working framework setting out the steps, actions and support in place for Managers and Staff to work safely and it will be updated according to any new guidance from the Public Health Agency, the Health & Safety Executive, and the Northern Ireland Executive.

## **Guidance on Working from Home during Covid-19**

Cognisant of the unprecedented numbers of staff working from home, HR developed guidance for home working during Covid-19. This reflected the Trust's commitment as an employer to making every effort to support staff's physical and mental wellbeing, enabling staff to stay healthy and protect themselves, colleagues, patients and families as we continued to deliver services during the pandemic.

The home working document aims to provide interim guidance to both managers and staff as we continue to work hard to keep our staff safe and minimise the risk of the spread of Covid-19 and is reviewed at regular intervals and as government and Public Health Advice is updated.

## **Donations**

Following lockdown in March 2020 the Trust was overwhelmed by the generosity of numerous local businesses who donated toiletries and food. All donations were greatly received by our front line staff.

To enable childcare providers to open in March 2020 owing to national shortages, it was necessary to acquire donations of PPE for these providers within private, community settings. The Improving Working Lives Team co-ordinated this and remain grateful to our community supporters including PRONI, local schools and supermarkets.

# ACCOUNTABILITY REPORT

## Staff Engagement

### Measurement

Currently, our main means of measurement of staff engagement scores is via a regional staff survey that typically occurs every three to four years.

Engagement scores are calculated from the average scores from nine questions, over three different components of engagement. The three components of engagement are:

- Involvement
- Willingness to be an advocate for the Trust
- Motivation/ satisfaction.

The survey uses a five point Likert scale over the nine questions to generate average scores out of five.

### Scores

There has been a slight increase in engagement scores over the past six years (albeit over 2 data points):

- In 2015 our Trust engagement score was 3.72
- In 2019 our Trust engagement score was 3.77.

### Developments

There are plans to improve the frequency of data collection as well as to enable a drill down to a level that will enable more targeted support for teams. Scheduled regional staff surveys will continue to assess engagement scores and new quarterly 'Pulse' surveys will be issued to all staff to gather more frequent engagement data and to highlight areas of high or low staff engagement.

### Improving engagement scores

The launch of our People and Culture Priorities 2021 to 2023 at the end of May 2021 will initiate an increased focus on the organisation building a culture that facilitates an engaged workforce. Our staff, through numerous surveys over the past two years, have identified that our priorities should be: Workforce (capacity and wellbeing), Leadership, Recognition and Engagement.

A dual approach to culture change will be applied. Firstly, by ensuring the necessary structure, governance and accountability systems are in place to track improvements. Secondly by encouraging and supporting staff on the ground to improve the culture within their teams.



## Staff Turnover

The table below provides an analysis of staff turnover in the period, being defined as the number of leavers over the average number of staff in the period:

	2020-21	2019-20
Number of Leavers in period	1,225	1,396
Average Number of Staff (1)	19,911	19,479
Staff Turnover	6.15%	7.17%

(1) Staff turnover calculation is based on headcount of staff on permanent contracts and excludes staff on temporary or bank only contracts

The overall staff turnover total was 6.15% for the year 2020-21, which represents a reduction of 1.02% compared to last year's submission. The Trust continues to monitor staff turnover by Directorate to identify any trends.

## Staff Composition by Gender (Audited)

The following table provides an analysis of the number of employed staff as at 31st March 2021

	Directors		Non Executive Directors		Senior Staff <sup>2</sup>		Other Staff		Trust Total <sup>3</sup>	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	10	75%	3	38%	41	67%	16,787	77%	16,841	76%
Male	4	25%	5	62%	20	33%	5,150	23%	5,179	24%
Total	14		8		61		21,937		22,020	

<sup>2</sup> Senior Staff - defined as Chairs of Division, Assistant/Co-Directors or equivalent

<sup>3</sup> Total number of staff based on headcount figure of all contracted staff including temporary posts. Excludes bank only staff.

## 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:	2020-21			2019-20
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	794,158	117,697	911,855	813,075
Social security costs	77,109	483	77,592	70,953
Other pension costs	143,525	843	144,368	133,193
<b>Sub-Total</b>	<b>1,01,792</b>	<b>119,023</b>	<b>1,113,815</b>	<b>1,017,221</b>
Capitalised staff costs	402	0	402	358
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>1,014,390</b>	<b>119,023</b>	<b>1,133,413</b>	<b>1,016,863</b>
Less recoveries in respect of outward secondments			(8,047)	(8,202)
<b>Total net costs</b>			<b>1,125,366</b>	<b>1,008,661</b>
<b>Total staff costs of which:</b>				
Belfast HSC Trust			1,133,413	1,016,863
Charitable Trust Fund			0	0
Consolidation Adjustments			(382)	(399)
<b>Total</b>			<b>1,133,031</b>	<b>1,016,464</b>

Staff Costs exclude £402k charged to capital projects during the year (2019-20 £358k)

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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. 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 2020-21 accounts.

# ACCOUNTABILITY REPORT

## Average number of persons employed (Audited)

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

	2020-21			2019-20
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,575	499	2,074	1,940
Nursing and midwifery	6,587	1,469	8,056	7,523
Professions allied to medicine	3,290	132	3,422	3,255
Ancillaries	1,708	216	1,924	1,807
Administrative & clerical	3,228	514	3,742	3,578
Ambulance staff	0	0	0	0
Works	251	0	251	246
Other professional and technical	0	0	0	0
Social services	2,473	226	2,699	2,573
Other	0	0	0	0
<b>Total average number of persons employed</b>	<b>19,112</b>	<b>3,056</b>	<b>22,168</b>	<b>20,922</b>
Less average staff number relating to capitalised staff costs	6	0	6	6
Less average staff number in respect of outward secondments	65	0	65	62
<b>Total net average number of persons employed</b>	<b>19,041</b>	<b>3,056</b>	<b>22,097</b>	<b>20,854</b>
<b>Of which:</b>				
Belfast HSC Trust			22,097	20,854
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0
			<b>22,097</b>	<b>20,854</b>

# ACCOUNTABILITY REPORT

## Staff Benefits

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

## Retirements due to ill-health (Audited)

During 2020-21 there were 50 early retirements from the Trust, agreed on the grounds of ill-health (2020: 49). The estimated additional pension liabilities of these ill-health retirements will be £121k (2020: £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	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
	*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	0	0	0
£50,001 - £100,000	0	0	0	0	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
<b>Total number of exit packages by type</b>	0	0	0	0	0	0
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	0	0	0	0	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)

	2020-21	2019-20
	£000s	£000s
Trust management costs	49,673	47,685
<b>Income:</b>		
RRL	1,804,979	1,606,742
Income per Note 4	102,150	116,480
Non cash RRL for movement in clinical negligence provision	(33,935)	(8,614)
Less interest receivable	0	0
<b>Total Income</b>	<b>1,873,194</b>	<b>1,714,608</b>
<b>% of total income</b>	<b>2.65%</b>	<b>2.78%</b>

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

## 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.

#### Long Term Expenditure

Details on long term expenditure trends are disclosed in the Financial Resources section of the Performance Report at page 36.

## Losses and Special Payments (Audited)

Losses statement	2020-21	2019-20
Total number of losses	219	179
Total value of losses (£000)	706	557

Individual losses over £250,000	2020-21	2019-20
	£'000	£'000
Cash Losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Store losses	0	0

Special payments	2020-21	2019-20
Total number of special payments	249	330
Total value of special payments (£000)	7,455	10,535

Individual special payments over £250,000	2020-21	2019-20
	£'000	£'000
Compensation payments		
- Clinical Negligence (1)	2,491	3,652
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0

(1) 4 Clinical Negligence cases settled in the year at a value exceeding £250k being £776k, £470k, £569k and £676k respectively

## Other Payments (Audited)

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

## Fees and Charges (Audited)

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

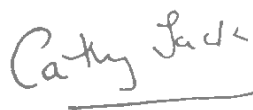
## Remote Contingent Liabilities (Audited)

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

# 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

  
\_\_\_\_\_

Dr Cathy Jack  
Chief Executive

10 June 2021  
\_\_\_\_\_

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 2021 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.

The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of Belfast Health and Social Care Trust's affairs as at 31 March 2021 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 Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

# ACCOUNTABILITY REPORT

## Conclusions relating to going concern

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

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

The going concern basis of accounting for Belfast Health and Social Care Trust is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

## Other Information

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

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

I have nothing to report in this regard.

## Opinion on other matters

In my opinion:

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

## Matters on which I report by exception

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

- adequate accounting records have not been kept; or

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

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

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

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

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

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Belfast Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the Belfast Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement

# ACCOUNTABILITY REPORT

due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;

- completing risk assessment procedures to assess the susceptibility of the Belfast Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

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

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

## Report

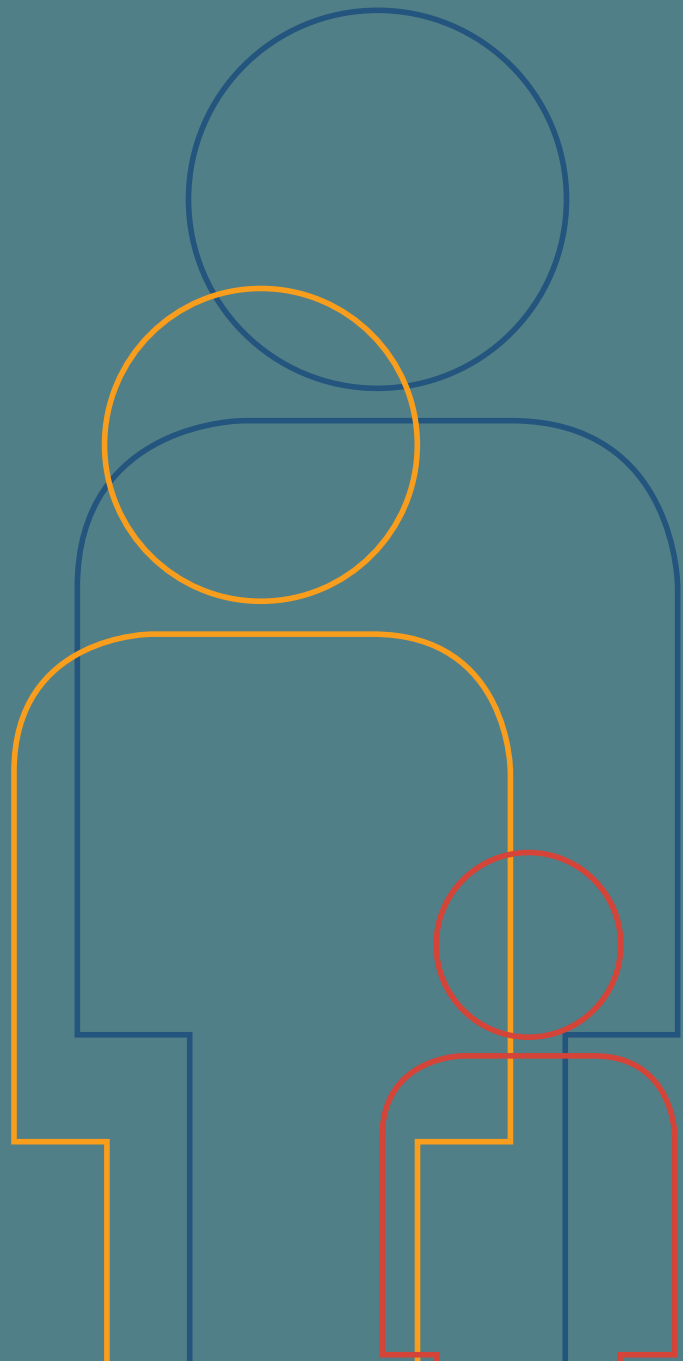
A report on the valuation of land and buildings is not considered necessary as the circumstances are beyond the control of management.



*KJ Donnelly*  
Comptroller and Auditor General  
Northern Ireland Audit Office  
1 Bradford Court  
Belfast  
BT8 6RB

2 July 2021

# FINANCIAL STATEMENTS



# FINANCIAL STATEMENTS

**Belfast Health And Social Care Trust**

**Accounts for the year ended 31 March 2021**

## **Foreword**

These accounts for the year ended 31 March 2021 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 2021

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.

	Note	2021		2020	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Income</b>					
Revenue from contracts with customers	4.1	91,461	91,128	99,461	99,033
Other operating income	4.2	10,689	15,059	17,019	17,237
<b>Total operating income</b>		<b>102,150</b>	<b>106,187</b>	<b>116,480</b>	<b>116,270</b>
<b>Expenditure</b>					
Staff costs	3	(1,133,413)	(1,133,031)	(1,016,863)	(1,016,464)
Purchase of goods and services	3	(535,355)	(535,355)	(485,057)	(485,056)
Depreciation, amortisation and impairment charges	3	(65,506)	(65,506)	(84,937)	(84,937)
Provision expense	3	(36,030)	(36,030)	(11,087)	(11,087)
Other expenditures	3	(135,175)	(136,219)	(123,629)	(125,700)
<b>Total operating expenditure</b>		<b>(1,905,479)</b>	<b>(1,906,141)</b>	<b>(1,721,573)</b>	<b>(1,723,244)</b>
<b>Net operating expenditure</b>		<b>(1,803,329)</b>	<b>(1,799,954)</b>	<b>(1,605,093)</b>	<b>(1,606,974)</b>
Finance income	4.2	0	1,083	0	1,304
Finance expense	3	(1,468)	(1,468)	(1,499)	(1,499)
<b>Net expenditure for the year</b>		<b>(1,804,797)</b>	<b>(1,800,339)</b>	<b>(1,606,592)</b>	<b>(1,607,169)</b>
Revenue Resource Limit (RRL)	22.1	1,804,979	1,804,979	1,606,742	1,606,742
Add back charitable trust fund net expenditure			(4,458)		577
<b>Surplus against RRL</b>		<b>182</b>	<b>182</b>	<b>150</b>	<b>150</b>
<b>Other Comprehensive Expenditure</b>					
<b>Items that will not be reclassified to net operating costs:</b>					
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/9	223	223	59,724	59,724
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	11,096	0	(4,461)
<b>Items that may be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of investments		0	0	0	0
<b>Total comprehensive expenditure for the year ended 31 March</b>		<b>(1,804,574)</b>	<b>(1,789,020)</b>	<b>(1,546,868)</b>	<b>(1,551,906)</b>

The notes on pages 123 to 156 form part of these accounts.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Consolidated Statement of Financial Position as at 31 March 2021

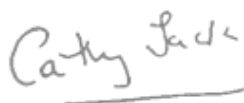
This statement presents the financial position of Belfast Health and Social Care Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	2021		2020	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	1,350,363	1,350,363	1,335,143	1,335,143
Intangible assets	6.1/6.2	24,875	24,875	10,912	10,912
Financial assets	8	0	57,411	0	46,982
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
<b>Total Non Current Assets</b>		<b>1,375,238</b>	<b>1,432,649</b>	<b>1,346,055</b>	<b>1,393,037</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	0	0	395	395
Inventories	11	20,604	20,604	20,341	20,341
Trade and other receivables	13	55,566	58,583	47,751	45,843
Contract assets	13	0	0	0	0
Other current assets	13	1,296	1,296	1,293	1,293
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	13,272	14,214	22,039	23,170
<b>Total Current Assets</b>		<b>90,738</b>	<b>94,697</b>	<b>91,819</b>	<b>91,042</b>
<b>Total Assets</b>		<b>1,465,976</b>	<b>1,527,346</b>	<b>1,437,874</b>	<b>1,484,079</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(331,789)	(331,487)	(263,370)	(263,457)
Contract liabilities		0	0	0	0
Other liabilities	14	(2,800)	(2,800)	(2,227)	(2,227)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(33,014)	(33,014)	(28,996)	(28,996)
<b>Total Current Liabilities</b>		<b>(367,603)</b>	<b>(367,301)</b>	<b>(294,593)</b>	<b>(294,680)</b>
<b>Total assets less current liabilities</b>		<b>1,098,373</b>	<b>1,160,045</b>	<b>1,143,281</b>	<b>1,189,399</b>
<b>Non Current Liabilities</b>					
Provisions	15	(96,530)	(96,530)	(72,330)	(72,330)
Other payables > 1 year	14	(10,598)	(10,598)	(11,204)	(11,204)
Financial liabilities	8	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(107,128)</b>	<b>(107,128)</b>	<b>(83,534)</b>	<b>(83,534)</b>
<b>Total assets less total liabilities</b>		<b>991,245</b>	<b>1,052,917</b>	<b>1,059,747</b>	<b>1,105,865</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		364,486	364,486	365,374	365,374
SoCNE reserve		626,759	626,759	694,373	694,373
Other reserves - charitable fund		0	61,672	0	46,118
<b>Total equity</b>		<b>991,245</b>	<b>1,052,917</b>	<b>1,059,747</b>	<b>1,105,865</b>

The notes on pages 123 to 156 form part of these accounts.

The financial statements on pages 119 to 156 were approved by the Board on 10<sup>th</sup> June 2021 and were signed on its behalf by;

Signed:



(Chief Executive)

Date 10 June 2021



# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Consolidated Statement of Cash Flows for the year ended 31 March 2021

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	2021 £000s	2020 £000s
<b>Cash flows from operating activities</b>			
Net deficit after interest/Net operating cost		(1,800,339)	(1,607,169)
Adjustments for non cash costs		101,410	96,010
(Increase)/decrease in trade and other receivables		(12,743)	2,136
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase) in inventories		(263)	(1,133)
Increase in trade payables		67,997	39,091
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment		(11,057)	(1,584)
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		(33)	1,096
Use of provisions	15	(7,812)	(10,854)
<b>Net cash outflow from operating activities</b>		<b>(1,662,840)</b>	<b>(1,482,407)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	5.1,5.2	(65,192)	(84,302)
Purchase of intangible assets	6.1,6.2	(18,217)	(2,206)
Proceeds of disposal of property, plant & equipment		593	76
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		1,750	0
Share of income reinvested		(1,083)	(1,304)
<b>Net cash outflow from investing activities</b>		<b>(82,149)</b>	<b>(87,736)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		1,736,000	1,578,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		33	(1,096)
<b>Net cash inflow from financing activities</b>		<b>1,736,033</b>	<b>1,576,904</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents in the period</b>		<b>(8,956)</b>	<b>6,761</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	<b>23,170</b>	<b>16,409</b>
<b>Cash &amp; cash equivalents at the end of the period</b>	12	<b>14,214</b>	<b>23,170</b>

The notes on pages 123 to 156 form part of these accounts.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Consolidated Statement of Changes in Taxpayers' Equity For the Year Ended 31 March 2021

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
<b>Balance at 1 April 2019</b>		<b>722,218</b>	<b>306,335</b>	<b>51,156</b>	<b>1,079,709</b>
<b>Changes in Taxpayers' Equity 2019-20</b>					
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
Movement - other		0			0
<b>Balance at 31 March 2020</b>		<b>694,373</b>	<b>365,374</b>	<b>46,118</b>	<b>1,105,865</b>
<b>Changes in Taxpayers' Equity 2020-21</b>					
Grant from DoH		1,736,000			1,736,000
Transfers between reserves		1,111	(1,111)	0	0
Comprehensive expenditure for the year		(1,804,797)	223	15,554	(1,789,020)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	72			72
<b>Balance at 31 March 2021</b>		<b>626,759</b>	<b>364,486</b>	<b>61,672</b>	<b>1,052,917</b>

The notes on pages 123 to 156 form part of these accounts.

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### 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, intangible assets, inventories and certain financial assets and liabilities.

##### 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 Institution of Chartered Surveyors Global Standards & UK National Supplement in so far as these are consistent with the specific needs of the 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 Department of Finance. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard.

# FINANCIAL STATEMENTS

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 in value (or less if so desired) must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value (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 through appropriate marketing at a reasonable price 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.

# FINANCIAL STATEMENTS

## 1.9 Inventories

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

## 1.10 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 five 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 on an accruals basis 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.

Income is stated net of VAT.

## 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 and the impact of implementation of ESA 2010

Research and development expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), 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.

# FINANCIAL STATEMENTS

## **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**

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

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

### **Financial Assets**

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

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

Financial assets are classified into the following categories:

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

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

### **Financial liabilities**

Financial liabilities are recognised 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 2021 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	(0.02%)
	Medium term (5-10 years)	0.18%
	Long term (10-40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.20%
	Year 2	1.60%
	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) 40-2020. The discount rate to be applied for employee early departure obligations is -0.95% for 2020-21.

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 2021. 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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. 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 2020-21 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

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

The 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 were 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 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may have changed as a result of these Standards.'

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

Management consideration of the impact on introduction of IFRS 16 on initial application remains under consideration and will be fully determined in 2021-22.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### 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.

#### TRUST ONLY

Directorate	Staff Costs £000s	2021 Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	2020 Other Expenditure £000s	Total Expenditure £000s
Surgery and Specialist Services	192,865	125,796	318,661	182,326	132,437	314,763
Adult Social and Primary Care	224,771	207,997	432,768	208,529	186,982	395,511
Childrens; Community Services	53,817	34,907	88,724	52,255	32,221	84,476
Unscheduled & Acute Care	300,266	99,523	399,789	270,041	107,286	377,327
Specialist Hospitals and Women's Health	153,585	48,243	201,828	150,202	53,297	203,499
Patient and Client Support Services	61,948	14,645	76,593	59,265	15,108	74,373
Research & Development	9,034	900	9,934	8,851	1,446	10,297
Other Trust Service/Corporate Group	137,127	146,257	283,384	85,394	87,636	173,030
<b>Expenditure for Reportable Segments net of Non Cash Expenditure</b>	<b>1,133,413</b>	<b>678,268</b>	<b>1,811,681</b>	<b>1,016,863</b>	<b>616,413</b>	<b>1,633,276</b>
<b>Non Cash Expenditure</b>			<b>95,266</b>			<b>89,796</b>
<b>Total Expenditure per Net Expenditure Account</b>			<b>1,906,947</b>			<b>1,723,072</b>
<b>Income Note 4</b>			<b>102,150</b>			<b>116,480</b>
<b>Net Expenditure</b>			<b>1,804,797</b>			<b>1,606,592</b>
<b>Revenue Resource Limit</b>			<b>1,804,979</b>			<b>1,606,742</b>
<b>Surplus against RRL</b>			<b>182</b>			<b>150</b>

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.

<b>Surgery and Specialist Services</b> Surgical Services Cancer Services Specialist Medicines Pharmacy & Laboratories Services	<b>Adult Social and Primary Care</b> Learning Disability Mental Health Adult, Community & Older People Psychological Services
<b>Unscheduled &amp; Acute Care</b> Anaesthetics, Critical Care, Theatres & Sterile Services Neurosciences, Imaging & Medical Physics ,Allied Health Professionals Emergency Department, Medical & Cardiology Services	<b>Patient and Client Support Services</b> Environmental Cleanliness Transport Services Catering, Portering & Security
<b>Childrens Community Services</b> 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	<b>Specialist Hospitals and Women's Health</b> Child Health Services Trauma, Orthopaedics & Rehabilitation Services Maternity Services Dental, ENT and Sexual Health Services
<b>Research &amp; Development</b> Commercial Research Internal research (PHA funded)	<b>Other Trust Service/Corporate</b> Finance, Estates & Capital Development HR & Organisational Development Performance, Planning & Informatics Other Trust wide expenditure, including centrally managed Covid-19 responses costs (e.g. PPE)

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 3 Operating Expenses

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Operating Expenses are as follows:-</b>				
Staff Costs <sup>(1)</sup>				
Wage and salaries	911,453	911,071	812,717	812,318
Social security costs	77,592	77,592	70,953	70,953
Other pension costs	144,368	144,368	133,193	133,193
Purchase of care from non-HSC bodies	222,616	222,616	195,981	195,981
Personal social services	20,244	20,244	17,795	17,795
Recharges from other HSC organisations	4,503	4,503	5,375	5,375
Supplies and services - Clinical	252,389	252,389	259,624	259,624
Supplies and services - General	45,497	45,497	14,163	14,162
Establishment	9,498	9,498	11,864	11,864
Transport	3,599	3,599	3,602	3,602
Premises	71,067	70,915	62,102	62,076
Bad debts	1,666	1,666	473	473
Rentals under operating leases	1,049	1,049	862	862
Interest charges	1,468	1,468	1,499	1,499
PFI and other service concession arrangements service charges	11,484	11,484	10,917	10,917
BSO services	10,350	10,350	9,914	9,914
Training	3,135	3,128	3,413	3,292
Patients travelling expenses	383	383	914	914
Other charitable expenditure	0	1,203	0	2,236
Miscellaneous expenditure	13,095	13,095	11,701	11,683
<b>Non cash items</b>				
Depreciation - Owned	55,108	55,108	57,616	57,616
Depreciation - PFI	6,144	6,144	6,214	6,214
Amortisation	4,254	4,254	5,133	5,133
Impairments	0	0	15,974	15,974
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(117)	(117)	(76)	(76)
Provisions provided for in year	36,959	36,959	11,690	11,690
Cost of borrowing of provisions (unwinding of discount on provisions)	(929)	(929)	(603)	(603)
Auditors remuneration	72	77	62	67
Add back of notional charitable expenditure	0	(5)	0	(5)
<b>Total</b>	<b>1,906,947</b>	<b>1,907,609</b>	<b>1,723,072</b>	<b>1,724,743</b>

<sup>(1)</sup> Further detailed analysis of staff costs is located in the Staff Report on page 106 within the Accountability Report

During the year the Trust purchased £1.7k non audit services from its external auditor (NIAO), in respect of work carried out on the National Fraud Initiative.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 4 Income

##### 4.1 Revenue from Contracts with Customers

	2021		2020	
	Trust	Consolidated	Trust	Consolidated
	£000s	£000s	£000s	£000s
GB/Republic of Ireland Health Authorities	213	213	827	827
HSC Trusts	1,024	1,024	304	304
Non-HSC:- Private patients	1,535	1,535	3,221	3,221
Non-HSC:- Other	4,632	4,632	2,961	2,961
Clients contributions	38,290	38,290	41,432	41,432
Seconded staff	8,047	7,746	8,202	7,985
Research and development	5,110	5,078	12,652	12,441
Other revenue from non-patient services	32,610	32,610	29,862	29,862
<b>Total</b>	<b>91,461</b>	<b>91,128</b>	<b>99,461</b>	<b>99,033</b>

##### 4.2 Other Operating Income

	2021		2020	
	Trust	Consolidated	Trust	Consolidated
	£000s	£000s	£000s	£000s
Other income from non-patient services	4,654	4,446	8,383	8,236
Charitable and other contributions to expenditure by core trust	3,667	3,667	0	0
Donations / Government grant / Lottery funding for non current assets	2,287	2,229	8,636	6,853
Charitable income received by charitable trust fund	0	4,636	0	2,148
Investment income	0	1,083	0	1,304
Profit on disposal of land	81	81	0	0
<b>Total</b>	<b>10,689</b>	<b>16,142</b>	<b>17,019</b>	<b>18,541</b>
<b>Total Income</b>	<b>102,150</b>	<b>107,270</b>	<b>116,480</b>	<b>117,574</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 5.1 Consolidated Property, plant & equipment - 2021

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	AUC £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2020	110,763	1,007,939	35,831	89,420	206,305	11,555	74,334	9,670	1,545,817
Indexation	0	0	0	0	584	0	0	332	916
Additions	716	14,757	760	20,137	26,962	1,231	8,848	116	73,527
Donations/Government grant	440	430	0	0	515	0	862	5	2,252
Transfers	0	0	0	0	9	0	461	0	470
Impairment charged to the SoCNE	0	0	0	0	0	0	0	(2)	(2)
Disposals	0	0	0	0	(12,374)	(1,555)	(33)	0	(13,962)
At 31 March 2021	<b>111,919</b>	<b>1,023,126</b>	<b>36,591</b>	<b>109,557</b>	<b>222,001</b>	<b>11,231</b>	<b>84,472</b>	<b>10,121</b>	<b>1,609,018</b>
<b>Depreciation</b>									
At 1 April 2020	0	5,630	223	0	135,902	7,218	53,328	8,373	210,674
Indexation	0	0	0	0	400	0	0	293	693
Transfers	0	0	0	0	4	0	(4)	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	(2)	(2)
Disposals	0	0	0	0	(12,374)	(1,555)	(33)	0	(13,962)
Provided during the year	0	34,897	1,354	0	17,152	957	6,570	322	61,252
At 31 March 2021	<b>0</b>	<b>40,527</b>	<b>1,577</b>	<b>0</b>	<b>141,084</b>	<b>6,620</b>	<b>59,861</b>	<b>8,986</b>	<b>258,655</b>
<b>Carrying Amount</b>									
At 31 March 2021	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>
At 31 March 2020	<b>110,763</b>	<b>1,002,309</b>	<b>35,608</b>	<b>89,420</b>	<b>70,403</b>	<b>4,337</b>	<b>21,006</b>	<b>1,297</b>	<b>1,335,143</b>
<b>Asset financing</b>									
Owned	111,919	982,599	35,014	109,557	59,189	4,611	24,611	1,135	1,328,635
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	21,728	0	0	0	21,728
<b>Carrying Amount</b>									
At 31 March 2021	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>
Of which:									
Trust	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
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:

	2021 £000s	2020 £000s
Donations	1,812	8,476
Government grant	440	0

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS. The last asset revaluation was carried out on 31 January 2020. LPS have confirmed that, provided the relevant Indexation Categories supplied for the Effective Period 1 April 2020 to 31 March 2021 have been appropriately applied to the corresponding relevant asset classifications, as at 31 March 2021, then the restated 31 January 2020 land and building valuation figures remain appropriate at 31 March 2021.

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 subjectivity in terms of informing opinions of value. For the avoidance of doubt, this does not mean that figures cannot be relied upon, rather, the declaration of material uncertainty ensures transparency and provides further insight as to the market context under which valuation opinion has been prepared. 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.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 5.2 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 and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
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	750	4,690	0	0	2,799	0	229	8	8,476
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 the SoCNE	(14,059)	(11,306)	(72)	0	(1)	0	0	0	(25,438)
Impairment charged to the revaluation reserve	(981)	(15,226)	(134)	0	0	0	0	0	(16,341)
Reversal of impairments (indexn)	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	<b>110,763</b>	<b>1,007,939</b>	<b>35,831</b>	<b>89,420</b>	<b>206,305</b>	<b>11,555</b>	<b>74,334</b>	<b>9,670</b>	<b>1,545,817</b>
<b>Depreciation</b>									
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
Transfers	0	0	0	0	(51)	0	80	51	80
Revaluation accumulated depreciation adj.	0	(186,516)	(6,696)	0	0	0	0	0	(193,212)
Impairment charged to the SoCNE	0	0	0	0	(1)	0	0	0	(1)
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	<b>0</b>	<b>5,630</b>	<b>223</b>	<b>0</b>	<b>135,902</b>	<b>7,218</b>	<b>53,328</b>	<b>8,373</b>	<b>210,674</b>
<b>Carrying Amount</b>									
At 31 March 2020	<b>110,763</b>	<b>1,002,309</b>	<b>35,608</b>	<b>89,420</b>	<b>70,403</b>	<b>4,337</b>	<b>21,006</b>	<b>1,297</b>	<b>1,335,143</b>
At 1 April 2019	<b>115,444</b>	<b>921,168</b>	<b>34,604</b>	<b>108,484</b>	<b>66,241</b>	<b>3,711</b>	<b>18,662</b>	<b>1,023</b>	<b>1,269,337</b>
<b>Asset financing</b>									
Owned	110,763	1,002,309	35,608	89,420	47,289	4,337	21,006	1,297	1,312,029
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	23,114	0	0	0	23,114
<b>Carrying Amount</b>									
At 31 March 2020	<b>110,763</b>	<b>1,002,309</b>	<b>35,608</b>	<b>89,420</b>	<b>70,403</b>	<b>4,337</b>	<b>21,006</b>	<b>1,297</b>	<b>1,335,143</b>
<b>Asset financing</b>									
Owned	115,444	921,168	34,604	108,484	43,034	3,711	18,662	1,023	1,246,130
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	23,207	0	0	0	23,207
<b>Carrying Amount</b>									
At 1 April 2019	<b>115,444</b>	<b>921,168</b>	<b>34,604</b>	<b>108,484</b>	<b>66,241</b>	<b>3,711</b>	<b>18,662</b>	<b>1,023</b>	<b>1,269,337</b>
<b>Carrying amount comprises:</b>									
Trust at 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Charitable trust fund at 31 March 2021	0	0	0	0	0	0	0	0	0
	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>
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
	<b>110,763</b>	<b>1,002,309</b>	<b>35,608</b>	<b>89,420</b>	<b>70,403</b>	<b>4,337</b>	<b>21,006</b>	<b>1,297</b>	<b>1,335,143</b>
Trust at 1 April 2019	115,444	921,168	34,604	108,484	66,241	3,711	18,662	1,023	1,269,337
Charitable trust fund at 1 April 2019	0	0	0	0	0	0	0	0	0
	<b>115,444</b>	<b>921,168</b>	<b>34,604</b>	<b>108,484</b>	<b>66,241</b>	<b>3,711</b>	<b>18,662</b>	<b>1,023</b>	<b>1,269,337</b>



# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 6.1 Consolidated Intangible assets - 2021

	Software Licenses £000s	Information Technology £000s	Total £000s
<b>Cost or Valuation</b>			
At 1 April 2020	40,083	0	40,083
Indexation	0	0	0
Additions	18,652	0	18,652
Donations / Government grant / Lottery funding	35	0	35
Transfers	(470)	0	(470)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2021	<b>58,300</b>	<b>0</b>	<b>58,300</b>
<b>Amortisation</b>			
At 1 April 2020	29,171	0	29,171
Indexation	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
Provided during the year	4,254	0	4,254
At 31 March 2021	<b>33,425</b>	<b>0</b>	<b>33,425</b>
<b>Carrying Amount</b>			
At 31 March 2021	<b>24,875</b>	<b>0</b>	<b>24,875</b>
At 31 March 2020	<b>10,912</b>	<b>0</b>	<b>10,912</b>
<b>Asset financing</b>			
Owned	24,875	0	24,875
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
<b>Carrying Amount</b>			
At 31 March 2021	<b>24,875</b>	<b>0</b>	<b>24,875</b>

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:

	2021 £000s	2020 £000s
Donations	35	161
Government grant	0	0

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 6.2 Consolidated Intangible assets - 2020

Cost or Valuation	Software Licenses £000s	Information Technology £000s	Total £000s
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
Transfers	(398)	0	(398)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2020	<b>40,083</b>	<b>0</b>	<b>40,083</b>
<b>Amortisation</b>			
At 1 April 2019	24,118	0	24,118
Indexation	0	0	0
Transfers	(80)	0	(80)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
Provided during the year	5,133	0	5,133
At 31 March 2020	<b>29,171</b>	<b>0</b>	<b>29,171</b>
<b>Carrying Amount</b>			
At 31 March 2020	<b>10,912</b>	<b>0</b>	<b>10,912</b>
At 1 April 2019	<b>13,839</b>	<b>0</b>	<b>13,839</b>
<b>Asset financing</b>			
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
<b>Carrying Amount</b>			
At 31 March 2020	<b>10,912</b>	<b>0</b>	<b>10,912</b>
<b>Asset financing</b>			
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
<b>Carrying Amount</b>			
At 1 April 2019	<b>13,839</b>	<b>0</b>	<b>13,839</b>
<b>Carrying amount comprises:</b>			
Trust at 31 March 2021	24,875	0	24,875
Charitable trust fund at 31 March 2021	0	0	0
	<b>24,875</b>	<b>0</b>	<b>24,875</b>
Trust at 31 March 2020	10,912	0	10,912
Charitable trust fund at 31 March 2020	0	0	0
	<b>10,912</b>	<b>0</b>	<b>10,912</b>
Trust at 1 April 2019	13,839	0	13,839
Charitable trust fund at 1 April 2019	0	0	0
	<b>13,839</b>	<b>0</b>	<b>13,839</b>

## **Belfast Health And Social Care Trust**

### **Notes to the Accounts for the year ended 31 March 2021**

#### **Note 7 Financial Instruments**

As the cash requirements of the Belfast Health and Social Care Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the 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.

However the Trust's Charitable Trust Funds are exposed to market risk in its Common Investment Fund Investments of £57,411k as disclosed at note 8.

The only financial instruments held directly by the Trust as at 31 March 2021 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 8 Investments and loans

##### Note 8.1 Investments

	2021			2020		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	46,982	0	0	50,139	0	0
Additions	1,083	0	0	1,674	0	0
Settlements	(1,750)	0	0	0	0	0
Impairments	0	0	0	0	0	0
Revaluations	11,096	0	0	(4,831)	0	0
Balance at 31 March	<u>57,411</u>	<u>0</u>	<u>0</u>	<u>46,982</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	<u>57,411</u>	<u>0</u>	<u>0</u>	<u>46,982</u>	<u>0</u>	<u>0</u>
	<u>57,411</u>	<u>0</u>	<u>0</u>	<u>46,982</u>	<u>0</u>	<u>0</u>

##### Analysis of expected timing of discounted flows

	2021			2020		
	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	<u>57,411</u>	<u>0</u>	<u>0</u>	<u>46,982</u>	<u>0</u>	<u>0</u>
	<u>57,411</u>	<u>0</u>	<u>0</u>	<u>46,982</u>	<u>0</u>	<u>0</u>

##### Note 8.2 Market value of investments as at 31 March

	Held in UK	Held outside UK	2021 Total	2020 Total
	£000s	£000s	£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	57,411	0	57,411	46,982
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
<b>Total market value of fixed asset investments</b>	<u>57,411</u>	<u>0</u>	<u>57,411</u>	<u>46,982</u>

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 2021 or 31 March 2020.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 9 Impairments

	2021		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
<b>Total value of impairments for the year</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
<b>Total value of impairments for the year</b>	<b>32,315</b>	<b>0</b>	<b>32,315</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2021 £000s	2020 £000s	2021 £000s	2020 £000s	2021 £000s	2020 £000s
Opening balance at 1 April	170	170	225	225	395	395
Transfers in	0	0	0	0	0	0
Transfers out		0	0	0	0	0
(Disposals)	(170)	0	(225)	0	(395)	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
<b>Closing balance at 31 March</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>225</b>	<b>0</b>	<b>395</b>

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 2021, the following properties were sold. Fair value at disposal date is shown below:

	£'000
McCartney House 529 Upper Newtownards Road	395

At 31 March 2021 there were no non current assets held for resale

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 11 Inventories

Classification	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	222	222	339	339
Pharmacy supplies	12,471	12,471	13,934	13,934
Theatre equipment/supplies	5,511	5,511	4,281	4,281
Community care appliances	195	195	133	133
Laboratory materials	674	674	577	577
Fuel	367	367	360	360
Building & engineering supplies	656	656	717	717
Personal protective equipment	562	562	0	0
Provision for slow moving stock	(54)	(54)	0	0
<b>Total</b>	<b>20,604</b>	<b>20,604</b>	<b>20,341</b>	<b>20,341</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 12 Cash and Cash Equivalents

	2021			2020		
	Trust £000s	CTF £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidated £000s
Balance at 1 April	22,039	1,131	23,170	15,266	1,143	16,409
Net change in cash and cash equivalents	(8,767)	(189)	(8,956)	6,773	(12)	6,761
<b>Balance at 31 March</b>	<b>13,272</b>	<b>942</b>	<b>14,214</b>	<b>22,039</b>	<b>1,131</b>	<b>23,170</b>

	2021			2020		
The following balances at 31 March were held at	Trust £000s	CTF £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidated £000s
Commercial banks and cash in hand	13,272	942	14,214	22,039	1,131	23,170
<b>Balance at 31 March</b>	<b>13,272</b>	<b>942</b>	<b>14,214</b>	<b>22,039</b>	<b>1,131</b>	<b>23,170</b>

#### Note 12.1 Reconciliation of Liabilities arising from Financing Activities

	2020 £000s	Cash flows £000s	Non-Cash Changes £000s	2021 £000s
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	13,431	(6,708)	6,675	<b>13,398</b>
<b>Total liabilities from financing activities</b>	<b>13,431</b>	<b>(6,708)</b>	<b>6,675</b>	<b>13,398</b>



# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 13 Trade Receivables, Financial and Other Assets

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Amounts falling due within one year</b>				
Trade receivables	3,721	3,721	2,433	2,433
Deposits and advances	0	0	1	1
VAT receivable	19,032	19,048	17,741	17,784
Other receivables - not relating to fixed assets	32,008	35,039	24,035	23,864
Other receivables - relating to property plant and equipment	805	775	3,541	1,761
Other receivables - relating to intangibles	0	0	0	0
<b>Trade and other receivables</b>	<b>55,566</b>	<b>58,583</b>	<b>47,751</b>	<b>45,843</b>
Prepayments and accrued income	1,296	1,296	1,293	1,293
Contract assets	0	0		0
Current part of PFI and other service concession arrangements prepayment	0	0		0
<b>Other current assets</b>	<b>1,296</b>	<b>1,296</b>	<b>1,293</b>	<b>1,293</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amounts falling due after more than one year</b>				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
<b>Trade and other receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Trade and Other Receivables</b>	<b>55,566</b>	<b>58,583</b>	<b>47,751</b>	<b>45,843</b>
<b>Total Other Current Assets</b>	<b>1,296</b>	<b>1,296</b>	<b>1,293</b>	<b>1,293</b>
<b>Total Intangible Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receivables and Other Current Assets</b>	<b>56,862</b>	<b>59,879</b>	<b>49,044</b>	<b>47,136</b>

The balances are net of a provision for bad debts of £6,457k (2020 £4,995k)

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 14 Trade Payables and Other Current Liabilities

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Amounts falling due within one year</b>				
Other taxation and social security	38,727	38,727	47,173	47,173
Trade capital payables - property, plant and equipment	53,956	53,608	42,551	42,551
Trade revenue payables	95,456	95,456	103,481	103,481
Payroll payables	123,099	123,099	60,862	60,862
Clinical negligence payables	457	457	300	300
VER payables	0	0	0	0
BSO payables	7,222	7,222	2,996	2,996
Other payables	12,632	12,678	5,834	5,921
Accruals and deferred income	240	240	173	173
<b>Trade and other payables</b>	<b>331,789</b>	<b>331,487</b>	<b>263,370</b>	<b>263,457</b>
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	2,800	2,800	2,227	2,227
<b>Other current liabilities</b>	<b>2,800</b>	<b>2,800</b>	<b>2,227</b>	<b>2,227</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>334,589</b>	<b>334,287</b>	<b>265,597</b>	<b>265,684</b>
<b>Amounts falling due after more than one year</b>				
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	10,598	10,598	11,204	11,204
Long term loans	0	0	0	0
<b>Total non current other payables</b>	<b>10,598</b>	<b>10,598</b>	<b>11,204</b>	<b>11,204</b>
<b>Total Trade Payables and Other Current Liabilities</b>	<b>345,187</b>	<b>344,885</b>	<b>276,801</b>	<b>276,888</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 15 Provisions for Liabilities and Charges - 2021

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
<b>Balance at 1 April 2020</b>	0	90,582	10,744	101,326
Provided in year	0	36,268	2,671	38,939
(Provisions not required written back)	0	(1,527)	(453)	(1,980)
(Provisions utilised in the year)	0	(6,947)	(865)	(7,812)
Cost of borrowing (unwinding of discount)	0	(806)	(123)	(929)
<b>At 31 March 2021</b>	<b>0</b>	<b>117,570</b>	<b>11,974</b>	<b>129,544</b>

Comprehensive Net Expenditure Account charges	2021 £000s	2020 £000s
Arising during the year	38,939	17,519
Reversed unused	(1,980)	(5,829)
Cost of borrowing (unwinding of discount)	(929)	(603)
<b>Total charge within Operating expenses</b>	<b>36,030</b>	<b>11,087</b>

#### Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	29,982	3,032	33,014
Later than one year and not later than five years	0	22,750	1,675	24,425
Later than five years	0	64,838	7,267	72,105
<b>At 31 March 2021</b>	<b>0</b>	<b>117,570</b>	<b>11,974</b>	<b>129,544</b>

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.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 15.1 Provisions for Liabilities and Charges - 2020

	Pensions relating to other staff £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	<b>0</b>	<b>90,582</b>	<b>10,744</b>	<b>101,326</b>

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 relating to other staff £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	<b>0</b>	<b>90,582</b>	<b>10,744</b>	<b>101,326</b>

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 16 Capital and Other Commitments

##### 16.1 Capital commitments

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

	2021 £000s	2020 £000s
Property, plant & equipment	22,360	19,511
Intangible assets	0	0
	<u>22,360</u>	<u>19,511</u>

##### 16.2 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.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 17 Commitments Under Leases (IAS 17 disclosures)

##### 17.1 Operating Leases

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

	2021 £000s	2020 £000s
<b>Obligations under operating leases comprise</b>		
<b>Land</b>		
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
	<b>0</b>	<b>0</b>
<b>Buildings</b>		
Not later than 1 year	998	594
Later than 1 year and not later than 5 years	1,575	1,322
Later than 5 years	118	193
	<b>2,691</b>	<b>2,109</b>
<b>Other</b>		
Not later than 1 year	108	101
Later than 1 year and not later than 5 years	149	201
Later than 5 years	0	0
	<b>257</b>	<b>302</b>

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

	2021 £000s	2020 £000s
<b>Obligations under operating leases issued by the Trust comprise</b>		
<b>Land &amp; Buildings</b>		
Not later than 1 year	483	472
Later than 1 year and not later than 5 years	210	210
Later than 5 years	1,314	1,366
	<b>2,007</b>	<b>2,048</b>
<b>Other</b>		
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
	<b>0</b>	<b>0</b>

##### 17.2 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.

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### 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 2020-21.

##### 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 £11,484k (2020: £10,917k). 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:

	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Minimum lease payments</b>		
Due within one year	4,317	4,209
Due later than one year and not later than five years	8,875	9,487
Due later than five years	9,094	10,605
<b>Total</b>	<b>22,286</b>	<b>24,301</b>
Less interest element	8,231	9,700
<b>Present value</b>	<b>14,055</b>	<b>14,601</b>
	<b>2021</b>	<b>2020</b>
	<b>£000s</b>	<b>£000s</b>
<b>Service elements due in future periods</b>		
Due within one year	3,078	2,740
Due later than one year and not later than five years	4,717	5,073
Due later than five years	6,260	6,788
<b>Total service elements due in future periods</b>	<b>14,055</b>	<b>14,601</b>

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)

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 19 Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2021	2020
	£000s	£000s
Clinical negligence	4,877	5,112
Public liability	59	78
Employers' liability	294	354
Accrued leave	0	0
Injury benefit	0	0
Other	20	21
Total	<u>5,250</u>	<u>5,565</u>

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. Currently the rate in Northern Ireland has to be set in accordance with principles set out by the House of Lords in *Wells v Wells*. The Department of Justice made a statutory rule on 29 April 2021 changing the rate, under the *Wells v Wells* framework, (from 2.5%) to -1.75%, with effect from 31 May 2021. The Department has also brought forward a Bill to change how the rate is set. The Damages (Return on Investment) Bill was introduced to the Assembly on 1 March 2021 and is currently at Committee Stage. Subject to the legislative process, it is anticipated that the Bill will be enacted early next year and the rate would then be reviewed under the new framework. There were three cases settled under a periodic payment order where the estimated impact of the change in discount rate has been included in the clinical negligence provisions figure. However, for cases not yet settled, it was not possible to quantify the additional financial liability at this stage as this is a significant task given the number of claims involved. As such, a review will be undertaken in 2021-22 to establish the increase in liability that has arisen from the decrease in discount factor as personal injury compensation will be inflated for existing future loss.

The Court of Appeal (CoA) judgment from 17 June 2019 (*PSNI v Agnew*) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23rd and 24th June 2021 but this has subsequently been adjourned. Based on the position in the NHS in England, Scotland and Wales, an accrual at 31 March 2021 has been calculated by HSC management for the liability and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation has not been agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

The Trust utilises a system called Allocate to monitor Junior Doctors hours to ensure it reflects appropriate working patterns for trainee doctors and supports the Trust in adhering to the European working time directive and the new deal for doctors in training. The *Hallett v Derby Hospitals NHS Foundation Trust* in June 2019 brought a software algorithm issue to light in respect of these monitoring outcomes, in that the methodology by which NHS Trusts applied monitoring rules were incorrect. The algorithm has been corrected and released through a software update in April 2020. However, there is an implication that rotas previously determined to be compliant may no longer be compliant, thus giving rise to a potential financial liability. Until a review can be undertaken it is not possible to confirm if there have been any cases of non compliance, therefore, there is uncertainty around the number of instances of non-compliance (if any). As such, this cannot be quantified at this time. However, a further monitoring exercise is scheduled to take place during 2021-22 which will seek to bring to light any incidences of non-compliance. This information will then be reviewed by the Trust to determine further actions, including remuneration, where appropriate.

A cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident. The impact on the HSC is being fully investigated, and there may be a financial risk in relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

#### Note 19.1 Financial Guarantees, Indemnities and Letters of Comfort

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2021 or 31 March 2020.



## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 20 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 2020-21. Set out below are details of the amount paid to these organisations during 2020-21. 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 £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
<b>2020-21</b>					
Northern Ireland Water	Water Services	1,565	0	147	0
Florence Nightingale Foundation	Nursing Education Charity	1	0	0	0
University of Ulster	Education & Training	353	70	165	0
Open University	Education & Training	38	0	0	0
Queens University Belfast	Joint appointments, premises, research	6,200	2,505	888	349
Queens Nursing Institute	Nursing Charity	0	0	0	0
Royal College of Nursing	Nursing Practice & Education	2	9	0	0
NI Social Care Council	Social Care Practice & Education	0	7	0	0
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	20	0	0
<b>2019-20</b>					
Northern Ireland Water	Water Services	1,767	0	4	0
Florence Nightingale Foundation	Nursing Education Charity	0	0	0	0
University of Ulster	Education & Training	204	229	38	12
Open University	Education & Training	18	0	0	0
Queens University Belfast	Joint appointments, premises, research	6,530	2,828	2,022	87
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

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### Note 20 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 member of the council of the University of Ulster.

Prof M Bradley (Non-Executive Director ) is a visiting Professor Nursing for University of Ulster and an Honorary Master at the Open University; a Fellow of Royal College of Nursing and the Queens Nursing Institute, and is a Trustee of the Florence Nightingale Foundation.

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 2020-21. 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 £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
<b>2020-21</b>					
Employers for Childcare	Childcare charity	0	0	0	0
Healthcare Financial Management Association	Professional Body	1	0	0	0
<b>2019-20</b>					
Employers for Childcare	Childcare charity	1	0	0	0
Healthcare Financial Management Association	Professional Body	3	0	3	0

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

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

Mrs M Edwards (Executive Director) is a Trustee of HFMA and Chair of the NI Branch

#### Note 21 Third Party Assets

The Trust held £3,898,376 Cash at bank and in hand and £3,622,205 short term investments at 31 March 2021 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 2021

#### Note 22 Financial Performance Targets

##### 22.1 Revenue Resource Limit

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

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

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£000s</b>	<b>£000s</b>
HSCB	1,669,205	1,482,817
PHA	19,707	18,941
SUMDE & NIMDTA	22,659	22,220
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	95,266	89,796
<b>Total agreed RRL</b>	<u>1,806,837</u>	<u>1,613,774</u>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(2,287)	(8,636)
Adjustment for PFI and other service concession arrangements/IFRIC 12	905	1,067
Adjustment for PPE Stock	(562)	0
Adjustment for research and development under ESA10	86	537
<b>Total Revenue Resource Limit to Statement Comprehensive Net Expenditure</b>	<u><u>1,804,979</u></u>	<u><u>1,606,742</u></u>

##### 22.2 Capital Resource Limit

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

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£000s</b>	<b>£000s</b>
Gross capital expenditure	94,466	88,092
Less charitable trust fund capital expenditure	(2,287)	(8,637)
Less IFRIC 12/PFI and other service concession arrangements spend (Receipts from sales of fixed assets)	(4,693)	(5,730)
	(395)	0
Net capital expenditure	<u>87,091</u>	<u>73,725</u>
Capital Resource Limit	87,531	74,696
Adjustment for research and development under ESA10	(86)	(537)
Overspend/(Underspend) against CRL	<u><u>(354)</u></u>	<u><u>(434)</u></u>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2021

#### 22.3 Financial Performance Targets

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

	<b>2021</b> <b>£000s</b>	<b>2020</b> <b>£000s</b>
Net Expenditure	(1,804,797)	(1,606,592)
RRL	1,804,979	1,606,742
Surplus against RRL	182	150
Break Even cumulative position (opening)	1,405	1,255
Break Even cumulative position (closing)	<u>1,587</u>	<u>1,405</u>

#### Materiality Test:

	<b>2021</b> <b>%</b>	<b>2020</b> <b>%</b>
Break Even in year position as % of RRL	<u>0.01%</u>	<u>0.01%</u>
Break Even cumulative position as % of RRL	<u>0.09%</u>	<u>0.09%</u>

#### Note 23 Post Balance Sheet Events

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

#### Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 2 July 2021.

**Account of monies held on behalf of Patients/Residents  
for the year ended 31 March 2021**

# FINANCIAL STATEMENTS

**Belfast Health And Social Care Trust**

**Accounts for the year ended 31 March 2021**

**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 2021

### Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	RECEIPTS			
£	<b>Balance at 1 April 2020</b>		£	£
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		<u>27,572</u>	6,818,793
3,668,052	Amounts Received in the Year			4,067,898
<u>11,798</u>	Interest Received			<u>182</u>
<b>10,293,412</b>	<b>TOTAL</b>			<b>10,886,873</b>

PAYMENTS			
3,474,619	Amounts Paid to or on behalf of Patients/Residents		3,366,292
	<b>Balance at 31 March 2021</b>		
3,622,023	1. Investments (at cost)	3,622,205	
3,169,198	2. Cash at Bank	3,883,753	
<u>27,572</u>	3. Cash in Hand	<u>14,623</u>	7,520,581
<b>10,293,412</b>	<b>TOTAL</b>		<b>10,886,873</b>

Schedule of investments held at 31 March 2021			
Cost Price £	Investment	Nominal Value £	Cost Price £
3,622,023	Bank of Ireland		3,622,205

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 

Date 10 June 2021

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

Chief Executive 

Date 10 June 2021

# FINANCIAL STATEMENTS

## **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 2021 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 Belfast Health and Social Care Trust for the year ended 31 March 2021 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 ‘Audit of Financial Statements of Public Sector Entities in the United Kingdom’. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the account section of this certificate. My staff and I are independent of Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council’s Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

#### **Conclusions relating to going concern**

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

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

The going concern basis of accounting for Belfast Health and Social Care Trust is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue in the future.



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

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

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

- adequate accounting records have not been; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

## **Responsibilities of the Trust for the account**

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- such internal controls as the Trust determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Belfast Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by Belfast Health and Social Care Trust will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the account**

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Belfast Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Belfast Health and Social Care Trust's compliance with laws and regulations;

# FINANCIAL STATEMENTS

- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Belfast Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

## Report

I have no observations to make on this account.



*KJ Donnelly*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*1 Bradford Court*  
*BELFAST*  
*BT8 6RB*  
*2 July 2021*

# FINANCIAL STATEMENTS

