

# Annual Report & Accounts

Belfast Health and Social Care Trust  
Annual Report and Accounts  
for the year ended 31 March 2023

Laid before the Northern Ireland Assembly under Article 90 (5)  
of the Health and Personal Social Services (NI) Order 1972  
(as amended by the Audit and Accountability Order 2003)  
by the Department of Health  
on  
5 July 2023



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# CHAIRMAN'S FOREWORD



Welcome to Belfast Trust's Annual Report for 2022-23.

I was appointed Chair of Belfast Trust at the end of the financial year, 2022-23, and consequently, my role is very much focused on the coming years. It will be a privilege to gain a more comprehensive insight into what is a very large and complex organisation and I have no doubt the role of Chair will be both challenging and rewarding.

These challenges, along with my personal experiences of patient care, are what attracted me to Belfast Trust. I feel very strongly that I want to contribute to the Trust and to use my skills and experience for the betterment of staff and those who use our services. I have every expectation that the next years will be challenging, but there is so much evidence of achievement, ingenuity, and delivery in Belfast Trust that these are challenges I relish.

As we work to create a new Trust Board, it is my commitment to carry on the great work of those non-executives who have gone before me - to strategically develop Belfast Trust's health and social care services for the people who need them. The sheer scale of the Trust with its £2 billion budget and almost 22,000 staff means Belfast Trust can play a critical role in improving the health and wellbeing of our population.

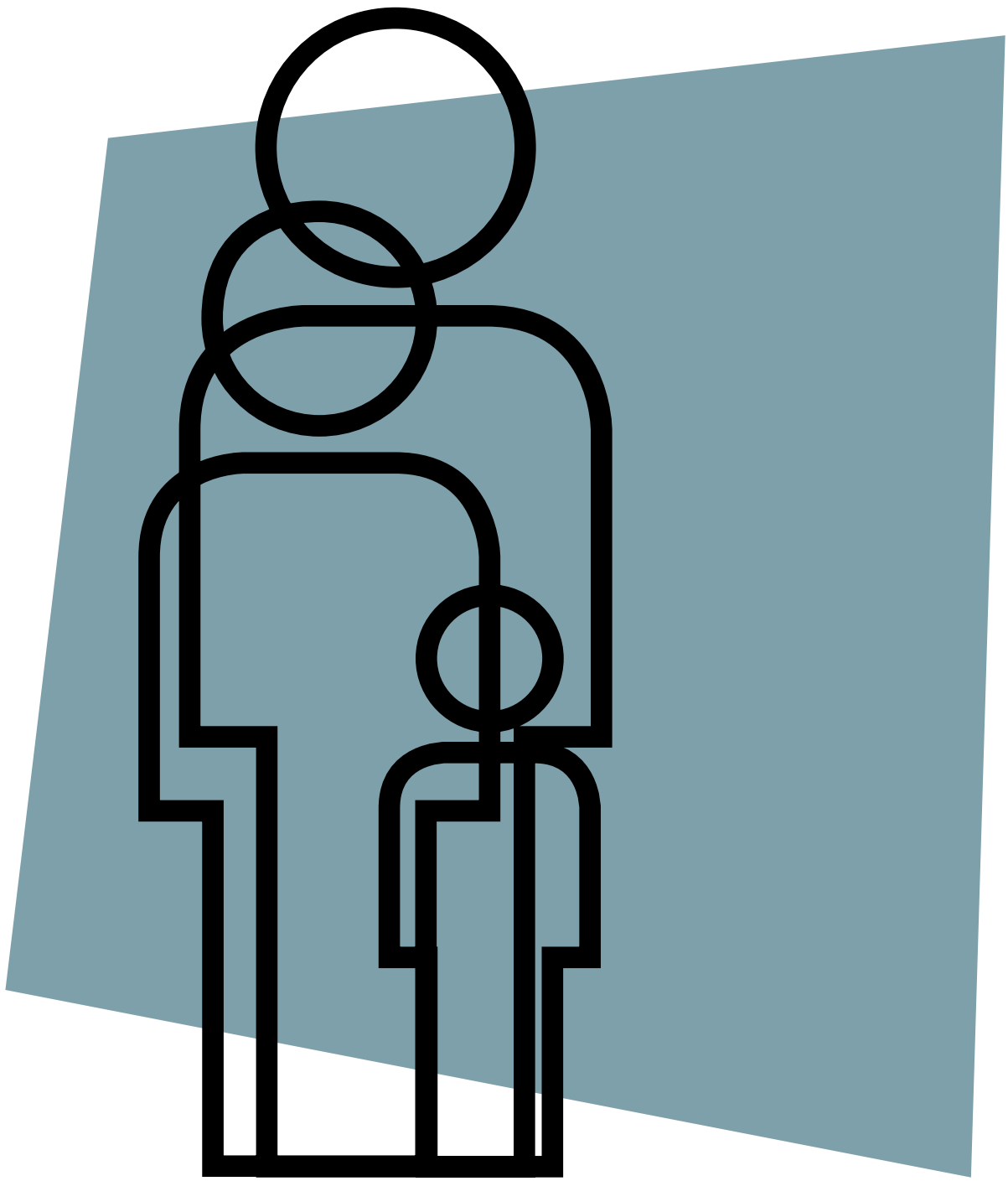
Already I have been struck by the level of commitment from the staff who work tremendously hard in the face of intense pressure. These are people who put the service user at the heart of decision-making and who constantly strive to put patients, service users, and their families and carers first.

Financially, Health and Social Care across Northern Ireland is in a position unlike ever before. I am very conscious of the likely consequences on services, and of the unrelenting pressure this puts on staff, who come to work day and daily to provide care that is safe, effective, and compassionate. There is no doubt we will see mounting challenges on how we provide services and this is something we will have to work through together.

Perhaps one of the most difficult potential consequences of a stark financial position is on health and social inequalities, which is one of the biggest challenges we face in a city like Belfast. All ages, genders, races and creeds could be impacted detrimentally. I believe it is our role in Health and Social Care to work alongside other public sector departments to support the most vulnerable and ensure they do not become more vulnerable in the face of tough economic challenges.

I commend this Annual Report to you. I consider it an honour to play an active role in chairing Belfast Trust; to work with such a committed and skilled workforce, and I look forward to celebrating with staff and our public the great work the Trust does in making a very real difference to people's quality of life.

Ciaran Mulgrew  
Chairman



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

I am delighted to present Belfast Trust's Annual Report for 2022-23.



It continues to be a great privilege to lead an organisation whose staff strive every day to deliver care safely, effectively, and with compassion in spite of the tremendous pressures they work under.

While this has been a difficult year, there remains much to be proud of and significant progress has been made in many areas of Trust services. I can also report that this year we have once again met all our financial obligations.

As a Trust committed to constantly learning and improving, we actively seek feedback in real time from those who use our services in hospital and we are spreading our surveys across the community teams. This year, more than 7,000 people were surveyed and nearly all (99%) of adult inpatients in Belfast Trust hospitals said they would recommend our services to their friends and families if they needed similar care or treatment. This is a huge endorsement about the way we care for people in our hospitals today.

Encouraging those who use our services to share their experiences with us is one way in which we can improve aspects of care that have not been so positive. In addition to the real time patient feedback, we use Care Opinion which is an anonymous platform that patients and families can use to share their stories. While the majority of feedback has been positive, I am pleased that this year we formally registered 16 changes to services made as a direct result of service user feedback. It is vital that we continually improve, learn from our mistakes, and put things right where the experience or care is not as good.

Equally important is that we also hear honest feedback from staff. We want to continue to build a safe, effective, and compassionate service that is based on an open, fair, and just culture. All the evidence tells us that an engaged workforce directly correlates to safer care and a better experience for service users and staff. I am delighted that over the three years since we started surveying staff every six months, response rates have continued to increase with this year our highest yet. We have also seen a continual climb in the number of staff formally recognised by their peers with more than 2,500 staff recognition certificates distributed to colleagues in 2022-23.

In this Annual Report you will see some of our highlights. While it is hard to select just a few, as a

# PERFORMANCE REPORT

Health and Social Care system we were delighted to have been awarded the George Cross by the late Queen Elizabeth II for services during the COVID-19 Pandemic. In the same year, we were honoured that Belfast City Council bestowed the Freedom of the City – its highest civic honour – to Belfast Trust staff and other frontline workers who worked tirelessly to support the people of Belfast and beyond during the Pandemic.

It is no secret that waiting lists have continued to grow this year, and it is rightly an area of deep concern for everyone. We have established an Outpatient Modernisation Programme which is providing an additional intensive focus on how we deliver outpatient services, what improvements can be made, and ultimately this work will support us to bring the lists down.

In terms of rebuilding operating capacity, which reduced during the Pandemic, teams have worked tirelessly and have made huge efforts to rebuild our elective capacity. We now deliver more surgical lists than we did prior to the Pandemic; we have separated planned surgery from unscheduled and emergency surgery meaning that throughout last winter no elective procedure was cancelled due to ‘winter pressures’. This was a huge achievement and a major benefit to those waiting on time-critical complex planned cancer surgery in Belfast City Hospital.

In June, the Mater Hospital was announced as Northern Ireland’s first elective overnight surgical unit for intermediate complex procedures. The Hospital will provide surgical care for patients who require less complex surgery and a short stay in hospital and it reinforces the importance of the Mater Hospital as a key part of Belfast Trust’s acute hospital network. The unit opened in November and by the end of March 2023, over 560 people had received their surgery.

In October, former Health Minister, Robin Swann, opened the refurbished Duke of Connaught Building on the Musgrave Park Hospital site as a day-case procedure unit specialising in high-volume but low-complexity orthopaedic procedures. This has been hugely successful and again, frees up capacity for major and complex orthopaedic surgery in the main Musgrave Park Hospital site.

In recognition of the huge achievements in surgical services, I was delighted that teams in the Royal Victoria Hospital, Belfast City Hospital, and Musgrave Park Hospital have all received since January 2022 high performance awards from Peter May, Permanent Secretary of the Department of Health. These are huge milestones for surgical services as we take strident steps to rebuild hospital surgical services. In the coming year we plan to cement these efforts by creating a Regional Surgical floor within the Royal Victoria Hospital and thereby ring-fencing dedicated beds and theatres lists for complex procedures that can only be carried out in Belfast. Again, these plans will have a positive impact on people in need of time critical, urgent, and complex surgery.

In the Community, demand has never been higher. Belfast Trust is now the Corporate Parent for more than 1,000 children and this number shows no sign of slowing down. There is growing need within the community, much of which we know is unmet, and challenges with a depleted workforce has inhibited our ability to provide the level of care at all times that we would like. We have

# PERFORMANCE REPORT

established new ways working in certain areas, but there is more to do. Children's and Adult Social Services Teams continue to prioritise the most vulnerable and we are indebted to the support we receive from families and the voluntary and community sectors, but we know this is not enough and that radical reform and investment is required.

The year 2022-23 saw the beginning of the Muckamore Abbey Hospital Inquiry. The remit of the Inquiry starts from 1999 and Belfast Trust, which was established in 2007, will participate fully and transparently with the Inquiry team. Today, there remains 29 people living in Muckamore and our focus, alongside other Trusts, the Department of Health, and third party providers, is to continue to work to support those patients to live full and equal lives within the community outside of hospital, and to provide families with the confidence that their loved one remains safe in our care.

Strike action has been a focus of 2022-23. I know that staff strike with a heavy heart and I would like to commend colleagues and their Trade Union representatives for working closely with the Trust management teams to ensure that at all times of strike action, services remained safe for those using them, and for staff who provided them.

Nurse recruitment has been a huge success this year, especially at Band 5 entry level. Vacancies at this level are lower today in Belfast Trust than they were prior to the Pandemic. We also continued to welcome international nurses into our workforce and this year I am delighted to say we have an additional 700 international nurses who have decided to make Belfast Trust their home.

Throughout this Report you will see how indebted we are to all our support colleagues. Whether it is ICT, security and portering staff, cleaners or catering, administrative or other professions whose work is predominantly behind the scenes, but nonetheless crucial and this organisation could not deliver care without them.

Belfast Trust is a large and complex organisation and so the following pages are just a taster of how we are delivering services for the people we serve. I hope you will agree that in spite of huge challenges, much work is ongoing to deliver services safely, effectively, and with compassion. Of equal weight, is our constant focus on how to improve them.

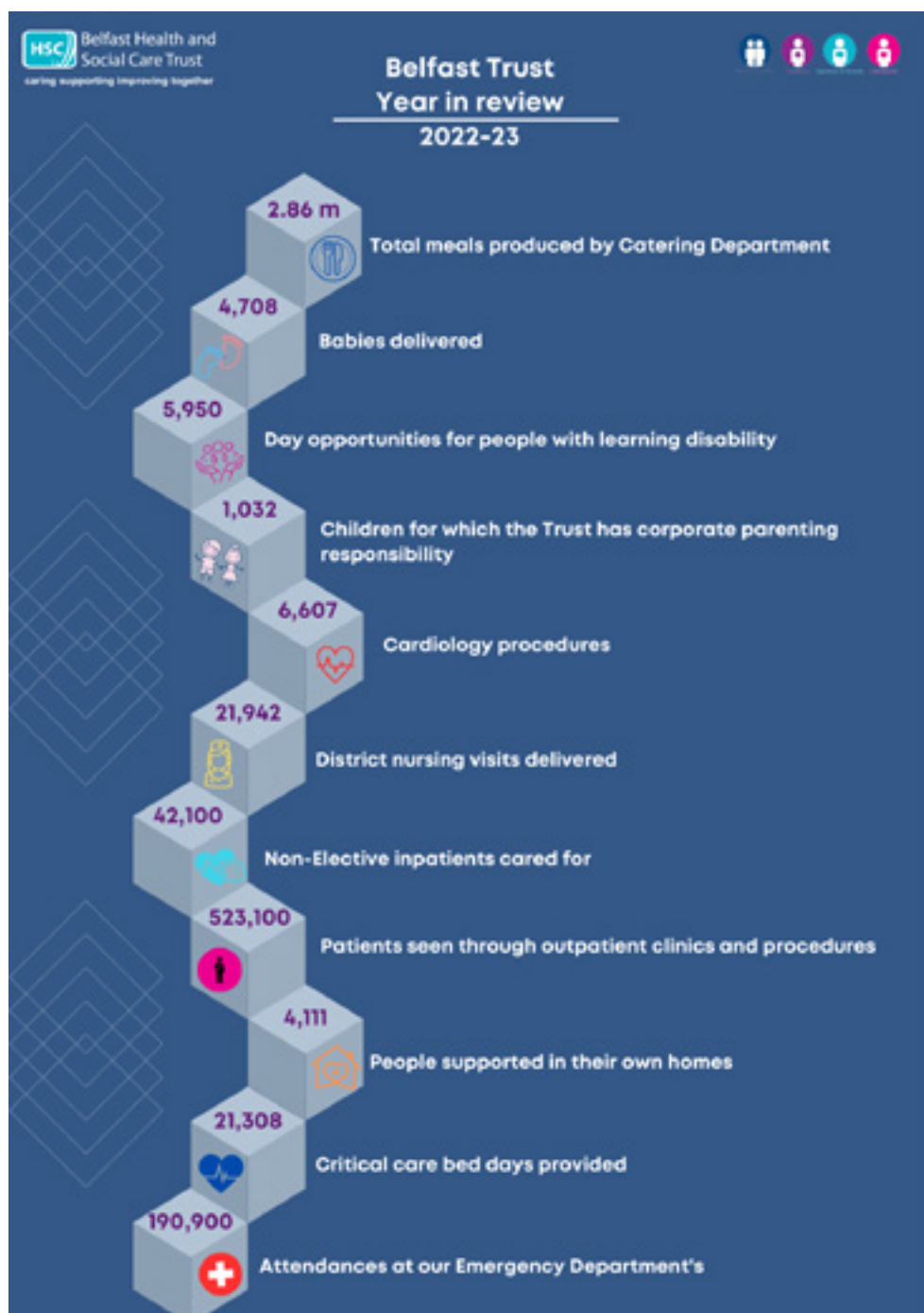
Dr Cathy Jack  
Chief Executive



## 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 more than 350,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland.

We have an annual budget of £2 billion and a workforce of almost 22,000 (full-time and part-time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.



# 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 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.



## Being Belfast: Our Year

Belfast Trust is a complex organisation with a range of services, including many regional specialities. The following is a small snapshot celebrating the achievements of our staff and key milestones in our year.

For a better understanding of all the work we undertake on a daily basis please follow us on social media.

### George Cross



In July 2022, the late Queen Elizabeth II awarded the George Cross, the highest non-military honour, to all Health and Social Care Trusts across England, Scotland, Wales and Northern Ireland. This was awarded to recognise the huge efforts of every staff member in the health service during the COVID-19 pandemic.

Belfast Trust Sister, Joanna Hogg, attended the ceremony on behalf of the Northern Ireland Health and Social Care sector with Permanent Secretary, Peter May.

The George Cross medal was placed on public display at the Ulster Museum in March 2023.

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## Freedom of City

A special concert was held in September 2022 to celebrate Belfast City Council awarding the Freedom of the City – the highest civic honour – to Belfast Trust staff and other frontline workers who worked tirelessly to support the people of Belfast since the pandemic began.



Previous recipients of the award include the poet Michael Longley, athlete Dame Mary Peters, former US President Bill Clinton and former US Senator George Mitchell, with the most recent being Sir Kenneth Branagh.

“The Belfast Mixtape – Songs from Lockdown” featured performances by Ryan McMullan, Foy Vance, Brooke Scullion, Saint Sister, the Open Arts Community Choir, the Belfast Trust Here4U staff choir and the Ulster Orchestra. Many of the songs performed were selected by Belfast Trust staff who helped to create a mixtape of sounds, both upbeat and reflective.

ICU nurse, Lyndsey Adamson, who served as Lead Nurse for the former Nightingale Hospital, was presented with the Freedom of the City on behalf of all frontline workers.



## Symptom Checker

Belfast Trust launched the Children's Symptom Checker in October 2022, an online tool to provide trusted clinical advice to parents across Northern Ireland, helping them to make informed decisions about their children's health. Developed by our Paediatric Emergency and General Paediatric Teams, in consultation with Alder Hey Hospital and the Healthier Together Programme, the Symptom Checker details the regular symptoms seen in the Emergency Department at Royal Belfast Hospital for Sick Children.



## Do I need to bring my child to the Emergency Department?

When your child gets sick it can be unsettling.

Our online Symptom Checker is:



**Quick**



**Informative**



**Trustworthy**

Reassuring advice is only a click away. 



Belfast Health and  
Social Care Trust  
caring supporting improving together

*Developed by Consultants and Nurses at Royal Belfast Hospital for Sick Children, Alder Hey and in partnership with the Healthier Together programme.*

# PERFORMANCE REPORT

The online platform is easy to use, informative and provides high quality advice for parents or guardians to consider when their child becomes unwell. This ranges from coughs and colds through to burns and symptoms that are much more serious.

Since its launch the Symptom Checker has been used over 60,000 times by parents and carers. This, it is hoped will reduce emergency pressure on our Children's Hospital which has experienced record number of presentations this year.

## Duke of Connaught – repurposed for day-case procedures

Former Health Minister, Robin Swann, opened a new day-case unit in October 2022, which has provided much needed additional capacity for orthopaedic services in Northern Ireland. The new Duke of Connaught Unit, located within Belfast Trust's Musgrave Park Hospital, provides a new streamlined day-case pathway for the treatment of orthopaedic patients. This will free up capacity for the treatment of more complex cases requiring major orthopaedic surgery at the main Musgrave Park Hospital theatres.

Refurbishment of the Duke of Connaught Unit cost £800,000 and the Department of Health will invest £500,000 per year to support the unit's services. The remedial work was undertaken by the Belfast Trust Estates Team who worked in partnership with the Orthopaedics Team to deliver a leading edge facility.

The new unit also has two procedure rooms, which can be used for diagnostic and therapeutic image-guided injections and WALANT (Wide

Awake, Local Anaesthetic, No Tourniquet) cases. This allows patients to be treated in a walk-in, walk-out fashion, without needing an overnight stay in hospital.



## Publication of Independent Neurology Inquiry Report

In June 2022, Belfast Trust welcomed the publication of the report of the Independent Neurology Inquiry into the care provided by Dr Michael Watt. We accept that the care Dr Watt's patients received was not of the standard we expect for those in our care and we apologise for that. Belfast Trust is fully committed to continuing to improve governance arrangements to ensure this cannot happen again.

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Through our engagement with the work of the Inquiry, the Trust had already taken steps to address some of its concerns including the introduction of clinical record review and a professional governance information system, which collates and pulls together in one place all the information the Trust holds about its doctors.

We are fully engaged with our HSC partners to implement the recommendations of the Report.

## Top Award for Cancer Care

In July 2022, Belfast City Hospital was awarded a national award for its commitment to patients living with incurable blood cancer. The hospital's haematology team was presented with the Myeloma UK Clinical Service Excellence Programme (CSEP) Award in recognition of its outstanding care and dedication to patients with myeloma, an incurable blood cancer that claims the lives of 3,000 people in the UK each year.

Belfast City Hospital is the first hospital in Northern Ireland to receive the award. Staff were praised for their commitment to improving patients' quality of life and their eagerness to adapt and truly listen to patient needs.

The accolade, awarded by charity Myeloma UK, recognises a hospital's commitment to raising the bar for treatment and providing compassionate and personalised care to patients.

## Royal College of Nursing Nurse of the Year

Belfast Trust was represented by four nominees with Linsey Sheerin, Urgent and Emergency Care Service Manager, picking up the Public Health Award for leading the development and delivery of a transformed and nurse-led custody health care model.

Other staff recognised were:

**Patient's Choice category (Runner-Up)** – Pamela Scott, a cardiac and thoracic surgery nurse: for her quick reaction and outstanding care and support to a patient who experienced a cardiac arrest.



**Royal College of Nursing NI Nurse of the Year Award (Finalist)** – Laura Croan, a trainee advanced nurse practitioner. Laura improved patient outcomes by successfully establishing a nurse-led lymphoma clinic in the Northern Ireland Cancer Centre at Belfast City Hospital.

**Inspiring Excellence in Mental Health, Addiction or Intellectual Disability Award (Runner-Up)** – Andrea Conway: specialist behavioural nurse. Andrea has been recognised for outstanding support to children and young people with a learning disability who may have additional mental health difficulties.

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## Imaging Service achieves top accreditation

The Imaging Service at Belfast Trust has been awarded accreditation by the UK Accreditation Service under the Quality Standard for Imaging. The prestigious accreditation demonstrates the high quality of service provided, in line with strict national regulations.

Imaging refers to several different technologies – including MRI, ultrasound or X-Ray – that are used to view the human body in order to diagnose, monitor or treat medical conditions.

Staff from the Imaging Service across all hospitals within Belfast Trust have been working towards the Quality Standard for Imaging Accreditation for a number of years through the introduction of new protocols and care pathways, updating patient information and a focus on patient experience and feedback.

A recent Patient Survey revealed:

- 100% of patients rated their experience attending the Imaging Service to be positive overall, with 79% stating it was excellent
- 100% of patients said they were well cared for by Imaging staff
- 95% of patients felt they received appropriate information to help them prepare for their x-ray, scan or procedure.



## Providing the Right Care, at Right Time and in the Right Place

### Our Corporate Priorities

Our Corporate Priorities support the achievement of the Trust's vision and are well embedded throughout the organisation. Our services have been planned and developed from 2021-2023 with a focus on the following key priorities:

#### 1. New model of care for older people

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

Older people are the largest and fastest growing demographic of service users in health and social care services, with people aged over 65 years accounting for approximately 40% of all admissions to hospital. It is therefore our priority to ensure that the care we provide to older people is high quality, safe, timely and effective, and that we are also able to offer a range of community services which can intervene and support at an early stage and which offer alternatives to hospital attendance where care can be provided in the home.

It is clear that the Emergency Department is not an optimum environment for older people unless they are experiencing an acute event. Therefore, we have established a Frailty Assessment Unit pilot to achieve rapid access comprehensive geriatric assessment from our Emergency Departments. The aim of this unit is to provide a more appropriate environment for older people to be assessed and to ensure that they are assessed in a timely manner. This pilot is in tandem with our ongoing work with our Care Home Support Team, independent sector care home providers and GPs to ensure that older people in care home settings are able to access health care in a timely way. We are also progressing with a range of improvement projects, which provide targeted interventions to care homes such as falls prevention and management, nutritional and mealtime support, tissue viability and advance care planning.

In addition, the Hospital at Home Service, which offers Consultant-led multi-disciplinary hospital level care for older people in their own home, has expanded its capacity and has introduced a direct pathway for the Northern Ireland Ambulance Service when called to a care home or residential environment.

We continue to focus on recruitment into our District Nursing Teams who provide a 24/7 nursing service across Belfast, and we have secured a 16% increase from our independent sector domiciliary care providers with 46,000 hours of care delivered per week to 3,800 service users in 2022-23. We continue also to prioritise recruitment into our statutory home care service with plans in place to introduce technological solutions in the year ahead, which will support staff and service users to ensure that care is delivered in a timely and effective way.

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## 2. Urgent and Emergency Care

*We are committed to providing timely urgent and emergency care for patients and are focusing on:*

- Working closely with our GP partners to offer a range of alternatives to attendance at the Emergency Department including our Urgent Care Centre, Clinical Assessment Unit, Rapid Access Assessment and Treatment Clinics, as well as the GP Out-of-Hours service
- Improving patient flow and discharge pathways across the system to address 4 and 12 hour waits. This includes our focus on delivering timely and safe discharge for patients, with discharge-to-assess, home for lunch, nurse facilitated discharge, having specific pathways for patients recovering from fractures surgery and patients with dementia or delirium
- Partnership work with the Northern Ireland Ambulance Service to continue to improve timely patient handover.

To achieve this we have successfully developed our Urgent Care Centre (UCC) alongside the Royal Victoria Hospital Emergency Department where GPs can now directly refer into Scheduled Urgent Clinical Assessment slots. This has led to 98% of patients in the UCC being seen or treated within 4 hours. Currently the UCC receives 150-200 visits per day.

While our Emergency Department's continue to experience significant pressures, the Royal Victoria Hospital remains in the top third of national trauma centres in regards to patient outcomes. UK Trauma excess rate of survival data suggests Belfast Trust is saving one additional life per 100 patients. A significant achievement is 72% of Trauma patients were given pain relief in the Emergency Department; this is above the UK Major Trauma Centre average of 66%. Additionally, 84% of National Institute for Health and Care Excellence (NICE) criteria trauma patients had a CT scan within 60 minutes.

Patients attending the Emergency Department with coronary artery disease, manifesting as myocardial infarction are experiencing a 92.28% "door to balloon rate" within 90 minutes, which is above the UK national average, and crucially higher than the 85% rate deemed good practice.

As part of a Trust wide initiative to address unscheduled demand within urgent care cardiology has worked closely with the cardiac chest pain nurses to reduce the time patients with cardiac symptoms spend in the Emergency Department. The Cardiology Physiology Teams have put in mechanisms to ensure patients presenting to the Emergency Departments are able to have investigations that may facilitate discharge or a more rapid diagnosis expedited. This pilot went live on 29 April 2022 and the service received 139 GP referrals from May 2022 – August 2022.

In December 2022, we implemented the Department of Health three-hour Ambulance turnaround framework. This has been delivered with a 100% success rate through collaborative working with our colleagues at Northern Ireland Ambulance Service (NIAS), ensuring they have ambulances available to provide emergency and urgent care.

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After experiencing increasing demand on our GP Out-of-Hours service exacerbated by difficulties filling the rota in 2021-22, we introduced virtual screening to effectively triage patients where appropriate. We also provided a cross-site taxi travel service to ensure patients in need of in-person consultations could attend these at either of our centres without penalty.

As we emerge from the COVID-19 Pandemic and assess our waiting lists, we have established some short-term solutions that have played a role in reducing the time patients wait for treatment. These have included the development of an Outpatient Phlebotomy Hub, treating 31,335 outpatients.

Our Stroke service also maintained their A rating in the Sentinel Stroke National Audit Programme (SSNAP) in spite of the challenges currently faced which is a huge achievement and a reflection of a great standard of care.

### 3. 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.*

One significant step has been the rebuilding of our surgical infrastructure including the refurbishment of two theatres in Belfast City Hospital, led by our Estates team, which will provide state of the art surgical services to those in need. To ensure that this work does not impact on current service provision we have extended days in other theatres to maintain capacity during the completion of this work.

Additionally, work has been targeted through speciality action plans in areas such as vascular and thoracic to reduce waiting lists. This approach has led to us now delivering more surgical lists than before the COVID-19 pandemic.

Surgery is delivered across four of our acute hospital sites, with regional surgical specialities taking place at the Royal Victoria Hospital, complex time critical surgery at the Belfast City Hospital and an elective overnight surgical unit at the Mater Hospital.

We are currently seeking to create a Regional Surgical Floor for cardiac, thoracic, vascular and neurosurgery at the Royal Victoria Hospital, which will be designed to safeguard these specialities from the pressures our surgical team's experience, often from complex urgent trauma through our Emergency Department on the site. This will ensure patients get surgery when they need it.

We also created additional theatre lists for patients with fractures and developed a Post-Anaesthetic Care Unit (PACU) in the Royal Victoria Hospital similar to the unit that is already in place at the Belfast City Hospital.

Our complex, time critical surgery delivered at Belfast City Hospital continues to deliver important surgical intervention for patients, with the majority of cancer surgery delivered on site. In February

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the Belfast City Hospital Complex Site and the anaesthetics, surgery, theatres, critical care and cancer services teams were recognised with the Elective Care Management Award for Team High performance by the Department of Health. It was acknowledged that their collaborative work had led to improvements in patient pathways and ensuring as many patients are treated as possible.

In June 2022, the Mater Hospital was announced as Northern Ireland's first elective overnight surgical unit. This will provide surgical care for patients who require less complex surgery and a short stay in hospital and it is intended, by protecting it from emergency pressures, that it will play a role in decreasing general surgical waiting lists.

Nurse recruitment has been a huge success this year, especially at band 5 entry level. Vacancies at this level are lower today in Belfast Trust than they were prior to the Pandemic. We also continued to welcome international nurses into our workforce and this year I am delighted to say we have an additional 700 international nurses who have decided to make Belfast Trust their home. They are so very welcome!

## 4. 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.*

We know we need to reform how we deliver outpatients services. Therefore, we are developing a more flexible and agile outpatient system built around the patient, which best utilises the resources in the system including the skills of multidisciplinary teams and ensuring robust governance processes are in place, managing risks in line with data security and information governance rules, and supporting new ways of working.

The Trust's programme has had an initial focus on a small number of specialties to help us understand current ways of working and learn from others to identify opportunities for improvement. This has provided for the development of an exciting programme of work that would enable us to work differently to reduce waiting times. We are doing this through a range of improvements to support the reduction of waiting lists and to better deliver outpatient services with the patient at the heart of this reform.

In addition to developing an overarching framework to direct the modernisation of outpatient services across the Trust, we are specifically looking at:

- How best to meet our patient needs
- Extending the use of virtual and video consultations given the restrictions imposed by COVID-19 – clinics across 12 specialties have begun delivering video clinics, with almost 35% of activity being delivered virtually across the Trust over the last six months
- Standardising how outpatients appointments are made and recorded so that we can better understand our demand, capacity and activity

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- Working with GPs to ensure the seamlessness of services between the GP surgery and hospital and together we will aim to ensure that we are working together to reduce inappropriate referrals.

## 5. 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.*

Mental Health is an area that continues to see rising demand, especially within acute areas of the service. To address the growing demand we improved discharge arrangements including additional step-down beds to support people back into the community. Focusing on barriers to discharge patients admitted for greater than 180 days has led to the reduction in overall length of stay and an increase in bed provision to meet the growing demand. We also secured substantive funding for Woodstock Bank housing facility to support people back into the community.

An important strand of the regional Mental Health Strategy is support for new or expectant mothers, their partners and families. As part of the new Perinatal Mental Health Delivery Model, funding from the Department of Health enabled us to implement a Multidisciplinary Perinatal Mental Health Team to support women with serious and complex mental health difficulties during the perinatal period. Additional funding allocations this year also enabled us to establish a new clinical team to offer more timely access to emotional health and wellbeing support for children and young people.

In 2022, we continued to see an increase in demand for our Child and Adolescent Mental Health Service, with a substantial rise in referrals for eating disorders. The introduction of an eating disorder day treatment programme and increase in Emergency Department community resource has meant we are better equipped to support vulnerable children and their families.

A significant development in supporting the most vulnerable in our community is the implementation of the Complex Lives model to provide an integrated and effective whole system response to support people in Belfast caught in a cycle of homelessness/rough sleeping, addiction, offending behaviour and poor physical and mental health. The Belfast Trust Inclusion Health Team is a member of this multi-disciplinary team working in partnership to support some of Belfast's most vulnerable people.

It is incumbent on all of us to have the best interests of people with intellectual disabilities at the heart of the future model of care. Working closely with the patients of Muckamore Abbey Hospital and their families is a priority for the Trust to address the significant safety concerns relating to their care and progress plans to secure new homes for our existing patients. To update carers and families we hold quarterly meetings with carers groups to discuss safeguarding issues in addition to accommodation, respite and possible day care opportunities. Regular meetings continue between patients, carers/families and the Resettlement Team in relation to

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resettlement opportunities for those remaining in Muckamore Abbey Hospital. Developing a range of supported housing facilities in the community has been progressed. Funding has been secured for refurbishment and development of Lanthorn Mews and Minnowburn Resettlement. Further applications and partnerships are being explored to continue to develop a range of facilities to support patients in the community.

Balancing our existing social care services for vulnerable children and their families has been necessary for addressing emerging needs in the community post-COVID-19. Front line social work faced significant challenges with reduced staff capacity, however, a business continuity approach has been used effectively since January 2022 to prioritise our services to those children and families who are most at risk.

We have continued to rebuild our short breaks service and as of March 2023 the service had returned to 50% capacity. We increased the number of overnights available to service users of Forest Lodge, providing all our young people who avail of the service access to 100% of their assessed need. Another area we expanded to develop capacity was adapting and increasing service level agreements with contracted community and voluntary providers to deliver bespoke day-time short-break provision to young people during school holidays. This offers structure and routine outside of the school term and supports families to rebuild their resilience.

At Aran House, we also provide a safe, caring and comfortable residence for UASC (unaccompanied and separated children and young people) of both genders aged between 13 and 17 years old entering Northern Ireland. It is a regional assessment home for all five Trusts for up to 12-week period that can accommodate up to eight young people.

## 6. Seeking real-time feedback from patients and staff

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

Care Opinion is a place where you can anonymously share your experience of health or social care services, and help improve them for everyone. It is safe and simple for patients and service users to share their story online and see other people's stories too. The public can view how we respond to comments and how stories are leading to change.

By sharing honest experiences of care, we learn from the experience of our service users, ultimately leads to an improvement in the standard of care everyone receives.

In 2022-23, 336 people shared their stories which highlighted the positive impact of care from the Belfast Trust, and the themes reflect the excellence of many of our staff. In line with the Trust values, we also use Care Opinion as a learning and improvement tool and in 2022-23, we formally registered 16 changes to services either made or planned as a direct result of the feedback that was shared on Care Opinion. This is in addition to many other changes that were influenced or impacted by feedback shared from our patients, over 72% of the stories shared have been positive.

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In February 2023, we launched our first dedicated Care Opinion promotion campaign since 2020, known as 'Feedback February'. This not only resulted in an increase in stories shared, but also an awareness amongst staff about the value of feedback and how we can capture it most effectively.

Additionally, 10,000 More Voices is a regional initiative across Health and Social Care NI to collect and analyse stories of experience from service users, families and carers. In 2022-23, 10,000 More Voices was commissioned to explore how social work services were impacting on service users, across all areas of work in both children and adult services and through the use of storytelling allows issues or questions to be explored. "My Experience of Social Work" closed on 31 March 2023 regionally and we will develop learning that will be shared across all the social work services. Surveys 10,000 More Voices are co-produced by service users and have credibility with people who access the service.

We are also committed to developing a *People and Culture* strategy that helps us build a culture that is open, fair and just and one that continues to build safe, effective and compassionate care.

As an organisation, we have committed to improving how it feels to work in the Belfast Trust. To identify areas of good practice and target areas for improvement we regularly gather feedback from our staff through Staff Experience Surveys. Healthcare organisations that consistently score highly in staff experience metrics regularly employ these surveys as a means of sustaining their high performance. We have collaborated with one such organisation, Northumbria Foundation Health Trust, to guide and support our application of Staff Experience surveys. Following the 2020 National Staff Survey Northumbria were rated the best acute Trust for staff experience. All responses to the survey are confidential and literature suggests a strong correlation between staff experience and patient experience. Therefore, by understanding more about our staff experience we can make improvements for both our staff and our patients.

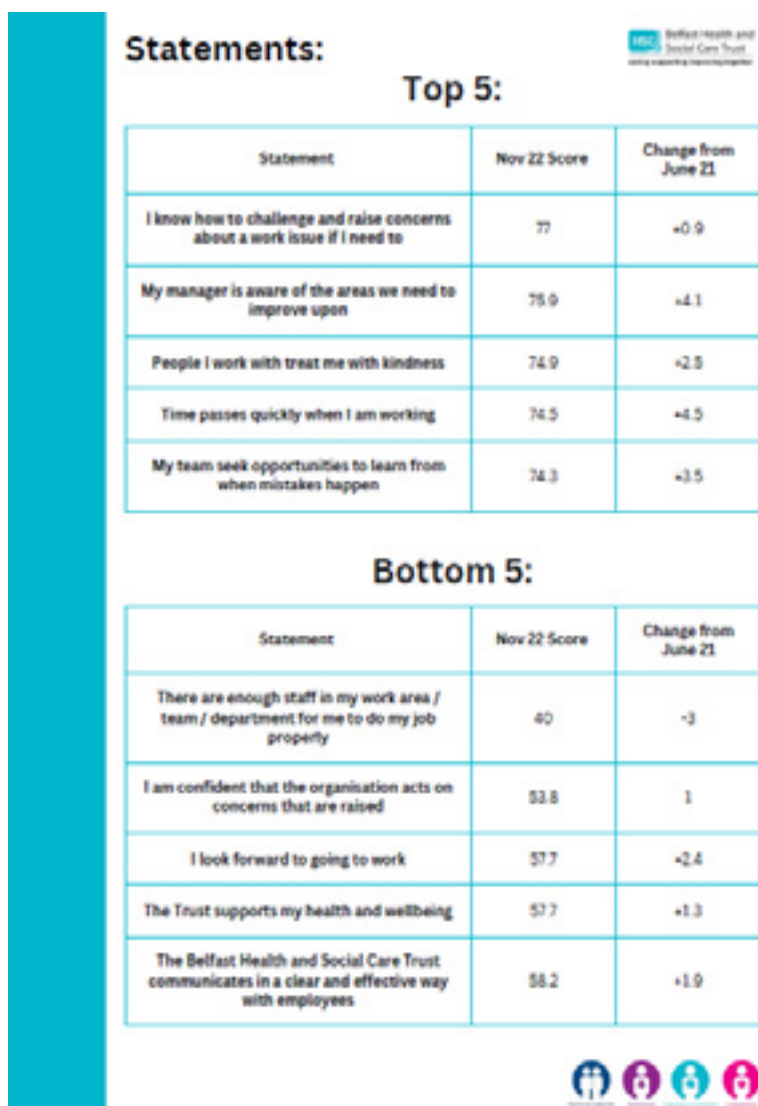
The November 2022 survey was a repeat of the survey undertaken in June 2021 to establish whether staff experience within the Trust had improved. This survey had the highest number of responses to date, 4,612 in total. Statements are scored out of 100 using a Mean Rating System (MRS). The higher the score the better. Overall, 34 metrics showed an increase from the previous survey with six showing a decrease (one remained the same).

- The biggest increase was agreement with the statement: "I am able to raise concerns in this team without fear of negative consequences"
- The biggest decrease was the statement: "If a friend or relative needed treatment, I would be happy with the standard of care provided."



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The top five highest scoring and five lowest scoring statements including their change from June 2021 are shown below:



It is hoped that using the rich feedback gained from this survey more improvements can be implemented to improve staff engagement further.

Each Staff Experience Survey gives staff the opportunity to anonymously recognise a colleague who they feel has made a difference to them, the team or patients. While everybody likes to be recognised differently this process allows the opportunity to mark that individual's impact. Each person nominated receives a recognition certificate outlining what has led to them being nominated. These certificates are collated and passed to the individual's Co-Director for dissemination. This survey generated 2,550 nominations, an increase of 22% from the previous survey in March 2022.



# PERFORMANCE REPORT

## Arts care

Belfast Trust Arts in Health programme improves the experience for those who access our services and for our staff, with a programme of creative activity offering the opportunity to engage in art, music and dance.

In 2022, the team won the Arts and Business Award for Staff Engagement for the SOLIS artwork at the Mater Hospital. The permanent light installation in the Atrium is comprised of 20 large-scale illuminated artworks created across 19 departments and wards. The artwork was co-designed and created with Arts Care Artist in Residence, Beth McComish. The concept and design of the artwork focuses on the staff, patient, and visitor wellbeing at the Mater Hospital, providing comfort and colour in the hospital 24 hours a day.

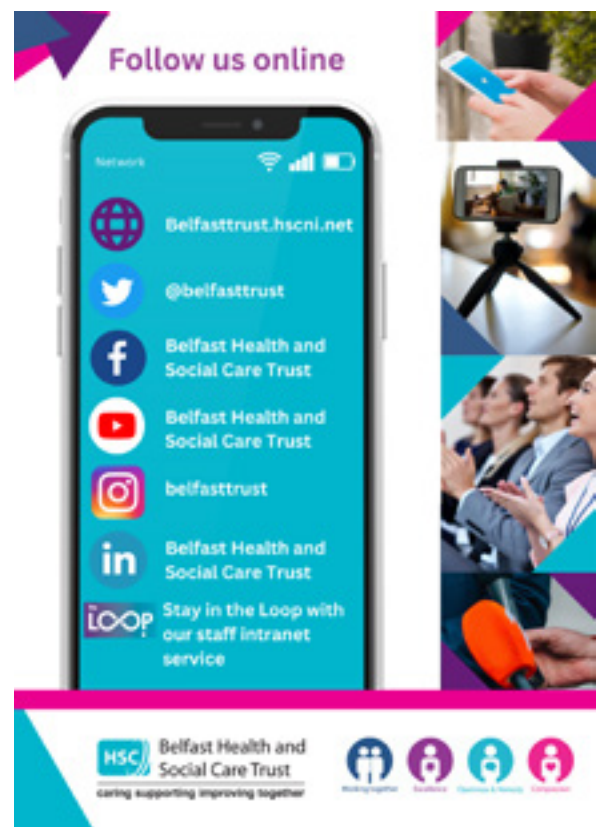
Other notable projects in the past year have included the re-vamping of a courtyard in Kelvin Labs as a space for rest and relaxation for staff and a project with Live Music Now, in which 30 concert performances took place for older people in Day Centres across Belfast Trust.

## Innovation and IT

We continue to provide innovative IT solutions, as we support our staff transitioning from the COVID-19 pandemic.

Operational service delivery and cyber security remain key areas of focus, ensuring that information systems remain resilient, safe and secure. At the same time capacity has been built in to allow staff to work in a mobile and flexible way based on their varying needs.

We continue to develop clinical applications that remove the need for inefficient paper processes, reducing risk, and ensuring easy access to information for clinical teams.



# PERFORMANCE REPORT

## Performance Analysis

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

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

## Key Challenges

There are a number of key challenges for Health and Social Care services that are impacting on the Trust's ability to achieve the desired performance standards. These challenges include increasing demands on services, (for example there has been an 8% increase in Emergency Department attendances between 2021-22 and 2022-23), along with financial pressures. This means that funding is not available to invest in enhancing the Trust service capacity to address growing demand. In addition, the Trust continues to experience workforce challenges in some key service areas with the level of vacancies impacting on service capacity. The Trust is working with the Department of Health and other Trusts to address service pressures as far as possible within allocated resources.

Trust services continued to be impacted in 2022-23 by the COVID-19 pandemic and this also impacted on delivery against Performance targets.

## Performance Management arrangements – Service Delivery planning

During 2022-23 the Trust has focused on rebuilding services to pre-COVID levels. A range of performance measures were set out for Health and Social Care (HSC) Trusts within service delivery plans which focused on increased activity and productivity to pre-COVID levels in a number of service areas during the year. Progress was tracked against these measures with monthly reporting.

At the end of March 2023, the Trust achieved (100%) or almost achieved (95%) of the planned performance levels in 24 of the monitored service areas. Examples of service areas which achieved these performance levels included:

- Domiciliary Care Services
- Cancer 14 day performance
- AHP Appointments
- Outpatients Appointments.

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The Trust was not able to deliver the planned levels of services in 14 service areas, including:

- Cancer 31 & 62 day performance
- Community Nursing
- NIAS handover
- Length of Stay for unscheduled admissions.

In addition to internal capacity re-build, regional arrangements continued for Trusts to access Independent Sector capacity to provide cancer and time critical elective surgeries in a range of specialties.

Throughout 2022-23, the Trust also continued to have in place a daily and weekly reporting structure through 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 Indicators

In 2022-23, the Trust also monitored performance against the Ministerial Commissioning Plan Directions Performance (CPD) targets. These targets were rolled forward from 2019-20, as 2020-21, 2021-22 and 2022-23 CPD targets were not issued due to the COVID-19 pressures.

In 2022-23, the Trust achieved or substantially achieved the following standards and targets:

- Breast Cancer 14-day wait
- Mental Health discharges <7 days; Mental Health discharges <28 days
- GP Out of Hours -95% of patients triaged <=20 minutes
- Non-Complex patients with discharge – 6 hours
- C-Difficile and MRSA – the target was to have less than or equal to cumulatively 110 incidences of C-Difficile and 12 incidences of MRSA by 31 March 2023.

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

- ED patients treated, discharged or admitted within 4 hours, 12 hours
- Diagnostic – urgent tests reported within 2 days, numbers waiting 9 weeks and 26 weeks
- Cancer - 31 and 62 day pathway
- OP - percentage of patients waiting no longer than 9 weeks; no patient waiting longer than 52 weeks

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- IPDC - percentage of patients waiting no longer than 13 weeks; no patient waiting longer than 52 weeks
- Adult Mental Health, Dementia and CAMHS - no patient waiting longer than 9 weeks and Psychological Therapies - no patient waiting longer 13 weeks
- AHP – no patient waits longer than 13 weeks to first treatment
- Complex patients with discharge – 48 hour and 7 days.

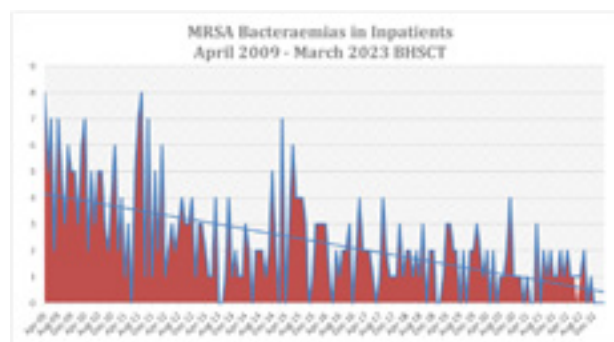
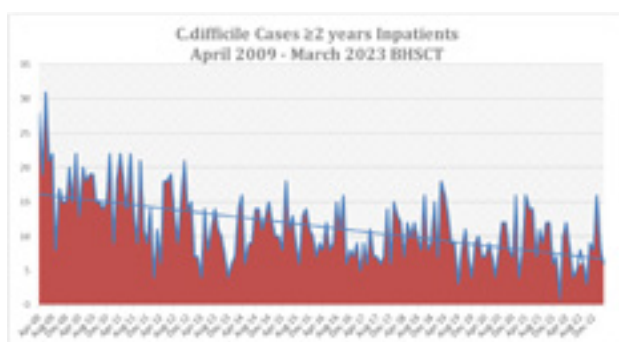
More details related to some of the standards and target areas are provided in the section below.

## Performance: Healthcare Associated Infections (HCAI)

The vision for the Belfast Trust is to be the safest, most effective and compassionate Health and Social Care organisation. 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 2023. 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 2022-23 we recorded 101 cases of Clostridium difficile against a target of 110 (2021-22 – 129). In total 11 incidences of MRSA bacteraemia were recorded against a target of 12 (2021-22 – 15).



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. The number was reduced to 232 cases in 2022-23 (231 2021-22).

## Performance: GP Out of Hours Service

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

There were 7,448 Urgent Calls between April 2022 and March 2023, of which 6,763 (90.8%) were triaged within 20 minutes. This is 4.2% below target.

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Urgent calls of 7,448 for 2022-23 represent 7% of the 104,497 total GPOOH calls recorded by the Trust during the year.

## Performance: Emergency Department

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

There were 167,960 patients treated at ED between April 2022 to March 2023, compared to 154,420 for 2021-22.

At March 2023, 42% 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 2022-23 was 27,483 (16.4% of the 167,960 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 23,000 attendances recorded between April 2022 and March 2023 at this centre.

## ED Triage

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

By March 2023 there were 136,905 ED patients triaged, of which 80,020 (58.4%) 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 68% of patients presenting were treated within the target by March 2023.

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

# PERFORMANCE REPORT

patients who were previously referred to be seen at fracture clinic on day of ED attendance

- Introduction of Block lists to allow better utilisation of General Anaesthetic (GA) sessions for patients requiring a GA.

## 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 2022-23 to help address waiting list pressures.

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

In March 2023, 50% of patients waited less than 9 weeks for diagnostic tests.

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

In March 2023, there were 9,400 patients waiting in excess of 26 weeks.

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

In March 2023, there were 71% 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 2022-23 with 100% of patients being seen within 14 days of referral at March 2023.

*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 2023 was 82%.

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

Trust performance at March 2023 was 37%.

Additional capacity was put in place in 2022-23 within the Independent Sector to support the reduction in Trust elective capacity as a result of COVID-19. There remains however, an overall shortfall in cancer services capacity and 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 SPPG and action plans agreed to follow up.

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## Performance: Outpatients

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

At the end of March 2023, 21% 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) appointments from face to face in response to COVID-19 restrictions, which remained in place for a number of months during the year. The totality of new and review activity increased overall by 3% in 22-23 compared to the previous year as the Trust has moved to rebuild Outpatient capacity during the 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 2023, 18% 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, 28,195 patients were waiting longer than 52 weeks for IPDC treatment at March 2023.

The Trust admitted circa 73,000 elective inpatient and daycases admissions during the year. As with outpatients, elective IPDC activity continued to be affected by the impact of the pandemic, particularly in the earlier part of the year, with reduced capacity. The Trust has focused on rebuilding service capacity in 2022-23 to pre-pandemic levels in the latter months of the year. Additional capacity was again put in place in 2022-23 within the Independent Sector to support the downturn in Trust elective surgical capacity as a result of COVID-19 and to assist with waiting list pressures.

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period April 2022 – March 2023:

- 766 cardiac procedures
- 854 hip replacements, and 711 knee replacements
- 334 gall bladders removed with keyhole surgery
- Over 380 Appendectomies
- 495 Surgical bowel procedures
- 10,500 endoscopies for bowel and gastric conditions
- 19,500 renal dialysis attendances



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- 545 neurosurgical procedures on the brain
- 144 tonsillectomies.

Additionally the Trust has treated circa 41,000 unscheduled patients and some examples of treatments are included below:

- Over 1,236 strokes treated
- Over 2,870 chest infections treated
- 870 head injuries
- 1,050 heart attacks treated
- Over 1,500 COPD and asthma patients treated
- 4,700 births.

## Performance: Mental Health Waiting Times

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

There were 435 people waiting in excess of 9 weeks at March 2023.

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

There were 361 people waiting in excess of 9 weeks at the end of March 2023.

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

There were 98 people waiting in excess of 9 weeks at the end of March 2023.

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

There were 1,161 people waiting in excess of 13 weeks at the end of March 2023.

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 2023 was to have 1,071 patients in receipt of Direct Payments. There were 1,004 people in receipt of DPs at the end of March 2023 which is an increase of 3%.



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The Trust commenced 178 new direct payment packages during the year, however, this was offset by 148 packages ceasing.

## Performance: Allied Health Professional Waiting Times

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

There were 8,912 patients waiting in excess of 13 weeks at the end of March 2023, with the majority in Physiotherapy, Podiatry and Speech & Language Therapy. This is an increase of 28% from March 2022.

## 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 2023, 556 patients (96%) 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 2022 is 2,783 Assessments. This is 355 above the pro-rata activity at the end of December 2021.

## Performance: Complex Discharges

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

Based on the latest available data, 73.5% complex discharges were carried out within 48 hours.

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

There were 692 Complex Discharge patients discharged in more than 7 days for the period April 2022 to March 2023.

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

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## 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 2023.

At March 2023 the cumulative absence for the Trust was 9.1% (2021-22 = 8.47%). There continues to be strong focus on absence management within the Trust to reduce the overall absence level.

## Performance: Children in Care

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

The Trust met the standard for Children Leaving Care in education, training or employment.

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

At March 2023 there were 84% 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 125 transplants carried out to 31 March 2023.

## 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 2022-23 were 3.1% for the Trust against 3.6% 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-19 deaths.

## 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% against a peer average of 8.6% in 2022-23.

## Financial Resources

### Size and Scale

The Belfast Trust had an operating expenditure budget of £2 billion in 2022-23 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs almost 22,000 staff, including temporary staff, and manages an estate worth over £1.5 billion.

### Financial Environment

The Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2022-23 given the ongoing additional costs associated with the COVID-19 response, the rebuilding of clinical services, the demand within unscheduled care and the non-recurrent funding allocations. Despite this, the Trust did manage to deliver recurrent pharmacy savings of £5.4m and a significant amount of non-recurrent slippage from funding for new services which were not able to be progressed in year. The Trust also received a large amount of non-recurrent additional income from the Strategic Planning and Performance Group (SPPG). However the ability to break even in 2022-23 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 2022-23 which have been further amplified due to economic and political factors that have come to the fore, including persistently high inflation, rising interest rates, the cost of living and energy cost crises, and the ongoing Russia-Ukraine conflict. There also have been financial pressures within transition and resettlement community placements, domiciliary care, high agency costs and children's community services, particularly fostering services.

There were small elements of new funding. No More Silos, which builds upon the learning from the review of urgent and emergency care, maintaining and improving an environment that is safe for patients and staff. Funding for demographic growth gave some funding towards the pressure within Older People Community Services and funding for cancer strategy also allowed these services to be expanded.

The financial position in 2023-24 remains seriously constrained, with a 'flat cash' budget, meaning the budget will be similar to the 2022-23 opening budget. Taking into account current expenditure trends and known cost increases in 2023-24 including a pay award equivalent to that agreed in England and 3% inflation, and after assuming a significant level of low and medium impact savings/efficiencies, the anticipated regional deficit is expected to be in the region of £470m.

Workforce shortages and the associated high agency cost and impact on services continues to be the Trust's main service and financial risk. The Trust developed a strategy to address the nurse vacancy issue with the recruitment of international nurses. Since 2020-21 the Trust has

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recruited over 800 international nurses' recruitment. During 2022-23 there was a period of training and recruitment lead-in times agency usage did not reduce dramatically but this will now reduce reliance on temporary staff. The Trust has also reviewed workforce strategy for social workers, medical and administrative staff and there are initiatives in place to reduce agency usage for social work.

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

## Financial Targets

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

- Break even 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 control 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 2022-23 (from page 60).

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

## Delivering Value Plan (DVP)

The Trust has developed a financial stability, efficiency and productivity plan, known as the Delivering Value Plan (DVP), in view of the significant anticipated deficit and the Permanent Secretary's focus on productivity and efficiency. This plan is aimed at rebuilding financial control,

# PERFORMANCE REPORT

containing costs and improving efficiency and productivity across the Trust. The plan will build on workforce plans and controls initiated during 2022-23, focusing on reducing vacancies and sickness absence and managing rosters and backfill more effectively. A particular focus will be placed on reducing and ultimately eliminating off-contract agency spend to ensure that the agency savings target is achieved on a glide path to bringing staff costs back into budget. 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.

The DVP is also focused on productivity improvements with an emphasis on outpatient and inpatient reform in line with best practice elsewhere. Work is being developed to improve the Trust's performance across a range of productivity measures such as length of stay, theatre utilisation and discharge.

The previous efficiency programme was 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 2023-24 is expected to be yet another difficult year from a financial perspective.

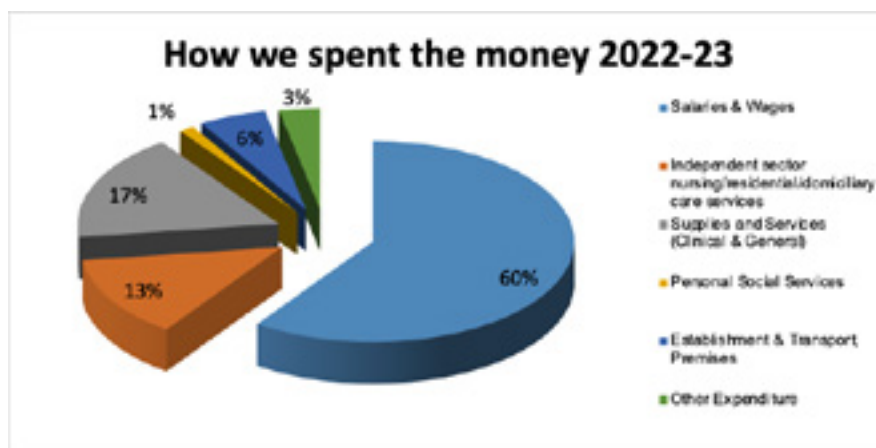
## Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2022-23.

The majority of funding, over 90%, comes from the Department of Health, through the Strategic Planning and Performance Group (formerly the Health and Social Care Board) and the Public Health Agency. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes.

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

The chart below shows how the Trust spent this money in 2022-23.



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The largest cost incurred by the Trust is staff salaries, representing 60% of total expenditure. Within this pay total, the Trust spent £266 million on doctors and dentists, £417 million on nurses and midwives and £124 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £344 million (17% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £262 million (13% 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, although decreased from previous years. In total, the net financial impact amounted to £45m, including additional spend of £17.6m PPE and £6.3m laboratory costs. Loss of income associated with COVID-19 was approximately £5m. The Trust continued to make financial support payments to voluntary and independent sector organisations in respect of COVID-19 pressures as directed by the Department of Health.

## Investing in Staff

The Trust spends around £1.191 billion on staff salaries, employing almost 22,000 staff across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resources employee related schemes, the Trust provides taxable benefits through a number of salary sacrifice schemes as follows:

- Childcare Vouchers (following a HMRC review, this scheme is 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 and to date the Trust has employed approximately 800. These nurses have added to the permanent workforce and reduced greatly the vacancies. The plan also focuses on improving recruitment and retention, managing sickness absence and maximising the use of other roles to support registered nursing. There is a social workforce strategy which is also looking retention and skill mix.

The Trust has been impacted by ongoing industrial action since the autumn of 2022 involving a number of 12 and 24 hour strikes and continuing Action Short of Strike. The industrial action has been taken by the health service trade unions across the HSC and is in relation to safe staffing and pay. To date, the industrial action has involved all staff groups with the exception of Medical



# PERFORMANCE REPORT

and Dental staff and senior management. There has been extensive engagement with trade union colleagues to agree derogations and ensure safe staffing levels to maintain critical Trust services.

## 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 2019-20 to 2023-24.



While, as a public sector body providing health and social care, there are no material uncertainties about the Trust's ability to continue operating as a going concern, there remain significant financial challenges for the year 2023-24. At this stage, pending formal confirmation of the HSC and Belfast's Trust's budget, it seems highly unlikely that the Trust would be able to project financial breakeven for 2023-24. Further information on the Trust's financial position is contained in the Governance Statement as an internal governance divergence.

## Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.53 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2022-23 the total capital funding allocation for the Trust was £66m. Funding for major capital schemes and ring-fenced allocations accounted for £43m of this, with the Trust's general capital allocation for a range of minor capital projects being the remaining £23m.

# PERFORMANCE REPORT

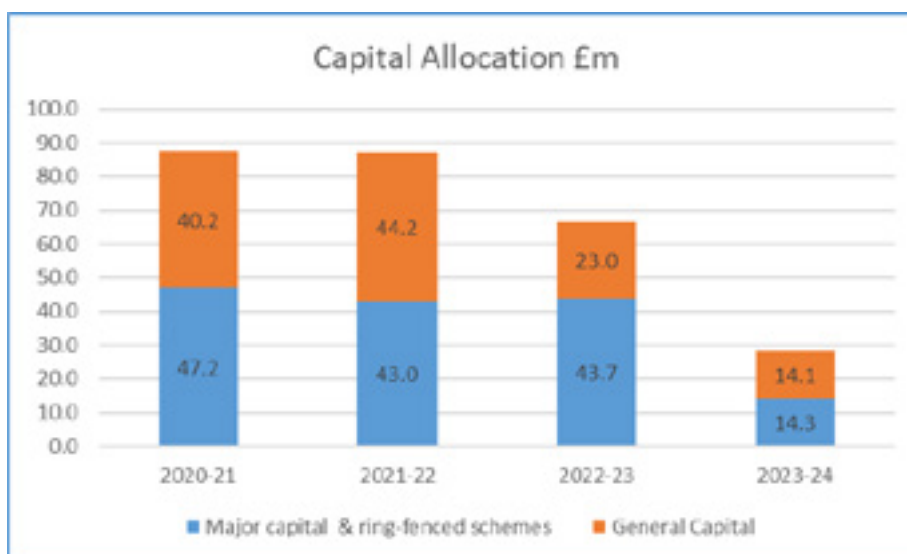
Expenditure on larger schemes included:

Capital Scheme	Expenditure in year £m	Total Approved Value of Project £m
ICT Schemes	8.1	n/a
RGH Maternity	7.2	97.1
Children's Hospital	7.2	354.0
Backlog Maintenance	7.9	n/a
RGH Energy Centre	1.1	39.8

Preparation work in support of the proposed New Children's Hospital continues to progress, while work on the Maternity Hospital is nearing completion and approaches commissioning phase.

In 2022-23 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 and scale of approved schemes, and on the stage that those 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 2020-21 to



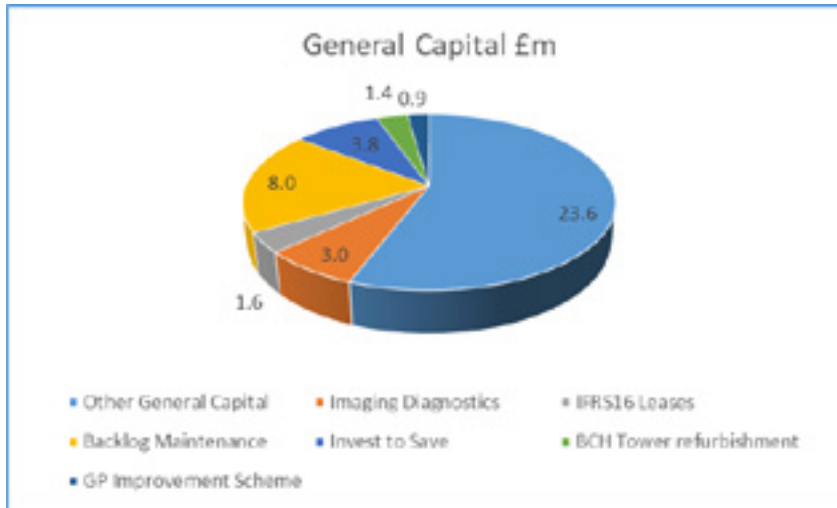
2022-23. The figures for 2023-24 represent the Trust's opening confirmed capital allocations from DoH for 2023-24, and may change as the year progresses.

General capital expenditure included schemes to replace a range of clinical equipment along with schemes to refurbish Trust buildings to improve patient experience.

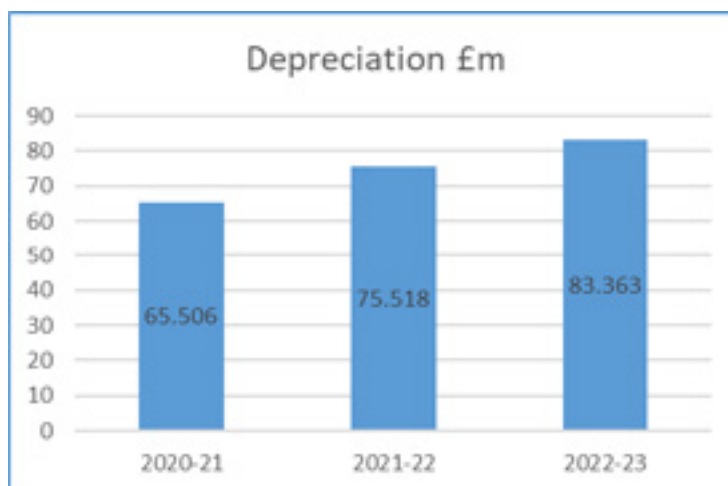
Ring-fenced allocations included works and equipment for Imaging diagnostics, invest to save schemes and funding for the refurbishment of BCH Tower block.

IFRS16 leases is a new category on this chart in year, and relates to crystallisation of the requirement to treat elements of new leases as capital under International Financial Reporting Standard 16 (IFRS16).

# PERFORMANCE REPORT



As a result of the Trust’s capital expenditure and asset base, the Trust incurs depreciation charges each year as the asset value is written off. Following the implementation of Review of Financial Process, DoH has introduced budget control limits for depreciation which an Arm’s Length Body cannot exceed. The Belfast Trust has remained within the budget control limit it was issued. The depreciation charge reported for the last 3 years is as follows:



## 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 are involved in research and when they come up with new ideas to improve patient outcomes or experience they will often try them out for the first time through research.

Belfast HSC Trust hosts the regional Northern Ireland research infrastructure for health and social care, 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

# PERFORMANCE REPORT

provide support for research conducted in 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, acting as members of research teams and playing 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 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 relevant legislation. Several hundred 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 we have continued to participate in and recruit to ongoing COVID studies, but have also resumed research activity across a wide range of other areas. For example, we aim to offer the opportunity to participate in a clinical trial as an option to as many patients as possible with a newly diagnosed cancer through our Cancer Trials Network. We have made significant investments to support research into multiple sclerosis, liver diseases and a number of other areas. New staff have been appointed to provide additional research support in key areas to ensure that we can maximise research across the Trust.

Around 170 research papers have been published in the last twelve months in national and international medical and scientific journals by Trust researchers, contributing to the advancement of knowledge and sharing learning across the world. Over £10M in research funding has been received to support us in providing access to innovative treatments and enabling us to attract and retain staff for whom research is an important element of their work.

## 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. Approximately £1.9m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Charitable Funds.

Examples of improvements made across the Belfast Health and Social Care Trust as a result of donations, legacies and grants received during 2022-23 include:

# PERFORMANCE REPORT

- The purchase of a Colposcopy couch for use by Gynaecology patients
- Additional Echo Cardiograph machine for use in the cardiac ward
- Insulin pumps funded by friends of a deceased patient for the Cancer Centre following her wishes
- To fund the purchase of a Laser Flow Meter to treat Inflammatory Eye Disease
- Refurbish the Quiet Room in RBHSC where parents can spend alone time and also meet with medical and nursing staff
- Provision of new furniture and artwork for the Mater Hospital Atrium to benefit patients, visitors and staff
- Gardening and therapy equipment for patients to enjoy being outdoors and being creative
- Provision of wall art for a children's ward.
- Installation of Access Able signage in the RVH to help visitors navigate the site.

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

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

Tel: 028 9504 5393

E-mail: [charitabletrustfunds@belfasttrust.hscni.net](mailto:charitabletrustfunds@belfasttrust.hscni.net)

# PERFORMANCE REPORT

## Public Sector Payment Policy - Measure of Compliance

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

	<b>2022-23 number</b>	<b>2022-23 value £000s</b>	<b>2021-22 number</b>	<b>2021-22 value £000s</b>
Total bills paid	623,802	1,110,043	558,511	1,017,135
Total bills paid within 30 days of receipt of an undisputed invoice	549,074	985,851	514,784	922,968
<b>% of bills paid within 30 days of receipt of an undisputed invoice</b>	<b>88.0%</b>	<b>88.8%</b>	<b>92.2%</b>	<b>90.7%</b>
Total bills paid within 10 day target	430,990	812,423	410,975	760,319
<b>% of bills paid within 10 day target</b>	<b>69.1%</b>	<b>73.2%</b>	<b>73.6%</b>	<b>74.8%</b>

The Late Payment of Commercial Debts Regulations 2002

	<b>2022-23 £</b>
Amount of compensation paid for payment(s) being late	(40)
Amount of interest paid for payment(s) being late	53
<b>Total</b>	<b>13</b>

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

## Sustainability Report

### Reducing carbon emissions

The Trust is continuing through its sustainable development strategy to work towards the NI Climate Change Act (2022) which sets targets for organisations by 2030, 2040 and net zero by 2050. This will pose significant challenges across the Trust; this will include behavioural changes, procurement amendments, alternative methods of delivering care and effective energy monitoring to identify waste and highlight opportunities for the use of innovative technologies to reduce carbon emissions. In 2022-23 the Trust paid a fee in relation to over emissions under the UK Emissions Trading Scheme for its major sites of the Royal Group of Hospitals and Belfast City Hospital. This is an annual fee which the Trust pays for emissions over and above an allocated allowance. The Trust are actively working on carbon reduction yet due to the size and complexity of the sites the Trust are unlikely to emit within the allowance without fundamental changes in technology.

### Biodiversity

The Trust continues through its Biodiversity group to improve the Estate alongside key partners such as the Conservation Volunteers, RSPB, Keep Northern Ireland Beautiful and Belfast City and Lisburn & Castlereagh Councils. 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.



The Trust continues to be a participant in the Belfast City Councils “Million Trees” initiative maintaining planting which took place on the MPH, KBN and Forster Green sites. More recently to complement the planting the Trust has planted large areas of wild flower meadows on the KBN, FG and MPH sites.

To encourage community engagement and use of the green spaces the Trust has created community trails in both areas of wetland and meadowlands alongside seating and informational boards to highlight the native species present and protection of same. More recently, the Trust has embarked on a community orchard (apple, plumb and pear) and a no-dig vegetable patch enclosed by native hedging for use by patients, visitors and staff.





# PERFORMANCE REPORT

## Travel Planning and Car parking

The Belfast Trust has a current Trust wide Travel Plan (2021-2026). The Trust's Travel Plan, along with the Trust's strategy in relation to carpark management, underpins the direction of travel planning initiatives to try to reduce the dependency of staff, patients and visitors on single occupancy car journeys to Trust sites.

An unexpected consideration for the Belfast Trust is the recent Hospital Charges Bill that gained Royal Assent in May 2022. All Trusts in NI have 2 years from this date to implement free parking. The Belfast Trust is currently assessing technology to support the management of this Bill, namely the roll out of a permit system to assign parking to those staff in greatest need and to manage visitor and patients parking through barrier control, automatic number plate recognition technology (ANPR) and parking charge notices (PCN's).

The Belfast Trust Travel Plan continues to support and identify a number of sustainable travel initiatives to encourage travel modal shift to ease traffic congestion and parking pressures on some of the acute Trust sites:

- The Belfast Trust is a member of The Leading the Way (Belfast) Steering Group and this has been established by The Public Health Agency. This is to bring together those organisations that have the expertise and interest in promoting walking and cycling as a means of increasing physical activity, reducing obesity and promoting physical and mental health and wellbeing in their workplaces
- In line with the NHS commitment to be a zero carbon NHS Trust by 2040, the Belfast Trust has entered into a 2-year contract with Mobilityways. This is a significant package of measures that can play a key role in first reducing, and ultimately eliminating commute emissions. The platform has the ability to support the production of annual travel plans, reporting and evidence of interventions to reduce single occupancy vehicles. It will also help the Trust to address site specific parking challenges as this is focussing on the RVH site only
- There is growing demand in staff cycling to work through the Cycle to Work Scheme, demand for secure cycle storage and shower and change facilities. Two new shower and changing facilities with over 200 lockers on the RVH site Dynes and Medical Illustrations has recently been developed that will accommodate RVH staff cyclists and will open in April 2023
- Providing 'driving forward and road safety' training through Cycling UK to improve cycle safety
- The Belfast Trust is the first Trust in Northern Ireland to be accredited the gold award as a Cycle Friendly Employer by Cycling UK
- There is a dedicated Travelling to Work hub page giving the travel plan a prominent platform with easier accessibility
- All Trust staff can avail of a bespoke Personal Travel Plan

# PERFORMANCE REPORT

- Travel Champions have been identified and trained to support staff travel choices
- The Trust has a dedicated Travel Plan Co-ordinator for 3 days per week who promotes and encourages travel plan initiatives
- The Provision of a Train and Bus saver scheme
- The Trust also provide free transport for staff via the Blacks Road Park N Ride to the RVH site from 7:00am to 6:30pm (M-F)
- Continue to roll out the staff parking permit system to control demand for parking and ensure those staff in greatest need secure access
- Rebuild confidence in public transport and car sharing after COVID-19.

## Green Fleet Project

The Transport department in conjunction with Estates services has developed a 30-point electric charging station in the Belfast City Hospital Transport Hub. In 2023-24 The Trust is also planning to create electric charging hubs in Musgrave Park Hospital, Royal Victoria Hospital as well as Knockbracken Health Care Park. 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 vehicle replacement strategy plan, which came into effect in September 2022, is well underway and the Trust is on target in achieving its net zero target. Over 20% of the fleets' diesel vehicles were replaced in 2022-23 by carbon free electric vans. It has also procured the first of its electric buses, which are due in September 2023.

The table below shows the Trust's progress towards an Electric fleet of Vehicles

Site/Area	Number of Vehicles	Number of Electric	Number of Diesel	Change to Electric 22-23	% of Fleet
BCH	125	60	113	38	30.40%
RGH	19	2	22	5	26.32%
Musgrave	8	0	8	4	50.00%
Knockbracken	6	6	6	1	16.67%
Mater	4	0	4	2	50.00%
Muckamore	9	0	9	0	0.00%
Estates	14	0	14	0	0.00%
Community	55	0	52	0	0.00%
<b>Total</b>	<b>240</b>	<b>68</b>	<b>228</b>	<b>50</b>	<b>20.83%</b>

The Capital investment commitment shown to date and for the future seven years leading us to 2030 is critical for this project to be successful.

# PERFORMANCE REPORT

## Capital Cost requirements per annum for Electric Fleet replacement by 2030

Electric Fleet Costs	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Van Replacements Cost	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	6,000,000
Bus Replacements Cost	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	14,700,000
Total Capital Required	750,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	20,700,000

Transport Services are currently scoping a Trust wide project with the main objectives of reducing our client passenger transport mileage using data analysis and working in conjunction with other Trust services to amalgamate journeys and make more efficient use of our fleet.

## 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.

## Key Objectives/Measures and Progress Update

1. To ensure that the Trust maintains substantive compliance with the Waste Assurance Standards.
  - Substantive Compliance achieved at October 2022 and recently February 2023
2. To generate the absolute minimum amount of every type of waste.
3. To maintain the absolute minimum of waste diverted to landfill
  - The volume of waste produced and percentage diverted for the 12 months up to December 2022 was:

# PERFORMANCE REPORT

Waste Type	2022	2021	2022	2021
	Tonnes		% Diverted	
Domestic	3,919	3,974	99.61%	99.4%
Clinical	2,067	2,112	97.4%	86%
Special	322	303	0%	0%
Food	383	371	100%	100%
Confidential	-		100%	100%

4. Increase the percentage of sharps boxes and burn bins made from recycled plastics rather than virgin plastics from zero to 20%

- The introduction of recycled sharps boxes and burn bins has been concluded. This will stop virgin plastics being used in the production of all sharps and burn bins

5. Increase the volume of furniture and equipment shared through WARPIT (furniture item recycling) by 20%

6. To introduce a formal arrangement for waste monitoring to ensure appropriate waste segregation and disposal practices.

- Formal auditing is due to recommence late this month. Ad hoc auditing by portering managers on the main Trust sites is still being maintained

7. To improve awareness among staff of their responsibilities in the correct handling, storage and disposal of waste and in waste minimisation.

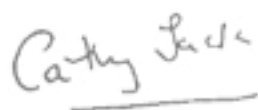
- There will be a waste section in Loop for easy access to waste information for staff, which will promote the actions that each member of staff can make to reduce waste.

In conjunction with the catering team all plastic disposable items have been removed from the Trust catering restaurants. Catering was also represented in the Contract Adjudication Group (CAG) to renew the existing waste contract with effect from April 2023.

# PERFORMANCE REPORT

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

- Performance Overview
- Performance Analysis



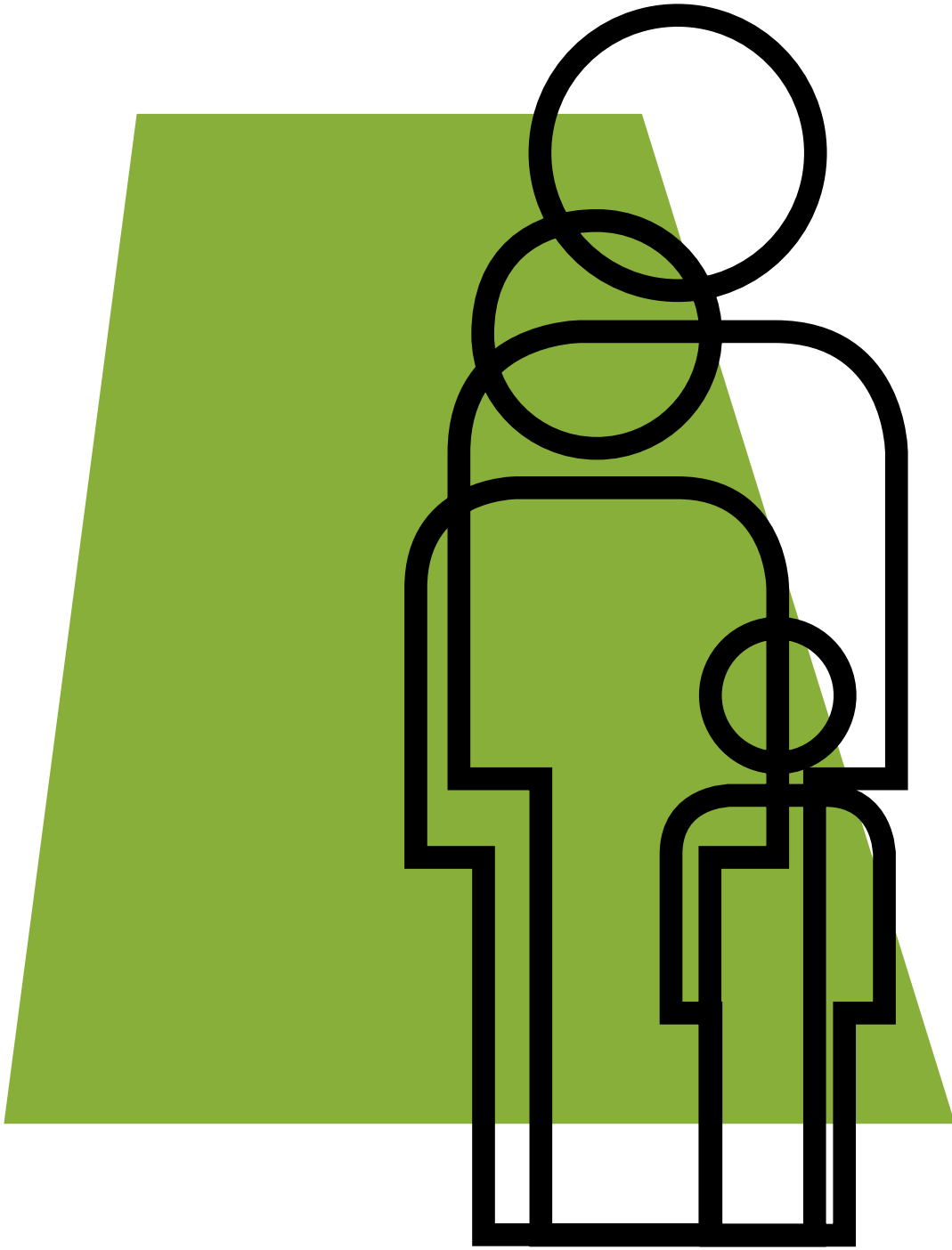
22nd June 2023

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Dr Cathy Jack  
Chief Executive

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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 (until 31 August 2022)
- Ms Anne O'Reilly



# ACCOUNTABILITY REPORT

- Mrs Miriam Karp
- Professor Carmel Hughes.

The Chairman, Mr Peter McNaney's term of office ended and Mr Ciaran Mulgrew was appointed as Chair with effect from 6th April 2023.

The Non Executives chair a number of oversight committees including the Audit, Assurance, 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 four 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. 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 is a strategic committee with responsibility to Trust Board for providing an oversight of governance, risk management and assurance. The Committee is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and was chaired by Mr Peter McNaney. This Committee met four times during the year. 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 six Steering Groups which oversee the implementation of robust assurance process across all aspects of Trust business.

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 was 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 was chaired by Mrs Nuala McKeagney up to March 2023.

# 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 Development
- Miss Brenda Creaney, Director of Nursing and User Experience and Allied Health Professionals
- Dr Chris Hagan, Medical Director
- Mrs Carol Diffin, Director of Social Work/Children's Community Services (until 30 September 2022)
- Miss Tracy Reid, Interim Director of Social Work (from 16 August 2022).

### Directors

- Ms Bernie Owens, Deputy Chief Executive
- Mrs Jacqui Kennedy, Director of Human Resources and Organisational Development
- Mrs Caroline Leonard, Director of Cancer and Specialist Services
- Miss Gillian Traub, Director of Adult Community, Older People Services & Allied Health Professionals
- Dr Brian Armstrong, Director of Unscheduled Care and Acute Care
- Mrs Janet Johnson, Director ACCTSS and Surgery
- Ms Paula Cahalan, Interim Director for Child Health & NISTAR/ Imaging, Medical Physics & Out Patients
- Mrs Moira Kearney, Interim Director of Mental Health, Intellectual Disability & Psychological Services
- Mrs Heather Jackson, Interim Director for Trauma, Orthopaedic & Rehabilitation/ Maternity, Dental, Gynae Sexual Health & SHWH
- Mrs Charlene Stoops, Director of Performance, Planning and Informatics (until 19 September 2022)
- Mr Alastair Campbell, Director of Performance, Planning and Informatics (from 3 October 2022)

# ACCOUNTABILITY REPORT

- Ms Kerrylee Weatherall, Interim Director of Children’s Community Services
- Dr Peter Sloan, Interim Director of Mental Health & Intellectual Disability (from 5 December 2022).

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

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

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

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

The Trust’s external auditor is the Northern Ireland Audit Office who have appointed 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 2023 which pertained solely to the audit of the accounts is £83,850 made up as follows, public funds £78,000 and Charitable Trust Funds £5,850.

An additional amount of £1,744 was paid to the Northern Ireland Audit Office in respect of work carried out on the National Fraud Initiative. This is reflected within miscellaneous expenditure in note 3 to the financial statements.

## Information Governance

Information Governance is about the way in which the Trust handles data – both personal and business. The Trust recognises the volume and sensitivity of the data that it processes, including data about our patients, clients and staff. The Trust acknowledges the need to establish, monitor and control robust processes for handling this data. In doing so, the Trust will maintain the integrity of personal data and ensure the confidence of the public and staff regarding protection and security of their data.

# ACCOUNTABILITY REPORT

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 18 data breaches to the Information Commissioners Office (ICO), 72% were within the 72 hour legal requirement. The Trust also responded to eight complaints from the ICO, relating to such areas as exceeding the timeframe for responses to subject access requests and perceived inappropriate sharing of data.

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, data sharing agreements and MOU's 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 this data.

## Complaints Management

We recognise the critical importance of investigating and taking appropriate action in relation to complaints and concerns raised by our patients, clients and their families about any aspect of care or treatment provided or commissioned by the Belfast Trust.

The Trust is focused on ensuring that learning from complaints informs improvements for the future and helps to make our services as safe, effective and compassionate as they can be.

We believe that concerns and complaints raised by patients, relatives and carers should be received positively, investigated thoroughly, and responded to sympathetically; and Trust staff work hard to ensure that timely and effective action is taken to prevent recurrence when services provided have fallen below acceptable standards

The Trust's Service User Experience Feedback Group – made up of senior staff from across the Trust – meets quarterly to review and consider 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 drive Quality Improvement throughout the services we deliver, reviews data to identify trends and themes within complaints, and discusses learning and required actions arising from complaints, particularly those highlighting significant concerns or matters of a complex nature.

The Trust's Complaints Department continues to provide support, advice, training and resources to assist staff in responding effectively to complaints. In 2022-23 this included the development and wide-scale rollout of specific training in relation to the investigation of complaints by service area staff.

The number of formal consented complaints received for the financial year 2022-23 was 1,633 of which 151 included COVID-19 related issues or concerns.

3,428 compliments were formally recorded across the Trust in relation to the specific themes

# ACCOUNTABILITY REPORT

monitored regionally by the Department of Health - Quality of Treatment and Care, Staff Attitude & Behaviour, Information & Communication and Environment.

A further 5,034 general compliments and expressions of thanks were also formally reported during the year.

Further information on the monitoring of complaints is contained in the Complaints Annual Report, which is published on our website. The Trust Complaints Team can be contacted at: [complaints@belfasttrust.hscni.net](mailto:complaints@belfasttrust.hscni.net) or Tel: 028 9504 8000.

# ACCOUNTABILITY REPORT

## Statement of Accounting Officer's Responsibility

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

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

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Belfast Health and Social Care Trust will continue in operation
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Dr Cathy Jack of the Belfast Health and Social Care Trust as the Accounting Officer for the Belfast Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Belfast Health and Social Care Trust's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

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

## Governance Statement

### 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 Strategic Planning and Performance Group (SPPG) commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the SPPG (which includes the Public Health Agency (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 Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Belfast 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, subjected to external independent validation and submitted for consideration and approval by the Trust Board in September 2022. 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 self-assessment flagged a need to continue to improve the Trust's approach to risk identification and management. During 2022-23 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 continued to



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be developed and implemented in 2022-23 to improve oversight and challenge of key risks with the aim of improving risk management across the organisation. The ALB self-assessment for 2022-23 will be completed and submitted to the Trust Board during the coming year.

## 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 Charitable Trust Fund Advisory Committee
- A Social Care Steering Group
- A People and Culture Steering Group
- A Clinical and Social Care Steering Group
- An Organisational Governance Steering Group
- An Involvement Steering Group
- A Safety and Quality Improvement Steering Group.

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## Trust Assurance & Accountability Organisational Overview



The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held five public Trust Board meetings, 12 confidential meetings and seven Trust Board workshops during 2022-23. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

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Trust Board attendance records for 2022-23 were as follows:

<b>Non Executive Directors</b>	<b>No. of meetings attended</b>	<b>No. of possible meetings</b>
Peter McNaney	5	5
Martin Bradley	5	5
Nuala McKeagney	4	5
Paddy Loughran	1	2
Anne O'Reilly	5	5
Miriam Karp	5	5
Gordon Smyth	4	5
Carmel Hughes	3	5
<b>Executive Directors</b>		
Cathy Jack	5	5
Brenda Creaney	5	5
Maureen Edwards	5	5
Carol Diffin	2	2
Chris Hagan	3	5
Tracy Reid	3	3

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 four 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 74% 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 73% 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 six Steering Groups which oversee the implementation of robust assurance process across all aspects of Trust business.

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

## Business Planning

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

The Trust's three-year Trust Corporate Management Plan (2021-2024) 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 2024-25+.

The current corporate plan is three-fold:

- To recognise and address the impact of COVID-19 on our patients and staff
- To identify and action key priorities across our services
- To highlight our regional role within the wider HSC system.

The Corporate Management Plan (2021-2024) 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
- 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

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- 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.

A mid-point review set out progress against each of the priorities (October 2022).

The Corporate Plan and the Trust Delivery Plan (TDP) set out measures and targets to progressively deliver these corporate priorities. The TDP has previously been provided 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 is reporting through financial plans and Service Delivery Plans submitted to the Service Planning and Performance Group of the DoH.

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. During 2023-24, the Southern Trust will be a test site for ICS (April- September (approximately) with all Trusts expected to move into shadow arrangements during the 2023-24 year. Local Area Integrated Partnership Boards will be established. 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.

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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 Performance Management Framework for Quality and Service Improvement. Reporting of KPIs is under the six key dimensions below:

- 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 Integrated Governance and Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee

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reports directly to the Trust Board. The Integrated Governance and Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. Whilst all clinicians, managers and Co-Directors are responsible for managing and controlling all elements of risk to which the Trust may have been exposed, there is a clear line of accountability through to Trust Board.

The Risk Management Strategy was last reviewed in July 2022 and extended to December 2022. The Strategy remains fit for purpose and is currently undergoing review to reflect and align with the new Integrated Governance and Assurance Framework. It is anticipated this will be completed by July 2023. 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.

Public strategy, public expectations, legal obligations and the business of delivering healthcare all impact on risk appetite. Over time, these can change and conversely risk appetite will change, depending on the circumstances at a given point in time. Risk appetite provides a framework which enables the Trust to make informed management decisions. The Belfast Trust will identify acceptable risks through a systematic and objective assessment process, incorporating risk appetite. 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, multi-professional audit and the application of evidence based



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practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

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

## Information Risk

Information Governance (IG) is about the way in which the Trust handles data – both personal and business, IG underpins the Trust's vision and values. The Trust recognises the volume and sensitivity of the data that it processes, including data about our patients, clients and staff. The Trust acknowledges the need to establish, monitor and control robust processes for handling this data. In doing so, the Trust will maintain the integrity of personal data and ensure the confidence of the public and staff regarding protection and security of their data.

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 so it becomes part of the culture of the Trust.

Therefore staff are aware of, and work to, good IG (and therefore information risk) practices.

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. Over thirty 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 its' 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 and information security. This Board takes responsibility for developing a culture of good practice that values, protects and uses information appropriately. Information Governance is part of the Organisational Governance Steering Group which in turn reports to the Trust Assurance Committee, as part of this regular reports and an annual IG report are presented highlighting assurance via key performance indicators and action plans in areas of concern. Appropriate policies, procedures and management accountability provide a robust governance framework for information management.

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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 18 data breaches to the Information Commissioners Office (ICO), 72% were within the 72 hour legal requirement. The Trust also responded to eight complaints from the ICO, relating to such areas as exceeding the timeframe for responses to subject access requests and perceived inappropriate sharing of data. It is important that learning from data breaches and complaints is communicated throughout the organisation to improve our data handling practices and to ensure that recommendations received from ICO are implemented accordingly.

Providing data protection training for staff during the pandemic has resulted in a more flexible approach to the delivery of training which has continued throughout this year. The IG Governance Team has adopted a number of approaches online and face to face and have been successful in attracting over 7,000 staff to complete mandatory data protection training in 2022-23. Raising awareness through training and other forms of communication ensures staff have a better understanding of risks and helps to develop knowledge leading to changes in attitude by staff to information governance practices.

In 2022-23, 8,747 subject access requests for records were received by the Trust. In July 2022 a new system was implemented to assist with the processing of these requests. Despite the complexity and volume of data requested and backlog, IG staff have been able to increase response rates; 72 % of cases closed in March 2023 were completed within the necessary timeframes. We will be working to further improve response rates in the incoming year.

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, data sharing agreements and MOU's 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 this data. Over 60 data protection impact assessments were completed throughout the year. These are designed to identify risks arising out of new or changed ways of processing personal data and to minimise these risks as early as possible. All existing contracts require organisations to comply with data protection legislation. The Trust is continuing to work towards further developing and defining these responsibilities with new and existing contracts.

The Trust is committed to standardise practices, normalise best data handling processes as well as testing and improving the management of information. This helps staff to achieve greater understanding of their responsibilities in how to manage the information they use. Through regular monitoring of all aspects of Information Governance, the Trust will be able to demonstrate compliance with the relevant legislation. This will enable the Trust to provide assurances when requested either by the Department of Health or the Regulator, the Information Commissioner's Office.

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

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of work ongoing including cyber awareness training for all Trust staff. 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. Cyber events are managed using a formal process and post incident reviews ensure learning is applied appropriately to improve the overall security position.

## 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.

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. A total of 19 new fraud cases were reported in the period and the total estimated value of all 23 cases currently being investigated is £166k.

## 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 on the implementation of the DoH Co-Production guide and the Belfast Trust 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:

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

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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 had 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 with current membership of 567 (2021-22 figure was 205) 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.

The Engage and Involve training for staff continues to be delivered primarily online with 347 people accessing training during 2022-23. During this period, a further 1,129 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 has completed the initial PHA Monitoring template with 58 activities detailed and is currently updating for this year.

## Assurance

The Integrated Governance and 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. It 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 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 during 2021-22. It is now known as the Integrated Governance and Assurance Framework and was approved by the Assurance Committee of the Trust Board in July 2022. The Assurance Framework allows an integrated

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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. During this review, the number of steering groups reporting to Assurance Committee was increased from four to six, incorporating the following:

- The Social Care Steering Group (previously known as the Social Care Committee)
- The People and Culture Steering Group
- The Clinical and Social Care Steering Group
- The Organisational Governance Steering Group
- The Involvement Steering Group
- The Safety and Quality Improvement Steering Group.

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.

The Trust has a Quality Management System (QMS) in place, 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, including safety quality data. 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. 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 all six of the steering groups.

In addition, an Amalgamated Risk and Governance Report, on behalf of the Medical Director is provided, which includes key governance information, such as information on incidents and Serious Adverse Incidents and a litigation report encompassing clinical negligence and other claims. It also receives an annual Health and Safety report.

The Assurance Committee also receives updates on 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

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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.

## Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

- Internal Audit – through a programme of annual audits based on an analysis of risk and Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls (see further details in next section)
- Chair of Audit Committee's Annual Report to Trust Board. This report summarises the work of Audit Committee and provides assurance to Trust Board on the adequacy and effectiveness of internal control systems and that all regulatory and statutory financial obligations are met
- 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 (RTTCWG) which provides the Trust with detailed findings from their audit. Cognisance is also taken of any pertinent NIAO VFM reports. The RTTCWG for 2021-22 issued in September 2022 made three audit recommendations, one of which was a Priority one in relation to the accounting treatment of the holiday pay accrual
- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports. The Trust Assurance Committee receives updates on summary reports of RQIA unannounced hygiene inspections; RQIA thematic reviews and RQIA inspections of regulated providers – any significant issues reported by RQIA have been included in the internal governance divergences section of this report
- Medicines and Healthcare products Regulatory Agency (MHRA); through regular inspections and reports (see further details below)
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges in relation to appraisal, revalidation and training. Any significant issues reported by these bodies have been included in the internal governance divergences section of this report.

All Belfast Trust Laboratories (BTL) are accredited by United Kingdom Accreditation Service (UKAS). All sites are visited by UKAS annually to ensure compliance with the accredited



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standard. BTL are fully accredited throughout eight disciplines across three hospital sites to ISO 15189:2012 and our Public Health Laboratory is accredited to ISO 17025:2017. The Trust is also currently working towards European Federation for Immunogenetics (EFI) accreditation within the Histocompatibility and Immunogenetics service.

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. It is anticipated that the HFEA may carry out an unannounced inspection in 2023.

A UKAS inspection of the Diagnostic Regional Andrology Service to the ISO 15189 standard took place in April 2022 resulting in continued accreditation, with the next assessment due in June 2023. The annual ISO 9001 inspection took place in December 2022 again resulting in continued accreditation.

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 progressing, currently at design stage 3 with estimated completion of the building in 2026. In the interim, it has been identified that the current facility requires a significant upgrade and a modular clean-room suite has been procured for use prior to the completion of the new permanent Radiopharmacy building. This is planned to be operational by mid-November 2023. 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 Radiopharmacy staff to assist in addressing the deficiencies identified in the MRHA inspection and to assist with identification and remediation of other areas of non-compliance. 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 Human Tissue Authority (HTA) legislative and regulatory requirements across Human Application, Post Mortem and Organ Donation and Transplantation sectors. Licensing requirements continue to be kept under active review and expanded licensing arrangements implemented to address the impact of EU Exit on the import of human tissue to the Trust and associated HTA regulatory standards. In addition to amendments to existing licences, 2 new import-only HTA licences have been secured for Ophthalmology and Cardiac Services. These licences were inspected by the HTA in February 2023 with only 1 minor shortfall identified. Further import-only licences will be applied for during 2023-24 as required.

The updated Annex 1 to GMP (technical guidance on the principles and guidelines of good manufacturing practice for medicinal products to assist national authorities in the application of the relevant EU legislation) was published in August 2022 and will come into force in August 2023. This has been expanded considerably from the previous version and the Trust is currently working to assess and prepare for the significant impact this will have across a number of licensed / regulated services.



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The British Standards Institute (BSI) is the Approved Body who audits compliance of the Central Decontamination Units (CDU) in RVH and MPH and the Endoscopy Decontamination Units (EDU) in BCH and RVH. These audits are performed to the Medical Devices Directive 93/42/EEC and BS EN ISO 13485: 2016 standard. Each department of the Decontamination Service is audited on at least an annual basis. The Decontamination Units in BCH, MPH and RVH have been successfully externally audited by a BSI auditor to the BS EN ISO 13485: 2016 standard.

There are some areas of non-compliance within centralised decontamination including equipment and facilities. The air handling unit (AHU), which functions to condition and circulate air as part of a heating, ventilation and air-conditioning system within the CDU RVH, requires replacement as it is non-compliant with BS EN ISO 14644 standard of 20 air changes per hour and is >16 years in service. This system is critical to the ongoing provision of the Class 8 clean room, which is where all surgical instruments are wrapped following the high level disinfection process and, prior to sterilisation. Until the AHU is replaced, the service has additional environmental testing and monitoring in place to provide assurance regarding the status of the Clean Room Environment and, an action plan to deal with and mitigate any issues/concerns identified. 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, has been 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 arrangements in place to ensure the timely and effective dissemination and implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical. The newly formed Trust Policy & External Guidance Assurance Committee (which reports to the Clinical & Social Care Governance Steering Group on the Trust Assurance Framework) provides assurance that 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 SPPG as required. The Policy & External Guidance Assurance Committee also receives quarterly external guidance progress reports from the Trust Standards & Guidelines Department based in Risk & Governance.

## 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.

# ACCOUNTABILITY REPORT

In 2022-23 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Payments to Staff	UNACCEPTABLE Radiography Payments to Staff  LIMITED - Payments to Staff (Trust wide processes and specifically in the Children's and NISTAR, Outpatient, Imaging and Medical Physics Directorate, with the exception of Radiography)
Management of Cash Offices	SATISFACTORY
Non Pay Expenditure	SATISFACTORY
Client Monies in the Independent Sector (Residential and Nursing Homes & ASL facilities)	LIMITED - 2 of the 8 homes SATISFACTORY - 6 of the 8 homes
Budgetary Control	SATISFACTORY
Attendance at Stock Takes	SATISFACTORY
Management of Elective Surgery Performance on the Trust's Green Site (Belfast City Hospital)	SATISFACTORY
Management of Medical Locum Staff	UNACCEPTABLE
Management of Adult Safeguarding	LIMITED
Fire Safety	SATISFACTORY
IT Audit	LIMITED
Mandatory Training	LIMITED - CORE SATISFACTORY – NURSING INDUCTION
In-House Domiciliary Care	LIMITED
Care Management	LIMITED
Risk Management	SATISFACTORY
Governance & Assurance Framework	SATISFACTORY
Quality Management System in Divisions	SATISFACTORY
Whistleblowing Processes	LIMITED
Claims Management	SATISFACTORY

# ACCOUNTABILITY REPORT

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

The Head of Internal Audit reported that although overall satisfactory assurance is provided it is important to note that Unacceptable assurance has been provided in respect of the Management of Medical Locums and Payments to Staff in Radiography. Limited/Unacceptable assurance has been provided in a considerable proportion of audit areas during the current financial year. Prompt Management action is required, in particular to address the significant issues raised in the Unacceptable and Limited assurance reports. The implementation of significant recommendations in Limited/Unacceptable assurance audit reports will be a particular focus for Internal Audit in 2023-24.

The Satisfactory assurance opinions provided this year in individual audit assignments include some core governance areas, namely Risk Management and Budgetary Control. The Head of Internal Audit noted the good performance generally of the Trust at year end 2022-23 in implementing previous audit recommendations.

Unacceptable assurance has been provided for one audit, a split unacceptable/limited assurance for one audit, limited assurance for five audits and partially limited assurance in respect of two audits:

- Management of Medical Locum Staff – unacceptable assurance as there is an absence of demonstrable Trust control over the use of medical locums and the payment rates offered/agreed. Testing identified significant issues with non-completion/lack of evidence of pre-employment checks such as Access NI, Alert Register checks and GMC membership, posing a potential patient safety and reputational risk to the Trust. It is the agency's responsibility to perform these checks prior to placement, however it is the Trust's responsibility to confirm these checks have been undertaken and seek clarification from the agency that the necessary training has been undertaken. Management information is currently being developed but adequate management information does not exist at present across all Directorates
- Payments to Staff - limited assurance in relation to Trust wide processes and specifically in the Children's and NISTAR, Outpatient, Imaging and Medical Physics Directorate, with the exception of Radiography on the basis that compliance with Payroll Analysis Reports checks (i.e. Staff in Post checks) remains a significant audit finding. Neuro nurses in interventional radiology receive overtime payments rather than additional hours up to 37.5 hours, contrary to Agenda for Change (AfC) terms and conditions. Unacceptable assurance in relation to Radiography as staff working in Radiography departments across the Trust, specifically those working outside of 9am to 5pm are being paid outside of AfC terms and conditions
- Management of Adult Safeguarding – limited assurance as the current Trust governance arrangements are disjointed with safeguarding reported at numerous levels and committees throughout the Trust, with a risk that learning may not be disseminated properly across all areas. While safeguarding training courses are provided, the Trust cannot provide assurance

# ACCOUNTABILITY REPORT

that all appropriate staff have been trained on safeguarding and renewals properly managed. The Trust do not have a standardised model of delivery in regard to adult safeguarding, with some community teams responsible for their own management and monitoring of referrals. Each team have their own method or recording, tracking and monitoring their referrals

- IT Audit - Limited assurance in relation to vulnerability management and engagement and training of cyber security awareness
- Inhouse Domiciliary Care - limited assurance has been provided on the basis that there were significant levels of under delivery of care time; undocumented missed calls; and missing Daily Record Sheets across the sample of clients tested. Annual care reviews are not up to date and quality monitoring visits are not being conducted consistently. Staff supervision visits have not been completed for all staff and mandatory training is not up to date
- Care Management – limited assurance in relation to Care Management – Older People Services as within the Community Social Work Teams, 72% of service users had not had an annual care review as at the 31 December 2022. Care plans were not always fully completed and 59% of those reviewed by Internal Audit did not have consent of the service user to share the information contained in the care plan and 11% of service users have not been allocated a care worker
- Whistleblowing - limited assurance provided as the significant issues identified in the 2020-21 Internal Audit report in relation to recording, monitoring, management and reporting of whistleblowing cases have not been sufficiently addressed. While improvement in case file management has been observed in the current audit for recent cases, there remains a significant lack of centrally held records in respect of previous Whistleblowing cases. Significant gaps also remain in Whistleblowing recording and monitoring processes
- Client Monies in the Independent Sector - limited assurance in relation to one nursing home due to a lack of clarity around assessment of residents capacity to manage their monies, an absence of receipts for resident expenditure and retention of bank cards/pin numbers; and in one adult supported living facility due to the management of a significant overcharge to one client and a lack of supporting receipts for expenditure. The remaining 6 homes visited received satisfactory assurance
- Mandatory Training - limited assurance in relation to Management of Core Mandatory Training on the basis that compliance with Trust wide core mandatory training is low for some courses, particularly for courses that require renewals such as Data Protection, Fire Safety, Equality and Manual Handling. The process for addressing non-compliance is manual, with roles and responsibilities not clearly understood. 85% of the sampled new starts had not completed their core mandatory training. Nursing induction received satisfactory assurance.

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.

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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 83% of agreed actions were fully implemented and a further 16% were partially implemented.

## BSO Shared Service Audits

A number of audits have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports are presented to BSO Governance & Audit Committee. Given that the Belfast Trust is a customer of BSO Shared Services, the final reports have been shared with the Director of Finance/Human Resources and a summary of the reports are presented to the Belfast Trust Audit Committee.

Shared Service Audit	Assurance
Payroll Shared Service	<p>Satisfactory: Elementary PSC processes – specifically current overpayment administration, regular pre-closedown checks, manual timesheet management, pay awards, industrial action, sickness absence payments, new starts, protections, and file access</p> <p>Limited: SAP / HMRC Real Time Information (RTI) Reconciliation, Historic Sickness Absence, Net &amp; Historic Overpayments Backlog, and Agenda for Change 13.9 and 14.4 (previously reported as holiday pay)</p>
Recruitment Shared Service	Limited: Recruitment processes
Accounts Payable Shared Service	Satisfactory
Business Services Team	Satisfactory

## 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.

# ACCOUNTABILITY REPORT

## Internal Governance Divergences

### Progress on Prior Year Governance Issues – closed

#### 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.

The Trust received correspondence on 16 January 2023 from the Permanent Secretary, advising that an update on the IHRD Implementation Programme was available on the DoH website. The update substantively deals with the closure of Phase 1 of the Programme and the move to Phase 2.

Further correspondence was received on 18 April 2023 from the Permanent Secretary providing an update regarding ongoing strands of work, including the IHRD Inquiry programme. This correspondence advised that a range of areas will be considered under Phase 2 of the programme including the refresh of the Serious Adverse Incidents procedure and progressing the Independent Medical Examiner service prototype. Another key element of work progressing under Phase 2 implementation is consideration of a Being Open Framework. This is a regional piece of work and all Trusts will have the opportunity to shape and influence development. There will also be ongoing engagement with a broader range of stakeholders as this work progresses. As part of this regional work the DoH advised that an end of phase report to inform next steps with this work will be discussed and agreed at the Department's Inquiries Programme Management Board in April 2023.

Based on the correspondence received from the Department the Trust can conclude that the work commenced under the IHRD programme has been concluded (Phase 1) or redirected to be undertaken as part of a wider programme (Phase 2) under the oversight of the Department's Inquiries Programme Management Board.

The Trust is not required to report on IHRD recommendations compliance, however, oversight of compliance with relevant regional and Trust policies will continue through the Trust's QMS processes.

#### Neurology Recall Exercise

On 1 May 2018, the Belfast Trust recalled 2,529 neurology patients as part of an exercise to ensure that former patients of a neurology consultant were receiving the best possible clinical care and are on the correct clinical pathway. 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.

The DoH commissioned the following:

##### 1. RQIA governance review of outpatient services in Belfast Trust

The RQIA review of governance of outpatient services in the Trust with a focus on neurology and

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other high volume specialities, published February 2020 comprised 26 recommendations. Of these recommendations, 20 are fully completed, with good progress being made towards delivering the remaining 6 recommendations. The actions necessary to fully complete these are captured in the wider outpatients modernisation programme. Some of these recommendations also rely on regional systems, ultimately delivered via the Encompass programme, eg. electronic prescribing.

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

RQIA reports directly to DoH on the review of patients deaths.

## **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. The Trust has completed a "gap analysis" against each of the INI recommendations, and have identified the actions to take forward to address the recommendations identified for the Trust. An action plan is in place.

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

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

The DoH 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-recallreport-cohort-2.pdf](#) (health-ni.gov.uk).

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/>

The Trust identified 19 further people who should have been part of the third Recall in 2021. These patients were not identified previously due to an error on the Trust's Patient Administration System.

On the 7 September 2022, 19 patients were invited to an appointment with a Consultant for a review of their medication. A consultant specialising in stroke care is reviewing the patients who are currently taking either an antiplatelet or an anticoagulant medication. A consultant neurologist specialising in epilepsy is reviewing the patients who are currently taking antiepileptic medication.

All patients were reviewed by 14 October 2022. Seven patients were identified as having been prescribed medications in both categories and were therefore offered two separate appointments



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with two Consultants (a Neurologist for Category 1 and a Stroke Consultant for Category 4 medications).

The outcomes information has been collated and shared with the SPPG. Of the 19 patients who were offered an appointment, 17 patients attended recall appointments. The outcomes of this additional review demonstrate that there has been no change to the percentage outcomes for Cohort 3, when combined with the additional patients from this group. It was therefore the recommendation of the RCG that in order to protect the confidentiality of the small number of patients who attended the additional appointments that the most appropriate option would be the publication of an additional narrative, as an addendum to the Neurology Recall Summary Report that confirms that no change in results or conclusions have been made as a result of the additional 19 patients.

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 SPPG to support all litigation actions arising from the totality of the Neurology Recall. As of March 2023, there have been a total of 441 negligence claims made against the Trust. The Directorate of Legal Services (DLS) are acting on the Trust's direction as the client, in addressing all legal proceedings issued against the Belfast Trust. In total 88 cases have been closed as they have been either successfully defended, withdrawn or settled. A total of 7 cases have been settled to date.

The timeframe for a patient to issue legal proceedings against the Belfast Trust in respect of the care and treatment they have experienced, has been extended. The Belfast Trust announced, in June 2022, that the Statute of Limitations for instigating legal proceedings against the Belfast Trust would be extended by a further 3 years. Patients therefore have until June 2025 to issue legal proceedings without challenge. The extension solely relates to the Belfast Trust and the Independent Sector.

All necessary actions have been taken by the Trust as a result of the reviews, the litigation arising from Dr Watt's care will remain ongoing for a number of years and will be dealt with in line with Trust clinical negligence processes. The Trust therefore deems this divergence to be closed.

## Valencia Ward – Knockbracken Healthcare Park

RQIA undertook an unannounced inspection of the Dementia Inpatient Service based in Valencia Ward in February 2020. During the inspection they identified serious concerns that the quality of care and service delivery within Valencia fell below the standards as set out in the Quality Standards for Health and Social Care: Supporting Good Governance and Best Practice in the HPSS (DoH), March (2009). The concerns related to adult safeguarding; incident/accident management; and leadership/management and aspects of culture within the ward. An action plan with a number of audit and quality assurance mechanisms was put in place.

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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; and 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.

80% of the RQIA Action plan is completed. The remaining 20% involves the full implementation of Paris which is subject to timeframes outside of mental health control. Valencia (like all areas of the Trust) are engaging with Encompass implementation.

RQIA inspected Valencia in November 2022. No serious concerns were noted during the inspection and all previous areas of improvement were met. The Trust now considers this divergence closed.

## Regional Blood Production and Tracking System

The current system for electronic blood tracking through LabCentre, our Laboratory Information Management System (LIMS) 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 DoH in December 2021. However, the timetable for implementation does not fit with the Trust timeline with the end of life of LabCentre. Therefore, an alternative solution is still required until such time as the BPAT solution is implemented.

The Haemonetics BloodTrack system used in Mater Infirmorum (MIH) site will be rolled out across BCH, RVH and MPH in advance of the new LIMS being implemented. It is confirmed this system can integrate with the new regional LIMS. BCH went live with BloodTrack in early December 2021, RVH went live on 6 September 2022, RBHSC and RJMH went live on 18 October 2022 and MPH completed on 17 January 2023.

The risk has been downgraded to the Directorate Risk Register only and it is anticipated that the issue will be closed by June 2023.

## 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. BSO and Trusts prepared to invoke contingency arrangements

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and agreed detailed contingency plans. The Administrators sold the SunGard datacentre business to Redcentric with the sale completing on 6 July 2022 and all services to HSC via HCL were transferred to Redcentric from 7 July 2022. Normal business as usual was not affected and our contingency arrangements were not required to be invoked. This matter is now considered closed.

## BSO Shared Service

The Payroll Service provided by BSO in recent years has received a split assurance level of Satisfactory/Limited for the last three years. This follows an extended period where they had received unacceptable and overall limited assurances. The assurance for 2022-23 is satisfactory in relation to elementary processes and limited assurance in relation to SAP system/HMRC Real Time Information (RTI) Reconciliation, historic overpayments backlog and payments in relation to Agenda for Change 13.9 and 14.4.

The Payroll Quality Improvement Programme (PQIP) has been established since June 2021 to deal with the outstanding Audit Issues which stem from HRPTS system and end to end processing issues. The original programme delivery plan agreed with the regional Business Systems Forum (BSF) was made up of a number of key product strands. Most strands are either essentially complete or well progressed with the exception of those noted above by Internal Audit. A BSO commissioned review of Payroll is currently nearing completion and will provide recommendations for the future structure required to deliver Business As Usual payroll and completion of the remaining strands of PQIP. Belfast Trust now considers this divergence as closed, however, we will report the outcome of BSO Shared Service audits under the Internal Audit section of this report.

## Progress on In Year Governance Issues – closed

### Neurology Headache Services

On the 6 September 2022 the Trust received feedback from the Royal College of Physicians (RCP) who undertook a Review of Headache service. The RCP review team's clinical record review overall ratings for the quality of care provided in 15 cases were as follows:

- > 8 were graded 'good practice'
- > 2 were graded 'room for improvement' for clinical reasons
- > 3 were graded as 'room for improvement' for both clinical and organisational reasons
- > 1 was graded as 'unsatisfactory'
- > 1 case had insufficient information to make a judgement.

Non-Medical Prescribing was temporarily paused in April 2021 within the Trust Neurology Headache service, after it became clear that there were documentation and prescribing anomalies

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within the Team. The PHA supported the Trust's decision as an internal review identified a lack of documentation of pregnancy advice in relation to recommended medications. There are currently no clinical performance concerns regarding the consultant's practice. No complaints or SAIs relating to practice and fully engaged in appraisal process.

The neurology service is currently working towards re-profiling of this service back to the original concept of a Rapid Access Neurology Clinic. In the short term, and in line with RCP recommendations, the Trust headache service will implement a standardised written correspondence template for all to work from, to reduce the risk of missing key information within communications. We will appoint a second specialised consultant in neurology with at least half of their job plan dedicated towards the headache service. The service will enrol within a regular rolling audit programme. The Botox service has resumed as firm guidelines are now established. The service is now piloting monoclonal antibody (MABs) treatments in line with NICE guidance, to ensure equality with UK.

In the medium term a resource will be identified for a dedicated senior pharmacist to be integrated within the headache service to aid its development. The Trust is considering a visit to a more developed headache service as this would provide learning opportunities for the whole team. In the longer term a Northern Ireland headache network may be developed.

The non-medical prescribing has now recommenced and there are no significant concerns regarding the service as a consequence of the RCP review. The Trust is fully engaged with the process, and working to deliver all short, medium and long term actions.

## Progress on Prior Year Governance Issues - on going

### Financial Position

HSC Trusts are legally required to deliver financial breakeven every year. In recent years, Belfast Trust has only been able to achieve financial balance through significant allocations of non-recurrent funding received during the year. The Trust cannot continue to manage its finances with such a heavy reliance on non-recurrent funding and without the assurance of a fully funded recurrent baseline.

A significant element of the Trust's underlying deficit relates to unfunded inescapable cost pressures. Expenditure trends have risen again this year as a result of a rise in high cost staffing associated with workforce vacancies and increased sickness, growing demographic and other service demand and exceptional levels of inflation.

The financial outlook for 2023-24 for public services generally and for health and social care specifically remains extremely challenging. At this stage, pending formal confirmation of the HSC and Belfast's Trust's budget, it seems highly unlikely that the Trust would be able to project financial breakeven for 2023-24, even after accounting for potential productivity and efficiency improvement, without a significant increase in funding compared with the 2022-23 opening budget.

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In the absence of a sufficient budget, financial breakeven would only be achievable through measures which would adversely impact on service users.

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

The Written Ministerial Statement has enabled the DoH to issue opening allocations for 2023/24 which will enable essential services to continue. However, despite plans to deliver significant efficiencies, the budget allocation provided has resulted in a significant funding gap. The DoH and its Arm's Length Bodies are currently working on the development of further savings measures to bridge the gap. However, it is clear that, if the DoH does not receive significant additional funding, the implementation of high impact savings will be required, with adverse consequences for an already highly pressurised health and social care system which would be very damaging for service delivery.

## 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. Trust Redevelopment and Finance teams are in regular contact on all lease aspects to ensure the latest and most up to date information is available for reporting purposes at all times.

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. This can be demonstrated as set out in the following:

1. Trust Property Assessment Management (PAM) Plan Return to DoH (Annually)
2. DoH Strategic Investment Group updates (Quarterly)
3. Lease submittals to DoH for every lease renewal or new lease application.

A number of the lease arrangements, which had been outstanding, are now satisfactorily completed, however the Trust continues to have leases which do not comply with DoH internal processes - these are currently being progressed at the point of renewal. The Trust meets quarterly with DoH Strategic Investment Group and property issues are a standing agenda item. This year, the introduction of IFRS16 processes has caused some delays to completing some

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lease processes, which remain ongoing. Trust remain engaged with DoH to work through the processes.

## 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 2022-23 has been 92.8%, 92.2% and 88% respectively.

The compliance rate for the current year was impacted by a regional system outage for 11 days in August due to a cyber-security attack against our system supplier "One Advanced". Contingency arrangements were successfully invoked to make appropriate offline payments for business continuity purposes, however prompt payment performance across all suppliers was negatively impacted. This event coupled with a period of staffing issues in BSO Accounts Payable Shared Service Centre who process our nursing and medical agency invoices, has meant that our performance overall for the year has fallen. This issue was addressed successfully by BSO and performance for the last 4 months of the year have been back to normal levels of 92% on average. The Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance continue.

## 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 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

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focussed terms of reference and strengthened criteria for approving future regional procurement activity. It was also agreed to review and update the Board membership.

SCPB was reinstated in August 2022 and the Trust is represented in the group by the Director of Adult Community, Older Peoples Services and AHPs. A Sub Group structure has been formed from SCPB with Trust representatives attending. Five key priority areas have been identified for procurement processes which are: Care Homes, Domiciliary Care, Enhanced Domiciliary Care (LD Complex Needs), Fostering and Substance Abuse.

## Serious Adverse Incident (SAI) Reviews Outstanding

For the reporting period April 2022 to March 2023 there were 196 SAI notifications submitted. Table 1 below provides the breakdown for each calendar year since 2017. There continues to be high levels of incidents requiring review as a Serious Adverse Incident (SAI).

Table 1- Number of SAIs reported per calendar year	Total
2017	81
2018	96
2019	125
2020	162
2021	217
2022	200
2023	48 (up to 17/4/2023)

In keeping with SPPG/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 SPPG.

Since 2017 there was an increasing number of SAI reported to HSCB / SPPG up to 2022 when there was a slight reduction. Alongside this, Trust performance in meeting the required SPPG deadlines for submitting completed review reports has been consistently challenging.

Since 2021 SPPG introduced performance arrangements to support Trusts and as part of this requested improvement plans. The Trust improvement plan has not addressed the challenges faced by the Trust in meeting required timeframes.



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SPPG continue to support the Trust through these performance arrangements. SPPG wrote to the Trust on the 21 October 2022 regarding the high number of SAI reviews outstanding (323 in total at that time). Service Directors and their respective teams had been asked to prioritise reviews ongoing beyond 24 months as a start to clearing the backlog (primarily Level 1 SAIs). The deadline outlined in this correspondence had been set for November 2022. As of the 31 March 2023, 80 out of the 101 Level 1 reports (79%) specifically requested have been submitted. This remains under close scrutiny.

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. Despite a number of Trust staff having been trained in RCA and SEA methodology in the last 5 years, the Trust has continued to struggle to get review teams set up and meet the timelines outlined in the Regional Guidance. 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. From March 2023 the SPPG identified an external organisation to provide additional support to NI Trusts with SAI reviews still outstanding. Belfast Trust initially identified 38 reviews for this external organisation to assist with. Weekly updates are being provided on the progress of these SAIs.

Unfortunately with the financial constraints funding has not been identified to support a business case developed to seek additional resource for a central support team, aimed at improving the effectiveness of SAI follow up, supporting improved service user / family liaison engagement, completion of reviews and identification of learning in a timely manner.

Regional Guidance is scheduled to be updated within Northern Ireland. Across the UK devolved administrations are currently at different stages for example the Patient Safety Incident Response Framework (PSIRF) was published for NHS England on 16 August 2022 and replaces the Serious Incident Framework. The framework represents a significant shift in the response to patient safety incidents. The Trust are currently piloting some other ways of completing a SAI review in a more rapid way but also allow compliance with the current expectations of the SPPG, in relation to the way the final report is presented.

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

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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. This data set will be a key area for consideration at these meetings going forward
- 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.

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 convened to look at this area continue to finalise guidance for standardised improvements across the organisation, within current resource.

Learning from SAI reviews over this reporting period is contributing to a review of the Trust SAI policy and associated procedures; the update to the Policy is scheduled to complete for later in 2023 and will provide 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.

## Medical Physics Expert (MPE) services

The Regional Medical Physics Service (RMPS), based at the Belfast Trust, 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 MPE services are overseen by MPE's and are undertaken by MPEs, Clinical Scientists and Clinical Technologists. Sufficient numbers of each staff group are required to provide the required service provision.

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

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 been approved and the Trust received the allocation letter on 21 December 2022. 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. Funding was also provided for one additional Clinical Scientist and two additional Clinical Technologists to support the MPE services in this area.

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There are currently only two MPEs in post to cover all diagnostic and mammography imaging services in NI including cover for the Independent Sector. The Trust has now appointed into the two business case posts and the appointees are following the processes required to obtain certification of competence to be an MPE. The Trust also has a number of vacancies in the established Clinical Scientist and Clinical Technologist staffing groups.

Failure to have sufficient MPE services 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 all posts are filled.

As of March 2023 the Trust is actively recruiting into all the vacant positions, established ones and additional ones, however this remains a very challenging recruitment environment.

## 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. Viewing of CCTV footage of the incident raised further concerns about inappropriate care 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.

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

However, during the last year a number of concerns have been identified in relation to a number of outstanding unclosed Adult Safeguarding cases which has led to a delay in the review of protection plan. RQIA also identified weaknesses in staff awareness in relation to Adult Safeguarding and compliance with the Adult Safeguarding Policy. Action plans have been put in place to address the outstanding cases and the RQIA findings. A central point of referral for Adult Safeguarding has been established to improve referral management and consistency of threshold application. Furthermore, significant progress has been made in relation to outstanding case closures.

The service continues to make significant improvements in relation to the completion of safeguarding referrals, timely screening and investigations, alternative responses and proactive prevention strategies.

Progress has been made in the stabilisation of staff including in the Leadership Team with senior nurse managers and lead nurses in post. Staffing is, on the whole, made up of agency staff and

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this will not change.

There is significant focus in resettlement of patients with delayed discharge status.

Implementation of the recommendations from both the Level 3 SAI and the Leadership and Governance reviews are monitored by the Muckamore Departmental Assurance Group (MDAG) which is jointly chaired by Chief Social Work Officer/Departmental Chief Nursing Officer, and includes Belfast Trust representatives.

Ongoing systems and processes are summarised below:

## CCTV

- CCTV is in use across the site
- Contemporaneous CCTV viewing by independent team covering 17 random shifts per ward per week
- 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 across the site
- Medication Safety thermometer reports established.

## Resettlement of patients in residence at MAH

- Focused regional approach with agreed timelines to resettle the patients in residence at MAH
- Regional oversight group chaired by Dr P Donnelly to focus on timely resettlement
- Liaison with East London Foundation Trust as peer support for ID resettlement plans.

## Staffing and Staff Support

- Substantive senior management team and leadership support
- Nurse and social work staffing levels monitored and actively managed with Nurse Bank and contracted agency
- Behavioural assistants and behaviour specialists available across all wards

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- Positive behaviour support ethos core to care planning
- Staffing model in place and reviewed in line with resettlement
- Lead nurses are present in the wards daily, senior nurses are present on site out of hours, with an on call senior nurse.

## Adult Safeguarding (ASG) Historic Investigation

PSNI and Trust continue to review historic CCTV in relation to Muckamore Abbey Hospital historical investigation. The viewing of CCTV by the Trust was temporarily paused, to support the closure of outstanding Adult Safeguarding cases in Muckamore Abbey Hospital. Viewing of CCTV has been upturned with additional staff recruited to support in progressing viewing.

There are 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 related to the concerns identified are underway.

The Trust Board, as at March 2023, continues to be actively involved in the monitoring and support of measures to ensure safe, effective and compassionate care at Muckamore Abbey Hospital.

## Mental Capacity Act – DoLS in Hospital Settings

There is a risk that the Trust is detaining people unlawfully due to failure to comply fully with the provisions of the Mental Capacity Act in hospital settings. Referral rates for Deprivation of Liberty Safeguards (DoLS) in acute hospital settings indicate concerns that not all staff and wards have a comprehensive understanding of their roles and responsibilities in relation to DoLS.

Referral rates and completed DoLS Authorisations are closely monitored by the MCA Service Manager and reported on to SPPG and DoH on a monthly basis.

The following actions are ongoing and formally reviewed through the BAF quarterly:

- MCA Service have a central provision to support hospital staff with applying DoLS and MCA staff complete the DoLS Forms for hospital staff
- A simple referral system into the MCA Service has been implemented, reducing time required by hospital staff for DoLS to 2 minutes
- Funding has been secured to recruit a WTE Consultant to oversee hospital DoLS and recruitment processes are underway
- DoH DoLS Training to Level 4a is undertaken by all staff 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. The MCA Service are seeking to recruit a full time Learning and Development Manager to lead on this work on a permanent basis

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- Ongoing review of data across the organisation being completed by Service Manager
- In January 2023, Service Manager attended the Clinical Directors Forum at invite from the new Medical Co-Director, to discuss concerns, roles and responsibilities with senior medical staff. This forum can be revisited should the number of DoLS completed in acute settings not improve
- In February 2023, Medical Director asked Co-Directors of Nursing and Medicine to take forward adding DoLS to all daily ward safety briefs.

## 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 the Trust was provided with their report in summer 2020 which made 37 recommendations. On 31 March 2023, 29 have been completed, 6 are in progress, 1 await start and 1 redacted issue is now also complete.

A number of Risk summits were held with a wide range of key stakeholders including DoH, PHA, NIMDTA and GMC.

The service continues to work through the completion of the remaining recommendations, to build relationships and to improve team working 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

Clinic capacity reduced in 2020-21 due to the pandemic creating a backlog of patients waiting on review appointments and on-going treatment.

A number of SAIs were reported in 2021 and 2022 where patients experienced a delay. A number of improvements have been undertaken, including the recruitment of additional key staff and full clinic capacity returned by October 2022. A lack of clinical space has also been a contributing factor and the service will have access to additional clinic space in 2023-24.

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## Anaesthetics, Critical Care, Theatres and Sterile Services (ACCTSS) Workforce

### Critical Care Workforce

#### Nursing Staff

In 2021-22 there was a reduced number of available and experienced critical care nurses with a potential impact upon patient safety. Following successful recruitment the vacancy rate has now reduced to 5%. The area has developed a workforce action plan, incorporating an over recruitment plan, with an aim to further reduce the vacancy rate and stabilise the substantive critical care nursing workforce.

The education team continue to focus upon induction, support and retention of Critical Care Nursing staff, and supporting completion of the ICU course to provide assurance that over 50% of nurses having completed this in line with GPICS standards. One additional Band 8A has been appointed to enhance senior nursing leadership in Critical Care.

#### ICM Workforce

There has been an increase in demand for Regional Services alongside an increase in vacancies due to retirement, career break, and resignations. It is widely recognised full time intensivists jobs are not seen as attractive due to the intensity of workload and rota commitments. There is ongoing recruitment to fill the ICM gaps with one applicant to be interviewed in April 2023.

The Trust submitted an IPT in October 2022 to support permanent recruitment of further ICM consultants, and a permanent second clinical fellow rota 24/7, there is no update with regard to this IPT at present. Burnout remains a concern as ICM colleagues continue to cover rota gaps as additional shifts to reduce patient safety concerns and support high acuity workload.

Doctors allocated on the junior rota at F1 and F2 level do not have ICU experience and airway skills. For registrars this was previously at ST 5-7, this has been reduced by the RCOA to ST 3-4. NIMDTA allocate trainees by site rather than workload and complexity, this has resulted in a reduction in trainees.

The Paediatric ICU (PICU) in the Royal Belfast Hospital for Sick Children (RBHSC) is the only regional PICU in NI. It is currently funded for 12 Level 3 paediatric intensive care beds and also supports the delivery of a 24/7 Paediatric NISTAR service. There are no other paediatric high dependency (HD) facilities identified within the District General Hospitals (DGH) in NI or RBHSC.

In June 2022, the Paediatric Critical Care Society undertook a Peer review of PICU and NISTAR and made a number of observations and recommendations. In summary the Consultant workforce was deemed to be unsustainable in terms of staff wellbeing and the PICU and NISTAR service fragile as a result. It was noted that any additional retirements or long term absence due to ill health could lead to its collapse.



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## Critical Care Scientists (CCS) – RICU/RVH Theatres

There has been decreased availability of CCS from June 2022 due to an increase in vacancies, maternity leave and sickness. As this is a small, skilled team, this has potential to impact upon patient safety. A recruitment exercise is ongoing, a daily risk assessment/review of CCS staffing across the 4 sites to identify cover for theatres and Critical Care 24/7 is completed and discussed at the ACCTSS safety huddle.

## Failure to comply with Care Management Circular HSC (ECCU) 1/2010

### Completion of Care Reviews, Unallocated Cases and Waiting Lists

The Divisions are non-compliant with the Care Management Circular HSC (ECCU) 1/2010 as evidenced through the BSO Internal Audit into 'In-House Domiciliary Care 2022/23' and the BSO Internal Audit into 'Care Management of Older Peoples Services 2022/23'.

In February 2023 there were 2,835 outstanding annual reviews in the Older Peoples Community Social Work service, 65 in the Care Home Permanent Placement (previously CReST) and 238 in the Physical and Sensory Disability (PSD) service. The number of outstanding reviews remains an area of ongoing concern and action plans are updated on a monthly basis, monitored by senior management and shared monthly with SPPG.

Across Older Peoples Community Social Work service, the Care Home Permanent Placement Team and the PSD Service there are a significant number of service users who either do not have an allocated keyworker or are on a waiting list for the service. As a result, those screened at being lowest risk are not receiving a service, or assessment or re-assessment.

- Older Peoples Community Social Work – in February 2023 there were 789 unallocated cases and 599 service users on a waiting list
- Care Home Permanent Placement Team – in February 2023 there were 85 unallocated cases and 0 service users on a waiting list
- Physical and Sensory Disability Service – in February 2023 there were 224 unallocated cases and 124 service users on a waiting list.

Workforce recruitment and retention particularly of social workers, social care staff and care managers in addition to the impact of COVID-19 on service delivery have contributed to the current position. High level of vacancies, including in management positions, the use of agency staff and long-term sickness absence has made it difficult to achieve a stable workforce and has created challenges in developing team knowledge and the embedding of new practices. These issues have been highlighted through the Delegated Directed Statutory Functions (DDSF) return. The workforce challenges have impacted directly on the services that can be provided resulting in a number of caseloads unable to be allocated to a named keyworker and an inability to achieve full compliance with completion of annual care reviews.

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The Trust has established a Social Work Workforce Steering Group with a focus on recruitment and retention strategies, initiatives on 'Valuing Social Work Staff', tracking of agency use and representing the Trust in regional agreements on agency reduction. The Steering Group has oversight of four work streams progressing with action plans on improving working conditions, ensuring sufficient supply and supporting the workforce events, and to promote social work as an attractive profession and the Belfast Trust as an attractive employer.

There continues to be ongoing recruitment of staff through the social work regional recruitment. A temporary Recruitment and Retention Coordinator was appointed in 2022, to provide a link to and support teams with, the regional recruitment process.

In a bid to stabilise teams with permanent staff, the Regional Association of Executive Directors of Social Work have developed a proposal to cease use of agency social workers by June 2023. This proposal was taken to the DoH Minister of Health for approval and will rely on a number of mitigations being in place to reduce risk to service continuity. Cessation of 'off contract' agency posts on the 31 March 2023 will be achieved without impact on service delivery. The next stage would be the proposed cessation of all contract agency planned for June 2023.

There is an action plan in place and processes underway to review the older people's community social work workforce and skill mix model, the service delivery model and the prioritisation approach to completion of annual care reviews. This action plan is updated monthly and reviewed and discussed via internal assurance meetings.

There is a risk management approach in place to ensure that unallocated cases are aware of how contact can be made with the service in the event that circumstances change and assistance is required. Requests for reassessment are screened and prioritised by senior social work practitioners.

All new referrals that require social work assessment are screened and prioritised by a senior social work practitioner. Any referrals screened as an emergency are allocated on the same day, urgent referrals within three days and routine referrals within four weeks. Letters are sent to service users if their referral has been screened as routine and they are advised how to contact the service if their circumstances change. Cases on the waiting list for the Care Home Permanent Placement team continue to be managed by the referring community social worker until accepted and allocated.

## Children with Disabilities – Placement Pressures

The Children with Disability (CWD) Service continues to experience demand and capacity pressures in delivering suitable residential placements. This has resulted in a number of Pre-Action Notifications against the Trust due to not delivering on directed statutory functions to meet the needs of this cohort of children due to lack of provision.

Mitigations to meet demand are as follows:

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- CWD service has submitted a Revenue Business Case (RBC) to SPPG to develop a three bedded residential Home in partnership with a voluntary provider. A second RBC has been submitted to SPPG for a complex young person who has been assessed by a Psychiatrist and the multidisciplinary team as requiring a bespoke placement for complex young people
- CWD Service has sourced two Assessment and Treatment placements in ROI for children with disabilities who urgently require residential placements, and will seek to secure further ECR funding to meet other children's needs where their assessed need is residential care
- CWD Service is optimising supports from community and voluntary sector providers for children on the edge of care, there are also a number of children who require specialist foster carer arrangements and we continue to try and source this provision both in-house and source private fostering placements.

A domiciliary care package has been secured for a young person who is a delayed discharge case from hospital since September 2020 that will enable discharge back to the care of his family. It is subject to current judicial review proceedings with a plan in place to discharge home subject to court determination.

## Children's Social Work Services – Non-compliance on specific Directed Statutory Functions

Children Community Services continues to experience non-compliance in specific areas of directed statutory functions due to increase demand and significant workforce challenges. A Business Continuity Plan has been operational since January 2022 and this has resulted in a reduction in services offered to children and their families assessed as being at lower risk. This risk was added to the Trust Principal risk register in November 2022.

Despite introducing a number of initiatives to help address capacity (for example, new LAC Team, Out of Hours teams; additional input from the Voluntary and Community sector; skill mix; additional management and oversight), there are still high numbers of unallocated cases. The Directorate is currently progressing re-deployment of a small number of staff to frontline teams, in conjunction with Trade Union colleagues. This may result in reduced service delivery in a number of service areas.

Regular updates are provided to the Trust Board, Social Care Committee, SPPG and DoH. A Risk Summit was held in March 2023 with DoH and other key stakeholders to outline next steps to manage risk and delivering statutory function to the most vulnerable groups of children and families.

The Trust and Directorate continue to be represented on a range of working groups including:

- DoH Working Groups focussing on safe staffing levels and caseloads. Regional agreement was reached on the cessation of the use of agency staff by June 2023
- Trust Workforce Steering Group and associated work streams focussing on recruitment and retention strategies to improve working conditions and make posts which have been difficult to fill more attractive

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- Regional Trust led Improvement Work streams.

The final report and recommendations from the independent review of Children's Services in NI, commissioned by DoH, is expected in June 2023.

## Willow Lodge - Residential Short Breaks for Children with Disabilities

RQIA issued Willow Lodge Short-breaks Home with an Enforcement Notice which resulted in the removal of the Services registration in June 2022. Since June 2022, the Trust has undertaken significant structural repair to the fixtures and fittings of the Home. While the Home successfully recruited to a Registered Manager, a total of 5 separate recruitment campaigns have been progressed in an effort to recruit to vacant posts and included the re-profiling of posts from Band 3 to Band 5 positions. Children with Disability Service continues to make all efforts to actively recruit to vacant posts via recruitment campaigns and proactively work with those staff on long term sickness absenteeism to enable their return to work. The Trust acknowledges that we have been unable to deliver short-breaks to service users for over 2 years. Mitigations in lieu of this service provision include increasing direct payments and sourcing community home based supports via the voluntary sector providers.

## New Governance Issues in current year

### IPDC Waiting Lists

The ACCTSS and Surgery Directorate currently has 3,752 patients waiting for surgery on the P1-P2D waiting list across all surgical specialities. 2,399 patients are within the non-cancer P2D category.

Some examples of the key issues within specialities are:

- Vascular – issues re patients waiting for AAA and Carotid Surgery. Patients are also waiting a considerable length of time for time critical surgery leading to adverse outcomes such as amputations
- ENT – 545 patients waiting
- Urology – 1,351 patients waiting.

The processes in place to identify issues are as follows:

- Twice weekly circulations of p1-2d waiting list
- Daily Divisional Charles Vincent meetings
- Weekly governance meetings
- Datix logs & thematic reviews.

While most specialties are now receiving their fully funded theatre allocation, some specialties are not receiving their full allocation. The recruitment of international nurses continues to be very successful and it is anticipated that the full theatre SLA will be delivered by June 2023.

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Key actions include:

- Continual review of waiting lists to identify areas of concern
- Daily Divisional Charles Vincent meetings to prioritise patients where necessary
- Complex surgery to continue on the Belfast City Hospital site
- Mater Intermediate Surgical Unit established November 2022 and to be fully operational in April 2023 for mainly ENT, general surgery, gynaecology, breast and urology
- Create protected ward accommodation for the regional surgical specialties in June 2023.

## Stem Cell Transplant Service for Myeloma Patients

The Haematology service has been experiencing prolonged waiting times for myeloma patients awaiting stem cell harvest and transplant due to staffing issues, insufficient capacity to meet demand and clinical prioritisation of more urgent cases. A number of Serious Adverse Incidents have been raised in this reporting period wherein patients with myeloma have relapsed while awaiting admission for stem cell transplantation following harvest.

To mitigate this risk, the Trust has secured additional capacity in England and the team have been referring suitable patients to Hammersmith Hospital and Anthony Nolan for stem cell harvest and transplant. The Haematology Ward 10 North with the addition of some new staff has temporarily increased its transplant bed capacity to 8 beds from 6 to reduce waiting times. Planning is progressing following OBC approval in 2021 to develop a new Haematology Unit in the BCH which will include additional transplant facilities designed to current standards. It is hoped this unit will be completed in 2026-27.

At present there are 11 patients awaiting stem cell harvest and 12 patients awaiting stem cell transplant which is an improved position from the start of 2023 and from the start of 2022. While the numbers waiting have reduced, the waiting times are still longer than they should be compared with other centres in the UK. The team are finalising their capacity and demand exercise at present to identify the additional resource needed to implement a sustainable improvement in waiting times.

## General Medical Council (GMC) enhanced monitoring of neurology training

Following a joint GMC/NI Medical & Dental Training Agency (NIMDTA) quality management visit to review the Belfast Trust neurology training scheme in January 2023 the Trust were informed on 1 February 2023 that the GMC had decided to move to enhanced monitoring for Neurology training.

The 2021 GMC National Training Survey (NTS) in neurology trainees showed a marked deterioration from previous years. In October 2021 a NIMDTA focus group met with trainees. Significant concern about workload due to trainee vacancies, concerns about practical experience and study leave, and areas for improvement training events, induction and assigning educational

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supervisors were expressed. No issues of patient safety or undermining. A Local Education Provider (LEP) action plan was developed with 6-monthly monitoring.

From 2021 to present there have been multiple incidents of inter-trainee conflict. Local resolution was attempted with use of CBH policy and 9 focus group/ listening exercises. The issues have been escalated to NIMDTA since November 2021 with whom there have been multiple discussions.

The 2022 NTS showed further deterioration with an allegation of undermining. A further listening exercise with trainees reported undermining in May 2022. The Independent Neurology Inquiry report was published in June 2022. At that time the Medical Director (MD) met with consultant staff and agreed how to take forward trainee concerns. NIMDTA, GMC and the Trust met to explore training concerns and consider enhanced monitoring in July 2022 but decided it was not required at that time.

During August 2022 there was development work with the Neurology Consultant team focusing on culture and team working. In September 2022 an external mediator worked with trainees to try to resolve inter-trainee conflict.

The GMC wrote to the Trust in October 2022 confirming local actions were not exhausted but enhanced monitoring remained a possibility without improvement. At that time during further listening exercises it was reported that there were improved training opportunities and workload due to 2 additional trainees and no reports of undermining. The Director for Medical Education (DME) developed recommendations for further improvement in neurology training which were signed off by the MD.

Following the Joint GMC/ NIMDTA quality management visit 10 January 2023 the draft factual accuracy report was shared with the Trust on 31 January 2023. It listed concerns around workload, management of concerns, educational opportunities and practical experience. Trainees would not recommend unit for training, though improvements by trainees were noted. Areas working well include supportive TPD, Supportive CS/ ES, good induction, and regional teaching. There were no issues of patient safety or undermining.

The Trust has completed an action plan which has been reviewed along with GMC and NIMDTA and are currently working on the actions with a number due to be completed before Summer 2023. Further visits will be planned by NIMDTA and GMC.

## Regional Vascular Service Pressures – Capacity and Demand Gaps

The Regional Vascular Service is currently under sustained pressure with a high demand for beds and theatre capacity. Demand for the service has significantly increased over the last 5 years following a SPPG led review of vascular services across the region.

Since the start of February 2023, the vascular ward, Ward 6C, Royal Victoria Hospital has been under sustained pressure to admit unscheduled, emerging and planned patients and this has led to patients being cancelled, postponed or their admission deferred. There have also been a number of

# ACCOUNTABILITY REPORT

SAls associated with patients coming to harm whilst waiting on a waiting list or awaiting admission.

A capacity and demand gap was first identified in February 2023 through the daily Charles Vincent Safety Huddle. Ward 6C currently has 27 inpatient beds. On one occasion in February, the number of vascular patients out with Ward 6C was 21.

An Action Plan has been put in place to increase bed and theatre capacity. Whilst additional beds have not yet been provided, since the start of March 2023, the service now has access to Admission on Day of Surgery (ADoS) beds. An additional theatre list has been provided in week and additional WLI theatre lists are being delivered at weekends. The service also has access to 2 PACU beds in RICU. These actions allow patients to be admitted to the ADoS unit to be prepared for theatre and negates the need to use inpatient beds on Ward 6C. Plans to create a Regional Surgical Floor will facilitate an additional 3 beds for the service in June 2023.

A briefing paper has also be shared with SPPG who recognise the service pressure, team workforce issues and capacity and demand gap. It has been agreed that a full baseline capacity and demand paper should be developed to be shared with SPPG; however, the lack of funding in 2023-24 was also acknowledged.

## Estate Risk

The age, condition and nature of the estate continues to pose potential risks that are exacerbated by limited capital investment in major renewal and replacement projects.

The estimated investment required to address immediate backlog maintenance liabilities is £328,456,494 based on an independent assessment completed in March 2022. During 2022-23 continued significant pressures were also experienced on the revenue servicing and maintenance budgets, thus increasing potential risks to the safety of medical equipment, deterioration of the environmental condition of the Estate and also increased backlog maintenance deficits.

## 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).

The Trust will ensure that the significant weaknesses reported in the Internal Audit unacceptable and limited assurance reports are addressed and that management action plans are kept under review.

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 2022-23.

Dr Cathy Jack  
Chief Executive



# ACCOUNTABILITY REPORT

## Remuneration and Staff Report

### Remuneration Report

#### Scope of the report

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

#### Remuneration Committee

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

Mr Peter McNaney: Chairman

Ms Anne O'Reilly: Non-Executive Director

Mrs Nuala McKeagney: Non-Executive Director.

#### Remuneration policy

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

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

#### Service contracts

All Senior Executives in the year 2022-23, except the Chief Executive, the Medical Director and the Director of Performance, Planning and Informatics were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior to

# ACCOUNTABILITY REPORT

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. The Director of Performance, Planning and Informatics is employed by the Department of Health on Northern Ireland Civil Service Terms and Conditions of Service and is seconded to the Belfast Trust.

## Notice period

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

## Retirement age

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

## Retirement benefit costs

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the Department of Health (NI). The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Department Resource Account for the Department of Health (NI). The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. While the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

# 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.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoH. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the different HSC Pension Schemes and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes.

## ACCOUNTABILITY REPORT

The HSC Pension Scheme member's contribution for both schemes were based on their full year whole time equivalent (WTE) pensionable pay up until 31 October 2022 at rates as outlined below:

Tier	Pensionable Pay (whole time equivalent) / Earnings used to assess contributions rate	Contribution rate from 1 April to 31 October 2022
1	Up to £15,431	5.0%
2	£15,432 to £21,477	5.6%
3	£21,478 to £26,823	7.1%
4	£26,824 to £47,845	9.3%
5	£47,846 to £70,630	12.5%
6	£70,631 to £111,376	13.5%
7	£111,377 and over	14.5%

From 1 November 2022 the Department of Health (DoH) has introduced changes to the amount Members pay towards their HSC pension. The amount paid from that date will be based on actual annual rate of pay, instead of whole time equivalent. These salary ranges change each year in line with any annual increase to Agenda for Change pay scales. The salary ranges and applicable rate are outlined below:

Tier	Pensionable salary ranges	Contribution rate from 1 November 2022
1	Up to £13,246	5.1%
2	£13,247 to 16,831	5.7%
3	£16,832 to £22,878	6.1%
4	£22,879 to £23,948	6.8%
5	£23,949 to £28,223	7.7%
6	£28,224 to £29,179	8.8%
7	£29,180 to £43,805	9.8%
8	£43,806 to £49,245	10%
9	£49,246 to £56,163	11.6%
10	£56,164 to £72,030	12.5%
11	£72,031 and above	13.5%

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

# ACCOUNTABILITY REPORT

## Senior Employees' Remuneration (Audited)

2022-23				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
<b>Non-Executive Directors</b>				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
P Loughran <sup>(1)</sup>	0-5	N/A	N/A	0-5
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
C Hughes	10-15	N/A	N/A	10-15
<b>Directors</b>				
C Jack	225-230	0	33,000	255-260
M Edwards	125-130	0	15,000	140-145
J Kennedy	115-120	0	15,000	130-135
C Hagan	230-235	1,400	18,000	250-255
C Leonard	125-130	0	15,000	140-145
B Creaney	100-105	0	20,000	120-125
B Owens	120-125	0	23,000	145-150
G Traub	95-100	0	15,000	110-115
J Johnson	95-100	0	23,000	120-125
P Cahalan	85-90	0	14,000	100-105
H Jackson	85-90	0	20,000	105-110
M Kearney	95-100	0	24,000	120-125
C Diffin <sup>(2)</sup>	55-60	200	6,000	65-70
B Armstrong	95-100	0	15,000	110-115
C Stoops <sup>(3)</sup>	40-45	0	2,000	40-45
T Reid <sup>(4)</sup>	50-55	1,300	21,000	77-80
P Sloan <sup>(5)</sup>	45-50	0	19,000	65-70
K Weatherall <sup>(6)</sup>	50-55	0	14,000	65-70
A Campbell <sup>(7)</sup>	40-45	0	0	40-45

<sup>1</sup> Dr P Loughran ended his term in office on 31 August 2022

<sup>2</sup> C Diffin retired 30 September 2022

<sup>3</sup> C Stoops left the Trust on 19 September 2022

<sup>4</sup> T Reid appointed Interim Director wef 16 August 2022; FYE £85-£90k

<sup>5</sup> Dr P Sloan appointed Interim Director wef 5 December 2022; FYE £145-£150k

<sup>6</sup> K Weatherall appointed Interim Director wef 17 August 2022; FYE £85-£90k

<sup>7</sup> A Campbell appointed Director wef 3 October 2022; FYE £80-£85k.

# ACCOUNTABILITY REPORT

## Senior Employees' Remuneration (Cont'd)

2021-22				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
<b>Non-Executive Directors</b>				
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
P Loughran (1)	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
C Hughes	0-5	N/A	N/A	0-5
<b>Directors</b>				
C Jack	215-220	0	50,000	265-270
M Edwards	90-95	0	32,000	120-125
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
G Traub	100-105	0	42,000	140-145
J Johnson	100-105	0	30,000	130-135
P Cahalan	55-60	0	87,000	140-145
H Jackson	60-65	0	83,000	145-150
M Kearney	60-65	0	94,000	155-160
C Diffin (2)	85-90	200	8,000	95-100
B Armstrong	95-100	0	34,000	130-135
C Stoops (3)	80-85	0	27,000	105-110
T Reid (4)	N/A	N/A	N/A	N/A
P Sloan (5)	N/A	N/A	N/A	N/A
K Weatherall (6)	N/A	N/A	N/A	N/A
A Campbell (7)	N/A	N/A	N/A	N/A

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 31/03/23 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/23	CETV at 31/03/22	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
C Jack	80-85 plus lump sum 200-205	2.5-5	1,881	1,788	18
M Edwards	40-45 plus lump sum 75-80	0-2.5	785	743	6
J Kennedy	25-30 plus lump sum 40-45	0-2.5	527	492	6
C Hagan	55-60 plus lump sum 110-115	0-2.5	1,126	1,076	8
C Leonard	40-45 plus lump sum 75-80	0-2.5	796	754	6
B Creaney	35-40 plus lump sum 105-110	0-2.5	884	840	12
B Owens	50-55 plus lump sum 150-155	0-2.5	1,281	1,224	15
G Traub	30-35 plus lump sum 50-55	0-2.5	442	418	2
J Johnson	40-45 plus lump sum 115-120	0-2.5	975	913	13
P Cahalan	35-40 plus lump sum 70-75	0-2.5	664	618	5
H Jackson	35-40 plus lump sum 110-115	0-2.5	902	849	11
M Kearney	45-50 plus lump sum 120-125	0-2.5 plus lump sum 0-2.5	985	908	10
C Diffin	40-45 plus lump sum 125-130	0-2.5	1,016	1,002	4
B Armstrong	40-45 plus lump sum 85-90	0-2.5	872	836	18
C Stoops	20-25 plus lump sum 35-40	0-2.5	341	327	0



# ACCOUNTABILITY REPORT

## Senior Employees' Remuneration (Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/23 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/23	CETV at 31/03/22	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
T Reid	10-15 plus lump sum 0-5	0-2.5	155	129	4
P Sloan	35-40 plus lump sum 55-60	0-2.5	518	477	1
K Weatherall	10-15 plus lump sum 10-15	0-2.5 plus lump sum 0-2.5	200	175	4
A Campbell	N/a	N/a	N/a	N/a	N/a

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

### Pay Awards

A pay award issued for Non-Executive Directors for 2018-19 and 2019-20 was approved and applied in August 2022. A pay award for Senior Executives for 2018-19 and 2019-20 was issued in April 2022 and paid in May 2022. These awards are included in the senior employee remuneration figures for 2022-23. An accrual has been included within the financial statements to reflect monies that may become due for pay awards for the three years up to 31 March 2023. These are not included in the senior employee remuneration tables.

### Pensions Benefit

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

### 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

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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.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

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

## Fair Pay Disclosures (Audited)

### Pay Ratios

The Trust is required to disclose the relationship between the remuneration of the highest paid Director in the Trust and the lower quartile, median and upper quartile remuneration of the Trust's workforce.

The banded remuneration of the highest paid director in the Belfast Trust in financial year 2022-23 was £230,000 to £235,000 (2021-22: £225,000 to £230,000). The relationship between the mid-point of this band and remuneration of the Trust's workforce is outlined in the tables below:

2022-23	25th percentile	Median	75th percentile
Total Remuneration (£)	£26,487	£33,556	£44,139
Pay ratio	8.78 :1	6.93 :1	5.27 :1

2021-22	25th percentile	Median	75th percentile
Total Remuneration (£)	£24,882	£32,608	£44,310
Pay ratio	9.14 :1	6.98 :1	5.13 :1

Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind

# ACCOUNTABILITY REPORT

as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions. The remunerations disclosed above do not include agency staff.

Staff whose WTE were less than full time were 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 or annualised gross pay, that skewed the totals were removed ie. those who worked sessions or those less than 0.1.

Remuneration for Trust staff ranged from £20,270 to £232,500 (2021-22: £18,546 to £227,500), the lower range limit being the full time equivalent of a Band 1 employee on the Agenda for Change payscale, and the upper range disclosed being the mid point of the highest paid director's banding.

There were 5 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.

The average employees' earnings has increased to £39,575 in 2022-23 (£38,606 in 2021-22) an increase of 2.5% due mainly to a pay award across all staff, that varied in % depending on banding with lower bands receiving a higher comparative % increase.

The ratio between the highest paid director and staff on the lower percentile and the median saw a slight decrease in the ratio of 4% and 1% respectively. The upper 75th percentile increased slightly by 3% reflecting the varied % uplift applied by banding in the 2022-23 Agenda for Change pay award, with higher bands receiving a lower comparative percentage uplift.

## Percentage Change in Remuneration

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

	2022-23	2021-22
Trust staff average remuneration % change	2.5%	4.1%
Highest paid director % change	2.2%	4.6%

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, 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 website.
- Assisting managers with supporting staff returning to work, supporting reasonable adjustments and identifying long-term solutions following long COVID.

## Menopause Events

A number of menopause events took place during Menopause Awareness Week in October 2022. These included:- a menopause Walk, information on the Trust's Menopause Toolkit, and guidance on the Occupational Health Referral Process. In addition, the Trust took part in a Four Nations Regional event on World Menopause Day on 18 October 2022.

A further programme of monthly menopause events began in January 2023. Dr Liz Simpson from the University of Ulster spoke to 183 employees on Menopause and Mood. Other events included Menopause and Alcohol and was attended by 108 staff and 75 employees attended Menopause and Diabetes on 8 March 2023.

## Financial Wellbeing

Financial worries or concerns during the current financial climate can affect our mental and emotional health and wellbeing. The Trust continues to work in partnership with Money and Pension Services. During Talk Money week, a Financial Wellbeing Survey was launched which, following completion, provided employees with a Financial Wellbeing score out of 100 and some links to useful information to support and guide staff to manage their money, budget and save.

We also delivered the following:

- An on-line Financial Wellbeing Session on 28 June 2022 showcasing a range of innovative resources to support staff managing their money
- A regional Financial Wellbeing Session was offered on 28 September 2022
- Money and Pension Services provided advice and guidance to employees with caring responsibilities on 31 January 2023
- A session hosted by Employers for Childcare focusing on Financial Advice for Working Parents was offered on 29 June 2022

# ACCOUNTABILITY REPORT

- An on-line promotional event for Payroll Giving took place 29 November 2022 on “Global Day of Giving”.

## Guidance on Flexible Working

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 and post 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 Trust is committed to supporting flexible working and balancing that with safe and effective service patient care. The HR Improving Working Lives Team delivered a number of flexible working clinics for staff and managers highlighting opportunities available and support for managers and staff with related queries.

## 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
- 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
- Dissemination of the 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.

The Trust has been accredited as Disability Positive with AAA\* accreditation status after scoring more than 90% on the Employers for Disability Member Audit to self-evaluate progress in implementing good disability practice. This award recognises the commitment demonstrated by

# ACCOUNTABILITY REPORT

Belfast Trust in implementing an array of practical measures to attract and retain employees and service users with disabilities.

The Trust aims to launch a new disability passport. This is a document that an employee with a disability may choose to complete with their line manager. It provides a framework within which to discuss the employee's health and what adjustments can be made at work to support and assist them.

The purpose of the passport:

- To ensure that everyone is clear about what adjustments are required and have been agreed and a record of these has been made
- Provide an employee and their manager with the basis for future conversations about adjustments.

## 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.

As part of our bWell strategy and commitment to enhance employee wellbeing, the Trust, in partnership with Parenting NI have launched a new, free, innovative digital resource for staff. The Parenting Family Portal is a one-stop-shop for parents and families and is available to all Trust staff. The Portal can assist working parents and carers of children and young people to navigate the various challenges that can present and it is hosted on our bWell website.

## Summer Scheme

The Improving Working Lives team delivered the successful Summer Scheme over four sites, from 5 July to 12 August 2022. In total 481 children attended the Schemes from 286 families. The scheme continues to be rated as excellent value and a great resource for working parents.

## Supporting Working Carers

The Trust is mindful that caring for someone whilst balancing employment and other family commitments can be challenging and stressful. A number of Carers Events were held with topics that ranged from Caring for a Child or Young Person with Autism to Supporting Someone with Cancer and Understanding Dementia. To ensure staff look after their own health and wellbeing, the Trust's Health Improvement Team provided a guided relaxation session, prior to Christmas, which all attendees welcomed.

## 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:

- We won the following awards in 2022:
  - HPMA Social Partnership Forum Award for partnership working between employers and Trade Unions re our Domestic & Sexual Violence & Abuse Support Service
  - North West Migrant Forum Award, recognising Belfast Trust as an employer committed to Equality, Diversity & Inclusion and commending our Ethnic Minority Staff Network.
- Continued to promote our Ethnic Minorities Staff Network and held regular meetings each quarter.
- Launched our Calendar of Events and Celebrating Events Policy, highlighting our commitment to recognition and promotion of a diverse range of events throughout the year including; PRIDE, Race Relations Week, Ramadan and International Day for Persons with a Disability.
- A comprehensive programme of training is provided in partnership with Health & Social Inequalities and Employee Relations teams. 2,845 staff were trained in the period 1 April 2022 to 31 March 2023
- Continue to implement the Employment Equality and Diversity Action Plan and the BHSCT Equal Opportunity/Diversity and Inclusion Policy
- Continue to implement our Affirmative Action Programme as per outcomes from the Trust's 5th Article 55 review.
- 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 2022 virtual Pride event



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- Provision of a confidential bullying and harassment support service for staff
- Continue to co-deliver the Trust’s Domestic & Sexual Violence & Abuse Support Service with Trade Union colleagues.

## Staff Composition by Gender (Audited)

The following table provides an analysis of the number of employed staff as at 31 March 2023.

Gender	Director		Non Executive Director		Senior Management <sup>(1)</sup>		Other Staff		Headcount of Employee <sup>(2)</sup>	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	13	76%	4	57%	36	67%	16,829	77%	16,882	77%
Male	4	24%	3	43%	18	33%	5,080	23%	5,105	23%
Total	17		7		54		21,909		21,987	

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

<sup>2</sup> Total Head Count - excludes those staff classified as bank only contracts.

## Learning and Develop Portfolio

The HR POD team launched the Learning and Development Portfolio in 2021-22 and delivery of this continued to be virtual in 2022-23. It contains a broad range of offerings for staff at all levels within the organisation. Course and programmes are delivered virtually to maximise ability of staff to attend. Over 8,500 staff accessed these courses over the course of the year. Attendees rated the quality of the training provided as 9.3/10.

## Nursing Assistant Induction / RQF

The Vocational Learning Team are focused on the ongoing need to clinically train Nursing Assistants to deliver safe, effective care 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 181 Nursing Assistants from April 2022-March 2023. 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 2022-23 57 Nursing Assistants and Senior Nursing Assistants completed their RQF accredited qualification in Health and Social Care at levels 2 and 3 respectfully.

# 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

	2022-23	2021-22
Number of Leavers in period	1,588	1,753
Average Number of Staff <sup>(1)</sup>	20,420	20,215
Staff Turnover	7.78%	8.67%

<sup>1</sup> Staff turnover calculation 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

For the period 1 April 2022 to 31 March 2023, the Attendance Management Team has:

- Provided Attendance Management training virtually and in person to 635 managers
- Provided 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
- Managed email correspondence to managers of staff on Half Pay or No Pay in regards to Prevention of Overpayment in partnership with Finance and Payroll colleagues.

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 2022 to 31 March 2023 sickness absence within the Trust was 9.1% (2021-22 8.47%) N.B. COVID related sickness absence has been included in the sickness absence figures since 1 October 2022. Prior to 1 October 2022, COVID related sickness absence figures were recorded separately
- During this period, 36.47% of all employee sickness absence was attributed to Mental Health related issues.

# ACCOUNTABILITY REPORT

## **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 2022-23 (2021-22: £Nil).

# ACCOUNTABILITY REPORT

## Staff Numbers and Related Costs (Audited)

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

Staff costs comprise:	2022-23			2021-22
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	763,573	185,229	948,802	905,416
Social security costs	82,386	5,463	87,849	81,345
Other pension costs	149,508	6,554	156,062	151,052
<b>Sub-Total</b>	<b>995,467</b>	<b>197,246</b>	<b>1,192,713</b>	<b>1,137,813</b>
Capitalised staff costs	(1,390)	0	(1,390)	(943)
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>994,077</b>	<b>197,246</b>	<b>1,191,323</b>	<b>1,136,870</b>
Less recoveries in respect of outward secondments			(8,959)	(7,694)
<b>Total net costs</b>			<b>1,182,364</b>	<b>1,129,176</b>
<b>Total staff costs of which:</b>				
Belfast HSC Trust			1,191,323	1,136,870
Charitable Trust Fund			0	0
Consolidation Adjustments			(1,047)	(459)
<b>Total</b>			<b>1,190,276</b>	<b>1,136,411</b>

Staff Costs exclude £1,390k charged to capital projects during the year (2021-22: £943k)

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

# ACCOUNTABILITY REPORT

## Average number of persons employed (Audited)

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

	2022-23			2021-22
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,043	1,009	2,052	2,103
Nursing and midwifery	6,906	845	7,751	8,288
Professions allied to medicine	3,400	142	3,542	3,482
Ancillaries	1,640	210	1,850	1,916
Administrative & clerical	3,251	388	3,639	3,699
Ambulance staff	0	0	0	0
Works	252	0	252	256
Other professional and technical	0	0	0	0
Social services	2,320	217	2,537	2,725
Other	0	0	0	0
<b>Total average number of persons employed</b>	<b>18,812</b>	<b>2,811</b>	<b>21,623</b>	<b>22,469</b>
Less average staff number relating to capitalised staff costs	26	0	26	75
Less average staff number in respect of outward secondments	75	0	75	65
<b>Total net average number of persons employed</b>	<b>18,756</b>	<b>2,811</b>	<b>21,567</b>	<b>22,375</b>
<b>Of which:</b>				
Belfast HSC Trust			<b>21,567</b>	<b>22,375</b>
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0
			<b>21,567</b>	<b>22,375</b>

# ACCOUNTABILITY REPORT

## Staff Benefits

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

## Retirements due to ill-health (Audited)

During 2022-23 there were 50 early retirements from the Trust, agreed on the grounds of ill-health (2021-22: 49). The estimated additional pension liabilities of these ill-health retirements will be £251k (2021-22: £146k). These costs are borne by the HSC Pension Scheme.

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

Exit package cost band	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0
<b>Total number of exit packages by type</b>	0	0	0	0	0	0
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	0	0	0	0	0	0

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at note 3. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

# ACCOUNTABILITY REPORT

## Trust Management Costs (Audited)

	2022-23	2021-22
	£000s	£000s
Trust management costs	59,639	54,481
<b>Income:</b>		
RRL	1,871,070	1,804,764
Income per Note 4	125,344	110,931
Less interest receivable	0	0
Total Income	1,996,414	1,915,695
<b>% of total income</b>	<b>2.99%</b>	<b>2.84%</b>

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

Following the implementation of Review of Financial Process, the Department of Health no longer issues Non Cash RRL. Therefore from 2022-23 onwards, the RRL limit reported excludes the impact of non-cash items. 2021-22 has been restated for comparative purposes.



## 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	2022-23	2021-22
Total number of losses	220	266
Total value of losses (£000)	1,061	819

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

Special payments	2022-23	2021-22
Total number of special payments	356	328
Total value of special payments (£000)	12,413	11,994

Individual special payments over £250,000	2022-23	2021-22
	£'000	£'000
Compensation payments		
- Clinical Negligence <sup>(1)</sup>	4,835	3,972
- Public Liability	0	0
- Employers Liability	0	0
- Other <sup>(2)</sup>	257	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0

<sup>(1)</sup> 5 Clinical Negligence cases settled in the year at a value exceeding £250k being £1,966k; £1,420k; £298k; £297k and £273k respectively. A further 2 cases that settled in prior years had PPO payments made in the year that exceeded £250k, being £315k; and £266k respectively

<sup>(2)</sup> 1 Other employment law litigation case settled in the year at a value exceeding £250k being £257k

# ACCOUNTABILITY REPORT

## Other Payments (Audited)

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

## Fees and Charges (Audited)

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

## Remote Contingent Liabilities (Audited)

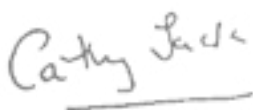
There are no remote contingent liabilities of which the Trust is aware.

## Long Term Expenditure

An analysis of long term expenditure trends is reported in the Financial Resources section of the Performance Analysis Report at page 39.

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



22nd June 2023

Dr Cathy Jack  
Chief Executive

Date

# ACCOUNTABILITY REPORT

## **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 2023 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 group's and of Belfast Health and Social Care Trust's affairs as at 31 March 2023 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 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 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.

# ACCOUNTABILITY REPORT

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

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

## **Other Information**

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

In my opinion, 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

# ACCOUNTABILITY REPORT

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the 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 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 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;

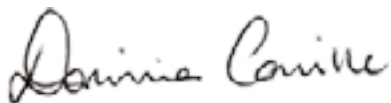
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

### **Report**

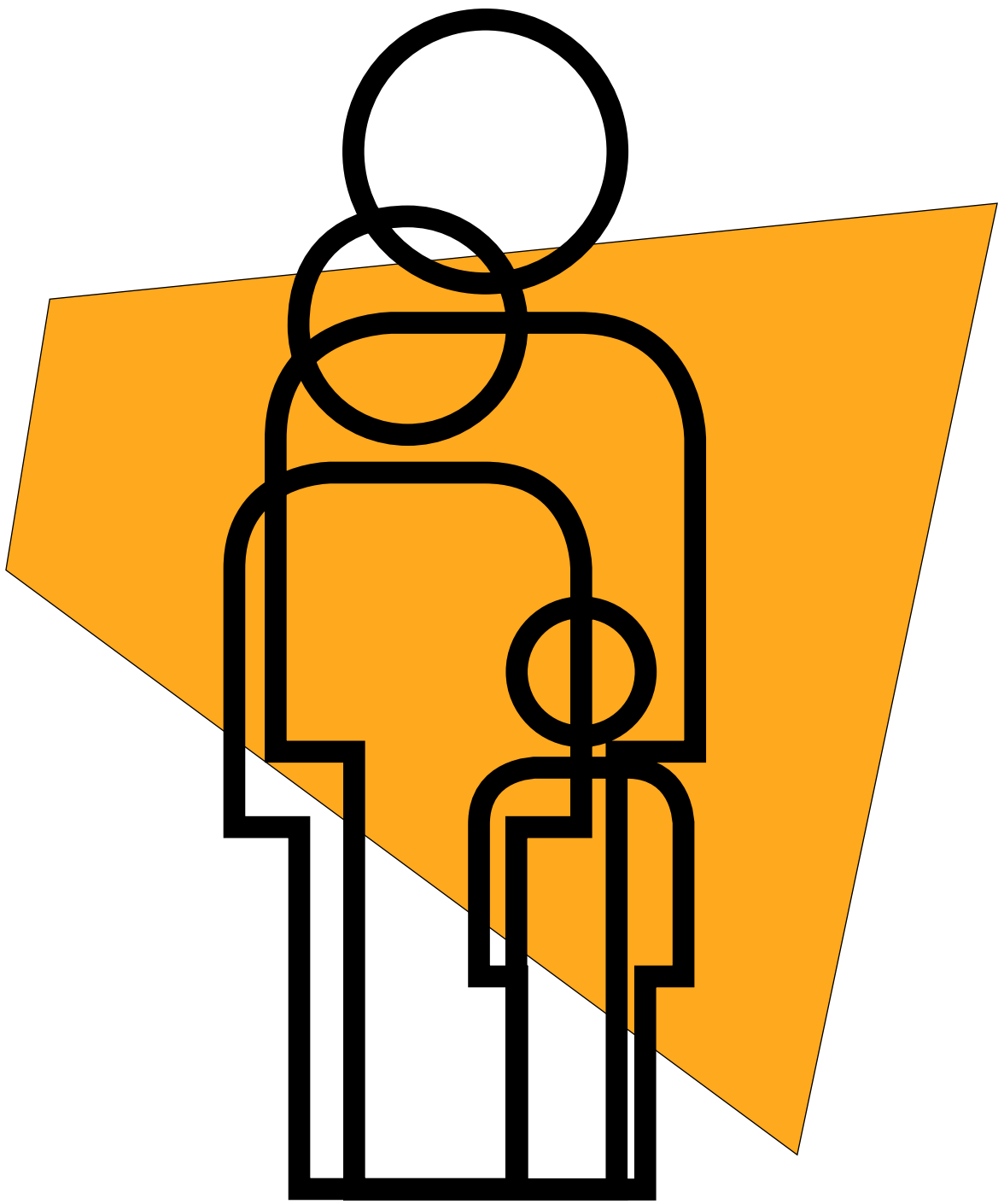
I have no observations to make on these financial statements.



*Dorinnia Carville*  
 Comptroller and Auditor General  
 Northern Ireland Audit Office  
 106 University Street  
 BELFAST  
 BT7 1EU  
 29 June 2023



# ACCOUNTABILITY REPORT



Financial Statements

# FINANCIAL STATEMENTS

**Belfast Health And Social Care Trust**

**Accounts for the year ended 31 March 2023**

## **Foreword**

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

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

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	2023		2022	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Income</b>					
Revenue from contracts with customers	4.1	114,677	113,667	102,469	102,055
Other operating income	4.2	10,667	11,097	8,462	9,174
<b>Total operating income</b>		<b>125,344</b>	<b>124,764</b>	<b>110,931</b>	<b>111,229</b>
<b>Expenditure</b>					
Staff costs	3	(1,191,323)	(1,190,276)	(1,136,870)	(1,136,411)
Purchase of goods and services	3	(624,840)	(624,840)	(604,674)	(604,674)
Depreciation, amortisation and impairment charges	3	(78,061)	(78,061)	(71,387)	(71,387)
Provision expense	3	(23,768)	(23,768)	(56,025)	(56,025)
Other expenditures	3	(174,825)	(176,678)	(167,522)	(168,627)
<b>Total operating expenditure</b>		<b>(2,092,817)</b>	<b>(2,093,623)</b>	<b>(2,036,478)</b>	<b>(2,037,124)</b>
<b>Net operating expenditure</b>		<b>(1,967,473)</b>	<b>(1,968,859)</b>	<b>(1,925,547)</b>	<b>(1,925,895)</b>
Finance income	4.2	0	971	0	918
Finance expense	3	(1,749)	(1,749)	(1,593)	(1,593)
<b>Net expenditure for the year</b>		<b>(1,969,222)</b>	<b>(1,969,637)</b>	<b>(1,927,140)</b>	<b>(1,926,570)</b>
Adjustment to net expenditure for non cash items	22.1	98,234	98,234	122,503	122,503
Net expenditure funded from RRL		(1,870,988)	(1,871,403)	(1,804,637)	(1,804,067)
Revenue Resource Limit (RRL)	22.1	1,871,070	1,871,070	1,804,764	1,804,764
Add back charitable trust fund net expenditure			415		(570)
<b>Surplus / (Deficit) against RRL</b>		<b>82</b>	<b>82</b>	<b>127</b>	<b>127</b>
<b>Other Comprehensive Expenditure</b>					
<b>Items that will not be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/9	88,368	88,368	50,906	50,906
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	(3,967)	0	3,373
<b>Items that may be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of investments		0	0	0	0
<b>Total comprehensive expenditure for the year ended 31 March</b>		<b>(1,880,854)</b>	<b>(1,885,236)</b>	<b>(1,876,234)</b>	<b>(1,872,291)</b>

The notes on pages 137 to 170 form part of these accounts.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Consolidated Statement of Financial Position as at 31 March 2023

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	2023		2022	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	1,504,868	1,504,868	1,419,640	1,419,640
Intangible assets	6.1/6.2	21,155	21,155	25,486	25,486
Financial assets	8	0	59,706	0	61,702
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
<b>Total Non Current Assets</b>		<b>1,526,023</b>	<b>1,585,729</b>	<b>1,445,126</b>	<b>1,506,828</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	0	0	0	0
Inventories	11	23,790	23,790	21,632	21,632
Trade and other receivables	13	64,713	64,389	55,738	55,689
Contract assets	13	0	0	0	0
Other current assets	13	1,101	1,101	1,259	1,259
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	20,151	22,022	17,931	21,541
<b>Total Current Assets</b>		<b>109,755</b>	<b>111,302</b>	<b>96,560</b>	<b>100,121</b>
<b>Total Assets</b>		<b>1,635,778</b>	<b>1,697,031</b>	<b>1,541,686</b>	<b>1,606,949</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(328,218)	(328,238)	(340,661)	(340,309)
Contract liabilities		0	0	0	0
Other liabilities	14	(1,911)	(1,911)	(1,220)	(1,220)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(47,010)	(47,010)	(48,626)	(48,626)
<b>Total Current Liabilities</b>		<b>(377,139)</b>	<b>(377,159)</b>	<b>(390,507)</b>	<b>(390,155)</b>
<b>Total assets less current liabilities</b>		<b>1,258,639</b>	<b>1,319,872</b>	<b>1,151,179</b>	<b>1,216,794</b>
<b>Non Current Liabilities</b>					
Provisions	15	(137,047)	(137,047)	(124,594)	(124,594)
Other payables > 1 year	14	(11,182)	(11,182)	(10,899)	(10,899)
Financial liabilities	8	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(148,229)</b>	<b>(148,229)</b>	<b>(135,493)</b>	<b>(135,493)</b>
<b>Total assets less total liabilities</b>		<b>1,110,410</b>	<b>1,171,643</b>	<b>1,015,686</b>	<b>1,081,301</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		500,632	500,632	413,813	413,813
SoCNE reserve		609,778	609,778	601,873	601,873
Other reserves - charitable fund		0	61,233	0	65,615
<b>Total equity</b>		<b>1,110,410</b>	<b>1,171,643</b>	<b>1,015,686</b>	<b>1,081,301</b>

The notes on pages 137 to 170 form part of these accounts.

The financial statements on pages 132 to 170 were approved by the Board on 22<sup>nd</sup> June 2023 and were signed on its behalf by;

Signed .....

*Carly J. ...*

(Chief Executive)

Date .....22/06/2023.....

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

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

The Statement of Cash Flows shows the changes in cash and cash equivalents of the 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	2023 £000s	2022 £000s
<b>Cash flows from operating activities</b>			
Net deficit after interest/Net operating cost		(1,969,637)	(1,926,570)
Adjustments for non cash costs		101,709	127,365
(Increase)/decrease in trade and other receivables		(8,542)	2,931
<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		(2,158)	(1,028)
Increase/(decrease) in trade payables		(11,097)	7,543
<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		1,097	(503)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to leases		(2,207)	0
Movements in payables relating to PFI and other service concession arrangement contracts		1,233	(1,279)
Use of provisions	15	(12,931)	(12,349)
<b>Net cash outflow from operating activities</b>		<b>(1,902,533)</b>	<b>(1,803,890)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	5.1,5.2	(67,401)	(82,608)
Purchase of intangible assets	6.1,6.2	(2,815)	(7,258)
Proceeds of disposal of property, plant & equipment		206	122
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	0
Share of income reinvested		(1,971)	(918)
<b>Net cash outflow from investing activities</b>		<b>(71,981)</b>	<b>(90,662)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		1,975,500	1,900,600
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	12.1	(505)	1,279
<b>Net cash inflow from financing activities</b>		<b>1,974,995</b>	<b>1,901,879</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents in the period</b>		<b>481</b>	<b>7,327</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	<b>21,541</b>	<b>14,214</b>
<b>Cash &amp; cash equivalents at the end of the period</b>	12	<b>22,022</b>	<b>21,541</b>

The notes on pages 137 to 170 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 2023

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

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total Equity £000s
<b>Balance at 1 April 2021</b>		<b>626,759</b>	<b>364,486</b>	<b>61,672</b>	<b>1,052,917</b>
<b>Changes in Taxpayers' Equity 2021-22</b>					
Grant from DoH		1,900,600			1,900,600
Transfers between reserves		1,579	(1,579)	0	0
Comprehensive expenditure for the year		(1,927,140)	50,906	3,943	(1,872,291)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	75			75
Movement - other		0			0
<b>Balance at 31 March 2022</b>		<b>601,873</b>	<b>413,813</b>	<b>65,615</b>	<b>1,081,301</b>
<b>Changes in Taxpayers' Equity 2022-23</b>					
Grant from DoH		1,975,500			1,975,500
Transfers between reserves		1,549	(1,549)	0	0
Comprehensive expenditure for the year		(1,969,222)	88,368	(4,382)	(1,885,236)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	78			78
Movement - other					0
<b>Balance at 31 March 2023</b>		<b>609,778</b>	<b>500,632</b>	<b>61,233</b>	<b>1,171,643</b>

The notes on pages 137 to 170 form part of these accounts.



## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 1 Statement of Accounting Policies

##### 1 Authority

These financial statements have been prepared in a form determined by the Department of Health (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. 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

# FINANCIAL STATEMENTS

- 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.

Since the last revaluation exercise was undertaken, the risks to the client's land and building portfolio as a result of ongoing impact of the COVID-19 pandemic have lessened considerably. However, new global fiscal, economic and political factors have come to the fore, including persistently high inflation, rising interest rates, the cost of living and energy cost crises, increasing material costs, the fallout from the mini budget under Liz Truss and the ongoing Russia-Ukraine conflict. All have the potential to negatively impact on the local property market. However, at the present time, most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, and this is reflected in the latest indexation figures provided for the period 2022-23. For the time being, the levels of subjectivity required to assess value have reduced and the requirement to declare Material Uncertainty within any of the client asset classifications has abated. Whilst the need for an asset revaluation prior to the next scheduled date in January 2025 cannot be ruled out, under current market conditions, it is not currently required.

## Modern Equivalent Asset

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

## Assets Under Construction (AUC)

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

## 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

# FINANCIAL STATEMENTS

amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

## 1.5 Subsequent expenditure

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

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

## 1.6 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; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

### Recognition

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

## 1.7 Non-current assets held for sale

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

Assets classified as held for sale are not depreciated.

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

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

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## 1.8 Inventories

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

## 1.9 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 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.

## 1.10 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 Cash and cash equivalents

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

## 1.14 Leases

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

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

### Short term leases

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

Lease agreements which contain a purchase option cannot qualify as short-term.

Examples of short term leases are software leases, specialised equipment, hire cars and some property leases

### Low value assets

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

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

## Separating lease and service components

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

The Trust as lessee

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

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

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

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

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

## Subsequent measurement

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

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

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

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

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

## Depreciation

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

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

Leased assets under construction must also be depreciated.

## The Trust as lessor

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

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

# FINANCIAL STATEMENTS

The Trust will classify subleases as follows:

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

## 1.15 Private Finance Initiative (PFI) transactions

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

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

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

### Services received

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

### PFI 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. 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.

# FINANCIAL STATEMENTS

Subsequently, when the asset is made available to the Trust, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

## 1.16 Financial instruments

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

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

### Financial Assets

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

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

Financial assets are classified into the following categories:

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

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

### Financial liabilities

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

Financial liabilities are initially recognised at fair value.

### Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within the Trust in creating risk than would apply to a non public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities. The Trust have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the Trust is exposed to little credit, liquidity or market risk.

### Currency risk

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

### Interest rate risk

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

### Credit risk

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

### Liquidity risk

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

## 1.17 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the



# FINANCIAL STATEMENTS

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 HM Treasury issued discount rate as at 31 March 2023 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	3.27%
	Medium term (5-10 years)	3.20%
	Long term (10-40 years)	3.51%
	Very long term (40+ years)	3.00%
Inflationary	Year 1	7.40%
	Year 2	0.60%
	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) 38-2022.

The discount rate to be applied for employee early departure obligations is 1.7% for 2022-23.

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

## 1.18 Contingent liabilities/assets

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

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

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

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

## 1.19 Employee benefits

### Short-term employee benefits

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

### 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.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

## **1.20 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.

## **1.21 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 22 to the accounts.

## **1.22 Government Grants**

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

## **1.23 Losses and Special Payments**

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

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

## **1.24 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.

## **1.25 Accounting standards that have been issued but have not yet been adopted**

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

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

### **IFRS 17 Insurance Contracts:**

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.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 2 Analysis of Net Expenditure by Segment

The Trust is managed by 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.

During 2022-23 the Directorate structure was reorganised to meet the changing service needs of the Trust. Expenditure for 2021-22 has been restated in line with the new structure for comparative purposes.

TRUST ONLY Directorate	2023			2022 Restated		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Specialist Hospitals, Maternity, Dental & Sexual Health	115,240	42,328	157,568	105,120	34,841	139,961
Child Health, NISTAR, Imaging, Outpatients & Medical Physics	105,695	48,090	153,785	104,397	45,459	149,856
Adult, Community & Older People Services & AHPs	147,301	160,298	307,599	146,140	148,514	294,654
Mental Health & Intellectual Disability	138,028	81,295	219,323	127,234	73,952	201,186
Cancer & Specialist Services	138,507	119,556	258,063	130,070	122,929	252,999
Unscheduled Care	166,144	78,253	244,397	145,353	81,463	226,816
ACCTSS & Surgery	178,205	70,788	248,993	157,944	63,167	221,111
Social Work & Children's Community Services	63,039	40,218	103,257	57,745	37,647	95,392
Patient and Client Support Services	70,440	18,398	88,838	66,239	15,539	81,778
Research & Development	9,309	1,926	11,235	9,189	943	10,132
Other Trust Service/Corporate Group	59,415	140,384	199,799	87,439	149,382	236,821
<b>Expenditure for Reportable Segments net of Non Cash Expenditure</b>	<b>1,191,323</b>	<b>801,534</b>	<b>1,992,857</b>	<b>1,136,870</b>	<b>773,836</b>	<b>1,910,706</b>
<b>Non Cash Expenditure</b>			<b>101,709</b>			<b>127,365</b>
<b>Total Expenditure per Net Expenditure Account</b>			<b>2,094,566</b>			<b>2,038,071</b>
<b>Income Note 4</b>			<b>125,344</b>			<b>110,931</b>
<b>Net Expenditure</b>			<b>1,969,222</b>			<b>1,927,140</b>
Adjustment to net expenditure per Note 22.1			(98,234)			(122,503)
<b>Net expenditure funded from RRL</b>			<b>1,870,988</b>			<b>1,804,637</b>
<b>Revenue Resource Limit</b>			<b>1,871,070</b>			<b>1,804,764</b>
<b>Surplus / (Deficit) against RRL</b>			<b>82</b>			<b>127</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 2 Analysis of Net Expenditure by Segment (Cont'd)

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.

<p><b>Specialist Hospitals, Maternity, Dental &amp; Sexual Health</b></p> <ul style="list-style-type: none"> <li>· Trauma (Fractures)</li> <li>· Orthopaedics</li> <li>· Rehabilitation Services</li> <li>· Maternity</li> <li>· Dental</li> <li>· Sexual Health (Gum &amp; Gynae)</li> <li>· Regional Fertility Clinic (RFC)</li> </ul>	<p><b>Child Health, NISTAR, Imaging, Outpatients &amp; Medical Physics</b></p> <ul style="list-style-type: none"> <li>· Child Health Services</li> <li>· NISTAR</li> <li>· Imaging (Radiology)</li> <li>· Outpatients</li> <li>· Medical Physics</li> </ul>
<p><b>Adult, Community &amp; Older People Services &amp; AHPs</b></p> <ul style="list-style-type: none"> <li>· Adult, Community &amp; Older People Services</li> <li>· AHPs</li> </ul>	<p><b>Mental Health &amp; Intellectual Disability</b></p> <ul style="list-style-type: none"> <li>· Learning Disability</li> <li>· Mental Health</li> <li>· Psychological Services</li> </ul>
<p><b>Cancer &amp; Specialist Services</b></p> <ul style="list-style-type: none"> <li>· Oncology</li> <li>· Haematology</li> <li>· Specialist Medicine (Rheumatology, Dermatology, Nephrology, Acute Palliative Care)</li> <li>· Labs</li> <li>· Pharmacy</li> </ul>	<p><b>Social Work &amp; Children's Community Services</b></p> <ul style="list-style-type: none"> <li>· Children's Residential Services, Fostering &amp; Adoption</li> <li>· Children's Gateway and Safeguarding Services</li> <li>· Children's Public Health, Community Nursing &amp; Emergency Social Services</li> <li>· Children With Disability Services</li> </ul>
<p><b>ACCTSS &amp; Surgery</b></p> <p><i>ACCTSS :</i></p> <ul style="list-style-type: none"> <li>· Sterile services</li> <li>· Endoscopy</li> <li>· Adult theatres</li> <li>· Anaesthetics</li> <li>· Critical Care</li> </ul> <p><i>Surgery :</i></p> <ul style="list-style-type: none"> <li>· ENT</li> <li>· Burns &amp; Plastics</li> <li>· Ophthalmology</li> <li>· Urology</li> <li>· Breast Surgery</li> <li>· General Surgery</li> <li>· Cardiothoracic Surgery</li> <li>· Vascular Surgery</li> <li>· Neuro Surgery</li> </ul>	<p><b>Unscheduled Care</b></p> <p><i>Medical Specialities :</i></p> <ul style="list-style-type: none"> <li>· Cardiology &amp; Pulmonary Function</li> <li>· Medical Wards</li> <li>· Endocrinology &amp; Diabetes</li> <li>· Care of the Elderly</li> <li>· Neurology &amp; Stroke</li> <li>· Acute Admin</li> </ul> <p><i>Emergency &amp; Unscheduled Care :</i></p> <ul style="list-style-type: none"> <li>· MIH Medical &amp; Patent Flow</li> <li>· Emergency Department RVH &amp; MIH</li> <li>· GP Out of Hours and Ambulatory Care</li> </ul> <p><b>Research &amp; Development</b></p> <ul style="list-style-type: none"> <li>· Commercial Research</li> <li>· Internal research (PHA funded)</li> </ul>
<p><b>Patient and Client Support Services</b></p> <ul style="list-style-type: none"> <li>· Environmental Cleanliness</li> <li>· Transport Services</li> <li>· Catering, Portering &amp; Security</li> </ul>	<p><b>Other Trust Service/Corporate</b></p> <ul style="list-style-type: none"> <li>· Finance, Estates &amp; Capital Development</li> <li>· HR &amp; Organisational Development</li> <li>· Performance, Planning &amp; Informatics</li> <li>· Service and maintenance and energy</li> </ul>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 3 Operating Expenses

Operating Expenses are as follows:-	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff Costs <sup>1</sup>				
Wage and salaries	947,412	946,365	904,473	904,014
Social security costs	87,849	87,849	81,345	81,345
Other pension costs	156,062	156,062	151,052	151,052
Purchase of care from non-HSC bodies	262,361	262,361	247,288	247,288
Personal social services	24,186	24,186	21,645	21,645
Recharges from other HSC organisations	5,777	5,777	7,131	7,131
Supplies and services - Clinical	320,155	320,155	310,743	310,743
Supplies and services - General	23,689	23,689	28,116	28,116
Establishment	11,345	11,344	10,425	10,425
Transport	4,202	4,202	4,043	4,043
Premises	91,970	91,970	93,459	93,433
Bad debts	1,238	1,238	1,678	1,678
Rentals under operating leases	230	230	1,325	1,325
Interest charges	1,749	1,749	1,593	1,593
PFI and other service concession arrangements service charges	15,277	15,277	13,010	13,010
BSO services	12,858	12,858	11,396	11,396
Training	5,891	5,866	4,940	4,937
Patients travelling expenses	491	491	769	769
Other charitable expenditure	0	1,880	0	1,140
Miscellaneous expenditure	20,115	20,114	16,275	16,269
<b>Non cash items</b>				
Depreciation – Owned	68,761	68,761	61,343	61,343
Depreciation – PFI	7,454	7,454	7,528	7,528
Amortisation	7,146	7,146	6,647	6,647
Impairments	(5,300)	(5,300)	(4,131)	(4,131)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(198)	(198)	(122)	(122)
Provisions provided for in year	28,343	28,343	59,271	59,271
Cost of borrowing of provisions (unwinding of discount on provisions)	(4,575)	(4,575)	(3,246)	(3,246)
Auditors remuneration	78	84	75	80
Add back of notional charitable expenditure	0	(6)	0	(5)
<b>Total</b>	<b>2,094,566</b>	<b>2,095,372</b>	<b>2,038,071</b>	<b>2,038,717</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report within the Accountability Report

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

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 4 Income

##### 4.1 Revenue from Contracts with Customers

	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	531	531	257	257
HSC Trusts	1,929	1,929	1,537	1,537
Non-HSC:- Private patients	2,346	2,346	2,158	2,158
Non-HSC:- Other	5,934	5,934	3,282	3,282
Clients contributions	44,302	44,302	41,273	41,273
Seconded staff	8,959	8,235	7,694	7,337
Research and development	5,985	5,699	6,101	6,044
Other revenue from non-patient services	44,691	44,691	40,167	40,167
<b>Total</b>	<b>114,677</b>	<b>113,667</b>	<b>102,469</b>	<b>102,055</b>

##### 4.2 Other Operating Income

	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	8,886	8,822	6,493	6,413
Donations / Government grant / Lottery funding for non current assets	1,781	1,642	1,969	1,871
Charitable income received by charitable trust fund	0	633	0	890
Investment income	0	971	0	918
<b>Total</b>	<b>10,667</b>	<b>12,068</b>	<b>8,462</b>	<b>10,092</b>

<b>Total Income</b>	<b>125,344</b>	<b>125,735</b>	<b>110,931</b>	<b>112,147</b>
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# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 5.1 Consolidated Property, plant & equipment - 2023

	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
<b>Cost or Valuation</b>									
At 1 April 2022	111,919	1,095,306	40,463	134,806	230,870	12,666	94,182	7,077	1,727,289
Opening balance Adjustment	0	1,333	0	0	146	0	0	0	1,479
Re-stated opening balance	111,919	1,096,639	40,463	134,806	231,016	12,666	94,182	7,077	1,728,768
Indexation	0	86,064	3,324	0	26,919	662	0	82	117,051
Additions	0	18,963	1,121	15,028	21,121	1,782	6,307	621	64,943
Donations/Government grant/Lottery funding	0	927	0	0	178	0	256	0	1,361
Transfers	0	0	0	0	32	0	1	(34)	(1)
Impairment charged to SoCNE	0	(159)	(12)	0	(35)	(1)	0	0	(207)
Reversal of impairments	0	5,411	55	0	0	0	0	0	5,466
Disposals	0	(1,700)	0	0	(11,351)	(1,724)	0	0	(14,775)
At 31 March 2023	<b>111,919</b>	<b>1,206,145</b>	<b>44,951</b>	<b>149,834</b>	<b>267,880</b>	<b>13,385</b>	<b>100,746</b>	<b>7,746</b>	<b>1,902,606</b>
<b>Depreciation</b>									
At 1 April	0	80,588	3,108	0	143,259	6,694	68,142	5,858	307,649
Opening balance Adjustment	0	0	0	0	0	0	0	0	0
Re-stated opening balance	0	80,588	3,108	0	143,259	6,694	68,142	5,858	307,649
Indexation	0	9,477	358	0	18,419	361	0	68	28,683
Transfers	0	0	0	0	33	0	0	(34)	(1)
Impairment charged to SoCNE	0	(15)	(1)	0	(24)	(1)	0	0	(41)
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(1,700)	0	0	(11,351)	(1,716)	0	0	(14,767)
Provided during the year	0	40,633	1,589	0	24,190	1,300	8,293	210	76,215
At 31 March 2023	<b>0</b>	<b>128,983</b>	<b>5,054</b>	<b>0</b>	<b>174,526</b>	<b>6,638</b>	<b>76,435</b>	<b>6,102</b>	<b>397,738</b>
<b>Carrying Amount</b>									
At 31 March 2023	<b>111,919</b>	<b>1,077,162</b>	<b>39,897</b>	<b>149,834</b>	<b>93,354</b>	<b>6,747</b>	<b>24,311</b>	<b>1,644</b>	<b>1,504,868</b>
At 31 March 2022	<b>111,919</b>	<b>1,014,718</b>	<b>37,355</b>	<b>134,806</b>	<b>87,611</b>	<b>5,972</b>	<b>26,040</b>	<b>1,219</b>	<b>1,419,640</b>
<b>Asset financing</b>									
Owned	111,919	1,076,207	39,897	149,834	80,101	6,747	24,311	1,644	1,490,660
Leased	0	955	0	0	1,287	0	0	0	2,242
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	11,966	0	0	0	11,966
At 31 March 2023	<b>111,919</b>	<b>1,077,162</b>	<b>39,897</b>	<b>149,834</b>	<b>93,354</b>	<b>6,747</b>	<b>24,311</b>	<b>1,644</b>	<b>1,504,868</b>
Of which:									
Trust	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
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 £805k (2022 £0).

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

	2023 £000s	2022 £000s
Donations	1,361	1,969
Government grant	0	0
Lottery funding	0	0

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS. The last asset revaluation was carried out on 31 January 2020. LPS have confirmed that, provided the relevant Indexation Categories supplied for the Effective Period 1 April 2022 to 31 March 2023 have been appropriately applied to the corresponding relevant asset classifications, as at 31 March 2023, then the restated 31 January 2020 land and building valuation figures remain appropriate at 31 March 2023.

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

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## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 5.2 Consolidated Property, plant & equipment - 2022

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Cost or Valuation</b>									
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 SoCNE	0	(90)	(7)	0	(17)	(1)	0	(1)	(116)
Reversal of impairments (indexn)	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	<b>111,919</b>	<b>1,095,306</b>	<b>40,463</b>	<b>134,806</b>	<b>230,870</b>	<b>12,666</b>	<b>94,182</b>	<b>7,077</b>	<b>1,727,289</b>
<b>Depreciation</b>									
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 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	<b>0</b>	<b>80,588</b>	<b>3,108</b>	<b>0</b>	<b>143,259</b>	<b>6,694</b>	<b>68,142</b>	<b>5,858</b>	<b>307,649</b>
<b>Carrying Amount</b>									
At 31 March 2022	<b>111,919</b>	<b>1,014,718</b>	<b>37,355</b>	<b>134,806</b>	<b>87,611</b>	<b>5,972</b>	<b>26,040</b>	<b>1,219</b>	<b>1,419,640</b>
At 1 April 2021	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>
<b>Asset financing</b>									
Owned	111,919	1,014,718	37,355	134,806	70,342	5,972	26,040	1,219	1,402,371
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	17,269	0	0	0	17,269
At 31 March 2022	<b>111,919</b>	<b>1,014,718</b>	<b>37,355</b>	<b>134,806</b>	<b>87,611</b>	<b>5,972</b>	<b>26,040</b>	<b>1,219</b>	<b>1,419,640</b>
<b>Asset financing</b>									
Owned	111,919	982,599	35,014	109,557	59,189	4,611	24,611	1,135	1,328,635
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 1 April 2021	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>
<b>Carrying amount comprises:</b>									
Trust at 31 March 2023	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
Charitable trust fund at 31 March 2023	0	0	0	0	0	0	0	0	0
At 31 March 2022	<b>111,919</b>	<b>1,077,162</b>	<b>39,897</b>	<b>149,834</b>	<b>93,354</b>	<b>6,747</b>	<b>24,311</b>	<b>1,644</b>	<b>1,504,868</b>
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	<b>111,919</b>	<b>1,014,718</b>	<b>37,355</b>	<b>134,806</b>	<b>87,611</b>	<b>5,972</b>	<b>26,040</b>	<b>1,219</b>	<b>1,419,640</b>
Trust at 1 April 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Charitable trust fund at 1 April 2021	0	0	0	0	0	0	0	0	0
At 1 April 2020	<b>111,919</b>	<b>982,599</b>	<b>35,014</b>	<b>109,557</b>	<b>80,917</b>	<b>4,611</b>	<b>24,611</b>	<b>1,135</b>	<b>1,350,363</b>



# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 6.1 Consolidated Intangible assets - 2023

	Software Licenses £000s	Total £000s
<b>Cost or Valuation</b>		
At 1 April 2022	65,559	65,559
Indexation	0	0
Additions	2,395	2,395
Donations / Government grant / Lottery funding	420	420
Transfers	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
At 31 March 2023	<b>68,374</b>	<b>68,374</b>
<b>Amortisation</b>		
At 1 April 2022	40,073	40,073
Indexation	0	0
Transfers	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
Provided during the year	7,146	7,146
At 31 March 2023	<b>47,219</b>	<b>47,219</b>
<b>Carrying Amount</b>		
At 31 March 2023	<b>21,155</b>	<b>21,155</b>
At 31 March 2022	<b>25,486</b>	<b>25,486</b>
<b>Asset financing</b>		
Owned	21,155	21,155
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 31 March 2023	<b>21,155</b>	<b>21,155</b>

Any fall in value through negative indexation or revaluation is shown as an impairment.

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

	2023 £000s
Donations	420
Government grant	0
Lottery funding	0

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 6.2 Consolidated Intangible assets - 2022

	Software Licenses £000s	Total £000s
<b>Cost or Valuation</b>		
At 1 April 2021	58,300	58,300
Indexation	0	0
Additions	7,247	7,247
Donations / Government grant / Lottery funding	0	0
Transfers	12	12
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
At 31 March 2022	<b>65,559</b>	<b>65,559</b>
<b>Amortisation</b>		
At 1 April 2021	33,425	33,425
Indexation	0	0
Transfers	1	1
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
Provided during the year	6,647	6,647
At 31 March 2022	<b>40,073</b>	<b>40,073</b>
<b>Carrying Amount</b>		
At 31 March 2022	<b>25,486</b>	<b>25,486</b>
At 1 April 2021	<b>24,875</b>	<b>24,875</b>
<b>Asset financing</b>		
Owned	25,486	25,486
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 31 March 2022	<b>25,486</b>	<b>25,486</b>
<b>Asset financing</b>		
Owned	24,875	24,875
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
<b>Carrying Amount</b>		
At 1 April 2021	<b>24,875</b>	<b>24,875</b>
<b>Carrying amount comprises:</b>		
Trust at 31 March 2023	21,155	21,155
Charitable trust fund at 31 March 2023	0	0
	<b>21,155</b>	<b>21,155</b>
Trust at 31 March 2022	25,486	25,486
Charitable trust fund at 31 March 2022	0	0
	<b>25,486</b>	<b>25,486</b>
Trust at 1 April 2021	24,875	24,875
Charitable trust fund at 1 April 2021	0	0
	<b>24,875</b>	<b>24,875</b>

# FINANCIAL STATEMENTS

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

### **Notes to the Accounts for the year ended 31 March 2023**

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

As the cash requirements of the 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 2023 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 2023

#### Note 8 Investments and loans

##### Note 8.1 Investments

	2023			2022		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	61,702	0	0	57,411	0	0
Additions	1,971	0	0	918	0	0
Settlements	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Revaluations	(3,967)	0	0	3,373	0	0
Balance at 31 March	<u>59,706</u>	<u>0</u>	<u>0</u>	<u>61,702</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	<u>59,706</u>	<u>0</u>	<u>0</u>	<u>61,702</u>	<u>0</u>	<u>0</u>
	<u>59,706</u>	<u>0</u>	<u>0</u>	<u>61,702</u>	<u>0</u>	<u>0</u>

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

	2023			2022		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Not later than one year	0	0	0	0	0	0
Later than one year and not later than five years	0	0	0	0	0	0
Later than five years	59,706	0	0	61,702	0	0
	<u>59,706</u>	<u>0</u>	<u>0</u>	<u>61,702</u>	<u>0</u>	<u>0</u>

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

	Held in UK	Held outside UK	2023 Total	2022 Total
	£000s	£000s	£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	59,706	0	59,706	61,702
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
<b>Total market value of fixed asset investments</b>	<u>59,706</u>	<u>0</u>	<u>59,706</u>	<u>61,702</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 2023 or 31 March 2022.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 9 Impairments

	<b>2023</b>		
	<b>Property, plant &amp; equipment £000s</b>	<b>Intangibles £000s</b>	<b>Total £000s</b>
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(5,300)	0	(5,300)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
<b>Total value of impairments for the year</b>	<b>(5,300)</b>	<b>0</b>	<b>(5,300)</b>
	<b>2022</b>		
	<b>Property, plant &amp; equipment £000s</b>	<b>Intangibles £000s</b>	<b>Total £000s</b>
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
<b>Total value of impairments for the year</b>	<b>(4,131)</b>	<b>0</b>	<b>(4,131)</b>

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

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

There were no non current assets sold or held for resale during the financial years 2021-22 or 2022-23.

# FINANCIAL STATEMENTS

## Notes to the Accounts for the year ended 31 March 2023

### Note 11 Inventories

Classification	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	290	290	292	292
Pharmacy supplies	14,565	14,565	12,691	12,691
Theatre equipment/supplies	6,647	6,647	5,711	5,711
Community care appliances	113	113	202	202
Laboratory materials	518	518	653	653
Fuel	546	546	522	522
Building & engineering supplies	557	557	525	525
Personal protective equipment	554	554	1,036	1,036
<b>Total</b>	<b>23,790</b>	<b>23,790</b>	<b>21,632</b>	<b>21,632</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 12 Cash and Cash Equivalents

	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	17,931	21,541	13,272	14,214
Net change in cash and cash equivalents	2,220	481	4,659	7,327
<b>Balance at 31 March</b>	<b>20,151</b>	<b>22,022</b>	<b>17,931</b>	<b>21,541</b>

The following balances at 31 March were held at	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	20,151	22,022	17,931	21,541
<b>Balance at 31 March</b>	<b>20,151</b>	<b>22,022</b>	<b>17,931</b>	<b>21,541</b>

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

2022-23	2022 £000s	Opening balance adjustment £000s	Restated 2022 £000s	Cash flows £000s	Non- Cash Changes £000s	2023 £000s
Lease liabilities	0	1,479	1,479	(839)	1,567	2,207
PFI liabilities	12,119	0	12,119	(2,900)	1,667	10,886
<b>Total liabilities from financing activities</b>	<b>12,119</b>	<b>1,479</b>	<b>13,598</b>	<b>(3,739)</b>	<b>3,234</b>	<b>13,093</b>

2021-22	2021 £000s	Cash flows £000s	Non- Cash Changes £000s	2022 £000s
Lease liabilities	0	0	0	0
PFI liabilities	13,398	(4,693)	3,414	12,119
<b>Total liabilities from financing activities</b>	<b>13,398</b>	<b>(4,693)</b>	<b>3,414</b>	<b>12,119</b>

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

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

	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Amounts falling due within one year</b>				
Trade receivables	3,807	3,807	3,922	3,922
Deposits and advances	11	11	6	6
VAT receivable	23,940	23,947	21,965	21,982
Other receivables - not relating to fixed assets	35,889	35,697	29,646	29,602
Other receivables - relating to property plant and equipment	1,066	927	199	177
Other receivables - relating to intangibles	0	0	0	0
<b>Trade and other receivables</b>	<b>64,713</b>	<b>64,389</b>	<b>55,738</b>	<b>55,689</b>
Prepayments and accrued income	1,101	1,101	1,259	1,259
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
<b>Other current assets</b>	<b>1,101</b>	<b>1,101</b>	<b>1,259</b>	<b>1,259</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amounts falling due after more than one year</b>				
Trade receivables	0	0	0	0
Other receivables	0	0	0	0
<b>Trade and other receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Trade and Other Receivables</b>	<b>64,713</b>	<b>64,389</b>	<b>55,738</b>	<b>55,689</b>
<b>Total Other Current Assets</b>	<b>1,101</b>	<b>1,101</b>	<b>1,259</b>	<b>1,259</b>
<b>Total Intangible Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receivables and Other Current Assets</b>	<b>65,814</b>	<b>65,490</b>	<b>56,997</b>	<b>56,948</b>

The balances are net of a provision for bad debts of £8,773k (2022 £7,897k).



# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

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

	2023		2022	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Amounts falling due within one year</b>				
Other taxation and social security	61,003	61,003	39,275	39,275
Trade capital payables - property, plant and equipment	53,153	53,014	54,505	54,111
Trade revenue payables	113,612	113,612	122,017	122,017
Payroll payables	80,440	80,440	109,607	109,607
Clinical negligence payables	2,621	2,621	1,119	1,119
BSO payables	2,843	2,843	4,290	4,290
Other payables	11,986	12,145	9,480	9,522
Accruals and deferred income	2,560	2,560	368	368
<b>Trade and other payables</b>	<b>328,218</b>	<b>328,238</b>	<b>340,661</b>	<b>340,309</b>
Current part of lease liabilities	605	605	0	0
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,306	1,306	1,220	1,220
<b>Other current liabilities</b>	<b>1,911</b>	<b>1,911</b>	<b>1,220</b>	<b>1,220</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>330,129</b>	<b>330,149</b>	<b>341,881</b>	<b>341,529</b>
<b>Amounts falling due after more than one year</b>				
Other payables, accruals and deferred income	0	0	0	0
Lease liabilities	1,602	1,602	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	9,580	9,580	10,899	10,899
<b>Total non current other payables</b>	<b>11,182</b>	<b>11,182</b>	<b>10,899</b>	<b>10,899</b>
<b>Total Trade Payables and Other Current Liabilities</b>	<b>341,311</b>	<b>341,331</b>	<b>352,780</b>	<b>352,428</b>

Payroll payables in 2021-22 include an accrual for Holiday Pay shortfall (£27.9m). The level of uncertainty around the timing of the liability has increased and it has therefore been treated as a provision at 31 March 2023 at Note 15.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 15 Provisions for Liabilities and Charges - 2023

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
<b>Balance at 1 April 2022</b>	0	160,817	12,403	173,220
Provided in year	0	37,193	39,903	77,096
(Provisions not required written back)	0	(45,117)	(3,636)	(48,753)
(Provisions utilised in the year)	0	(10,344)	(2,587)	(12,931)
Cost of borrowing (unwinding of discount)	0	(4,524)	(51)	(4,575)
<b>At 31 March 2023</b>	<b>0</b>	<b>138,025</b>	<b>46,032</b>	<b>184,057</b>

#### Comprehensive Net Expenditure Account charges

	2023 £000s	2022 £000s
Arising during the year	77,096	64,045
Reversed unused	(48,753)	(4,774)
Cost of borrowing (unwinding of discount)	(4,575)	(3,246)
<b>Total charge within Operating expenses</b>	<b>23,768</b>	<b>56,025</b>

Analysis of expected timing of discounted flows	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	42,282	4,728	47,010
Later than one year and not later than five years	0	26,137	36,846	62,983
Later than five years	0	69,606	4,458	74,064
At 31 March 2023	<b>0</b>	<b>138,025</b>	<b>46,032</b>	<b>184,057</b>

Provisions have been made for 6 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law and Holiday Pay. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice, with PPO calculations based on estimated life expectancy data provided by professional legal advisors. For Holiday Pay the Trust has estimated an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently -1.5% as set (with effect from 22 March 2022) by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022.

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. The PSNI appealed the CoA judgment to the Supreme Court and while the hearing concluded on 15 December 2022, the date has not yet been set for the hand down of the judgement.

The HSC working group considering resolution of the liability has indicated that any interim solution is likely to be at least 4 years away as it will require system change. In light of industrial action, there is also no indication of when Trade Unions discussions re settlement of the historic liability can be conducted and in the absence of a Minister, agreeing a settlement may also be delayed.

As a result of this the level of uncertainty around the timing of the liability has increased and it has been treated as a provision at 31 March 2023, having previously been accounted for as an accrual in 2021-22 at Note 14. The best estimate of the value of the liability is based on the position in the NHS in England, Scotland and Wales. The provision included under Other in the table above in respect of this Holiday Pay shortfall is £35.119m as at 31 March 2023.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 15.1 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	<b>0</b>	<b>160,817</b>	<b>12,403</b>	<b>173,220</b>

#### Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	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	<b>0</b>	<b>160,817</b>	<b>12,403</b>	<b>173,220</b>

Provisions have been made for 5 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice, with PPO calculations based on estimated life expectancy data provided by professional legal advisors.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 16 Capital and Other Commitments

##### 16.1 Capital commitments

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

	<b>2023</b> <b>£000s</b>	<b>2022</b> <b>£000s</b>
Property, plant & equipment	14,507	8,876
Intangible assets	0	0
	<u>14,507</u>	<u>8,876</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 2023

#### Note 17 Leases

##### 17.1 Quantitative disclosures around right of use assets

<b>Right of Use Assets</b>	<b>Buildings £000s</b>	<b>2023 Plant &amp; Machinery (Equipment) £000s</b>	<b>Total £000s</b>
At 1 April 2022	1,333	146	1,479
Additions	228	1,339	1,567
Depreciation	(605)	(199)	(804)
At 31 March 2023	<b>956</b>	<b>1,286</b>	<b>2,242</b>

##### 17.2 Quantitative disclosures around lease liabilities

	<b>2023 £000s</b>
<b>Buildings</b>	
Not later than 1 year	440
Later than 1 year and not later than 5 years	468
Later than 5 years	17
<b>Total</b>	<b>925</b>
less interest element	(11)
Present value of obligations	<b>914</b>
<b>Other</b>	
Not later than 1 year	184
Later than 1 year and not later than 5 years	603
Later than 5 years	560
<b>Total</b>	<b>1,347</b>
less interest element	(54)
Present value of obligations	<b>1,293</b>
Total Present Value of obligations	<b>2,207</b>
Current Portion	605
Non-current Portion	1,602
	<b>2,207</b>

##### 17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	<b>2023 £000s</b>
Other lease payments not included in lease liabilities	221
Sub-leasing income	0
Expense related to short term leases	9
Expense related to low value leases	0
	<b>230</b>

##### 17.4 Quantitative disclosures around cash outflow for leases

	<b>2023 £000s</b>
Total cash outflow for leases	1,069

IFRS16 was implemented within the Trust with effect from 1 April 2022. There are therefore no 2021-22 comparatives reported in this the first year of implementation.

# FINANCIAL STATEMENTS

## Notes to the Accounts for the year ended 31 March 2023

### 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 2022-23.

#### 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 £15,277k (2022: £13,010k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
<b>Minimum lease payments</b>		
Due within one year	2,449	2,272
Due later than one year and not later than five years	9,154	9,460
Due later than five years	5,603	7,759
<b>Total</b>	<b>17,206</b>	<b>19,491</b>
Less interest element	5,984	6,993
<b>Present value</b>	<b>11,222</b>	<b>12,498</b>

	<b>2023</b>	<b>2022</b>
	<b>£000s</b>	<b>£000s</b>
<b>Service elements due in future periods</b>		
Due within one year	7,501	12,581
Due later than one year and not later than five years	11,332	15,779
Due later than five years	10,297	13,338
<b>Total service elements due in future periods</b>	<b>29,130</b>	<b>41,698</b>

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

- Cancer Centre Equipment Service (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 2023

#### Note 19 Contingent Liabilities

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

	2023	2022
	£000s	£000s
Clinical negligence	3,951	4,432
Public liability	62	65
Employers' liability	456	438
Other Litigation	85	38
Total	<b>4,554</b>	<b>4,973</b>

HSC Trusts are aware of employment tribunal cases being lodged by Trade Unions on behalf of a number of their members. A single test case is underway. However, based on information received to date it has not been possible to establish whether the HSC has a liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2023-24

The Clinical Excellence 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 2013-14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement has been reached through mediation for the design and implementation of a future scheme. The Department is continuing to work on this in conjunction with the BMA. Any scheme will require Ministerial approval and a period of public consultation prior to introduction. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2023. 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. The PSNI appealed the CoA judgment to the Supreme Court and while the hearing concluded on 15 December 2022, the date has not yet been set for the hand down of the judgement. A provision has been calculated by HSC management for the liability at 31 March 2023, based on the position in the NHS in England, Scotland and Wales, and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outstanding Supreme Court judgement and will have to be agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

#### 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.

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2023 or 31 March 2022.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### 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 Department of Health’s Strategic Planning and Performance Group (SPPG), 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 2022-23. Set out below are details of the amount paid to these organisations during 2022-23. 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.

	<b>Service Provided by Organisation</b>	<b>Payments to Related Party</b>	<b>Income from Related Party</b>	<b>Amounts owed to Related Party</b>	<b>Amounts due from Related Party</b>
		<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>2022-23</b>					
Northern Ireland Water	Water Services	2,321	0	2	0
Ulster University	Education & Training	686	119	36	15
Queens University Belfast	Joint appointments, premises, research	9,857	3,539	59	1,052
Royal College of Nursing	Nursing Practice & Education	7	0	5	0
NI Social Care Council	Social Care Practice & Education	0	10	0	0
<b>2021-22</b>					
Northern Ireland Water	Water Services	1,953	0	0	0
Ulster University	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



# FINANCIAL STATEMENTS

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

### **Notes to the Accounts for the year ended 31 March 2023**

#### **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 Ulster University.

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

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**

During the year, none of the other Trust Board Members or Senior Management staff have disclosed interests in organisations that have undertaken any material transactions with the Trust.

#### **Note 21 Third Party Assets**

The Trust held £4,762,289 Cash at bank and in hand and £3,633,071 short term investments at 31 March 2023 which relates to monies held by the Trust on behalf of patients and residents. 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 2023

#### Note 22 Financial Performance Targets

##### 22.1 Revenue Resource Limit

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

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

	<b>2023</b>	<b>2022</b> <i>Restated</i>
	<b>£000s</b>	<b>£000s</b>
<b>Revenue Resource Limit (RRL)</b>		
RRL Allocated From:		
DoH (SPPG)	1,825,847	1,760,711
PHA	22,396	20,977
Other - SUMDE & NIMDTA	22,827	23,076
<b>Total</b>	<b>1,871,070</b>	<b>1,804,764</b>
<b>Less RRL Issued To:</b>		
Organisation (Specify)		
RRL Issued	0	0
<b>RRL to be Accounted For</b>	<b>1,871,070</b>	<b>1,804,764</b>
<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	1,969,222	1,927,140
<b>Adjustments</b>		
Depreciation/Amortisation	(75,907)	(67,990)
Impairments	5,300	4,131
Notional Charges	(78)	(75)
Movements in Provisions	(23,768)	(56,025)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	1,781	1,969
PPE Stock Adjustment	0	(562)
PFI and other service concession arrangements/IFRIC	(5,562)	(4,073)
Profit/(loss) on disposal of fixed asset	0	122
Other (Specify)	0	0
<b>Total adjustments</b>	<b>(98,234)</b>	<b>(122,503)</b>
Net Expenditure Funded from RRL	1,870,988	1,804,637
Surplus/(Deficit) against RRL	82	127
Break Even cumulative position (opening)	1,714	1,587
Break Even cumulative position (closing)	1,796	1,714

##### Materiality Test:

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

	<b>2023</b>	<b>2022</b>
	<b>%</b>	<b>%</b>
Break Even in year position as % of RRL	0.00%	0.01%
Break Even cumulative position as % of RRL	0.10%	0.09%

Following the implementation of Review of Financial Process, the format of Note 22.1 has changed as the Department of Health has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. The Belfast Trust has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. As a result of the changes to non-cash RRL, Profit/Loss on disposal of assets is excluded from non-cash adjustments from 2022-23, however was included in 2021-22 and has therefore been reported as a one off adjustment for that year.

# FINANCIAL STATEMENTS

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2023

#### Note 22 Financial Performance Targets (Cont'd)

##### 22.2 Capital Resource Limit

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

	<b>2023</b> <b>£000s</b>	<b>2022</b> <b>£000s</b>
Gross capital expenditure	69,119	90,369
Less charitable trust fund capital expenditure	(1,781)	(1,969)
Less IFRIC 12/PFI and other service concession arrangements spend	(615)	(1,898)
Receipts from sales of fixed assets up to NBV	(8)	0
Net capital expenditure	<u>66,715</u>	<u>86,502</u>
Capital Resource Limit	<u>66,744</u>	<u>87,242</u>
Overspend/(Underspend) against CRL	<u>(29)</u>	<u>(740)</u>

#### Note 23 Post Balance Sheet Events

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

#### Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 29 June 2023.

# FINANCIAL STATEMENTS

## **Account of monies held on behalf of Patients/Residents for the year ended 31 March 2023**

# FINANCIAL STATEMENTS

## **BELFAST HEALTH AND SOCIAL CARE TRUST – PATIENTS’ AND RESIDENTS’ MONIES**

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

#### **Opinion on account**

I certify that I have audited Belfast Health and Social Care Trust’s account of monies held on behalf of patients and residents for the year ended 31 March 2023 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of Belfast Health and Social Care Trust for the year ended 31 March 2023 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 ‘Audit of Financial Statements 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 account section of this certificate. My staff and I are independent of 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 Revised 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 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.

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:

# FINANCIAL STATEMENTS

- 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; and
- 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 the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Belfast Health and Social Care Trust's compliance with laws and regulations;
- 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

# FINANCIAL STATEMENTS

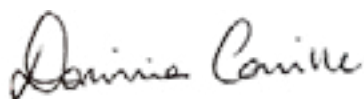
- misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Belfast Health and Social Care Trust's financial statements to material misstatement, including how fraud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

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

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

## Report

I have no observations to make on this account.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*BELFAST*

*BT7 1EU*  
*29 June 2023*

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

### **Accounts for the year ended 31 March 2023**

#### **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 2023

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

Previous Year	RECEIPTS			
£	Balance at 1 April 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
3,716,743	Amounts Received in the Year			4,113,621
<u>29</u>	Interest Received			<u>10,837</u>
<b>11,237,353</b>	<b>TOTAL</b>			<b>12,166,565</b>
<b>PAYMENTS</b>				
3,195,246	Amounts Paid to or on behalf of Patients/Residents			3,771,205
<b>Balance at 31 March 2023</b>				
3,622,234	1. Investments (at cost)		3,633,071	
4,405,534	2. Cash at Bank		4,744,544	
14,339	3. Cash in Hand		<u>17,745</u>	8,395,360
<b>11,237,353</b>	<b>TOTAL</b>			<b>12,166,565</b>
<b>Schedule of investments held at 31 March 2023</b>				
Cost Price			Nominal Value	Cost Price
£	<b>Investment</b>		£	£
3,622,234	Bank of Ireland			3,633,071

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

*James Finucane*

Date

22/06/2023

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

Chief Executive

*Cathy Jack*

Date

22/06/2023

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