

Annual Report & Accounts 2021/22



Belfast Health and Social Care Trust
Annual Report and Accounts
for the year ended 31 March 2022

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
on 6 July 2022



CHAIRMAN’S FOREWORD	4
1. PERFORMANCE REPORT	5
Performance Overview	6
Chief Executive’s Statement	6
Trust Purpose and Activities	8
Performance Analysis	24
Performance Indicators	25
Financial Resources	34
Sustainability Report	45
2. ACCOUNTABILITY REPORT	47
Corporate Governance Report	48
Non Executive Directors’ and Directors’ Report	48
Statement of Accounting Officer Responsibilities	53
Governance Statement	54
Remuneration and Staff Report	92
Remuneration Report	92
Senior Employee’s Remuneration	96
Staff Report	102
Staff Numbers and related costs	111
Accountability and Audit Report	116
Funding Report	116
Losses and Special Payments	117
Auditor’s Certificate	119
3. FINANCIAL STATEMENTS	123
Consolidated Annual Accounts	123
Foreword	124
Statement of Comprehensive Net Expenditure	125
Statement of Financial Position	126
Statement of Cashflows	127
Statement of Changes in Taxpayers Equity	128
Notes to the Accounts	129
Account of monies held on behalf of patients and residents	164
Statement of Trust Responsibilities	165
Statement of Account of Monies Held	166
Auditor’s Certificate	167

CHAIRMAN'S FOREWORD



The 2021–2022 year has been another challenging one for Belfast Health and Social Care Trust. We continued to manage the ongoing impact of COVID-19 as well as focusing on rebuilding vital services which were unavoidably changed by the pandemic.

The 2021-22 Annual Report reflects the tremendous efforts of our staff who have continued to show exceptional commitment to their patients and service users and delivered excellent care throughout the year. Thanks to their resilience, hard work and ingenuity, we have made considerable progress in our goal to deliver the Right

Care, at the Right Time and in the Right Place and I am optimistic that this progress will continue. By listening to real time patient feedback, we have made changes to our acute and unscheduled services, introduced more virtual appointments and visits, adapted our services to help older people remain at home for longer and identified more opportunities to build on the lessons we have learned during the pandemic.

It has been my great honour, as Chairman of Belfast Health and Social Care Trust, to support Dr Cathy Jack and all her staff during my term, and to bear witness to the many achievements of the Trust.

In particular, I would like to pay tribute to the incredible team of vaccinators who have administered almost 350,000 COVID-19 vaccinations during 2021-22 and to all our staff working tirelessly in our community services, supporting patients and their families through some of the most challenging times in living memory.

Whilst social distancing guidelines did not permit a Chairman's Awards event to take place in 2021-22, I am immensely proud of all our staff and look forward to a time when we can properly recognise and celebrate your achievements.

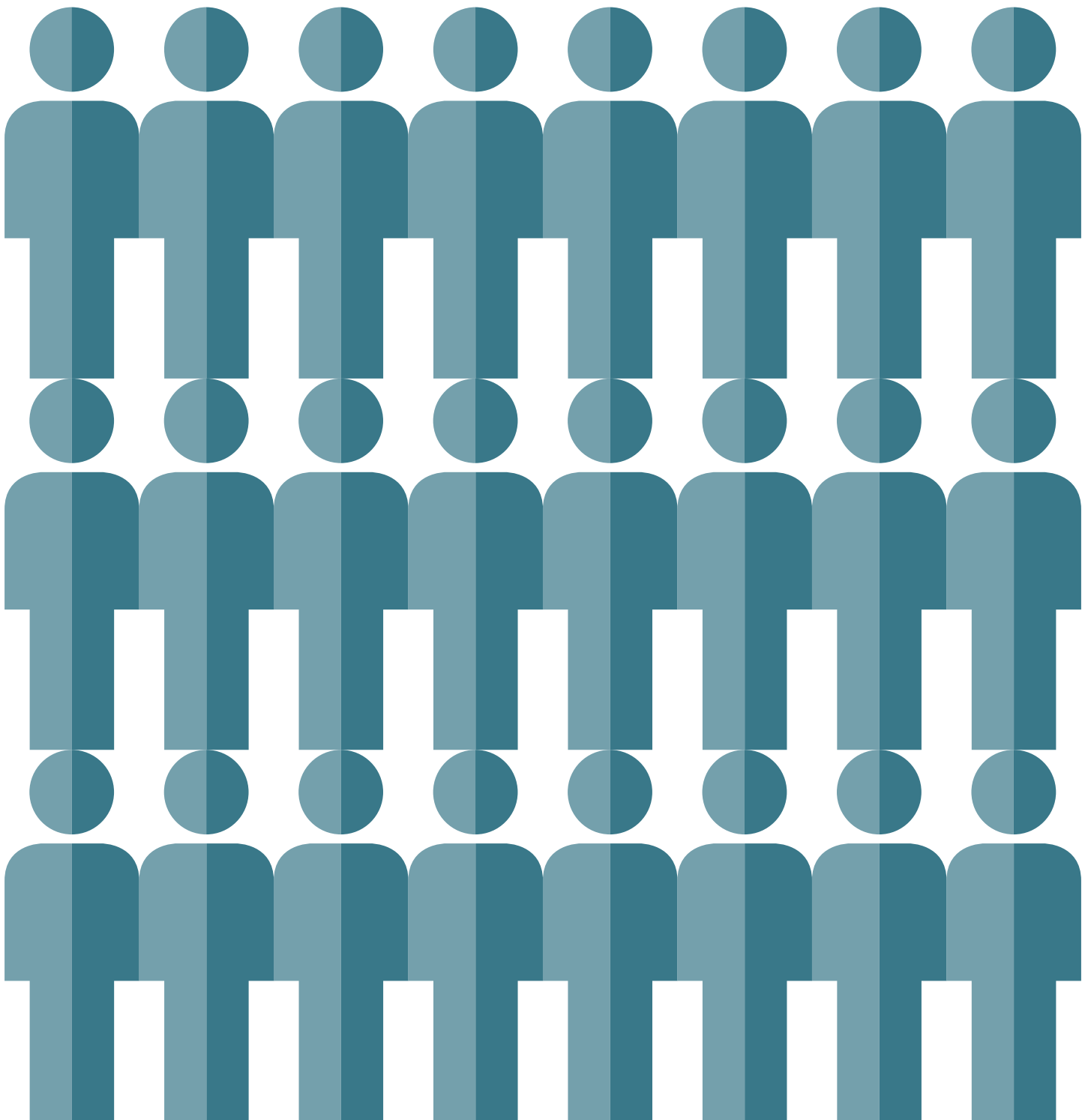
Undoubtedly, it will take some time for our staff and services to recover from the pandemic and rebuild their services and we must do all we can to continue to support each other and work together. COVID-19 looks set to stay with us, but I am confident that Belfast Trust will continue to deliver high quality and compassionate care and support.

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 our staff for their continued support.

I commend this 2021-22 Annual Report to you as a snapshot of another extraordinary year.

A handwritten signature in black ink, appearing to read 'John W. Murray'.

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's performance over the past year.

Chief Executive's Statement



It continues to be my privilege to lead an organisation and staff team that continues to put patients, service users, carers and colleagues at the centre of what we do. Throughout 2021-22 every single one of us has continued to be impacted by the COVID-19 pandemic and while the challenges have been immense, I am so proud of my colleagues who have responded to the demands on our services with such courage, determination and resilience, ensuring patients and services users receive compassionate care.

Throughout 2021-22 COVID-19 has continued to present significant challenges and has played a huge impact on all our services, particularly waiting times and lists, services for children, older people and those who have mental health needs. For those that we care for, I am sorry that some of you have had to wait longer for services than we would like. I do not underestimate the impact this has on you and your loved ones.

As a Trust we have learnt much throughout the pandemic and this year we have been able to build upon our knowledge of COVID-19 and its impact to further develop our surge and service delivery plans, to enable us to minimise service disruption and prioritise time critical services such as chemotherapy and radiotherapy, urgent surgery and respiratory services.

I am pleased that, despite the challenging circumstances, Belfast Trust has played a key role in delivering complex, high priority surgeries for patients from across Northern Ireland, through the creation of our 'Green - COVID-19-minimal' site at Belfast City Hospital. This enabled the Royal Victoria Hospital, the Mater Hospital and Musgrave Park Hospital to continue with their vital and specialist work. Our staff have also been at the forefront of delivering new and innovative treatments for COVID-19 and I commend all our staff for their continued dedication and commitment in the fight against coronavirus.

In our community services, staff have faced unprecedented pressures in demand which have been made much more challenging by a significantly depleted workforce. I am incredibly proud of their efforts to maintain these vital services under such difficult circumstances and support some of the most vulnerable people in our community. We know that staffing challenges are at the core of every aspect of our work as we strive to find short and medium-term solutions to a longer-term need.

PERFORMANCE REPORT

We actively seek feedback in real time from service users and we have recently extended this to ensure we hear from not just inpatients, but from outpatients and those in receipt of domiciliary care. I am really delighted to say that from April 2021 to March 2022, 6,916 patients responded with 98% telling us they would be likely or extremely likely to recommend the service to friends or family if they needed similar care or treatment.

Excellent progress is also being made on our major capital projects with the construction of our new Maternity Hospital due to complete later this year. Site enabling works on the Royal Victoria Hospital site continue in preparation for the construction of our new Children's Hospital which will commence next year. So, while it has been a tremendously difficult year, there are so many reasons to be proud and optimistic about what we can all achieve together in the year to come. I can also report that this year we have once again met all our financial obligations.

Life for many of us is slowly getting back to normal but the shadow of the COVID-19 virus remains and we must be vigilant to the threat it poses. However, the task of rebuilding our health service has begun and there is no doubt in my mind that we will once more meet this challenge, head on.

PERFORMANCE REPORT

Trust Purpose and Activities

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

We deliver integrated health and social care to approximately 358,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland.

We have an annual budget of £1.9 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

During 2021-22 we:

Delivered
186,214
District Nursing
visits



Had responsibility for **375**
children on the Child Protection
Register, **1,032** Looked After

Children and over
3,500 children
and young people
in need



Cared for
51,220 day
case patients



Cared for
13,675
elective
inpatients



Provided care to
4,221 people
supported in their
own homes



Delivered
168,800+
attendances at
Emergency Departments



Cared for **39,700**
non-elective inpatients

Cared for **476,600**
outpatients, including
8,425 with
procedures
undertaken



Delivered **19,384** critical care
bed days including
Paediatric ICU,
Regional ICU, HDU and
Special Care Baby Unit



Delivered
6,303
Cardiology
procedures



Had **679** contacts with
a variety of
providers who
deliver health
and social care
services to our
service users across acute and
community settings



Continued to liaise with and
provide support
and advice to
unpaid family
carers (estimated
to be in the region of **50,000**
in the Belfast area).



Were supported by
370 volunteers

PERFORMANCE REPORT

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:



Working together

We work together for the best outcome for people we care for and support. We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all.

Excellence

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

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

Openness and Honesty

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

Compassion

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

PERFORMANCE REPORT

Our Corporate Priorities

Our Corporate Priorities support the achievement of the Trust's Vision and recognise the ongoing needs of people and communities affected during the pandemic. Our services have been planned and developed from 2021-2023 with a focus on the following key priorities:



New model of care for older people



Urgent and emergency care



Time-critical surgery



Outpatient modernisation



Vulnerable groups in our population



Seeking real-time feedback from patients and staff

To ensure we provide the **Right Care** at the **Right Time** and in the **Right Place** we will be measuring and reporting on our achievements and progress against a number of key metrics:

SAFETY **EXPERIENCE** **EFFECTIVENESS** **EFFICIENCY** **TIMELINESS** **EQUITY**

- **New model of care for older people**

We are committed to ensuring the specific needs of older people are considered in everything we do.

- **Urgent and Emergency Care**

We are committed to providing timely urgent and emergency care for patients.

- **Time critical surgery**

We recognise the impact of COVID-19 on those who are waiting for surgery and are working as part of the wider health and social care system to ensure those most in need receive their surgery first.

- **Outpatient optimisation**

We are committed to modernising our outpatient services to enable patients and service users to receive the right care in the right place at the right time.

PERFORMANCE REPORT

- **Vulnerable groups in our population**

We are committed to improving and promoting the wellbeing of vulnerable people including those with mental health conditions, learning and/or physical disabilities and vulnerable children.

- **Seeking real time feedback from patients and staff**

We are committed to listening to you and changing the way we work for the better.

All our work is supported by a focus on...



Involvement and Partnership Working:

Everything we do is in partnership with our service users, families and carers. We try to co-produce our plans together, alongside our primary care, voluntary, community and independent partners.



Communication:

Our commitment is to ensure open, transparent and timely communication.



Digital delivery:



Resources:

We are also committed to developing a People and Culture strategy to build a culture that is safe, efficient and compassionate and that facilitates an engaged workforce.

PERFORMANCE REPORT

The story of 2021-22 in Belfast Trust

Over the past 12 months COVID-19 has continued to present the entire health and social care system with unprecedented challenges which impact on how services can be safely delivered. As has been the case throughout the pandemic, our response to this challenge has been to work collectively with the wider HSC system and in line with our values of openness, compassion and working together.

While the on-going pandemic has had a detrimental impact on services across all areas of the Trust, we have endeavoured to maintain as many services as possible and worked alongside our partners in Primary Care, the Independent and Community and Voluntary sectors and Trade Unions to minimise disruption to our patients and service users.

During 2021-22 our priority has been to continue to deliver safe, effective and compassionate care. We have learnt much throughout the pandemic and this year we have been able to build upon our knowledge of COVID-19 and its impact to further develop our surge and service delivery plans to enable us to minimise service disruption and prioritise time critical services such as chemotherapy and radiotherapy, urgent surgery and respiratory services.

Our COVID-19 Oversight group continues to oversee and direct our response to the pandemic. They work closely with the Department of Health and Public Health Agency to support the wider organisation to coordinate adherence to rapidly evolving public health guidance, manage the testing programme, expand the vaccination programme, co-ordinate staff redeployment and ensure that staff health and wellbeing is maintained through the provision of support.

In April 2021 the Nightingale Hospital was deescalated and Belfast City Hospital became a 'Green' or COVID-19 minimal site, scaled up to undertake complex, high priority surgeries for patients from across Northern Ireland. COVID-19 patients continued to be cared for at the Mater Hospital with those requiring ICU cared for at the RVH and Belfast City Hospital. The creation of protected green surgical pathways marked a significant milestone in our efforts to rebuild services and deliver effective and safe care.

The summer months saw Northern Ireland's infection (per 100,000 population) at more than three times that of Wales and Scotland and twice that of England. Approximately 70% of positive cases were in people aged under 40 although thanks to the success of the vaccination programme, hospitalisation rates were significantly lower than previous waves. Nonetheless, the high levels of community transmission and coronavirus infection had a significant impact on our ability to deliver services in the way we would like. In particular, high levels of staff absence due to sickness or the need to isolate, combined with high demand for domiciliary care, resulted in significant pressures in our community services. We worked closely with the independent sector to secure additional capacity across both hospital and domiciliary care sectors but recognise that many have had to wait longer than we would like to receive their care package. We are extremely grateful for the

PERFORMANCE REPORT

tremendous support of families and carers who have worked with us to return their family members home when fit for discharge.

In May 2021, RVH Emergency Department Sister Joanna Sloan, the first person to receive the COVID-19 vaccination, celebrated another significant milestone alongside her team who played a crucial role in the delivery of 1 million first doses of the COVID-19 vaccination across Northern Ireland. Since then, the Belfast Trust vaccination programme has continued its rapid roll out of first, second and booster doses with 341,700 vaccines administered by Belfast Trust staff by the end of March 2022.



Our vaccination team successfully delivered vaccination clinics at nursing homes, long stay wards and in special schools. They also expanded their outreach through the creation of mobile and community clinics through partnership working with Ulster Rugby, local GAA clubs, local supermarkets and hospitality venues, Féile an Phobail, Queens University and higher education settings and NI Fire and Rescue Service. In addition, the vaccination team supported increased

vaccine uptake through targeted engagement and information sessions with groups including the Romanian and Bulgarian Roma communities, pregnant women and people who are homeless.

As restrictions changed and the outside world began to return to some normality, the Trust continued to follow strict infection prevention control measures, visiting restrictions and adherence to hands, face and space protocols to protect patients, services, and staff. Our Patient Client Support Service continued to play a vital role in our response to COVID-19 this year delivering fit testing to large staff groups to ensure compliance with the latest mask requirements, providing enhanced levels of cleaning and upskilling domestic staff to ensure catering services were maintained for patients.

PERFORMANCE REPORT

In the summer we saw the phased reopening of some of our day centres. Our staff were delighted to welcome back some service users to face-to-face services and although it was necessary to maintain some COVID-19 safety protocols, it was a welcome return to some more normal services. We recognise that our day centres are operating differently but we are committed to ensuring that everyone in receipt of a day service, receives it.

In June we launched Thrive, a confidential specialist psychological support service tailored to meet the needs of staff who have worked in health and social care services during the pandemic. The pilot, which was commissioned by the Department of Health, initially targeted staff who worked in Intensive Care/Nightingale, including clinical and non clinical staff to provide specialist psychological support. This psychological support is available in addition to the existing Occupational Health services, including psychology services and other support services provided by Belfast Trust for all staff members.

Unfortunately, our unscheduled care services continued to experience sustained pressure throughout the summer months with high attendances at both the Children's Emergency Department and Emergency Departments at the Royal Victoria Hospital and Mater Hospital. Staff worked tirelessly to ensure patients received the treatment and care they needed but regrettably some patients faced longer waits than we would like.

The summer surge of coronavirus transmission exceeded initial modelling and we saw a rapid increase in patients being admitted with COVID-19. An appeal for off duty nursing staff was made to bolster staff levels and our staff demonstrated their continued commitment to our service users and fellow colleagues by responding to this appeal. Regrettably, we had to take the difficult decision to postpone some non-time critical elective surgeries during the summer surge to provide additional staffing capacity.

The autumn saw the continued roll out of the vaccination programme and sustained pressure on our services, particularly in our community services. We are grateful for the support and cooperation of families and carers who worked with us to support their loved ones during discharge from hospital and while at home awaiting care packages. In accordance with our Winter Service Delivery Plan the Trust maximised alternative pathways to avoid unnecessary Emergency Department attendances – particularly for frail older people – through the Acute Care at Home Team. They provide a model of acute care to frail older people to support them to remain at home. We also utilised additional beds in Musgrave Park Hospital to support patients awaiting discharge.

Our staff continued to demonstrate their dedication and flexibility with some redeployed to roles outside their normal working environment. This enabled us to provide the additional capacity for patients with COVID-19, as admissions remained high heading into the traditionally busy winter period.

The emergence of the Omicron variant in December added additional pressures as well as significant uncertainty about the potential of another significant surge. High levels of staff absence,

PERFORMANCE REPORT

as a result of COVID-19 or close contact, was a particular challenge during the first part of 2022. Belfast Trust, like all Trusts across Northern Ireland, saw a significant spike in coronavirus related absences following the Christmas and New Year period.

However, while the Omicron variant caused concern, there was good news with the roll out of innovative treatments for the highest risk COVID-19 patients. Since December 2021, more than 534 patients have received neutralising monoclonal antibody (nMAB) with a further 44 receiving oral anti-viral treatments at the Mater Hospital. These treatments, which were previously only available to people who were hospitalised with the virus were rolled out to eligible patients in the community and have been shown to improve survival and recovery time. The efficient roll out of these treatments to the most vulnerable patients was a significant milestone in the continuing battle against COVID-19.



Minister Swann meeting staff at the innovative nMABs clinic at Mater

The New Year period saw continued pressure on our acute and inpatient services with high numbers of attendances at Emergency Departments. There continued to be significant pressures in our community services. Our Social Work teams faced considerable staff shortages and adopted new models to risk assess and support those in our care.

Building work has progressed on the new Maternity Hospital, with the building due to be handed over to the Trust in autumn 2022. Enabling work has also begun on the Royal Hospital site in preparation for the development of the new regional Children's Hospital.

PERFORMANCE REPORT

February 2022 saw the second anniversary of the Air Ambulance service at the Royal Victoria Hospital. The HEMs service is successfully supported by our transport team and over the last year there have been almost 200 landings - a 20% increase compared to 2020-21.

There is no doubt that coronavirus continues to have a significant impact across our services this year and is impacting how quickly we can meet some of the ambitious goals we have set ourselves. However, our aim of delivering safe, effective, and compassionate care remains our top priority and we are absolutely committed to providing the **Right Care, at the Right Time and in the Right Place**.

Right Care, Right Time and in the Right Place

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.

Green site/regional prioritisation

In April 2021 the Nightingale Hospital was deescalated and the Belfast City Hospital became a 'Green' site, scaled up to undertake complex, high priority surgeries for patients from across Northern Ireland. Several focused initiatives were put in place to support the delivery of high volume groups of patients waiting for surgeries such as ENT, endoscopy and hysteroscopy.

We continue to work within the Critical Care Network for Northern Ireland (CCaNNI) and keep our plan under continual review to meet the needs of the population who need ICU care.

Urgent and Emergency care

During 2021-22 there were more than 168,800 attendances at our Emergency Departments. We are seeing more and sicker patients and the pressure has felt unrelenting at times. However, our staff have continued to provide high levels of care in extremely difficult circumstances. The Royal Victoria Hospital continues as the non-Covid Emergency and Trauma Centre for Unscheduled Care services and regional surgery for NI Ambulance Service and GP referred patients, with strict adherence to social distancing in place. The Trust has established an Urgent Care Centre to support urgent patient care and maintain patient flow across unscheduled care. The Mater remains the Trust's COVID-19 hospital. The Emergency Department is open to medical and respiratory emergencies and admissions and, whilst currently open to walk-in patients, patients are encouraged to present to the RVH UCC to undergo assessment and allocation to the most appropriate stream, in line with the proposed regional direction (No More Silos). The Trust is continuing to experience serious pressures on both sites.

PERFORMANCE REPORT

Children's Hospital

During 2021-22 the Children's Hospital Emergency Department continued to experience a significant increase in daily attendances. The number of children hospitalised in RBHSC as a result of COVID-19 or other winter viruses has also risen during the year. For the most part, these admissions were of short duration but, despite an increase in the hospital bed numbers available during the height of the winter virus surge, the impact of the increased numbers of unscheduled admissions put additional pressure on the overall bed capacity in the hospital leading to the postponement of some elective admissions. Throughout the year, the Children's Hospital has continued to provide outpatient and inpatient services, including emergency surgery and as much elective surgery as possible, despite exceptionally challenging circumstances in relation to staff availability and bed pressures.

Cancer treatments

Despite considerable staffing pressures, and the need to manage the infection prevention measures very carefully for our cancer patients during the pandemic, we have continued to deliver cancer treatments. Within oncology, over 2,500 new patients were seen with more than 25,000 attendances for assessment for Systemic Anti-Cancer Therapy (SACT) as well as more than 48,000 fractions of radiotherapy delivered. There were more than 13,800 outpatient attendances and 6,600 attendances for assessment for SACT within haematology.

Ensuring effective supply of PPE

The Trust continues to effectively manage high demand for Personal Protection Equipment from across the Trust, independent sector and domiciliary care providers. In May 2021 the store moved to new premises at Falcon Road, working in partnership with Business Services Organisation staff who provide procurement and logistics services. Service innovation has been developed at this new store through the amalgamation of three previous sites, a reduction in vehicles and costs and the development of three new delivery cycles. The store team continue to work closely with services to meet current and future PPE demands and adapt to new ways of working.

Older People Services

Community teams including our district nurses, social work teams, the Hospital at Home service, our Care Home Support Team, Intermediate Care Services and our Home Care Service have continued to do everything they can to support our older people to remain in their own home. We have faced real challenges in securing packages of care for people in a timely manner, and in maintaining our services during the COVID-19 pandemic as this greatly impacted on our own workforce. However, there have also been opportunities grasped such as expanding the multi-disciplinary team providing support to staff in Residential and Nursing Homes which in turn has enhanced the quality of care to our residents.

PERFORMANCE REPORT

Virtual visiting

During the last year we have use virtual visits to facilitate contact between patients and their families. Recognising that a high percentage of our inpatients, particularly some older people, might struggle with the technological requirements of virtual visiting, we introduced a Virtual Visiting Service in the Royal Victoria Hospital, with dedicated staff to support patients and their families to meet through video calls, increasing equity of access for any patients who needed additional support. The feedback from staff, patients and their families has been extremely positive and more than 1,621 virtual visits have been facilitated.

Learning from Real Time Feedback

We are committed to changing the way we work for the better by gathering and learning from real time feedback from patients and staff. Between April 2021 and March 2022 6,916 patients responded, 98% of whom would be likely or extremely likely to recommend the service to friends or family if they need similar care or treatment.

GP services

We have continued to work in partnership with our colleagues in primary care to prioritise patient care. COVID-19 continues to present many challenges and it has been necessary to adapt our model to overcome considerable staffing pressures. To provide a safe, seamless and accessible GP out of hours services to the population of Belfast, contingency arrangements have been put in place.

Fostering and Adoption

Our Fostering and Adoption teams have continued to work hard to provide suitable placements for children and young people and adapted their recruitment campaigns to include more virtual events and engagement. During 2021-22, 33 children were matched with prospective adopters and 27 children were adopted. We have also established the Supported Lodgings/Stay Project, a type of foster care provided in the homes of approved families known as 'Hosts'. These Hosts provide a safe and secure home environment for Care Leavers and Young Refugees aged 16-21 years.

Creating a better environment

We are continuing to improve the experience for those who access our services through the installation of artwork across our sites. Our partners, Arts Care, support our patients, service users and staff to create and display art which reflects their experiences and improves the environment for all.

This year, we also joined the One Million Trees Project, which aims to plant one million native trees across Belfast by 2035. We are committed to playing our part in responding to the global climate crisis and getting involved with One Million Trees is just one of the ways we are aiming to reduce

PERFORMANCE REPORT

carbon emissions, improve air quality and enhance biodiversity on our sites. New trees have been planted along our existing nature trails at Knockbracken, offering the public and our staff an opportunity to enjoy nature and improve their physical and mental wellbeing.

Our Transport service is also developing a new electric vehicle charging station at Belfast City Hospital. This new state of the art facility will see 30 new charging units as well as a super charging unit that can charge electric vehicles in just 30mins.

Supporting vulnerable communities

The Belfast Inclusion Health Service is a pioneering development within the Trust which is designed to support the health and social care needs of people experiencing homelessness in Belfast. The service is hosted in a centralised hub and brings services out of the clinic setting onto the streets providing wrap around care to people who need it most, where they need it. This innovative service is led by a nurse healthcare coordinator who oversees a team of specialists including drug outreach, mental health support, sexual and reproductive health services and a GP. In 2021 the service recorded more than 8,945 interventions. This included the delivery of 1,802 COVID-19 vaccinations. The team provides holistic care by building strong and trusting relationships with this vulnerable community. This successful model is being adopted and rolled out to other Trusts across the region.

Children's Community Services

Children's Statutory Social Work Services have been under significant unprecedented pressure due to growing levels of staff vacancies and more recently, significant staff absences due to COVID-19. Business continuity arrangements are in place to ensure that, during significant levels of workforce pressures, critical children's social care services are maintained and targeted at people who are most in need and those who are most vulnerable. These arrangements also help ensure safety and quality of care at an acceptable level and effectively manage risk during these periods. The Trust has established a workforce steering group with a focus on recruitment and retention of social workers and is also working closely with the Department of Health to address the workforce issues faced by all Trusts.

Mental Health

It has been an incredibly challenging year in mental health services. Mental health services for inpatients also experienced extraordinary pressures throughout this reporting period, in particular the Acute Mental Health Unit in the grounds of Belfast City Hospital, where at times unfortunately capacity could not meet demand. However, staff worked diligently to ensure admission and discharge from the unit was not delayed. The service will continue to offer the highest standards of treatment and evidence-based interventions for patients experiencing an acute phase of mental illness whether they are admitted to a sofa which is a temporary solution, or to one of the units' bedrooms.

PERFORMANCE REPORT

Involving and supporting carers

Over the last year our Carers Support Service has continued to provide support and advice for family and unpaid carers. It is estimated that the number of family carers in the Belfast area has increased to approximately 50,000 people and the pandemic has also had a significant impact on the level of caring responsibility faced by many families. We have successfully worked in partnership with Lifeline and the South Eastern Trust to develop a pilot counselling programme. To date more than 111 carers have availed of the service with 80% of survey respondents indicating they were better able to cope with their caring role. Progress has also been made in involving carers in shaping how our services are developed. In 2021, carers participated in fortnightly focus groups with feedback and suggestions shared with Older People's Services. Belfast Trust recognises the importance of involving carers to drive forward improvements in services. The Carers Support Service has established a Carer Network which will identify and decide carers' priorities through the development of a new Carers Strategy in Spring/Summer 2022.

Recovery College

Belfast Recovery College, through an innovative model of co-production, implements a unique leading-edge learning and educational initiative. The net result has transformed learning to improve the wellbeing and mental health in the community of Belfast. At the heart of this collaborative model is the recognition of the equal importance of lived experience of mental health (the Peer Educator) and professional expertise (Professional Educator) to jointly co-produce and co-deliver educational programmes to improve the wellbeing of all its students in the community of Belfast.

Muckamore's Move More Challenge

Service users and staff across the Muckamore Abbey Hospital site joined forces for their Move More Challenge. The aim was to improve the physical activity and fitness levels of service users and staff and have fun! All participants were encouraged to collectively complete 1970 miles – the equivalent of going around the coastline of Ireland – during the pre-Christmas challenge. Participants walked, cycled, ran, swam and danced to clock up the miles with support provided by the Physiotherapy and Dietetics departments. The challenge was successfully completed, ahead of target, and following the campaign there has been a notable increase in physical exercise across the site.

Working alongside our Trade Unions

We have continued to work closely with our Trade Union colleagues to improve services, respond to the evolving pandemic situation and identify and implement programmes to support our staff.

PERFORMANCE REPORT

Volunteers

The Trust is supported by 370 volunteers who play a valuable role in improving service users' experiences by working alongside our staff. This includes volunteers like Mr Jim Kilpatrick who volunteers as an Adult Patient Carer. Speaking about his volunteer role Jim says "As a transplant patient myself I can speak with a level of authority, empathy and understanding to patients affected by liver disease, awaiting or post transplant. There have been many instances of positive comments and reactions from patients as well as from the healthcare professionals who look after them". The Trust is very grateful to volunteers like Jim who help us to support patients and service users as well as staff.

People and Culture

Our people are our greatest asset, and we are committed to continuously communicating and listening to our staff and services users to enable us to make Belfast Trust the best possible place to work and to receive treatment.

HR update

COVID-19 continues to have an impact on everyone, not least our staff who have continued to play a vital role as front line health and social care workers. Throughout the year the Belfast Trust Human Resources team supported our staff through the provision of training, Occupational Health and wellbeing initiatives as well as leading the response to recruiting additional staff during surges of COVID-19 and other pressures.



Helping Hands

In response to the significant pressures on services the HR POD team designed and implemented an internal Workforce Appeal 'Helping Hands' in partnership with Trade Union colleagues and colleagues from Finance, and PPI directorates. The aim of this appeal was to provide support for additional duties to high priority services to alleviate the challenges of winter pressures and to support clinical colleagues. Support was provided for four key duties: admin/clerical, housekeeping, family/patient liaison and dementia support. In total 2,113 shifts were provided between December 2021 and February 2022. 75% of service area contacts strongly agreed or agreed that the Helping Hands appeal relieved pressures on clinical staff in their area.

PERFORMANCE REPORT

Human Resources and Occupational Health

The Occupational Health Service (OHS) has continued to support staff during the COVID-19 pandemic through a number of additional support services including conveying COVID-19 results, following up on contact tracing in the workplace and operating an Advice Line and subsequent wellness calls.

The need to provide timely COVID-19 PCR results for staff has been a significant area of work during the various surges. OHS have conveyed over 72,000 swab results to staff, relatives of staff and independent sector colleagues through a text messaging service.

The OHS contact tracing team have played an integral role in identifying close workplace contacts of COVID-19 positive staff. Staff have been provided with up to date accurate, timely advice about self-isolation ensuring the safety of patients and work colleagues. The team have been pivotal in the early identification of outbreaks enabling necessary action to minimise spread between staff in Trust wards and facilities. To date the service has contact traced 5,137 cases and identified 1,692 close contacts.

The Occupational Health Advice line continues to provide a 7-day telephone advice, guidance and support to staff and managers, in line with changing guidance. To date, the team have responded to 40,500 callers. Additionally, the team have also provided follow-up wellness calls to 9,000 staff who have tested positive for COVID-19.

In recognition of the significant impact on the health and wellbeing of staff during the pandemic, the OHS Clinical Psychology team have assisted with the delivery of a psychological support line for staff throughout the pandemic. In addition, a confidential psychological support pilot, named Thrive, has been delivered since May 2021. This programme which was funded by the DoH offers staff working in ICU/Nightingale Unit access to specialist and confidential psychological therapy sessions. To date 180 staff have availed of the Thrive service.

The OHS has continued to provide core services including health assessments for new and existing employees, following up on sharps injuries and delivering vaccination programmes. All these activities help to protect and promote the health and wellbeing of employees at work.

Supporting wellbeing, diversity and inclusion

As part of our B Well Health and Wellbeing Strategy, we have continued to provide a range of BWell activities online as well as reintegrating more in-person activities in line with COVID-19 guidelines. During the year the BWell programme offered a range of 67 activities including football, sign language classes, golf events, pilates and boxercise to name just a few and there were more than 2400 registrations.

During the year we also saw the continued development of the Ethnic Minorities Staff Network which launched in March 2021. The group meets quarterly and has a diverse and growing

PERFORMANCE REPORT

membership from across the Trust. An Action Plan and Race Pledge have been developed and the Network have engaged with the Executive Team and garnered a commitment to deliver race equality and take action to challenge racist behaviours.

Improving how we connect to our staff

In February 2022 we launched our new staff intranet – the Loop – which is available 24/7, on any device, to all staff. Since then almost 10,000 viewers have accessed the site which provides quick and easy access to the latest staff news, celebrates, and recognises the achievements of staff and links to services and guidance.

Staff survey

As part of our ongoing commitment to listen to our staff and improve how we recognise them and value them, we conducted two staff surveys during the 2021-22 period. We are pleased that staff engagement with the survey doubled between June 2021 and February 2022, and we are committed to carefully analysing the information received and working alongside staff to make Belfast a safe and better place to work.

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 i.e. 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 continued to be significantly impacted in 2021-22 by the COVID-19 pandemic and this also impacted on delivery against Performance targets.

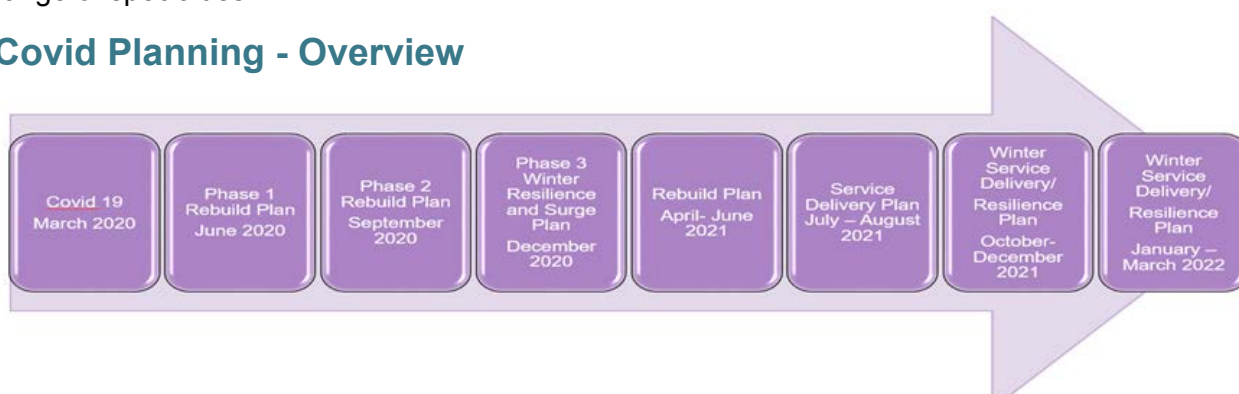
COVID-19 Performance Management arrangements – Core funded activity and Re-build planning

Throughout 2021-22, the Trust continued to have in place a daily and weekly reporting structure, the Charles Vincent Daily/Weekly Safety Huddle 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 2021-22 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 still in place during 2021-22, with Trusts delivering to agreed service re-build plans, taking into account limitations due to 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 extended for Trusts to access Independent Sector facilities to provide cancer and time critical elective surgeries in a range of specialties.

Covid Planning - Overview



PERFORMANCE REPORT

Performance Indicators

In 2021-22, 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 and 2021-22 CPD targets were not issued due to the COVID-19 pressures.

In 2021-22, the Trust achieved or substantially achieved the following standards and targets:

- Breast Cancer 14-day wait
- Cancer Urgent 31 day pathway
- Hip Fractures <48 hours
- ED Triage <2 hours
- Mental Health discharges <7 days; Mental Health discharges <28 days
- GP Out of Hours -95% of patients triaged <=20 minutes
- Carers Assessments; 10% increase year on year; (based on 9 months projected)
- Adult Mental Health waiting <9 weeks; Dementia waiting <9 weeks and
- Non-Complex patients with discharge – 6 hours

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:

- 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 2022
- 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
- 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
- AHP – no patient waits longer than 13 weeks to first treatment
- Complex patients with discharge – 48 hour and 7 days
- Core funded IPDC and OP activity.

PERFORMANCE REPORT

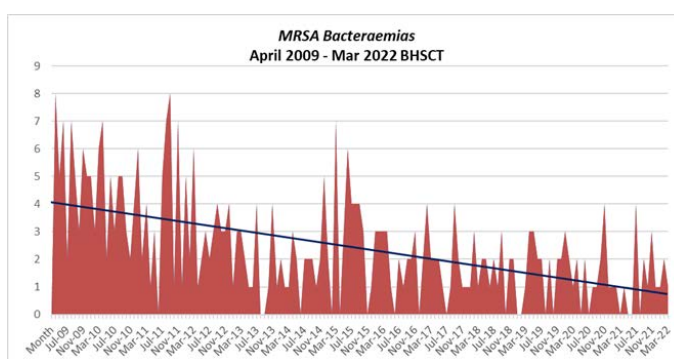
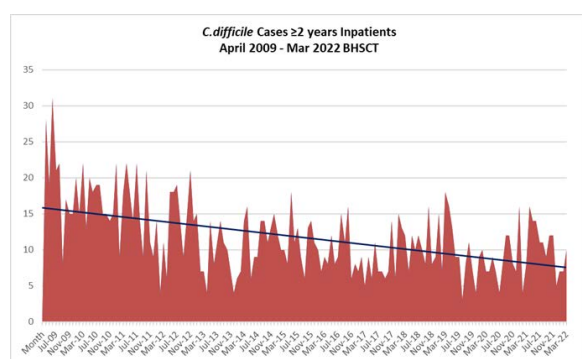
More details related to some of the standards and target areas are provided in the section below. Please note that the targets, as referenced above, relate to 2019-20 as new targets were not issued for either 2020-21 or 2021-22.

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 2009 to March 2022. 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 2021-22 we recorded 129 cases of Clostridium difficile against a target of 110 (2020-21 – 111). In total 15 incidences of MRSA bacteraemia were recorded against a target of 12 (2020-21 – 16).



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, increasing again to 231 in 2021-22.

There was an increase in hospital admissions in 2021-22 compared to 2020-21, however admissions are still below 2019-20, due to COVID-19 restrictions.

Performance: GP Out of Hours Service

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

There were 7,382 Urgent Calls between April 2021 and March 2022, of which 6,712 (90.9%) were triaged within 20 minutes. This is 4.1% below target.

Urgent calls of 7,382 for 2021-22 represent 8% of the 91,569 total GPOOH calls recorded by the Trust during the year.

PERFORMANCE REPORT

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 158,452 patients treated at ED between April 2021 to March 2022, compared to 128,570 for 2020-21.

At March 2022, 50% 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 2021-22 was 19,515 (12.3% of the 158,452 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 over 35,000 attendances recorded between April 2021 and March 2022 at this centre.

ED Triage

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

By March 2022 there were 124,562 ED patients triaged, of which 81,545 (65.5%) were seen by a Consultant within 2 hours.

Performance: Hip Fractures

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

Overall 80% of patients presenting were treated within the target by March 2022.

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

PERFORMANCE REPORT

- 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 2021-22 to help address waiting list pressures.

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

In March 2022, 52% of patients waited less than 9 weeks for diagnostic tests.

No patients should wait longer than 26 weeks for diagnostic tests

In March 2022, there were 8,035 patients waiting in excess of 26 weeks.

All urgent diagnostic tests should be reported on within two days

In March 2022, there were 65% 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 2021-22 with 100% of patients being seen within 14 days of referral at March 2022.

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 2022 was 90%.

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

Trust performance at March 2022 was 49%.

Additional capacity was put in place in 2021-22 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 REPORT

Performance: Outpatients

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

At the end of March 2022 19% of patients on Trust's OP waiting lists were waiting no longer than 9 weeks for an outpatient appointment.

Nearly 500,000 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, and the totality of new and review activity increased overall by 18% 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 2022, 16% 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, 30,908 patients were waiting longer than 52 weeks for IPDC treatment at March 2022.

The Trust admitted circa 58,000 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 again put in place in 2021-22 within the Independent Sector to support the downturn in Trust elective surgical capacity as a result of COVID-19 restrictions.

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period April 2021 – March 2022:

- 611 cardiac procedures
- 491 hip replacements, and 151 knee replacements
- 159 gall bladders removed with keyhole surgery
- Over 390 Appendectomies
- 506 Surgical bowel procedures
- 8,500 endoscopies for bowel and gastric conditions
- 19,500 renal dialysis attendances
- 556 neurosurgical procedures on the brain
- 97 tonsillectomies.

PERFORMANCE REPORT

Additionally the Trust has treated circa 40,000 unscheduled patients and some examples of treatments are included below:

- Over 659 strokes treated
- Over 2,000 chest infections treated
- 650 head injuries
- 871 heart attacks treated
- Over 1,100 COPD and 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 271 people waiting in excess of 9 weeks at March 2022.

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

There were 127 people waiting in excess of 9 weeks at the end of March 2022.

No patient waits longer than nine weeks to access dementia services

There were 46 people waiting in excess of 9 weeks at the end of March 2022.

No patient waits longer than 13 weeks to access psychological therapies

There were 1,290 people waiting in excess of 9 weeks at the end of March 2022.

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 2022 was to have 947 patients in receipt of Direct Payments. There were 974 people in receipt of DPs at the end of March 2022 which is an increase of 13%.

The Trust commenced 267 new direct payment packages during the year, however, this was offset by 129 packages ceasing.

PERFORMANCE REPORT

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 6,950 patients waiting in excess of 13 weeks at the end of March 2022, with the majority in Physiotherapy, Occupational Therapy and Podiatry. This is a decrease of 18% from March 2021.

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 2022, 463 patients (93%) were discharged within 7 days.

Performance: Carers Assessments

Secure a 10% increase to 3,748 assessments for Belfast Trust, in the number of carers' assessments offered to carers for all service users

The pro-rata activity to December 2021 is 3,077 Assessments. This is 769 above the pro-rata activity at the end of December 2020.

Performance: Complex Discharges

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

Based on the latest available data, 76.7% complex discharges were carried out within 48 hours.

Ensure that no complex discharge takes more than 7 days

There were 631 Complex Discharge patients discharged in more than 7 days for the period April 2021 to March 2022.

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 95.7% of non-complex discharge patients were discharged within 6 hours.

PERFORMANCE REPORT

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 7.23% by March 2022.

At March 2022 the cumulative absence for the Trust was 8.47% (2020-21 = 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 2022 there were 81% 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 114 transplants carried out to 31 March 2022.

Quality and Safety

Quality of care and patient safety are the Trust's 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 2021-22 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.

PERFORMANCE REPORT

Re-admission Rates

Many issues affected re-admission rates and not all were related to the quality of hospital care, however these are still an important indicator of quality of care. Re-admissions are measured for those patients readmitted to hospital as an emergency within 30 days of a previous stay in hospital. The Trust had a re-admission rate of 8.5% against a peer average of 11% in 2021-22.

PERFORMANCE REPORT

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £1.9 billion in 2021-22 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 £1.4 billion.

Financial Environment

The Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2021-22 given the ongoing additional costs associated with the COVID-19 response and the non-recurrent funding allocations. Despite this, the Trust did manage to deliver recurrent pharmacy savings of £1.9m and a significant amount of non-recurrent slippage from new investments which were not able to be progressed. The Trust also received a large amount of non-recurrent additional income from Departmental Monitoring Rounds. As a result of the pandemic there were cost reductions arising from the downturn in activity particularly in specialties where high cost consumables are used.

The ability to break even in 2021-22 has again been achieved 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 2021-22 particularly in relation to costs associated with COVID-19 but also in growth of energy, transition and resettlement community placements, agency costs and children's community services, particularly fostering services.

New Deal New Approach (NDNA) continued via non-recurrent funding. Projects included intermediate care, transformative change through initiatives such as diabetes care and prevention and No More Silo's which builds upon the learning from the review of urgent and emergency care and focussed on primary and secondary care so that it can be maintained and improved in an environment that is safe for patients and staff.

The Trust recognises that additional funding for the HSC will be further constrained in 2022-23 and for the next 3 years. In the absence of an Executive, the NI 2022-25 Draft Budget cannot be approved.

Workforce shortages and the associated cost and impact on services continues to be the Trust's main service and financial risk. The Trust has developed a strategy to try to address the nurse 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. The Trust is also reviewing workforce strategy for social workers, medical and administrative staff.

PERFORMANCE REPORT

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

EU Exit

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The Northern Ireland Protocol is now in place and the Trust continues to work collaboratively with colleagues across the HSC and wider to ensure business continuity. The Director of HR is the Lead Director for all EU Exit issues and is the Chair of a multidisciplinary Trust wide EU Exit Steering Group. The EU Exit Steering Group now meets following all meetings of the ALB DOH EU Exit Forum, at which the Trust is represented. This enables key updates from Department of Health to be conveyed to group members. All group members continue to monitor and notify any significant EU issues via the Trust's Sitrep process.

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 2021-22.

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

PERFORMANCE REPORT

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.

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 2022-23 is expected to be yet another difficult year from a financial perspective.

The Trust is currently developing a financial stability, efficiency and productivity plan which will focus on rebuilding robust financial control and improving service productivity and efficiency to help contain and reduce costs. The Trust believes that significant change at a system level would be required to achieve financial balance in the HSC in the absence of additional funding.

Income and Expenditure

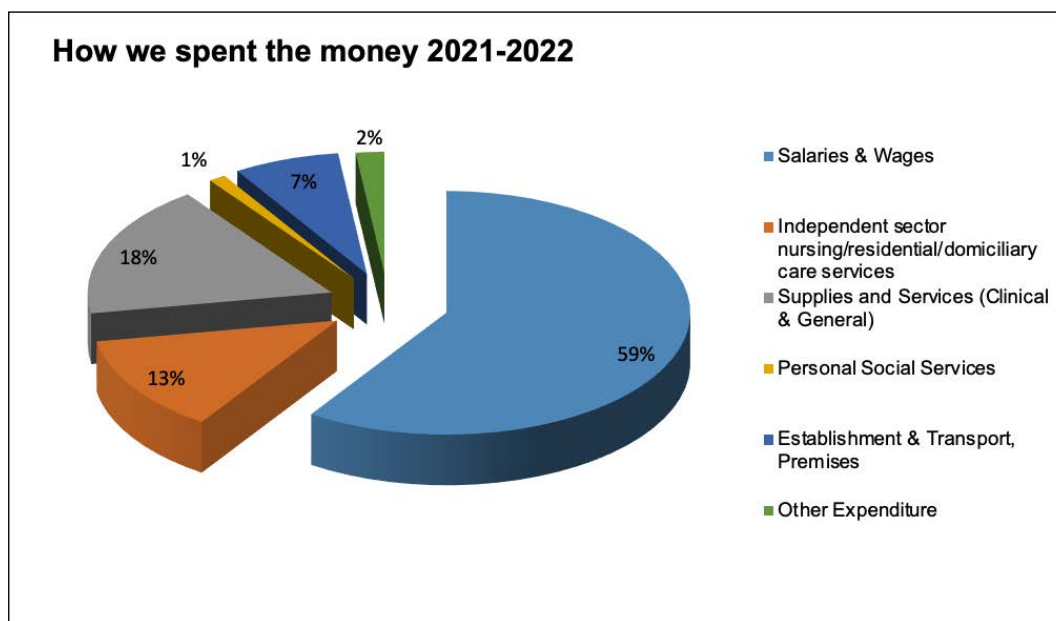
The information below provides an analysis of Trust's income and a breakdown of expenditure in 2021-22.

The majority of funding, almost 90%, comes from the Department of Health, through the Health and Social Care Board (now Strategic Planning and Performance Group) 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.

PERFORMANCE REPORT

The chart below shows how the Trust spent this money in 2021-22.



The largest cost incurred by the Trust is staff salaries, representing 59% of total expenditure. Within this pay total, the Trust spent £232 million on doctors and dentists, £375 million on nurses and midwives and £119 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £311 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £218 million (11% 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 net financial impact amounted to £92m, including additional spend of £29m PPE, £17m additional staffing costs, £27m service delivery costs and £12m on estates and other related costs. Loss of income associated with COVID-19 was approximately £7m.

The Trust continues to make financial support and stability payments to voluntary and independent sector organisations in respect of COVID-19 pressures as directed by the Department of Health. The processes and controls associated with these grant and claim payments to Independent Sector Homes and Domiciliary Care providers were subject to Internal Audit during 2020-21. Internal Audit reported that based on their testing there was reasonable assurance that funding was used for purposes intended.

Investing in Staff

The Trust spends around £1.137 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

PERFORMANCE REPORT

benefits through a number of salary sacrifice schemes as follows:

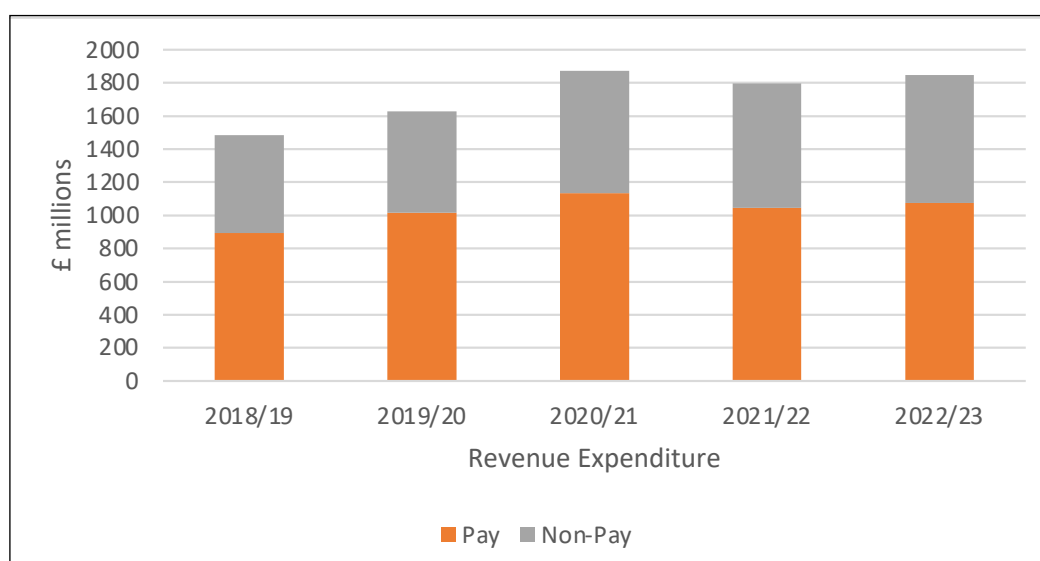
- Childcare Vouchers (following a HMRC review, this scheme is now closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

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.

In view of the significant nursing vacancies across the Trust, the Trust developed a nursing workforce strategy and plan in July 2021. One of the key strands in that plan is the recruitment of a significant number of international nurses over a two year period in order to reduce vacancy rates to acceptable levels and reduce reliance on temporary staffing. The plan also focuses on improving recruitment and retention, managing sickness absence and maximising the use of other roles to support registered nursing. The nursing workforce plan is progressing well in accordance with timescales, with approximately 330 international nurses recruited in 2021-22. Workforce plans are also being developed for medical and social work staff where vacancies are also a significant challenge.

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 2018-19 to 2022-23.



While 2022-23 will continue to be financially challenging, there are no material uncertainties about the Trust's ability to continue operating as a going concern.

PERFORMANCE REPORT

Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.45 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2021-22 the capital funding allocation for the Trust was £87.242m, of which £55.957m related to major specific capital projects and ring-fenced schemes and £31.285m was for various minor capital projects funded from the Trust's General Capital Allocation.

Expenditure on larger schemes included:

Capital Scheme	Expenditure £m	Total Approved Value of Project £m
ICT Schemes	13.5	13.5
RGH Maternity	14.2	97.1
Children's Hospital	5.5	354.0
RGH Site-wide Infrastructure	5.3	64.8

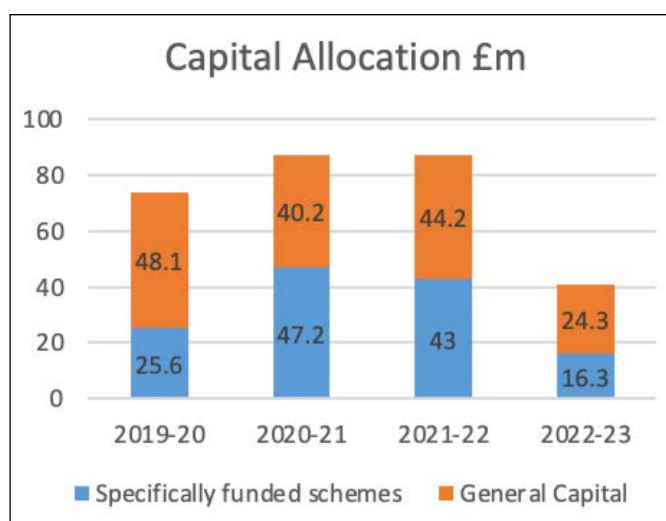
Other specifically funded schemes include a GP premises improvement scheme in Trust owned premises, the development of an RGH Energy Centre, Glenmona replacement Separated Minors Unit and the Regional Radio-pharmacy facility.

Enabling work for the new Children's Hospital is progressing while work on the Maternity Hospital is nearing completion and is almost at commissioning phase.

In 2021-22 investment in IT projects has ranged from replacing ICT devices to data protection infrastructure to home reporting systems and improving the IT infrastructure and security.

The Trust's funding and spending each year on specifically funded schemes fluctuates based on the number, scale and stage that the approved schemes have reached. General capital funding is allocated to the Trust each year by DoH. The table shows the capital expenditure incurred by the Trust from 2019-20 to 2021-22. The figures for 2022-23 represent the Trust's opening capital allocation for 2022-23 and may change as the year progresses.

General Capital expenditure included schemes to refurbish Trust buildings to improve patient experience and schemes to

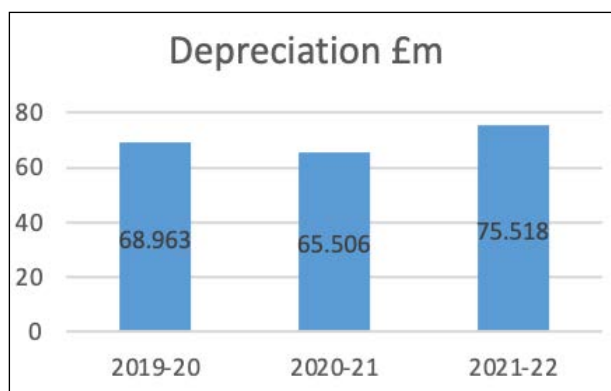
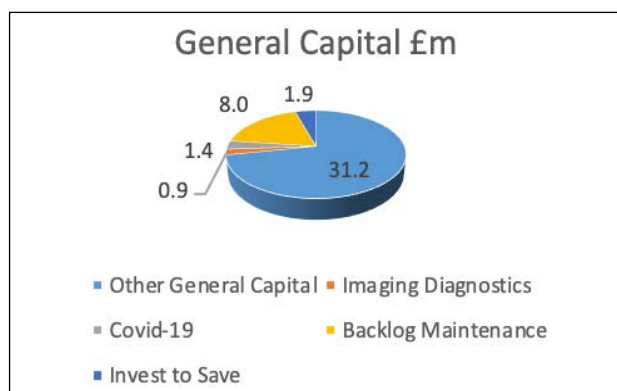


PERFORMANCE REPORT

replace a range of clinical equipment.

Within General Capital expenditure, ring-fenced allocations included schemes to address COVID-19 impact, Backlog Maintenance, Imaging Diagnostics and Invest to Save.

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 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.

BHSCT hosts a number of important elements of regional Northern Ireland research infrastructure, 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.

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.

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. Several hundred

PERFORMANCE REPORT

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.

During the past year the COVID-19 epidemic has brought renewed awareness of the essential role of healthcare research. Belfast Trust researchers have played a significant role in leading and contributing to national research studies investigating new treatments for COVID-19, ensuring that patients in the Trust can access new treatments in a timely way. The focus on COVID-19 has brought challenges to continuing and commencing non-Covid research studies, but as we move into a COVID-19 recovery phase we are reinvesting in staff and key research infrastructure to ensure that research activity can resume and accelerate in other disease areas.

Novavax Study

In September 2020, NI Chief Medical Officer tasked NI to deliver large-scale COVID-19 vaccination clinical trials; all 5 HSC Trusts considered the feasibility of this, however, were deemed unsuitable albeit vaccine trial accessibility for NI citizens was a key priority and so, despite significant challenges, the NICRF (joint facility)/QUB/BHSCT worked collaboratively and tirelessly with research infrastructure partners to successfully deliver the Novavax UK-wide Phase 3 trial. During 7-weeks of recruitment, 596 participants were screened, with 482 successfully recruited, 137% of the initial target of 250. To deliver this complex trial to time and target operations were extended to 7am-9pm, 6 days/week. Within the period of this award (Aug20-Jul21), >3000 study visits were conducted.

The team demonstrated connected, collaborative working: Staff from the NICRF, HSC Research and Development, NI Clinical Research Network, NI Clinical Trials Unit, NI Cancer Trials Network, alongside QUB medical/nursing students, UU physiotherapy students and General Practitioners from primary care supported each other to successfully deliver this high-quality international trial, recruiting 482 participants over 7.5 weeks. 220 additional staff were trained (27 medics, 56 nurses, 12 pharmacists, 7 laboratory technicians, 20 administrative staff and 100 students as trial support workers). The team working across infrastructures and disciplines was exceptional.

“It was exciting to be part of a team from different disciplines and backgrounds working together to deliver the trial as efficiently and safely as possible. This experience has given me insight into how clinical research works on a practical level. It has shown me the importance of research and has undoubtedly encouraged me to pursue a career involving research in the future.” QUB 3rd year Medical Student.

Stakeholder Engagement

The team used the NHS Digital/NIHR vaccine registry to offer people from all over NI the opportunity to participate in the trial. Participants are at the core of NICRF research; the vaccine trial was no exception. Participants were invited to provide feedback on the facility and also the

PERFORMANCE REPORT

conduct of the trial with an overwhelming majority reporting they were very satisfied with their experience. Key themes centred on the friendly, professional staff and safe, efficient conduct of the trial.

Trial Impact

Demonstrable impact of this work includes:

1. We were the only NI site to deliver a Covid vaccine trial
2. Published output with academic authorship (NEJM; impact factor 91.245)
3. Identified a highly effective vaccine soon to be licenced in UK
4. Significant income generation
5. Increased staff capacity through re-investment of income.

We acknowledge the participants for volunteering their time and all groups (listed below) who played vital roles in the successful delivery of the trial.

Health and Social Care	NICRF staff employed by BHSCT and QUB; Community GPs; COVID centre staff; HSC Research & Development; NI Clinical Research Network; NI Clinical Trials Unit; NI Cancer Trials Network; Co-ordinating Centre; NI specialist interest groups (representatives from BHSCT, SEHSCT, SHSCT, WHSCT, NHSCT); BHSCT Pharmacy, HR, Finance, Hospitality and Security
Queen's University	Students from SMDBS & Nursing; CPH; WWIEM; People & Culture
Ulster University	Physiotherapy students

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 Trust as a result of donations, legacies and grants received during 2021-22 include:

PERFORMANCE REPORT

- The refurbishment of the Foyer of the Northern Ireland Cancer Centre to upgrade facilities and decor
- To fund a Bereavement Pilot study in Royal Belfast Hospital for Sick Children in collaboration with the Northern Ireland Hospice to engage with bereaved families and assist them through a difficult time
- Supply a dedicated Falls nurse to undertake a study into the cause and effects of falls on the elderly, also to assist nursing staff to deal correctly with falls patients
- To fund patients attendance at the British Transplant Games.
- Provision of multisensory equipment for Royal Belfast Hospital for Sick Children
- Purchase gifts for patients whilst in hospital over the Christmas period
- Fund staff training in both clinical and nursing areas to enhance the knowledge of staff who will bring back new techniques for the patient benefit
- Gardening and therapy equipment for patients to enjoy being outdoors and being creative
- Provision of activities for staff for stress relief and health and wellbeing.

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

The Charitable Funds Section,
1st floor, Dorothy Gardiner Unit
Knockbracken Healthcare Park
Saintfield Road, Belfast
BT8 8BH

Tel: 028 9504 5393

E-mail: charitabletrustfunds@belfasttrust.hscni.net

PERFORMANCE REPORT

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:

	2021-22 number	2021-22 value £000s	2020-21 number	2020-21 value £000s
Total bills paid	558,511	1,017,135	492,089	857,064
Total bills paid within 30 days of receipt of an undisputed invoice	514,784	922,968	456,694	779,883
% of bills paid within 30 days of receipt of an undisputed invoice	92.2%	90.7%	92.8%	91.0%
Total bills paid within 10 day target	410,975	760,319	388,769	666,353
% of bills paid within 10 day target	73.6%	74.8%	79.0%	77.7%

The Late Payment of Commercial Debts Regulations 2002

	2021-22 £
Amount of compensation paid for payment(s) being late	138
Amount of interest paid for payment(s) being late	22
Total	160

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

Sustainability Report

The Trust continues 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 Environmental Improvement Schemes across the Trust incorporating native planting, regeneration of underused spaces, baseline studies re wildlife alongside biodiversity education to halt loss of biodiversity and encourage sustainable attitudes within future generations. These schemes have involved partnerships with local primary schools, community groups and Trust residential units.



The Trust remains an active participant in the Belfast City Councils “Million Trees” initiative with planting taking place on the MPH, KBN and Forster Green sites to include not only native species but also fruit trees to enhance and extend current orchard provision.

The Trust continues to work 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 but more recently at the start of 2022, the NI Climate Change Bill passed through parliament, which sets targets for organisations by 2030, 2040 and net zero by 2050. This will pose significant challenges for the Trust; it will include, behavioural changes, ensuring all energy usage is monitored effectively to identify waste and opportunities and the use of technologies to reduce carbon emissions. The Trust continues to implement a wide range of carbon reduction projects such as LED lighting, PV systems, heat pumps, solar thermal panels and battery storage.

PERFORMANCE REPORT

Initiatives developed to support the Trust's Travel Plan objectives to reduce car use have resulted in more staff cycling to work and there have been many redevelopment projects to increase cycle shelter and shower facilities across the sites. Unfortunately, concerns about COVID-19 interrupted the steady increase in staff travelling to work by public transport or car sharing but it is hoped that this will improve again in 2022-23. There has been a significant reduction in staff travel because of COVID-19 with many staff working from home as well as virtual meetings and training reducing the requirement to travel between sites, the Trust hopes that this would present an opportunity to further reduce travel across the Trust and enable more sustainable health improving transport.

The Transport department in conjunction with Estates services is currently in the process of developing a 30-point electric charging station in the Belfast City Hospital Transport Hub, this will provide the necessary charging infrastructure to allow the department to meet its objective of a zero emissions fleet by 2030.

The Trust's fleet of electric vehicles has expanded to 16 to reduce vehicle emissions and a vehicle replacement strategy plan is due to be developed by September 2022.

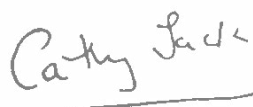
Responsible waste management

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

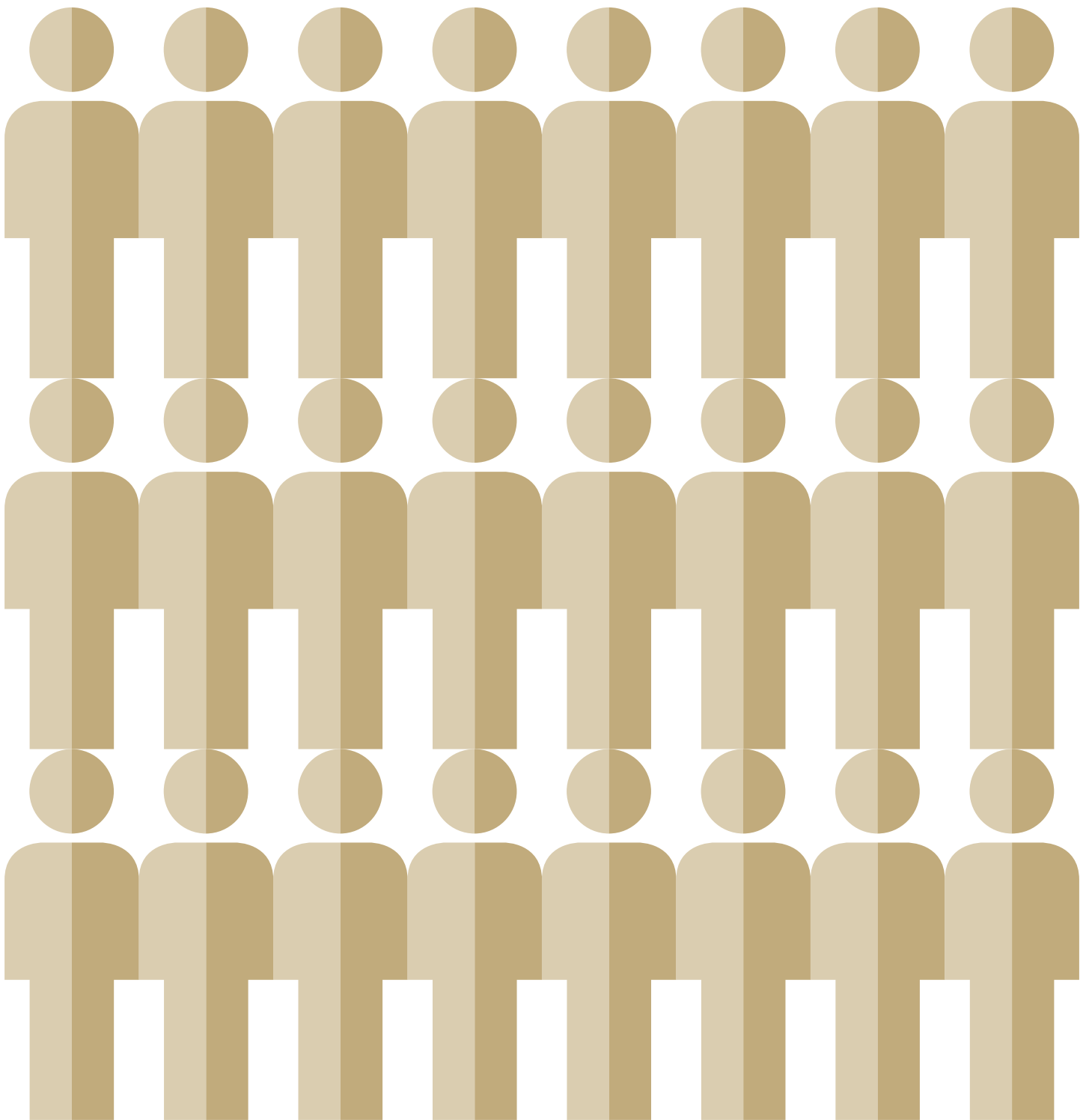


23 June 2022

Dr Cathy Jack
Chief Executive

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 six other Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

Non-Executive Directors

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

ACCOUNTABILITY REPORT

- Professor David Jones (until December 2021)
- Professor Carmel Hughes (from January 2022).

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

The Assurance Committee met on four occasions during the year and members achieved 88% 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.

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 (until 30 June 2021)
- Mrs Caroline Leonard, Director of Surgery and Specialist Services
- Miss Gillian Traub, Director of Adult Social and Primary Care
- Mrs Charlene Stoops, Director of Performance, Planning and Informatics
- Dr Brian Armstrong, Director of Unscheduled and Acute Care
- Mrs Janet Johnson, Interim Director Acute Services/Covid Organisational Group
- Ms Paula Cahalan, Interim Director for Child Health & NISTAR (from 16 August 2021)
- Mrs Moira Kearney, Interim Director of Mental Health & Intellectual Disability (from 16 August 2021)
- Mrs Heather Jackson, Interim Director for T&O, Rehab Services, Maternity, Dental, ENT and Sexual Health (from 16 August 2021).

A declaration of Board Members' interests has been completed and is available on the Trust's website www.belfasttrust.hscni.net. The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions and this can be found at Note 20 to the Financial Statements.

ACCOUNTABILITY REPORT

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 ASM Chartered Accountants 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 2022 which pertained solely to the audit of the accounts is £79,900 made up as follows, public funds £74,800 and Charitable Trust Funds £5,100.

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 UK Data Protection Act 2018. Within the year the Trust reported 13 data breaches to the Information Commissioners Office (ICO), 85% were within the 72-hour legal requirement. The Trust also responded to seven complaints from the ICO, the majority of these related to exceeding the timeframe for responses to subject access requests.

The sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of UK GDPR Article 30, the Trust has a number of data access agreements and data sharing agreements in place to protect the use of personal data. These provide assurance as to what is being shared, how data is being used, the legal basis and protocols in place to share data.

ACCOUNTABILITY REPORT

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 action in relation to complaints and concerns raised by our patients and clients and their families about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital and community settings. The Trust also maintains active processes to collate and report on comments and compliments received by the Trust from the people who use our services.

We are committed to ensuring 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 making certain that learning from complaints informs improvements for the future and helps to make our services as safe, effective and compassionate as they can be.

The Trust 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 received 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 reviews Key Performance Indicators aimed at ensuring that we deal with complaints effectively and reviews data to identify trends and themes within complaints.

In response to the COVID-19 pandemic, the Trust devised new online resources to ensure that it maintained training for staff on how to respond when complaints are raised. Staff of the Complaints Department also provide ad hoc training and ongoing support to professionals across the Trust focussed on responding effectively to complaints.

The number of formal consented complaints received for the financial year 2021-22 was 1,461 of which 318 included COVID-19 related issues or concerns.

4,451 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 4,518 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 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 financial statements on the going concern basis, unless it is inappropriate to presume that the Belfast Health and Social Care Trust will continue in operation
- 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.

ACCOUNTABILITY REPORT

Governance Statement

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) Trust is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH).

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

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

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 2021-22 was finalised for consideration and approval by the Trusts Board. 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 previous self-assessment flagged a need to continue to improve the Trust's approach to risk identification and management. During 2021-22 actions to address this have included the ongoing revision of the Trust's assurance framework, Trust Board development workshops and risk appetite training. The Board assurance framework risk document was revised and implemented in 2021-22 to improve oversight and challenge of key risks with the aim of improving risk management across the organisation.

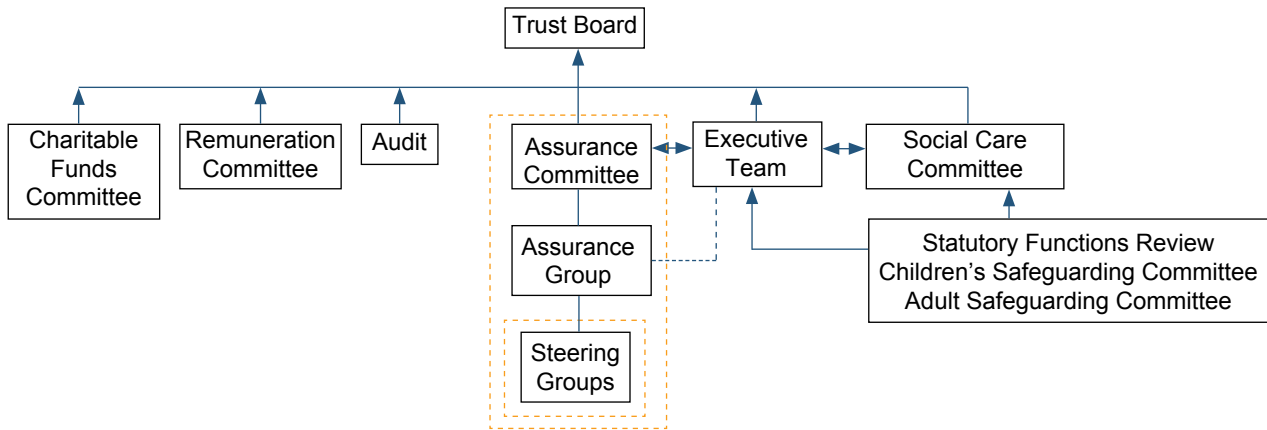
Governance Framework

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

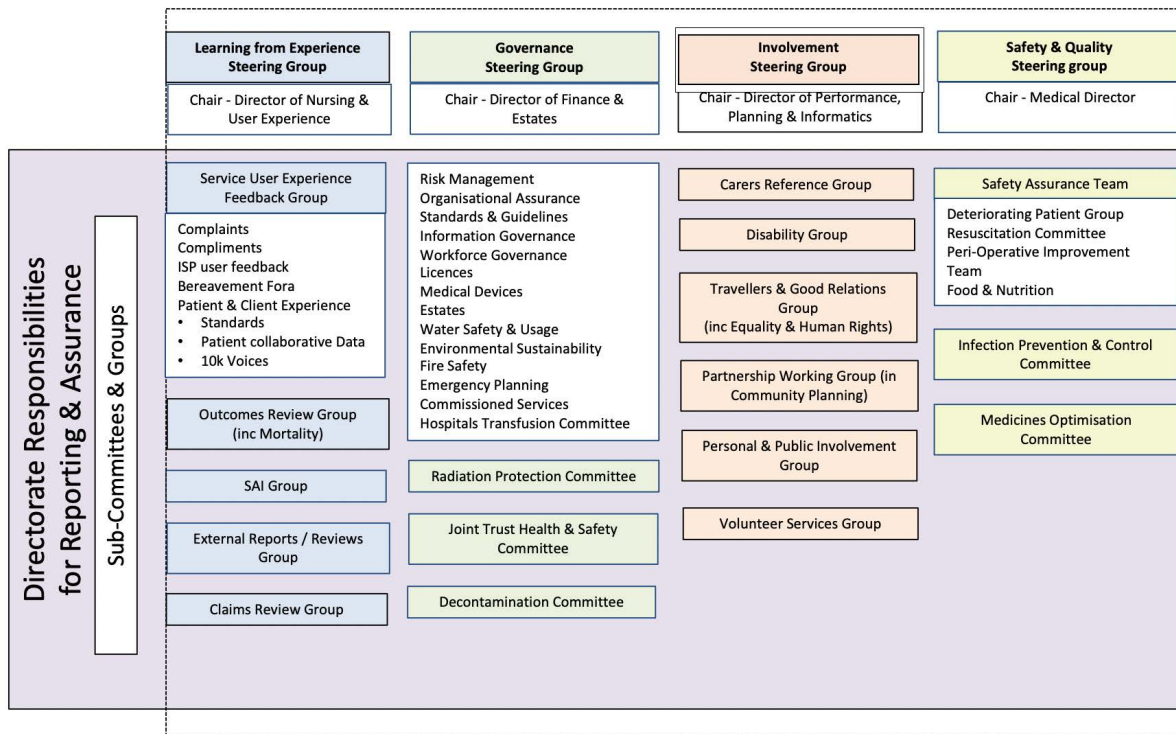
- A schedule of matters reserved for Board decisions
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers
- Standing Orders and Standing Financial Instructions
- An Assurance Committee
- An Audit Committee
- A Remuneration 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.

ACCOUNTABILITY REPORT

Trust Assurance & Accountability Organisational Overview



Steering Groups and Assurance subcommittees



The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held six public Trust Board meetings, 11 confidential meetings and six Trust Board workshops during 2021-22. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

ACCOUNTABILITY REPORT

Trust Board attendance records for 2021-22 were as follows:

Non Executive Directors	No. of meetings attended	No. of possible meetings
Peter McNaney	6	6
Martin Bradley	6	6
David Jones	4	4
Nuala McKeagney	6	6
Paddy Loughran	6	6
Anne O'Reilly	5	6
Miriam Karp	6	6
Gordon Smyth	5	6
Carmel Hughes	1	2
Executive Directors		
Cathy Jack	5	6
Brenda Creaney	4	6
Maureen Edwards	6	6
Carol Diffin	5	6
Chris Hagan	6	6

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Committee is comprised of five Non-Executive Directors. 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 75% 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 88% 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. It has four Steering Groups which oversee the implementation of robust assurance process across all aspects of Trust business.

ACCOUNTABILITY REPORT

The Social Care Committee met four times during the year and achieved 75% attendance. The Committee is chaired by a Non-Executive Director and includes three other Non-Executive Directors. The role of this Committee is to seek assurance around the delivery of the Trust's delegated directions and to ensure that social care governance arrangements are robust and effective.

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 and contractual terms 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, Social Care 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 two-year Trust Corporate Management Plan (2021-2023) allows us to remain alert in the planning and delivery of our services as we respond to the changing needs of our patients and service users and whilst we start to engage on the development of our next Corporate Plan 2023-2028.

This two-year plan is three-fold:

- To recognise the impact of COVID-19 and the last 18 months on our patients and staff
- To map out the key priorities to address the impact on all our services
- To highlight our regional role within the wider HSC system.

The Corporate Management Plan (2021-2023) has identified six priorities:

- New Model of Care for Older People - We are committed to ensuring the specific needs of older people are considered in everything we do
- Urgent and Emergency Care - We are committed to providing timely urgent and emergency care for patients

ACCOUNTABILITY REPORT

- Time Critical Surgery - We recognise the impact of COVID-19 on those who are waiting for surgery
- Outpatient Modernisation - We are committed to modernising our outpatient services to enable patients and service users to receive the right care in the right place at the right time
- Vulnerable Groups in our Population - We are committed to improving and promoting the wellbeing of vulnerable people
- Seeking real time feedback from our patients and staff - We are committed to listening to you and changing the way we work for the better.

The Corporate Plan and the Trust Delivery Plan (TDP) set out measures and targets to progressively deliver these corporate priorities. 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 the Trust has been reporting through financial plans and rebuild plans submitted to the DoH and HSCB.

In keeping with the transformation of Health and Social Care Services in NI, from the 1 April 2022, the HSCB has been stood down and a new Integrated Care System model (ICS) is being introduced. This will include a Regional ICS Executive and Locality Planning Groups. The ICS model has been designed to improve partnership and collaboration between sectors and organisations so they can ultimately improve the health and wellbeing of the populations they serve by delivering services in a more joined up way. The ICS model links to the N.I. Executive Outcome Delivery Plan objective to improve the health and wellbeing of the people of Northern Ireland and enable the population to live long and healthy lives.

The Trust organisational priorities are cascaded to Directorate, Division and Service Areas, where more detailed targets and actions are set in order to support or help meet the Trust's overall aims and objectives.

The Divisional Management Plans support the delivery of the priorities within the context of the overall regional direction and are reflected in local team objectives. The Accountability Process is designed to enable team ownership of the Trust's priorities.

The priorities and associated annual targets (regional and local) are cascaded throughout the Trust by:

- Divisional Annual Management Plans
- Service/Team annual plans
- Individual objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework.

ACCOUNTABILITY REPORT

The pandemic has significantly affected all our services and the way in which we worked. As such, it is important to remain agile and flexible in how we plan and deliver our services, responding to the changing needs of our population and the possibility of further COVID-19 surges.

To ensure we provide the Right Care at the Right Time and in the Right Place, we will be measuring and reporting on our achievements and progress against a number of key metrics within a Quality Management System (QMS). The six key parameters within the QMS are:

- Safety
- Experience
- Effectiveness
- Efficiency
- Timeliness
- Equity.

The DoH HSC Performance Management Framework (issued June 2017) sets out an enhanced framework for managing performance and accountability for HSC with the primary performance management role undertaken within Trusts (including by Trust Board). The key regional forum for holding Trusts to account is currently through the DoH accountability review meetings.

The Belfast Trust is committed to embedding effective organisational performance management arrangements (in response to DoH Performance Management Framework) under the QMS 6 key quality parameters set out above. This ensures clear and robust accountability and assurance arrangements to deliver better outcomes for patients and clients.

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

ACCOUNTABILITY REPORT

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. The Strategy remains fit for purpose and was last discussed at Assurance Committee in February 2022 when it was agreed the strategy will undergo review to align with a review of the Assurance Framework. It is anticipated this will be completed by July 2022. 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.

ACCOUNTABILITY REPORT

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.

Information risk management is an essential element of broader information assurance and is an integral part of good management practice. The intent is to embed information risk management in a very practical way into Belfast Trust's business processes and functions.

Information is a vital asset, both in terms of the management of health and social care for individual patients / service users and the efficient management of services and resources. It plays a key part in governance, service planning and performance management. Information risk is a factor that exists in all areas where information of a personal or confidential nature are used and managed.

Information risk management is a part of Information Governance (IG) and it is acknowledged that IG, including the management of information risks need to become part of the culture of the Trust, ensuring that staff are aware of, and work to, good IG (and therefore information risk) practices.

Information risk must be managed in a robust way within work areas and not be seen as something that is the sole responsibility of ICT or IG staff. 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, records management, freedom of information, ICT security and cyber security. This Group 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. Appropriate policies, procedures and management accountability provide a robust governance framework for information management.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the UK Data Protection Act 2018. Within the year the Trust reported 13 data breaches to the Information Commissioners Office (ICO), 85% were within the 72 hour legal requirement. The Trust also responded to seven complaints from the ICO, the majority of these related to exceeding the timeframe for responses to subject access requests. It is important

ACCOUNTABILITY REPORT

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.

Providing data protection training for staff during the pandemic has proved challenging due to service pressures and the IG Governance Team has developed a new course via MS Teams as a more flexible approach for staff accessing training. This has been successful in attracting much greater attendance at training in 2021-22. Over 6,443 staff have taken part in training in 2021-22.

The sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of UK GDPR Article 30, the Trust has a number of data access agreements and data sharing agreements in place to protect the use of personal data. These provide assurance as to what is being shared, how data is being used, the legal basis and protocols in place to share data.

In 2021-22, 8,921 subject access requests for records were received by the Trust. Unfortunately, the complexity and volume of data requested, along with staffing pressures due to the pandemic, has meant that not all requests were responded to within the legal timeframes. 61% of requests were completed within the necessary timeframes, we will be working to improve response rates in the incoming year.

The Trust is committed to ensuring appropriate cyber security is in place and has a dedicated cyber team based within the ICT department. There is a formal and comprehensive programme of work ongoing. In addition, the Trust has senior representation on the regional Cyber Security Programme Board and is actively engaged in regional programmes of work to support improvements in cyber security. A small number of cyber incidents in other organisations has impacted on the Trust and has allowed better understanding of the steps to be taken to contain and manage these types of incidents.

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 has a Whistleblowing Policy (Your Right to Raise a Concern) in place and promotes various avenues for reporting suspicions of fraud including the HSC fraud hotline operated by BSO Counter Fraud Services.

ACCOUNTABILITY REPORT

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. A total of 24 new fraud cases were reported in the period and the total estimated value of all 37 cases currently being investigated is £187k.

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 and the BHSC Involvement Strategy, 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 users and carers, with a particular focus on developing involvement in strategic work streams, including No More Silos, New Models of Care for Older People and Outpatient Modernisation. The Trust has also established a Carer Network, which will:

- Identify and decide carer priorities through the Carers Strategy 2022-onwards and the Trust Corporate Plan
- Assist with specific projects to progress the Carers Strategy
- Improve how we engage and communicate with carers.

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 and Quality Management System reports.

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. Involvement opportunities have been moved online during COVID-19 and moving forward, the Trust will create a mixture of both virtual and face-to-face involvement opportunities. The membership of the virtual involvement network continues to grow and involvement opportunities are regularly promoted with this network. An Involvement newsletter continues to be 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.

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.

ACCOUNTABILITY REPORT

The Engage and Involve training for staff continues to be delivered online with 323 people accessing training during 2021-22. During this period, a further 3,077 people accessed the Introduction to PPI e-learning session.

The Trust continues to participate in the Regional PPI Forum and related subgroups including, training and remuneration / reimbursement. The Trust also participated in a task and finish group which was established to develop a new regional approach to monitoring of PPI and will begin to roll out the regional monitoring template during 2022-23.

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 Framework was last approved in July 2020 and was due for review in July 2021. This was extended to accommodate an in depth review. In extending the review period Assurance Committee considered a revised template for presenting and considering risks known as the Board Assurance Framework (BAF) document, which lists the principal risks and was previously known as the Principal Risk Document. This document was approved by the Assurance Committee of the Trust Board in May 2021. The new template provides improved oversight and challenge of key risks. The key aim was to improve risk management across the organisation. The template clearly articulates each risk, its controls, gaps and assurance provided, utilising the three lines of assurance model.

The Assurance Framework continues to allow an integrated approach to performance, targets and standards, which include proportionate assurance arrangements and includes assessment of organisational assurance (replacing the former controls assurance standards) and quality standards for health and social care.

ACCOUNTABILITY REPORT

In 2021 the Trust introduced a Quality Management System (QMS), where Directors/Directorates report to the Executive Director Group to provide assurance in relation to a range of metrics related to their service areas, within the six quality parameters of QMS.

The Executive Director Group, through critical review of QMS, assesses Directorate presentations and information. They identify gaps in controls and assurance and, in conjunction with relevant service directors, ensure that comprehensive and robust action plans are developed, put in place, reviewed and completed.

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-19 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 a review of COVID-19 Payment Validation work during 2021-22. The

ACCOUNTABILITY REPORT

audit looked at COVID-19 special recognitions payments made to the independent sector and involved sample checking that monies were spent appropriately and for the purposes intended.

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.

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 to ISO 15189:2012 and our Public Health Laboratory is accredited to ISO 17025:2017.

The Trust's Regional Fertility Centre's Human Fertilisation and Embryology Authority (HFEA) licence was successfully renewed with effect from 1 April 2022 – 31 March 2026. The Regional Fertility Centre was successfully re-accredited for ISO90001:2015 and is next due for inspection in December 2022. The Regional Andrology Service had a planned UKAS ISO15189 accreditation inspection in April 2022 and only minor findings were identified with corrective action due by end May 2022. The Regional Fertility Centre are liaising with the HFEA to secure an import licence / certificate for potential future transfer of gametes or embryos into NI from GB in accordance with the HFEA General Direction in this regard following EU Exit.

ACCOUNTABILITY REPORT

The MHRA radiopharmacy inspection in September 2021 identified a number of deficiencies with the Trust's radiopharmacy service and facility. The Trust developed and is implementing the remedial action plan. Funding for a new Radiopharmacy building has been approved by the Department and the project to deliver on this is underway with an estimated completion date of 2025. In the interim, it has been identified that the current facility requires a significant upgrade and a modular unit is being procured for use prior to the completion of the new permanent radiopharmacy building. The service has secured the experience of a consortium of ex-MHRA inspectors and external PQS (Pharmacy Quality System) support staff to work alongside the senior internal PQS to assist in addressing the deficiencies identified in the MRHA inspection. The Trust continues to provide two monthly 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. MPH CDU is currently closed for refurbishment and will seek BSI re-accreditation once the project is complete.

There are some areas of non-compliance, against the Trust self-assessment, within centralised decontamination including some out-of-date equipment and facilities. In a small number of areas a manual decontamination process is in place instead of automated/semi-automated processes. Cost assumptions to address these non-compliances have been submitted to DoH in line with the objectives of the regional strategy. These projects are capital dependant in order for progress to be made. For Decontamination facilities that do not meet the requirements of current best practice standards and to facilitate future works that are required; a detailed survey of the RVH CDU building, is being progressed by the estates team on RVH site.

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.

ACCOUNTABILITY REPORT

Internal Audit

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

In 2021-22 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
FINANCE AUDITS	
Payments to Staff (specifically Nursing and User Experience Directorate)	Limited: Trust wide processes Satisfactory: Payment to Staff processes in Nursing & User Experience Directorate
Non Pay Expenditure (specifically in the Specialist Hospitals Womens Child Health and Mental Health Directorate, excluding agency expenditure)	Satisfactory
Cash Management in Social Services Facilities (in 6 facilities visited)	Satisfactory
Client Monies in Independent Sector Residential Homes (including adult supported living services) <i>Conducted in 2 audits with separate audit reports</i>	Satisfactory: 5 out of 9 homes visited Limited: 3 out of 9 homes visited Unacceptable: 1 out of 9 homes visited
Adult Supported Living Client Monies (Trust run services)	Satisfactory: 4 out of 5 facilities visited Limited: 1 out of 5 facilities visited
Asset Management	Satisfactory
Management and Use of Non-Medical Agency Staff	Limited
Attendance at Year End Stock Takes	Satisfactory
CORPORATE RISK BASED AUDITS	
Implementation of Phase 1 of the Mental Capacity Act	Satisfactory
IT Project Management	Satisfactory
Management of Domiciliary Care Contracts	Limited
Kinship Foster Care Placements (Childrens Community Services Directorate)	Limited
Management of Medical Devices	Limited
COVID-19 Processes - PPE Stock Management and Fit Testing	Limited: Respiratory Equipment Fit Testing Satisfactory: PPE Stores

ACCOUNTABILITY REPORT

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
GOVERNANCE AUDITS	
Quality Management System (QMS) – Corporate Process	Satisfactory
Quality Management System in Surgery Division	Satisfactory
Complaints Management	Satisfactory
Management of Whistleblowing Note: Audit Opinion carried forward from 2020/21 audit given deferral of planned 2021/22 audit due to limited progress in addressing the recommendations from the 2020/21 audit report	Limited: Governance and Reporting around Raising Concerns/Whistleblowing processes (Opinion carried forward from 2020/21)

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

Limited assurance has been provided for four audits and partially unacceptable/limited assurance has been provided in respect of four audits:

- Kinship Foster Care Placements received limited assurance on the basis that kinship carer assessments are not consistently approved within the required timescale and subject to annual review
- Management of Non-Medical Agency Staff received limited assurance on the basis of the significant reliance on off-contract agencies and prior approval not evidenced in half of the cases sampled
- Procurement and Management of Domiciliary Care Contracts received limited assurance due to delays in procurement resulting in the rolling forward of contracts without a formal procurement process. In addition the standing down of key worker visits due to COVID-19 and delays in annual reviews was also reported
- Management of Medical Devices received limited assurance as there is no complete central inventory meaning that there is limited assurance that designated equipment controllers are in place and appropriate servicing, maintenance and training are in place
- Management of PPE stock and compliance with Respiratory Protective Equipment (RPE) Fit Testing received satisfactory assurance in relation to PPE stock management and limited assurance in relation to management of RPE fit testing on the basis that some sampled service areas could not identify all staff requiring fit testing and records had not always been maintained

ACCOUNTABILITY REPORT

- Payments to Staff received satisfactory assurance in respect of processes within Nursing & User Experience Directorate and limited assurance in respect of Trust-wide processes due to not all budget holders confirming and returning their staff in post reports to financial management
- Cash Handling in Adult Supported Living Facilities received satisfactory assurance for 4 Trust run facilities and limited assurance for 1 Trust run facility due to the large number of transactions for which supporting documentation could not be provided (32 transactions had no receipts with a total value of £1,735.42). Trust staff assisted tenants who are deemed to be financially capable and this resulted in a mixture of records being available
- Management of Client Monies in Independent Sector Homes received satisfactory assurance for 5 Homes and limited assurance for 3 homes due to the lack of supporting documentation for expenditure and unusual cash transactions identified. For one client two transactions totalling £3,210 were paid out by the home to an individual - an adult safeguarding referral was completed with no irregularities found. Unacceptable assurance remained in place for 1 home as limited progress had been made in respect of the implementation of outstanding Internal Audit recommendations.

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 81% of agreed actions were fully implemented and a further 19% 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

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. An addendum was subsequently submitted on 19 April 2018 with additional correspondence in August and September 2018. This highlighted the fact that, aside from 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 continues to review the recommendations from other major capital projects to ensure that any lessons learned, where relevant, are embedded within the Trust's project.

The tender process closed at the beginning of April 2022 and an assessment of tender submission(s) is currently being carried out by the Design Team and CPD-HP. The Trust plans to submit the full business case to DoH by summer 2022.

The DoH have confirmed this divergence can now be closed.

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 was provided to the Division in autumn 2020 and a composite action plan

ACCOUNTABILITY REPORT

was developed and implemented to improve and standardise governance practices across this Division. The Division is now reporting incidents in a more timely and effective manner.

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 2020-21 has been 90.0%, 87% and 92.8% respectively.

The compliance rate for the current year 2021-22 is 92.2% in terms of numbers of invoices and 90.7% in terms of invoice values. We managed to sustain the improvement which was noted in 2020-21 as anticipated due to the now formalised arrangement with BSO Accounts Payable for the processing of Bank Agency invoices. The Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance in other areas continue.

Financial Position

Whilst the Trust achieved breakeven in 2020-21, 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, the Trust began the year with an underlying recurrent opening deficit of £93.3m, which had built up over the previous few years from undelivered savings and unfunded inescapable pressures. This was an increase from £72m opening deficit in 2020-21. The HSCB indicative 2021-22 allocation, issued in May 2021, did not include 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 MORE Pharmacy savings target of £3.89m.

ACCOUNTABILITY REPORT

Throughout the year the Trust has worked collaboratively with HSCB and DoH to identify additional income via Monitoring Rounds, slippage at HSCB/DoH and internal non-recurrent savings and cost containment measures. The Trust declared that it would be unable to make any material cash-releasing savings in 2021-22 with the exception of additional pharmacy savings of £1.9m which would not be sufficient to meet the regional pharmacy savings target in full.

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 £92m including £29m PPE, £17m additional staffing costs and £27m service delivery costs.

The Trust experienced a reduction in elective activity and other 'business as usual' spend associated with services not returning to normal levels of activity due to COVID-19. The ensuing underspends against these G&S budgets offset the Trust's residual underlying deficit and the Trust was able to deliver a break even position in 2021-22.

The Assembly passed the Budget Act (Northern Ireland) 2022 in March 2022 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2021-22 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2022 also authorised a Vote on Account which authorised departments and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2022-23 financial year. The cash and resource balance to complete for the remainder of 2022-23 will be authorised by the 2022-23 Main Estimates and the associated Budget Bill based on an agreed 2022-23 Budget. In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

A high level assessment of the NI Draft Budget 2022-25 indicates that the HSC will face a significant funding gap, potentially in excess of £0.6bn, in 2022-23. In the following two years, the proposed annual budget uplifts (circa 2% per year) fall considerably short of estimated annual requirements in health and social care which would result in further increases in the recurrent budget deficit. The Trust is currently developing a financial stability, efficiency and productivity plan which will focus on rebuilding robust financial control and improving service productivity and efficiency to help contain and reduce costs. This is unlikely to have a significant impact on the Trust's financial position in 2022-23 given the scale of the underlying recurrent deficit and ongoing increases in service demand. The Trust believes that significant change at a system level would be required to achieve financial balance in the HSC in the absence of additional funding.

BSO Shared Service

Following previous Internal Audit unacceptable assurance levels in respect of the Payroll Service

ACCOUNTABILITY REPORT

provided by BSO, the assurance level for the 3 years up to 2019-20, was limited overall. In 2020-21 Internal Audit 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. Internal Audit provided a similar assurance for the 2021-22 year with the exception of non-manual HSC timesheet processing which they have removed following their review of the enhanced controls in this area.

The 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 although staff resourcing issues within BSO Payroll have resulted in slower progress than anticipated with the programme in the 2021-22 year. Belfast Trust are working closely with other HSC customers to provide support to BSO in addressing the ongoing issues.

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. A Social Care Procurement Team was established within BSO PaLS to take forward procurement processes for health and social care services. The Social Care Procurement Board (SCPB) reports to Regional Procurement Board (RPB) and provides strategic oversight of the commissioning, planning, procurement and monitoring/contract management of regional issues for social care and support services on behalf of all HSC organisations. This oversight aligns with the Regional Procurement Plan – Social Care as agreed by the RPB and spans all programmes of care. The Trust has representative membership of the SCPB and an action arising from the meeting of the SCPB in January 2019 was the updating of the Regional Procurement Plan for Social Care Services to reflect timescales for inclusion of pre procurement activities.

The 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.

The Chair of SCPB temporarily suspended meetings of the group in August 2021 with the purpose of reinvigorating SCPB to ensure that it aligns to the expectations set by the RPB, has clear objectives and an agreed way to deliver those objectives. A workshop took place in December 2021 with reported recommendations communicated to attendees in February 2022. The recommendations included finalising SCPB governance arrangements, including producing more focussed terms of reference and strengthened criteria for approving future regional procurement activity. It was also agreed to review and update the Board membership.

ACCOUNTABILITY REPORT

Serious Adverse Incident Reviews Outstanding

For the reporting period April 2021 to March 2022 there has been a significant increase in incidents requiring review as a Serious Adverse Incident (SAI). This increase is believed to relate to improved understanding of SAI criteria and procedures for reporting of SAIs, achieved through increased training and focus in this important area.

Table 1 below provides an indication on how the number of BHSCCT SAIs has increased especially over the last 4 years.

Table 1- Number of SAIs reported per calendar year	Total
2017	81
2018	96
2019	125
2020	162
2021	217
2022 (up to 31st March 2022)	42

In keeping with HSCB/PHA procedure for reporting and follow up of SAIs 2016, Belfast Trust strives to report and follow up SAIs within timeframes and ensure timely learning is identified.

Level 1 SAI reviews are completed using Significant Event Audit (SEA) methodology, Level 2 and Level 3 SAI reviews will require RCA methodology to be used. A Level 1 SAI review should take 8 weeks from reporting, a Level 2 should take 12 weeks from reporting, while a Level 3 due to both the complexity and additional independence required has a timeline that would be agreed with HSCB.

Since 2019 there has been an increasing number of SAI reported to HSCB. Alongside this Trust performance in meeting the required HSCB deadlines for submitting completed review reports has deteriorated.

During 2021 HSCB introduced performance arrangements to support Trusts and as part of this requested improvement plans. The Trust improvement plan has not addressed the difficulty faced by the Trust in meeting required timeframes. The Trust has reviewed the implementation plan drawn up in 2021 and steps are being progressed with Service Directors and their respective teams to prioritise and finalise those SAI reviews close to completion.

Numbers of staff trained in RCA methodology as of March 2022 is 74 and the numbers trained in SEA methodology 248, with over 181 staff trained internally in SEAs in this reporting period (2021-22).

ACCOUNTABILITY REPORT

This investment in training to equip more staff to undertake SAI reviews has not had the impact anticipated to improve the Trust performance with regard meeting HSCB timeframes. To supplement the pool of trained staff internally the Trust has attempted to secure independent chairs for level 2 SAI reviews through the Leadership Centre or an External RCA provider. This step has had a limited impact.

All Directorates and SAI chairs involved in the process have flagged the significant challenge in meeting expectations with SAI reviews. The majority of those Trust staff undertaking SAI reviews; do so in addition to their substantive posts, alongside competing demands. The improvement plan recognised this challenge and the need to approach reporting and follow up of SAIs differently. A business case is now at final stages of approval to seek funding to resource a central support team. If successful, this support will place any SAI review team in a better position at a much earlier stage to progress the review in a timely manner. The business case also includes funding to recruit dedicated service user / family liaison officers to delivery improved engagement and update processes.

The Trust recognises any delays in the completion of the SAI review process is difficult for our service users, carers and families of our service users as well as the impact on our staff. In the interim to the longer-term solution, engagement is monitored on an ongoing basis and a task and finish group has been convened to look at this area and agree standardised improvements across the organisation, within current resource.

Significant delay in SAI reviews concluding creates a risk that important learning may not be identified and acted on appropriately. A number of measures are established to control this risk:

- Trust SAI Group seeks to identify important learning as early as possible and where appropriate prior to a SAI review concluding. This supports learning being appropriately escalated and assurance provided on action, supports disseminated early learning and minimises delays
- A weekly governance call supports early identification of important governance information including new SAIs and immediate learning. The information is considered weekly by Executive Safety Huddle and is routinely shared with Senior Leadership Teams, Directors and Non-exec Directors
- All SAI data is included in the Quality Management System (QMS) provided monthly. This information is used by Divisional teams for sense making and is monitored by the Executive Director Group
- An established Peer Review meeting provides access to support for staff involved in commissioning and completing reviews. This aims to improve consistency of reports and develop better identification of learning.

Learning from SAI reviews over this reporting period is contributing to a review of the Trust SAI policy and associated procedures; this work is expected to complete later in 2022 and will provide

ACCOUNTABILITY REPORT

additional clarity and support to those involved in both the management of the SAI process and completion of reviews. Current training, awareness sessions and information available to staff will be updated once finalised.

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.

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 Groups focused on the work plan and other issues surrounding IHRD were initially scheduled to recommence in December 2021 in line with the restart of DoH groups but this was further delayed.

The DoH Programme Manager and Deputy Programme Manager have been replaced. An external consultant has been appointed to carry out a stocktake review and initiate 'Phase II'. The Trust awaits further update.

In the meantime, the Trust's Director Oversight Group and the 10-30 Working Group did reconvene in January 2022. The Action Plan has been recirculated across the Directorates for update.

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 of the 2,529 (resident in NI) have been reviewed or offered a review. 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 await receipt of the final written report.

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 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. The Independent Neurology Inquiry report was published on 21 June 2022 and the Trust needs time to properly consider all that it has to say and to work out, with others, how best to address its findings and implement its recommendations.

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.

ACCOUNTABILITY 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. The DoH Activity and Outcomes report provide an analysis of whether individual diagnosis was secure, that a proper management plan was in place and that prescribing was appropriate. The report for Cohort 1 is available at [neurology-outcomes-report.pdf \(health-ni.gov.uk\)](#) and Cohort 2 is available at [neurology-recall-report-cohort-2.pdf \(health-ni.gov.uk\)](#).

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.

A total of 645 people were included in Cohort 3, of which 434 individuals attended recall appointments. The Cohort 3 Outcomes Report was published by the Minister for Health on 9 June 2022 along with the Neurology Recall Summary Report, covering all three cohorts. These reports can be found at: <https://belfasttrust.hscni.net/2022/06/09/neurology-recall-cohort-3-activity-report/>. This marks the completion of the final recall of neurology patients who were under the care of the consultant.

The Trust continues to work with the DoH and the PHA to support all actions arising from the totality of the Recall. As of 3 March 2022, there are 330 negligence claims made against the Trust and the Directorate of Legal Services (DLS) are acting on the Trust's direction as the client, in addressing them. 41 cases are closed as they were successfully defended, withdrawn or settled.

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 this consultant, 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.

The Trust agreed with the Royal College of Physicians to undertake an independent quality assurance process in relation to the Trust's own review of blood patching. The college provided the Trust with the final report of their Quality Assurance Report and Clinical Record Review (4-5 February 2021). The Trust wrote to the patients, whose case was reviewed by the RCP, to provide them with the outcome of the specific review of their case.

The report indicates there was a high level of concordance between the judgements reached by the Review Team on the 22 cases and the judgements reached by the Belfast reviewer. Across

ACCOUNTABILITY REPORT

the 22 cases, there was full concordance between the review teams overall rating on the quality of care and the rating reached by the Belfast reviewer in 73% of cases. Where the rating decided upon the Belfast reviewer differed from that reached by the review team, generally the Belfast reviewer had graded cases more critically than the review team.

The overriding conclusion from the review is that the desktop review of cases undertaken within the Trust was robust and effective. The report states ‘the Trust can be assured that its process of structured judgement review stands up to external scrutiny’.

The report makes 12 recommendations to the Trust. These relate to sharing the report’s findings and informing patients of the review outcome. Some of the recommendations have the potential to identify the individual. Other recommendations focus upon the future provision of Epidural Blood Patch (EBP) for Spontaneous Intracranial Hypotension (SIH). The review team recommended that the Trust should continue to use the structured judgement form to review other cases, as necessary.

The Blood Patch review is now complete and this is now deemed closed.

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 (SAI) investigation and a joint protocol (PSNI led) adult safeguarding investigation, which is ongoing.

Subsequent to the SAI, an independent review of leadership and governance arrangements in MAH was commissioned. The report was published in July 2020 and identified shortcomings in the Trust’s arrangements for oversight of MAH. The Trust has since take action to address the findings in the review.

Implementation of the recommendations from both the Level 3 SAI and the Leadership and Governance reviews are monitored by the Muckamore Departmental Assurance Group which is jointly chaired by CSWO/DCNO, and includes Belfast Trust representatives.

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

ACCOUNTABILITY REPORT

- 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
- DoH carried out audit of procedures in July 2021.

CCTV

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

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
- Real time patient feedback reports now commenced across the site
- Medication Safety thermometer reports established.

Staffing and Staff Support

- Substantive senior management team
- Nurse and social work 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
- Staffing model being further reviewed in conjunction with RQIA to improve the transition of patients who are awaiting discharge.

ACCOUNTABILITY REPORT

The Trust Board continues to be actively involved in the monitoring and support of measures to ensure safe, effective and compassionate care at Muckamore Abbey Hospital.

Valencia Ward – Knockbracken Healthcare Park

The Dementia Inpatient Service based in Valencia Ward, Knockbracken Health Care Park is an 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 advised the Trust in March 2020 that they had identified six areas of improvement, 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.

RQIA completed a further inspection in July 2021 and their report was received in October 2021. At this time the previous action plan was closed, with three issues restated regarding:

- Incident management
- The process regarding Adult safeguarding referrals
- Speech & Language Therapy recommendations in respect of safety of meal provision.

There were no serious concerns or special measures identified and some good practice was observed and reported. A number of new areas for improvement were identified including:

- The previously recommended PACE has been identified as not fit for purpose and will need replaced via a project plan with CLEAR dementia specific documentation
- Adult safeguarding process and how it links with incident management and risk assessment
- Good incident reporting noted but need improvement in the analysis and learning
- Environment – some updating required
- Staffing – good staffing levels noted however the access to Eroster made knowing how many staff on duty difficult

ACCOUNTABILITY REPORT

- IPC – good audit and unannounced process in place however improvement in written report from IPC team to the ward required.

Improvements currently being made against these areas are:

- CLEAR documentation has been introduced in line with project plan and CLEAR dementia training has taken place for all staff. The use of CLEAR commenced for all new admissions from March 2022
- All referrals are logged on an ASG tracking sheet to ensure follow up
- Estates have been involved in ward update plan including the garden
- Eroster is now accessible to view for all staff
- IPC team are considering the possibility of written reports to the wards after IPC inspections.

The Trust has an Action Plan in place following the latest RQIA inspection and we are on target to have all actions completed by 30 June 2022.

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 was developed. Risk summits were held in November 2020, and again in February 2021, and the third being held on the 28th January 2022. Each of the Risk summits were attended by a wide range of key stakeholders including DoH, PHA, NIMDTA and GMC.

Following the risk summit in February 2021, NIMDTA placed the service on enhanced monitoring given concerns around the learning experience for surgical trainees. On 13 September 2021, the service appointed a new Clinical Director. Following this appointment, we successfully went on to appoint four clinical leads for the cardiothoracic service in October 2021.

NIMDTA arranged an Enhanced Monitoring Visit to the unit on 26 November 2021. Following this meeting a number of actions were instituted including dedicated induction day, escalation policy, targeted training numbers with planned educational sessions during the week, firm system to better develop trainer-trainee relationship, on-line leave system with nominated approvers, ward round template and for Human Factors training.

In addition, the RQIA wrote to the Trust in April 2021 seeking assurances around patient safety and quality. A meeting was held 20 May 2021 with RQIA. The Trust provided assurances in relation to patient safety and quality. The planned move of Cardiac theatres and Cardiac Intensive care was also discussed. Some of the patient safety and quality concerns that had been raised

ACCOUNTABILITY REPORT

were in relation to the infrastructure of the building. Services successfully relocated to Level 3 in July 2021.

On 8-9 December 2021 RQIA carried out an Unannounced Inspection of CSICU as well as a review of actions associated with the RCS report. Positive feedback following this visit and no areas of concerns were highlighted and a report with 4 recommendations was issued, highlighting a main concern of storage space on Level 3.

The Trust is currently working with the Leadership Centre and a number of other organisations to implement the action plan and to complete the remaining recommendations.

On 31 March 2022, of the 37 recommendations, 26 have been completed 9 are in progress, 1 await start and 1 redacted issue is now also complete. The service continues to work through the completion of the remaining recommendations and is committed to build relationships to be able to continue to deliver safe, high quality cardiac and thoracic surgical services.

Cardiac surgical clinical outcomes continue to be monitored with outcome data submitted annually to the National Institute for Cardiovascular Outcomes Research (NICOR) and outcomes are favourable. Benchmark data can be reviewed in the 2020 report available online at <https://www.nicor.org.uk/national-cardiac-audit-programme/>

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. Later in 2021, the service also reported further new SAIs in the macular and diabetic eye services, due to similar review backlogs and delays in patients being seen. These are three time-critical services within ophthalmology.

Progress has been made across all the identified backlogs. From 1 February 2021 the Macular review backlog has reduced from 3,013 to 2,474 patients. The total number of patients identified as part of the Early Alert of 10,607 patients has been reduced to 8,370 patients as of 7 April 2022. Progress continues to be monitored.

A number of improvement actions have been undertaken, including the recruitment of additional key staff to increase capacity and improve patient's diagnosis and treatment pathways. Further actions include, a review of the administrative systems and processes to identify weakness booking patients to maximise clinic capacity and sourcing in-reach capacity for the Macular Service whilst work continues to take place with Capital Redevelopment Team to secure additional clinical space for the service.

ACCOUNTABILITY REPORT

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 due to staff absences and redeployed staff within the Care Home 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.

Within CReST 55% of annual care reviews were completed in year with 632 care review outstanding at year end. Staffing levels are central to the ability of the CReST team to be compliant with the Circular. The CReST Action Plan focuses on improvements required to address staffing levels. The aim is achieve the completion of all annual care reviews by October 2022.

The Community Social Work Teams are compliant with 56% of annual care reviews by 31 March 2022. The ongoing action plan for the year ahead includes monthly targets set against each of the eight community teams to ensure compliance within the next 12 months.

Physical and Sensory Disability Services (PSD) had anticipated completion of all annual review reviews by 31 December 2021, however COVID-19 and other staff absences meant that this was not achieved. At 31 March 2022, 93% of service users have had an annual care review, with 106 still to complete. The Team have an Action Plan in place to achieve compliance in 2022-23 with the aim of reaching compliance by the mid-point review at the end of September 2022.

With the recognised pressures and non-compliance with annual care reviews this issue remains on the Trust's Principal Risk Register with an Action Plan in place.

Mental Capacity Act (NI) 2016 Compliance

All HSC Trusts were required to demonstrate full compliance with the Mental Capacity Act in terms of completion of legacy cases by 31 May 2021. The Trust failed to meet the compliance deadline set by the Department of Health, however, through temporarily recruiting staff and centralising them from the MCA Service, all legacy work has now been completed on behalf of all services.

Although legacy compliance has been met, data indicates that DoLS are not being applied in new cases where they should be, particularly in hospital settings. There are still concerns that not all staff and services have a comprehensive understanding of their roles and responsibilities in relation to applying Deprivation of liberty safeguards (DoLS). There is also evidence of a limited understanding of Review Tribunal Directions and the legal requirement of the Trust to respond to these.

ACCOUNTABILITY REPORT

There remains a risk that the Trust is detaining people unlawfully due to failure to comply fully with the provisions of the Mental Capacity Act which may result in:

- No protection from liability for the Trust or staff: It is an offence for a person to knowingly detain another person when there is no statutory authority to do so. Conviction can result in a fine, prison sentence or both (Section 269, Code of Practice)
- Legal challenge from patients and their families where DoLS either have not been applied, or have been applied disproportionately
- Media attention affecting the reputation of the Trust.

The MCA service have temporarily recruited 9 staff members to support Trust wide with Trust Panel Extension Authorisations, Trust Panel Authorisations and Review Tribunal work. Sessional Medics are in situ to support with Medical Assessments for Trust Panel Authorisations. Funding is secured from the HSCB for recruitment of permanent staff to a central MCA Team and the recruitment process has commenced.

Through continued centralisation of the majority of MCA work, BHSCT has maintained full compliance with Trust Panel Authorisations and Extension Authorisations.

Director / Co-Director continue to engage with HSCB, DLS and regional partners around Section 269 and with Trade Unions to work towards providing reassurance to staff.

All staff undertake Department of Health DoLS Training to Level 4a where application of DoLS is likely to impact upon their roles. This is available by e learning and supplemented by the Service Manager through delivery of workshops, additional training, case consultations, attending team meetings etc.

Referral systems and supports have been implemented on Hospital sites to support staff with ensuring DoLS are in place where appropriate.

An Action plan and update is shared with Director monthly and services will continue to review and monitor the position.

Children with Disabilities – Iveagh Centre

The Iveagh Centre is a regional inpatient hospital for children with a learning disability requiring assessment and treatment. Appropriate and timely discharge of patients from the Iveagh Centre is a regional priority in order to ensure bed availability should a child require urgent admission. Additionally, continued stay in a hospital setting following conclusion of treatment is not in the best interests of a child. The inappropriate placement of a second child has resulted in there being no further beds available for admissions under the Mental Health order if required.

The Trust has experienced challenges in providing an appropriate community placement for a child whose inpatient treatment has concluded but remains in the Iveagh Centre. This child has been

ACCOUNTABILITY REPORT

identified as a delayed discharge since September 2020. This has resulted in a Judicial Review in respect of the Trusts absolute duty to provide accommodation in these circumstances

With specific regard to this case, the Trust remains in negotiations with the DoH and HSCB (via the submission of two business cases) and concurrently with NIHE and a private provider with the view to securing appropriate accommodation and the provision of a bespoke domiciliary care package which would enable the child to be discharged home. This case continues to be reviewed by the High Court via a Judicial Review process.

In respect of the second child the placement at home irretrievably broke down requiring the child to become looked after. The Trust has engaged with Camphill Community who have agreed a placement once staff are recruited.

The Strategic document for children with disabilities, which includes the need to develop a range of accommodation provision, was completed by the HSCB in conjunction with the 5 Trusts and submitted to the DoH last September 2021. The outcome of the DOH's considerations of this document is awaited. No further progress has been made in this regard despite the ongoing pressures to provide appropriate placements for this service user group.

Children's Social Work Services - failure to deliver all statutory functions

There has been a significant increase in the levels of vacancies and sickness absence in front line social work teams within Children's Community Services since October 2021. Currently staffing capacity is reduced in Gateway by 14%, Family Support by 42%, LAC by 29%, Fostering and Adoption by 46% and Children with Disability by 42%. Consequently the service has been operating a Business Continuity Plan since January 2022 which has resulted in a reduced provision of service for those children and their families assessed as being at lower risk. All cases are reviewed regularly to ensure the service provided is reflective of the level of risk at any time. The number of unallocated cases has also increased and includes ongoing unallocated Looked after children's cases. Trust Board, the HSCB (SPPG) and the DOH have been formally notified.

The Business Continuity Plan has been used to manage the current priorities within the resource available. Additional staff have been brought in via the workforce appeal and they are assisting in working through the unallocated LAC cases. In addition, staff have taken on additional work to cover as many cases as possible.

Challenges with regard to staffing levels and vacancies have been highlighted to Trust Board, HSCB and DoH over the past six years within our Delegated Statutory Function (DSF) reports. During 2021-22, following a review of unallocated cases and recruitment plans by senior managers, a significant deterioration in workforce was identified and this was highlighted to Trust Board, DoH and HSCB at an early stage of the year ahead of DSF reporting. To help address the issue, the Trust has established a Workforce Steering Group for social work staff with a focus on recruitment and retention strategies to improve working conditions and make posts which have been difficult to fill more attractive. Engagement sessions have been held with frontline staff and managers and

ACCOUNTABILITY REPORT

weekly Trade Union meetings have been held to work towards solutions.

DOH has undertaken a review of the social work workforce which was published in March 2022 and has accepted the need for an improved approach to workforce planning regionally. An Implementation Board has been established to ensure the recommendations from the review are progressed to ensure the provision of a social work workforce able to meet service demand, particularly in Children's Services. DOH has also commissioned an independent review of Children's Services in NI. This review is currently underway and the Belfast Trust is working with the lead reviewer to identify some immediate actions to begin to address the high levels of social work vacancies in Children's Services.

New Control Issues

Reduced number of available critical care nurses

During 2021-22 there was a reduced number of available critical care nurses due to vacancy and sickness levels. This had the potential to impact upon patient safety due to a lack of skilled and experienced critical care nurses.

At the later end of 2021-22 new staff commenced post and the impact on patient safety is reducing and is reviewed each day on each shift.

Most of the staff who supported Critical Care through the pandemic surges have returned to their substantive posts/areas and the number of patients with COVID-19 in Critical Care has continued to reduce. However, ongoing COVID-19 community surge levels continue to create increased variation of staff absence.

Critical Care is moving back to the agreed staffing model – 1 to 1 nursing care for level 3 patients and 1 to 2 nursing care for level 2 patients and is in the process of rebuilding capacity over the coming months to the funded baseline of 42 beds.

Laboratory Information Management System

The current system for electronic blood tracking through LabCentre will no longer be available in BHSC from April 2023. As the new Laboratory Information Management System (LIMS) replacement programme is rolled out there is no replacement procured for electronic blood tracking throughout NI.

Without a blood tracking system there is a risk the Trust may be unable to meet Blood Safety and Quality Regulations (2005), as regulated by MHRA and therefore its statutory requirement which will mean it is not regulated to supply blood and blood products.

The replacement Regional Blood Production and Tracking Project (BPAT) Outline Business Case was approved by Department of Health in December 2021. However, the timetable for implementation does not fit with the Trust timeline with the end of life of LabCentre. Therefore, an

ACCOUNTABILITY REPORT

alternative solution is still required until such time as the BPaT solution is implemented.

The Haemonetics BloodTrack system used in MIH site will be rolled out across BCH, RVH and MPH in advance of the new LIMS being available. It is confirmed this system can integrate with the new regional LIMS.

BCH went live with Haemonetics BloodTrack in early December 2021. The plan for remaining roll out contains a proposed go live date for RVH of June 2022 and MPH will go live in September 2022.

Willow Lodge - Residential short breaks for children with disabilities

Due to a deficit in residential placements for children with disabilities Willow Lodge has been required to be used to accommodate a child who requires a long term placement until a more suitable placement can be identified. This has resulted in a number of families not being able to avail of short breaks for their child and their family. While other alternative supports have been offered these have not provided the overnight respite that is provided by Willow Lodge resulting in these families feeling under additional pressure.

The Trust has been raising the lack of appropriate placements for this service user group for a number of years through the Delegated Statutory Function (DSF) reporting arrangements. This is a regional issue.

The Trust secured a placement in Scotland for this young person with agreement of the Court. Unfortunately the young person refused to go at the last minute and remains in Willow Lodge. Their behaviour has become highly dysregulated causing a significant amount of damage to the building. RQIA have now issued the Trust with a Notice of Proposal to cancel the registration of Willow Lodge and the Trust has secured an alternative placement in the short term prior to this Notice becoming effective. Willow Lodge will then require substantial estates work before it can reopen and the Trust will be required to register the facility again.

The 5 Trusts collaborated with the HSCB to develop a strategic framework which identifies solutions for supporting these families as part of a menu of service provision moving forward. This was submitted to the DoH in September 2021 and the outworking of their considerations is awaited.

Alternatives will continue to be offered to those families who are not able to access this facility.

Medical Physics Expert

The Regional Medical Physics Service (RMPS), based at the BHSCT, has insufficient staff to fully operate Medical Physics Expert (MPE) services (as required under the Ionising Radiation Medical Exposure Regulations (IRMER) NI (2018)), for radiological and mammography imaging services within all HSC Trusts.

The service has had funding in place for three MPE positions since it was incorporated into the BHSCT in 2009 and an additional position associated with the mammography service from 2013.

ACCOUNTABILITY REPORT

Since this time, there has also been significant growth in the use of imaging equipment across all Trusts in NI creating additional workload (hence the submission of a business case to DoH/ HSCB in 2012 highlighting the need for additional staff, including MPE positions, in this area). This business case has now been approved and the Trust are awaiting an allocation letter. The business case provides funding for two additional MPE level posts in this area giving an establishment of six MPE level positions for diagnostic imaging services across NI.

As two of the MPE's left in April 2022, there are currently two MPEs in post to cover all diagnostic and mammography imaging services in NI including cover for the Independent Sector. The Trust is actively trying to recruit into the two vacant MPE positions and will do the same for the business case posts as soon as possible.

Failure to have sufficient MPE provision places all Trusts at risk of failing to comply with the legislation and is therefore a significant risk for all Trusts. The risk will remain until the posts are filled.

Payroll Data Centre

A managed service is provided for the HR, Payroll, Travel and Subsistence System (HRPTS) for Health and Social Care NI. This service is provided from servers hosted at data centres owned by a sub-contractor of the managed service supplier. This sub-contractor went into administration on 25 March 2022. By email on 1 April 2022, the supplier providing the managed service informed BSO of the administration. The supplier informed BSO that the sub-contractor will continue to trade as normal while the Administrators are exploring options for the company's future, including re-negotiating contractual terms with its existing customers regarding power costs associated with increasing global supply issues. The supplier have confirmed in writing that the sub-contractor are continuing to operate business as normal, as advised by the Administrator. BSO has invoked its business and technical contingency plans and set up Bronze Command. BSO has met with the Minister, Permanent Secretary, Trade Unions and all stakeholders have been informed of the situation and the contingency plans to address this issue.

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 2021-22.

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 2021-22, except the Chief Executive and the Medical Director, were employed on the Department of Health (NI) Senior Executive Contract. The contractual

ACCOUNTABILITY REPORT

provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

The 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. FReM provides an interpretation of the IAS 19 standard and this standard requires the present value of defined benefit obligations to be determined with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date.

The 2021-22 accounts are based on membership data as at 31 March 2016 since it was not practicable to utilise data as 31 March 2020 within the time parameters available. The value of the liabilities as at 31 March 2022 has been calculated by rolling forward the liability calculated as at 31 March 2016 to 31 March 2022. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated.

ACCOUNTABILITY REPORT

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.

HSC Pension Scheme

The HSC Pension Scheme (1995 and 2008 Sections) is a final salary scheme.

Members of the 1995 Section receive a pension of 1/80th of the best of the last three year's pensionable pay for each year of membership.

Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.4% of total pensionable earnings over the relevant pensionable service. The lump sum is normally three times the annual pension payment.

Members of the 2008 Section receive a pension of 1/60th of the average of the best three consecutive year's pensionable pay in the last ten for each year of membership. Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.87% of total pensionable earnings over the relevant pensionable service. There is no automatic lump sum entitlement; however, members can choose to receive a lump sum which may be a maximum of 25% of the value of their fund at retirement.

The 2015 Scheme is a Career Average Revalued Earnings (CARE) Scheme, with benefits based on a proportion of pensionable earnings each year. The pension is built up at a rate of 1/54th of each year's pensionable earnings. Active members accrued pension benefits are revalued in line with the Consumer Prices Index plus 1.5%. There is no automatic lump sum entitlement; however members can choose to receive a lump sum by giving up some of their accrued pension.

ACCOUNTABILITY REPORT

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Audited)

2021-22				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
Non-Executive Directors				
P McNaney	40-45	N/A	N/A	40-45
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 ⁽¹⁾	5-10	N/A	N/A	5-10
C Hughes ⁽²⁾	0-5	N/A	N/A	0-5
Directors				
C Jack	215-220	0	50,000	265-270
M Edwards	90-95	0	10,000	100-105
J Kennedy	90-95	0	31,000	120-125
C Hagan	225-230	0	42,000	265-270
C Leonard	95-100	0	32,000	125-130
B Creaney	85-90	0	8,000	95-100
B Owens	100-105	0	30,000	130-135
A Dawson ⁽³⁾	30-35	0	N/A	30-35
G Traub	100-105	0	42,000	140-145
J Johnson	100-105	0	30,000	130-135
P Cahalan ⁽⁴⁾	55-60	0	87,000	140-145
H Jackson ⁽⁵⁾	60-65	0	83,000	145-150
M Kearney ⁽⁶⁾	60-65	0	94,000	155-160
C Diffin	85-90	200	8,000	95-100
B Armstrong	95-100	0	34,000	130-135
C Stoops	80-85	0	27,000	105-110

⁽¹⁾ D Jones retired 31st December 2021

⁽²⁾ C Hughes appointed 1st January 2022

⁽³⁾ A Dawson left the Trust 30th June 2021 FYE £90k-£95k

⁽⁴⁾ P Cahalan appointed Interim Director for Child Health and NISTAR from 16th August 2021, FYE £85k-£90k

⁽⁵⁾ H Jackson appointed Interim T&O, Rehab Services, Maternity, Dental, ENT and Sexual Health from 16th August 2021, FYE £85k-£90k

⁽⁶⁾ M Kearney appointed Interim Director of Mental Health and Intellectual Disability from 16th August 2021, FYE £95k-£100k

Executive gross pay includes the 2016-17 and 2017-18 pay award but excludes pay award circulars issued post year end.

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Cont'd)

2020-21				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
Non-Executive Directors				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
Dr P Loughran	5-10	N/A	N/A	5-10
A O'Reilly	5-10	N/A	N/A	5-10
M Karp	5-10	N/A	N/A	5-10
G Smyth	5-10	N/A	N/A	5-10
D Jones	5-10	N/A	N/A	5-10
C Hughes	N/A	N/A	N/A	N/A
Directors				
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	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
B Owens	85-90	0	(4,000)	85-90
A Dawson	90-95	0	9,000	95-100
G Traub	75-80	0	28,000	100-105
J Johnson	35-40	0	21,000	55-60
P Cahalan	N/A	N/A	N/A	N/A
H Jackson	N/A	N/A	N/A	N/A
M Kearney	N/A	N/A	N/A	N/A
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

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

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/22 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/22	CETV at 31/03/21	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
C Jack	75-80 plus lump sum 200-205	2.5-5	1,743	1,647	54
M Edwards	20-25 plus lump sum 70-75	0-2.5	697	653	29
J Kennedy	25-30 plus lump sum 40-45	0-2.5	468	428	29
C Hagan	50-55 plus lump sum 105-110	2.5-5	1,054	993	42
C Leonard	35-40 plus lump sum 70-75	0-2.5	707	662	30
B Creaney	30-35 plus lump sum 95-100	0-2.5 plus lump sum 0-2.5	740	702	18
B Owens	45-50 plus lump sum of 140-145	0-2.5 plus lump sum of 5-7.5	1,196	1,141	23
A Dawson	N/A	N/A	N/A	N/A	N/A
G Traub	25-30 plus lump sum 50-55	2.5-5 plus lump sum 0-2.5	413	373	29
J Johnson	35-40 plus lump sum 115-120	0-2.5 plus lump sum 5-7.5	912	845	44
P Calahan	30-35 plus lump sum 65-70	2.5-5 plus lump sum 5-7.5	613	524	75
H Jackson	35-40 plus lump sum 110-115	2.5 plus lump sum 10-12.5	848	737	90
M Kearney	40-45 plus lum sum 115-120	2.5-5 plus lump sum 7.5-10	906	801	83
C Diffin	35-40 plus lump sum 115-120	0-2.5 plus lump sum of 2.5-5	1,298	948	28
B Armstrong	40-45 plus lump sum 85-90	0-2.5	822	786	32
C Stoops	20-25 plus lump sum 35-40	0-2.5	327	301	19

ACCOUNTABILITY REPORT

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

Cash Equivalent Transfer Values

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.

ACCOUNTABILITY REPORT

Fair Pay Disclosures (Audited)

Pay Ratios

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

	2021-22	2020-21
	Band of highest paid Director remuneration	£225k - £230k
25th percentile remuneration	£24,882	£23,840
25th percentile pay ratio	9.14	9.12
Median remuneration	£32,608	£31,365
Median pay ratio	6.98	6.93
75th percentile remuneration	£44,310	£42,584
75th percentile pay ratio	5.13	5.11
Range of staff remuneration	£19k - £230k	£18k - £218k

The midpoint of the remuneration band of the highest paid director in the Belfast Trust in financial year 2021-22 was £227,500 (2020-21, £217,500). This was 6.98 times (2020-21, 6.93) the median remuneration of the workforce, which was £32,608 (2020-21, £31,365). Remuneration ranged from £19,000 to £227,500 (2020-21, £18,000 to £217,500).

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 6.93 to 6.98 in 2020-21 as the highest paid director banding has increased at a slightly higher rate than the median salary. The highest paid director is a medical consultant who worked additional APAs in the year compared to prior year.

The ratio between the highest paid director and staff on the 25th percentile and the 75th percentile are also highlighted in the table above. The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £24,882, £32,608 and £44,310 respectively. The decrease in these ratios from 2020-21 to 2021-22 and are in line with the % decrease in the median ratio for similar reasons.

ACCOUNTABILITY REPORT

The average employees earnings has increased to £38,606 in 2021-22 (£37,097 in 2020-21) an increase of 4.1% due mainly to a pay uplift of 3% across all staff. Other factors leading to this increase are the removal of the Agenda for Change Band 1 payscale, the staff recognition payment and the use of special COVID-19 related payments throughout the year.

There were 3 employees that received remuneration above the highest paid Director. These 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. In 2021-22 these ranged from £230k-£290k.

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 remunerations disclosed above do not include agency staff.

Percentage Change in Remuneration

The percentage changes in respect of the Belfast Health and Social Care Trust are shown in the following table:

Percentage change for:	2021-22 v 2020-21	2020-21 v 2019-20
Average employee salary and allowances	4.10%	n/a
Highest paid directors salary and allowances	4.60%	7.40%

No performance pay or bonuses were payable to the highest paid director in these years.

ACCOUNTABILITY REPORT

Staff Report

The Trust is 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, Thrive Initiative, Clinical Psychology Services, Condition Management Programme, Stress Focus Groups, Here 4U, the Mind Ur Mind Toolkit, Menopause Toolkit, Employee Wellbeing Toolkit, Domestic Abuse Resources 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
- Assisting managers with supporting staff returning to work, supporting reasonable adjustments and identifying long term solutions following long COVID.

Café Menopause

Café Menopause is an innovative approach to create an environment whereby all colleagues can discuss menopause openly and share their experiences. An on-line virtual café menopause took place on 23 November 2021 attended by 35 members of staff.

Financial Wellbeing

Recognising the adverse impact that money worries can have on individuals' physical, mental and emotional health and wellbeing, we have strengthened our resources in this regard. In order to practically support staff across the entire spectrum of money and finances, a new financial wellbeing resource was launched in partnership with Money and Pension Services. An on-line Financial Wellbeing Session was held on 23 September 2021 to launch our new working partnership and highlight the range of innovative resources to support staff managing their money and signposting to services.

We also delivered the following:

- Christians Against Poverty (CAP) provided two virtual, interactive sessions designed to help staff develop their budgeting skills and avoid debt
- Mindwise NI provided an on-line session to assist staff with the psychological impacts of money worries
- A range of resources were developed and are hosted on the BWell site to support staff and their families affected by gambling. One of our staff, a member of Gamblers Anonymous shared their story in terms of how gambling affected their life and their subsequent journey to recovery.

ACCOUNTABILITY REPORT

For the period 1 April 2021 to 31 March 2022 the Attendance Management Team has:

- Provided Attendance Management training virtually to 131 managers
- Supported 15 ill health retirements, 33 ill health terminations and facilitated the completion of 61 successful redeployments
- Continue to provide reports and dashboards for managers to manage ongoing long-term sickness and comply with Directorate QMS requirements
- 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.

Guidance On Working From home During COVID-19

Cognisant of the unprecedented numbers of staff working from home, HR continued to provide advice and guidance to staff and managers regarding 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 support and 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.

Employers For Disability

We aim to provide a workplace environment and conditions of employment which allow people with disabilities the opportunity to seek, obtain and maintain employment.

Examples of how we do this include:

- Appropriate Reasonable Adjustments for disabled employees and detailed advice and guidance is available from Human Resources and Occupational Health
- Utilising the Regional 'Disability Tool Kit' and Disability Policy for Managers and Staff
- As members of Employers for Disability, we provide training on neurodiversity, mental health and stress. Three awareness sessions were delivered during the year:
 - Working with Neurodiversity on 14 October 2021 attended by 70 Managers
 - Managing Mental Health on 17 November 2021 attended by 155 Managers
 - Stress Less on 8 December 2021 attended by 50 employees.

ACCOUNTABILITY REPORT

- We work closely with the Department for Work and Pensions in implementing a range of programmes to support disabled employees. Examples include Access to Work and the Workable Scheme
- Development of Mind your Mind Toolkit and other resources on our B Well website for managers and staff on looking after mental health and wellbeing
- Provide support to the Disability Steering Group to enable the employment and support of persons with a disability.

In addition the Belfast Trust ensures that people with disabilities who apply for jobs in the Trust know that they will receive fair treatment and will be considered solely on their ability to do the job. Reasonable adjustments, as required and appropriate, are put in place for applicants.

Following the success of the Positive Action programme, which resulted in employment for nine adults with a learning disability, we plan to implement the roll out of 'Positive Action 2 – Making it Work' employability initiative for people, pan disability. This initiative is co-developed with Belfast Met College.

Employment Equality Diversity Plan

Equality, diversity and inclusion 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 2018-2023 supports the Trust's People and Culture 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, diversity and inclusion 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:

- Celebrated first year of BHSCT Ethnic Minorities Staff Network with agreed Terms of Reference and an Action Plan for 2022-2023 and launch of Race Pledge in March 2022. Throughout the year, we completed production of monthly Podcasts with guest speakers covering topics of interest that affect our diverse workforce and the communities we serve
- We have updated our Welcome Statement used within our recruitment process to specifically incorporate race and ethnic diversity
- Co-designed and developed a user friendly guide on employment equality data, how we use that data and how staff can easily keep their information up-to-date. The guide was launched Summer 2021 and shared with our Regional HSC Equality Network Group who have now adopted this approach
- A comprehensive programme of training is provided in partnership with Health & Social Inequalities and Employee Relations teams. 1,825 staff have been trained since April 2021

ACCOUNTABILITY REPORT

- Continue to implement the Employment Equality and Diversity Action Plan 2017-2022 and the BHSCT Equal Opportunity/Diversity and Inclusion Policy
- Continue to review our Affirmative Action Programme as per outcomes from Article 55 2016-2019
- Equality, Good Relations and Human Rights e-learning programme for all staff is available on the regional HSC learning platform
- Equality, Good Relations and Human Rights digital learning package, is available for new staff joining the Trust through the Statutory Mandatory Training BHSCT pre-boarding e-learning platform
- Support and promote the regional LGBT Network and participated in the 2021 virtual Pride event
- Provision of a confidential bullying and harassment support service for staff
- Co-deliver the Trust's Domestic Abuse Support Service
- Developed and launched a virtual resource for staff and managers to increase awareness and access to support and resources available
- Legal Island - NI Diversity and Inclusion Charter Mark AWARE.

Staff Composition by Gender (Audited)

The following table provides an analysis of the number of directly employed staff.

	Directors		Non Executive Directors		Senior Staff ¹		Other Staff		Trust Total ²	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	13	87%	4	50%	49	64%	16,280	77%	16,346	77%
Male	2	13%	4	50%	27	36%	4,957	23%	4,990	23%
Total	15		8		76		21,237		21,336	

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

² Total Head Count - excludes those staff classified as bank only contracts.

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.

ACCOUNTABILITY REPORT

Some Key Areas progressed over the year include:

- HR Records Project Phase 1 has been completed
- Phase 2 – McKinney Hall and Phase 3 due to commence
- The Safety, Quality and Information Governance Team has completed a joint multi-disciplinary project with NISTAR service, DOH and regulatory bodies in Rol to ensure dual registration is in place for all relevant doctors and nurses involved in the transfer of critically ill patients from Northern Ireland to the Republic of Ireland. The dual registration requirement has been brought about following the EU Exit in December 2020. The Team is currently working with the Social Work Service to progress dual registrations for Social Workers required to work within Rol
- HR & OD Controls Assurance Standards self-assessment completed
- HR & OD Incident Reporting now on Datix and maintained by the Safety, Quality & Information Governance Team. Learning from incidents shared throughout the Directorate
- HR&OD Subject Access Requests Protocol developed and managed by the Safety, Quality & Information Governance Team
- The annual Safer Recruitment and Employment Checks Audit and Report completed.

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.

Summer Scheme

The Improving Working Lives team supported the running of the Summer Scheme over four sites, including a new venue based in Victoria College Preparatory School. The Summer Scheme operated from 5 July 2021 to 12 August 2021. In total 442 children and 264 families were provided for.

Supporting Working Carers

We recognise that caring for someone whilst balancing employment and other family commitments can be challenging and stressful. A comprehensive, monthly programme of events aimed at supporting working carers began in February 2022 with a session on Understanding Carers Rights. Further sessions are planned to include Carers Benefits and Entitlements and Caring for Someone with Dementia.

Safe Working During COVID-19

Updates to the Staying Safe during COVID-19 Guide helped ensure that staff and management had access to up-to-date practical information on how to remain safe during the pandemic. The resource has been viewed over 15,000 times since its creation in 2020.

Supporting and Developing Staff

Learning and Develop Portfolio

The HR POD team launched their revamped Learning and Development Portfolio in 2021-22. This contained a broad range of offerings for staff at all levels within the organisation. Course and programmes were delivered virtually to maximise ability of staff to attend and to comply with social distancing regulations. Over 4,000 staff attended courses over the course of the year. 98% agreed or strongly agreed that they could implement learning from their attendance.



Nursing Assistant Induction / RQF

The Vocational Learning Team are focused on the ongoing need to clinically train Nursing Assistants to deliver safe, effective care during the pandemic and beyond by digitally transforming their induction and accredited training for this workforce. This was done in adherence to the Department of Health mandated Induction and Development Pathway for Nursing Assistants.

The HR Vocational Learning team delivered online monthly inductions to 277 nursing Assistants from April 2021-March 2022.

This induction involves subject experts from across the Trust in areas such as HIV, Basic Life Support, Health and Safety and patient centred care.

In 2021-22 74 Nursing Assistants and Senior Nursing Assistants completed their RQF accredited qualification in Health and Social Care at levels 2 and 3 respectfully.

Supporting the upskilling of the Perioperative workforce, 24 Theatre Nursing Assistants were supported to complete their accredited qualifications in 2021-22.

ACCOUNTABILITY REPORT

Workforce Capacity

Staff Turnover (Audited)

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:

	2021-22	2020-21
Number of Leavers in period	1,753	1,225
Average Number of Staff ⁽¹⁾	20,215	19,911
Staff Turnover	8.67%	6.15%

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

The Trust continues to monitor staff turnover by Directorate to identify any trends.

Managing Attendance

The Managing Attendance Team is 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 2021 to 31 March 2022 non-COVID sickness absence within the Trust was 8.47% (2020-21 7.59%)
- During this period, 40.22% of all employee sickness absence was attributed to Mental Health related issues
- From 1 April 2021 to 31 March 2022 COVID-19 related absence within the Trust was 1.03% (Which was recorded as Public Duty Paid and not recorded as sickness absence but was however managed in accordance with Attendance Management Principles ie. maintaining contact, referral to long COVID Clinic where appropriate).

Workforce Capacity During COVID-19

The Trust continued to provide additional workforce capacity throughout 2021-22 via a variety of pipelines, namely:

- The HSC Workforce Appeal – for a range of clinical and support roles
- Medical Student Technicians – across a variety of clinical settings
- Final year nursing students – in nursing support roles
- In-house ownership of Band 2 and 3 nurse recruitment

ACCOUNTABILITY REPORT

- 13 bespoke recruitment campaigns targeting NI, UK and Ireland
- Fast tracked pre-employment checks for internal candidates.

Whilst the supply of emergency clinical applicants reduced in comparison to the first and second COVID-19 surges, the deployment of over 100 Medical Student Technicians from Queen's University and University of Ulster provided invaluable support to teams across the Trust including Emergency Department, ICU, Medicine, Maternity, Paediatrics, Covid Centres and community facilities, undertaking a variety of duties.

In November 2021 the Trust's HR Team reclaimed the recruitment of Band 2 and Band 3 nursing from the HSC Recruitment Shared Services Centre. Working closely with Central Nursing and Finance colleagues, this has allowed over 180 permanent offers of employment over the last 4 months.

The HR Resourcing Team designed a bespoke recruitment campaign for the new Maternity Hospital with our media partner ASG in November 2021. The campaign highlighted all roles from support services to consultant level posts, with videos of our own staff. The social media campaign targeted applicants in NI, Ireland, GB and Australia, alongside outdoor billboard advertising across the Greater Belfast area. The campaign was hugely successful, attracting 292 expressions of interest, including not just midwives and nursing assistants but harder to fill roles such as consultants and critical care scientists. Those who registered interest have been signposted to live vacancies, or contacted by the relevant managers to advise of upcoming advertisements.

Given the significant nurse vacancy rates in Perioperative and Critical Care services and the subsequent impact on service delivery, the HR Resourcing Team, with support from PHA and HSCB conducted a digital recruitment campaign focusing on NI, UK, Ireland and Australia. The campaign included our own staff across a range of roles, highlighting the various opportunities and services. This proved one of our most successful bespoke campaigns to date, with 57 Band 5 and 6 applicants being offered permanent contracts.

The International Nurse Recruitment campaign has stepped up pace in 2021 with the removal of Covid related travel restrictions. 341 new international nurses have commenced post in the 12 month period from April 2021. HR continue to work with Central Nursing colleagues to ensure appropriate support and induction is in place to make sure our new employees are offered the best experience in transitioning to life in Belfast.

Recognising the significant pressures on services the HR POD team designed and implemented an internal Workforce Appeal, Helping Hands. The aim of this appeal was to provide support for additional duties to high priority services to alleviate the challenges of winter pressures and support clinical colleagues. Support was provided for four key duties: admin/clerical, housekeeping, family/patient liaison and dementia support. In total 2,113 shifts were provided between December 2021 and February 2022. 75% of service area contacts strongly agreed or agreed that Helping hands appeal relieve pressures on clinical staff/staffing in their area. One contact stated "the availability of these additional staff was extremely beneficially & much appreciated."

ACCOUNTABILITY REPORT

Staff Redeployments

Due to the continued demand on health and social care as a result of the COVID-19 pandemic, there was a need to ensure essential services remained fully staffed. In response to this, staff continued to be redeployed at local Service level in line with Directorate Business Continuity Plans. The Trust greatly appreciates the commitment, dedication and flexibility of all our staff to meet the unprecedented demands on the service over the past two years.

Off-Payroll Expenditure (Audited)

The Trust had no off-payroll engagements during the year that meet the criteria as set out in Department of Finance circular FD (DoF) 33-2020.

Consultancy

The Trust did not incur any consultancy expenditure in 2021-22 (2020-21: £Nil).

ACCOUNTABILITY REPORT

Staff Numbers and Related Costs (Audited)

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

Staff costs comprise:	2021-22			2020-21
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	764,975	140,441	905,416	911,855
Social security costs	77,141	4,204	81,345	77,592
Other pension costs	145,678	5,374	151,052	144,368
Sub-Total	987,794	150,019	1,137,813	1,113,815
Capitalised staff costs	943	0	943	402
Total staff costs reported in Statement of Comprehensive Expenditure	986,851	150,019	1,136,870	1,133,413
Less recoveries in respect of outward secondments			(7,694)	(8,047)
Total net costs			1,129,176	1,125,366
Total staff costs of which:				
Belfast HSC Trust			1,136,870	1,133,413
Charitable Trust Fund			0	0
Consolidation Adjustments			(459)	(382)
Total			1,136,411	1,133,031

Staff Costs exclude £943k charged to capital projects during the year (2020-21 £402k)

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. FReM provides an interpretation of the IAS 19 standard and this standard requires the present value of defined benefit obligations to be determined with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date.

The 2021-22 accounts are based on membership data as at 31 March 2016 since it was not practicable to utilise data as 31 March 2020 within the time parameters available. The value of the liabilities as at 31 March 2022 has been calculated by rolling forward the liability calculated as at 31 March 2016 to 31 March 2022. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated.

ACCOUNTABILITY REPORT

The HSC Pension Scheme member's contribution are based on their full year whole time equivalent (WTE) pensionable pay.

Tier	Pensionable Pay (whole time equivalent) / Earnings used to assess contributions rate	Contribution rate for 2021-22
1	Up to £15,431.99	5.00%
2	£15,432.00 to £21,477.99	5.60%
3	£21,478.00 to £26,823.99	7.10%
4	£26,824.00 to £47,845.99	9.30%
5	£47,846.00 to £70,630.99	12.50%
6	£70,631.00 to £111,376.99	13.50%
7	£111,377.00 and over	14.50%

Employers contributions were payable to the HSC Pension Scheme at 22.5% of pensionable pay.

ACCOUNTABILITY REPORT

Average number of persons employed (Audited)

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

	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,279	824	2,103	2,074
Nursing and midwifery	6,637	1,651	8,288	8,056
Professions allied to medicine	3,349	133	3,482	3,422
Ancillaries	1,710	206	1,916	1,924
Administrative & clerical	3,257	442	3,699	3,742
Ambulance staff	0	0	0	0
Works	256	0	256	251
Other professional and technical	0	0	0	0
Social services	2,443	282	2,725	2,699
Other	0	0	0	0
Total average number of persons employed	18,931	3,538	22,469	22,168
Less average staff number relating to capitalised staff costs	19	0	19	6
Less average staff number in respect of outward secondments	75	0	75	65
Total net average number of persons employed	18,837	3,538	22,375	22,097
Of which:				
Belfast HSC Trust			22,375	22,097
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0
			22,375	22,097

ACCOUNTABILITY REPORT

Staff Benefits

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

Retirements due to ill-health (Audited)

During 2021-22 there were 49 early retirements from the Trust, agreed on the grounds of ill-health (2020-21: 50). The estimated additional pension liabilities of these ill-health retirements will be £146k (2020-21: £121k). These costs are borne by the HSC Pension Scheme.

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

Exit package cost band	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
	*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
Total number of exit packages by type	0	0	0	0	0	0
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	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.

ACCOUNTABILITY REPORT

Trust Management Costs (Audited)

	£000s	£000s
Trust management costs	54,481	49,673
Income:		
RRL	1,927,267	1,804,979
Income per Note 4	110,931	102,150
Non cash RRL for movement in clinical negligence provision	(53,804)	(33,935)
Less interest receivable	0	0
Total Income	1,984,394	1,873,194
% of total income	2.75%	2.65%

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

ACCOUNTABILITY REPORT

Accountability and Audit Report

Funding Report

Compliance with regularity of expenditure guidance (Audited)

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.

ACCOUNTABILITY REPORT

Losses and Special Payments (Audited)

Losses statement	2021-22	2020-21
Total number of losses	266	219
Total value of losses (£000)	819	706

Individual losses over £250,000	2021-22	2020-21
	£'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	2021-22	2020-21
Total number of special payments	328	249
Total value of special payments (£000)	11,994	7,455

Individual special payments over £250,000	2021-22	2020-21
	£'000	£'000
Compensation payments		
- Clinical Negligence ⁽¹⁾	3,972	2,491
- 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⁾ 5 Clinical Negligence cases settled in the year at a value exceeding £250k being £1,377k, £259k, £1,041k, £518k and £777k 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.

ACCOUNTABILITY REPORT

Remote Contingent Liabilities (Audited)

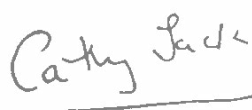
There are no remote contingent liabilities of which the Trust is aware.

Long Term Expenditure

An analysis of long term expenditure trends is reported in the Financial Resources section of the Performance Analysis at page 38.

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



23 June 2022

Dr Cathy Jack
Chief Executive

Date

BELFAST HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

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

Opinion on financial statements

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust for the year ended 31 March 2022 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.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the Belfast Health and Social Care Trust's affairs as at 31 March 2022 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.

Opinion on regularity

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

Basis for opinions

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the 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. The Trust and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the 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 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 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 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. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;

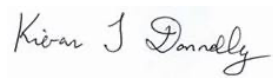
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

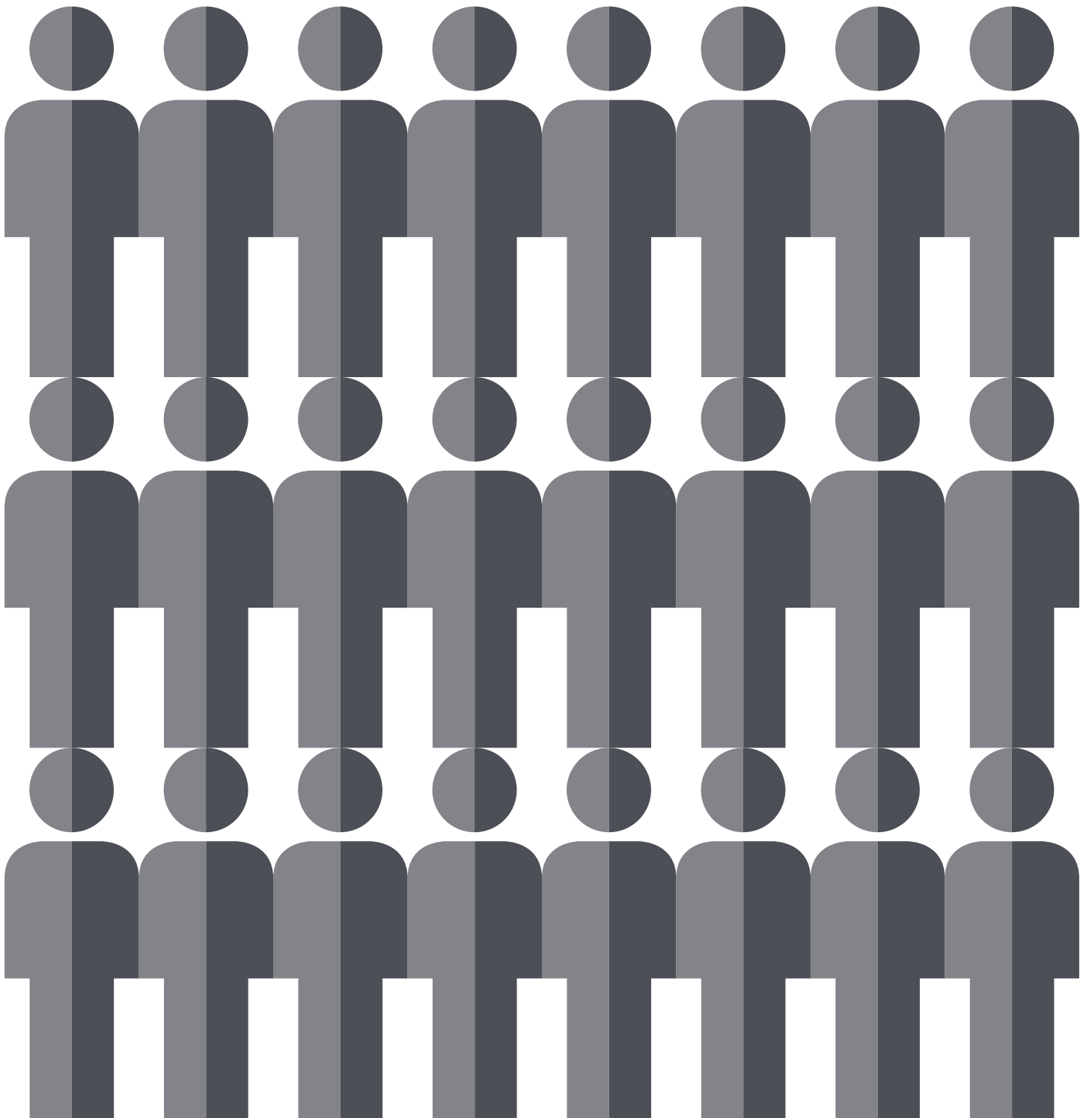
I have no observations to make on these financial statements.



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

1 July 2022

Financial Statements



FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Accounts for the year ended 31 March 2022

Foreword

These accounts for the year ended 31 March 2022 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 2022

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	2022		2021	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	102,469	102,055	91,461	91,128
Other operating income	4.2	8,462	9,174	10,689	15,059
Total operating income		110,931	111,229	102,150	106,187
Expenditure					
Staff costs	3	(1,136,870)	(1,136,411)	(1,133,413)	(1,133,031)
Purchase of goods and services	3	(604,674)	(604,674)	(535,355)	(535,355)
Depreciation, amortisation and impairment charges	3	(71,387)	(71,387)	(65,506)	(65,506)
Provision expense	3	(56,025)	(56,025)	(36,030)	(36,030)
Other expenditures	3	(167,522)	(168,627)	(135,175)	(136,219)
Total operating expenditure		(2,036,478)	(2,037,124)	(1,905,479)	(1,906,141)
Net operating expenditure		(1,925,547)	(1,925,895)	(1,803,329)	(1,799,954)
Finance income	4.2	0	918	0	1,083
Finance expense	3	(1,593)	(1,593)	(1,468)	(1,468)
Net expenditure for the year		(1,927,140)	(1,926,570)	(1,804,797)	(1,800,339)
Revenue Resource Limit (RRL)	22.1	1,927,267	1,927,267	1,804,979	1,804,979
Add back charitable trust fund net expenditure			(570)		(4,458)
Surplus / (Deficit) against RRL		127	127	182	182
Other Comprehensive Expenditure					
Items that will not be reclassified to net operating costs:					
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/9	50,906	50,906	223	223
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	3,373	0	11,096
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of investments		0	0	0	0
Total comprehensive expenditure for the year ended 31 March		(1,876,234)	(1,872,291)	(1,804,574)	(1,789,020)

The notes on pages 129 to 163 form part of these accounts.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Consolidated Statement of Financial Position as at 31 March 2022

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	2022		2021	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,419,640	1,419,640	1,350,363	1,350,363
Intangible assets	6.1/6.2	25,486	25,486	24,875	24,875
Financial assets	8	0	61,702	0	57,411
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
Total Non Current Assets		1,445,126	1,506,828	1,375,238	1,432,649
Current Assets					
Assets classified as held for sale	10	0	0	0	0
Inventories	11	21,632	21,632	20,604	20,604
Trade and other receivables	13	55,738	55,689	55,566	58,583
Contract assets	13	0	0	0	0
Other current assets	13	1,259	1,259	1,296	1,296
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	17,931	21,541	13,272	14,214
Total Current Assets		96,560	100,121	90,738	94,697
Total Assets		1,541,686	1,606,949	1,465,976	1,527,346
Current Liabilities					
Trade and other payables	14	(340,661)	(340,309)	(331,789)	(331,487)
Contract liabilities		0	0	0	0
Other liabilities	14	(1,220)	(1,220)	(2,800)	(2,800)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(48,626)	(48,626)	(33,014)	(33,014)
Total Current Liabilities		(390,507)	(390,155)	(367,603)	(367,301)
Total assets less current liabilities		1,151,179	1,216,794	1,098,373	1,160,045
Non Current Liabilities					
Provisions	15	(124,594)	(124,594)	(96,530)	(96,530)
Other payables > 1 year	14	(10,899)	(10,899)	(10,598)	(10,598)
Financial liabilities	8	0	0	0	0
Total Non Current Liabilities		(135,493)	(135,493)	(107,128)	(107,128)
Total assets less total liabilities		1,015,686	1,081,301	991,245	1,052,917
Taxpayers' Equity and other reserves					
Revaluation reserve		413,813	413,813	364,486	364,486
SoCNE reserve		601,873	601,873	626,759	626,759
Other reserves - charitable fund		0	65,615	0	61,672
Total equity		1,015,686	1,081,301	991,245	1,052,917

The notes on pages 129 to 163 form part of these accounts.

The financial statements on pages 124 to 163 were approved by the Board on 23 June 2022 and were signed on its behalf by;

Signed

Patrycja Jankowska

(Chief Executive)

Date 23/06/2022

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Consolidated Statement of Cash Flows for the year ended 31 March 2022

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	2022 £000s	2021 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(1,926,570)	(1,800,339)
Adjustments for non cash costs		127,365	101,410
(Increase)/decrease in trade and other receivables		2,931	(12,743)
<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)/decrease in inventories		(1,028)	(263)
Increase/(decrease) in trade payables		7,543	67,997
<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		(503)	(11,057)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		(1,279)	(33)
Use of provisions	15	(12,349)	(7,812)
Net cash outflow from operating activities		(1,803,890)	(1,662,840)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(82,608)	(65,192)
Purchase of intangible assets	6.1,6.2	(7,258)	(18,217)
Proceeds of disposal of property, plant & equipment		122	593
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	1,750
Share of income reinvested		(918)	(1,083)
Net cash outflow from investing activities		(90,662)	(82,149)
Cash flows from financing activities			
Grant in aid		1,900,600	1,736,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		1,279	33
Net cash inflow from financing activities		1,901,879	1,736,033
Net increase/(decrease) in cash & cash equivalents in the period		7,327	(8,956)
Cash & cash equivalents at the beginning of the period	12	14,214	23,170
Cash & cash equivalents at the end of the period	12	21,541	14,214

The notes on pages 129 to 163 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 2022

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 Taxpayer's Equity £000s
Balance at 1 April 2020		694,373	365,374	46,118	1,105,865
Changes in Taxpayers' Equity 2020-21					
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
Movement - other		0			0
Balance at 31 March 2021		626,759	364,486	61,672	1,052,917
Changes in Taxpayers' Equity 2021-22					
Grant from DoH		1,900,600			1,900,600
Transfers between reserves		1,579	(1,579)	0	0
Comprehensive net expenditure for the year		(1,927,140)	50,906	3,943	(1,872,291)
Transfer of asset ownership					0
Non cash charges - auditors remuneration	3	75			75
Balance at 31 March 2022		601,873	413,813	65,615	1,081,301

The notes on pages 129 to 163 form part of these accounts.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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.

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. This includes donated assets.

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

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

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.

FINANCIAL STATEMENTS

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

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.

The outbreak of COVID-19, declared by the WHO as a "Global Pandemic" on the 11 March 2020, has and continues to impact on many aspects of daily life, global economies and worldwide real estate markets. Some real estate markets have, and continue, to experience significantly lower levels of transactional activity and liquidity than would be normal. Nevertheless, as at the valuation date, many property markets are functioning again, with transaction volumes and other relevant market metrics at, or returning to, levels where an adequate quantum of market evidence exists upon which to base opinions of value. This is true of some (but not all) of the local property market sectors that relate to the assets types identified as part of the client property portfolio.

LPS would advise that the overall market evidence gathered to underpin advice provided within the latest indexation report would tend to indicate a generally static property market at the present time, but that build costs are significantly increasing. Evidence has been collated and analysed to reflect general market movements only, as a means to allow restatement of the value of the client portfolio.

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. LPS have included this requirement within the latest valuation.

Assets Under Construction (AUC)

Assets 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. They are carried at cost, less any impairment loss. Assets under construction 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 similarly, amortisation is applied to 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 the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the 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

FINANCIAL STATEMENTS

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. 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.

FINANCIAL STATEMENTS

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

1.9 Inventories

Inventories are valued at the lower of cost and net realisable value 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. The Charitable Trust Funds investments have been consolidated.

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.

FINANCIAL STATEMENTS

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.

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.

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.

FINANCIAL STATEMENTS

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

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

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

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

Other assets contributed by the Trust to the operator

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

1.17 Financial instruments

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

FINANCIAL STATEMENTS

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 2022 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	0.47%
	Medium term (5-10 years)	0.70%
	Long term (10-40 years)	0.95%
	Very long term (40+ years)	0.66%
Inflationary	Year 1	4.00%
	Year 2	2.60%
	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) 39-2021.

The discount rate to be applied for employee early departure obligations is 1.55% for 2021-22.

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.

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

FINANCIAL STATEMENTS

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. FReM provides an interpretation of the IAS 19 standard and this standard requires the present value of defined benefit obligations to be determined with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date.

The 2021-22 accounts are based on membership data as at 31 March 2016 since it was not practicable to utilise data as 31 March 2020 within the time parameters available. The value of the liabilities as at 31 March 2022 has been calculated by rolling forward the liability calculated as at 31 March 2016 to 31 March 2022. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated.

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.

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 21 to the accounts.

1.24 Government Grants

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

FINANCIAL STATEMENTS

therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

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

1.26 Charitable Trust Account Consolidation

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

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

All funds have been used by Belfast Health and Social Care Trust as intended by the benefactor. It is for the Charitable Trust Fund Advisory Committee within the Trust to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

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

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

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.

IFRS 16 has the effect of largely eliminating the current 'off-balance sheet' treatment of operating leases under IAS 17. A lessee is now required to recognise a "right-of-use" asset (the right to use the leased item) and a financial liability for any operating leases where the term is greater than 12 months, excluding those where the associated right-of-use asset is of low value. The Trust has set the low value financial threshold at £5k and from the lease agreement can determine the non-cancellable periods for which the Trust has the right to use the underlying asset. One key consideration is calculating the implicit interest rate within the lease agreement. Based on the Trust's review to date of operating leases associated with buildings, equipment and other assets there is likely to be minimal financial impact on the 2022/23 financial statements.

IFRS 16 applies a different measurement basis to PFI assets. To date the HM Treasury guidance regarding changes to accounting for PFI arrangements has not been published. Hence it has not been possible to estimate the financial impact on the 2022/23 financial statements.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025.

Management currently assess that there will be minimal impact on application to the Trust's consolidated financial statements.

The IASB 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 (Review of Financial Process), 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.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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	2022			2021		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Surgery and Specialist Services	199,489	161,322	360,811	192,865	125,796	318,661
Adult Social and Primary Care	234,595	220,778	455,373	224,771	207,997	432,768
Childrens; Community Services	57,745	37,647	95,392	53,817	34,907	88,724
Unscheduled & Acute Care	315,799	120,355	436,154	300,266	99,523	399,789
Specialist Hospitals and Women's Health	166,375	63,949	230,324	153,585	48,243	201,828
Patient and Client Support Services	66,239	15,539	81,778	61,948	14,645	76,593
Research & Development	9,189	944	10,133	9,034	900	9,934
Other Trust Service/Corporate Group	87,439	160,830	248,269	137,127	146,257	283,384
Expenditure for Reportable Segments net of Non Cash Expenditure	1,136,870	781,364	1,918,234	1,133,413	678,268	1,811,681
Non Cash Expenditure			119,837			95,266
Total Expenditure per Net Expenditure Account			2,038,071			1,906,947
Income Note 4			110,931			102,150
Net Expenditure			1,927,140			1,804,797
Revenue Resource Limit			1,927,267			1,804,979
Surplus / (Deficit) against RRL			127			182

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

Surgery and Specialist Services <ul style="list-style-type: none"> · Surgical Services · Cancer Services · Specialist Medicines · Pharmacy & Laboratories Services 	Adult Social and Primary Care <ul style="list-style-type: none"> · Learning Disability · Mental Health · Adult, Community & Older People · Psychological Services
Unscheduled & Acute Care <ul style="list-style-type: none"> · Anaesthetics, Critical Care, Theatres & Sterile Services · Neurosciences, Imaging & Medical Physics ,Allied Health Professionals · Emergency Department, Medical & Cardiology Services 	Specialist Hospitals and Women's Health <ul style="list-style-type: none"> · Child Health Services · Trauma, Orthopaedics & Rehabilitation Services · Maternity Services · Dental, ENT and Sexual Health Services
Children's Community Services <ul style="list-style-type: none"> · Children's Residential Services, Fostering & Adoption · Children's Gateway and Safeguarding Services · Children's Public Health, Community Nursing & Emergency Social Services · Children With Disability Services 	Patient and Client Support Services <ul style="list-style-type: none"> · Environmental Cleanliness · Transport Services · Catering, Portering & Security
Research & Development <ul style="list-style-type: none"> · Commercial Research · Internal research (PHA funded) 	Other Trust Service/Corporate <ul style="list-style-type: none"> · Finance, Estates & Capital Development · HR & Organisational Development · Performance, Planning & Informatics

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 3 Operating Expenses

Operating Expenses are as follows:-	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff Costs ¹				
Wage and salaries	904,473	904,014	911,453	911,071
Social security costs	81,345	81,345	77,592	77,592
Other pension costs	151,052	151,052	144,368	144,368
Purchase of care from non-HSC bodies	247,288	247,288	222,616	222,616
Personal social services	21,645	21,645	20,244	20,244
Recharges from other HSC organisations	7,131	7,131	4,503	4,503
Supplies and services - Clinical	310,743	310,743	252,389	252,389
Supplies and services - General	28,116	28,116	45,497	45,497
Establishment	10,425	10,425	9,498	9,498
Transport	4,043	4,043	3,599	3,599
Premises	93,459	93,433	71,067	70,915
Bad debts	1,678	1,678	1,666	1,666
Rentals under operating leases	1,325	1,325	1,049	1,049
Interest charges - PFI	1,593	1,593	1,468	1,468
PFI and other service concession arrangements service charges	13,010	13,010	11,484	11,484
Clinical negligence - other expenditure	0	0	0	0
BSO services	11,396	11,396	10,350	10,350
Training	4,940	4,937	3,135	3,128
Professional fees	0	0	0	0
Patients travelling expenses	769	769	383	383
Costs of exit packages not provided for	0	0	0	0
Other charitable expenditure	0	1,140	0	1,203
Miscellaneous expenditure	16,275	16,269	13,095	13,095
Non cash items				
Depreciation - Owned	61,343	61,343	55,108	55,108
Depreciation - PFI	7,528	7,528	6,144	6,144
Amortisation	6,647	6,647	4,254	4,254
Impairments	(4,131)	(4,131)	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(122)	(122)	(117)	(117)
Provisions provided for in year	59,271	59,271	36,959	36,959
Cost of borrowing of provisions (unwinding of discount on provisions)	(3,246)	(3,246)	(929)	(929)
Auditors remuneration	75	80	72	77
Add back of notional charitable expenditure	0	(5)	0	(5)
Total	2,038,071	2,038,717	1,906,947	1,907,609

¹ Further detailed analysis of staff costs is located in the Staff Report on page 111 within the Accountability Report

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

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 4 Income

4.1 Revenue from Contracts with Customers

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	257	257	213	213
HSC Trusts	1,537	1,537	1,024	1,024
Non-HSC:- Private patients	2,158	2,158	1,535	1,535
Non-HSC:- Other	3,282	3,282	4,632	4,632
Clients contributions	41,273	41,273	38,290	38,290
Seconded staff	7,694	7,337	8,047	7,746
Research and development	6,101	6,044	5,110	5,078
Other revenue from non-patient services	40,167	40,167	32,610	32,610
Total	102,469	102,055	91,461	91,128

4.2 Other Operating Income

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	6,493	6,413	4,654	4,446
Charitable and other contributions to expenditure by core trust	0	0	3,667	3,667
Donations / Government grant / Lottery funding for non current assets	1,969	1,871	2,287	2,229
Charitable income received by charitable trust fund	0	890	0	4,636
Investment income	0	918	0	1,083
Profit on disposal of land	0	0	81	81
Total	8,462	10,092	10,689	16,142
Total Income	110,931	112,147	102,150	107,270

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 5.1 Consolidated Property, plant & equipment - 2022

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2021	111,919	1,023,126	36,591	109,557	222,001	11,231	84,472	10,121	1,609,018
Indexation	0	48,395	1,796	0	12,788	328	0	164	63,471
Additions	0	19,505	2,000	25,249	22,175	2,272	9,647	305	81,153
Donations/Government grant/Lottery funding	0	225	0	0	1,665	0	79	0	1,969
Transfers	0	0	0	0	(23)	0	11	0	(12)
Impairment charged to the SoCNE	0	(90)	(7)	0	(17)	(1)	0	(1)	(116)
Reversal of impairments	0	4,145	83	0	0	0	0	0	4,228
Disposals	0	0	0	0	(27,719)	(1,164)	(27)	(3,512)	(32,422)
At 31 March 2022	111,919	1,095,306	40,463	134,806	230,870	12,666	94,182	7,077	1,727,289
Depreciation									
At 1 April 2021	0	40,527	1,577	0	141,084	6,620	59,861	8,986	258,655
Indexation	0	3,642	135	0	8,454	197	0	137	12,565
Transfers	0	0	0	0	(1)	0	0	0	(1)
Impairment charged to the SoCNE	0	(6)	0	0	(11)	(1)	0	(1)	(19)
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(27,719)	(1,164)	(27)	(3,512)	(32,422)
Provided during the year	0	36,425	1,396	0	21,452	1,042	8,308	248	68,871
At 31 March 2022	0	80,588	3,108	0	143,259	6,694	68,142	5,858	307,649
Carrying Amount									
At 31 March 2022	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
At 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Asset financing									
Owned	111,919	1,014,718	37,355	134,806	70,342	5,972	26,040	1,219	1,402,371
Finance leased On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0	0
	0	0	0	0	17,269	0	0	0	17,269
Carrying Amount									
At 31 March 2022	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
Of which:									
Trust	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
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:

	2022 £000s	2021 £000s
Donations	1,969	1,812
Government grant	0	440

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 2021 to 31 March 2022 have been appropriately applied to the corresponding relevant asset classifications, as at 31 March 2022, then the restated 31 January 2020 land and building valuation figures remain appropriate at 31 March 2022.

The valuations were carried out by the following registered valuers; Mr Neil McCall MRICS, Mr Desy Monaghan MRICS, Mr Jonathan Maybin MRICS

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 5.2 Consolidated Property, plant & equipment - 2021

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
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 / Lottery funding	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	111,919	1,023,126	36,591	109,557	222,001	11,231	84,472	10,121	1,609,018
Depreciation									
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	0	40,527	1,577	0	141,084	6,620	59,861	8,986	258,655
Carrying Amount									
At 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
At 1 April 2020	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Asset financing									
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
At 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Asset financing									
Owned	110,763	1,002,309	35,608	89,420	47,289	4,337	21,006	1,297	1,312,029
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	23,114	0	0	0	23,114
At 1 April 2020	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Carrying amount comprises:									
Trust at 31 March 2022	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
Charitable trust fund at 31 March 2022	0	0	0	0	0	0	0	0	0
At 31 March 2021	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
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
At 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Trust at 1 April 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 1 April 2020	0	0	0	0	0	0	0	0	0
At 1 April 2020	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 6.1 Consolidated Intangible assets - 2022

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2021	58,300	0	58,300
Indexation	0	0	0
Additions	7,247	0	7,247
Donations / Government grant / Lottery funding	0	0	0
Transfers	12	0	12
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2022	65,559	0	65,559
Amortisation			
At 1 April 2021	33,425	0	33,425
Indexation	0	0	0
Transfers	1	0	1
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
Provided during the year	6,647	0	6,647
At 31 March 2022	40,073	0	40,073
Carrying Amount			
At 31 March 2022	25,486	0	25,486
At 31 March 2021	24,875	0	24,875
Asset financing			
Owned	25,486	0	25,486
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2022	25,486	0	25,486

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:

	2022 £000s	2021 £000s
Donations	0	35
Government grant	0	0

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 6.2 Consolidated Intangible assets - 2021

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
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)
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2021	58,300	0	58,300
Amortisation			
At 1 April 2020	29,171	0	29,171
Indexation	0	0	0
Transfers	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	33,425	0	33,425
Carrying Amount			
At 31 March 2021	24,875	0	24,875
At 1 April 2020	10,912	0	10,912
Asset financing			
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
At 31 March 2021	24,875	0	24,875
Asset financing			
Owned	10,912	0	10,912
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
At 1 April 2020	10,912	0	10,912
Carrying amount comprises:			
Trust at 31 March 2022	25,486	0	25,486
Charitable trust fund at 31 March 2022	0	0	0
	25,486	0	25,486
Trust at 31 March 2021	24,875	0	24,875
Charitable trust fund at 31 March 2021	0	0	0
	24,875	0	24,875
Trust at 1 April 2020	10,912	0	10,912
Charitable trust fund at 1 April 2020	0	0	0
	10,912	0	10,912

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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.

The only financial instruments held directly by the Trust as at 31 March 2022 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 2022

Note 8 Investments and loans

Note 8.1 Investments

	2022			2021		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	57,411	0	0	46,982	0	0
Additions	918	0	0	1,083	0	0
Settlements	0	0	0	(1,750)	0	0
Impairments	0	0	0	0	0	0
Revaluations	3,373	0	0	11,096	0	0
Balance at 31 March	<u>61,702</u>	<u>0</u>	<u>0</u>	<u>57,411</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	61,702	0	0	57,411	0	0
	<u>61,702</u>	<u>0</u>	<u>0</u>	<u>57,411</u>	<u>0</u>	<u>0</u>

Note 8.2 Market value of investments as at 31 March

	Held in	Held outside	2022	2021
	UK £000s	UK £000s	Total £000s	Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	61,702	0	61,702	57,411
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	<u>61,702</u>	<u>0</u>	<u>61,702</u>	<u>57,411</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 2022 or 31 March 2021.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 9 Impairments

	2022		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(4,131)	0	(4,131)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Total value of impairments for the year	(4,131)	0	(4,131)

	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
Total value of impairments for the year	0	0	0

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2022 £000s	2021 £000s	2022 £000s	2021 £000s	2022 £000s	2021 £000s
Opening balance at 1 April	0	170	0	225	0	395
Transfers in	0	0	0	0	0	0
Transfers out		0	0	0	0	0
(Disposals)	0	(170)	0	(225)	0	(395)
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
	0	0	0	0	0	0
Closing balance at 31 March	0	0	0	0	0	0

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

At 31 March 2022 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 2022

Note 11 Inventories

Classification	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	292	292	222	222
Pharmacy supplies	12,691	12,691	12,471	12,471
Theatre equipment/supplies	5,711	5,711	5,511	5,511
Community care appliances	202	202	195	195
Laboratory materials	653	653	674	674
Fuel	522	522	367	367
Building & engineering supplies	525	525	656	656
Personal protective equipment	1,036	1,036	562	562
Provision for slow moving PPE stock	0	0	(54)	(54)
Total	21,632	21,632	20,604	20,604

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 12 Cash and Cash Equivalents

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	13,272	14,214	22,039	23,170
Net change in cash and cash equivalents	4,659	7,327	(8,767)	(8,956)
Balance at 31 March	17,931	21,541	13,272	14,214

The following balances at 31 March were held at	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	17,931	21,541	13,272	14,214
Balance at 31 March	17,931	21,541	13,272	14,214

Note 12.1 Reconciliation of Liabilities arising from Financing Activities

	2021 £000s	Cash flows £000s	Non- Cash Changes £000s	2022 £000s
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	13,398	(4,693)	3,414	12,119
Total liabilities from financing activities	13,398	(4,693)	3,414	12,119

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 13 Trade Receivables, Financial and Other Assets

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Trade receivables	3,922	3,922	3,721	3,721
Deposits and advances	6	6	0	0
VAT receivable	21,965	21,982	19,032	19,048
Other receivables - not relating to fixed assets	29,646	29,602	32,008	35,039
Other receivables - relating to property plant and equipment	199	177	805	775
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	55,738	55,689	55,566	58,583
Prepayments and accrued income	1,259	1,259	1,296	1,296
Contract assets	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other current assets	1,259	1,259	1,296	1,296
Carbon reduction commitment	0	0	0	0
Intangible current assets	0	0	0	0
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
Total Trade and Other Receivables	55,738	55,689	55,566	58,583
Total Other Current Assets	1,259	1,259	1,296	1,296
Total Intangible Current Assets	0	0	0	0
Total Receivables and Other Current Assets	56,997	56,948	56,862	59,879

The balances are net of a provision for bad debts of £7,897k (2021 £6,457k)

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 14 Trade Payables and Other Current Liabilities

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Other taxation and social security	39,275	39,275	38,727	38,727
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	54,505	54,111	53,956	53,608
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	122,017	122,017	95,456	95,456
Payroll payables	109,607	109,607	123,099	123,099
Clinical negligence payables	1,119	1,119	457	457
VER payables	0	0	0	0
BSO payables	4,290	4,290	7,222	7,222
Other payables	9,480	9,522	12,632	12,678
Accruals and deferred income	368	368	240	240
Accruals - relating to property, plant and equipment	0	0	0	0
Accruals - relating to intangibles	0	0	0	0
Contract liabilities	0	0	0	0
Trade and other payables	340,661	340,309	331,789	331,487
Current part of finance leases	0	0	0	0
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,220	1,220	2,800	2,800
Other current liabilities	1,220	1,220	2,800	2,800
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	341,881	341,529	334,589	334,287
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	10,899	10,899	10,598	10,598
Long term loans	0	0	0	0
Total non current other payables	10,899	10,899	10,598	10,598
Total Trade Payables and Other Current Liabilities	352,780	352,428	345,187	344,885

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 15 Provisions for Liabilities and Charges - 2022

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2021	0	117,570	11,974	129,544
Provided in year	0	61,544	2,501	64,045
(Provisions not required written back)	0	(4,503)	(271)	(4,774)
(Provisions utilised in the year)	0	(10,557)	(1,792)	(12,349)
Cost of borrowing (unwinding of discount)	0	(3,237)	(9)	(3,246)
At 31 March 2022	0	160,817	12,403	173,220

Comprehensive Net Expenditure Account charges

	2022 £000s	2021 £000s
Arising during the year	64,045	38,939
Reversed unused	(4,774)	(1,980)
Cost of borrowing (unwinding of discount)	(3,246)	(929)
Total charge within Operating expenses	56,025	36,030

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	45,179	3,447	48,626
Later than one year and not later than five years	0	18,526	1,576	20,102
Later than five years	0	97,112	7,380	104,492
At 31 March 2022	0	160,817	12,403	173,220

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. Previously, the rate in Northern Ireland was set by the Department of Justice in accordance with principles set out by the House of Lords in *Wells v Wells*, and was changed under that framework (from 2.5%) to -1.75% with effect from 31 May 2021. Following enactment of the Damages (Return on Investment) Act (Northern Ireland) 2022 in February 2022, the rate is now determined by the Government Actuary who completed his first review under the new legislative framework in March 2022, resulting in the rate changing again to -1.5% with effect from 22 March 2022. A review of Clinical Negligence cases was undertaken in 2021-22 to assess the impact on cases that have not yet settled in order to establish the increase in liability. This increase has been quantified as £25.3m which is included within the above figures.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 15.1 Provisions for Liabilities and Charges - 2021

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2020	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)
At 31 March 2021	0	117,570	11,974	129,544

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	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
At 31 March 2021	0	117,570	11,974	129,544

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

Note 16 Capital and Other Commitments

16.1 Capital commitments

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

	2022 £000s	2021 £000s
Property, plant & equipment	8,876	22,360
Intangible assets	0	0
	<u>8,876</u>	<u>22,360</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 2022

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:

	2022 £000s	2021 £000s
Obligations under operating leases comprise		
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	<u>0</u>	<u>0</u>
Buildings		
Not later than 1 year	870	998
Later than 1 year and not later than 5 years	914	1,575
Later than 5 years	69	118
	<u>1,853</u>	<u>2,691</u>
Other		
Not later than 1 year	76	108
Later than 1 year and not later than 5 years	85	149
Later than 5 years	0	0
	<u>161</u>	<u>257</u>

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

	2022 £000s	2021 £000s
Obligations under operating leases issued by the Trust comprise		
Land & Buildings		
Not later than 1 year	450	483
Later than 1 year and not later than 5 years	210	210
Later than 5 years	1,272	1,314
	<u>1,932</u>	<u>2,007</u>
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	<u>0</u>	<u>0</u>

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.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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 2021-22.

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 £13,010k (2021: £11,484k). 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:

	2022 £000s	2021 £000s
Minimum lease payments		
Due within one year	2,272	4,317
Due later than one year and not later than five years	9,460	8,875
Due later than five years	7,759	9,094
Total	19,491	22,286
Less interest element	6,993	8,231
Present value	12,498	14,055

	2022 £000s	2021 £000s
Service elements due in future periods		
Due within one year	1,263	3,078
Due later than one year and not later than five years	5,445	4,717
Due later than five years	5,790	6,260
Total service elements due in future periods	12,498	14,055

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; option on 2 year extension exercised in September 2021 with revised contract end date of September 2023)

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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.

	2022 £000s	2021 £000s
Clinical negligence	4,432	4,877
Public liability	65	59
Employers' liability	438	294
Other Litigation	38	20
Total	<u>4,973</u>	<u>5,250</u>

Clinical Excellence - this scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award, lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013-2014 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge and the current legal opinion around the case from the Departmental Solicitors Office (DSO) supports the treatment of this matter as a contingent liability in the 2021-22 accounts. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23 and 24 June 2021 but was adjourned and not yet rescheduled. Based on the position in the NHS in England, Scotland and Wales, an accrual at 31 March 2022 has been calculated by HSC management for the liability and is included in these accounts. The accrual has been extended as at 31 March 2022 in respect of the sick pay implications from the ruling. 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.

Note 19.1 Financial Guarantees, Indemnities and Letters of Comfort

Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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 2021-22. Set out below are details of the amount paid to these organisations during 2021-22. In none of these cases listed did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
		£000s	£000s	£000s	£000s
2021-22					
Northern Ireland Water	Water Services	1,953	0	0	0
University of Ulster	Education & Training	343	87	13	2
Queens University Belfast	Joint appointments, premises, research	7,684	2,894	966	486
Royal College of Nursing	Nursing Practice & Education	3	4	0	0
NI Social Care Council	Social Care Practice & Education	0	9	0	0
Upper Springfield Development Trust	Non Profit Community Development Organisation	211	0	0	0
2020-21					
Northern Ireland Water	Water Services	1,565	0	147	0
University of Ulster	Education & Training	353	70	165	0
Queens University Belfast	Joint appointments, premises, research	6,200	2,505	888	349
Royal College of Nursing	Nursing Practice & Education	2	9	0	0
NI Social Care Council	Social Care Practice & Education	0	7	0	0
Upper Springfield Development Trust	Non Profit Community Development Organisation	203	0	0	0

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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.

Mr M Bradley (Non-Executive Director) is a Fellow of Royal College of Nursing

Mrs N McKeagney (Non Executive Director) provides consultancy services for the Upper Springfield Development Trust via a third party consultancy company of which she is a Director

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

Prof C Hughes (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 2021-22. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2021-22		£000s	£000s	£000s	£000s
Healthcare Financial Management Association	Professional Body	0	0	0	0
2020-21					
Healthcare Financial Management Association	Professional Body	1	0	0	0

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

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

Note 21 Third Party Assets

The Trust held £4,419,873 Cash at bank and in hand and £3,622,234 short term investments at 31 March 2022 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.

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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:

	2022	2021
	Total	Total
	£000s	£000s
HSCB	1,760,711	1,669,205
PHA	20,977	19,707
SUMDE & NIMDTA	23,076	22,659
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	119,837	95,266
Total agreed RRL	1,924,601	1,806,837
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(1,969)	(2,287)
Adjustment for PFI and other service concession arrangements/IFRIC 12	4,073	905
Adjustment for PPE Stock	562	(562)
Adjustment for research and development under ESA10	0	86
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,927,267	1,804,979

22.2 Capital Resource Limit

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

	2022	2021
	Total	Total
	£000s	£000s
Gross capital expenditure	90,369	94,466
Less charitable trust fund capital expenditure	(1,969)	(2,287)
Less IFRIC 12/PFI and other service concession arrangements spend (Receipts from sales of fixed assets)	(1,898)	(4,693)
Net capital expenditure	86,502	87,091
Capital Resource Limit	87,242	87,531
Adjustment for research and development under ESA10	0	(86)
Overspend/(Underspend) against CRL	(740)	(354)

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

22.3 Financial Performance Targets

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

	2022 £000s	2021 £000s
Net Expenditure	(1,927,140)	(1,804,797)
RRL	1,927,267	1,804,979
Surplus / (Deficit) against RRL	127	182
Break Even cumulative position (opening)	1,587	1,405
Break Even cumulative position (closing)	<u>1,714</u>	<u>1,587</u>

Materiality Test:

	2022 %	2021 %
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>

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Notes to the Accounts for the year ended 31 March 2022

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 1 July 2022.

FINANCIAL STATEMENTS

Account of monies held on behalf of Patients/Residents for the year ended 31 March 2022

FINANCIAL STATEMENTS

Belfast Health and Social Care Trust

Accounts for the year ended 31 March 2022

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 2022

Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	RECEIPTS			
£	Balance at 1 April 2021		£	£
3,622,023	1. Investments (at cost)		3,622,205	
3,169,198	2. Cash at Bank		3,883,753	
27,572	3. Cash in Hand		<u>14,623</u>	7,520,581
4,067,898	Amounts Received in the Year			3,716,743
<u>182</u>	Interest Received			<u>29</u>
10,886,873	TOTAL			11,237,353
PAYMENTS				
3,366,292	Amounts Paid to or on behalf of Patients/Residents			3,195,246
Balance at 31 March 2022				
3,622,205	1. Investments (at cost)		3,622,234	
3,883,753	2. Cash at Bank		4,405,534	
14,623	3. Cash in Hand		<u>14,339</u>	8,042,107
10,886,873	TOTAL			11,237,353
Schedule of investments held at 31 March 2022				
Cost Price			Nominal Value	Cost Price
£	Investment		£	£
3,622,205	Bank of Ireland			3,622,234

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

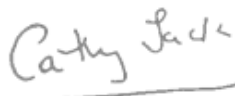


Date

23/06/2022

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

Chief Executive



Date

23/06/2022

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 the Belfast Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2022 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 2022 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 the 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 the 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 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;

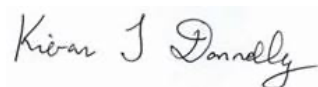
- making enquires of management and those charged with governance on the Belfast Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement 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. 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.

A handwritten signature in black ink that reads "Kieran J Donnelly". The signature is written in a cursive style with a clear, legible font.

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

1 July 2022

