

Annual Report & Accounts 2023-2024



Belfast Health and Social Care Trust
Annual Report and Accounts
for the year ended 31 March 2024

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of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
on
5 July 2024



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CHAIRMAN'S FOREWORD

Welcome to Belfast Trust's Annual Report for 2023-24.

In my first year as Chair of Belfast Trust, I have really enjoyed taking the opportunity to meet with staff across our services, to witness the incredible work they do and how they make the lives of our



patients and service users better. I am continually inspired by the dedication of staff and their willingness to go that extra mile.

It has been another year of incredible challenges for the staff across Belfast Trust, however those challenges have been met with unwavering dedication from some of the most resilient and determined colleagues I have ever had the pleasure of meeting.

Achievement must always be applauded, but achievement under such extraordinary pressures should also be wholeheartedly admired, and I and my Trust Board colleagues know that across every Belfast Trust site, staff and volunteers are giving their all and

remain committed to ensuring that our patients and service users are getting the care and support they deserve.

Belfast Trust's role in improving the health and wellbeing of the population remains key, and I and my Trust Board colleagues are determined that role is undiminished in spite of the enormous financial pressures being experienced across the entire Health and Social care system. We know there will be financial consequences on the services we provide, however we also know that staff, every day, come to work to give safe effective and compassionate care, regardless of those circumstances.

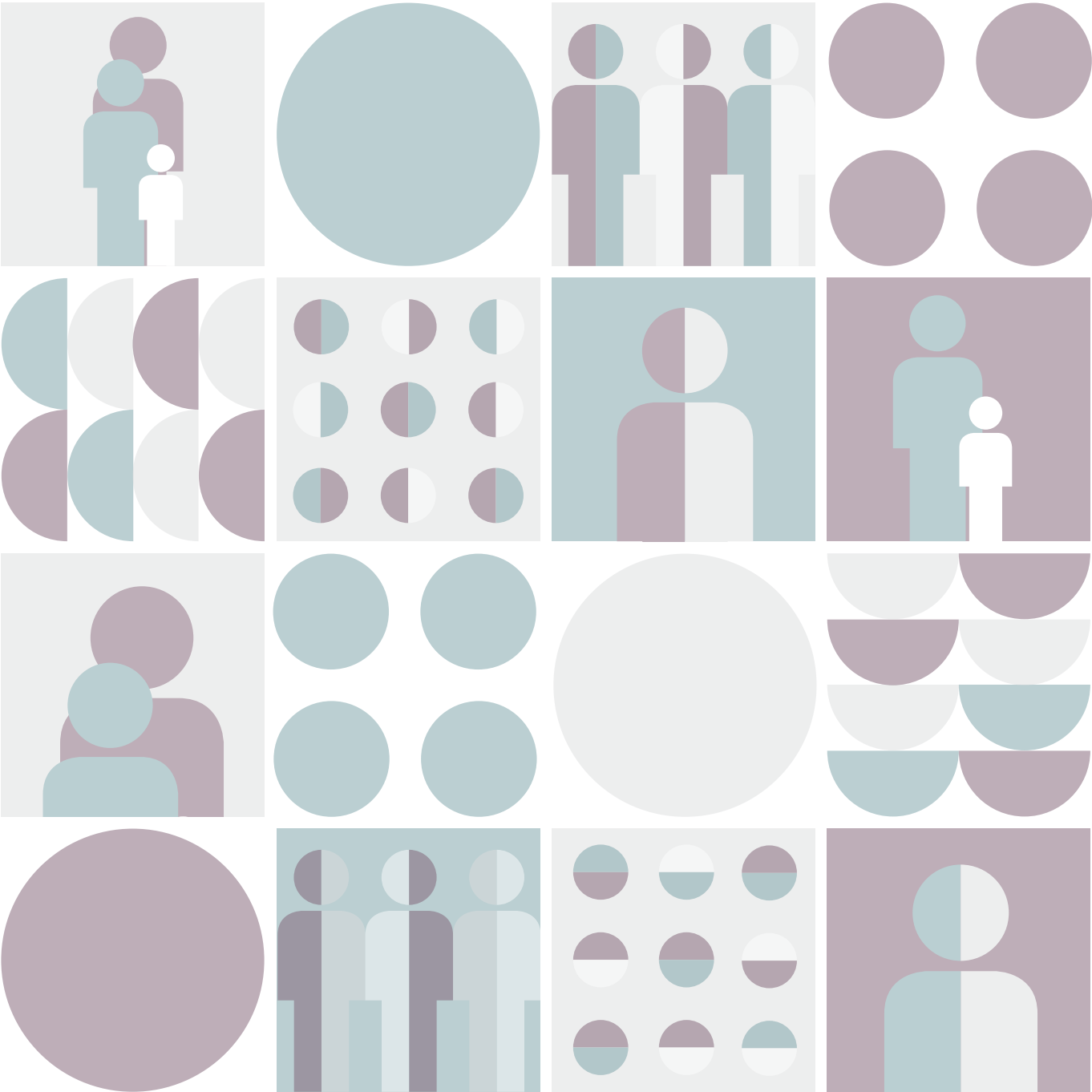
Throughout this last year, we have continued to improve how we look after the vulnerable people in our population, with initiatives to improve care for older people who come to our emergency departments, and ensure the right level of care is offered to those who will return home after they have been discharged from hospital. In addition, over the last year there has been a concentrated effort within Belfast Trust to positively impact on the waiting time for an outpatient appointment. Outpatients Modernisation Workshops and Specialty meetings now provide an open forum for sharing learning and a collaborative approach to driving forward change.

Belfast Trust is moving forward for our patients and service users, in spite of the challenges we face. I commend this Annual Report to you and I am honoured to work alongside such a dedicated and skilled workforce making a real difference to the lives of the people we serve.

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

It continues to be a privilege to lead an organisation of staff who strive to deliver safe, effective care with kindness and compassion in spite of the tremendous pressures they are working under.



We have come through the most testing of times, as we emerge from COVID and life has normalised, we still have many challenges ahead. Whilst it continues to be a difficult time for health and social care, there remains much to be proud of in Belfast Trust. What we do together, and what we achieve collectively, that is where I get my hope.

Despite the pressures that we have faced we continue to meet our financial obligations, achieving the statutory break-even target albeit with the assistance of additional non-recurrent funding from the Department of Health.

As a Trust committed to constantly learning and improving, we actively seek feedback in real time from those who use our services. Over the last year, more than 7,000 patients have been interviewed and over 99% of adult inpatients would recommend the treatment we provided to their friends and family members. 204 service users who receive domiciliary care at home were also very positive about the care we provide, with 97.5% of them recommending us.

It is equally important that we gain feedback from our staff, to better understand their experiences in order to support our staff better. 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. This year we completed our fourth Staff Experience Survey, with over 5,500 colleagues responding, which is a quarter of our workforce.

I am really delighted that this tool has helped us better understand the experience of colleagues across the organisation. We have also seen a continual climb in the number of staff formally recognised by their peers with nearly 9,000 certificates being given out since we regularly started surveying staff in 2021.

PERFORMANCE REPORT

I really enjoy meeting with colleagues from across the Trust, it is inspiring and energising to listen and learn from our staff. Over the summer, I launched an initiative, Chat with the Chief Executive, and over the course of eight weeks I had the real privilege of meeting with more than 1,000 staff. In every meeting I heard from colleagues who are passionate, forward thinking, hardworking, experienced and experts. Their total and unwavering commitment to service users, patients and colleagues shone through.

2023 also marked the 75th anniversary of the NHS which was an opportunity for us to reflect on what it means to us, acknowledging the honourable and aspirational service we work for and celebrating colleagues doing their very best across our services every day.

When I met with carers, complainants and a number of patients who were recently discharged from our care, it was clear to me that they wanted to be treated with kindness and respect. Most importantly, like all of us, they wanted the best care not just for themselves but for their loved ones, and to support and preserve the future of health and social care, so it can continue for another 75 years.

The year 2023-24 was not without its challenges. Increased demand in the community means we continue to face difficulties in being able to offer the care packages we need. We know there are hours of unmet need, whilst our staff continue to strive to look after people in their own homes. We also know that people are waiting too long for some surgeries and we continue to work with colleagues regionally to try and improve capacity in services.

This year we have also faced ongoing industrial action. 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.

We continue to support the important work of the Muckamore Abbey Hospital Inquiry and are fully committed to co-operating with it. The Trust is responsible for leading on the implementation of the planned closure of Muckamore Abbey Hospital in June 2024, following the decision made by the Department of Health. We are making every effort to engage with all stakeholders to discuss the future service model, in order to support patients and families as they move to new homes in the community and will do our utmost to ensure that the transition is as seamless as possible.

Throughout this report you will see how indebted we are to all our staff. As we look forward to 2024-25, with the implementation of the new digital record system encompass we are ready to embrace change. I would like to express my gratitude to everyone for getting involved in preparations for this transformational project, especially to our colleagues whose work is predominantly behind the scenes. Every member of staff plays a crucial role in our organisation and how we deliver care.

PERFORMANCE REPORT

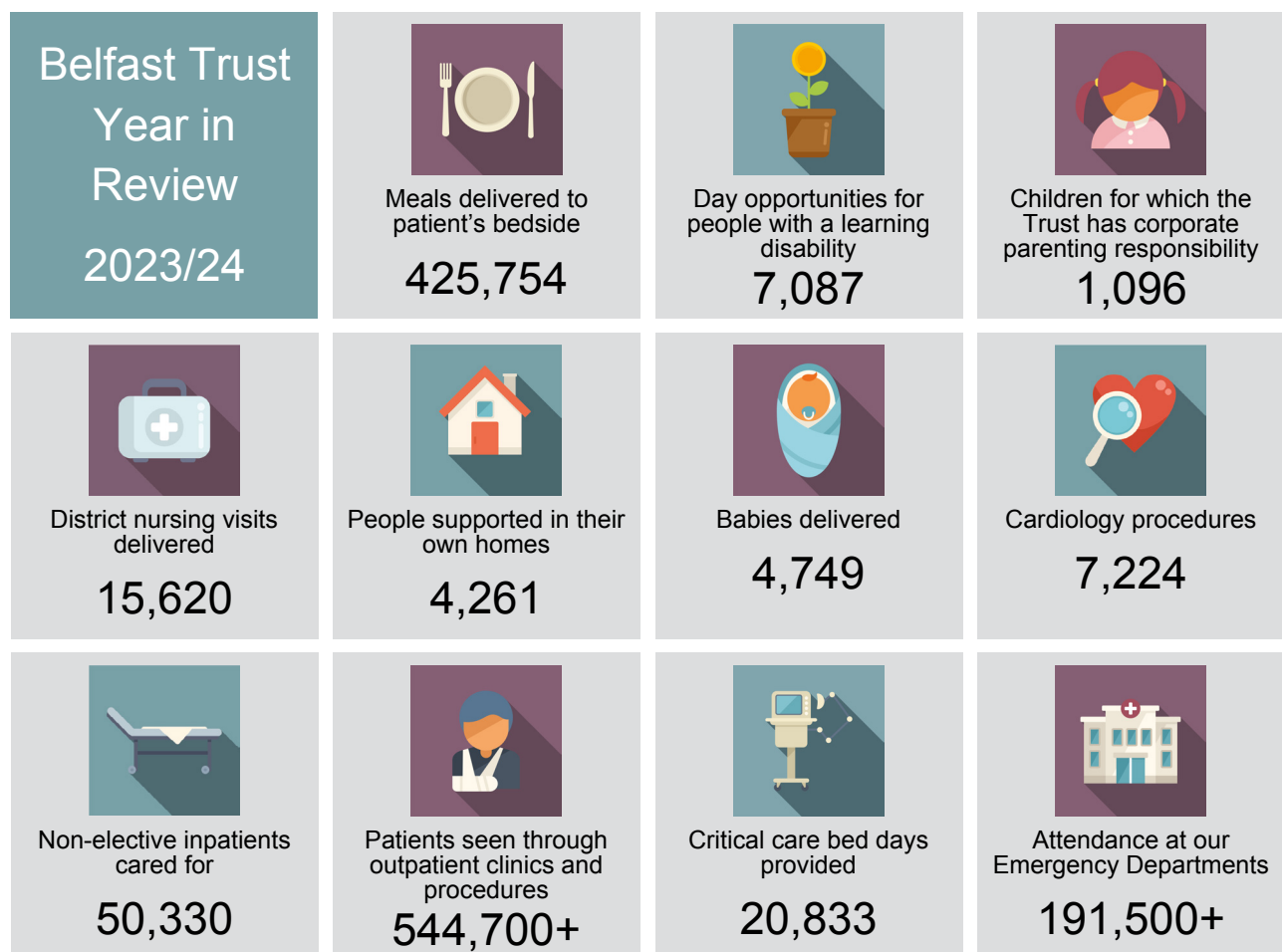
Belfast Trust is a large and complex organisation and so the following pages are just a taster of how we are delivering services for our patients and service users. I hope you will agree that regardless of the huge challenges on our services, there is still much to celebrate and I am delighted to share the great work that happens across the Trust with you.

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 £2.1 billion and a workforce of over 22,000 (full-time and part-time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.



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

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.



Regional Acquired Brain Injury Unit (RABIU)

We highlighted the amazing work our staff do every day in the Regional Acquired Brain Injury Unit (RABIU) at Musgrave Park Hospital. We created video content for our social media channels to raise awareness of brain injuries. The videos received great engagement and really connected with the public.

BBC Newsline filmed in RABIU in August and ran a story for Brain Injury Awareness on the evening news, radio and online, highlighting the specialised care our staff at RABIU provide to our patients.



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Success at the RCN Awards

Deputy Sister Julie Baxter won the RCN 'Learning in Practice' award for producing a pressure ulcers poster that is used regionally across Northern Ireland for training. The poster is titled "Apples: Getting to the heart of pressure ulcer staging."

Our District Nursing Team at the Arches Wellbeing and Treatment Centre also won the Patient's Choice Award.

The team was nominated by service user Janette Connor and they received thousands of votes from the public.



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Cullingtree Meadows and Brae Valley get a make-over!



Cullingtree Meadows and Brae Valley House re-opened to residents with a complete make over. Both residential homes were designed to improve the lived experience of someone living with dementia. The team worked with residents families, the University of Stirling and dementia care specialists to ensure the design would be successful.



PERFORMANCE REPORT

Perinatal Mental Health Service Video Launch – ‘Our Safe Space’

Staff and patients from the Perinatal Mental Health Service shared their experiences and produced a short film entitled ‘Our Safe Space,’ to raise awareness of perinatal mental health, and let other parents in the same position know they are not alone. Pregnancy and early parenthood can be seen as a happy and joyful time but this isn’t always the case. Women can struggle with their mental health during pregnancy and after the birth of their baby, whether they are a first time parent or have other children. The Perinatal Mental Health Service supports mothers who are finding things difficult.



Being Belfast Conference

Our ‘Being Belfast’ Staff Conference took place in the Spires Conference Centre in September 2023.

Hosted by David Meade, around 500 staff attended morning and afternoon sessions, giving us an opportunity to get together and hear key messages from our Chief Executive, Dr Cathy Jack, and guest speakers Dr Stephen Trzeciak and Peter McBride.

Staff told us the day made them feel proud to work for Belfast Trust, that it was good to see recognition of a number of staff across the Trust, and that they came away with a clear vision for the Belfast Trust.



World Prematurity Day



We marked World Prematurity Day with children and their families at the Royal Jubilee Maternity Service. It was a fantastic event for families to enjoy activities and refreshments to celebrate their young people and how far they have come since their time in the Neonatal Unit.

Media covered the event, and spoke to former patients and their families about what the day and the care they received meant to them. It was a great opportunity to raise awareness and highlight the fantastic work of our Neonatal team.

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Opening of the new garden and sensory play area at the Children's Hospital



Santa made a very special visit to the Children's Hospital in December, dropping in to open our new garden and sensory play area with patients Finlay Pollock and Guy Smith.

The Children's Hospital garden has had a considerable redesign to make it a brighter and more useable space for sensory play for patients, giving children and family an outside space where they can get fresh air and have time away from their ward. The space is beneficial for children who can engage in outdoor play to aid their treatment and rehabilitation.

encompass Roadshow Events

All year staff have been gearing up for the implementation of a new digital care record in June 2024. Roadshows and information events were held throughout the Trust earlier this year.



40 life-saving defibrillators accessible on our sites



Belfast Trust is the home of the defibrillator. The inventor of the portable device which transformed emergency medicine and paramedic services, Professor Frank Pantridge was a Cardiac Consultant at the Royal Victoria Hospital for 32 years. This year, we were delighted to share that we have invested in 40 Public Access Defibrillators. The defibrillators have been placed across Trust sites/car parks and community facilities.

The most important factors for survival following cardiac arrest are the early commencement of effective CPR and early defibrillation of the heart. The defibrillator gives a jolt of energy to the heart, which can help restore it to beating normally again. This investment will have a huge impact on saving many lives.

New Maternity Hospital Handover

Our new maternity hospital reached a significant milestone with its handover from building contractors Graham-Bam. The new maternity hospital is on the Royal Hospital site and has been constructed over five floors. It is designed to provide the highest standards of clinical excellence for new mothers and their babies. Following the handover, the Trust will commence a clinical commissioning process, which is essential in ensuring the seamless and safe transition of service into the new building.



PERFORMANCE REPORT

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

Our Corporate Priorities

Our Corporate Priorities support the achievement of our vision in Belfast Trust of being the safest, most effective and compassionate organisation.

Our services have been planned and developed with a focus on our key 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.

Our growing older population make up the largest demographic of service users accessing health and social care services. Older people with complex needs are also more likely to be admitted to hospital. Therefore, supporting the needs of older people is a key priority and where possible providing care at home as an alternative to hospital admission.

The Hospital at Home Service, which provides acute medical care at home, increased activity this year. The service experienced a 17% increase in overall referrals and 35% increase in 'accepted referrals' in 2023-24, which means we have been able to support more elderly patients to leave hospital as soon as they are medically fit to do so, and help them to be as safe and independent at home as possible.

The Oversight Project Team for the Hospital at Home Service has worked closely with colleagues in primary care, intermediate care, the Northern Ireland Ambulance Service and care homes to advise on which patients are most suitable to be looked after in their own home. A number of workshops, podcasts and learning sessions have been carried out by the team to increase awareness, which is reflected in the increased referral and acceptance rate.

Our Frailty Assessment Unit continues to ensure that older people are assessed in a calmer, more appropriate environment than a crowded Emergency Department. 50% of patients attending the unit are over 80 years old. 1,200 patients were admitted via the unit between March and October 2023, with 71% of patients discharged within 48 hours.

Urgent and Emergency Care

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

- Working closely with our GP partners to offer a range of alternatives to attendance at the Emergency Department
- Improving patient flow and discharge pathways across the system to address 4 and 12 hour waits

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- Partnership work with the Northern Ireland Ambulance Service to continue to improve timely patient handover.

To achieve this we have successfully implemented a Phone First service for patients with minor injuries. The service has been introduced to address ongoing capacity issues across Emergency Departments, which has resulted in longer waits for patients with minor injuries. Patients are triaged by phone before being directed to the most appropriate local service. The service commenced on 9 January 2024 and to-date we have had an average range of 25-43 calls per day. This is expected to increase in line with the experience of other Northern Ireland Trusts to 200 per day with 50% requiring urgent pathways, 23% being directed to ED, and 27% being referred to a GP or Pharmacist.

Our Community Respiratory Team are the first point of contact for 1,360 patients in the community. The team currently supports 428 patients on home ventilation and between 600 – 700 patients on home oxygen.

Our Emergency Departments continue to experience significant pressures; however, the Regional Coordination Centre (RCC) was established in December 2023 to help Trusts coordinate their daily responses to unscheduled care pressures. Based on the Knockbracken site, the RCC was formed by the six Trust Chief Executives through a partnership approach. The RCC maintains an overview of the health and care flows across Northern Ireland and ensures resources across the HSC system are maximised to meet the needs of the patients we all care for. This Northern Ireland wide approach allows us to work across Trust boundaries and provide targeted support where it is most needed on any given day to alleviate pressures.

Improving patient flow and discharge pathways across the Trust continues to be challenging, however improvements have been made in increasing the use of our Discharge Lounges. The Royal Victoria Hospital Discharge Lounge has an average of 35-40 patients a day, an increase of 33% on last year. The Mater Hospital has also seen a 56% rise in 2023.

We continue to work closely with colleagues in Northern Ireland Ambulance Service to improve timely patient handover. Working within the Department of Health ambulance turnaround framework, we continue to do our best to ensure ambulances are turned around from the Emergency Department in less than three hours.

Patients attending the Emergency Department with coronary artery disease, manifesting as myocardial infarction are experiencing a 92.72% “door to balloon rate” within 90 minutes, which is above the UK national average, and crucially higher than the 85.78% rate deemed good practice.

In the past year, there have been many achievements across a number of services which demonstrate ongoing excellence in the standard of care. For example, we have seen increased access to Hepatology transplants for patients in Northern Ireland, with Belfast Trust carrying 0.99% transplants per 100,000, which is above the UK statistic of 0.96%.

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The Regional Diabetic Foot Service is delivering an integrated, patient centred, care pathway focusing on prevention and management of foot disease. This year the service has delivered a reduction in major amputations and an increase in patients admitted for limb salvage, rising from 60% to 92%.

Our Stroke service also maintained their A rating in the Sentinel Stroke National Audit Programme (SSNAP) highlighting the incredible work of our Stroke team who continue to be one of the top performing across the NHS.

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.

This year the Mater Hospital theatre team completed the first gallbladder surgery in the new Surgical Overnight Stay Centre, marking a milestone for general surgery and a new chapter at the Mater Hospital.

The number of surgical beds in the Elective Overnight Stay Service has increased during 2023 by six meaning there are now 12 beds available. A discharge lounge has also been implemented.

In total, for the last financial year, 2,258 patients had a procedure at the Overnight Stay Centre under specialties such as gynaecology, ENT, breast surgery and urology.

We have increased capacity on the Belfast City Hospital site for complex cancer surgery with the refurbishment of two theatres. All seven theatres at the hospital have been operational since 22 January 2024. The completion of these works has enabled the Trust to implement a fixed theatre schedule which will enable surgical specialties to plan their sessions further in advance. This and increasing theatre sessions on the Mater and Royal Victoria Hospital sites now mean the Trust is delivering 103% of its theatre Service Level Agreement.

We have also been working to improve pre-assessment services. A primary questionnaire is in place to assess patients' fitness for surgery. 'Mega clinics' have been established to review and validate patients who have been waiting extended periods of time for their procedure. The patient is seen and assessed at the clinic by the surgeon, anaesthetist and nursing team to help speed up the process.

On the Royal Victoria Hospital site we have implemented an Admission on Day of Surgery ward, enabling patients to be admitted on the day of their surgery for a planned procedure. This reduces the impact of beds being occupied the night before by patients receiving surgery the next day and helps maintain flow through the hospital.

In 2023, we also increased Post-Anaesthetic Care Unit (PACU) capacity on the Royal Victoria Hospital site. The Trust treated a total of 749 patients in PACU across the Belfast City Hospital and

Royal Victoria Hospital. The utilisation of PACU lessens the burden in Intensive Care and reduces cancellations and delays for patients as an ICU bed is no longer required.

In 2023 we received Department of Health Elective Care Management High Performance Awards for Belfast City Hospital theatres, RVH theatres, Pre-operative assessment and Elective Overnight Stay Centre, a real reflection of the incredible work being carried out by teams in these areas.

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 outpatient services in order to best meet the needs of our patients.

Over the last year there has been a concentrated effort within the Belfast Trust to positively impact on the waiting time for an outpatient appointment. There have been eight Outpatient Modernisation Workshops and over 30 specialty meetings. The focus of each specialty meeting is to identify the areas of good practice, to share the learning from other specialty areas and to monitor progress with regards to patient experience, productivity and ensuring an efficient and effective service for our patients. The Outpatients Modernisation Workshops and Specialty meetings provides an open forum for sharing learning and a collaborative approach to driving forward change.

The key areas of focus for Belfast Trust are:

- Enhanced triage
- Enhanced validation
- The creation of patient Initiated follow-Up (PIFU), giving patients ownership of their healthcare by providing appointments when they need it (where clinically appropriate)
- Improved communication with Patients and secondary care colleagues.

Over the last year there have been significant improvements. These include a reduction in:

- Did Not Attend (DNA) rates for new and review patients
- Significant improved housekeeping with relation to missing outcomes and open registrations ensuring there is recognition for the work that has been completed
- Creation of PIFU pathways with plans for many more areas in future.

Belfast Trust has been leading the way in relation to modernising our services and continue to work alongside our Strategic Planning and Performance Group (SPPG) colleagues and other Trusts within the region to share our knowledge and experience.

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A key success for the Regional Breast Screening Programme this year was reaching the target of ensuring women have a mammogram within 36 months of their previous screening. Thanks to the hard work of our staff in the unit providing evening and weekend clinics, additional clinics at Belfast City Hospital and the use of the independent sector we have been able to meet the target. We have also invested in the programme through the recruitment of additional radiotherapy staff, Consultant Radiographers and digital mammogram equipment also gives us a higher image quality meaning we can screen women faster than ever before.

Specialist radiotherapy treatment at Belfast City Hospital has been used on a renal cancer patient for the first time on the island of Ireland. Stereotactic ablative radiotherapy (SABR) targets the tumour with more precision than conventional radiotherapy. This allows high doses to be delivered to the cancer's location. Previously radiotherapy was less effective because only a small dose could be delivered to kidney tumours. SABR treatment is much more accurate, is curative and can give long-term control. It is suitable for patients who cannot be given the option of invasive surgery, because of other medical issues with the heart and lungs or if the tumour is too big for other medical techniques. SABR treatment can be delivered in as few as 1 to 3 treatments, the same dose as an eight week course of radiotherapy. The control/cure rates are 95% at five years which is comparable to surgery and other techniques. SABR treatment is painless and patients can go home after each session.

In September 2023, we opened a Sexual Health Clinic for young people under the age of 25. The clinic is based at the Crumlin Road Health Centre with a Genito-Urinary Medicine Doctor and Nurse on site offering STI testing, vaccination and advice on medication. There is no appointment necessary to attend, making free, confidential sexual health advice easily accessible for young people in Belfast.

Communication between the Trust and Primary Care is vitally important to provide more seamless service provision for patients and service users. We work closely with Primary Care colleagues to improve collaborative working and this year have further developed our communications with GP colleagues in order to address the need for real time access to information and to contain contacts and details of various referral pathways we offer. The GP Portal was developed as an online portal which is accessible on the Health and Social Care system in order to feature latest updates and provide more timely and effective communication. Belfast Trust and Primary Care Forum members will continue to engage in workshops and meetings to ensure that opportunities for collaboration and enhanced communication are maximised.

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.

The introduction of Safe Access Zones in September 2023 under NI Assembly legislation was a major development in protecting women accessing abortion services and our staff providing these

services. Under the legislation, Safe Access Zones can be established in the vicinity of health care premises providing lawful abortions, as well as at premises where information, advice or counselling about abortion services are provided.

In the same month, staff and mothers within Belfast Trust's Perinatal Mental Health Service joined to co-produce a short film entitled 'Our Safe Space'. The film provided an opportunity for mums to share their experiences of seeking help and attending the service for the first time. Five mothers tell their story of struggling with mental health in the perinatal period and describe how the service supported them and they were keen for the film to be shared widely to reduce the stigma attached to perinatal mental illness and to reassure women attending the service that things can get better.

Our Snowdrop Group is a group of parents who have experienced baby loss, who came together in 2017 to help enhance bereavement care services within Maternity Services. In October 2023 the group created the Snowdrop Exhibition, a creative response to baby loss. Participants were encouraged and supported to explore their experiences through creativity. Making and sharing was at the heart of these sessions with participants introduced to new techniques and skills whilst surrounded by people who understood. Many of the pieces exhibited are a result of the workshops, but many are shared as part of a creative expression and healing journey that participants have taken on their own. The project was a creative partnership between Belfast Trust and Arts Care NI.

Getting children timely treatment and preventing hospital admissions is an area we have been keen to make improvements in, due to sustained pressures in our Children's Hospital. This year we opened the Programme Treatment Unit to allow children to get the treatment they need and return home with their families in the same day. The unit has treated over 2,000 children since opening.

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. Inspire+, funded by Belfast Trust Intellectual Disability Day Opportunities, was created in partnership with Arts for All and Ulster University Belfast School of Art to open up real life opportunities in a University based educational establishment to enable people with learning disabilities, who wish to pursue a future in art, to have equal access to the same opportunities as their peers.

There are currently five people with learning disabilities supported by Arts for All Inspire+ enrolled on the Ulster University Belfast School of Art "Graduate & Residents" programme which supports participants to establish themselves as creative artists.

This is an unprecedented achievement for our service users, who are fully immersed in all aspects of student life, they have a dedicated learning space within the Belfast School of Art with full access to all University facilities. Their inclusion in the Belfast School of Art has promoted a positive attitude towards people with learning disabilities throughout the student population.

Belfast Trust is working with Ulster University to provide participants in Inspire + opportunities to gain University Credits, which will in turn make them eligible to apply to an Undergraduate

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Foundation Degree course in their chosen Art field.

This innovative programme will pave the way for the future generation of people with learning disabilities to aspire to accessing third level education. Future plans include the promotion of Inspire+ as a viable further and higher education option for young people transitioning from school who have an interest in pursuing Art, providing them with a normal progression route to a University placement.

Seeking real-time feedback from patients and staff

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

Belfast Trust remains committed to learning from the service user experience and in the last year have supported the 10 Thousand More (10KM) Voices Survey of service users and carers. The aim of the project was to explore how social work services have impacted service users and families lives over the past 10 years as set out in the social work strategy 'Improving and Safeguarding Social Well Being; A strategy for Social Work' (2012). A total of 552 stories were collected from across the region.

Five key themes were identified from the stories to focus on throughout the region in order to amplify good social work practice and make improvements. This demonstrates the commitment of the Social Work profession to listen and learn from the voices of service users, families and carers.

In the summer of 2023, our Chief Executive Dr Cathy Jack began a series of engagement sessions with staff to discuss their successes, challenges and what additional support they required. Over 1,000 staff attended the 25 sessions, both face-to-face and online.

During these sessions, a number of themes were highlighted and in October the top ten issues raised were put to a staff vote, with over 5,000 staff telling us what their top 3 priorities were.

Staff told us our priorities for 2024 should be:

- Address the vacancies and make the recruitment process faster
- Develop leaders who are visible, caring and supportive
- Provide staff with the time and resources to access training and development.

Action has already been taking to address some of the concerns raised in these areas and further work is planned or ongoing to deliver real change for staff.

In response to feedback from recruiting managers and other stakeholders, a task and finish project group has been established, working in partnership with Recruitment Shared Services, to improve the recruitment experience at a local level. This work will align a team within Recruitment Shared Services to Belfast's retained recruitment team with the aim of improving communication, addressing issues more quickly and to provide a service bespoke to the needs of Belfast Trust.

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An Attendance Improvement Plan has been developed to drive forward a number of key actions to reduce absence levels across the Trust and meet improvement targets set by the Department of Health.

An intentional and strategic approach to the creation of leaders who are visible, caring and supportive will be overseen by the Enhancing Leadership work stream.

The work will include Directors and Co-Directors adopting a similar approach to Dr Cathy Jack's 'Chats with the Chief' within their respective areas and the development of a Management Essentials resource that will support all 'new to role' managers taking up post in the Belfast Trust through their first 100 days in post.

In May 2023, over 5,500 staff anonymously completed our Staff Experience Survey, with many taking the opportunity to recognise the contributions of a colleague. 56% of respondents recognised a colleague and the number of certificates of recognition generated increased by 25% from our last survey in November 2022.

We held our first staff conference since the COVID-19 pandemic at the Spires Conference Centre in September. It was an opportunity for staff to get together and hear from our Chief Executive, Dr Cathy Jack.

The conference was launched with a new video which highlights the amazing work our staff do every day, and staff at the conference said it made them feel proud to work for Belfast Trust and that it was good to see recognition for their colleagues that they came away with a clear vision for the Trust. The video was produced to reflect the feedback within the Staff Experience Survey.

In February 2024, we launched our second annual Feedback February campaign to highlight and promote Belfast Trust's use of the online feedback forum Care Opinion.

Our 2024 campaign focused on staff members from different areas who had been singled out in feedback on Care Opinion for the compassion and high quality care provided to patients, service users, families and carers.

Over the course of the campaign, video content and graphics were promoted widely across the Trust's social media platforms driving engagement back to Care Opinion emphasising the impact that feedback has directly on the staff, teams and services.

The campaign was success with a reach of over 190,000 across our platforms with significant level of positive public engagement across all posts, resulting in increased readership on Care Opinion.

Stories were also shared internally, helping increase awareness amongst staff. Feedback February pieces on the Loop accounted for over 10% of news views on the intranet during the month. Staff sentiment for the articles was extremely positive, with strong reaction and comment rates.

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Innovation

Belfast Trust went live with Clinisys WinPath Enterprise, their new Laboratory Information System in November 2023, commencing a series of deployments from the Business Services Organisation (BSO) Core Laboratory Information Management System (CoreLIMS) Project, which will see every pathology service in Northern Ireland adopt the laboratory information system as part of a programme to modernise services. Belfast Health and Social Care Trust went live first with Microbiology, Blood Sciences (Biochemistry including New Born Screening, Haematology and Immunology). Cellular pathology and Blood Transfusion will follow in May 2024. This large-scale implementation has been carefully aligned with other IT system go-lives within Northern Ireland's encompass Programme to create a single, digital care record for every patient in the region. WinPath Enterprise system will support our clinical services in patient care. We are immensely proud of our laboratory staff and the partnership approach that they have taken to the build and roll out of the system.

In June 2024, we will go-live with encompass, a new electronic care record for every person in Northern Ireland. This will be a single, digital record for each person, recording all their health and social care needs. The new system will provide patients and service users with the safest, highest quality of care possible. In the past year we have carried out an immense amount of preparation to ensure we have a safe and effective transition to the new system on the 6 June.



Our Digital Services team have deployed thousands of devices across our sites and worked closely with our Estates team to expand our existing electrical and IT infrastructure. Working in partnership with electrical and building contractors, they have installed approximately 5,000 additional power and data points across the Trust. Estates Teams have also prepared 75 training rooms to allow for staff training which commenced in March of this year.

There has been a massive effort from our staff in Admin to ensure all patient information is ready for migrating. We were also successful in registering over 4,000 Super Users to support the implementation of encompass. These staff will play a vital role in assisting their colleagues to navigate the new system, solve technical queries and escalate any issues.

This is a huge transformational project which will have benefits for both our staff and the people we serve in enabling them to take more ownership of their health journey.

The introduction of NIPACS+ (Northern Ireland Picture Archive and Communication System) started in the past year within the Belfast Trust. NIPACS+ is a single integrated enterprise imaging solution for Health and Social Care in Northern Ireland. Working with our colleagues in BSO we have co-ordinated the very complex transition of our imaging information on to one system. On 20 January 2024 imaging services at Belfast City Hospital successfully went live with the NIPACS+ Solution. Imaging services in the Royal Victoria Hospital will move on to the system in April 2024

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and the final phase of the project will go live in tandem with encompass.

Having a single integrated enterprise imaging solution for all sites within HSCNI will standardise and improve access to imaging services for patients and staff across Northern Ireland. The use of a shared system enhances collaborative working and breaks down silos of imaging information, benefiting the patient clinical pathway.

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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 standards and targets related to six quality parameters (safety, experience, effectiveness, efficiency, timeliness and equity). Reporting is provided through the Trust organisational structures i.e. Trust Board, Executive Team (through the Chief Executive), Directorate and Divisional Teams. Risk and performance are examined through the QMS reporting structures and actions agreed as required.

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, 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.

Performance Management arrangements – Service Delivery Plan

During 2023-24 the Trust has continued to focus on increasing services delivery 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. Progress was tracked against these measures with monthly reporting.

For the full year 2023-24, the Trust achieved (100%) or almost achieved (95%) of the planned performance levels in 28 of the monitored service delivery plan areas. The Trust was unable to achieve the planned levels of services in 35 service areas.

Services areas which *achieved* the delivery plan performance levels include the following:

Community Care

The Trust achieved the planned 10% reduction in unmet need Domiciliary Care Hours, reducing from **3,750** hours to **1,844** hours of unmet need.

In Community Dental Services, the planned activity levels for New and Review contacts was achieved, with **101%** delivered during the 2023-24 year.

The Allied Health Professional Services for Physiotherapy, Dietetics and Speech Therapy, all

exceeded their planned delivery of new and review appointments volumes, performing at **105%**, **107%** and **120%** respectively.

Children's Services

The Trust delivered the target for **84%** of initial Child Protection Case Conference being held within 15 days of referral received. There were a total of 262 case conferences held, 253 within the target. The Trust achieved **97%** for 2023-24.

Mental Health Services

The Trust achieved the planned activity volumes in Psychological Therapies appointments (new and review contacts), with 37,261 contacts and a performance of **102%**.

CAMHs services delivered on both delivery plan activity targets for new and review contact volumes, ending the year with **116%** for new (2,294 contacts) and **100%** for review contacts (32,709 contacts).

Elective Care Services

The Trust delivered the activity target for Review Outpatient attendances (499,910 appointments) with **105%** for the year.

The planned number of Daycase procedures to be undertaken was achieved, with 63,775 procedures and **101%** delivery.

The service delivery plan volume for the number of endoscopies to be performed during the year was achieved, with **106%** activity (12,253 performed during the year).

Imaging Diagnostics

The planned volumes for CT imaging was met, with a full year performance during 2023-24 at **125%**, 80,380 in total during the year.

The planned activity target for Non-Obstetric Ultrasounds was achieved, with **108%** delivered, (51,611 for the year 2023-24).

Cardiac Services

The delivery plan activity volumes for the number of Cardiac MRIs undertaken at the Trust was achieved, with full-year performance of **137%** (1,730 in total).

Likewise, the planned volumes of Cardiac CT Scans to be delivered, was also achieved with **152%** performance during the 2023-24 year, with a total of 1,030 scans.

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Stroke Services

The target for the Thrombolysis rate was set at **16%** for the year. The Trust achieved this target, delivering at the rate of **19%** during the 2023-24 year.

Some services areas were **unable to achieve** the service delivery plan target levels due to lack of capacity and service pressures. These include the following:

Unscheduled Care

The target for the Emergency Department (ED) was to reduce the number of patients who waited in excess of 12 hours in ED by **10%**. The number of patients who waited over 12 hours in ED increased by **15%** during 2023-24 to 31,919, compared to 27,837 (in year 2022-23)

The ED performance is reflective of the current pressures in the service.

Elective Care

The Trust was unable to achieve the service delivery plan activity volumes for New Hospital Outpatient appointments seen during the year, with actual performance in this area was **96%** of the target. 168,063 new Hospital Outpatient Appointments were delivered in 2023-24.

For Inpatient Acute Hospital Admissions, the Trust achieved **83%** of the planned volumes during the year. 16,858 inpatients were admitted during the year 2023-24.

Children's Services

The Trust were unable to achieve the target of a **10%** reduction in the number of unallocated family support cases by March 2024. The Trust had an increase in the number of unallocated family support cases of **12.9%**.

Pressures in Children Services including vacancies impacted on the ability of the Trust to delivery this target.

Mental Health Services

Adult Mental Health Teams were unable to achieve the target activity volumes for new and review contacts. This was due to increase in complex cases where there is more contact that would be classified as indirect (emails/liaison with other disciplines/crisis work). The current definition of activity focuses on direct contacts only. We are also investigating which teams are included in the overall total, and which teams are contributing to the under-performance. The service delivered **79%** against the planned service delivery volumes.

Cancer Services

Cancer performance figures are set out in the table below

Specialty Area	2023-24 Cancer Target	Plan	% Performance Full Year
Cancer Services	14 Day Performance - 100% of patients seen <14 days	100%	34%
	31 Day Performance - 98% of patients seen <31 days	98%	82%
	62 Day Performance - 95% of patients seen <62 days	95%	25%
	Red Flag - 1st Outpatient appointment <14 days (exc breast)	110% of 2019-20 outturn	118%

During the course of the 2023-24 year, the Belfast Trust supported other Trusts by receiving their longer wait outpatient referrals. This adversely affected our overall performance in relation to the 14 day target. Unfortunately, there is also not enough capacity for patients to be treated within the 32 and 62 day target timeframes. This is reflected in the performance figures set out above.

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. Four Serious Adverse Incidents were raised in Spring 2022 and a further SAI in Spring 2023 wherein patients with myeloma have relapsed while awaiting admission for stem cell transplantation or stem cell 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 has temporarily increased its transplant bed capacity to 8 beds (and on occasion to 9 beds) from 6 to reduce waiting times. A briefing paper was submitted to SPPG in June 2023 regarding staffing for 10N to support this increase in demand and SPPG indicated in September 2023 they plan to fund some posts to support this workload. SPPG have verbally confirmed partial support for a briefing paper for additional staff for stem cell harvesting submitted in June 2023 but no funding is available at present. The service areas who provide this service had proceeded at risk to recruit additional staff given the lead in time for training and the vulnerability of the service. However, very recently the 'at risk' funding for the stem cell processing team has not been supported. This will make it very challenging to fully mitigate against this risk unless investment is secured from SPPG.

Planning is progressing to develop a new haematology unit in the Belfast City Hospital which will include additional transplant facilities and capacity designed to current standards. A revised Outline Business Case (OBC) is currently with Department of Health (DoH) due to increased costs. It was hoped this unit would be completed by January 2028; however, due to delays in the approval process it is likely this will be pushed back.

At present there are 12 patients awaiting stem cell harvest and 4 patients awaiting stem cell

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transplant which is a steady position for harvest, and an improved position for transplant. While the numbers waiting have reduced, the waiting times are still longer than they should be compared with other centres in the UK.

Head and Neck Cancer

The demand for head and neck cancer surgery has increased by 68% over the last 10-15 years and there has been no funding allocated to support the increase in this demand. The service is only funded for three whole time equivalent (WTE) head and neck surgeons. A baseline demand and capacity paper has been shared with SPPG outlining the additional funding and resources required.

Further to this, there are pressures across the region due to a number of consultant vacancies within both head and neck cancer and ENT consultant workforce. These combined pressures are impacting upon waiting times for patients requiring surgery. Indeed, the Trust has accepted patient red flag referral from both the Western and South Eastern Trusts.

Whilst the Trust has engaged with SPPG on a number of occasions to raise the matter and influence SPPG colleagues that this matter requires a regional approach, no additional funding has been identified. An early alert was submitted to the DoH in 2022 and updated in February 2023. SPPG wrote to the Trust on 17 November 2023 acknowledging the concerns and indicated that a regional project will be undertaken with all Trusts and SPPG.

As at March 2024, there are 71 red flag patients with an appointment date and 12 with no date all waiting less than 14 days. There are currently 46 patients with date for surgery and 50 with no date and the longest waiter is 49 days. The Trust remains concerned that it will continue to struggle to meet this demand and to see and treat people within cancer standards.

Regional Vascular Service Pressures

The Regional Vascular Service had experienced a period of sustained pressure with a high demand for beds and theatre capacity earlier this year. 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 SAIs 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.

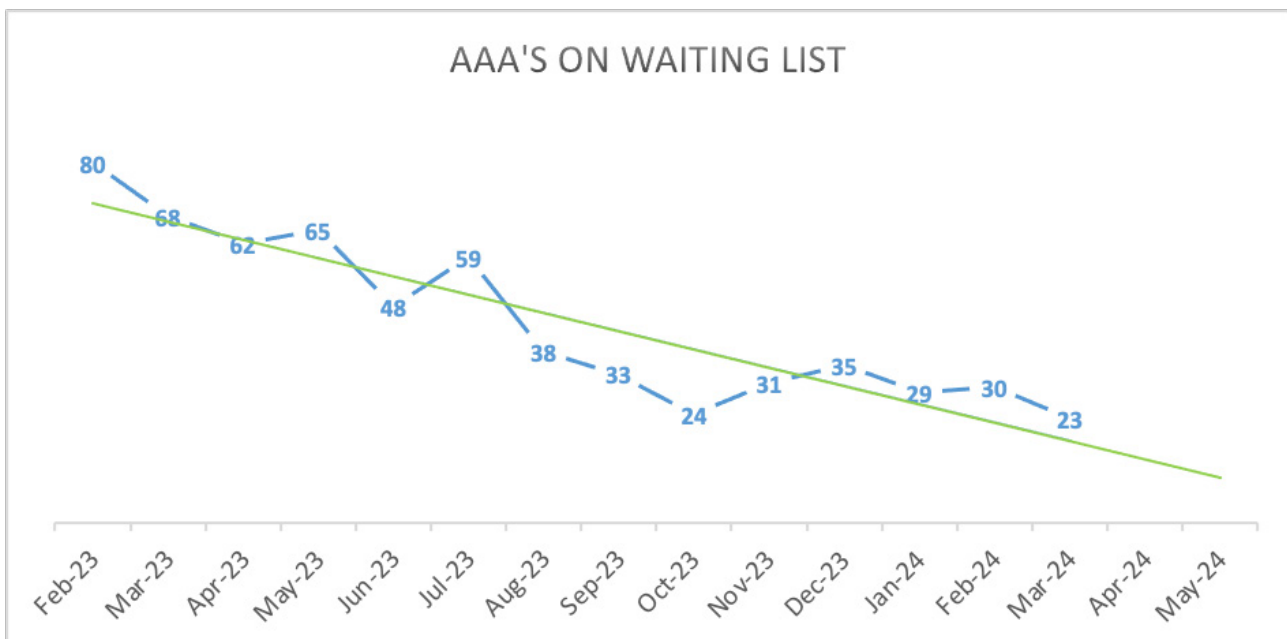
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An action plan has been put in place to increase bed and theatre capacity. While additional beds have not yet been provided, since the start of March 2023, the service now has access to admission on day of surgery (ADoS) beds. An additional theatre 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 have facilitated patient admissions to the ADoS unit to be prepared for theatre and negates the need to use inpatient beds on Ward 6C. These measures saw a marked reduction in the number of patients waiting for abdominal aortic aneurysm (AAA) repair. When the services pressure began to emerge there were over 80 patients waiting for AAA repair, this has reduced to 24 patients on 28 March 2024.

Considerable progress has been made to meet the increased demand on vascular services experienced earlier this year by taking a total patient pathway approach. Access to both the ADoS and PACU beds have improved the ability to admit patients pre-operatively, reduce the number of patients outlying in other wards as well as an overall reduction in the average length of stay.

A briefing paper has also been 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. This paper indicated that the service now requires around 38 adult inpatient beds, however, it continues to operate out of 27 beds only and it continues to be operationally difficult to run the service and meet patient demand. The Trust awaits feedback from SPPG.

AAA Waiting List Position



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A summary of performance across Service Delivery Plan targets is provided in the table below.

Service Delivery Plan Targets - Full Year Performance 2023-24

Specialty Area	Service	2023-24 Target	% Performance Full Year
Adult Social Care	Domiciliary Care - All Packages	10% Reduction in unmet hrs	-41%
	Direct Payments - in effect	10% increase on 19-20	2.1% increase
Children's Social Care	Initial Case Conferences	84% within 15 days	97%
	Review Case Conferences	85% within 3 months	86%
	Subsequent Case Conferences	89% within 6 months	88%
	Unallocated Cases	10% reduction	+37%
Mental Health	Adult Mental Health	110% of 2019-20 outturn	80%
	Psychological Therapies	100% of 2019-20 outturn	102%
	Dementia	110% of 2019-20 outturn	74%
	CAMHs - New Contacts	100% of 2022-23 outturn	116%
	CAMHs - Review Contacts	100% of 2022-23 outturn	100%
Cancer Services	14 Day Performance	100% of patients seen <14 days	34%
	31 Day Performance	98% of patients seen <31 days	82%
	62 Day Performance	95% of patients seen <62 days	25%
	Red Flag - 1st Outpatient appointment	<14 days (excl breast)	118%
Community Nursing	District Nursing	100 % of 2019-20 outturn	75%
Consultant Outpatients	New Appointments - Nurse & Cons	105% of 2019-20 outturn	96%
	Review Appointments - Nurse & Cons	100% of 2019-20 outturn	105%
AHPs	Physiotherapy	100% of 2022-23 outturn	105%
	Occupational Therapy	100% of 2019-20 outturn	81%
	Dietetics	100% of 2022-23 outturn	107%
	Orthoptics	100% of 2019-20 outturn	93%
	Speech Therapy	100% of 2022-23 outturn	120%
	Podiatry	100% of 2022-23 outturn	99.6%
Elective Care	Inpatient Admissions	100% of 2019-20 outturn	83%
	Daycases	100% of 2019-20 outturn	101%
	MPH Inpatient Theatre Procedures	100% of 2019-20 outturn	96%
	MPH Theatre Daycases	100% of 2019-20 outturn	152%
	Scheduled Theatre Minutes	85% of 2018-19 outturn	92%
	Elective Theatre OP Times	85% of 2023-24 outturn	88%
	Daycase Theatre OP Times	80% of 2023-24 outturn	79%
	Endoscopy	100% of 2019-20 outturn	106%
Imaging Diagnostics	MRI	100% SBA volume 2023-24	87%
	CT	100% SBA volume 2023-24	125%
	NOUS	100% SBA volume 2023-24	108%
Cardiac Services	Cardiac MRI	100% SBA volume 2023-24	137%
	Cardiac CT	110% of 2019-20 outturn	152%
	ECHO	100% SBA volume 2023-24	84%
	Cath Labs Procedures	110% of 2019-20 outturn	86%
	Cardiac Surgical Cases	100% SBA volume 2023-24	98%
Unscheduled Care	ED Performance (12 hours)	10% reduction on 2022-23	15%
	NIAS Handover <15 mins	25%	9.3%
	NIAS Handover <30 mins	60%	29.8%
	NIAS Handover <60 mins	95%	59.3%
	NIAS Handover >2 hours	0%	13.5%
	Ambulance Turnaround within 30 mins	51%	14.6%
	Weekend Discharges Simple – Mater	80% of Mon-Fri discharges	36%
	Weekend Discharges Complex - Mater	60% of Mon-Fri discharges	27%
	Weekend Discharges Simple – RVH	80% of Mon-Fri discharges	62%

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Specialty Area	Service	2023-24 Target	% Performance Full Year
Unscheduled Care	Weekend Discharges Complex – RVH	60% of Mon-Fri discharges	36%
	Average N/E LOS - Mater (Adult Wards)	target of 9.7 days	10.5
	Average N/E LOS - RVH (Adult Wards)	target of 7.3 days	8.00
	Average N/E LOS – RBHSC	target of 2.9 days	4.90
Stroke Services	RVH Thrombolysis Rate	16%	19%
	RVH %Admit <4 hrs	50%	40%
Community Dental	Community Dental Contacts	95% of 2019-20 outturn	101%
	General Anaesthetic Cases	90% of 2019-20 outturn	110%
Public Health	HCAI - Methicillin-resistant staphylococcus aureus (MRSA)	10 episodes during year	19
	HCAI - clostridioides difficile (CDI)	101 during year	133
	Antimicrobial Consumption - total antibiotic prescribing	2% reduction	6.4%
	Antimicrobial Consumption - carbapenem use	3% reduction	1.5%
	Antimicrobial Consumption - piperacillin-tazobactam use	3% reduction	7.9%
	Antimicrobial Consumption - antibiotics use	53.13%	50.77%

Performance Indicators

The Trust also monitors performance against a range of other service's delivery areas and a number of these are set out below:

GP Out of Hours Service

There were 9,299 Urgent Calls to the GP Out of Hours Service between April 2023 and March 2024, of which 6,329 (88%) were triaged within 20 minutes.

Urgent calls of 9,299 for 2023-24 represent 9% of the 103,003 total GPOOH calls recorded by the Trust during the year.

Emergency Department

There were 191,816 patients treated at ED between April 2023 to March 2024, compared to 190,895 for 2022-23.

Over the course of the 2023-24 year, out of the total of 191,816 ED attendances, 83,435 or 43%, were seen within 4 hours of arrival.

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 24,842 attendances recorded between April 2023 and March 2024 at this centre.

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ED Triage

By March 2024 there were 142,133 ED patients triaged, of which 79,328 (56%) were seen by a Consultant within 2 hours.

Hip Fractures

Overall 67% of patients requiring hip fracture surgery were treated within 48 hours of admission during the year 2023-24.

Diagnostic Waiting Times

In March 2024, 46% of patients waited less than 9 weeks for diagnostic tests and there were just over 15,000 patients waiting in excess of 26 weeks.

In March 2024, there were 69% of urgent diagnostic tests reported within 2 days.

The number of patients waiting for a diagnostic test at the end March 2023 was 34,088. At March 2024, this had risen to 52,775, an increase of 55%.

Outpatients

At the end of March 2024, 19% of patients on Trust's OP waiting lists were waiting no longer than 9 weeks for an outpatient appointment. The total number of patients waiting for a first OP Appointment at the end of March 2024 is 128,891. This is an increase of 8% compared to March 2023.

Nearly 550,000 Consultant led Outpatients attendances have taken place over the last year. The totality of new and review activity increased overall by 10% in 2023-24 compared to the previous year as the Trust has moved to rebuild Outpatient capacity during the year.

In patients and Day cases

At the end of March 2024, 19% of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks. In total, 23,427 patients were waiting longer than 52 weeks for IPDC treatment at March 2024.

The Trust admitted circa 81,000 elective inpatient and daycases admissions during the year. The Trust has focused on rebuilding service capacity in 2023-24 to pre-pandemic levels. Additional capacity was commissioned from the Independent Sector to assist with waiting list pressures for cancer and time critical patients.

The total number of patients waiting for admissions for an Inpatient or Daycase procedure at the end of March 2024 is 41,741. This is a decrease of 12% compared to March 2023.

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Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period April 2023 – March 2024:

- 847 cardiac procedures
- 936 hip replacements, and 1203 knee replacements
- 440 gall bladders removed with keyhole surgery
- Over 300 appendectomies
- Over 600 surgical bowel procedures
- 12,500 endoscopies for bowel and gastric conditions
- Over 20,000 renal dialysis attendances
- Over 600 neurosurgical procedures on the brain
- Over 430 tonsillectomies.

Additionally the Trust has treated circa 50,000 unscheduled patients and some examples of treatments are included below:

- Over 1,300 strokes treated
- Over 2,300 chest infections treated
- Over 700 head injuries
- 1,100 heart attacks treated
- Over 1,300 COPD and asthma patients treated
- Over 4,700 births.

Mental Health Waiting Times

Child and adolescent mental health services

There were a total of 511 patients on the waiting list at end of March 2024, with 253 people waiting in excess of 9 weeks at March 2024.

Adult mental health services

There were 1,164 people waiting in excess of 9 weeks at the end of March 2024.

Dementia services

There were 270 people waiting in excess of 9 weeks at the end of March 2024.

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Psychological therapies

There were 1,338 people waiting in excess of 13 weeks at the end of March 2024.

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.

Allied Health Professional Waiting Times

There were 6,335 patients waiting in excess of 13 weeks at the end of March 2024, with the majority in Physiotherapy, Podiatry and Speech & Language Therapy. This is a decrease of 20% from March 2023.

The total number of patients waiting for a 1st appointment with an AHP service at the end of March 2024 is 17,359. This is a decrease of 15% compared to March 2023.

Discharges – Mental Health

Cumulatively at March 24, 531 patients (97%) were discharged within 7 days.

Carers Assessments

The activity to March 2024 is 2,618 Assessments. This is slightly below the total number for year ending March 2023 (2,741 for year 2022-23).

Complex Discharges

Based on the latest available data, 70% of medically fit complex discharges were carried out within 48 hours (April 23 to March 24).

There were 738 medically fit Complex Discharge patients who waited more than 7 days for discharge during the period April 2023 to March 2024.

Non-Complex Discharges

In total 91% of non-complex discharge patients were discharged within 4 hours (April 23 to March 24).

Absence

At March 2024, the cumulative absence for the Trust was 9.43% (2022-23 = 9.1%). There continues to be strong focus on absence management within the Trust to reduce the overall absence level.

Children in Care

At the end of March 2024 there were 83% of all care leavers aged 18, 19 and 20 in education, training or employment.

Renal Transplants

The Trust continued to deliver high numbers of renal transplant procedures with 109 transplants carried out to 31 March 2024.

Quality and Safety

Quality of care and patient safety are the Trust's principal priority. Many 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 2023-24 were 2.9% for the Trust against 3.3 % 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 affect re-admission rates and not all were relate 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 8.5% in 2023-24.

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Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £2.1 billion in 2023-24 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 22,000 staff, including temporary staff, and manages an estate worth over £1.6 billion.

Financial Environment

In the 2023-24 budget set out by the Secretary of State on 27 April 2023, DoH was allocated a budget at a similar level to the 2022-23 opening baseline budget.

This resulted in the Belfast Trust beginning the 2023-24 financial year with a recurrent budget that was less in real terms than 2022-23. This was despite inflation rates running at their highest rates since the Trust's inception, significant increases in demographic demand and other service growth, and growing vacancy and sickness levels across most staffing groups which has led to a rise in premium cost staff backfill expenditure.

The Trust's opening projected gross deficit was £129.9m prior to any 2023-24 budgetary allocation or saving targets. This deficit comprised unmet savings of £45.5m and unfunded inescapable pressures of £84.4m. The latter was subsequently reduced by circa £18m following a reassessment of cost pressures and identification of alternative sources of funding. SPPG's 2023-24 allocation to the Trust, issued in June 2023, included £61.64m of additional recurrent deficit funding. The level of residual unfunded pressures, after applying deficit funding, was £50m. The Trust was also issued with a DoH-imposed savings target of £53.5m.

Furthermore, the Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2023-24 given the ongoing additional costs associated with the demand and acuity within unscheduled care and care management placements coupled with long waiting times for elective patients. Despite this, the Trust did manage to deliver recurrent pharmacy savings of £2.4m, £3.3m procurement recurrent savings and £14m reduction of spend in nursing and social work agency following award of new contracts. In addition there was a significant amount of non-recurrent slippage from funding for new services which were not able to be progressed in year and other fortuitous non-recurrent measures. The Trust also received a further amount of non-recurrent additional income from the DoH's Strategic Planning and Performance Group (SPPG). Therefore the ability to break even in 2023-24 has again only been achieved through non-recurrent measures. Managing its finances with such heavy reliance on non-recurrent funding and savings and without the assurance of a fully funded recurrent baseline poses a challenge for the Trust.

The Trust experienced cost increases during 2023-24 which have been further amplified due to economic and political factors that have come to the fore, including remaining high inflation, high interest rates, the high cost of living and energy cost prices, and the ongoing global conflicts. There also have been financial pressures within transition and resettlement community placements,

domiciliary care, one to one care costs within nursing homes, and children's community services, particularly fostering services and high cost placements for children with needs. Additionally, backfill costs for vacancies and absent nursing and medical staff have remained high.

There was significant funding received to address old historic unmet savings targets and some old inescapable pressures. There were also other small elements of funding for the expansion of services including 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 and introduction of Phone First. Funding for our cancer strategy also allowed these services to be expanded.

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

The financial position in 2024-25 remains significantly constrained, with a 'flat cash' budget, meaning the budget will be similar to the 2023-24 opening budget. Taking into account current expenditure trends and known cost increases in 2024-25, 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 at least £300m based on current assumptions and risks.

Workforce shortages, high absence rates 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. Over the last eighteen months the Trust has recruited over 550 international nurses. During 2023-24, following the implementation of new social work and nursing agency contract frameworks, off contract agency social work usage ceased at the start of 2023-24 and all social work agency spend stopped on 30 June 2023. Off contract agency nursing ceased in line with the Permanent Secretary's deadline of 14 August 2023.

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 which rose 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

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- 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. It is important to note, however, that whilst considerable progress has been made in relation to the Trust's efficiency and productivity programme this year, financial balance would not have been possible without considerable in-year non-recurrent income from SPPG.

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 2023-24 (from page 66).

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.

In order to enhance financial governance within the Trust, all senior staff with delegated financial authority completed targeted Healthcare Financial Management Association (HFMA) training during the year. This focussed on the areas of Financial Governance, Budgeting and Procurement and ensured that those with delegated financial authority in our Trust are fully appraised of their financial responsibilities.

Delivering Value Plan (DVP)

The Trust has 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. The DVP aims to deliver cash releasing savings to meet the Departmental savings targets, and productivity gains aimed at optimising limited resources and creating capacity to help reduce waiting times, within a robust governance framework.

The Trust's cash efficiency programme is focused on pay reductions and the elimination of

premium pay rates, cost containment and improved financial governance and control. The productivity programme is largely focused 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. It is recognised that whilst improved productivity will help achieve more activity within existing funding, this work is unlikely to generate any cost savings and in many cases attracts additional marginal cost.

More than half of the Trust's savings target in 2023-24 was delivered through non-recurrent slippage/measures. The balance of savings were generated through a significant reduction in backfill, and in particular premium cost backfill.

The plan will build on workforce plans and controls initiated during 2023-24, 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 in all staffing groups 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 together with significant additional funding to achieve financial balance in the HSC.

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 2024-25 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 2023-24.

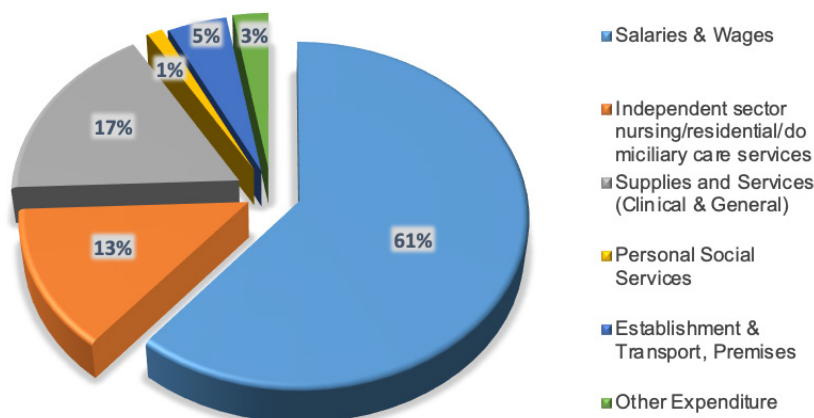
The majority of funding, over 90%, comes from the Department of Health, through the Strategic Planning and Performance Group and the Public Health Agency. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes.

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.

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The chart below shows an analysis of the Trust's expenditure in 2023-24.

How we spent the money 2023-24



The largest cost incurred by the Trust is staff salaries, representing 61% of total expenditure. Within this pay total, the Trust spent £299 million on doctors and dentists, £427 million on nurses and midwives and £137 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £371 million (17% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £288 million (13% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.

There remains small amounts of additional expenditure this year associated with COVID-19, amounting to £17m, greatly reduced from previous years. £7.5m is in relation to PPE costs and £4.2m laboratory costs.

Investing in Staff

The Trust spends around £1.3 billion on staff salaries, employing over 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:

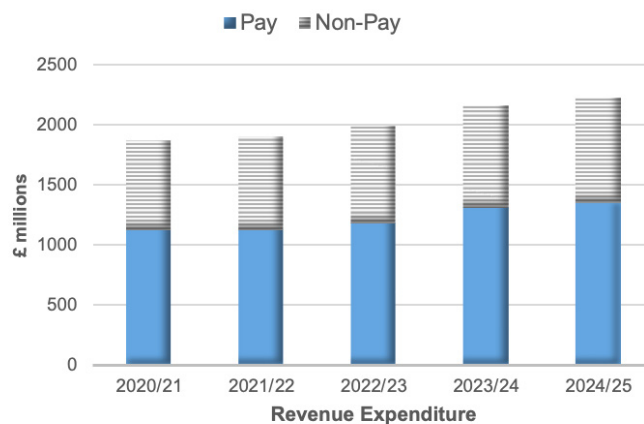
- Childcare Vouchers (following a HMRC review, this scheme is closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

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.

The Trust has significant vacancies across a number of staff groups and/or specialties and over the last few years has employed a range of innovative approaches to improve the recruitment and retention of staff, including very successful national and international recruitment programmes.

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 2020-21 to 2024-25.



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 2024-25. 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 2024-25 without further funding. Current indications would suggest that the anticipated deficit will not be materially reduced and there is limited service growth and pressures funding. The Trust will work with SPPG and DoH colleagues to develop Trust and system-wide contingency and recovery plans in the event that additional HSC funding is not secured.

Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.6 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2023-24 the total capital funding spend for the Trust was £176m however this included £7.6m relating to the net book value of asset disposals which scores as income to the capital budget, bringing the allocation to the Capital Resource Limit allocation of £169m. Funding for major capital schemes and ring-fenced allocations accounted for £151m of this, with the Trust’s general capital allocation for a range of minor capital projects being the remaining £18m.

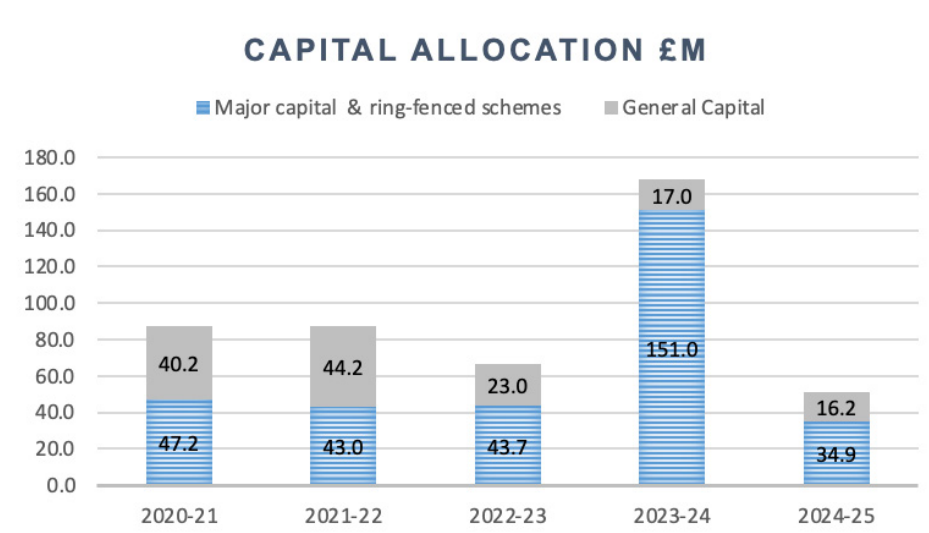
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Capital Scheme	Expenditure in year £m	Total Approved Value of Project £m
RVH Managed Equipment Service	89.6	111
ICT Schemes	38.6	n/a
RGH Maternity	5.7	97.1
Children's Hospital	3.1	354
Backlog Maintenance	6.7	n/a
Imaging Diagnostics	2.4	n/a
IFRS16	2.1	n/a

Preparation work in support of the proposed New Children's Hospital continues to progress, while work on the Maternity Hospital is nearing completion, the building has been handed over and is now in commissioning phase.

In 2023-24 investment in IT projects has ranged from the provision of ICT devices and works to support encompass, replacement licences and schemes 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 2023-24. The figures for 2024-25 represent the Trust's opening confirmed capital allocations from DoH for 2024-25, and may change as the year progresses.



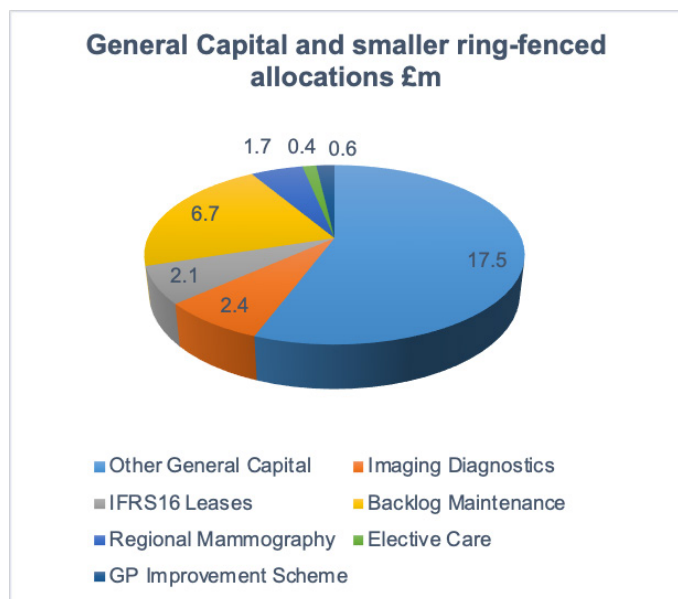
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General capital expenditure included schemes to replace a range of clinical equipment along with schemes to refurbish Trust buildings to improve patient experience.

Ring-fenced allocations included works and equipment for Imaging diagnostics, Regional Mammography, Elective care schemes and the improvement of GP practices in Trust-owned premises.

Since its introduction in 2022-23, International Financial Reporting Standard 16 (IFRS16) creates the requirement to treat elements of new leases as capital. In the following chart, the “IFRS16 Leases” category reflects those IFRS16 capital elements that crystallised in year.

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 for the financial year 2023-24.



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 backlog maintenance is circa £350 million based on a review in March 2023.

The Trust has a range of mechanisms to identify risk within the estate and direct limited funding to real priorities ie. risk assessments/ registers, surveys, inspection and testing etc. These risks are escalated as appropriate through the Trust’s assurance structure. Collectively this information is used to inform the prioritised Estates strategic investment register against which Estates funding is allocated.

The Trust is awaiting confirmation of capital funding for backlog works in 2024-25.

Research and Development

Research, Development and Innovation are core activities within the Trust, and new treatments, innovations or procedures are often made available for the first time to patients in the Trust through research activities. Staff from all professional groups are involved in research and when they

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come up with new ideas to improve patient outcomes or experience they will often investigate their potential utilising a plethora of research methodologies. 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.

Belfast 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 provide support for research conducted in all HSC Trusts. The Trust's research activity represents approximately 45% of network activity across Northern Ireland. We continue to maintain at the same performance level of research post COVID as we did prior to COVID. This is of relevance as some other activities within the NHS have not achieved full recovery. Activity is currently at a total approaching 500 studies. Unfortunately due to some resource shortages we are further behind than we would like in opening clinical trial sites. This will be mitigated by investing in to the infrastructure and resource across all the research teams. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial partners. The findings of research conducted in the Trust influence the treatment of patients locally, nationally and internationally. The Northern Ireland Cancer Trials Network retained their Experimental Cancer Medicine Centre Status and offered 88 clinical studies to both adults and paediatrics within Northern Ireland.

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. The Trust is proud of the work we do with the NI Consumer Research Forum as our gold standard for ensuring patients and families are central to our 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.

We have made significant investments to support research into a large breadth of clinical diseases as outlined by the NICRN research clusters and those identified meeting Trust priorities. New staff have been appointed to provide additional research support in key areas to ensure that we can maximise research across the Trust.

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. Our research networks collaborate and get recognised as high standing research by continued partnership as part of Friends of the Cancer Centre and also membership of an important haematology network (Trial Acceleration Programme TAP). 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 £2.6m 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 2023-24 include:

- The purchase of a Haematology Motorised Microscope with Monitor
- The Purchase of Multi-Head Microscope with Camera plus screen dedicated to live viewing
- Access to Propeller Respiratory App and Purchase of sensors and access to Propeller app
- Refurbishment of the Claire and Shannon Wards
- New entrance doors for Meadowlands Rehab Unit's Dementia Garden
- Additional Funding to extend Carers Support Service until March 2025
- Music Therapy sessions for patients, RABIU, MPH (8 sessions)
- Breast Cancer Artwork Project at Belfast City Hospital.

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

**Charitable
Trust Funds**



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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:

	2023-24	2023-24	2022-23	2022-23
	Number	Value	Number	Value
		£000s		£000s
Total bills paid	650,803	1,171,409	623,802	1,110,043
Total bills paid within 30 days of receipt of an undisputed invoice	601,615	1,075,694	549,074	985,851
% of bills paid within 30 days of receipt of an undisputed invoice	92.4%	91.8%	88.0%	88.8%
Total bills paid within 10 day target	485,430	907,805	430,990	812,423
% of bills paid within 10 day target	74.6%	77.5%	69.1%	73.2%

The Late Payment of Commercial Debts Regulations 2002

	2023-24 £
Amount of compensation paid for payment(s) being late	0
Amount of interest paid for payment(s) being late	0
Total	0

Sustainability Report

Sustainable Action Plan

In response to the Climate Change Act (2022), the Department of Health released its Sustainable Action Plan, which the Trust have committed to implementing and delivering, while working alongside regional colleagues. The action plan will pose significant challenges across the Trust; delivery of priority areas will include behavioural changes, procurement amendments, streamlining the estate including 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.

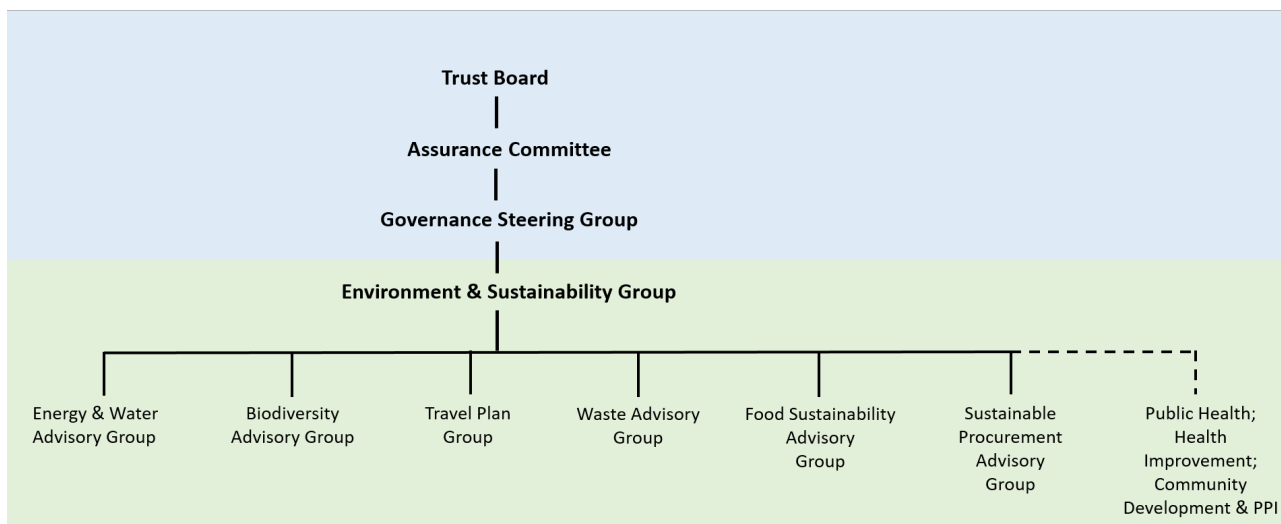
The Trust has a well-established Environment and Sustainability Group which continued to meet during 2023-24. The primary aims of the group are as follows:

- To actively commit the Trust, directly and indirectly, to emissions and carbon reduction measures in response to the global climate crisis
- Set, drive and deliver the strategy for environmental and sustainability issues related to all activities carried out by the Trust
- Ensure that the Trust meets all statutory requirements relating to environmental and sustainability issues
- Raise awareness and disseminate knowledge of environmental and sustainable development issues within the Trust
- Assist in the development of guidance to help the Trust meet policy targets relating to environmental and sustainable development
- Facilitate research and explore opportunities to stimulate and encourage innovation in all areas relating to the environment and sustainability
- Promote and share best practice within the Trust in relation to environmental management and consideration of wider sustainable development issues
- Support development of the Trust's environmental management systems and work towards the achievement of applicable environmental and sustainable objectives and targets
- Respond to ad hoc sustainable development and environmental issues as they arise
- Capturing and sharing innovative practices across the Trust and with our stakeholders
- Updates on progress and escalation of issues and risks in reporting processes.

There are six advisory groups that report into the Environment and Sustainability Group and the governance arrangements are displayed below.

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Sustainable Development Governance Structure

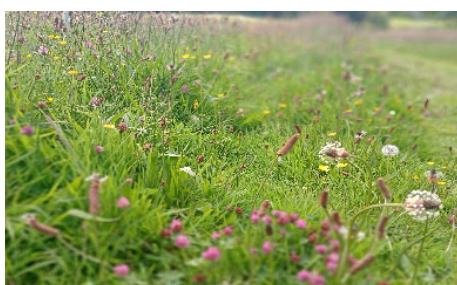


In 2023-24 the Trust paid a fee in relation to over emissions under the UK Emissions Trading Scheme for its major sites of the Royal Victoria and Belfast City Hospitals. This is an annual fee which the Trust pays for emissions over and above an allocated allowance. The Trust are actively working on carbon reduction on both sites yet due to the size and complexity the Trust are unlikely to emit within the allowance without fundamental changes in source 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 is a key partner in the Belfast City Councils “Million Trees” initiative maintaining planting which took place on the Musgrave Park, Knockbracken and Forster Green sites. The Trust also targets areas for development as per the baseline studies.



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 across the KBN, MPH and Foster green sites.

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.

The Hospital Parking Charge Bill to enable patients, visitors, and staff to park for free at hospitals across Northern Ireland, comes into effect from 12 May 2024. However, the Northern Ireland Executive has agreed to defer this legislation for two years. This is to allow the infrastructure to be put in place to manage this change.

The Trust will work along with the Department of Health to ensure free car parking for patients and visitors will be fully implemented by May 2026. Eligible staff with car parking permits will be able to park for free from May 2024.

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:

- Continue to roll out the staff parking permit system to control demand for parking and ensure those staff in greatest need secure access and those staff who can travel to work using sustainable travel options are supported to do so
- 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
- Sustrans can support employees of the Belfast Trust to choose active travel for everyday journeys. Sustrans can provide the following to Trust staff:
 - Try an e-bike
 - Borrow A Bike Scheme (min 2-week loan of a Sustrans bike; e-bike, folding, step through)
 - Route planning & travel advice
 - National Cycling Level 2
 - Led Bike Rides

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- Dr Bike Sessions
- Bike fix basics
- Lock swaps – old for new
- Women into Cycling Programme
- The Belfast Trust's PCSS Logistics Team promote and actively encourages staff to participate in Sustrans Annual Active Travel Challenge, Liftshare Week & Cycle2work Day
- Promotion of Travel Plan with regular Active/Sustainable Travel Roadshows, supported by our partners Translink & Sustrans
- To aid promotion we have merchandise available with Travel Plan logo
- 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 are now available to staff. We now have wayfinding maps - to show locations of all cycle shelters
- 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
- 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)

- PCSS Logistics are in the process of introducing Travel Departure Boards for the BCH and RVH Foyers so staff, patients and visitors have access to live bus/train timetables (see example below).

Train Departures		14:38
City Hospital Train Station (6 min walk)		
Due	Destination	Expected
14:51	Larne Train Station	14:51
Calling at: Name here (Platform 2) Name here (Platform 1)		
14:57	Great Victoria Street Train Station	14:57
Calling at: Name here (Platform 2) Name here (Platform 1)		
15:04	Portadown Train Station	15:04
Calling at: Name here (Platform 5) Name here (Platform 2)		
15:05	Bangor Train Station	15:05
Calling at: Name here (Platform 2) Name here (Platform 1)		
15:10	Name here	15:10
Calling at: Name here (Platform 1) Name here (Platform 3)		

Bus and train connections from City Hospital

Plan before you travel
 Online: www.translink.co.uk
 Scan: download our Journey Planner App

Translink
Better. Connected

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. A further 12 point electric charging station is now operational located at Broadway car park Royal Victoria Hospital. In 2024-25 the Trust is also planning to create electric charging hubs in Musgrave Park 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.

To coincide with the development of the electric charging stations the transport department are launching a pilot scheme where 5 electric cars will be available for use by Trust staff. This should encourage staff to use public transport or other sustainable means to get to work making use of the electric cars for any cross-site travel or other travel necessary to complete their work.

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 a further eight fully electric buses that have went into service from January 2024.

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

Vehicles	Total Number	Diesel	Electric	Hybrid	Electric purchased 2023-24	Hybrid purchased 2023-24	% of Fleet Electric or Hybrid
Passenger	83	75	8	0	8	0	9.6%
Vans	195	135	60	0	47	0	30.7%
Cars	41	24	9	8	2	8	41.4%
Other	19	19	0	0	0	0	0%
Total	338	253	77	8	57	8	25%

The Capital investment commitment for the next six years leading us to 2030 is critical for this project to be successful.

Capital Cost requirements per annum for Electric Fleet replacement by 2030

Electric Fleet Costs	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	4,500,000
Bus Replacements Cost	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	12,600,000
Total Capital Required	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	17,100,000

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

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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 2023 and recently March 2024
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 April 2023 to March 2024 was:

Waste Type	Tonnes		% Diverted	
	March 2024	April 2023	March 2024	April 2023
Domestic	3899	3923	99.52%	99.53%
Clinical	2121	2081	100%	100%
Special	328	304	0%	0%
Food	304	368	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 has commenced. Ad hoc auditing by portering managers on the main Trust sites is still being maintained

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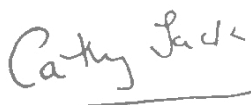
7. To improve awareness among staff of their responsibilities in the correct handling, storage and disposal of waste and in waste minimisation.

- A waste section in Loop has been created 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 August 2024. (This was delayed due to a legal challenge).

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

- Performance Overview
- Performance Analysis



Dr Cathy Jack
Chief Executive

28 June 2024

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 Chair, seven non-Executive Directors, five Executive Directors and eleven other Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

Non-Executive Directors

- Mr Ciaran Mulgrew, Chair (from 6 April 2023)
- Mr Peter McNaney, Chair (until 5 April 2023)
- Mr Gordon Smyth
- Professor Carmel Hughes
- Professor Catherine Ross (from 1 December 2023)
- Miss Patricia Gordon (from 4 December 2023)
- Mr John Conaghan (from 1 January 2024)

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- Mr Joe McVey (from 1 January 2024)
- Mr David Small (from 1 February 2024)
- Professor Martin Bradley (until 17 November 2023)
- Mrs Miriam Karp (until 31 August 2023)
- Mrs Nuala McKeagney (until 17 May 2023)
- Ms Anne O'Reilly (until 30 April 2023).

A number of the Non-Executive Directors term of office ended during the year 2023-24 and new appointments were made by the DoH.

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 chaired by Mr Gordon Smyth, with membership of three Non-Executive Directors. Directors and the Chief Executive are in attendance. 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 is chaired by the Trust Chair, Mr Ciaran Mulgrew and includes two other Non-Executive Directors, Miss Patricia Gordon and Mr John Conaghan.

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 Professor Carmel Hughes.

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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 (until 11 January 2024)
- Dr George Gardiner, Acting Medical Director (from 25 January 2024)
- Miss Tracy Reid, Interim Director of Social Work

Directors

- Ms Bernie Owens, Deputy Chief Executive
- Mrs Jacqui Kennedy, Director of Human Resources and Organisational Development (until 31 May 2023)
- Mrs Gillian Somerville, Director of Human Resources and Organisational Development (from 1 September 2023)
- 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 Heather Jackson, Interim Director for Trauma, Orthopaedic & Rehabilitation/ Maternity, Dental, Gynae Sexual Health
- Mr Alastair Campbell, Director of Performance, Planning and Informatics
- Ms Kerrylee Weatherall, Interim Director of Children's Community Services
- Dr Peter Sloan, Interim Director of Mental Health & Intellectual Disability & Psychological Services
- Mrs Caroline Leonard, Director of Cancer and Specialist Services (until 26 August 2023)

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- Ms Moira Kearney, Interim Director of Cancer and Specialist Services
- Miss Gillian Traub, Director of Adult Community, Older People Services & Allied Health Professionals (until 23 September 2023)
- Mr Colin McMullan, Interim Director of Adult Community, Older People Services & Allied Health Professionals (from 1 September 2023).

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

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. The notional cost of the audit for the year ending 31 March 2024 which pertained solely to the audit of the accounts is £84,700 made up as follows, public funds £78,500 and Charitable Trust Funds £6,200.

Information Governance

Information governance (IG) is the framework for handling information in a secure and confidential manner that allows the Trust to manage patient, personal and sensitive information legally, securely, efficiently and effectively in order to deliver the best possible healthcare and services. IG applies to, and impacts on, everyone working for, or on behalf of, the Trust. Additionally, everyone working in the Trust has a legal duty to keep information about others secure and confidential.

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

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17 data breaches to the Information Commissioners Office (ICO), 53% 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 for non-disclosure 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 MOUs 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 comments, concerns, complaints and compliments raised by our patients, clients and their families about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital or community settings.

The Trust is focused on ensuring that learning from feedback provided by those using our services informs improvements for the future and helps to prevent recurrence when services provided have fallen below acceptable standards.

We believe that concerns and complaints raised by patients, relatives and carers should be received positively, investigated thoroughly, and responded to sympathetically.

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

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

The Trust's Service User Experience Feedback Group meets regularly to review key issues associated with complaints and other types of communication received from our patients, service users and carers. In particular, the senior staff from across the Trust who are members of this Group discuss learning and required actions arising from complaints, and review any trends in the feedback along with any complaints highlighting significant concerns or matters of a complex nature.

The Trust's Complaints Department continues to provide support, advice and resources to assist

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staff in responding effectively to complaints. In 2023-24 this included provision of a variety of training / information sessions to patient-facing service staff on a range of aspects of complaints management, and a focus on encouraging service area staff to share information with the complaints department to allow meaningful updates to be provided to complainants during the investigation of their complaints.

1,587 formal consented complaints were received by the Trust during the financial year 2023-24, with Quality of Treatment and Care, and Communication and Information being the subjects most frequently complained about.

12,924 formally reported compliments were received by the Trust in this same period. 10,982 related to the specific themes monitored regionally by the Department of Health: 5,044 - Quality of Treatment and Care, 3,090 - Staff Attitude & Behaviour, 1,792 - Information & Communication, 1,056 - Environment. A further 1,942 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

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Statement of Accounting Officer's Responsibilities

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the 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 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 2022-23 was finalised and submitted for consideration and approval by the Trust Board in December 2023. 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 performance management and reporting. The Board assurance framework risk document continued to be developed and implemented in 2023-24 to improve oversight and challenge of key risks with the aim of improving risk management across the organisation. The ALB self-assessment for

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2023-24 will be completed and submitted to the Trust Board during the coming year. Five new non-executive directors joined the Trust Board in late 2023-24 and are engaged in an induction programme.

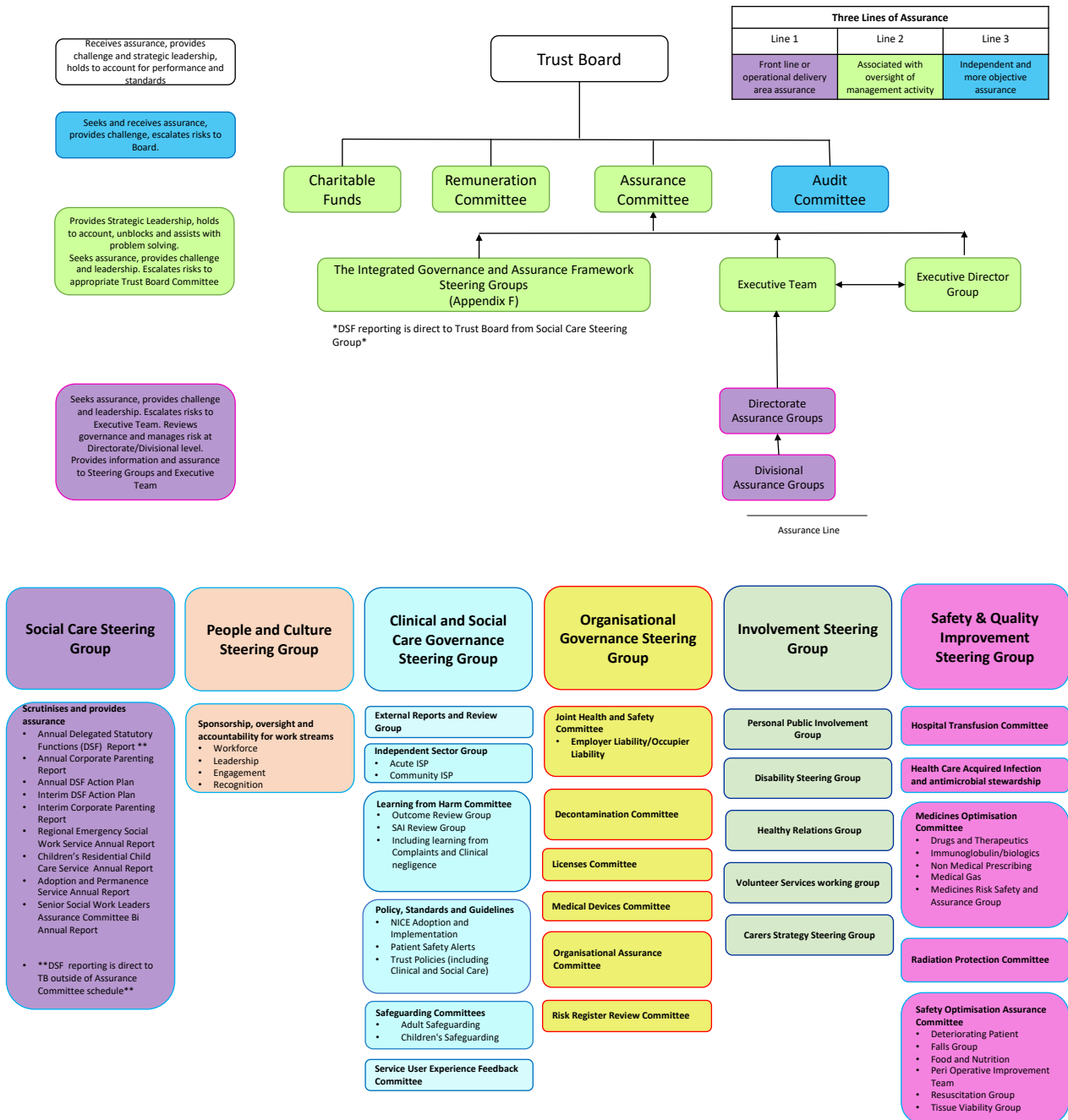
Governance Framework

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 10 public Trust Board meetings, 12 confidential meetings and one Trust Board workshop during 2023-24. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

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Trust Board attendance records for 2023-24 were as follows:

Non Executive Directors	No. of meetings attended	No. of possible meetings
Ciaran Mulgrew	9	9
Martin Bradley	6	6
Nuala McKeagney	1	3
Anne O'Reilly	1	1
Miriam Karp	1	3
Gordon Smyth	6	10
Carmel Hughes	8	10
Patricia Gordon	4	4
Catherine Ross	3	4
John Conaghan	3	3
Joe McVey	3	3
David Small	2	2
Executive Directors		
Cathy Jack	6	10
Brenda Creaney	8	10
Maureen Edwards	8	10
Chris Hagan	4	8
Tracy Reid	8	10
George Gardiner	2	2

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 71% 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. Committee membership changed during this period with a newly appointed Chair and Non-Executive Directors members achieved 82% attendance. The previous model comprising of Non-Executive Directors, Directors and the Trust Chief Executive and Chairman was changed in July 2023. The committee is now chaired by a nominated Non-Executive Director with membership of three Non-Executive Directors. Directors and the Trust Chief Executive are in attendance. The Assurance Committee's role is to

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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 strategic risks and significant gaps in controls/assurance for consideration. It has six steering groups which oversee the implementation of robust assurance process across all aspects of Trust business.

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 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

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

The Corporate Plan and the Trust Delivery Plan (TDP) set out measures and targets to progressively deliver these corporate priorities. The TDP had 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 had 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 was stood down and a new Integrated Care System model (ICS) is being introduced. During 2023-24, the Southern Trust has been a test site for ICS with all Trusts expected to move into the new ICS arrangements during the 2024-25 year. It has been agreed regionally that Belfast Trust will not go into a shadow Area Integrated Partnership Board under ICS until Autumn of 2024, given the roll out of encompass.

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 NI 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.

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.

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.

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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.

The pandemic has significantly affected all our services and the way in which we work. 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 surges.

To ensure we provide the right care at the right time and in the right place, we measure and report on our achievements and progress against a number of key metrics within a performance management framework for quality and service improvement. Reporting of KPIs through the Trust's quality management system (QMS) 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

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reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- Identify and prioritise 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. This Committee 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 underwent extensive review and consultation during 2023 to align it with the Integrated Governance and Assurance Framework. The interim update of 2022 remained in place and fit for purpose throughout. The strategy was agreed in February 2024. Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, reporting directly to Trust Board 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.

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To support this, following review, the Risk Management Strategy now includes the following risk appetite principles:

- a. Appetite for risks relating to objectives or priorities associated with patient safety and employee health and safety is very low, with controls required to reduce the risks so far as is reasonably practicable.
- b. Appetite for risks relating to objectives or priorities associated with regulatory compliance, fraud, and information governance is also low, requiring appropriate risk controls.
- c. Appetite for risks to objectives or priorities associated with non-critical functions and services is higher, whilst taking into account any potential impact on any strategic/business objectives.

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 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 and appropriate job planning. 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.

In addition to the Board Assurance Framework Risk Document, risk registers are maintained at divisional, directorate and corporate levels to record all forms of risk including clinical, operational and financial risk. As at 31 March 2024, there are 43 risks on the corporate risk register and of these 14 are on the Board Assurance Framework (BAF) risk document.

Information Risk

Information governance (IG) is the framework for handling information in a secure and confidential manner that allows the Trust to manage patient, personal and sensitive information legally,

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securely, efficiently and effectively in order to deliver the best possible healthcare and services. IG applies to, and impacts on, everyone working for, or on behalf of, the Trust. Additionally, everyone working in the Trust has a legal duty to keep information about others secure and confidential.

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.

An information governance framework is in operation 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 ensure involvement throughout the organisation in terms of the management of information risk, monitoring of data handling and development of good practice. 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, an annual IG report is 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.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the UK Data Protection Act 2018. During this year the Trust reported 17 data breaches to the Information Commissioners Office (ICO), 53% were within the 72 hour legal requirement. Of the 17 data breaches, 14 were in respect of breach of confidentiality ie. inappropriate release of personal data, 2 were due to unauthorised access and 1 due to system error.

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 for non-disclosure of data.

Flexible approaches are used to provide mandatory data protection training and nearly 7,000 staff completed this within the year. Quarterly IG bulleting and all users emails ensures staff have a better understanding of information risks and this has helped to develop knowledge, leading to changes in attitude by staff to information governance practices.

In 2023-24, 10,376 subject access requests for records were received and completed by the Trust, representing an increase of 17% on the previous year. However the compliance with legal timescales has reduced to 61%. We will be working to improve this in the incoming year.

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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 MOUs 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.

The Trust is committed to standardising practices, normalising 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. This will be particularly important with the rollout of the new system in the Encompass programme. However, with 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 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 26 new fraud allegations were reported in the period and the total estimated value of all 33 cases currently being investigated is £199k.

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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 and this work is guided by 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 new models of care for older people and outpatient modernisation. Alongside this we continue to grow the Trust Involvement Network and the Trust Carers Network to provide platforms to engage with service users and carers.

PPI is included in the Trust Assurance Framework committee structure and reports via the Involvement Steering Group. PPI is reflected in the Trust Corporate Plan and is subsequently included in directorate and divisional management plans and Quality Management System reports.

There continues to be a wide range of service user and carer engagement opportunities throughout the Trust, both corporately and within clinical directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. As an outcome of COVID-19, involvement work is now undertaken as a hybrid approach which is supported by service users and carers who have limited time to travel to meetings or events. The membership of the virtual involvement network is currently being renewed and up-dated with training opportunities offered to service users and carers to support their involvement. Belfast Trust and also regional 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 and included in SQB training delivered by the Trust.

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 452 people accessing training up to end January 2023-24. During this period, the numbers of people accessing the Introduction to PPI e-learning session reduced significantly due to accessibility of the training. This has now been resolved and will be promoted widely for up-date across the Trust.

The Trust continues to participate in the Regional PPI Forum hosted by the Public Health Agency and related subgroups including training and monitoring and assurance. The Trust has now implemented a rolling programme of PPI monitoring which takes place on a 6-monthly basis. Up to end March 2024, four rounds of PPI monitoring will have taken place.

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. Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

The Integrated Governance and Assurance Framework was reviewed and approved by the Assurance Committee of the Trust Board in July 2022. Further review of the framework has been delayed due to changes within Trust Board. The framework is now scheduled for review later in 2024, following the embedding of Encompass and consultation with Trust Board. The current Integrated Governance and Assurance Framework remains fit for purpose.

The framework allows an integrated approach to performance, targets and standards, which include proportionate assurance arrangements, replacing the former controls assurance standards and quality standards for health and social care.

The 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, on a rotational basis, will receive high level presentations on Directorate QMS data seeking further assurance as appropriate.

The Assurance Committee agenda and schedule of annual reports takes account of the sub committees structure. Sub committees are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. These committees provide assurances through the six steering groups. 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 is provided, on behalf of the Medical Director, which includes key governance information such as information on incidents and serious

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adverse incidents and a litigation report encompassing clinical negligence and employers and occupiers liability claims. It also receives an annual health and safety report.

Assurance Committee also receives updates on summary reports of Regulation and Quality Improvement Authority (RQIA) unannounced hygiene inspections, RQIA thematic reviews and RQIA inspections of regulated providers. This, taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance, means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements.

The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all risks identified as corporate, 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. The Committee agenda will be updated to seek assurance from members that arrangements to monitor directorate risk registers and ensure appropriate monitoring and escalation arrangements in keeping with the Strategy and Integrated Governance and Assurance Framework. Risks identified operationally are used to populate directorate risk registers, which are updated on an on-going basis and can feed into Belfast Trust's Board Assurance Framework (BAF).

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 2022-23, issued in October 2023, made three priority 2 and two priority 3 audit recommendations
- 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

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- 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 standard. BTL are fully accredited throughout eight disciplines across three hospital sites to ISO 15189:2012 and the Public Health Laboratory is accredited to ISO 17025:2017. The mortuary/post mortem service is HTA compliant, and stem cell bank is HTA compliant and JACIE accredited for the haematology transplant service. 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 after the latest unannounced inspection on 19 September 2023.

A UKAS inspection of the diagnostic regional andrology service to the ISO 15189 standards took place in May 2024. Accreditation to ISO 15189:2012 is maintained and it is recommended that accreditation is transitioned to ISO 15189:2022.

The annual ISO 9001 inspection took place in December 2023, again resulting in continued accreditation. Full re-certification inspection (to include a site visit to the Grove Wellbeing Centre) will be undertaken in November 2024.

The MHRA radiopharmacy inspection in August 2023 identified a number of ongoing deficiencies with the Trust's radiopharmacy service and facility. The radiopharmacy site has been under MHRA IAG referral since previous inspections in 2019 and 2021 and has been submitting bi-monthly updates to IAG on the implementation of the remedial action plan. Quarterly review meetings of IAG and Trust senior management were established in October 2023. Funding for a new radiopharmacy building has been approved by the Department and the project to deliver on this is underway. However, with estimated completion of the building in 2026, the Trust is currently prioritising the implementation of an interim solution involving the construction of a modular clean-room suite. The modular cleanroom has now been installed at the site and is ready for commissioning and GMP qualification. This is planned to be operational by summer 2024. Consultants from the consortium of ex-MHRA inspectors continue to provide expert support for remediation of non-compliances and the service has engaged the support of external PQS (pharmacy quality system) staff to assist with the associated workload. The service has been facilitated, and will continue to facilitate, managed service shut downs as required to allow the team to take the necessary steps to improve compliance and complete the implementation of the modular cleanroom facility.

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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. In addition to ongoing submission of activity and compliance data across all sectors, site inspections were undertaken by the HTA during 2023-24 of the Musgrave Park bone bank, and the Trust's stem cell bank services. Licensing requirements continue to be kept under active review and expanded licensing arrangements implemented as required to address the impact of EU Exit on the import of human tissue to the Trust and associated HTA regulatory standards.

The Trust has worked to ensure compliance across relevant services with the requirements of 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 relevant EU legislation) which took effect in August 2023.

The British Standards Institute (BSI) is the approved body who audit 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 BS EN ISO 13485: 2016 standard (Medical devices – Quality Management Systems – Requirements for regulatory purposes). Each department of the decontamination service is audited on at least an annual basis. The decontamination unit in BCH, MPH and RVH have been successfully externally audited by a BSI auditor to the BS EN ISO 13485: 2016 standard.

There are areas of non-compliance within centralised decontamination including critical infrastructure equipment. The air handling unit (AHU), which functions to condition and circulate air as part of a heating, ventilation and air-conditioning system within CDU RVH, requires replacement as it is non-compliant with BS EN ISO 14644 standard and Health Building Note 13 (Sterile Services Department). The AHU equipment is required to perform 20 air changes per hour and is over 18 years in service; the non-compliance is that the AHU is unable to meet the requirements of 20 air changes an hour. This system is critical to the ongoing provision of the class 8 clean room, which is where all surgical instruments are packed and wrapped following the high level disinfection process and prior to sterilisation.

The reverse osmosis (RO) plant, also situated at RVH CDU, is aged and is over 18 years in service. The RO plant generates RO water that is used to provide the water for the disinfection stage of the washer disinfectors and provides the water used to generate clean steam for the sterilisers during sterilisation. This equipment is essential in the decontamination processes for surgical instruments. The use of RO water for these processes is a requirement of DoH standard HTM 01-01 Part C for sterilisers and Part D for washer disinfectors.

The AHU and RO plant are critical pieces of equipment in the provision of a decontaminations service. Until these pieces of equipment are replaced, the service has enhanced planned preventative maintenance overseen by the estates team to maintain their performance due to the aged nature of the equipment.

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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. There is a regional backlog of assurance of dissemination/ implementation for NICE guidance which SPPG disseminated in March 2024. A phased approach has been agreed regionally to respond to this backlog of assurance as follows:

Phase 1 – Assurance outstanding from 2022-23 to be provided by end September 2024 and

Phase 2 – Assurance outstanding from 2023-24 to be provided by March 2025.

The Trust Policy & External Guidance (PEG) 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 (S&G) department based in the Risk and Governance service. The S&G department have also developed a Trust Quality Management System (QMS) dataset with reference to NICE guidelines compliance.

The S&G department provides the PEG assurance committee with a report of the number of policies which are over their required review date. The frequency of PEG meetings has been increased to monthly with alternating agendas of review of new policies, interventional procedures etc. and assurance on progress with the review of overdue policies with directorates/divisions.

Central nursing supported by the S&G Department are involved in regional standards, policies and guideline (SPG) assurance and change impact groups with specific terms of reference for impact of policies and guidelines on encompass workstreams (and vice versa). This is an emerging risk regionally and PEG is monitoring prioritisation of review and appropriate update of critical policies impacted.

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Internal Audit

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

In 2023-24, Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	OVERALL LEVEL OF ASSURANCE
FINANCE AUDITS	
Payments to Medical Staff, including Management of Job plans (in ACCTSS and surgery)	LIMITED – Payments to Medical Staff UNACCEPTABLE – Management of Job Planning
Management of Client Monies in Independent Sector Homes	SATISFACTORY - 8 of the 9 homes visited LIMITED - 1 of the 9 homes visited and Trust Monitoring Arrangements of Residents/Service Users Finances
Non Pay Expenditure (including management of revenue business cases)	SATISFACTORY - Non-Pay Expenditure (with the exception of below) LIMITED - Management of Payments to Consultants for Private Lab Work, and Management of Revenue Business Cases
Financial Assessments (<i>including Self Directed Support & Direct Payments</i>)	LIMITED – Direct Payments SATISFACTORY- Financial Assessments
Procurement & Management of Contracts: Independent Nursing Home Contracts	LIMITED
Private Patient and Change of Status work, including Income	SATISFACTORY – Management of Private Patients & Change of Status Patients LIMITED - Management of Job Planning (as at November 2023)
Attendance at Stocktakes	SATISFACTORY
CORPORATE RISK BASED AUDITS	
Patient Flow Processes (Hospital to Care Homes)	SATISFACTORY
Children’s Safeguarding/Statutory Responsibility	LIMITED
ICT Incident Management	SATISFACTORY - Incident Management within Digital Services LIMITED - Organisational ICT Incident Management
Business Continuity	UNACCEPTABLE at October 2023 LIMITED at January 2024
Recruitment	LIMITED

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AUDIT ASSIGNMENT	OVERALL LEVEL OF ASSURANCE
GOVERNANCE AUDITS	
Governance & Assurance Framework	SATISFACTORY
Quality Management System in Divisions	SATISFACTORY
Whistleblowing Processes (substantive follow up)	SATISFACTORY
Implementation of Actions/Recommendations following Investigations, Grievances, and Disciplinarys (previously described as Management of Capability Processes and Grievances – record keeping)	LIMITED
Absence Management	SATISFACTORY
Incident Management	SATISFACTORY

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

The Head of Internal Audit provided satisfactory assurance in a number of key areas in 2023-24 including Operation of the Governance & Assurance Framework, Absence Management, Management of Patient Flow Processes from Hospital to Care Homes, and ICT Incident Management within Digital Services. The Head of Internal Audit reported that although overall satisfactory assurance was provided, unacceptable assurance was provided in respect of Management of Job Planning and limited assurance has been provided in a number of key areas including Children Safeguarding, Business Continuity Planning (as at January 2024), and Management of Independent Residential and Nursing Home Contract. Further progress is needed to fully implement the outstanding significant recommendations made in previous audit reports.

A split unacceptable/limited assurance has been provided for one audit, limited assurance for five audits and split limited/satisfactory assurance in respect of five audits:

- Payments to Staff – unacceptable assurance in relation to Management of Job Planning on the basis that 11% of Consultants / SAS Doctors have an up to date job plan (which covers the period to 31 March 2025) in place as of February 2024; a further 26% have a current job plan up to March 2024. A robust process for monitoring the timely completion of job plans is not in place and there is no up-to-date database on the status of completed job plans available within the Medical Director’s Office. In relation to the locum consultants, it was noted that 7 (47%) of the 15 instances where the job plans were not up-to-date. Limited assurance was provided in relation to Payments to Medical Staff as the control over both contractual and additional payments requires strengthening. Sample testing identified both over and under payments in relation to contractual payments. Due to the long delay in updating the job plans’ APAs to the system, additional payments and one overpayment were noted on HRPTS

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- Procurement & Management of Contracts: Independent Nursing Home Contracts - Limited assurance has been provided on the basis that the current regional contract is outdated, requires significant review and strengthening and is not fully reflective of services being provided by homes. Roles and responsibilities are not clearly defined, despite annual spend in excess of £132m, the contracts have never been subject to procurement. Internal Audit acknowledged that responsibility for updating the contract rests with SPPG in conjunction with the five Trusts. In June 2018, COPNI, in the 'Home Truths' report, recommended that the contract should be reviewed and updated. While a regional project is being taken forward to review the contract, an updated contract is not likely to be in place before 2025. Control over third party contributions and one to one packages is not robust – these are not included in the contract and rates charged are not appropriately controlled
- Children's Safeguarding/Statutory Responsibility - Limited assurance was provided on the basis that Internal Audit claimed that the Trust failed to ensure that regional safeguarding procedures in relation to children at risk of significant harm have been followed consistently. Trust monitoring arrangements require enhancement to ensure consistent compliance with child protection procedures and formal and timely record keeping is required. In 1 out of the 25 sampled cases gaps were observed in child protection home visits. Delays were noted in the operation of case conferences and complete records of safeguarding activity were not held in some instances. Initial reviews of PARIS indicated all records were not complete, and information was subsequently found to be held off line in manual diaries and records. PARIS has since been updated. Delays were also noted in the operation and meeting of some core groups (to make sure that the child protection plan is implemented and actions are effective in safeguarding the child/young person). The Children's Community Service directorate has been impacted by high staff vacancies and a large number of unallocated cases which have impacted on the ability of the Trust to meet its statutory functions and ensure child safeguarding procedures are being followed
- Business Continuity - At the time of audit fieldwork (October 2023), Internal Audit provided unacceptable assurance in relation to business continuity arrangements within the Trust on the basis that there was inadequate assurance that all necessary services had a local business continuity plan. There was a lack of assurance that all business-critical areas had been identified and were covered by a business continuity plan. Since the draft internal audit report was issued in October 2023, the Corporate Emergency Planning Department has intensified engagement and sought assurance from the directorates in regard to the completion of business continuity plans. Directorates have confirmed that 212 business continuity plans should be in place and as at 21 December 2023, 21% (44) remained outstanding. As a consequence of the extensive work conducted within the Trust post fieldwork, Internal Audit can provide limited assurance in relation to business continuity arrangements within the Trust, as at January 2024

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- Recruitment - within the Trust - Limited assurance has been provided on the basis that performance management arrangements were not sufficiently robust to help drive improvements in relation to recruitment processes internally. There is no evidence that the performance information is acted on to drive improvements, with all nine KPIs not being met. Specifically, testing established that there is no performance monitoring of the timeliness of actions required by the Trust directly employed staff in respect of processing job requests. A lack of assurance was noted in respect of recruitment chair/ panel training gaps
- Implementation of Actions/Recommendations following Investigations, Grievances, and Disciplinarys - Limited assurance was provided as there is no systematic process in the Trust to provide assurance that required Actions/Recommendations are actually implemented following Investigations and Grievances
- Management of Client Monies in Independent Sector Homes - Satisfactory assurance in relation eight of the nine Independent Sector facilities visited. Limited assurance in relation to one of the nine Independent Sector facilities visited. Significant issues were identified in relation to the operation of the comfort fund in that facility with a large volume of transactions unsupported by receipts and the use of the comfort fund to support cash flow during the absence of a senior member of staff. Other financial controls including bank reconciliations and receipting were not operating effectively. Limited assurance in relation to the Trusts monitoring arrangements for residents' finances, as this does not consistently occur as required by circular HSC(F) 15-2016 Safeguarding of Service Users' Finances within Residential and Nursing Homes and Supported Living Settings
- Non Pay Expenditure (including management of revenue business cases) - Satisfactory assurance was provided in relation to non-pay expenditure processing controls within the Cancer and Specialist Services Directorate and retained Finance. Limited assurance was provided for management of payment to consultants for private lab work. These payments have been made through the finance system rather than payroll and job plans do not adequately reflect the commitment to undertake private work. There is potential that consultants are being paid twice for the same working period. Limited assurance in relation the management of revenue business cases has been provided on the basis that controls over management of revenue business cases need strengthened and clarified. Currently business cases are not completed for expenditure decisions funded through existing Trust funds – this position needs clarified with DoH in the context of the new updated 2023 DoH circular guidance. A review of ten RBC's identified that four cases had committed spend before the allocation letter had been received from the SPPG. There are significant gaps in the completion of timely post project evaluations
- Financial Assessments (including self directed support and direct payments) - satisfactory assurance was provided in respect of financial assessments. Limited assurance was provided in relation to direct payments as there is a lack of regular, timely reviews of monitoring information and totals of outstanding monitoring reviews could not be established. Care support plans and

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evidence of key worker review was not provided for 95% of the sample

- Private Patient and Change of Status work, including Income - Satisfactory assurance has been provided in relation to the management of private patients and change of status patients. Limited assurance has been provided on the basis that at the time of audit (November 2023), current job plans were in place for just 25% of consultants across the Trust. In a sample of job plans, private practice was not accurately included in the job plans
- IT Audit Incident Management - satisfactory assurance in relation to ICT Incident Management arrangements within Digital Services and limited assurance in relation to organisational ICT Incident Management arrangements. Limited assurance has been provided on the basis that the Trust has not formally defined its essential functions. NIS requirements apply to those functions which are defined as the essential functions.

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

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 84% of agreed actions were fully implemented and a further 16% were partially implemented.

BSO Shared Service Audits

A number of audits (summarised below) have been conducted in BSO Financial/Recruitment 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 BHSCT is a customer of BSO Shared Services, the final reports have been shared with the BHSCT Director of Finance/ Human Resources and a summary of the reports are presented to the BHSCT Audit Committee.

Shared Service Audit	Assurance
Recruitment Shared Service Centre	Limited
Payroll Service Centre	Satisfactory: Elementary PSC Processing Limited: Staffing Stability, Impact of Change Requests on Month 10 & Month 11 Payroll, SAP / HMRC RTI Reconciliation, Overpayment Backlog and Closedown Checks and Variance Monitoring
Accounts Payable Shared Services	Satisfactory
Shared Services Accounts Receivable	Satisfactory

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

Internal Governance Divergences

Progress on Prior Year Governance Issues – closed

The Trust closed off 12 divergences at year-end after conducting a review against MPMNI and FREM guidance. Five of these were performance related and have now been reported in the performance section of the annual report. An additional six were considered as closed as significant progress had been made and they were no longer deemed a divergence. One divergence was closed as it was not considered a significant risk to the Trust.

Financial Position

The Trust has achieved its statutory duty to breakeven this year. It is important to note, however, that whilst considerable progress has been made in relation to the Trust's efficiency and productivity programme this year, financial balance would not have been possible without considerable in-year non-recurrent income from SPPG, including an allocation in March of £20m associated with the NI public sector settlement. The Trust also achieved significant non-recurrent savings, most of which are not repeatable moving forward. As a result, the Trust will begin the 2024-25 financial year with a significant recurrent underlying financial deficit, even after accounting for an ambitious 2024-25 savings plan.

Further details on the financial position in-year and looking ahead will now be reported in the Financial Resources section of the Performance Report.

Lease Expenditure

Belfast Trust has provided assurance to the DoH 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)

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3. Lease submittals to DoH for every lease renewal or new lease application.

The Trust continues to work in line with IFRS 16 processes and remains engaged with DoH to ensure appropriate lease agreements are in place for all leased property.

Some leases the Trust are intending to renew, three leases have been renewed, with a further two leases well advanced and almost at a point of being renewed. The Trust plans to extract itself from a further three leases within the next 12 months and therefore not renew. Current projections are for at least one additional lease within the next 12 months and a Memo of Understanding (MOU) with another Trust. The Trust meets quarterly with DoH Strategic Investment Group and property issues are a standing agenda item.

Significant progress has been made since this issue was raised in 2019 and the Trust now deem this divergence closed.

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. Our performance trend over the last number of years since the inception of the Shared Service has ranged from 87.4% to 92.4% which was achieved cumulatively in the latest 2023-24 year.

The significant improvement in performance was achieved through working closely with BSO to identify and address areas of weakness and this will continue through our business as usual activities. Our compliance with public sector prompt payment policy is now stable and issues affecting prior years under performance have been successfully addressed. We therefore consider that this internal control divergence is closed and our performance will continue to be disclosed in detail as part of the performance section of our Annual Report.

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 backlog maintenance is circa £350 million based on a review in March 2023.

The Trust has a range of mechanisms to identify risk within the estate and direct limited funding to real priorities i.e. risk assessments/ registers, surveys, inspection and testing etc. These risks are escalated as appropriate through the Trust's assurance structure. Collectively this information is used to inform the prioritised Estates strategic investment register against which Estates funding is allocated.

The Trust is awaiting confirmation of capital funding for backlog works in 2024-25. This issue will now be reported in the Financial Resources section of the Performance Report.

Social Care Procurement

In order to minimise the risk of non-compliance with the Public Contract Regulations 2015 and achieve the actions set out within the DoH's HSC Strategic Procurement Action Plan 2015-2018, all DoH Arm's Length Bodies are extending CoPE cover for social and health care services in the Light Touch Regime. A Social Care Procurement Team was established within BSO PaLS to take forward procurement processes for health and social care services. The Social Care Procurement Board (SCPB) reports to Regional Procurement Board (RPB) and provides strategic oversight of the commissioning, planning, procurement and monitoring/contract management of regional issues for social care and support services on behalf of all HSC organisations. This oversight aligns with the Regional Procurement Plan – Social Care as agreed by the RPB and spans all programmes of care.

The Trust is represented in the SCPB 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.

The next meeting of regional SCPB has been deferred pending the out-workings of the regional Social Care Collaborative.

As reported by Internal Audit in the 2023-24 Procurement of Independent Sector Care Home Contracts this is a regional issue and the Trust do not consider it a significant risk due to the nature of the service procured and the current market status.

Mental Capacity Act – DoLS in Hospital Settings

Belfast Trust has experienced some challenges in progressing Short Term Detention Authorisations (STDAs) on hospital sites since implementation of the Mental Capacity Act in 2019. A significant quality improvement project has been undertaken to improve upon this, with numbers completed increasing from 184 in 2022-23 to 504 in 2023-24.

Regional data analysis indicates that Belfast Trust now consistently completes the highest numbers of STDAs in the region on a monthly basis. The change ideas impacting upon these changes have been implemented long term to ensure ongoing high performance in this area and should performance decrease, this will be escalated. The Trust is satisfied it is meeting its legal responsibilities in this area and therefore this divergence is now deemed closed by the Trust.

Royal College of Surgeons Invited Review of Cardiothoracic Surgery

Given a number of concerns raised by medical staff, the Trust invited the Royal College of Surgeons England to carry out an Invited Service Review of Cardiothoracic Surgery. The service review took place in March 2020 and initial feedback was given to the team at the conclusion of the

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review. While the College concluded that the service was safe they made 37 recommendations in their final report which was provided to the Trust in June 2020. The recommendations were largely around team working, clinical management and leadership. An action plan was developed and has now been fully implemented. A number of risk summits were held with a wide range of key stakeholders including DoH, PHA, NIMDTA and GMC.

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 [nicor.org.uk/national-cardiac-audit-programme/](https://www.nicor.org.uk/national-cardiac-audit-programme/).

Whilst the recommendations are complete, some issues remain around interpersonal relations and team working. Both the directorate and Medical Director's Office continue to work with individuals and teams to improve team working. The divisional senior management teams are facilitating joint meetings with both the anaesthetic and surgical teams in order to set standards and encourage working well together for the benefit of the service and to ensure high quality care is provided. This divergence is now deemed closed by the Trust.

Ophthalmology review backlogs

Clinic capacity was previously reduced in 2020-21 due to the pandemic creating a backlog of patients waiting on review appointments and on-going treatments. In 2023, the service also experienced a significant number of consultant vacancies, which also reduced outpatient appointment capacity.

A number of SAIs were reported in 2021 and 2022 where patients experienced a delay. A number of improvements have been undertaken, including recruitment to vacancies and additional staff and full clinic capacity returned by October 2022. A lack of clinical space has also been a contributing factor. A business case is being developed for estates works to refurbish Fairview I, immediately adjacent to the existing Macular Service, to provide further clinical accommodation.

Ophthalmology are working towards increasing their new and review outpatient activity with an increase from February 2023 resulting in a reduction in patients waiting to be reviewed. Vacancies are now almost filled and measures will continue to be taken to reduce the backlog further. The service is fully participating in the outpatient modernisation programme. On this basis, the Trust now deem this divergence to be closed.

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

Critical Care 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

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reduced to 4.5%. The majority of these vacancies are in the band 6 senior staff nurse cohort. 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 continues 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 have completed this in line with GPICS standards. BCH ICU currently do not meet this standard however educational action plans are in place. An additional Band 7 Ward Sister has been appointed for BCH ICU to increase senior nurse presence in the unit.

The critical care career development pathway steering group continues to work on the development of regional standardisation of job roles and opportunities. Belfast Trust remains engaged with all processes. Linked to this is the development of the advanced nurse practitioners in critical care - two trainees are currently undertaking masters course. Review of service to further develop for Intensive care. The Trust now consider this divergence closed.

PICU Workforce

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.

For context the department of anaesthesia (covering theatres, PICU and critical care transport services) in RBHSC is funded for 18 WTE consultants. Over the years there had been an increase in the number of anaesthetic staff employed to vacant posts who were unable to provide cover in the intensive care setting due to changes in the training programme and the lack of intensivists available to recruit to fill these posts.

However, since then, there have been two additional permanent appointments made to the paediatric intensive care consultant team and a further two appointments (one paediatric intensivist and one consultant for transport) which will further support the team.

The service has been stabilised by the recruitment of additional consultant staff (including an additional 'at risk' post). The risk assessment has been reviewed and the risk register updated to reflect a current medium risk score. The Trust is therefore content to close this divergence.

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IPDC Waiting Lists

During and after the pandemic, the Trust reported on the waiting list position and waiting times for patients waiting for both time critical and routine surgery. Following the rebuild of theatre and surgery and the reinstatement of full theatre capacity, we are beginning to see a reduction in the number of patients waiting for surgery and the waiting time.

On 25 March 2024, there are 2,747 patients waiting for surgery on the P1-2D waiting list across all surgical specialities. 2,030 patients are within the non-cancer P2D category. The total number of patients waiting is also trending downwards with 22,809 patients currently waiting from end of February 2024.

The waiting list position has improved following the creation of the new Elective Overnight Stay Centre in November 2022 and its continuing success. The unit admits patients on the day of surgery and has the facility for patients who need to stay overnight if necessary. Following completion of estates works, the unit will open to its full bed capacity in August 2024. The unit is now utilising 27 of the 30 available theatre lists and there are plans in place to utilise the remaining 3 lists in the next few months. The Trust now consider this divergence closed.

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.

At present there are 12 patients awaiting stem cell harvest and 4 patients awaiting stem cell transplant which is a steady position for harvest, and an improved position for transplant. While the numbers waiting have reduced, the waiting times are still longer than they should be compared with other centres in the UK.

This performance issue will now be reported as part of the performance section of the Annual Report.

Regional Vascular Service Pressures

The Regional Vascular Service had experienced a period of sustained pressure with a high demand for beds and theatre capacity earlier this year. 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 SAIs associated with patients coming to harm whilst waiting on a waiting list or awaiting admission.

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Considerable progress has been made to meet the increased demand on vascular services experienced earlier this year by taking a total patient pathway approach. Access to both the ADoS and PACU beds have improved the ability to admit patients pre-operatively, reduce the number of patients outlying in other wards as well as an overall reduction in the average length of stay.

A briefing paper has also been 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. This paper indicated that the service now requires around 38 adult inpatient beds, however, it continues to operate out of 27 beds only and it continues to be operationally difficult to run the service and meet patient demand. The Trust awaits feedback from SPPG.

This performance issue will now be reported as part of the performance section of the Annual Report.

Progress on Prior Year Governance Issues - on going

Serious Adverse Incident (SAI) Reviews Outstanding

The Trust continues to have the challenge of a high number of outstanding SAI reviews. A Level 1 SAI review is expected to take 8 weeks from reporting, a Level 2 expected to 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. At year end this was just under 230. This has decreased slightly, with the highest number outstanding in the previous year being in June 2023 when there had been 300 outstanding.

Overall SAI notification reporting has also come down with 170 reported in 2023, compared to 200 in 2022. 45 have been submitted in 2024 (as at 16 April 2024).

SPPG continues to engage with the Trust on a bi-monthly basis as part of a performance arrangement. This includes providing regular updates on the number of SAI reports outstanding. In the previous year SPPG had set additional targets for report submission which saw some improvement but not to the extent SPPG had hoped.

The Trust has taken the following steps to try and address this challenge:

- SAI data is presented through the existing Trust QMS arrangements and is now also brought to the Executive team on a monthly basis. This information is used by divisional teams for sense making and is monitored by the Executive Director Group
- Additional meetings have been organised with the majority of the Senior Leadership teams across the different Divisions. At these meetings (facilitated by the Co Director for Risk & Governance and Deputy Medical Director) the number of SAI reviews outstanding along with

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outstanding SAI action plans are discussed to try and identify any additional assistance required or potential solutions. This remains under close scrutiny

- Trust Serious Adverse Incident Group (SAIG) continues to seek 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. A corporate risk in relation to the delay in completing an appropriate review, identifying learning, sharing and acting is logged on Datix and continues to be regularly updated and presented at this group
- A weekly governance call supports early identification of important governance information including new SAIs and immediate learning. This is considered weekly by Executive Team at the safety huddle and is routinely shared with senior leadership teams, directors and non-exec directors. This is well established
- Directorate teams were provided regular updates on SAI reviews for which an external organisation had been providing additional support to the Trust. *(This arrangement organised via SPPG ceased March 2024)*

All directorates and SAI chairs involved in the process continue to flag challenges 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 and ongoing pressures. Despite a number of Trust staff having been trained in RCA and SEA methodology, 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, independent chairs have been sourced through the Leadership Centre and via an external RCA provider but this has had a limited impact.

Unfortunately, with the current financial constraints, funding has not been identified to support a business case aimed at seeking additional resource for a central support team to improve the effectiveness of SAI follow up, support improved service user / family liaison engagement, complete reviews and identify learning in a timely manner.

Regional guidance (last issued in 2016) is being reviewed and new guidance is expected to be issued in Northern Ireland within the next year. This is expected to have some similarities to what has been issued previously by NHS England under the Patient Safety Incident Response Framework (PSIRF). The framework represents a significant shift in the response to patient safety incidents. The Trust is currently supporting regional colleagues in the testing of some review prototypes, before any new guidance is finalised and issued. There is representation on the regional group from Belfast Trust and this group takes into consideration the different roles involved.

As part of Safetember 2023 Belfast Trust facilitated a regional workshop that included representation from NHS England organisations which had been early implementers of PSIRF. They provided an overall idea of how these changes had impacted their organisations. This workshop also had representation from SPPG.

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The Trust recognises any delays in the completion of the SAI review process are difficult for our service users, carers and families of our service users, and on our staff. In advance of the longer-term solution, engagement is monitored on an ongoing basis.

Work is also under way in relation to how best the organisation can identify, share and embed learning with a new strategy scheduled to be presented later in 2024. 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. MPE services are overseen by MPEs 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.

There are currently only three 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 posts funded by the business case and one of the appointees has obtained certification as an MPE with the second one's application under consideration. The Trust has been unsuccessful in recruiting into the remaining two MPE posts but continues to actively pursue this. 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 2024, the Trust is actively recruiting into all the vacant positions, established and additional, and has recently been successful in recruiting two Band 7 clinical scientists with the successful overseas candidates undergoing pre-employment checks. However, the recruitment

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environment continues to be very challenging with the radiological imaging and protection service currently operating with a 40% vacancy rate. The Trust is actively training both clinical scientist and clinical technologist staff to help reduce this vacancy rate.

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 2022-23, a number of concerns were identified in relation to a number of outstanding unclosed adult safeguarding cases which 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 this will not change. There is a monthly Adult Safeguarding Group (ASG) assurance meeting chaired by the divisional social worker.

There is significant focus on the resettlement of all patients to community living in line with the Trust's closure plan.

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

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includes Belfast Trust representatives. A safety highlight report is shared with the DoH on a bi monthly basis in advance of the MDAG meeting.

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 (500-600 hours)
- Weekly feedback from CCTV viewing shared across the site via safety brief.
- Monthly review at governance meetings re assurance process of viewing outcomes
- Bi monthly report to MDAG.

Patient Safety

- Daily safety huddle across service with daily report to Charles Vincent
- 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
- RQIA carried out a patient safety inspection in July 2023. An action plan is in place with monthly updates to RQIA
- A further patient experience inspection concluded April 2024; verbal feedback has been provided to Belfast Trust with a written report to follow.

Resettlement of patients in residence at MAH

- Focused regional approach with agreed timelines to resettle the patients from MAH
- Regional oversight group chaired by Dr P Donnelly to focus on timely resettlement
- In July 2023 Peter May announced the closure of the hospital with the date of June 2024 for all patients to be resettled
- Each patient and family to have an individualised resettlement plan shared with them by responsible Trust by the end of June 2024.

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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
- 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 the 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.

Trust CCTV viewing has now been completed and the team continues to process adult safeguarding referrals arising from viewing for PSNI and/or HR investigation.

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

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

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 intensivist jobs are not seen as attractive due to the intensity of workload and rota commitments. There is ongoing recruitment to fill the ICM gaps. Following two recruitment exercises in 2023, three consultant appointments have been made.

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. In January 2024 a partial funding allocation was received to enable provision of a 4th consultant presence on a locum basis and recurrent recruitment of the 2nd clinical fellow rota. Until full recurrent funding is received to

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enhance consultant staffing levels, 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, which has resulted in a reduction in trainees. Currently we have two trainee Advanced Nurse Critical Care practitioners undergoing training. These staff are due to qualify in Autumn 2024, which will further compliment the junior medical rotas.

Critical Care Scientists (CCS) – RICU/RVH Theatres

Following a successful recruitment exercise with ongoing training programme, the number of vacancies within the Critical Care Scientist team has decreased. While there is currently 2.5 WTE vacancies and decreased maternity leave/sickness levels, plans are in place to review the CCS workforce across the four sites to futureproof this service. The daily review of CSS staffing is ongoing to provide assurance there will be no impact upon patient safety; this is also discussed at the ACCTSS safety huddle as appropriate.

Workforce pressures - Social Work and Social Care

The regional deficits in workforce supply for both social work and social care continue to impact on all Trusts capacity to deliver on Statutory Functions and have been reported in Delegated Statutory Functions reports since 2015. In some services there are chronic challenges in filling posts and high staff turnover rates impact on stability of teams; this is a particular issue in Children's services Family Support and Looked after Children's Teams.

The challenges in recruitment and retention impact on caseload size and there are rising numbers of unallocated cases across all Directorates. These challenges inevitably have a negative impact on service delivery and are compounded by increasing numbers of children on the child protection register, increasing numbers of Looked After Children, and significantly increased activity in adult services reflected in referral trends and additional responsibilities related to Adult Safeguarding and Mental Health Legislation.

The DoH Social Work Workforce Review 2022 has identified 'the pressing need to commission an increase of 60 student social work places in NI universities, however this is wholly dependent upon significant additional funding becoming available. The data analysis and projections undertaken as part of the DoH Workforce Review provide an evidential basis for the need for additional social workers however to date this additionality has not been available.

Regionally a number of work streams are focused on addressing the workforce challenges for social work and social care. The DoH Social Work Workforce Implementation Board and the Adult Social Care Collaborative have oversight of these work streams and the EDSW represents the Trust on the Workforce Implementation Board and the Social Care Collaborative.

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The Trust has established a Social Work Recruitment Retention Strategic Group and a Social Care Workforce Steering Group both chaired by the Deputy Executive Director of Social Work. Both groups have a number of associated work streams progressing with action plans to strengthen leadership capacity, improve staff experience, enhance culture and improve recruitment and retention. The outcomes of these work streams have enabled the Trust to continue with the DoH directive to cease all use of agency social workers. In both adults and children's services the use of skills mix is being explored to reduce demand on social workers time but with limited numbers of social care workers this too has challenges.

The Trust have been proactive in their approach to attracting International Social Workers already living in NI (x2 in 2023-24) and in offering placement opportunities to final year students from other parts of the UK who wish to return to NI on graduation (x3 in last year). In June 2023 the addition of a 'social work bank' incorporated within the Trust Central Nursing Bank has also brought some opportunities to supplement the workforce, however the supply of social workers in NI has limited the impact of the Bank in addressing workforce deficits.

Despite the efforts of the Trust the workforce challenges persist with annual increases primarily reliant on graduates from Northern Ireland Universities. While 220 student social workers are due to graduate in June 2024 not all will choose to work in HSCT and so the shortfall remains significant when compared to the current number of vacancies in health and social care Trusts. The Trust will seek to fast track graduates who choose to work for HSCT however it is clear that without broader Departmental level actions to enhance the supply of qualified social workers the workforce challenge will persist. The Trust work streams will also continue to explore additional local measures to address the ongoing shortages.

Failure to comply with Care Management Circular HSC (ECCU) 1/2010 Completion of Care Reviews, Unallocated Cases and Waiting Lists

The divisions remain 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'. This is primarily due to increased demand without additional staffing and high vacancy levels.

In January 2024 there were 1,184 outstanding annual reviews in the Older Peoples Community Social Work service, 324 outstanding reviews in the Care Home Placement Team (previously CReST) and 123 outstanding reviews in the Physical and Sensory Disability (PSD) service. While the number of outstanding reviews remains an area of ongoing concern and the Trust are actively reviewing/progressing the areas monitored, it is important to highlight that there has been improved compliance with annual review with Physical and Sensory Disability, overall compliance 86% (January 2024) and Older Peoples Services overall compliance 70% (January 2024).

Across Older Peoples Community Social Work service, the Care Home Permanent Placement Team (CHPT) and the PSD Service there are a significant number of service users who either do

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not have an allocated keyworker or are on a waiting list for the service. As a result, those screened at being lowest risk experience a delay in receiving a service, or assessment or re-assessment.

- Older Peoples Community Social Work (CSW) – in January 2024 there were 1,340 unallocated cases. There is an action plan in place, which is regularly reviewed by senior staff to mitigate risks and improve this position. Key focus is on current service model, recruitment, retention and absence management. The numbers of unallocated cases should reduce as a result of the agreement to re-commence referrals to the CHPT from community social work teams. This will also improve capacity for case allocation, completion of reviews and impact on wait times
- Care Home Placement Team (CHPT) – in January 2024 there were 435 unallocated cases. The number of unallocated cases remains a challenge within the CHPT. This challenge and associated risk has escalated in the reporting period and is a consequence of workforce shortage, however, improved staffing position is reflected in a recent reduction in unallocated cases and this trend is set to continue. Senior management have implemented a risk assessment and action plan, which is under regular review to maintain safe service delivery. Unallocated referrals in CHPT directly affects flow in the community social work teams (101 referrals on CHPT duty desk - January 2024), this is a reduction from 245 in September 2023. There is an action plan in place between CSW and CHPT, which is actively transferring case responsibility of cases on the waiting list as well as implementing a target for minimum number of cases transferred per month to progress flow. This plan will lead to greater assurance and oversight regarding commissioned services
- Physical and Sensory Disability Service – in January 2024 there were 172 unallocated cases.

Compliance with statutory functions is performance managed by the DOH's SPPG and the Trust meets regularly with SPPG to review.

Workforce recruitment and retention issues, particularly of social workers, social care staff and care managers, in addition to increased acuity of service need and the impact of COVID-19 on service delivery have contributed to the current position. High level of vacancies, temporary posts, the use of bank 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 to SPPG. 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 in the completion of annual care reviews.

Recruitment of staff remains challenging, however, the Trust is compliant with the DoH's directed cessation of agency social work. Workforce Learning Development and Improvement Service for Social Work and Social Care have oversight of the regional recruitment of social work staff, and services are working in partnership with that team to promote timely recruitment. The capacity of social work across the region remains a serious issue, and DoH are aware that there is a deficit in

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the workforce which impacts on the Trust's capacity to comply with statutory functions.

The Older People's community social work team has established the use of a service user database to improve monitoring, prioritisation and reporting of statutory reviews. Work has commenced to identify and prioritise the care managed cases which require social work allocation and those cases which can be managed by unqualified staff thus maximising capacity through best use of existing skill mix. Scoping and consideration of revised service delivery model continues.

All new referrals that require social work assessment are triaged by a senior social work practitioner using a risk management approach. 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.

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 increased demand and significant workforce challenges. A Business Continuity Plan has been operational since January 2022 and this has resulted in some 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. The directorate is currently in the process of reviewing the business continuity plan and will be working collaboratively with the DoH and other Trusts in considering alternative practice flexibilities.

Despite introducing a number of initiatives to help address capacity, for example new LAC team, out of hours teams; cases allocation to non- frontline 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 has had a number of vacancies filled by new graduates who have taken up post across the various service areas between July and September 2024, which has initially reduced vacancy levels. However, with staff turnover and promotional opportunities being progressed, frontline safeguarding teams remain at a high vacancy level. The directorate has significantly reduced its unallocated children with disability cases.

All on contract and off contract use of agency social work staff ceased in June 2023.

Regular updates are provided to the Trust Board, Social Care Committee, SPPG and DoH.

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
- DoH Reform Board workstreams

- Regional Trust led Improvement workstreams
- Belfast Trust social work workforce plan.

The Independent Review of Children's Services in NI, commissioned by DoH, and conducted by Professor Jones was launched in June 2023. The Trust made representation on the consultation process to this review and awaits the DoH response to the consultation process.

Children with Disabilities – Placement Pressures

There are placement pressures in Children with Disabilities regarding two services - long term residential care and residential short breaks.

Mitigations to meet demand are as follows:

- Short Breaks

The Trust has recently commissioned Barnardo's to deliver a short break service to cover the service previously provided by the Trust's Willow Lodge provision. In addition, the South Eastern HSC Trust (SET) which manages Lindsay House short break provision temporarily closed for short breaks. This leaves Belfast Trust with a deficit of 120 nights per month. SPGG have been fully informed of this pressure. SET have given a commitment to reopen this provision as soon as possible in the forthcoming months.

- Long-term Care

The Children with Disabilities (CwD) service has submitted a revenue business case (RBC) to SPPG to meet the costs of high cost cases. These cases relate to children who cannot be suitably placed in the Trust's residential services. The CwD service has sourced two assessment and treatment placements in ROI for children with disabilities who urgently require residential placements. The service has also recently made an admission to Lifestyles which is a private residential provider for a young person.

The service is in the process of submitting a business case to SPPG regarding its internal residential provision – this is to secure appropriate funding for Somerton Road to expand its staffing team given the complexities of the young people.

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.

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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 was informed on 1 February 2023 that the GMC had decided to move to enhanced monitoring for neurology training.

The Joint GMC/ NIMDTA 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 the unit for training, though improvements by trainees were noted. Areas working well included 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 is currently working on the actions with most completed. The 2023 GMC National Training Survey continues to show significant red and pink flags. A Trust oversight group has been established to review progress as well as an educational working group.

Following a further visit by NIMDTA and GMC on 19 October 2023 the unit remains in enhanced monitoring with no concerns closed. Additional areas working well including IMT attending clinics with 1-1 teaching and F1 trainee rotation through the unit were noted.

New Governance Issues in current year and closed

Breast Services

The breast service has almost always been able to see all new red flag referrals with the 14-day cancer standard and generally maintains 100% performance against the standard.

Given pressures on breast services across the region the Trust's breast service was required to accept red flag referrals from other Trusts in order to even out the waiting times across the region. This has had an impact on the Trust performance against the 14-day standard, with performance dropping to 35% in March 2024.

The service experienced a worsening performance against the 14-day cancer standard earlier this year. It was discovered that patients who were given a date outside of 14 days were being incorrectly recorded as non-breach due to Patient Choice, which was not correct as the service was unable to offer an appointment within 14 days. Within the outpatient appointment booking system, Patient Choice was being recorded in error as Yes, when it should have been indicated as No, for patients who were being booked into a red flag appointment date that was breaching the 14-day standard.

A look back exercise was then completed to make sure that past reports were correct and there were 1,091 patients that needed their record updated to Patient Choice No. The service held

ACCOUNTABILITY REPORT

six additional outpatient clinics in the last quarter to increase capacity to see new patients. The performance is continually monitored and has been reported at the Cancer Performance Meeting.

The administration error has been resolved, however, performance to 14-day standard remains impacted upon due to increase demand.

This divergence is now deemed closed, however, performance will continue to be monitored and reported in the performance section of Annual Report as appropriate.

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 2023-24.

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 Ciaran Mulgrew: Chairman

Ms Anne O'Reilly: Non-Executive Director (until 30 April 2023)

Mrs Nuala McKeagney: Non-Executive Director (until 17 May 2023)

Mrs Patricia Gordon: Non-Executive Director (from 4 December 2023)

Mr John Conaghan: Non-Executive Director (from 1 January 2024)

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 2023-24, 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 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

ACCOUNTABILITY REPORT

and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

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.

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On 1 April 2015, the government made changes to public service pension schemes which treated members differently based on their age. The public service pensions remedy, known as the 'McCloud Remedy' puts this right and removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022.

Stage 1 of the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022. For Stage 2 of the remedy, eligible members had their membership during the remedy period in the 2015 Scheme moved back into the 1995/2008 Scheme on 1 October 2023. This is called 'rollback'. In complying with FReM, for 2023-24 pensions are being calculated using the rolled back opening balance, the rolled back closing balance, calculation of CETV by HSCPS on the rolled back basis and no restatement of prior year figures, where disclosed.

All benefits accrued from 1 April 2022 onwards are calculated under the 2015 CARE Scheme. HSCPS will contact retirees with personalised information to assist in making their retrospective choice regarding the remedy period.

In accordance with the HSC Pension Scheme regulations, the tiered contribution thresholds for 2023-24 have been amended to reflect the AFC uplift in pay. The revised thresholds are displayed in the table below.

The amended thresholds, whilst applicable from 01/04/2023 to 31/03/2024 will be applied retrospectively for these dates and will be implemented simultaneously with the 2023-24 pay award in June 2024.

Tier	Pensionable salary ranges	Contribution rate
1	Up to £13,246	5.1%
2	£13,247 to 17,673	5.7%
3	£17,674 to £24,022	6.1%
4	£24,023 to £25,146	6.8%
5	£25,147 to £29,635	7.7%
6	£29,636 to £30,638	8.8%
7	£30,639 to £45,996	9.8%
8	£45,997 to £51,708	10%
9	£51,709 to £58,972	11.6%
10	£58,973 to £75,632	12.5%
11	£75,633 and above	13.5%

Employers contributions were payable to the HSC Pension Scheme at 22.5% of pensionable pay during the 2023-24 financial year.

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Audited)

Name	2023-24			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000
Non-Executive Directors				
P McNaney ⁽¹⁾	0-5	N/A	N/A	0-5
C Mulgrew ⁽¹⁾	35-40	N/A	N/A	35-40
M Bradley ⁽²⁾	5-10	N/A	N/A	5-10
N McKeagney ⁽²⁾	0-5	N/A	N/A	0-5
A O'Reilly ⁽²⁾	0-5	N/A	N/A	0-5
M Karp ⁽²⁾	0-5	N/A	N/A	0-5
G Smyth	5-10	N/A	N/A	5-10
C Hughes	5-10	N/A	N/A	5-10
C Ross ⁽³⁾	0-5	N/A	N/A	0-5
E Gordon ⁽³⁾	0-5	N/A	N/A	0-5
J Conaghan ⁽⁴⁾	0-5	N/A	N/A	0-5
J McVey ⁽⁴⁾	0-5	N/A	N/A	0-5
D Small ⁽⁴⁾	0-5	N/A	N/A	0-5
Directors				
C Jack	235-240	0	44,000	280-285
M Edwards	110-115	0	26,000	140-145
J Kennedy ⁽⁵⁾	15-20	0	5,000	20-25
C Hagan ⁽⁶⁾	190-195	1,100	32,000	225-230
C Leonard ⁽⁷⁾	40-45	0	2,000	45-50
B Creaney	95-100	0	22,000	120-125
B Owens	125-130	0	26,000	150-155
G Traub ⁽⁸⁾	50-55	0	(206,000)	(155)-(160)
J Johnson	105-110	0	24,000	130-135
P Cahalan	95-100	0	21,000	115-120
H Jackson	95-100	0	19,000	115-120
M Kearney	110-115	0	24,000	130-135
B Armstrong	105-110	0	29,000	135-140
T Reid	95-100	2,000	23,000	120-125
P Sloan	160-165	0	6,000	165-170
K Weatherall	95-100	0	24,000	115-120
G Gardiner ⁽⁹⁾	30-35	0	(3,000)	25-30
G Somerville ⁽¹⁰⁾	65-70	0	15,000	80-85
C McMullan ⁽¹¹⁾	55-60	0	40,000	95-100
A Campbell	80-85	0	39,000	120-125

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Senior Employees' Remuneration (Cont'd)

Name	2022-23			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000
Non-Executive Directors				
P McNaney ⁽¹⁾	35-40	N/A	N/A	35-40
C Mulgrew ⁽¹⁾	N/A	N/A	N/A	N/A
M Bradley ⁽²⁾	5-10	N/A	N/A	5-10
N McKeagney ⁽²⁾	5-10	N/A	N/A	5-10
A O'Reilly ⁽²⁾	5-10	N/A	N/A	5-10
M Karp ⁽²⁾	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
C Ross ⁽³⁾	N/A	N/A	N/A	N/A
E Gordon ⁽³⁾	N/A	N/A	N/A	N/A
J Conaghan ⁽⁴⁾	N/A	N/A	N/A	N/A
J McVey ⁽⁴⁾	N/A	N/A	N/A	N/A
D Small ⁽⁴⁾	N/A	N/A	N/A	N/A
Directors				
C Jack	225-230	0	33,000	255-260
M Edwards	105-110	0	15,000	120-125
J Kennedy ⁽⁵⁾	100-105	0	15,000	115-120
C Hagan ⁽⁶⁾	230-235	1,400	18,000	250-255
C Leonard ⁽⁷⁾	105-110	0	15,000	120-125
B Creaney	85-90	0	20,000	105-110
B Owens	110-115	0	23,000	135-140
G Traub ⁽⁸⁾	100-105	0	15,000	115-120
J Johnson	100-105	0	23,000	125-130
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
B Armstrong	100-105	0	15,000	115-120
T Reid	50-55	1,300	21,000	75-80
P Sloan	45-50	0	19,000	65-70
K Weatherall	50-55	0	14,000	65-70
G Gardiner ⁽⁹⁾	N/A	N/A	N/A	N/A
G Somerville ⁽¹⁰⁾	N/A	N/A	N/A	N/A
C McMullan ⁽¹¹⁾	N/A	N/A	N/A	N/A
A Campbell	40-45	0	0	40-45

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The benefits in kind listed in the above tables relate to leased cars and travel expenses.

⁽¹⁾ P McNaney ended his term and C Mulgrew was appointed as Chairman wef 5 April 2023

⁽²⁾ M Bradley, N McKeagney, A O'Reilly and M Karp ended their term in office during the year ended 31 March 2024

⁽³⁾ C Ross and P Gordon were both appointed in December 2023

⁽⁴⁾ J Conaghan and J McVey were both appointed on 1 January 2024 and D Small was appointed on 1 February 2024

⁽⁵⁾ J Kennedy left the Trust on 31 May 2023; FYE £115 - £120k

⁽⁶⁾ C Hagan stood down as Medical Director on 11 January 2024; FYE £245 - £250k

⁽⁷⁾ C Leonard retired on 26 August 2023; FYE £110 - £115k

⁽⁸⁾ G Traub left the Trust on 23 September 2023; FYE £105 - £110k

⁽⁹⁾ G Gardiner was Acting Medical Director from 25 January 2024

⁽¹⁰⁾ G Somerville appointed Director of HR and Organisational Development from 1 September 2023; FYE £110 - £115k

⁽¹¹⁾ C McMullan was appointed Interim Director of Adult Community Older People Services & Allied Health Professionals on 1 September 2023; FYE £90 - £95k

As per Department of Health guidance the remuneration of senior employees is now reported on an accruals basis, having previously only reflected payments received in year. As such the comparative figures for 2022-23 have been restated to reflect this.

A pay award issued for Non-Executive Directors effective from August 2022 was applied in December 2023. A pay award for Senior Executives for 2020-21 and 2021-22 was issued in April 2023 and applied in May 2023. A further pay award for the year 2022-23 was approved and issued in December 2023, and applied in February 2024. An accrual for any potential 2023-24 award has been estimated and has been included within the financial statements and the above table.

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV as funded by employer £'000
C Jack	90-95 plus lump sum 210-215	2.5-5	2,192	2,006	186
M Edwards	45-50 plus lump sum 90-95	0-2.5	1,029	887	142
J Kennedy	30-35 plus lump sum 40-45	0-2.5	638	565	73
C Hagan	65-70 plus lump sum 120-125	2.5-5	1,410	1,236	174
C Leonard	45-50 plus lump sum 85-90	0-2.5 plus lump sum 0-(2.5)	1,275	890	385
B Creaney	40-45 plus lump sum 120-125	0-2.5	1,102	980	122
B Owens	60-65 plus lump sum 170-175	0-2.5	1,566	1,475	91
G Traub	25-30 plus lump sum 25-30	(7.5)-(10) plus lump sum (27.5)-(30)	395	483	(88)
J Johnson	40-45 plus lump sum 120-125	0-2.5	1,120	1,002	117
P Cahalan	35-40 plus lump sum 70-75	0-2.5	812	696	116
H Jackson	40-45 plus lump sum 115-120	0-2.5 plus lump sum 0-(2.5)	1,046	932	114
M Kearney	50-55 plus lump sum 125-130	0-2.5	1,166	1,016	150
B Armstrong	45-50 plus lump sum 90-95	0-2.5	1,082	949	133
T Reid	15-20 plus lump sum 0-5	0-2.5	225	170	55
P Sloan	40-45 plus lump sum 50-55	0-2.5 plus lump sum (2.5)-(5)	657	539	118
K Weatherall	15-20 plus lump sum 0-5	0-2.5	277	212	65

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Pensions of Senior Management	Accrued pension at pension age as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV as funded by employer £'000
G Gardiner	55-60 plus lump sum 110-115	0-2.5 plus lump sum (2.5)-(5)	1,325	1,213	112
G Somerville	0-5 plus lump sum 0-5	0-2.5	17	0	17
C McMullan	25-30 plus lump sum 45-50	0-2.5 plus lump sum 2.5-5	527	413	114
A Campbell	30-35	0-2.5	545	476	22

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement that the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

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

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

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 2023-24 was £235,000 to £240,000 (2022-23: £230,000 to £235,000). The relationship between the mid-point of this band and remuneration of the Trust's workforce is outlined in the tables below:

2023-24	25th percentile	Median	75th percentile
Total Remuneration (£)	£29,376	£36,896	£47,653
Pay ratio	8.08 :1	6.44 :1	4.98 :1

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

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

Staff with negative Gross Pay have been omitted. 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 that skewed the totals were also removed ie. those who worked sessions or those less than 0.1.

Remuneration for Trust staff ranged from £22,383 to £237,500 (2022-23, £20,270 to £232,500), 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 15 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 £43,242 in 2023-24 (£39,575 in 2022-23) an increase of 9.3% in line with the pay award of 5% plus a £1,505 non-consolidated for all Agenda for Change staff.

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The ratio between the highest paid director and staff on the lower percentile and the median saw a decrease in the ratio of 9% and 8% respectively in line with the pay award. The upper 75th percentile decreased less by 6% reflecting the non-consolidated lump sum in the Agenda for Change pay award as the non-consolidated amount varied in % depending on banding with higher bands receiving a lower comparative %.

The percentage change for the highest paid director has remained the same at 2.2% despite the pay award due to a change in the highest paid director. Previously the highest paid director was Medical Director who had additional allowances included in their pay as part of their consultant role.

Percentage Change in Remuneration

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

	2023-24	2022-23
Trust staff average remuneration % change	9.3%	2.5%
Highest paid director % change	2.2%	2.2%

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

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:

- Having a Wellbeing Conversation (practical tools and guidance for managers to support their staff) 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 post-COVID
- To promote employee wellbeing, the Trust offered ten sessions on “How to Have a Wellbeing Conversation”. HR co-developed this initiative in partnership with Health Improvement and the Leadership Centre. The aim of these workshops is to equip managers and staff with the knowledge and skills to hold conversations about wellbeing. These sessions have been attended by almost 200 managers and staff.

Menopause Events

A further programme of monthly menopause events took place throughout the year on a range of subjects including diet, pelvic floor health, mood and the psychological impact of menopause. In addition, the Trust co-presented in the second Four Nations Regional event on World Menopause Day on 18 October 2023.

Menopause relate events continue to be our most popular bWell resources and over 600 staff attended our virtual, on-line events in 2023 and provided feedback with regards how valuable these resources are in terms of learning, signposting to support and improving awareness of relevant health and lifestyle issues.

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 virtual Carers Events were held throughout 2023 with topics that ranged from supporting adults living with autism; awareness of and access to benefits and entitlements as carers; dementia awareness including information from the dementia navigators and mental health.

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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, HSC Pensions and regional HSCNI colleagues. We delivered the following:

- During Talk Money week an on-line Financial Wellbeing Session “Money Midlife MOT” was held on 9 November 2023 which is a tool to help employees assess their current financial situation and plan for the future
- Information was provided to employees on a range of resources eg. mortgages and homes; parents teaching their children about money and pension guidance
- Two Pension Sessions were co-delivered by MAPS and HSC Pensions and were attended by 287 employees on 11 September 2023 and 283 employees on 13 December 2023
- A drop in money clinic was held on 8 March 2024 in the Royal Hospital and this was facilitated by Experian and Advice NI to highlight to staff the key issues to improve their credit scores, address money management issues and sources of free, confidential support and guidance.

Guidance on Flexible Working

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. Hybrid working continues to be a popular work-life balance option for large numbers of Trust staff and HR continue to provide support and guidance for managers and staff on a range of matters including term time working, part time, compressed hours and flexi time. We delivered a series of in-person workshops to our social work and mental health colleagues aimed at highlighting how flexible working can successfully be enabled within clinical or service user / patient facing roles and showcasing lots of the existing good practice within these services.

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:

- Timely, person centred reasonable adjustments for disabled job applicants and colleagues and detailed advice and guidance is available from Human Resources and Occupational Health
- Utilising the Regional HSCNI ‘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

ACCOUNTABILITY REPORT

Workable Scheme

- Dissemination of the Mind your Mind Toolkit and other resources on our bWell 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
- Accreditation as a Disability Positive employer with AAA* accreditation status. This award recognises the commitment demonstrated by Belfast Trust in implementing an array of practical measures to attract and retain employees and disabled service users
- Working in partnership with Belfast Met to co-ordinate and provide work experience placements Trust-wide for disabled candidates
- In addition, the Trust ensures that disabled job applicants will receive fair treatment and will be considered solely on their ability to do the job
- We launched our Ability Passport in December 2023. This is a best practice document that a disabled employee 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
- EFDNI delivered virtual courses to Managers on neurodiversity including dyslexia, autism and ADHD. A course was also provided on mental health conditions.

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.

The Parenting Focus (formerly Parenting NI) portal on the bWell website is an innovative, free, digital resource for staff providing a one-stop-shop for parents and families. 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. We continue to work in partnership with Employers for Childcare and Trust staff can access their free, confidential helpline with regards childcare and or related benefits queries and support regarding tax free childcare vouchers.

Summer Scheme

The Improving Working Lives team delivered another successful Summer Scheme across four sites, from 5 July to 11 August 2023. In total 440 children attended the Schemes from 263 families. The scheme continues to be rated as excellent value and a great resource for working parents.

ACCOUNTABILITY REPORT

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 new S75 Equality Action Plan and Disability Action Plan 2024-2029 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.

In accordance with its statutory Section 75 requirements, the Trust has developed and consulted on its Equality Scheme. This scheme outlines how it will fulfil its obligations in regard to equality of opportunity and good relations. The Trust has recently undertaken a five year review of effectiveness of its Equality Scheme. It has been an effective and comprehensive review with only superficial changes to the current Equality Scheme required with more work to be done around:

- Monitoring the impact of actions and evaluating actions and good practice initiatives
- Monitoring progress on equality screening complexity
- Availability of local primary data across all nine 75 protected groups
- Mainstreaming. This continues to be ongoing in recognition that Section 75 duties and the effective implementation of our Equality Scheme is a journey not a destination.

Every policy and proposal is subject to an equality screening and when the outcome of this is deemed major or significant, the Trust is committed to undertaking a full 12 week consultation on the proposal and an associated equality impact assessment.

All employees must attend mandatory equality human rights and good relations training and this needs to be refreshed every 5 years.

Key areas of progress during the year include:

- Refreshed model for providing practical support and guidance to ethnically diverse staff on all areas of living and working in Northern Ireland
- New working partnership with NIPEC and their appointed Professional Officer for Ethnic Diversity within BHSCT
- Co-development of Cultural Competency training with regional colleagues
- Continue to promote our Calendar of Events and Celebrating Events Policy and Calendar, which highlights 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

ACCOUNTABILITY REPORT

- Reviewed and updated the Employment Equality and Diversity Action Plan with regional HSCNI colleagues and continue to implement 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
- Our mandatory Equality, Good Relations and Human Rights e-learning programme for all staff is available on the regional HSC learning platform. This package remains available for new staff joining the Trust through the Statutory Mandatory Training BHSCT pre-boarding e-learning platform
- Continue to support and promote the regional LGBT Network and participated in the 2023 Belfast Pride event
- Continue to promote the Rainbow Badge initiative which has over 900 badge wearers across the Trust
- Continue to provide a confidential bullying and harassment support service for staff
- Continue to co-deliver and promote 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 2024.

Gender	Director		Non-executive Director		Senior Management ¹		Other Staff		Headcount of Employee ²	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	11	69%	3	38%	55	69%	16,996	76%	17,065	76%
Male	5	31%	5	62%	25	31%	5,248	24%	5,283	24%
Grand Total	16		8		80		22,244		22,348	

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

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

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:

	2023-24	2022-23	2021-22
Number of Leavers in Period	1,703	1,588	1,753
Average Number of Staff ⁽¹⁾	20,700	20,420	20,215
Staff Turnover	8.23%	7.78%	8.67%

¹ 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.

Staff Experience Survey and Recognition

The Staff Experience Survey captures staff views on their experience working in the Trust. In 2023, the Staff Survey was completed by 5,663 staff, achieving our highest response rate to-date. The survey which is administered at least once per year measures staff engagement levels across the organisation, and at Directorate and team levels. The overall Trust Engagement score was 3.75 in 2023, almost back to pre-Covid levels (3.77 in 2019). The Trust aspires to increase this to 3.80 by 2025.

The survey also provides data to assist the Belfast Trust better understand and improve staff experience: measuring, guiding and informing culture initiatives to ensure they are targeted in areas of most need and where the impact will be greatest. Improving organisational culture change is not a “nice to do” but is vital because we know that any improvement in staff experience results in an improvement in patient experience. Other benefits include increased productivity, attendance and retention.

The survey also provides staff responding with the opportunity to recognise a colleague by nominating them to receive a recognition certificate. 3,177 staff were nominated in 2023 to receive a certificate. The number of nominations have increased each time the survey has been administered. The initial June 2021 survey attracted 900 nominations, 43% of survey respondents. Nominations increased to 2,093 in March 2022 and again to 2,550 in November 2022.

Learning and Development Portfolio

The HR POD team Learning and Development Portfolio contains a range of offerings for staff across all areas of our diverse organisation. Training is delivered through a mix of virtual online

ACCOUNTABILITY REPORT

sessions and in person to both meet the scale of our organisation whilst also ensuring direct interaction and staff engagement. The Portfolio continues to adapt to suit the needs of our staff, drawing on adult learning methodologies and utilising modern digital learning technology to maximise impact. Our Learning Management System launched in May 2023 (Learn HSCNI), allowing our staff to access learning as and when they need it and to track their development and learning achievements through the course of their employment.

April 2023-April 2024 Portfolio Achievements:



Nursing Assistant Induction / RQF

Nursing Assistants are an essential part of Belfast Trust's healthcare team. They provide a vital role supporting the registered nursing workforce to deliver high quality nursing care. Our dedicated HR Vocational Learning Team have recently focused their efforts on ensuring the Nursing Assistant Induction Course is hosted and easily accessible for all Nursing Assistants on Learn HSCNI. The HR Vocational Learning Team have increased their capacity and are able to deliver the Nursing Induction Course online each month. For the period April 2023 – March 2024 a total of 113 Nursing Assistants at Band 2 and Band 3 level successfully completed the Nursing Induction course. During the period February 2023 and October 2023 a total of 37 Band 3 Nursing Assistants successfully completed the RQF Level 3 course. 88% of Nurses who completed their RQF agreed

ACCOUNTABILITY REPORT

it improved their knowledge, skills and practice. Additionally, seven of these candidates also complete the Theatre Unit to help support them in their Theatre role.

Managing Attendance

For the period 1 April 2023 to 31 March 2024, the Attendance Management Team has:

- Delivered Attendance Management training virtually or in person to a total 324 managers
- Provided absence reports on a monthly basis to Co-Directors to manage long-term and short term sickness and comply with Directorate QMS requirements
- Provided divisional dashboard reports for Directors to support their management of ongoing long-term and short term sickness and comply with Directorate QMS requirements and in line with our People & Culture Strategy
- Provided our Trust absence reports to the regional group to monitor and benchmark Trust performance in the region
- Provided a monthly absence report to Trust Board
- Established the Attendance Improvement Programme Board which meets monthly and reports to the People and Culture Steering group via the New Ways of Working Group
- Established a monthly schedule of Attendance Case Management Meetings providing the opportunity for Managers, Occupational Health Practitioners and relevant Human Resource Management Representatives to discuss complex cases and agree next steps.

Absence Reporting:

For the period from 1 April 2023 to 31 March 2024 sickness absence for the Trust was 9.43% and compares to 9.10% for the previous year 2022-2023.

During this 35.79% of all employee sickness absences were related to Mental Health related issues.

Guidance & Support from the Attendance Team to Management:

- In complex absence cases the Attendance Team initiated and attended both virtual and face-to-face case conference meetings with the Occupational Health team, employees and appropriate line management
- The Attendance Management Team manage an alert list to managers who have staff on Half Pay or No Pay to support prevention of overpayment in partnership with Finance and Payroll colleagues
- Have supported management and staff with all the medical redeployment cases

ACCOUNTABILITY REPORT

- Have supported management and staff through the Ill health retirement process.

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.

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 2023-24 (2022-23: £Nil).

ACCOUNTABILITY REPORT

Staff Numbers and Related Costs (Audited)

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

Staff costs comprise:	2023-24			2022-23
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	873,461	181,154	1,054,615	948,802
Social security costs	91,480	5,798	97,278	87,849
Other pension costs	163,257	7,464	170,721	156,062
Sub-Total	1,128,198	194,416	1,322,614	1,192,713
Capitalised staff costs	(1,136)	0	(1,136)	(1,390)
Total staff costs reported in Statement of Comprehensive Expenditure	1,127,062	194,416	1,321,478	1,193,323
Less recoveries in respect of outward secondments			(8,865)	(8,959)
Total net costs			1,312,613	1,182,364
Total Net costs of which:				
Belfast HSC Trust			1,321,478	1,191,323
Charitable Trust Fund			0	0
Consolidation Adjustments			(1,502)	(1,047)
Total			1,319,976	1,190,276

Staff Costs exclude £1,136k charged to capital projects during the year (2022-23 £1,390k)

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 will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

ACCOUNTABILITY REPORT

Average number of persons employed (Audited)

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

	2023-24			2022-23
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,050	1,094	2,144	2,052
Nursing and midwifery	7,102	845	7,947	7,751
Professions allied to medicine	3,458	190	3,648	3,542
Ancillaries	1,592	251	1,843	1,850
Administrative & clerical	3,302	400	3,702	3,639
Ambulance staff	0	0	0	0
Works	255	0	255	252
Social services	2,396	170	2,566	2,537
Other	0	0	0	0
Total average number of persons employed	19,155	2,950	22,105	21,623
Less average staff number relating to capitalised staff costs	(27)	0	(27)	(26)
Less average staff number in respect of outward secondments	(70)	0	(70)	(75)
Total net average number of persons employed	19,058	2,950	22,008	21,522
Of which :				
Belfast HSC Trust			22,008	21,522
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0

Staff Benefits

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

Retirements due to ill-health (Audited)

During 2023-24 there were 67 early retirements from the Trust, agreed on the grounds of ill-health (2022-23: 50). The estimated additional pension liabilities of these ill-health retirements will be £140k (2022-23: £251k). These costs are borne by the HSC Pension Scheme.

ACCOUNTABILITY REPORT

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

Exit package cost band	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0
Total number of exit packages by type	0	0	0	0	0	0
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	0	0	0	0	0	0

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

Trust Management Costs (Audited)

	2023-24	2022-23
	£000s	£000s
Trust management costs	62,946	59,639
Income:		
RRL	2,016,907	1,871,070
Income per Note 4	144,244	125,344
Less interest receivable	0	0
Total Income	2,161,151	1,996,414
% of total income	2.91%	2.99%

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

Accountability and Audit Report

Funding Report

Compliance with regularity of expenditure guidance (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	2023-24	2022-23
Total number of losses	421	220
Total value of losses (£000)	1,601	1,061

Individual losses over £300,000	2023-24 £'000	2022-23 £'000
Cash Losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Store losses	0	0

Special payments	2023-24	2022-23
Total number of special payments	494	356
Total value of special payments (£000)	13,983	12,413

Individual special payments over £300,000	2023-24 £'000	2022-23 £'000
Compensation payments		
- Clinical Negligence ⁽¹⁾	4,857	3,701
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0

⁽¹⁾ 5 Clinical Negligence cases settled in the year at a value exceeding £300k being £1,129k; £513k; £417k; 415k and £301k respectively. A further 3 cases that settled in prior years had PPO payments made in the year that exceeded £300k, being £1,348k; £396k and £338k respectively.

The reporting threshold for individual losses and special payments has increased to £300k in line with MPMNI 2023. The 2022-23 figures in the above table have been restated for comparative purposes.

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.

⁽¹⁾ 5 Clinical Negligence cases settled in the year at a value exceeding £300k being £1,129; £513k; £417k; 415k and £301k respectively. A further 3 cases that settled in prior years had PPO payments made in the year that exceeded £300k, being £1,348k; £396k and £338k respectively.

The reporting threshold for individual losses and special payments has increased to £300k in line with MPMNI 2023. The 2022-23 figures in the above table have been restated for comparative purposes.

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 43.

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

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



Dr Cathy Jack
Chief Executive

28 June 2024

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 2024 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 2024 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 my 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.

ACCOUNTABILITY REPORT

Conclusions relating to going concern

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

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

The going concern basis of accounting for Belfast Health and Social Care Trust is adopted in consideration of the requirements set out in the Government Financial 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 certificate.

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

ACCOUNTABILITY REPORT

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Responsibilities of the Trust and Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be 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 examine, 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 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;

ACCOUNTABILITY REPORT


- 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; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

3 July 2024

Financial Statements



FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2024

Foreword

These accounts for the year ended 31 March 2024 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 2024

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	2024		2023	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	133,398	132,114	114,677	113,667
Other operating income	4.2	10,846	11,101	10,667	11,097
Total operating income		144,244	143,215	125,344	124,764
Expenditure					
Staff costs	3	(1,321,478)	(1,319,976)	(1,191,323)	(1,190,276)
Purchase of goods and services	3	(679,071)	(679,071)	(624,840)	(624,840)
Depreciation, amortisation and impairment charges	3	(87,876)	(87,876)	(78,061)	(78,061)
Provision expense	3	(123,197)	(123,197)	(23,768)	(23,768)
Other expenditures	3	(160,345)	(162,954)	(174,825)	(176,678)
Total operating expenditure		(2,371,967)	(2,373,074)	(2,092,817)	(2,093,623)
Net operating expenditure		(2,227,723)	(2,229,859)	(1,967,473)	(1,968,859)
Finance income	4.2	0	1,150	0	971
Finance expense	3	(3,002)	(3,002)	(1,749)	(1,749)
Net expenditure for the year		(2,230,725)	(2,231,711)	(1,969,222)	(1,969,637)
Adjustments to net expenditure	22.1	213,944	213,944	103,694	103,694
Net expenditure funded from RRL		(2,016,781)	(2,017,767)	(1,865,528)	(1,865,943)
Revenue Resource Limit (RRL)	22.1	2,016,907	2,016,907	1,865,610	1,865,610
Add back charitable trust fund net expenditure		0	986	0	415
Surplus / (Deficit) against RRL		126	126	82	82
Other Comprehensive Expenditure					
Items that will not be reclassified to net operating costs:					
		2024		2023	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/7	34,050	34,050	88,368	88,368
Net gain/(loss) on revaluation of intangibles	6.1/6.2/7	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	7,936	0	(3,967)
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of investments		0	0	0	0
Total comprehensive expenditure for the year ended 31 March		(2,196,675)	(2,189,725)	(1,880,854)	(1,885,236)

The notes on pages 145 to 178 form part of these accounts.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Consolidated Statement of Financial Position as at 31 March 2024

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	2024		2023	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,605,546	1,605,546	1,504,868	1,504,868
Intangible assets	6.1/6.2	33,577	33,577	21,155	21,155
Financial assets	9	0	67,792	0	59,706
Total Non Current Assets		1,639,123	1,706,915	1,526,023	1,585,729
Current Assets					
Assets classified as held for sale	10	0	0	0	0
Inventories	11	24,144	24,144	23,790	23,790
Trade and other receivables	13	79,705	79,410	64,713	64,389
Other current assets	13	1,650	1,650	1,101	1,101
Cash and cash equivalents	12	25,111	25,973	20,151	22,022
Total Current Assets		130,610	131,177	109,755	111,302
Total Assets		1,769,733	1,838,092	1,635,778	1,697,031
Current Liabilities					
Trade and other payables	14	(407,357)	(407,533)	(328,218)	(328,238)
Other liabilities	14	(5,071)	(5,071)	(1,911)	(1,911)
Provisions	15	(60,538)	(60,538)	(47,010)	(47,010)
Total Current Liabilities		(472,966)	(473,142)	(377,139)	(377,159)
Total assets less current liabilities		1,296,767	1,364,950	1,258,639	1,319,872
Non Current Liabilities					
Provisions	15	(232,341)	(232,341)	(137,047)	(137,047)
Other payables > 1 year	14	(83,695)	(83,695)	(11,182)	(11,182)
Total Non Current Liabilities		(316,036)	(316,036)	(148,229)	(148,229)
Total assets less total liabilities		980,731	1,048,914	1,110,410	1,171,643
Taxpayers' Equity and other reserves					
Revaluation reserve		533,906	533,906	500,632	500,632
SoCNE reserve		446,825	446,825	609,778	609,778
Other reserves - charitable fund		0	68,183	0	61,233
Total equity		980,731	1,048,914	1,110,410	1,171,643

The notes on pages 145 to 178 form part of these accounts.

The financial statements on pages 141 to 178 were approved by the Board on 28 June 2024 and were signed on its behalf by;

Signed

Cathy Jack

(Chief Executive)

Date 28 June 2024

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Consolidated Statement of Cash Flows for the year ended 31 March 2024

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	2024 £000s	2023 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(2,231,711)	(1,969,637)
Adjustments for non cash costs		210,978	101,709
(Increase)/decrease in trade and other receivables		(15,570)	(8,542)
<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		(354)	(2,158)
Increase/(decrease) in trade payables		154,635	(11,097)
<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		(1,617)	1,097
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to leases		(74,192)	(2,207)
Movements in payables relating to PFI and other service concession arrangement contracts		(1,481)	1,233
Use of provisions	15	(14,375)	(12,931)
Net cash outflow from operating activities		(1,973,687)	(1,902,533)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1.5.2	(153,378)	(67,401)
Purchase of intangible assets	6.1.6.2	(19,596)	(2,815)
Proceeds of disposal of property, plant & equipment		7,839	206
Drawdown from investment fund		1,000	0
Share of income reinvested		(1,150)	(1,971)
Net cash outflow from investing activities		(165,285)	(71,981)
Cash flows from financing activities			
Grant in aid		2,067,250	1,975,500
Cap element of payments in respect of leases and on balance sheet (SoFP) PFI (and other service concession) contracts	12.1	75,673	(505)
Net cash inflow from financing activities		2,142,923	1,974,995
Net increase/(decrease) in cash & cash equivalents in the period		3,951	481
Cash & cash equivalents at the beginning of the period	12	22,022	21,541
Cash & cash equivalents at the end of the period	12	25,973	22,022

The notes on pages 145 to 178 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 2024

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

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total Equity £000s
Balance at 1 April 2022		601,873	413,813	65,615	1,081,301
Changes in Taxpayers' Equity 2022-23					
Grant from DoH		1,975,500	0	0	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	0	0	78
Balance at 31 March 2023		609,778	500,632	61,233	1,171,643
Opening balance adjustment		(333)	0	0	(333)
Balance at 1 April 2023		609,445	500,632	61,233	1,171,310
Changes in Taxpayers' Equity 2023-24					
Grant from DoH		2,067,250	0	0	2,067,250
Transfers between reserves		776	(776)	0	0
Comprehensive expenditure for the year		(2,230,725)	34,050	6,950	(2,189,725)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	79	0	0	79
Balance at 31 March 2024		446,825	533,906	68,183	1,048,914

The notes on pages 145 to 178 form part of these accounts.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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.

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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
- 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 global fiscal, economic and political factors have lessened significantly. The rate of inflation is falling and is predicted to hit the Bank of England's target of 2% in early 2025 and interest rates would appear to have peaked for the foreseeable future. Whilst the cost of living crisis remains an issue predicted energy price reductions over the coming months should ease some of the pressure on household budgets and lead to more positive economic sentiment, injecting much needed confidence into markets. Currently most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, negating the need to declare Material Uncertainty and an improving economic outlook will help to sustain this position. The Trust is required to undertake a full revaluation of its asset portfolio in 2025 so an earlier requirement is no longer necessary.

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 2020 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:

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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 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
- 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.

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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.

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
- 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
- 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
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

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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
- change in future payments resulting from change in index or rate.

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

Depreciation

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

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

Leased assets under construction must also be depreciated.

The Trust as lessor

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

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

The Trust will classify subleases as follows:

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

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
- 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

A PFI Asset will be measured in one of two ways

- a) Where the contract is able to be split between the service element, the interest charge and the infrastructure asset, the asset will initially be measured in accordance with IFRS 16 with the interest charge and the service element recognised in the Statement of Comprehensive Income over the term or the lease
- b) Where there is a unitary payment stream that includes infrastructure and service elements that cannot be separated the service element of the payments must be estimated by obtaining information from the operator or by using the fair

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value approach. The fair value of the asset will determine the amount to be recorded with the offsetting liability. The total unitary payment will then be split into three elements, the service charge, the repayment of capital and the interest expense.

Where the interest rate cannot be determined the rate provided by HM Treasury.

PFI liability

A PFI liability is recognised at the same time as the PFI asset is recognised. It is measured initially at the capital value of the lease in accordance with IFRS 16. The liability does not include the interest or service charges, these elements are charged within the Statement of Comprehensive Net Expenditure.

Indexation linked payments in PPP liabilities should be recorded in accordance with IFRS 16.

Under IFRS 16 the liability must be remeasured if there is a change in future lease payments resulting from a change in the rate/index used to determine the lease payments. This does not include estimated future indexation linked payments.

The two elements required are

- a) Initial measurement - the future PPP liability at 1 April 2023 will include the indexation linked changes to the capital element which have taken effect in the cash flows since the PPP arrangement commenced.
- b) Subsequent measurement of the PPP liability for index linked changes will happen when there is a change in cash flows such as when adjustments to the lease.

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

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

Other assets contributed by the Trust to the operator

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

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

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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 has 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 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 2024 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	4.26%
	Medium term (5-10 years)	4.03%
	Long term (10-40 years)	4.72%
	Very long term (40+ years)	4.40%
Inflationary	Year 1	3.60%
	Year 2	1.80%
	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) 42-2023.

The discount rate to be applied for employee early departure obligations is 2.45% for 2023-24.

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

FINANCIAL STATEMENTS

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 2024. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Departmental Resource Account for the Department of Health.

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

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

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 will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

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.

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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 21 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 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption).

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

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

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 2 Analysis of Net Expenditure by Segment

The Trust is managed by way of a Directorate structure, each led by a Director, providing an integrated healthcare service both for the resident population, and in the case of specialist services for the Northern Ireland population. The Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts.

TRUST ONLY Directorate	2024			2023		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Trauma, Orthopaedics, Rehabilitation Services & Maternity, Dental & Sexual Health	118,349	45,037	163,386	115,240	42,328	157,568
Child Health, NISTAR, Imaging, Outpatients & Medical Physics	109,615	53,555	163,170	105,695	48,090	153,785
Adult, Community & Older People Services & AHPs	146,873	184,881	331,754	147,301	160,298	307,599
Mental Health & Intellectual Disability	144,109	92,418	236,527	138,028	81,295	219,323
Cancer & Specialist Services	141,449	125,651	267,100	138,507	119,556	258,063
Unscheduled Care	169,004	90,258	259,262	166,144	78,253	244,397
ACCTSS & Surgery	176,544	72,142	248,686	178,205	70,788	248,993
Social Work & Children's Community Services	63,604	45,345	108,949	63,039	40,218	103,257
Patient and Client Support Services	69,136	20,566	89,702	70,440	18,398	88,838
Research & Development	9,478	385	9,863	9,309	1,926	11,235
Other Trust Service/Corporate Group	173,317	112,275	285,592	59,415	140,384	199,799
Expenditure for Reportable Segments net of Non Cash Expenditure	1,321,478	842,513	2,163,991	1,191,323	801,534	1,992,857
Non Cash Expenditure			210,978			101,709
Total Expenditure per Net Expenditure Account			2,374,969			2,094,566
Income Note 4			(144,244)			(125,344)
Net Expenditure			2,230,725			1,969,222
Adjustment to net expenditure per Note 22.1			(213,944)			(103,694)
Net expenditure funded from RRL			2,016,781			1,865,528
Revenue Resource Limit			2,016,907			1,865,610
Surplus / (Deficit) against RRL			126			82

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 3 Operating Expenses

Operating Expenses are as follows:-	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff Costs ¹				
Wage and salaries	1,053,479	1,051,977	947,412	946,365
Social security costs	97,278	97,278	87,849	87,849
Other pension costs	170,721	170,721	156,062	156,062
Purchase of care from non-HSC bodies	288,897	288,897	262,361	262,361
Personal social services	26,035	26,035	24,186	24,186
Recharges from other HSC organisations	6,238	6,238	5,777	5,777
Supplies and services - Clinical	351,361	351,361	320,155	320,155
Supplies and services - General	19,719	19,719	23,689	23,689
Establishment	11,922	11,922	11,345	11,344
Transport	3,657	3,657	4,202	4,202
Premises	83,585	83,585	91,970	91,970
Bad debts	2,083	2,083	1,238	1,238
Rentals under operating leases	387	387	230	230
Interest charges	3,002	3,002	1,749	1,749
PFI and other service concession arrangements service charges	12,785	12,785	15,277	15,277
BSO services	12,856	12,856	12,858	12,858
Training	4,633	4,629	5,891	5,866
Patients travelling expenses	465	465	491	491
Other charitable expenditure	0	2,613	0	1,880
Miscellaneous expenditure	14,888	14,888	20,115	20,114
Non cash items				
Depreciation - Owned	76,583	76,583	68,761	68,761
Depreciation - PFI	5,020	5,020	7,454	7,454
Amortisation	7,174	7,174	7,146	7,146
Impairments	(901)	(901)	(5,300)	(5,300)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(174)	(174)	(198)	(198)
Provisions provided for in year	119,582	119,582	28,343	28,343
Cost of borrowing of provisions (unwinding of discount on provisions)	3,615	3,615	(4,575)	(4,575)
Auditors remuneration	79	85	78	84
Add back of notional charitable expenditure	0	(6)	0	(6)
Total	2,374,969	2,376,076	2,094,566	2,095,372

¹ Further detailed analysis of staff costs is located in the Staff Report on page 128 within the Accountability Report

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

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 4 Income

4.1 Revenue from Contracts with Customers

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	1,063	1,063	531	531
HSC Trusts	2,144	2,144	1,929	1,929
Non-HSC:- Private patients	2,863	2,863	2,346	2,346
Non-HSC:- Other	4,421	4,421	5,934	5,934
Clients contributions	49,016	49,016	44,302	44,302
Seconded staff	8,865	7,971	8,959	8,235
Research and development	4,520	4,130	5,985	5,699
Other revenue from non-patient services	60,506	60,506	44,691	44,691
Total	133,398	132,114	114,677	113,667

4.2 Other Operating Income

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	9,742	9,520	8,886	8,822
Donations / Government grant / Lottery funding for non current assets	1,104	958	1,781	1,642
Charitable income received by charitable trust fund	0	623	0	633
Investment income	0	1,150	0	971
Total	10,846	12,251	10,667	12,068

Total Income

144,244	144,365	125,344	125,735
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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 5.1 Consolidated Property, plant & equipment - 2024

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2023	111,919	1,206,145	44,951	149,834	267,880	13,385	100,746	7,746	1,902,606
Indexation	0	34,184	1,311	0	11,488	98	0	404	47,485
Additions	0	21,251	653	9,538	103,823	1,963	16,383	280	153,891
Donations/Government grant/Lottery funding	0	765	0	0	311	0	28	0	1,104
Transfers	0	0	0	0	(340)	308	5	27	0
Impairment charged to the SoCNE	0	(79)	(4)	0	(54)	(30)	0	(1)	(168)
Impairment charged to revaluation reserve	0	0	0	0	0	(7)	0	0	(7)
Reversal of impairments	0	1,007	13	0	0	0	0	0	1,020
Disposals	0	0	0	0	(21,330)	(1,007)	(12)	0	(22,349)
At 31 March 2024	111,919	1,263,273	46,924	159,372	361,778	14,710	117,150	8,456	2,083,582
Depreciation									
At 1 April 2023	0	128,983	5,054	0	174,526	6,638	76,435	6,102	397,738
Indexation	0	4,750	187	0	8,114	54	0	323	13,428
Transfers	0	0	0	0	(51)	31	2	18	0
Impairment charged to the SoCNE	0	(9)	(1)	0	(38)	0	0	(1)	(49)
Disposals	0	0	0	0	(13,674)	(998)	(12)	0	(14,684)
Provided during the year	0	42,628	1,763	0	26,708	1,585	8,647	272	81,603
At 31 March 2024	0	176,352	7,003	0	195,585	7,310	85,072	6,714	478,036
Carrying Amount									
At 31 March 2024	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
At 31 March 2023	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
Asset financing									
Owned	111,919	1,086,211	39,921	159,372	73,207	7,400	32,078	1,742	1,511,850
Leased	0	710	0	0	82,663	0	0	0	83,373
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	10,323	0	0	0	10,323
Carrying Amount									
At 31 March 2024	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
Of which:									
Trust	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
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 £2,824k (2023: £805k).

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

	2024 £000s	2023 £000s
Donations	1,104	1,361
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 valuations were carried out by the following registered valuers; Mr Neil McCall MRICS, Mr Desy Monaghan MRICS, Mr Jonathan Maybin MRICS. Since the last revaluation exercise was undertaken, the risks to the client's land and building portfolio as a result of ongoing global fiscal, economic and political factors have lessened significantly. The rate of inflation is falling and is predicted to hit the Bank of England's target of 2% in early 2025 and interest rates would appear to have peaked for the foreseeable future. Whilst the cost of living crisis remains an issue predicted energy price reductions over the coming months should ease some of the pressure on household budgets and lead to more positive economic sentiment, injecting much needed confidence into markets. Currently most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, negating the need to declare Material Uncertainty and an improving economic outlook will help to sustain this position. The Trust is required to undertake a full revaluation of its asset portfolio in 2025 so an earlier requirement is no longer necessary.

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 5.2 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
Cost or Valuation									
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 Adj.	0	1,333	0	0	146	0	0	0	1,479
Re-stated open 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	0	927	0	0	178	0	256	0	1,361
Transfers	0	0	0	0	32	0	1	(34)	(1)
Impairment charged to the SoCNE	0	(159)	(12)	0	(35)	(1)	0	0	(207)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	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	111,919	1,206,145	44,951	149,834	267,880	13,385	100,746	7,746	1,902,606
Depreciation									
At 1 April 2022	0	80,588	3,108	0	143,259	6,694	68,142	5,858	307,649
Opening balance Adj.	0	0	0	0	0	0	0	0	0
Re-stated open 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 the SoCNE	0	(15)	(1)	0	(24)	(1)	0	0	(41)
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	0	128,983	5,054	0	174,526	6,638	76,435	6,102	397,738
Carrying Amount									
At 31 March 2023	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
At 1 April 2022	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
Asset financing									
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
Carrying Amount									
At 31 March 2023	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
Asset financing									
Owned	111,919	1,014,718	37,355	134,806	65,883	5,972	26,040	1,219	1,397,912
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
Carrying Amount									
At 1 April 2022	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640
Carrying amount comprises:									
Trust at 31 March 2024	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
Charitable trust fund at 31 March 2024	0	0	0	0	0	0	0	0	0
	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
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
	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
Trust at 1 April 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 1 April 2022	0	0	0	0	0	0	0	0	0
	111,919	1,014,718	37,355	134,806	87,611	5,972	26,040	1,219	1,419,640

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 6.1 Consolidated Intangible assets - 2024

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2023	68,374	0	68,374
Indexation	0	0	0
Additions	19,596	0	19,596
Donations / Government grant / Lottery funding	0	0	0
Transfers	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(4)	0	(4)
At 31 March 2024	87,966	0	87,966
Amortisation			
At 1 April 2023	47,219	0	47,219
Indexation	0	0	0
Transfers	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(4)	0	(4)
Provided during the year	7,174	0	7,174
At 31 March 2024	54,389	0	54,389
Carrying Amount			
At 31 March 2024	33,577	0	33,577
At 31 March 2023	21,155	0	21,155
Asset financing			
Owned	33,577	0	33,577
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2024	33,577	0	33,577

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:

	2024 £000s	2023 £000s
Donations	0	420
Government grant	0	0
Lottery funding	0	0

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 6.2 Consolidated Intangible assets - 2023

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2022	65,559	0	65,559
Indexation	0	0	0
Additions	2,395	0	2,395
Donations / Government grant / Lottery funding	420	0	420
Transfers	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2023	68,374	0	68,374
Amortisation			
At 1 April 2022	40,073	0	40,073
Indexation	0	0	0
Transfers	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	7,146	0	7,146
At 31 March 2023	47,219	0	47,219
Carrying Amount			
At 31 March 2023	21,155	0	21,155
At 1 April 2022	25,486	0	25,486
Asset financing			
Owned	21,155	0	21,155
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2023	21,155	0	21,155
Asset financing			
Owned	25,486	0	25,486
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2022	25,486	0	25,486
Carrying amount comprises:			
Trust at 31 March 2024	33,577	0	33,577
Charitable trust fund at 31 March 2024	0	0	0
	33,577	0	33,577
Trust at 31 March 2023	21,155	0	21,155
Charitable trust fund at 31 March 2023	0	0	0
	21,155	0	21,155
Trust at 1 April 2022	25,486	0	25,486
Charitable trust fund at 1 April 2022	0	0	0
	25,486	0	25,486

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 7 Impairments

	2024		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(901)	0	(901)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	7	0	7
Total value of impairments for the year	(894)	0	(894)

	2023		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
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
Total value of impairments for the year	(5,300)	0	(5,300)

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 8 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 2024 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 2024

Note 9 Investments and loans

Note 9.1 Investments

	2024			2023		
	Charitable Trust Fund £000s	Other investments £000s	Total £000s	Charitable Trust Fund £000s	Other investments £000s	Total £000s
Balance at 1 April	59,706	0	59,706	61,702	0	61,702
Additions	1,150	0	1,150	1,971	0	1,971
Settlements	(1,000)	0	(1,000)	0	0	0
Revaluations	7,936	0	7,936	(3,967)	0	(3,967)
Balance at 31 March	<u>67,792</u>	<u>0</u>	<u>67,792</u>	<u>59,706</u>	<u>0</u>	<u>59,706</u>

Analysis of expected timing of discounted flows

	2024			2023		
	Charitable Trust Fund £000s	Other investments £000s	Total £000s	Charitable Trust Fund £000s	Other investments £000s	Total £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	67,792	0	67,792	59,706	0	59,706
	<u>67,792</u>	<u>0</u>	<u>67,792</u>	<u>59,706</u>	<u>0</u>	<u>59,706</u>

Note 9.2 Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2024 or 31 March 2023.

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 within the business.

At 31 March 2024 there were no non current assets held for resale.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 11 Inventories

Classification	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	308	308	290	290
Pharmacy supplies	15,329	15,329	14,565	14,565
Theatre equipment/supplies	6,186	6,186	6,647	6,647
Community care appliances	157	157	113	113
Laboratory materials	1,004	1,004	518	518
Fuel	506	506	546	546
Building & engineering supplies	654	654	557	557
Personal protective equipment	0	0	554	554
Total	24,144	24,144	23,790	23,790

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 12 Cash and Cash Equivalents

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	20,151	22,022	17,931	21,541
Net change in cash and cash equivalents	4,960	3,951	2,220	481
Balance at 31 March	25,111	25,973	20,151	22,022

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
The following balances at 31 March were held at				
Commercial banks and cash in hand	25,111	25,973	20,151	22,022
Balance at 31 March	25,111	25,973	20,151	22,022

Note 12.1 Reconciliation of Liabilities arising from Financing Activities

2023-24	2023 £000s	Cash flows £000s	Non-Cash Changes £000s	2024 £000s
Lease liabilities	2,207	(3,463)	77,655	76,399
PFI liabilities	10,886	(3,005)	4,486	12,367
Total liabilities from financing activities	13,093	(6,468)	82,141	88,766

2022-23	2022 £000s	Opening balance adjustment £000s	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
Total liabilities from financing activities	12,119	1,479	13,598	(3,739)	3,234	13,093

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 13 Trade Receivables, Financial and Other Assets

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Trade receivables	11,337	11,337	3,807	3,807
Deposits and advances	1	1	11	11
VAT receivable	25,507	25,532	23,940	23,947
Other receivables - not relating to fixed assets	41,967	41,647	35,889	35,697
Other receivables - relating to property plant and equipment	893	893	1,066	927
Trade and other receivables	79,705	79,410	64,713	64,389
Prepayments and accrued income	1,650	1,650	1,101	1,101
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other current assets	1,650	1,650	1,101	1,101
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
Total Trade and Other Receivables	79,705	79,410	64,713	64,389
Total Other Current Assets	1,650	1,650	1,101	1,101
Total Receivables and Other Current Assets	81,355	81,060	65,814	65,490

The balances are net of a provision for bad debts of £10,097k (2023 £8,773k)

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 14 Trade Payables and Other Current Liabilities

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Other taxation and social security	39,285	39,285	61,003	61,003
Trade capital payables - property, plant and equipment	54,631	54,631	53,153	53,014
Trade revenue payables	117,551	117,551	113,612	113,612
Payroll payables	174,318	174,318	80,440	80,440
Clinical negligence payables	1,397	1,397	2,621	2,621
BSO payables	3,521	3,521	2,843	2,843
Other payables	13,333	13,509	11,986	12,145
Accruals and deferred income	3,321	3,321	2,560	2,560
Trade and other payables	407,357	407,533	328,218	328,238
Current part of lease liabilities	3,378	3,378	605	605
Current part of capital and interest lease element of PFI contracts and other service concession arrangements	1,693	1,693	1,306	1,306
Other current liabilities	5,071	5,071	1,911	1,911
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	412,428	412,604	330,129	330,149
Amounts falling due after more than one year				
Lease liabilities	73,021	73,021	1,602	1,602
Capital and interest lease element of PFI contracts and other service concession arrangements	10,674	10,674	9,580	9,580
Total non current other payables	83,695	83,695	11,182	11,182
Total Trade Payables and Other Current Liabilities	496,123	496,299	341,311	341,331

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 15 Provisions for Liabilities and Charges - 2024

	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2023	138,025	46,032	184,057
Provided in year	57,125	89,811	146,936
(Provisions not required written back)	(24,866)	(2,488)	(27,354)
(Provisions utilised in the year)	(11,704)	(2,671)	(14,375)
Cost of borrowing (unwinding of discount)	2,395	1,220	3,615
At 31 March 2024	160,975	131,904	292,879

Comprehensive Net Expenditure Account charges

	2024 £000s	2023 £000s
Arising during the year	146,936	77,096
Reversed unused	(27,354)	(48,753)
Cost of borrowing (unwinding of discount)	3,615	(4,575)
Total charge within Operating expenses	123,197	23,768

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	45,992	14,546	60,538
Later than one year and not later than five years	57,523	113,773	171,296
Later than five years	57,460	3,585	61,045
At 31 March 2024	160,975	131,904	292,879

Provisions have been made for 7 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay, Pay Modernisation and Senior Executives 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. For Pay Modernisation and Senior Executive pay the Trust has estimated an appropriate level of provision based on the additional costs associated with respective successful outcomes.

Clinical Negligence

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. Under the 1996 Act as amended, the Government Actuary must begin a review of the discount rate on 1 July 2024 and conclude the review within 90 days. Any new discount rate arising from the review would not come into effect until during the 2024-25 financial year.

Pay Modernisation and Senior Executive Pay

A number of staff have challenged the banding of their job and the Trust has reflected any anticipated liability as a mix of accruals and provisions on the basis of actions and outcomes in-year in individual cases and their consequential impacts. Senior HSC Executives had raise a legal challenge to their pay arrangements and the additional potential costs were accrued at 31 March 2023. Whilst the Trust maintains the accounting treatment applied to these cases in 2022-23 was appropriate given the information available at the time, this has been reviewed for 2023-24. In particular it has become clear that the issue of Senior Executive Pay will not now be resolved as swiftly as anticipated previously.

Given the level of uncertainty around the timing of some liabilities has increased, it is therefore deemed more appropriate to treat them as a provision under IAS 37 at 31 March 2024. The best estimate of the value of the liability is still considered to be in line with the principles set out in the original accounting treatment, with discounting to present value applied as appropriate.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 15 Provisions for Liabilities and Charges - 2024 (Cont'd)

Holiday Pay

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 the hearing concluded on 15 December 2022. A judgement was handed down on 4 October 2023 confirming claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back as far as 1998. The Trust provision at 31 March 2024 reflects this time frame. HSC has retrospective and prospective liabilities arising from this outcome.

The HSC working group considering resolution of the liabilities has indicated that the final solution is likely to be a number of years away as it will require system change and, in the meantime, discussions are ongoing with trade unions in respect of an interim solution. In light of industrial action and the ongoing legal cases, there have been delays in Trade Unions discussions regarding settlement of the historic liability and the interim solution.

The Trust in calculating this provision has used the following estimates and assumptions:

- The provision has been estimated based on our knowledge of settlements of retrospective liabilities that have been made in other jurisdictions. The provision has been estimated back to 1998-99 based on the outcome of the Supreme Court judgement
- Defined wage types have been used to determine the provision from 2014-15 following the introduction of the current HRPTS system
- A further estimate has been added for the impact of other potential contractual liabilities
- For the years 1998-99 to 2013-14 an annual average has been calculated based on the defined wage types using the three years 2014-15 to 2016-17
- This annual average has been adjusted for agreed pay agreements under Agenda for Change and for changes in staffing
- Actual staff numbers are available from 2008-09, when the Review of Public Administration (RPA) took place, but not prior to this year
- An assumption has been made on the annual changes in staff numbers from 1998-99 to 2007-08. The assumption being a 1% increase per annum, which has been applied to the annual average for each relevant year
- The balance has then been subject to discounting to determine the net present value of the provision
- The provision does not include any late payment interest which may be required to be paid over to claimants.

The key areas of uncertainty include:

- The reliability of the data used
- The terms of the settlement which is subject to negotiations and agreement with Trade Unions
- The uptake rate for current or past employees
- The extent of attrition in the work force
- Delays in the time it will take to administer the payments, once agreed
- The extent to which interest will apply.

The overall impact has been to increase this provision from £35m in 2022-23 to £112m.

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 15.1 Provisions for Liabilities and Charges - 2023

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

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

Note 16 Capital and Other Commitments

16.1 Capital commitments

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

	2024 £000s	2023 £000s
Property, plant & equipment	23,093	14,507
Intangible assets	0	0
	23,093	14,507

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.

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 17 Leases

17.1 Quantitative disclosures around right of use assets

	Buildings £000s	2024 Plant and Machinery (Equipment) £000s	Total £000s
Right of Use Assets			
At 1 April 2023	955	1,287	2,242
Additions	229	83,726	83,955
Depreciation	(474)	(2,350)	(2,824)
At 31 March 2024	710	82,663	83,373

17.2 Quantitative disclosures around lease liabilities

	2024 £000s	2023 £000s
Buildings		
Not later than 1 year	334	440
Later than 1 year and not later than 5 years	337	468
Later than 5 years	0	17
Total	671	925
less interest element	(15)	(11)
Present value of obligations	656	914
Equipment		
Not later than 1 year	5,645	184
Later than 1 year and not later than 5 years	22,340	603
Later than 5 years	75,943	560
Total	103,928	1,347
less interest element	(28,185)	(54)
Present value of obligations	75,743	1,293
Total Present Value of obligations	76,399	2,207
Current Portion	3,378	605
Non-current Portion	73,021	1,602
	76,399	2,207

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

	2024 £000s	2023 £000s
Other lease payments not included in lease liabilities	216	221
Sub-leasing income	0	0
Expense related to short term leases	171	9
Expense related to low value leases	0	0
	387	230

17.4 Quantitative disclosures around cash outflow for leases

	2024 £000s	2023 £000s
Total cash outflow for leases	3,850	1,069

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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 2023-24.

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 £12,785k (2023: £15,277k). 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:

	2024	2023
	£000s	£000s
Capital elements due in future periods		
Due within one year	2,803	2,449
Due later than one year and not later than five years	10,130	9,154
Due later than five years	4,610	5,603
Total	17,543	17,206
Less interest element	(4,884)	(5,984)
Present value	12,659	11,222

	2024	2023
	£000s	£000s
Service elements due in future periods		
Due within one year	2,244	7,501
Due later than one year and not later than five years	10,557	11,332
Due later than five years	6,042	10,297
Total service elements due in future periods	18,843	29,130

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

- Cancer Centre (25 year contract ending December 2030)
- Managed Equipment Service (MES) / ATICS (15 year contract ending September 2021; option on 2 year extension exercised in September 2021 with contract ending September 2023)

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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.

	2024 £000s	2023 £000s
Clinical negligence	2,870	3,951
Public liability	109	62
Employers' liability	502	456
Other Litigation	102	85
Total	<u>3,583</u>	<u>4,554</u>

Holiday Pay Liability

The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of the Supreme Court judgement and will have to be agreed with Trade Unions. Uncertainty also exists in relation to whether interest or any other uplift is payable on the sums due to the Claimants to reflect the effluxion of time. This matter is not agreed and therefore no provision has been made in Note 15.

Employment Tribunals

HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified. In particular the Trusts are aware of a number of linked employment tribunal cases lodged by Trade Unions on behalf of their members in respect of remuneration for 'Sleep-ins'. These are night shifts where staff sleep at a Trust premises and work on an 'as-called-upon' basis throughout the night. A single test case against another HSC Trust was heard during 2023-24 and while the action failed it is expected that it will be subject to appeal. This matter will be kept under close review as the case progresses during 2024-25.

Clinical Excellence Awards

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. DoH 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 2024. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

Continuing Healthcare

The DoH Continuing Healthcare (CHC) Policy relates to the assessment of whether a person's care needs can be met outside of an acute hospital setting and whether they may be liable to be assessed in respect of contributing towards the costs for their care. A Judicial Review was brought by a service user in nursing care, against Belfast Health and Social Care Trust to challenge the policy and the Trust's application of it. The High Court judgement highlighted that the criteria and threshold for when a person should pay for their care is unclear and operates differently between Health Trusts. The judicial review also challenged a change to the policy, introduced in February 2021, and instructed that all decisions on eligibility for the last 3 years should be reviewed.

The DoH is in the process of considering the judgement and its implications for the policy and its application. All Trusts are awaiting revised guidance in order to be able to identify service users who may meet the criteria and quantify the associated costs.

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 guarantees, indemnities or letters of comfort at either 31 March 2024 or 31 March 2023.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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

HSC Bodies

The Belfast Health and Social Care Trust is an arms length body of the Department of Health, and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the five HSC Trusts and the Business Services Organisation.

Non Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2023-24. Set out below are details of the amount paid to these organisations during 2023-24. In none of these cases listed did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
		£000s	£000s	£000s	£000s
2023-24					
Queens University Belfast	Joint appointments, premises, research	8,261	3,657	735	957
Northern Regional College	Education and Training	10	0	2	0
HSC Leadership Centre	Education and Training	0	1	0	1
Northern Ireland Water	Water Services	2,395	0	161	0
Ulster University	Education & Training	743	559	28	129
Royal College of Nursing	Nursing Practice & Education	6	0	2	0
NI Social Care Council	Social Care Practice & Education	0	7	0	0
2022-23					
Queens University Belfast	Joint appointments, premises, research	9,857	3,539	59	1,052
Northern Regional College	Education and Training	17	0	16	0
HSC Leadership Centre	Education and Training	0	16	0	0
Northern Ireland Water	Water Services	2,321	0	2	0
Ulster University	Education & Training	686	119	36	15
Royal College of Nursing	Nursing Practice & Education	7	0	5	0
NI Social Care Council	Social Care Practice & Education	0	10	0	0

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

Professor C Hughes (Non-Executive Director) is a Professor at Queens University Belfast.

Mr D Small (Non-Executive Director) is a Member of the Governing Body of Northern Regional College.

Miss P Gordon (Non-Executive Director) is an Associate Consultant at the HSC Leadership Centre.

Mr P McNaney (former Chairman) previously held posts as Non Executive Director of Northern Ireland Water and member of the council of the Ulster University prior to leaving the Trust on 5 April 2023

Mr M Bradley (former Non-Executive Director) previously held posts of Fellow of Royal College of Nursing and Queens Nursing Institute prior to leaving the Trust on 17 November 2023

Ms A O'Reilly (former Non-Executive Director) previously held post as a Non-Executive Director for NISCC prior to leaving the Trust on 30 April 2023

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 £2,491,262 Cash at bank and in hand and £6,298,962 short term investments at 31 March 2024 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

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:

Revenue Resource Limit (RRL)	2024	2023
RRL Allocated From:	£000s	£000s
DoH (SPPG)	1,977,272	1,825,847
PHA	16,618	16,936
Other - SUMDE & NIMDTA	23,017	22,827
RRL to be Accounted For	2,016,907	1,865,610
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	2,230,725	1,969,222
Adjustments		
Research and Development under ESA10	(5,702)	(5,460)
Depreciation/Amortisation	(83,757)	(75,907)
Impairments	901	5,300
Notional Charges	(79)	(78)
Movements in Provisions	(123,197)	(23,768)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	1,104	1,781
PFI and other service concession arrangements/IFRIC	(3,214)	(5,562)
Total adjustments	(213,944)	(103,694)
Net Expenditure Funded from RRL	2,016,781	1,865,528
Surplus/(Deficit) against RRL	126	82
Break Even cumulative position (opening)	1,796	1,714
Break Even cumulative position (closing)	1,922	1,796

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

	2024	2023
Break Even in year position as % of RRL	0.01%	0.00%
Break Even cumulative position as % of RRL	0.10%	0.10%

For the year ended 31 March 2024 the Trust received non-recurrent funding from the Department of Health to address the deficit held by the Trust.

	2024
	£000s
Revenue Resource Limit (RRL)	2,016,907
Less deficit funding received	(39,877)
RRL excluding deficit funding	1,977,030
Net Expenditure Funded from RRL	2,016,781
Surplus/(Deficit) against RRL excluding deficit funding	(39,751)

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Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2024

Note 22 Financial Performance Targets

22.2 Capital Resource Limit

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

	2024 £000s	2023 £000s
CRL Allocated From:		
DoH - Investment Directorate	168,615	66,744
PHA	0	5,460
Total CRL	168,615	72,204
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	174,591	69,119
Adjustments to remove items not funded via CRL		
Charitable trust fund capital expenditure	(1,104)	(1,781)
PFI and other service concession arrangements	(2,910)	(615)
Net Book Value of disposals	(7,665)	(8)
Adjustments to add items not capitalised in accounts (i.e. expensed through SoCNE) but funded via CRL		
Adjustment for R&D under ESA10	5,702	5,460
Net Capital Expenditure Funded from CRL	168,614	72,175
Surplus/(Deficit) against CRL	1	29

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 3 July 2024

FINANCIAL STATEMENTS

Account of monies held on behalf of Patients/Residents for the year ended 31 March 2024

FINANCIAL STATEMENTS

BELFAST HEALTH AND SOCIAL CARE TRUST – PATIENTS’ AND RESIDENTS’ MONIES

THE DRAFT 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 2024 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 2024 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 my 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,

FINANCIAL STATEMENTS

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 certificate.

Matters on which I report by exception

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

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

Responsibilities of the Trust for the account

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

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be 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 examine, 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.

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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 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; and
- 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

FINANCIAL STATEMENTS

- investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on this account.



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

3 July 2024

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Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2024

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.

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Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2024

Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	RECEIPTS			
£	Balance at 1 April 2023		£	£
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
4,113,621	Amounts Received in the Year			4,614,142
<u>10,837</u>	Interest Received			79,053
12,166,565	TOTAL			13,088,555

PAYMENTS			
3,771,205	Amounts Paid to or on behalf of Patients/Residents		4,298,331
Balance at 31 March 2024			
3,633,071	1. Investments (at cost)		6,298,962
4,744,544	2. Cash at Bank		2,463,540
17,745	3. Cash in Hand		<u>27,722</u>
12,166,565	TOTAL		13,088,555

Schedule of investments held at 31 March 2024

Cost Price £	Investment	Nominal Value £	Cost Price £
3,633,071	Bank of Ireland		6,298,962

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

Hannee Edwards

Date

28 June 2024

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

Chief Executive

Cathy Jack

Date

28 June 2024

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